

Third 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, 1910

DES MOINES
EMORY H. ENGLISH, STATE PRINTER
1910

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LETTER OF TRANSMITTAL.

HON. B. F. CARROLL,
Governor of Iowa,
Des Moines, Iowa.

SIR—As required by chapter 34, acts of the Thirty-first General Assembly, I have the honor to transmit herewith the third annual report of the Department of Municipal Accounts.

The statistics on financial transactions of 760 cities and towns of the state are analyzed and so presented as to show the cost of conducting the business of each city and town, both as to the corporation as a whole and that of its most important departments.

An appendix to the main report contains a directory of the principal city and town officials, and to meet the extensive demand that is being made for a ready reference to municipal law, extracts from the same have been arranged in such manner as is calculated to be most helpful to municipal officers.

With few exceptions, the cities of the state have adopted the fundamental principles prescribed for the uniform system of accounts, and judging from the reports of the examiners, there has been a decided improvement in the method and accuracy of keeping accounts.

It is with much pleasure that I am enabled to report that an increasing number of towns have recognized the desirability of systematic and uniform accounting and it is evident that within the next biennial period the municipalities of Iowa shall have a most creditable and complete set of records.

It is earnestly recommended that the laws governing the municipal corporations be amended and recodified, and that the same be printed in a volume devoted exclusively to such laws.

Very respectfully,

JOHN L. BLEAKLY,
Auditor of State.

Des Moines, Iowa, Nov. 25, 1910.

GENERAL TABLES

CITIES AND TOWNS

TABLE NO. 1—DATE OF FIRST AND LAST INCORPORATION, STATE CENSUS, AND ESTIMATED POPULATION BY CITIES, AREA OF CITIES.

City number	City	Date of first incorporation	Date of last incorporation	Population		Area Square miles in city limits
				From state census 1905	Estimate by cities April 1, 1910	
	Grand total.....			682,965	862,867	482,170
1	Des Moines.....	1851	1891	75,026	100,000	54.465
2	Dubuque.....	1837	1857	1,941	45,000	13.000
3	Sioux City.....	1837	1874	40,952	50,000	42.000
4	Davenport.....	1839	1851	39,797	45,000	9.500
5	Cedar Rapids.....	1859	1907	28,759	35,000	13.125
6	Burlington.....	1836	1845	25,318	25,000	10.500
7	Council Bluffs.....	1853		25,231	27,300	16.350
8	Clinton.....	1859	1881	22,756	25,000	10.000
9	Ottumwa.....	1868	1892	20,182	20,000	7.800
10	Waterloo.....	1868	1906	18,071	20,000	13.500
11	Muscatine.....	1837	1851	15,087	20,000	6.700
12	Keokuk.....	1848	1910	14,604	16,000	7.000
13	Fort Dodge.....	1869	1869	14,369	16,000	4.300
14	Marshalltown.....	1863	1868	12,045	15,000	7.750
15	Oskaloosa.....	1853	1862	10,203	11,500	3.700
16	Boone.....	1866	1871	9,500	11,000	4.989
17	Fort Madison.....	1869	1839	8,707	11,000	8.000
18	Creston.....	1871	1871	8,382	8,200	5.000
19	Mason City.....	1870	1881	8,357	12,000	5.000
20	Centerville.....	1855	1870	5,967	7,000	4.000
21	Oelwein.....	1888	1897	5,632	6,100	4.000
22	Cedar Falls.....	1857	1895	5,329	6,000	4.000
23	Atlantic.....	1859	1878	5,180	5,000	2.000
24	Le Mars.....	1881	1881	5,041	5,000	1.500
25	Fairfield.....	1847	1868	5,009	5,000	2.250
26	Red Oak.....	1869	1876	4,907	5,000	3.900
27	Webster City.....	1874	1882	4,797	5,000	12.000
28	Grinnell.....	1835	1882	4,634	5,200	2.250
29	Charles City.....	1860	1860	4,546	6,000	4.000
30	Washington.....	1864	1864	4,489	4,500	2.250
31	Newton.....	1857	1876	4,462	5,000	2.000
32	Shenandoah.....	1871	1886	4,442	5,000	4.000
34	Perry.....	1875	1885	4,173	5,000	4.000
35	Marion.....	1865	1895	4,112	5,000	4.000
36	Chariton.....	1874	1874	4,045	4,500	3.000
37	Clarinda.....	1867	1882	4,000	4,500	2.500
38	Cherokee.....	1873	1891	3,998	4,800	5.500
39	Albia.....	1859	1876	3,957	4,950	9.000
40	Decorah.....	1857	1871	3,918	4,000	3.000
41	Independence.....	1864	1874	3,838	4,500	1.750
42	Maquoketa.....	1853	1857	3,666	3,800	4.000
43	Estherville.....	1881	1894	3,650	4,000	4.000
44	Mount Pleasant.....	1856	1857	3,576	3,800	4.000
45	Vinton.....	1869	1869	3,487	3,499	2.000
46	Indianola.....	1863	1884	3,396	4,000	2.500
47	Waverly.....	1859	1878	3,333	4,000	4.000
48	Missouri Valley.....	1871	1885	3,330	4,500	4.500
49	Belle Plaine.....	1868	1885	3,322	3,315	2.000
50	Ames.....	1870	1893	3,292	4,000	6.000
51	Carroll.....	1869	1892	3,303	3,500	2.250
52	Knoxville.....	1854	1889	3,174	3,300	4.000
53	Denison.....	1875	1895	3,173	3,200	4.000
54	Spencer.....	1890	1892	3,137	3,137	2.500
55	Eagle Grove.....	1882	1892	3,122	3,800	8.000
56	Iowa Falls.....	1869	1895	3,049	3,500	6.000
57	Algona.....	1873	1888	3,047	3,000	2.000
58	Manchester.....	1863	1868	2,978	2,800	7.750
59	Winterset.....	1879	1885	2,956	2,100	2.000
60	Pella.....	1855	1871	2,946	2,946	2.000
61	Cresco.....	1866	1868	2,931	2,300	3.000
62	Anamosa.....	1867	1871	2,878	2,878	1.250
63	Hampton.....	1870	1885	2,800	2,800	5.750
64	Osceola.....	1857	1886	2,717	3,000	2.187
65	Osage.....	1873	1880	2,677	2,611	1.000
66	Harlan.....	1879	1895	2,645	3,000	3.000
67	Sheldon.....	1872	1894	2,564	3,000	1.000
68	Colfax.....	1875	1901	2,559	3,000	1.000
69	Emmetsburg.....	1877	1896	2,542	2,800	4.000
70	What Cheer.....	1880	1883	2,531	2,531	1.250
71	Glenwood.....	1857	1884	2,509	3,000	2.000
72	Jefferson.....	1871	1893	2,456	2,800	2.500
73	Tama.....	1869	1893	2,412	2,412	3.000
74	New Hampton.....	1873	1896	2,392	2,500	2.250
75	Storm Lake.....	1873	1901	2,339	3,000	2.000
76	Lake City.....	1882	1890	2,322	2,400	4.750
77	Eldon.....	1873	1873	2,316	2,500	1.750
78	Eldora.....	1895	1895	2,278	2,500	4.000
79	Nevada.....	1869	1896	2,302	2,500	2.000
80	Villisca.....	1869	1892	2,190	2,300	2.500
81	Monticello.....	1867	1896	2,156	2,500	4.000

TABLE NO. 1—CONTINUED—DATE OF FIRST AND LAST INCORPORATION, STATE CENSUS AND ESTIMATED POPULATION BY CITIES, AREA OF CITIES.

City number	City	Date of first incorporation	Date of last incorporation	Population		Area Square miles in corporate limits
				From state census 1900	Estimated by cities April 1, 1910	
89	Tipton.....	1857	1895	2,125	2,150	1.000
89	Sac City.....	1856	1901	2,130	2,300	6.250
84	Marengo.....	1859	1896	2,072	2,100	.000
85	Seymour.....	1874	1905	2,063	2,500	1.250
86	Onawa.....	1858	1906	2,063	2,300	4.500
87	Mystic.....	1880	1909	2,056	2,900	1.000
88	Stuart.....	1877	1885	2,046	2,000	1.250
89	Waukon.....	1883	1901	2,036	2,500	1.000
90	Bloomfield.....	1893	1894	2,031	2,500	2.000
91	Ida Grove.....	1867	1906	2,029	2,025	1.500
92	Leon.....	1867	1906	2,027	2,100	1.750
93	Hawarden.....	1887	1906	2,019	2,300	3.000
94	Valley Junction.....	1892	1906	2,009	2,300	2.000
95	Bedford.....	1855	1895	1,996	2,250	1.250
96	Corning.....	1871	1905	1,943	1,943	1.000
97	Toledo.....	1866	1894	1,834	2,000	2.000

TABLE NO. 2—PAYMENTS, RECEIPTS AND CASH BALANCES—PRIVATE TRUST ACCOUNTS AND TOTAL SPECIAL ASSESSMENTS MADE DURING YEAR UNDER 1897 SPECIAL ASSESSMENT LAW.

City number	City	Payments		General cash on hand at close of year	Aggregate of payments and cash on hand at close of year (2)	General cash on hand at beginning of year	Receipts—From the public
		To the public	To department offices and funds (1)				
	Grand total.....	\$ 8,471,011	\$ 86,695	\$ 2,107,798	\$ 10,665,504	\$ 1,788,996	\$ 8,870,508
1	Des Moines.....	\$ 900,482		\$ 675,558	\$ 1,067,040	\$ 339,414	\$ 1,333,626
2	Dubuque.....	504,543		99,156	903,699	108,347	495,352
3	Sioux City.....	833,458		77,194	910,652	64,215	846,437
4	Davenport.....	984,719		254,631	1,239,350	359,698	888,657
5	Cedar Rapids.....	502,225		50,733	552,958	42,679	510,379
6	Burlington.....	487,554		3,055	490,639	527	490,112
7	Council Bluffs.....	343,780		127,195	470,975	119,882	351,093
8	Clinton.....	169,623		19,782	189,405	23,076	157,329
9	Ottumwa.....	142,068		106,307	249,295	75,443	173,856
10	Waterloo.....	189,007	56,888	38,430	283,325	25,899	337,426
11	Muscatine.....	185,667		64,494	250,161	49,408	300,753
12	Keokuk.....	103,799	8,975	583	173,257		173,257
13	Fort Dodge.....	130,632		24,407	154,439	25,636	128,813
14	Marshalltown.....	126,421	7,000	20,822	151,243	21,168	131,075
15	Oskaloosa.....	57,244		30,704	87,948	20,009	67,939
16	Boone.....	135,305		7,581	142,886	4,042	138,844
17	Fort Madison.....	60,710	2,635	7,497	70,842	14,317	56,525
18	Creston.....	67,255		24,513	91,768	17,516	74,252
19	Mason City.....	131,246	2,000	25,423	158,669	22,432	136,237
20	Centerville.....	31,857		7,741	39,598	4,566	35,042
21	Oelwein.....	50,778	300	4,383	55,441	3,672	51,739
22	Cedar Falls.....	40,581		7,123	47,704	10,307	37,397
23	Atlantic.....	47,307	2,810	12,829	63,546	12,229	51,317
24	Le Mars.....	29,288		10,948	40,236	12,033	28,203
25	Fairfield.....	36,764	1,500	15,922	54,186	11,030	43,156
26	Red Oak.....	30,936		8,367	39,303	3,398	35,905

TABLE NO. 2—CONTINUED—PAYMENTS, RECEIPTS AND CASH BALANCES—PRIVATE TRUST ACCOUNTS AND TOTAL SPECIAL ASSESSMENTS MADE DURING YEAR UNDER 1897 SPECIAL ASSESSMENT LAW.

City number	City	Payments		General cash on hand at close of year	Aggregate of payments and cash on hand at close of year (2)	General cash on hand at beginning of year	Receipts—From the public
		To the public	To department offices and funds (1)				
28	Webster City	123,466		19,566	142,052	16,423	125,629
29	Grinnell	49,122		5,447	54,569	5,653	48,911
30	Charles City	28,102		2,000	30,102	4,868	25,234
31	Washington	30,265		20,881	51,146	9,813	41,333
32	Newton	78,821		20,180	99,001	16,353	82,748
33	Shenandoah	52,313		1,127	53,440	5,744	47,696
34	Perry	33,314		2,558	35,872	1,342	34,530
35	Marion	36,121		16,591	52,712	13,094	39,618
36	Chariton	31,942		2,398	34,340	1,478	32,862
37	Clarinda	33,718		4,124	37,842	4,769	33,073
38	Cherokee	22,638		8,816	31,454	6,582	24,872
39	Albia	32,187		6,332	38,519	640	37,879
40	Decorah	24,834		7,576	32,410	6,943	25,467
41	Independence	63,855		5,346	69,201	4,323	64,878
42	Maquoketa	23,625		3,665	27,290	1,696	25,594
43	Estherville	33,500		9,132	42,632	8,769	33,863
44	Mount Pleasant	62,871		9,321	72,192	8,835	63,357
45	Vinton	48,960		1,143	50,103	8,321	41,782
46	Indianola	39,329		14,210	53,539	15,371	38,168
47	Waverly	45,331		9,190	54,521	16,132	38,389
48	Missouri Valley	17,882		3,313	20,695	5,825	14,870
49	Belle Plaine	11,695		4,837	15,932	4,065	11,867
50	Ames	132,925		7,071	139,996	5,414	134,582
51	Carroll	21,424		3,265	24,689	3,170	21,519
52	Knoxville	21,479		5,928	27,417	3,872	23,545
53	Denison	21,564		1,374	22,938	2,804	19,944
54	Spencer	31,358		3,426	34,784	3,743	31,041
55	Eagle Grove	13,220		5,003	18,223	2,806	15,337
56	Iowa Falls	21,664		2,330	24,003	4,152	19,851
57	Algona	28,121		1,841	29,962	2,485	27,477
58	Manchester	13,347	1,072	7,619	21,038	4,214	17,794
59	Winterset	85,467		7,431	92,898	68,239	24,659
60	Pella	16,921		5,159	22,073	4,649	17,424
61	Cresco	25,121		27	25,148	1,672	23,476
62	Anamosa	47,744		11,308	59,052	1,701	57,351
63	Hampton	19,028		3,886	19,914	6,746	13,168
64	Osceola	29,556		3,398	32,954	4,119	28,835
65	Osage	14,091		4,091	18,182	3,704	14,448
66	Harlan	27,160		3,111	30,271	982	29,289
67	Sheldon	18,423		3,228	21,651	3,464	18,187
68	Colfax	13,701			13,701	239	13,471
69	Emmetsburg	16,783		8,841	25,624	5,596	20,028
70	What Cheer	8,677		862	9,539	3,833	5,706
71	Glenwood	12,881		4,665	17,546	2,553	14,993
72	Jefferson	21,677		5,625	27,302	9,092	18,210
73	Tama	13,531		6,891	20,422	4,948	15,474
74	New Hampton	50,304			50,304		50,304
75	Storm Lake	14,522		1,920	16,442	2,874	13,568
76	Lake City	15,923		6,581	22,504	4,069	18,435
77	Eldon	8,145		430	8,575	859	7,716
78	Eldora	15,423		7,481	22,907	4,857	18,050
79	Nevada	14,164		2,498	16,662	3,609	13,047
80	Villisca	13,580		6,917	20,497	5,804	14,702
81	Monticello	18,961	1,780	3,233	24,083	6,158	17,925
82	Tippecanoe	19,746		10,379	30,025	11,919	18,106
83	Sac City	12,428		3,970	16,398	2,566	13,832
84	Marengo	6,218	1,011	1,752	8,981	1,263	7,718
85	Seymour	46,318		3,332	49,650	1,636	47,914
86	Onawa	27,317		1,945	29,262	1,395	27,867
87	Mystic	4,436			4,436	225	4,211
88	Stuart	9,676		3,644	13,320	3,662	9,658
89	Waukon	12,136		6,794	18,930	6,384	12,546
90	Bloomfield	23,914	1,345	4,636	28,895	1,946	26,949
91	Ida Grove	15,224	1,481	6,586	23,291	6,398	16,893
92	Leon	8,294		1,970	10,264	2,418	7,846
93	Hawarden	21,536		1,632	23,168	1,664	21,504
94	Valley Junction	8,586		2,642	11,228	3,338	7,890
95	Bedford	11,791		3,373	15,164	4,967	10,177
96	Corning	14,084		7,079	21,163	2,069	19,094
97	Toledo	13,739		3,504	17,243	2,754	14,489

1. Exclusive of general transfers between minor offices and accounts.

2. The same as the aggregate receipts and cash on hand at the beginning of the year.

3. This is an exhibit of the local improvements made during the fiscal year in cities operating under the special assessment law See Section 841 of Chapter 8, Statutes of 1897. This amount is included in the Total Payments, Table 2, also in Table for Outlay Payments, Table 5.

TABLE NO. 2—CONTINUED—PAYMENTS, RECEIPTS AND CASH BALANCES—PRIVATE TRUST ACCOUNTS AND TOTAL SPECIAL ASSESSMENTS MADE DURING YEAR UNDER 1897 SPECIAL ASSESSMENT LAW.

City number	City	Private Trust Accounts					Special assess- ments made dur- ing the year
		Payments on account of private trust accounts	Private trust accounts cash at close of year	Total of pri- vate trust accounts	Private trust accounts cash beginning of year	Receipts of pri- vate trust accounts	
	Grand total.....	\$ 125,280	\$ 8,450	\$ 133,730	\$ 8,391	\$ 125,378	1,043,694
1	Des Moines.....						\$ 403,395
2	Dubuque.....	\$ 305	\$ 35	\$ 340	\$ 105	\$ 235	25,150
3	Sioux City.....		496	496	496		270,447
4	Davenport.....						
5	Cedar Rapids.....						
6	Burlington.....	59,793		59,793		59,793	100,756
7	Council Bluffs.....	53,255	6,941	60,196	7,313	52,883	54,379
8	Clinton.....						
9	Ottumwa.....						
10	Waterloo.....						
11	Muscatine.....						
12	Keokuk.....						
13	Fort Dodge.....						
14	Marshalltown.....						
15	Oskaloosa.....						
16	Boone.....						40,293
17	Fort Madison.....						
18	Creston.....						1,424
19	Mason City.....	10,402	985	11,387	286	11,101	84,530
20	Centerville.....						
21	Oelwein.....						
22	Cedar Falls.....						
23	Atlantic.....						
24	Le Mars.....						
25	Fairfield.....						
26	Red Oak.....						

28	Webster City.....						46,495
29	Grinnell.....						
30	Charles City.....						
31	Washington.....						
32	Newton.....						
33	Shenandoah.....						
34	Perry.....						
35	Marion.....	1,535	2	1,537	161	1,366	
36	Chariton.....						
37	Charinda.....						
38	Cherokee.....						
39	Albia.....						
40	Decorah.....						
41	Independence.....						
42	Maquoketa.....						
43	Estherville.....						
44	Mount Pleasant.....						
45	Vinton.....						
46	Indianola.....						
47	Waverly.....						
48	Missouri Valley.....						
49	Belle Plaine.....						
50	Ames.....						
51	Carroll.....						41,118
52	Knoxville.....						
53	Denison.....						
54	Spencer.....						
55	Eagle Grove.....						
56	Iowa Falls.....						
57	Algona.....						

* The cities following number 57 made no report in response to above inquiries.

TABLE NO. 3—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

City number	City	Classified by Departments, offices and Accounts									
		General Government									
		Aggregate			Mayor's Office		City Council, or Aldermen		City Clerk's Office		
		Total	Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other	
	Grand total	\$ 517,075	\$ 396,449	\$ 121,226	\$ 37,051	\$ 2,654	\$ 58,822	\$ 8,988	\$ 50,506	\$ 3,207	
1	Des Moines	65,944	54,251	11,693	5,000	246	12,000		3,700	54	
2	Dubuque	26,600	24,299	2,301	1,400	78	3,300		2,420	84	
3	Sioux City	38,207	27,460	10,747	2,400	136	2,500	50	1,800	296	
4	Davenport	81,142	23,475	7,667	1,000		2,400		3,080		
5	Cedar Rapids	47,128	37,760	9,378	3,194	69	8,200	325	2,820	113	
6	Burlington	22,874	14,981	7,893	1,300	100	2,250	4,580	2,055	353	
7	Council Bluffs	20,306	17,784	2,522	1,200		2,000		2,300		
8	Clinton	13,307	10,559	2,748	500		900		600		
9	Ottumwa	18,907	9,012	9,895	750	75	2,250		1,300		
10	Waterloo	24,626	21,671	2,955	1,300		1,500				
11	Muscatine	9,637	9,457	180	500		2,400		900		
12	Keokuk	16,655	10,655	6,000	300	200	1,050	1,500	1,500	500	
13	Fort Dodge	8,395	5,121	3,274	1,200		312		870		
14	Marshalltown	9,314	5,496	3,818	1,450		250		600		
15	Oskaloosa	7,904	5,013	1,991	1,300	64	339	254	900	38	
16	Boone	8,520	6,090	2,430	600	3	402	4	1,134	26	
17	Fort Madison	4,102	3,252	910	304	38	387	133	600	29	
19	Creston	3,893	3,576	217	650		264		520		
20	Mason City	7,998	6,283	1,715	1,300	385	323		1,740	307	
21	Centerville	4,096	2,654	1,412	1,014	112	250	19	480	94	
22	Oelwein	5,678	4,738	890	350	2	422		840	43	
23	Cedar Falls	4,137	3,063	1,124	360		227		360		
24	Atlantic	1,305	1,105	200	37	2	241		331	73	
25	Le Mars	3,333	1,907	1,326	300		300		300		
26	Fairfield	2,443	1,230	1,213	92	8	400		250		
27	Red Oak	1,455	1,141	314	200	41	236		905		
28	Webster City	4,604	4,243	361	200		461		1,288	27	
29	Grinnell	6,928	4,958	1,976	275		213		500		
30	Charles City	1,988	1,941	47	42		400	675	300		
31	Washington	2,093	1,269	824	150		258	42	330		
32	Newton	2,477	1,707	770	300		250		900		
33	Shenandoah	4,008	3,984	24	225	24	160		1,300	36	
34	Perry	4,690	3,454	1,236	75	26	108		212		
35	Marion	1,591	1,205	386	150		227		585		
36	Chariton	1,402	1,252	150	50	84	311		200		
37	Clarinda	2,079	1,700	319	350	80	329		496		
38	Cherokee	2,576	1,715	861	300	4	241		154	3	
39	Albia	2,377	1,273	1,104	394	118	163		890	60	
40	Decorah	3,732	1,855	1,877	80		228		300		
41	Independence	1,726	1,075	651	300		282		482		
42	Maquoketa	2,510	2,250	254	273		97		780	147	
43	Betherville	2,382	1,052	1,330	85		332		282	10	
44	Mount Pleasant	2,940	2,655	285	302		264	200	300		
45	Vinton	2,312	964	1,348	175		230		500		
46	Indianola	1,479	1,243	236	40		175		180	39	
47	Waverly	1,207	977	230	100	125	147	704	300		
48	Missouri Valley	1,781	1,077	704	300		263		820		
49	Belle Plaine	943	841	102	50		274		300		
50	Ames	4,208	3,354	854	301	96	167		180		
51	Carroll	2,405	2,397	208	300		300		100		
52	Knoxville	1,337	919	318	300		108	114	150		
53	Denison	1,070	972	98	50		200		100		
54	Spencer	638	588	50	50		95		300		
55	Eagle Grove	505	391	114	125		100		120		
56	Iowa Falls	1,336	500	836	100		95		150		
57	Algona	706	706		50		100		430		
58	Manchester	638	277	361			156		300		
59	Winterset	1,447	919	528	200		383		187		
60	Pella	1,810	1,627	183	275		43		300		
61	Cresco	1,317	1,013	304	80		206		125		
62	Anamosa	1,394	1,257	137	100		63		250		
63	Hampton	573	573		350	39	194		120		
64	Osceola	1,352	890	462	100		96	25	275		
65	Osage	779	648	131	100		276		130		
66	Harlan	1,482	1,027	456	31		300		180		
67	Sheldon	608	545	58	50		369		240		
68	Colfax	1,013	446	567	49		63		102		
69	Emmetsburg	1,022	1,017	75	125	15	93	19	20		
70	What Cheer	507	475	32	60		75		175		
71	Glenwood	508	545	23	75		157				
72	Jefferson	491	225	266	50						
73	Tama	674	471	203							

TABLE NO. 3—CONTINUED—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

City number	City	Classified by Departments, Offices and Accounts								
		General Government								
		Aggregate			Mayor's Office		City Council or Alderman		City Clerk's Office	
		Total	Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other
74	New Hampton	1,181	1,181		101		215			
75	Storm Lake	968	968	19	37	19	191		115	
76	Lake City	1,009	630	379	100	142	300	121	66	
77	Eldon	790	795	25	100		300		100	56
78	Eldora	1,258	532	726	100		143		75	
79	Nevada	1,068	997	71	81	3	155		180	7
80	Villisca	1,400	1,112	288	100		243		300	
81	Monticello	994	905	89	50	30	150	46	900	13
82	Tipton	1,490	372	1,118	100		197	32	130	2
83	Sac City	477	280	197	35		132		63	
84	Marengo	1,105	1,024	81	100	51	108		300	
85	Seymour	1,802	610	522	65		275		43	366
86	Onawa	839	688	151	52	89	111		300	55
87	Myrtle	928	928		295		119		67	
88	Stuart	702	531	171	50		99		239	45
89	Waukon	1,093	1,015	78	150		115		175	
90	Bloomfield	1,777	1,156	621	50	46	300	141	300	8
91	Ida Grove	798	555	243	50	26	105		175	69
92	Leon	1,253	657	596	250		132		50	
93	Hawarden	600	570	30	100		150		150	
94	Valley Junction	851	376	475	50		113		75	
95	Bedford	904	904		100		225		100	
96	Corning	533	316	217	50	25	141		50	
97	Toledo	663	469	194	50	21	131	3	150	31

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TABLE NO. 3—CONTINUED—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

City number	City	Classified by Department, Offices and Accounts									
		General Government									
		City Auditor's Office		City Treasurer's Office		City Solicitor's Office		Other Attorneys		City Assessor's	
		Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other
	Grand total	\$ 20,466	\$ 1,169	\$ 25,122	\$ 970	\$ 41,842	\$ 5,180	\$ 12,812	\$ 2,131	\$ 10,760	\$ 409
1	Des Moines	\$ 5,872	\$ 65	\$ 3,000	\$ 197	\$ 9,708	\$ 466				
2	Dubuque	2,300	50	3,520	59	2,700	12			3,550	133
3	Sioux City	2,100	136	2,500	350	2,600	838	350			
4	Davenport			4,000		2,800		75		2,500	
5	Cedar Rapids	1,187	118	1,601	184	3,100	649	389		3,500	276
6	Burlington	1,300	150	1,800	100	1,900		115			
7	Council Bluffs	1,300		1,200		1,500					
8	Clinton	900		900		500	400	1,751	23		
9	Ottumwa	900		300		1,184		425			
10	Waterloo	2,277		75		1,850		903			
11	Muscatine			400		1,200				300	
12	Keokuk	730	500	5		900	500			650	
13	Fort Dodge			300		730	240		150		
14	Marshalltown			2		100		1,335			
15	Oskaloosa			300		800	11	873			
16	Boone			50		300		175			
17	Fort Madison			200		300					
18	Creston			252		520		350			
19	Mason City			125		835	8				
20	Centerville			50	2	100	215		50		
21	Oelwein			50		100		1,286			
22	Cedar Falls					300		160			
23	Atlantic			150		100					
24	Le Mars			443		100					

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TABLE NO. 3—CONTINUED—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

City number	City	Classified by Department, Offices and Accounts									
		General Government									
		City Auditor's Office		City Treasurer's Office		City Solicitor's Office		Other Attorneys		City Assessor's	
		Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other
36	Fairfield			125		50	303			85	
37	Red Oak			100						58	
38	Webster City			40		600	78			55	
39	Grinnell	900		88		100		1,061			
40	Charles City			25		365		175			
41	Washington			75		150				35	
42	Newton					250					
43	Shenandoah			100				361			
44	Perry			279		349					
45	Marion			37		200					
46	Chariton			181		88					
47	Clarinda					300		400			
48	Cherokee			50		310					
49	Albia			100		300	75				
50	Decorah			258		290	3			100	
51	Independence			100		85		15			50
52	Maquoketa			122		235					
53	Estherville			75	10	75	243				
54	Mount Pleasant			200		216					
55	Vinton					175		50			
56	Indianola			213		240		20			
57	Waverly			50		135	21				
58	Missouri Valley					115					
59	Belle Plaine			50		50					
60	Ames			40		270		70			
61	Carroll			50		250		150			
62	Knoxville			21	2	150	12	80			
63	Denison			100		100			25		
64	Spencer			50		76					
65	Eagle Grove					22					
66	Iowa Falls					50					
67	Algona			40		50					
68	Manchester					50	261				
69	Winterset			75		100	55	26	400		
70	Pella			100				117			
71	Cresco			50			98				
72	Anamosa					75					
73	Hampton					188					
74	Osceola					50	250				
75	Osage			25		100	11				
76	Harlan	150			113						
77	Sheldon			30		45					
78	Colfax			1		50					
79	Emmetsburg			50		200					
80	What Cheer			48		100					
81	Glenwood			50		50					
82	Jefferson					50		25			
83	Tama			39		50	59				
84	New Hampton	810				55					
85	Storm Lake			125		200		200			
86	Lake City			60		75	20				
87	Eldon			50		100		45			
88	Eldora					25		110			
89	Nevada					138		158			
90	Villisca			291				100			
91	Monticello							346			
92	Tipton			25	5				1,079		
93	Sac City			25		25					
94	Marengo			75		100					
95	Seymour			50		25	155				
96	Onawa			100	6	75		50			
97	Mystic			40		75					
98	Stuart			50		50					
99	Waukon					75		500			
100	Bloomfield			200	2	200	195	136		70	
101	Ida Grove			60		100		65			
102	Leon			75							
103	Hawarden			50		50					
104	Valley Junction			25		60			65		
105	Bedford					158		270			
106	Corning			25		50				6	
107	Toledo			53	9	50					

TABLE NO. 3—CONTINUED—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

City Number	City	Classified by Departments, Offices and Accounts							
		General Government—Continued							
		Collection of Taxes		Audits and Examinations		Engineers' Office		Elections	
		Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other
	Grand total.....	\$ 7,819	\$ 8,334	\$ 5,516	\$ 1,059	\$ 77,270	\$ 9,836	\$ 15,717	\$ 11,294
1	Des Moines.....		\$ 5,069	\$ 1,561		\$ 10,88	\$ 2,533		\$ 2,789
2	Dubuque.....	596	31			3,33	94		4
3	Sioux City.....			524		5,277	874	\$ 2,315	1,693
4	Davenport.....			500		3,000		680	830
5	Cedar Rapids.....	810				5,738	1,424	1,638	302
6	Burlington.....			268		2,565		700	
7	Council Bluffs.....	645	71			4,623	551	1,436	552
8	Clinton.....	959				3,069			
9	Ottumwa.....		1,843	233		1,200	1,118		
10	Waterloo.....	4,062		334		7,100	1,075	1,207	
11	Muscatine.....		155		25	3,406		301	
12	Keokuk.....	720	100	310		2,000	500	500	500
13	Fort Dodge.....				267	1,712	54		23
14	Marshalltown.....			250		1,500			1,699
15	Oskaloosa.....			90	46	1,083	88	207	137
16	Boone.....			110	39	2,424	115	481	731
17	Port Madison.....				137	1,152	204	309	44
18	Creston.....			467		196		328	
19	Mason City.....				167	1,885	186	165	101
20	Centerville.....				163	790	68		
21	Oelwein.....			182		218		167	30
22	Cedar Falls.....			103		911		416	
23	Atlantic.....							246	119
24	Le Mars.....		30	113		179		172	44
25	Fairfield.....		119			160		153	22

27	Red Oak.....						46		169
28	Webster City.....			25		1,448		151	18
29	Grinnell.....		139			2,240		231	
30	Charles City.....					442		21	
31	Washington.....						77	194	
32	Newton.....		187	103	10	302	24	164	49
33	Shenandoah.....					657			
34	Perry.....					211	39		
35	Marion.....		207			251		307	96
36	Chariton.....							121	
37	Clarinda.....							100	10
38	Cherokee.....							120	
39	Albia.....		194					174	50
40	Decorah.....						321	194	37
41	Independence.....					410		147	46
42	Maquoketa.....			84		778			
43	Estherville.....								194
44	Mount Pleasant.....					607	105	102	50
45	Vinton.....						139		92
46	Indianola.....							70	71
47	Waverly.....					157		91	105
48	Missouri Valley.....			157		87		55	
49	Belle Plaine.....								
50	Ames.....					2,164	115		184
51	Carroll.....					1,072	112		
52	Knoxville.....		9						
53	Denison.....					72			73
54	Spencer.....					22			50
55	Eagle Grove.....								
56	Iowa Falls.....								
57	Algona.....			9				42	
58	Manchester.....					68		59	
59	Winterset.....			21		37	69	9	
60	Pella.....					347		323	
61	Cresco.....								76
62	Anamosa.....					720		101	
63	Hampton.....							72	
64	Osceola.....							46	
65	Osage.....							52	9
66	Harlan.....					266		18	
67	Sheldon.....								7
68	Colfax.....		64						
69	Emmetsburg.....			12		89		60	13
70	What Cheer.....				2				
71	Glenwood.....					272			4
72	Jefferson.....								82
73	Tama.....								
74	New Hampton.....								

TABLE NO. 3—CONTINUED—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

City number	City	Classified by Departments, Offices and Accounts							
		General Government—Continued							
		Collection of Taxes		Audits and Examinations		Engineers' Office		Elections	
		Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other
75	Storm Lake							71	
76	Lake City				20			60	20
77	Eldon							70	
78	Eldora							79	
79	Nevada							131	
80	Villisca					75			7
81	Monticello							69	
82	Tipton								
83	Sac City				39				
84	Marengo	25				512		54	14
85	Seymour							154	32
86	Onawa								
87	Mystic					136		65	
88	Stuart	12						50	19
89	Waukon				50				
90	Bloomfield				14				56
91	Ida Grove								6
92	Leon		38					120	
93	Hawarden							70	
94	Valley Junction							53	69
95	Bedford							51	
96	Corning		78						
97	Toledo							55	25

TABLE NO. 3—CONTINUED—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

City number	City	Classified by Departments, Offices and Accounts							
		General Government—Continued							
		City Hall		Courts				Miscellaneous Offices	
				Police or Municipal		Other Courts			
		Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other		
	Grand total	\$ 15,147	\$ 31,893	\$ 11,354	\$ 2,889	\$ 6,245	\$ 4,909	\$ 26,315	
1	Des Moines		21	3,035	258				
2	Dubuque	1,333	1,395				172	339	
3	Sioux City	3,474	5,603	1,620	189			492	
4	Davenport	1,320	3,231	2,100				4,436	
5	Cedar Rapids	4,274	3,073			1,000	1,949	437	
6	Burlington		2,086	2,318	22			190	
7	Council Bluffs	780	428			1,000		920	
8	Clinton		700	480	35			1,590	
9	Ottumwa		2,794	600	171			3,990	
10	Waterloo	453	692	730				1,188	
11	Muscatine								
12	Keokuk	1,000				1,000		1,700	
13	Fort Dodge		2,271		228		41		
14	Marshalltown		730					1,390	
15	Oskaloosa		613					770	
16	Boone	354	436					1,036	
17	Fort Madison		231						
19	Creston	120					32	185	
20	Mason City		486		75				
21	Centerville		301				127	361	
22	Oelwein	183	411			1,000	256	138	
23	Cedar Falls	166			285			796	
24	Atlantic				5				
25	Le Mars		641		303			398	
26	Fairfield		584		92				

TABLE NO. 3—CONTINUED—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

City number	City	Classified by Departments, Offices and Accounts						
		General Governments,—Continued						
		City Hall		Courts				Miscellaneous Offices
		Salaries and wages	All other	Police or Municipal		Other Courts		
Salaries and wages	All other			Salaries and wages	All other			
27	Red Oak							
28	Webster City							
29	Grinnell		106		53			
30	Charles City	57						25
31	Washington	158	47				1,837	
32	Newton		37					
33	Shenandoah		375					
34	Perry	491						
35	Marion	180	153			1,000		
36	Chariton					1,000	238	744
37	Clarinda							23
38	Cherokee		200		24		66	
39	Albia	180	717					
40	Decorah		13		234			64
41	Independence		242		552		136	322
42	Maquoketa							585
43	Estherville		70					
44	Mount Pleasant							184
45	Vinton	198	46	396	24			636
46	Indianola		132		33			50
47	Waverly							
48	Missouri Valley							
49	Belle Plaine							
50	Ames	166	102					
51	Carroll		25					
52	Knoxville							
53	Denison		288	18				
54	Spencer							

55	Eagle Grove							
56	Iowa Falls		22					814
57	Algona							
58	Manchester		28	51	59			
59	Winterset				11			172
60	Pella	122						108
61	Cresco		22					
62	Anamosa	50						
63	Hampton							
64	Osceola		163					
65	Osage		78					
66	Harlan			16				193
67	Sheldon		40				4	7
68	Colfax		44					503
69	Emmetsburg		30					
70	What Cheer	27						
71	Glenwood		184					
72	Jefferson		64					
73	Tama							
74	New Hampton							
75	Storm Lake							
76	Lake City							
77	Eldon							25
78	Eldora				6			730
79	Nevada		30			154		31
80	Villisca				112			141
81	Monticello							
82	Tipton		158					
83	Sac City		16					
84	Marengo		39					
85	Seymour							
86	Onawa						51	
87	Mystic	141						
88	Stuart							107
89	Waukon		28					
90	Bloomfield		48					111
91	Ida Grove		77					
92	Leon	30						596
93	Hawarden		30					
94	Valley Junction		341					
95	Bedford							
96	Corning		38		70			
97	Toledo		105					

TABLE NO. 3—CONTINUED—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

City number	City	Classified by Department, Offices and Accounts							
		Protection of Life and Property							
		Department of Inspection		Pound		Police and Fire Alarm Inspection		Miscellaneous	
		Salaries and wages	All others	Salaries and wages	All others	Salaries and wages	All others	Salaries and wages	All others
	Grand total.....	\$ 1,127,414	\$ 809,854	\$ 315,910	\$ 418,950	\$ 40,204	\$ 360,798	\$ 192,455	\$ 79,839
1	Des Moines.....	\$ 295,008	\$ 292,544	\$ 92,554	\$ 85,150	\$ 5,031	\$ 108,930	\$ 70,975	\$ 16,424
2	Dubuque.....	78,923	69,643	9,280	31,230	2,622	36,858	6,632	7,653
3	Sioux City.....	80,192	67,547	12,645	33,533	4,050	31,228	28,979	9,197
4	Davenport.....	119,954	78,142	41,812	35,702	3,636	35,750	10,609	3,934
5	Cedar Rapids.....	59,023	47,058	11,965	22,969	7,827	21,559	14,100	2,768
6	Burlington.....	46,600	32,196	14,404	17,096	875	14,100	10,609	2,768
7	Council Bluffs.....	50,262	46,123	4,139	21,067	1,437	21,293	2,585	4,349
8	Clinton.....	30,808	24,517	6,351	10,884	2,002	13,355	9,032	6,170
9	Ottumwa.....	40,004	32,211	7,793	20,354	1,623	11,687	7,053	4,380
10	Waterloo.....	42,684	28,053	14,631	12,148	2,525	15,905	1,715	2,581
11	Muscatine.....	12,304	5,913	6,451	5,013	348	7,800	3,543	1,753
12	Keokuk.....	30,577	16,737	13,850	8,807	2,417	1,284	3,148	912
13	Fort Dodge.....	10,698	12,794	2,899	8,951	1,715	3,085	5,839	800
14	Marshalltown.....	19,824	16,353	3,471	7,305	104	3,166	17,467	214
15	Oskaloosa.....	15,471	7,469	8,002	4,308	279	5,085	4,463	290
16	Boone.....	9,494	8,411	1,083	5,284	184	3,045	2,581	108
17	Fort Madison.....	12,618	6,721	5,797	3,678	2	1,362	1,878	342
18	Creston.....	22,688	5,000	17,498	3,703	2	3,639	4,160	274
19	Mason City.....	9,648	8,022	1,626	4,383	221	1,456	4,463	290
20	Centerville.....	8,457	3,602	4,855	2,146	80	345	4,463	290
21	Oelwein.....	2,179	2,035	144	1,690	36	400	4,463	290
22	Cedar Falls.....	2,031	1,732	279	1,352	120	625	4,463	290
23	Atlantic.....	2,905	2,535	462	1,882	120	625	4,463	290
24	Le Mars.....	7,390	2,543	4,747	2,027	206	516	4,463	290
25									
26	Fairfield.....	2,010	2,312	698	1,804	42	508	44	461
27	Red Oak.....	2,950	2,428	531	1,335	68	1,093	44	273
28	Webster City.....	2,948	2,075	273	1,464	807	807	44	273
29	Grinnell.....	2,027	2,027	—	1,677	—	350	—	656
30	Charles City.....	1,978	1,322	656	1,122	—	200	—	656
31	Washington.....	1,708	1,708	—	684	—	1,164	—	623
32	Newton.....	2,853	1,629	1,696	1,606	2	25	1,000	333
33	Shenandoah.....	2,839	2,506	333	1,387	—	1,119	—	67
34	Perry.....	1,697	1,598	99	1,144	5	452	—	755
35	Marion.....	5,625	914	4,711	738	—	176	3,630	1,050
36	Chariton.....	1,714	935	779	935	—	—	—	237
37	Clarinda.....	1,980	1,752	227	1,320	—	432	—	40
38	Cherokee.....	1,012	856	156	840	107	16	—	224
39	Albia.....	2,536	2,305	231	1,305	7	910	—	333
40	Decorah.....	2,053	1,800	253	1,800	30	50	1,386	391
41	Independence.....	3,672	1,875	1,797	1,885	30	—	—	173
42	Maquoketa.....	1,270	1,097	173	1,097	—	—	—	473
43	Estherville.....	1,917	1,404	513	1,086	40	315	—	112
44	Mount Pleasant.....	2,230	2,600	230	1,500	13	500	—	1,030
45	Vinton.....	1,987	1,987	—	1,232	—	755	—	248
46	Indianola.....	1,630	—	—	600	—	—	—	459
47	Waverly.....	1,071	794	277	711	12	83	—	36
48	Missouri Valley.....	2,691	2,200	492	1,489	23	720	—	295
49	Belle Plaine.....	1,148	1,124	24	907	4	217	—	378
50	Ames.....	1,473	1,353	120	1,353	46	—	—	7
51	Carroll.....	2,007	1,712	295	1,062	—	60	—	453
52	Knoxville.....	2,374	1,904	470	1,066	92	838	—	48
53	Denison.....	1,500	1,500	—	1,500	—	—	—	344
54	Spencer.....	1,352	1,135	217	840	—	235	210	342
55	Eagle Grove.....	1,580	1,580	—	1,200	—	380	—	200
56	Iowa Falls.....	1,173	730	453	720	—	—	—	14
57	Algona.....	674	—	—	488	—	186	—	19
58	Manchester.....	1,183	1,091	92	737	44	354	—	82
59	Winterset.....	1,800	1,654	6	1,026	6	628	—	60
60	Pella.....	1,308	964	344	964	—	—	—	344
61	Cresco.....	2,069	1,155	914	975	67	—	—	342
62	Anamosa.....	985	983	2	880	—	60	—	200
63	Hampton.....	923	827	96	618	96	200	—	14
64	Osceola.....	1,205	960	245	960	45	—	—	19
65	Osage.....	694	680	14	600	—	80	—	82
66	Harlan.....	2,532	1,125	1,407	1,100	23	25	1,365	60
67	Sheldon.....	1,160	1,040	111	949	—	100	111	1
68	Colfax.....	1,137	900	237	900	237	—	—	82
69	Emmetsburg.....	1,236	1,134	102	1,098	—	36	—	60
70	What Cheer.....	1,333	1,122	111	1,048	—	74	—	1
71	Woodward.....	602	601	42	591	41	—	—	439
72	Jefferson.....	276	276	—	276	—	—	—	—
73	Tama.....	1,314	850	464	840	25	10	—	—

TABLE NO. 3—CONTINUED—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

City number	City	Classified by Department, Offices and Accounts							
		Protection of Life and Property							
		Department of Inspection		Pound		Police and Fire Alarm inspection		Miscellaneous	
		Salaries and wages	All others	Salaries and wages	All others	Salaries and wages	All others	Salaries and wages	All others
74	New Hampton	657	657		657				
75	Storm Lake	4,602	885	3,717	738				
76	Lake City	666	400	266	400	25		3,717	
77	Eldon	218	218		193			80	191
78	Eldora	74					25		
79	Nevada	908	867	74					74
80	Villisca	1,013	909	211	694		173		39
81	Monticello	1,372	1,341	31	703	22	99		189
82	Tipton	1,778	1,205	573	908	7	343		24
83	Sac City	605	481	124	1,205	29			526
84	Marengo	600	600		600				80
85	Seymour	725	600	125	600	135			
86	Onawa	609	565	44	565	44			
87	Mystic	840	840		840				
88	Stuart	488	430	68	420	10			58
89	Waukon	464	190	274	180	10			241
90	Bloomfield	1,056	490	576	490	146			35
91	Ida Grove	886	816	70	816			325	57
92	Leon	780	780		780				
93	Hawarden	1,602	990	612	900				
94	Valley Junction	1,841	976	865	627		90	600	12
95	Bedford	1,653	1,140	513	1,140		349	788	
96	Corning	690	682	8	682				513
97	Toledo	843	664	179	664	22			157

TABLE NO. 3—CONTINUED—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

City number	City	Classified by Department, Offices and Accounts							
		Protection of Life and Property							
		Aggregate			Police Department		Fire Department		
		Total	Salaries and wages	All others and water for hydrants	Salaries and wages	All others	Salaries and wages	Water for hydrants	All others
	Grand total	\$ 15,194	\$ 306	\$ 2,393	\$ 1,028	\$ 5,904	\$ 953	\$ 1,215	\$ 2,175
1	Des Moines	7,203	124			1,238			
2	Dubuque	498		500		498	22		4
3	Sioux City	856	59	900	843	900			
4	Davenport	3,600							
5	Cedar Rapids	1,300	83	100		1,200	106		15
6	Burlington	1,900					158		
7	Council Bluffs			558	58	1,990	59	1,215	
8	Clinton	278							
9	Ottumwa			270					
10	Waterloo								123
11	Muscatine								
12	Keokuk								
13	Fort Dodge				11		23		
14	Marshalltown								
15	Oskaloosa								308
16	Boone			49					
17	Fort Madison				4				
18	Creston			23	3				
19	Mason City						40		481
20	Centerville						29		
21	Oelwein								
22	Cedar Falls								
23	Atlantic	25							
24	Le Mars				20		81		

TABLE NO. 3—CONTINUED—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

City number	City	Classified by Department, Offices and Accounts							
		Protection of Life and Property							
		Aggregate			Police Department		Fire Department		
		Total	Salaries and wages	All others and water for hydrants	Salaries and wages	All others	Salaries and wages	Water for hydrants	All others
26	Fairfield						195		
27	Red Oak								419
28	Webster City	344							
29	Grinnell								
30	Charles City								
31	Washington								
32	Newton								
33	Shenandoah								1
34	Perry				27				
35	Marion						81		
36	Chariton								24
37	Clarinda								
38	Cherokee								
39	Albia								
40	Decorah								
41	Independence								
42	Maquoketa								
43	Estherville								
44	Mount Pleasant						100		
45	Vinton								
46	Indianola								
47	Waverly				17				
48	Missouri Valley								
49	Belle Plaine								20
50	Ames				37				1
51	Carroll								

52	Knoxville								
53	Denison								
54	Spencer								
55	Eagle Grove								
56	Iowa Falls								
57	Algona								
58	Manchester								
59	Winterset								
60	Pella	180					2		505
61	Cresco					4			
62	Anamosa								
63	Hampton								
64	Osceola								
65	Osage								
66	Harlan								
67	Sheldon								20
68	Colfax								51
69	Emmetsburg								
70	What Cheer								
71	Glenwood								
72	Jefferson								
73	Tama								
74	New Hampton								
75	Storin Lake						50		
76	Lake City								
77	Eldon								2
78	Eldora								
79	Nevada								
80	Villisca								19
81	Monticello								30
82	Tipton			5					
83	Sac City								
84	Marengo								
85	Seymour								
86	Onawa								
87	Mystic						8		15
88	Stuart	10					35		
89	Waukon			35			11		
90	Bloomfield				2				
91	Ida Grove								
92	Leon								
93	Hawarden								77
94	Valley Junction								
95	Bedford								
96	Corning								
97	Toledo								

TABLE NO. 3—CONTINUED—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

City number	City	Classified by Departments, Offices and Accounts							
		Health Department and Sanitation							
		Aggregate			Health Department General Expense		Quarantine and Pest House		
		Total	Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other	
	Grand total.....	\$ 219,091	\$ 121,317	\$ 97,774	\$ 33,750	\$ 11,160	\$ 1,949	\$ 1,654	
1	Des Moines.....	\$ 38,883	\$ 11,943	\$ 26,940	\$ 6,677	\$ 2,833	\$ 700	\$ 809	
2	Dubuque.....	9,261	8,830	422	2,988	193			
3	Sioux City.....	27,034	13,850	13,175	3,136	251			
4	Davenport.....	29,982	21,678	8,304	4,170				
5	Cedar Rapids.....	18,530	15,086	3,444	4,665	1,290	583	131	
6	Burlington.....	13,731	7,464	6,267	2,516	498	53		
7	Council Bluffs.....	8,472	7,427	1,045	1,500	508			
8	Clinton.....	3,757	3,557	200					
9	Ottumwa.....	12,361	1,020	11,341	750				
10	Waterloo.....	5,312	3,427	1,885	1,547	1,539			
11	Muscatine.....	4,170	3,024	1,146	750	246			
12	Keokuk.....	5,205	500	4,705	500	2,325			
13	Fort Dodge.....	2,189	830	1,359	200	31			
14	Marshalltown.....	3,907	3,340	567	600				
15	Oskaloosa.....	3,805	1,943	1,862	75	39			
16	Boone.....	1,135	375	810	100				
17	Fort Madison.....	616	493	123	300	2			
18	Creston.....	710	108	602	108				
19	Mason City.....	1,400	1,258	202	50	47	508	18	
20	Centerville.....	700	70	630	50	12			
21	Oelwein.....	171	100	71	25				
22	Cedar Falls.....	290	290		50				
23	Atlantic.....	508	477	31	100	18			

25	Le Mars.....	457	100	357	100	36			
26	Fairfield.....	343	199	144	25	27			
27	Red Oak.....	504	430	134	25	30			
28	Webster City.....		146						146
29	Grinnell.....	2,004	2,004		112		32		
30	Charles City.....	374	252	122	94				
31	Washington.....	328	227	101	176		51	53	
32	Newton.....	491	419	72	25		3		
33	Shenandoah.....	303	306						
34	Perry.....	217	145	72	25			25	
35	Marion.....	780	88	702	75	57		24	
36	Chariton.....	794	50	744	50				
37	Clarinda.....	480	356	124	125	3			
38	Cherokee.....	172	135	47					
39	Albia.....	919	642	277	100	10			
40	Decorah.....	194	27	167	27	166			
41	Independence.....	1,008	476	532	130				
42	Magnoketa.....	606	512	91	25				
43	Estherville.....	8		8					
44	Mount Pleasant.....	135	135		35				
45	Vinton.....	76		76					
46	Indianola.....	934	67	867	21			185	
47	Waverly.....	80	25	55		1			
48	Missouri Valley.....	44	30	14	30	14			
49	Belle Plaine.....								
50	Ames.....	285		285		110			
51	Carroll.....	793	529	264					
52	Knoxville.....	157	9	148		63			
53	Denison.....	262	50	212	50			21	
54	Spencer.....	679		679		574			
55	Eagle Grove.....	64	32	32					
56	Iowa Falls.....	34		34					
57	Algona.....								
58	Manchester.....	937		937					
59	Winterset.....	45	31	14	31				
60	Pella.....	420	420		20				
61	Cresco.....	2,754	60	2,694	60				
62	Anamosa.....	25	25		25				
63	Hampton.....	48	48						
64	Osceola.....	105	63	42	63	42			
65	Osage.....	28	20	8	26				
66	Harlan.....	47	8	39	8				
67	Sheldon.....	136	122	13	20				
68	Colfax.....	45	45		45				
69	Emmetsburg.....	453	148	305	21				
70	What Cheer.....	2	2		2				
71	Glenwood.....	150	150		150				
72	Jefferson.....	210		210				31	
73	Tama.....	150	29	130	29	30			
74	New Hampton.....	1,716	327	1,389					

TABLE NO. 3.—CONTINUED—PAYMENTS FOR MUNICIPAL AND GENERAL SERVICE EXPENSES.

City number	City	Classified by Departments, Offices and Accounts							
		Health Department and Sanitation							
		Aggregate			Health Department General Expense		Quarantine and Pest House		
		Total	Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other	
75	Storm Lake	113		113					
76	Lake City	3,302	3,000	302					
77	Eldon	33	33			5		18	82
78	Eldora	2		2					
79	Nevada	108	108						
80	Villena	380	379	10	100	10			
81	Monticello	4	3						
82	Tipton	110		110					4
83	Sac City								
84	Marengo								
85	Seymour								
86	Onawa								
87	Myatie	28	28		27			1	
88	Stuart	8		8					
89	Waukon	409		409					
90	Bloomfield	483		483					
91	Ida Grove	81	10		16	4			
92	Leon	200	200						
93	Hawarden	82	25	57	25	1			
94	Valley Junction	42	25						
95	Bedford	25	25		25				
96	Corning	50	50		50				
97	Toledo	50	50		50				

TABLE NO. 3.—CONTINUED—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

City number	City	Classified by Departments, Offices and Accounts									
		Health Department and Sanitation									
		Sanitation									
		Sewers						Refuse Disposal		Miscellaneous	
		Construction and Supervision		General Expense		Sewage Disposal Plant					
		Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other
	Grand total	\$ 14,02	\$ 14,832	\$ 48,967	\$ 48,042	\$ 1,570	\$ 2,289	\$ 18,444	\$ 15,841	\$ 2,065	\$ 3,902
1	Des Moines	\$ 4,53			\$ 22,802				\$ 336		
2	Dubuque			\$ 5,288	229			\$ 563			
3	Sioux City			\$ 5,068	2,384	\$ 900	976	\$ 1,872	\$ 8,516	\$ 990	116
4	Davenport			7,713	5,387			9,212	3,096		720
5	Cedar Rapids			7,308	2,134			3,000			80
6	Burlington		2,068	4,948	371				2,430		
7	Council Bluffs			4,987	275			\$ 850	394		
8	Clinton	2,017		1,340	200						
9	Quinnwa		8,688								
10	Waterloo	840	41					270	1,107		1,706
11	Muscatine	275		2,800				1,040	230		72
12	Keokuk				1,902						288
13	Fort Dodge	630			1,233						
14	Marshalltown			1,740	90					1,500	91
15	Oskaloosa			1,609	1,146	200	504				
16	Boone			75	795			200	15		
17	Fort Madison			154	1	50	190				
18	Creston				491		111				
19	Mason City				34			700	13		100
20	Centerville			30	578						100
21	Oswein			88		47					
22	Cedar Falls	240									
23	Atlantic			65				312	13		

TABLE NO. 3—CONTINUED—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

City number	City	Classified by Departments, Offices and Accounts									
		Health Department and Sanitation									
		Sanitation									
		Sewers						Refuse Disposal		Miscellaneous	
		Construction and Supervision		General Expense		Sewage Disposal Plant					
		Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other
25	Le Mars				267				54		
26	Fairfield			174	117						
27	Red Oak								114		
28	Webster City										
29	Grinnell	1,043		334		265		18			
30	Charles City			38	122			120			
31	Washington										49
32	Newton			381	72			7		3	
33	Shenandoah			303							
34	Perry	120			47						
35	Marion				621			8			
36	Chariton				654						
37	Clarinda			206	124			100			
38	Cherokee				14				30		
39	Albia	542	170						88		
40	Decorah								1		
41	Independence			376	522						5
42	Maquoketa	351	82	133							
43	Estherville								9		
44	Mount Pleasant							100	8		
45	Vinton				70						
46	Indianola		175		7		500	46			
47	Waverly			25	37				17		
48	Missouri Valley										
49	Belle Plaine										
50	Ames				171				4		
51	Carroll			529	98						
52	Knoxville			9	5				80		
53	Denison				177				11		
54	Spencer				100				5		
55	Eagle Grove			32	32						
56	Iowa Falls				34						
57	Algona										
58	Manchester		937								
59	Winterset								14		
60	Pella			400							
61	Cresco				2,604						
62	Anamosa										
63	Hampton			48							
64	Osceola										
65	Osage								2		
66	Harlan				4				35		
67	Sheldon	98			4		9	4			
68	Colfax										
69	Emmetsburg			127	305						
70	What Cheer										
71	Glenwood										
72	Jerison		113		11				55		
73	Tama		100								
74	New Hampton	327	1,300		89						
75	Storm Lake				113						
76	Lake City	3,000							20		160
77	Eldon							10			
78	Eldora										
79	Nevada										
80	Villisca			270				9		39	
81	Monticello										
82	Tipton										
83	Sac City		100								4
84	Marengo										
85	Seymour										
86	Onawa										
87	Mystic										
88	Stuart										
89	Waukon										492
90	Bloomfield				390						
91	Ida Grove		84		61						
92	Leon			200							
93	Hawarden		50								
94	Valley Junction								17		
95	Bedford										
96	Corning										
97	Toledo										

TABLE NO. 3—CONTINUED—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

City number	City	Classified by Department, Office and Accounts.									
		Highways									
		Aggregate			General Administration		General Street Expenditures		Street Paving		
		Total	Salaries and wages	All others	Salaries and wages	All others	Salaries and wages	All others	Salaries and wages	All others	
	Grand total.....	\$ 1,331,107	\$ 621,491	\$ 709,616	\$ 79,121	\$ 13,747	\$ 295,875	\$ 161,788	\$ 20,513	\$ 13,812	
1	Des Moines.....	\$ 238,123	\$ 129,624	\$ 108,409	\$ 17,104	\$ 6,788	\$ 65,832	\$ 15,984	\$ 2,708	\$ 90	
2	Dubuque.....	75,673	45,993	29,080	1,445	15	36,238	2,425		1,659	
3	Sioux City.....	99,972	58,277	41,695	1,200		22,446	6,720	4,620	1,196	
4	Davenport.....	170,562	50,354	119,608	2,530		10,289	72,956	2,001	489	
5	Cedar Rapids.....	62,224	26,399	35,885	1,200		5,689	3,629	1,045	1,997	
6	Burlington.....	36,217	12,743	23,474	1,000		4,450	909			
7	Council Bluffs.....	41,941	21,755	20,186	1,620	43	11,478				
8	Clinton.....	43,691	24,506	18,585			8,230	2,234	905	628	
9	Ottumwa.....	35,965	14,501	21,464	1,800		5,724	4,134		1,092	
10	Waterloo.....	41,400	16,931	24,469	1,200		15,541	777	1	248	
11	Muscatine.....	23,914	7,253	16,661				600			
12	Keokuk.....	16,470	5,652	10,818	5,652						
13	Fert Dodge.....	20,547	8,106	12,441	1,740		1,721	332	642	382	
14	Marshalltown.....	12,003	8,672	3,331	900		7,772	2,331			
15	Oskaloosa.....	16,134	372	15,762	195	46		1,162		2,365	
16	Boone.....	11,811	4,197	7,614	922	216	1,210	704	4	55	
17	Fort Madison.....	9,950	3,313	6,637	501	29	335	182			
18	Creston.....	10,837	6,050	4,778	830		5,229				
19	Mason City.....	12,748	6,183	6,565	1,639	48	1,279	249	41		
20	Centerville.....	8,026	3,436	4,590	675		2,761	981			
21	Oelwein.....	5,111	2,072	3,039	577	28	1,049	140			
22	Cedar Falls.....	9,131	5,196	3,935	3,061		2,135				
23	Atlantic.....	2,546	2,416	130	615		1,801	128			
24	Le Mars.....	8,673	3,738	4,935	600		2,263	1,262			

26	Fairfield.....	8,665	4,947	3,718	517		2,318	1,006			
27	Red Oak.....	1,872	699	1,173	609						
28	Webster City.....	4,973	3,401	1,272	706		2,608	1,175			
29	Grinnell.....	6,989	900	6,089	900			1,294		583	
30	Charles City.....	2,031	1,324	207	540		398	100			
31	Washington.....	3,222	3,267	25	614		1,925		694		
32	Newton.....	10,030	2,458	7,592	600			5,067	979	1,395	
33	Shenandoah.....	8,702	8,702		600		7,651				
34	Perry.....	6,162	2,748	3,414	205		2,022	303		176	
35	Marion.....	7,142	2,966	4,149	705		2,291	751			
36	Chariton.....	1,950	1,819	131			1,819	131			
37	Clarinda.....	10,250	5,559	4,691	3,010	861	2,128	165			
38	Cherokee.....	6,265	3,190	3,075	863	359	2,327	737			
39	Albia.....	7,548	3,413	4,135	600		2,237	374			
40	Decorah.....	5,722	525	5,197	525			969			
41	Independence.....	7,010	2,124	4,886	500		1,347	455			
42	Maquoketa.....	6,227	3,404	2,823	472		2,932	123			
43	Estherville.....	1,888	780	808	750			808			
44	Mount Pleasant.....	4,840	3,237	1,603			2,797	1,603			
45	Vinton.....	875	600	275			600	275			
46	Indianola.....	5,636	918	4,718	774		144				
47	Waverly.....	4,420	3,982	438	520	8	2,312	326			
48	Missouri Valley.....	2,671	284	2,387	284			2,387			
49	Belle Plaine.....	2,500	546	2,014	546			138			
50	Ames.....	7,333	3,634	3,699	1,080		2,554	124			
51	Carroll.....	4,009	2,284	1,725			2,284	132			
52	Knoxville.....	4,048	2,288	2,660	600		968	421	608	25	
53	Denison.....	4,310	1,000	3,310			1,000				
54	Spencer.....	2,226	421	1,875	421			125			
55	Eagle Grove.....	2,482	1,663	1,819		367	1,587	587			
56	Iowa Falls.....	5,494	2,939	2,555			2,939				
57	Algona.....	2,026	2,026		550		1,096				
58	Manchester.....	4,115	1,405	2,710	747	6	658	419			
59	Winterset.....	1,542	1,395	147	769						
60	Pella.....	7,528	7,402	86	486		2,559				
61	Cresco.....	11,655	9,071	2,584			2,162		5,802		
62	Anamosa.....	3,790	1,994	1,796			1,733				
63	Hampton.....	856		855							
64	Osceola.....	4,751	2,450	2,301	473		1,977				
65	Osage.....	5,339	640	2,800	344			921			
66	Harlan.....	3,885	1,007	2,878	1,007			498			
67	Sheldon.....	4,136	1,691	2,445	1,691			473			
68	Colfax.....	4,175	2,330	1,845			2,330	10			
69	Emmetsburg.....	6,267	2,359	4,008	540		1,703	1,550			
70	What Cheer.....	4,243	1,422	2,821			1,092	1,701			
71	Glenwood.....	4,672		4,672				1,124			
72	Jefferson.....	2,511	600	1,911	600						
73	Tama.....	4,960	1,019	3,556	300	700	710	887			

TABLE NO. 3—CONTINUED—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

City number	City	Classified by Department, Office and Accounts								
		Highways								
		Aggregate			General Administration		General Street Expenditures		Street Paving	
		Total	Salaries and wages	All others	Salaries and wages	All others	Salaries and wages	All others	Salaries and wages	All others
74	New Hampton	909	609	300			609	300		
75	Storm Lake	1,968	700	1,268		300	700			
76	Lake City	2,380	600	1,780	600			800		
77	Eldon	424	424		122		287			
78	Eldora	7,312	600	6,712						1,500
79	Nevada	4,061	3,479	1,602	671		1,662			
80	Villisca	3,191	1,351	1,840	540		348	664	463	
81	Monticello	4,121	2,584	1,537	315		2,269	462		
82	Tipton	8,315	3,617	4,798		503	2,893	2,305		
83	Sac City	2,446	450	1,966	480			388		
84	Marengo	1,831	507	1,324	480			106		
85	Seymour	3,868	1,950	1,918	414		1,521	1,018		
86	Onawa	4,540	540	4,000		216	540	1,394		
87	Mystic	2,415	2,415		166		1,128			
88	Stuart	1,149	925	224	300		565	224		
89	Waukon	5,830	600	5,230	600			3,941		
90	Bloomfield	1,527	786	741	496			741		
91	Ida Grove	4,649	1,401	3,158			1,173	384		
92	Leon	3,778	2,266	1,512	47		719			
93	Hawarden	3,302	1,068	2,204	1,068			676		
94	Valley Junction	3,752	720	3,032	720			1,904		
95	Bedford	5,372	601	4,471		3,208	901	42		
96	Corning	4,166	730	3,436	250		480	1,394		
97	Toledo	3,441	1,577	1,864			1,487	272		

TABLE NO. 3—CONTINUED—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSE.

City number	City	Classified by Department, Office and Accounts							
		Highways							
		Street Curbing		Sidewalks		Bridges (other than Toll Bridges)		Snow Removal	
		Salaries and wages	All others	Salaries and wages	All others	Salaries and wages	All others	Salaries and wages	All others
	Grand total	\$ 6,324	\$ 3,821	\$ 16,136	\$ 16,821	\$ 32,021	\$ 24,388	\$ 8,947	\$ 1,475
1	Des Moines	\$ 808		\$ 2,477	\$ 2,810	\$ 9,470	\$ 13,078	\$ 418	\$ 49
2	Dubuque			1,108	510			3,006	
3	Siox City	3,662	1,685	462	282	11,877	6,752	450	
4	Davenport				86				
5	Cedar Rapids			693	164	1,147	447		
6	Burlington		603	1,832	3,056	1,307	390		
7	Council Bluffs					3,337	224	1,736	75
8	Clinton	272		1,264	302	3,759			
9	Ottumwa			2,034	243		537		
10	Waterloo					189			
11	Muscatine						978		
12	Kokuk								
13	Fort Dodge			85	78	40	41		540
14	Marshalltown								
15	Oskaloosa			87	874			90	
16	Boone			181	20	12		481	
17	Fort Madison	88		263		475		52	
19	Creston								131
20	Mason City							1,005	
21	Centerville								
22	Oelwein			300				146	
23	Cedar Falls				80				
24	Atlantic				1				
25	Le Mars								

TABLE NO. 3—CONTINUED—PAYMENT FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

City number	City	Classified by Department, Office and Accounts							
		Highways							
		Street Curbing		Sidewalks		Bridges (other than Toll Bridges)		Snow Removal	
		Salaries and wages	All others	Salaries and wages	All others	Salaries and wages	All others	Salaries and wages	All others
26	Fairfield							122	
27	Red Oak								10
28	Webster City								
29	Grinnell				597				
30	Charles City			100				245	
31	Washington				25				
32	Newton								12
33	Shenandoah								
34	Perry			490				22	
35	Marion								
36	Chariton								
37	Clarinda							40	
38	Cherokee								
39	Albia								
40	Decorah								
41	Independence			217	19				
42	Maquoketa								
43	Estherville								
44	Mount Pleasant							250	
45	Vinton								
46	Indianola				1,664				165
47	Waverly			185			20	338	
48	Missouri Valley								
49	Belle Plaine				23				
50	Ames								
51	Carroll								
52	Knoxville			122	261				
53	Denison								70
54	Spencer								
55	Eagle Grove				25			79	
56	Iowa Falls								
57	Algona								
58	Manchester						414		
59	Winterset				75				
60	Pella	487		1,322					
61	Cresco	1,017							147
62	Anamosa								37
63	Hampton								94
64	Osceola								
65	Osage			305					
66	Harlan				970				
67	Sheldon								
68	Colfax								
69	Emmettsburg				739			10	
70	What Cheer			110		30		90	
71	Glenwood				756		1,501		
72	Jefferson				126				38
73	Tama				264				
74	New Hampton								
75	Storm Lake								
76	Lake City								80
77	Eldon								
78	Eldora								
79	Nevada		1,523		1,523				
80	Villisca			48				30	
81	Monticello								
82	Tipton							146	
83	Sac City								22
84	Marengo				120			37	
85	Seymour								
86	Onawa								
87	Mystic			745		378			
88	Stuart								
89	Waukon								
90	Bloomfield								64
91	Ida Grove			318	615				
92	Leon			1,500					
93	Hawarden								
94	Valley Junction								
95	Bedford								
96	Corning				495				
97	Toledo								

TABLE NO. 3—CONTINUED—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSE.

City number	City	Classified by Department, Office and Accounts							
		Highways							
		Street Lighting		Street Sprinkling		Street Cleaning		Miscellaneous	
		Salaries and wages	All others	Salaries and wages	All others	Salaries and wages	All others	Salaries and wages	All others
	Grand total.....	\$ 3,235	\$ 442,668	\$ 12,354	\$ 2,108	\$ 158,213	\$ 21,433	\$ 8,758	\$ 7,555
1	Des Moines.....		65,426			30,717	4,322		
2	Dubuque.....		25,071	600		3,511			
3	Sioux City.....		24,900	1,645	210	12,006			
4	Davenport.....		37,391	3,009		23,035	8,686		
5	Cedar Rapids.....		19,375			21,071	313	5,594	
6	Burlington.....		18,328			4,154	234		
7	Council Bluffs.....		18,999			2,000	272	1,584	573
8	Clinton.....		14,524			10,076	807		
9	Ottumwa.....		14,982	4,943	506				
10	Waterloo.....		19,174		218				4,932
11	Muscatine.....		15,083			7,253			
12	Keokuk.....		9,818				1,000		
13	Fort Dodge.....		10,930			3,400		490	132
14	Marshalltown.....								
15	Oskaloosa.....		9,080				2,235		
16	Boone.....		6,385		100	1,387	128		
17	Fort Madison.....		6,256		165	1,500	5		
18	Creston.....		4,000		31		59		557
19	Mason City.....		5,359			2,219	909		
20	Centerville.....		3,609						
21	Oelwein.....		2,871						
22	Cedar Falls.....		2,303		343				
23	Atlantic.....				1				
24	Le Mars.....		3,673	875					
25									
26	Fairfield.....	\$ 1,422	2,712			562			
27	Red Oak.....						1,163		
28	Webster City.....								97
29	Grinnell.....		3,023						590
30	Charles City.....			372		168			47
31	Washington.....			124					
32	Newton.....		3,208	152		680		35	
33	Sheuandoah.....					451			
34	Perry.....		2,085						
35	Marion.....		3,208		97				
36	Chariton.....								
37	Clarinda.....		3,635			381			
38	Cherokee.....		1,982						
39	Albia.....		3,610			566			161
40	Decorah.....		4,002				268		
41	Independence.....		4,412						
42	Magkoketa.....		2,700						
43	Estherville.....					290			
44	Mount Pleasant.....								
45	Vinton.....								
46	Indianola.....		2,670				214		5
47	Waverly.....	162	68			470	10		
48	Missouri valley.....								
49	Belle Plaine.....		1,853						
50	Ames.....		3,329				230		
51	Carroll.....		1,573						
52	Knoxville.....		1,818						135
53	Denison.....		3,126		108				
54	Spencer.....		1,875						
55	Eagle Grove.....		1,399						
56	Iowa Falls.....		1,900						88
57	Algona.....			430					
58	Manchester.....		1,876		1				
59	Winterset.....		63			626			
60	Pella.....	1,645				663	36	450	
61	Cresco.....		2,437						
62	Anamosa.....		1,759			261			
63	Hampton.....						191		670
64	Osceola.....		2,047						254
65	Osage.....		1,969						
66	Harlan.....		1,410						
67	Sheldon.....		1,973						
68	Colfax.....		1,835						
69	Emmetsburg.....		1,732						
70	What Cheer.....		1,120			100			
71	Glenwood.....		1,291						
72	Jefferson.....		1,511				140		90
73	Tama.....		1,577		128				

TABLE NO. 3—CONTINUED—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

City number	City	Classified by Department, Office and Accounts							
		Highways							
		Street Lighting		Street Sprinkling		Street Cleaning		Miscellaneous	
		Salaries and wages	All others	Salaries and wages	All others	Salaries and wages	All others	Salaries and wages	All others
74	New Hampton.....								
75	Storm Lake.....		950						
76	Lake City.....		900						
77	Eldon.....					15			
78	Eldora.....		2,076					600	
79	Nevada.....		1,602			50			
80	Villisca.....		1,170						
81	Monticello.....		1,075						
82	Tipton.....		2,090	30		448			
83	Sac City.....		1,346				210		
84	Marengo.....		1,102						
85	Seymour.....							15	
86	Osawa.....		2,400						
87	Mystic.....								
88	Stuart.....								
89	Waukon.....		1,380						
90	Bloomfield.....					226			
91	Ida Grove.....		2,156						
92	Leon.....		1,512						
93	Hawarden.....		1,270						268
94	Valley Junction.....		1,128						
95	Bedford.....		1,221						
96	Corning.....		1,549						
97	Toledo.....		1,592	90					

TABLE NO. 3—CONTINUED—PAYMENTS FOR GENERAL AND MUNICIPAL EXPENSE.

City number	City	Classified by Departments, Offices and Accounts										
		Aggregate										
		Recreation										
		Parks, Gardens, Etc.										
		General Administration		General Park Expense		Park Police		Other Park Expenses		Celebrations and Entertainments		
		Total	Salaries and wages	All others	Salaries and wages	All other	Salaries and wages	All other	Salaries			
	Grand total.....	\$ 287,457	\$ 146,791	\$ 140,666	\$ 66,172	\$ 45,045	\$ 9,472	\$ 11,932	\$ 7,164	\$ 14,224	\$ 1,529	
1	Des Moines.....	\$ 61,582	\$ 42,946	\$ 18,636	\$ 31,630	\$ 1,684		\$ 1,652	\$ 588	\$ 9,321	\$ 825	
2	Dubuque.....	16,507	2,975	7,532	1,175			819	1,800			
3	Sioux City.....	16,907	9,406	7,471	1,720		2,371	4,800	1,084	65		
4	Davenport.....	50,253	8,084	42,169	1,500	35,746			600	501		
5	Cedar Rapids.....	30,904	18,077	12,827	13,415	8,519			400			
6	Burlington.....	13,635	8,443	5,192	1,470		3,480	2,365	2,142	600	391	
7	Council Bluffs.....	12,888	8,157	4,731	1,014		105	1,312				
8	Clinton.....	150		150								
9	Ottumwa.....	4,082	3,190	1,792	185	115			590	981		
10	Waterloo.....	220		220						128		
11	Muscatine.....	3,149	1,951	1,198	415							
12	Keokuk.....	3,882	3,882		3,882						122	
13	Fort Dodge.....	8,281	6,249	2,032	4,339	150						
14	Marshalltown.....	6,288	2,973	3,315	2,973						5	
15	Oskaloosa.....	3,755	1,097	2,658			257	7			9	
16	Keosauqua.....	2,155	1,412	743			64			26	60	
17	Fort Madison.....	402	376	36	376							
18	Waverly.....	218	218		218							
19	Creston.....	453		2,016			1,600	480				
20	Mason City.....	4,872	2,856	706								
21	Centerville.....	1,739	1,024									
22	Osceola.....	37		57		57						
23	Osceola.....	2,178	1,163	1,015	125					37		
24	Cedar Falls.....	37		37						125		
25	Atlantic.....											
26	Le Mars.....	1,345	952	398	368							

TABLE NO. 3—CONTINUED—PAYMENTS FOR GENERAL AND MUNICIPAL EXPENSE.

		Classified by Departments, Offices and Accounts									
City		Aggregate			Recreation						Cele- brations and Entertain- ments
					Parks, Gardens, Etc.						
		General Administration			General Park Expense		Park Police	Other Park Expenses			
Total	Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other	Salaries				
26	Fairfield	32		32							
27	Red Oak	90		90							
28	Webster City	188		171			90			32	
29	Grinnell	1,811	171	1,811	171						
30	Charles City	1,467	1,467		173						
31	Washington	1,148	490	658				35			
32	Newton								658		
33	Shenandoah	606	597	9							
34	Perry	1,379	492	887		99	111	9			
35	Marion	29		29							
36	Chariton	682	682		52					29	
37	Clarinda	1,262	653	609							
38	Cherokee	2,298		2,298							
39	Albia	721	522	199							
40	Decorah								199		
41	Independence	1,443	300	1,143							
42	Maquoketa	1,433	648	785	108						
43	Estherville	1,142	393	549	173	51					
44	Mount Pleasant	978	846	132	56						
45	Vinton	1,531		1,531							
46	Indianola										
47	Waverly	837	515	322							
48	Missouri Valley	987	240	747			110	20			
49	Belle Plaine									576	
50	Ames	2,332	480	1,852							
51	Carroll	1,051	417	634						1	
52	Knoxville										
53	Denison										
54	Spencer	1,072		1,072							
55	Eagle Grove	1,389		1,389		675					
56	Iowa Falls	2,238	639	1,599	120		92	820		244	
57	Algona	1,110		1,110							
58	Manchester										
59	Winterset	1,196	800	396						12	
60	Pella	1,556	351	1,205	351					147	
61	Cresco	732	707	25							
62	Anamosa	1,012	1,017	25			15				
63	Hampton	110		110						110	
64	Osceola										
65	Osage										
66	Harlan										
67	Sheldon	2,470	2,470								
68	Colfax	246	240	6							
69	Emmetsburg	502	502		27						
70	What Cheer										
71	Glenwood	1,154	360	794		647					
72	Jefferson	674	674		194						
73	Tama	770	390	410		16					
74	New Hampton	404	58	346							
75	Storm Lake										
76	Lake City	300	100	100						100	
77	Eldon	501	528	63							
78	Eldora	306		206						206	
79	Nevada	25	25		25						
80	Villisca	1,288	82	1,206	82						
81	Monticello	933	633	300						72	
82	Tipton	1,585	780	805							
83	Sac City										
84	Marengo										
85	Seymour	32		32						32	
86	Onawa	771	720	51							
87	Mystic										
88	Stuart	312	216	96				4			
89	Waukon	50		50						50	
90	Bloomfield										
91	Ida Grove										
92	Leon										
93	Hawarden	410	295	115	4						
94	Valley Junction										
95	Bedford										
96	Corning	201		201				201			
97	Toledo										

TABLE NO. 3—CONTINUED—PAYMENTS FOR GENERAL AND MUNICIPAL EXPENSE.

City number	City	Classified by Departments, Offices and Accounts—Continued											
		Libraries		Miscellaneous charities and donations	Miscellaneous Objects				Refund Payments in Correction of Receipts Reported				
		Salaries and wages	All other		Total	Damage settle- ments and judge- ments	Printing and stationary	All other	Total	Taxes	Liquor license	Business license	All other
76	Lake City.....	100			10			10					
77	Eldon.....	528		63	123	64		59		15			15
78	Eldora.....				580			580					
79	Nevada.....				642	451		191					
80	Villisca.....		1,209										
81	Monticello.....	633	228		435			435					
82	Tipton.....	780	806										
83	Sac City.....												
84	Marengo.....				153	50		103					
85	Seymour.....				102			102					
86	Onawa.....	730	51		45			45					
87	Mystic.....				222	50		172					
88	Stuart.....	216	98										
89	Waukon.....				356	75		116	165	150		150	
90	Bloomfield.....				134			134					
91	Ida Grove.....				208	14		194					
92	Leon.....				113			113		500			500
93	Hawarden.....	291	115		132			132					
94	Valley Junction.....				125			125					
95	Bedford.....												
96	Corning.....				183	25		158					
97	Toledo.....				50	50							

TABLE NO. 4—PAYMENTS FOR MUNICIPAL INDUSTRIAL EXPENSES.

City number	City	Municipal Industrial Expenses							
		Payments to Public			Classified by Industries				
		Total	For salaries and wages	For miscellaneous objects	Water Works		Electric Light Works		
					Salaries and wages	All others	Salaries and wages	All others	
	Grand total.....	\$ 711,652	\$ 258,334	\$ 453,318	\$ 134,947	\$ 265,881	\$ 77,229	\$ 165,508	
1	Des Moines.....	\$ 27,408	\$ 19,068	\$ 8,340					
2	Dubuque.....	455	360	95					
3	Sioux City.....	35,385	15,734	19,651	\$ 15,109	\$ 18,809			
4	Davenport.....								
5	Cedar Rapids.....	31,800	15,105	16,695	14,445	15,066			
6	Burlington.....	600	600						
7	Council Bluffs.....	1,624	1,350	274	1,250	374			
8	Clinton.....	16,647		16,647		16,647			
9	Ottumwa.....								
10	Waterloo.....	72		72					
11	Muscatine.....	26,382	9,822	16,560	5,508	12,109			
12	Keokuk.....	303		303					
13	Fort Dodge.....	15,373	7,900	7,773	6,970	7,732			
14	Marshalltown.....	20,057	9,692	11,265	7,307	7,914	\$ 1,379	\$ 2,970	
15	Oskaloosa.....	104	30	74					
16	Boone.....	10,992	3,641	7,351	3,641	7,276			
17	Fort Madison.....	865	805	60					
18	Creston.....	1,542	1,448	94					
19	Mason City.....	12,108	5,003	7,105	5,003	7,105			
20	Centerville.....	1,717	1,215	502					
21	Oelwein.....	2,745	1,392	1,353	1,199	1,277			
22	Cedar Falls.....	4,982	2,479	2,503	1,939	2,341			
23	Atlantic.....	25,506	8,799	16,709	3,176	4,706	5,623	11,808	
24	Le Mars.....								

TABLE NO. 4—CONTINUED—PAYMENT FOR MUNICIPAL INDUSTRIAL EXPENSES.

City number	City	Municipal Industrial Expenses						
		Payments to Public			Classified by Industries			
		Total	For salaries and wages	For miscellaneous objects	Water Works		Electric Light Works	
					Salaries and wages	All others	Salaries and wages	All others
26	Fairfield.....	5,582	1,945	3,637	1,845	3,629		
27	Red Oak.....	7,544	610	6,934	610	4,580		2,281
28	Webster City.....	34,370	8,252	26,118	1,448	8,377	5,073	17,741
29	Grinnell.....	9,683	2,144	7,539	2,144	6,636		
30	Charles City.....	2,341	730	1,611	730	556		
31	Washington.....	12,872	2,705	10,167	1,680	7,524	900	2,343
32	Newton.....	28,867	11,195	17,672	3,850	2,889	0,832	14,700
33	Shenandoah.....	1,058	989	69	989	69		
34	Perry.....	7,497	2,627	4,870	2,203	4,519		
35	Marion.....	1,010	900	110				
36	Chariton.....	4,515	4,515				4,515	
37	Clarinda.....	5,058	4,578	1,280	3,645	1,220		
38	Cherokee.....	4,872	1,728	3,144	1,080	2,768		
39	Albia.....	2,430	1,103	1,327	1,108	1,327		
40	Decorah.....	2,881		2,881		2,881		
41	Independence.....	26,544	7,243	19,501	1,980	7,855	5,363	11,432
42	Maquoketa.....	3,551	1,480	2,071	1,180	2,071		
43	Estherville.....	18,211	4,157	14,054	1,928	7,006	1,929	7,006
44	Mount Pleasant.....	19,466	5,064	14,402	82	2,996	4,512	11,317
45	Vinton.....	19,329	3,575	16,254	916	3,967	2,659	12,287
46	Indianola.....	8,399	5,266	3,133	1,221	3,100	3,838	
47	Waverly.....	14,551	5,140	9,421	1,227	900	3,913	8,456
48	Missouri Valley.....	3,939	1,280	2,679	1,260	2,679		
49	Ames.....	28,323	5,780	22,543	240	3,390	5,540	19,153
50	Belle Plaine.....	5,673	134	5,539		5,539		
52	Knoxville.....	3,818	1,885	1,933	1,402	1,901		
53	Denison.....							
54	Spencer.....	16,088	5,880	10,208			4,500	9,526
55	Eagle Grove.....	1,338	1,326	102	1,027	102		
56	Iowa Falls.....	3,177	1,205	1,912	1,365	1,912		
57	Algona.....	15,222	4,621	10,601	1,443	3,220	3,178	7,375
58	Manchester.....	2,116	1,058	1,058	1,058			
59	Winterset.....	7,314	2,593	4,721		20	2,377	4,696
60	Pella.....	1,273	678	595	678	382		
61	Cresco.....	1,329	1,329		1,329			
62	Anamosa.....	31,465	2,015	29,450	2,015	29,450		
63	Hampton.....	2,563	1,324	1,239	1,324	1,211		
64	Osceola.....	532	120	412				
65	Osage.....	2,431	1,053	1,368	720	900		
66	Harlan.....	11,327	6,126	5,201	2,554	175	3,864	5,026
67	Sheldon.....	4,204	1,613	2,591	1,360	2,553		
68	Colfax.....	3,413	1,379	2,034	1,379	2,034		
69	Emmetsburg.....	1,510	860	650	860	650		
70	What Cheer.....							
71	Glenwood.....	2,130	738	1,382	738	1,382		
72	Jefferson.....	1,868	1,813	85	1,813	85		
73	Tama.....	2,784	1,337	1,447	887	1,435		
74	New Hampton.....	8,512	1,806	6,707	553	2,180	1,252	4,627
75	Storm Lake.....							
76	Lake City.....	600	600					
77	Eldon.....	4,800	1,820	2,980	1,820	2,980		
78	Nevada.....	1,439	1,439		1,439			
79	Villisca.....	1,272	1,101	171	1,057			
80	Monticello.....	3,227	2,302	1,025	1,561	979		
81	Tipton.....	5,067	1,969	3,078	1,316	2,998		
82	Sac City.....	3,044	2,626	418	2,158	308		
83	Marengo.....	1,764	155	1,609	155	1,609		
84	Seymour.....	1,877		1,877		1,877		
85	Onawa.....	1,740	1,740				1,530	
86	Mystic.....	8,436	2,101	6,335	20	977	1,616	5,307
87	Stuart.....							
88	Waukon.....	5,877	2,600	3,287			2,600	3,187
89	Bloomfield.....	1,930	600	1,330	600	1,330		
90	Ida Grove.....	4,070	3,470	600	382	600	2,051	
91	Leon.....	2,426	1,062	1,424	1,062	1,424		
92	Hawarden.....	12,621	4,002	8,619	1,726	4,281	1,725	4,281
93	Valley Junction.....							
94	Bedford.....	3,387	540	3,297	540	3,243		
95	Corning.....	2,365	994	1,371	840	1,232		
96	Toledo.....	3,005	1,386	1,619	928	1,591		

TABLE NO. 4—CONTINUED—PAYMENTS FOR MUNICIPAL INDUSTRIAL EXPENSE.

City number	City	Municipal Industrial Expenses							
		Classified by Industries							
		Market and Public Scales		Docks, Wharves and Landings		Cemeteries and Crematories		Miscellaneous	
		Salaries and wages	All others	Salaries and wages	All others	Salaries and wages	All others		
	Grand total.....	\$ 7,528	\$ 2,398	\$ 360	\$ 142	\$ 38,210	\$ 16,548	\$ 2,841	
1	Des Moines.....								
2	Dubuque.....		\$ 414			\$ 19,068	\$ 7,926		
3	Sioux City.....		95	\$ 360					
4	Davenport.....	\$ 540	420			85	413		
5	Cedar Rapids.....								
6	Burlington.....	600	184		\$ 11	90		\$ 834	
7	Council Bluffs.....	600							
8	Clinton.....								
9	Ottumwa.....								
10	Waterloo.....								
11	Muscatine.....								
12	Keokuk.....	480				3,744	4,451	72	
13	Fort Dodge.....		172		131				
14	Marshalltown.....	630	41						
15	Oskaloosa.....	806	381						
16	Boone.....	30	74						
17	Fort Madison.....		75						
18	Creston.....		2			805	12	46	
19	Mason City.....					1,448	94		
20	Centerville.....								
21	Oelwein.....	212	38			1,003	404		
22	Cedar Falls.....					193	76		
23	Atlantic.....					540	162		
24	Le Mars.....		15						
25									
26	Fairfield.....					100	8		
27	Red Oak.....						73		
28	Webster City.....	660				1,071	903	1,055	
29	Grinnell.....								
30	Charles City.....								
31	Washington.....					125	83		
32	Newton.....					515			
33	Shenandoah.....								
34	Perry.....					424	21		
35	Marion.....	480				420	33	77	
36	Chariton.....								
37	Clarinda.....					733	50		
38	Cherokee.....					648	80	296	
39	Albia.....								
40	Decorah.....								
41	Independence.....		14						
42	Maquoketa.....	300							
43	Estherville.....	300	43						
44	Mount Pleasant.....		79			470	11		
45	Vinton.....								
46	Indianola.....					307	33		
47	Waverly.....							65	
48	Missouri Valley.....								
49	Belle Plaine.....								
50	Ames.....								
51	Carroll.....					134			
52	Knoxville.....					483	32		
53	Denison.....								
54	Spencer.....	780	214			600	135		
55	Eagle Grove.....					169			
56	Iowa Falls.....								
57	Algona.....								
58	Manchester.....								
59	Winterset.....					216	5		
60	Pella.....							213	
61	Cresco.....								
62	Anamosa.....							23	
63	Hampton.....							155	
64	Osceola.....					120	257		
65	Osage.....					343	468		
66	Harlan.....					208			
67	Sheldon.....					353	38		
68	Colfax.....								
69	Emmetsburg.....								
70	What Cheer.....								
71	Glenwood.....								
72	Jefferson.....								
73	Tama.....					450	12		

TABLE NO. 4—CONTINUED—PAYMENTS FOR MUNICIPAL INDUSTRIAL EXPENSES.

City number	City	Municipal Industrial Expenses						
		Classified by Industries						
		Market and Public Scales		Docks, Wharves and Landings		Cemeteries and Crematories		Miscellaneous
		Salaries and wages	All others	Salaries and wages	All others	Salaries and wages	All others	
74	New Hampton							
75	Storm Lake							
76	Lake City					600		
77	Eldon							
78	Eldora							
79	Nevada							
80	Villisca					44	171	
81	Monticello	240				433	80	
82	Tipton	468	110					
83	Sac City							
84	Marengo							
85	Seymour					180		
86	Onawa	300	18			165	33	
87	Mystic							
88	Stuart						100	
89	Waukon							
90	Bloomfield	42				95		
91	Ida Grove							
92	Leon					136		
93	Hawarden					551	57	
94	Valley Junction							
95	Bedford							
96	Corning					154	139	
97	Toledo					458	28	

TABLE NO 5—PAYMENTS FOR OUTLAYS.

City number	City	Classified by Character—Groups of Departments, Offices and Accounts								
		Payments to Public					Protection of Life and Property			
		Total outlays	For salaries and wages	For purchase of equipment	For contracts for construction	For miscellaneous objects	General government	Police department	Fire department	All other objects
	Grand total	\$ 2,281,568	\$ 37,279	\$ 121,622	\$ 1,739,747	\$ 382,915	\$ 63,336	\$ 11,133	\$ 57,084	\$ 4,856
1	Des Moines	157,511		27,694	46,051	83,760	21,551	1,628	9,096	145
2	Dubuque	117,022	6,301	2,908	94,536	13,257	2,969		2,454	350
3	Sioux City	410,167		1,740	312,394	96,033	230			
4	Davenport	165,181	951	13,072	61,311	89,847	1,769	4,055	415	3,318
5	Cedar Rapids	142,977		15,369	121,941	5,767	2,404	2,950	13,201	546
6	Burlington	187,333		4,065	179,838	3,300			1,545	
7	Council Bluffs	93,402	2,188	800	88,543	1,862	543	96	3,620	383
8	Clinton	17,913		7,537	6,600	3,800	1,304	122	6,365	
9	Ottumwa	14,150		2,956	11,056	138			2,956	
10	Waterloo	26,312			26,312		609			
11	Muscatine	27,134			27,134		1,300			
12	Keokuk	35,784			35,584	200				
13	Fort Dodge	27,373		2,432	24,941		678	200	2,233	
14	Marshalltown	33,182	337	1,484	30,941	400	357	875	609	
15	Oskaloosa	3,450			3,450					
16	Boone	77,876	5,537	639	56,659	14,541	46	183	1,774	
17	Fort Madison	16,618	1,813	1,340	11,741	1,724		60	1,138	
18	Creston	3,075		1,704	1,871				1,128	
19	Mason City	59,336	5,091	232	54,669	16,464	318		31	
20	Centerville	2,390		227	1,217	846			227	
21	Oelwein	24,985	617		18,704	5,664	8,157			
22	Cedar Falls	5,181	937	229	3,915		94		399	
23	Atlantic	7,828	777	4,081	206	2,764			181	
24	Le Mars	7,010		1,363	5,647				909	
25	Fairfield	6,648	2,535		1,709	2,404				
26	Red Oak	9,150		594	8,327	229	229			
27	Webster City	70,447		350	70,097				589	
28	Grinnell	5,068		186	4,882					

TABLE NO. 5—CONTINUED—PAYMENTS FOR OUTLAYS.

		Classified by Character—Groups of Departments, Offices and Accounts.								
City number	City	Payments to Public					General govern- ment	Protection of Life and Property		
		Total outlays	For salaries and wages	For pur- chase of equipment	For con- tracts for construc- tion	For miscel- laneous objects		Police de- partment	Fire de- partment	All other objects
30	Charles City	15,376		1,250	14,126				1,250	
31	Washington	5,104			4,397	707				
32	Newton	27,698		84	27,614				84	
33	Shenandoah	18,129		4,617	13,512					
34	Perry	4,938			4,938					
35	Marion									
36	Chariton	16,859			16,815	44				
37	Clarinda	12,000		1,053	7,174	3,773			1,053	
38	Cherokee	3,306	541		2,443	329				
39	Albia	9,336			5,401	3,985	18			
40	Decorah	4,917		243	4,352	422	585		243	
41	Independence	19,296	184	425	13,432	6,255			425	
42	Maquoketa	2,609		334	2,335				250	
43	Estherville	5,299		2,988	2,311					
44	Mount Pleasant	23,605	1,030		16,712	5,863				
45	Vinton	11,401	1,802	8,396	1,306					
46	Indianola	12,730			12,730					
47	Waverly	18,844	2,173	1,677	11,840	3,154			22	
48	Missouri Valley	954	625		329		625			
49	Belle Plaine	4,009		240	3,769				240	
50	Ames	57,825		173	55,665	1,987	173			
51	Carroll	4,039		587	1,685	1,767			450	
52	Knoxville									
53	Denison	11,386		611	10,775				611	
54	Spencer	3,322	1,707	550	1,065				50	
55	Eagle Grove	2,389				2,389				
56	Iowa Falls	6,133		500	5,633				500	
57	Algona	3,198			3,198					
58	Manchester	1,985		797	1,188				346	
59	Winterset	68,007		2,331	65,146	530			469	
60	Pella									
61	Cresco	4,229		786	3,443				786	
62	Anamosa	7,102			7,102					
63	Hampton	2,863			636	2,227				
64	Osceola	5,064		254	4,810				254	
65	Osage	2,736			2,736					
66	Harlan	6,842			6,842					
67	Sheldon	909			309					
68	Colfax	2,561			2,561		118			
69	Emmetsburg	2,411		188	1,723	500			188	
70	What Cheer	2,325		70	465	1,781	50		84	45
71	Glenwood	338			275	78				
72	Jefferson	3,781			3,746	35	35			
73	Tama	1,145			1,145					
74	New Hampton	30,139		956	34,879	394	2,000	956		
75	Storm Lake	4,598			4,598					
76	Lake City	581			581					
77	Eldon	506			506					
78	Eldora	4,127			4,127					
79	Nevada	2,447		200		2,247			200	
80	Villisca	1,935	25		1,895	48	73			
81	Monticello	2,832	1,864	240	728					
82	Tipton									
83	Sac City	3,999		585	3,035	429	21		514	
84	Marengo									
85	Seymour	37,272			37,272					
86	Onawa	240		9	231					
87	Mystic									
88	Stuart	599			585	516				
89	Waukon									
90	Bloomfield	11,152			11,152					
91	Ida Grove	1,561			1,561					
92	Leon									
93	Hawarden	1,460	194	488	138	640			350	
94	Valley Junction									
95	Bedford									
96	Corning	1,072			1,072					
97	Toledo	2,389			2,389					

TABLE NO. 5—CONTINUED—PAYMENTS FOR OUTLAYS.

City number	City	Groups of Departments, Offices and Accounts								Municipal Industries		
		Health Department and Sanitation		Highways				Libraries	Recreation	Water-works	Electric light works	All other industries
		Sewers	All other objects	Paving	Sidewalks	Bridges	All other subjects					
	Grand total.....	\$ 223,584	\$ 14,623	\$ 649,363	\$ 115,827	\$ 60,749	\$ 357,525	\$ 22,056	\$ 117,334	\$ 449,009	\$ 104,220	\$ 20,924
1	Des Moines.....	\$ 12,557	\$ 141	\$ 5,000	\$ 6,235	\$ 3,022	\$ 13,804	\$ 5,100	\$ 69,738			\$ 9,639
2	Dubuque.....	16,021	2,765	7,810	549		28,200		2,921	\$ 53,179		
3	Sioux City.....	15,762	1,200	188,745	8,324	7,114	96,391	1,699	4,674	55,658		
4	Davenport.....	14,036	8,230	30,049	12,378		79,240	534	3,400			1,751
5	Cedar Rapids.....	2,723	320	5,599	303		5,806	2,162	9,205	55,927		325
6	Burlington.....	20,403		155,093			489	3,274	1,410	1,728	3,300	
7	Council Bluffs.....	7,330		15,033	26,494		16,213	4,684	9,497	167		114
8	Clinton.....	6,355				2,407	1,410					
9	Ottumwa.....			5,836			4,520	1,200	138			
10	Waterloo.....	6,997		11,891	503	825	5,427					
11	Muscatine.....	6,276		2,856								
12	Keokuk.....			16,958	4,812	1,509	11,205	1,141		16,831		
13	Fort Dodge.....	1,629			1,953		3,255					
14	Marshalltown.....	419		6,329			1,015	134	512	16,727		53
15	Oskaloosa.....						3,450			23,225	\$ 353	
16	Boone.....	8,503		51,426	1,675	150	4,577	1,492	10	7,450		
17	Fort Madison.....	730		8,586	2,172	189	3,517		124			96
18	Creston.....				1,871		576					
19	Mason City.....	9,311		18,920	6,298		5,041	417	10,190	5,810		
20	Centerville.....			1,181	39		402	207				237
21	Oelwein.....	1,730			1,516				1,104	1,297		1,181
22	Cedar Falls.....				730		373			3,181		14
23	Atlantic.....			800			1,408			4,743	696	
24	Le Mars.....	319		2,140	2,039		1,119					
25	Fairfield.....			1,778	1,312		1,901	463		1,667		
26	Red Oak.....	76	146	178	538		3,332	1,642		2,925		
27	Webster City.....			54,228			2,565			4,329	5,026	3,700
28	Grinnell.....				1,300		186			3,682		
30	Charles City.....	7,340			83		2,636			4,067		
31	Washington.....	4,688			1,800			767				
32	Newton.....	5,531		12,388	950					3,120	6,915	971
33	Shenandoah.....			6,494			4,223	629	383	6,449		
34	Perry.....				632					4,306		
35	Marion.....											
36	Chariton.....				1,441		44	524		2,173	12,677	
37	Clarinda.....	200		4,036			2,765	1,008		2,670		218
38	Cherokee.....	541			381		240			2,002		82
39	Albia.....	448		5,137	224		547	733	285	1,094		
40	Decorah.....				1,197	1,070	1,500			322		
41	Independence.....	134		4,000	22		4,472	288		1,183	8,129	543
42	Magnolia.....	184		695	179					1,361		
43	Estherville.....						2,011		300	36	2,932	
44	Mount Pleasant.....	400	440	15,003	1,109			1,043		3,111	697	1,202
45	Vinton.....	1,802		1,206						4,942	3,454	
46	Indianola.....			500					1,914	9,970	246	
47	Waverly.....	1,582			414		2,554	913		1,712	11,696	
48	Missouri Valley.....						329					
49	Belle Plaine.....				1,177		2,562					
50	Ames.....	31,581	287		11,191		1,700			6,075	6,718	
51	Carroll.....	1,685					1,767			137		
52	Knoxville.....											
53	Denison.....				2,164		4,577		576	3,858		
54	Spencer.....				875		1,707				500	190
55	Bagle Grove.....	207					940			1,176		
56	Iowa Falls.....	625			1,736		75	103		3,094		
57	Algona.....	1,868			1,330							
58	Manchester.....						1,188			451		
59	Winterset.....				482		1,380	530		61,612	3,534	
60	Pella.....											
61	Cresco.....	1,424								2,019		
62	Anamosa.....			3,781			3,321					
63	Hampton.....				388		2,227			238		
64	Osceola.....	578			971					3,201		
65	Osage.....									2,736		
66	Harlan.....						788			1,803	4,251	
67	Sheldon.....											
68	Colfax.....						721	161		1,551		
69	Emmetsburg.....		500		1,403		320					
70	What Cheer.....	240			225	42	1,689					
71	Glenwood.....							78	275			
72	Jefferson.....						2,507	708	295	236		
73	Tama.....									1,145		
74	New Hampton.....	4,466					226	459		8,712	19,319	
75	Storm Lake.....						4,698					
76	Lake City.....				200					681		
77	Eldon.....				41					462		

TABLE NO. 5—CONTINUED—PAYMENTS FOR OUTLAYS.

City number	City	Groups of Departments, Offices and Accounts							Municipal Industries			
		Health Department and Sanitation		Highways				Recreation	Libraries	Water-works	Electric light works	All other industries
		Sewers	All other objects	Paving	Sidewalks	Bridges	All other objects					
78	Eldora		288				575		4,127		19	
79	Nevada	537			750	39			1,365		150	
80	Villisca								420		319	
81	Monticello	95	633				830	940	719			
82	Tipton											
83	Sac City						429		3,055			
84	Marengo											
85	Seymour					155			26,846	10,271	9	
86	Onawa				221						89	
87	Myrie							457				
88	Stuart				136							
89	Waukon											
90	Bloomfield		300				2,639		1,238	6,823	22	
91	Ida Grove								1,561			
92	Leon											
93	Hawarden						706	118	123	113		
94	Valley Junction											
95	Bedford											
96	Corning											
97	Toledo				1,030	183		1,073	276			

TABLE NO. 6—PAYMENTS OF INTEREST ON MUNICIPAL DEBT OBLIGATIONS.

City number	City	Interest on Municipal Debt Obligations— Net of Corporate Payments			
		Total	On loans for general purposes	On debts for local improvements (special assessment)	On loans for municipal industries
	Grand total	\$ 438,441	\$ 280,415	\$ 42,585	\$ 106,441
1	Des Moines	\$ 44,555	\$ 44,555		
2	Dubuque	61,687	38,306	6,077	16,605
3	Sioux City	57,285	56,685		600
4	Davenport	17,787	17,787		
5	Cedar Rapids	34,488	19,123		15,375
6	Burlington	30,756	18,381		2,475
7	Council Bluffs	15,353	15,353		
8	Clinton	13,722	423	13,299	
9	Ottumwa	8,802	8,086		806
10	Waterloo	8,478		8,478	
11	Muscatine	14,401	7,308	2,392	4,701
12	Keokuk	10,000	10,000		
13	Fort Dodge	8,852	4,147	2,230	2,475
14	Marshalltown	6,272	4,601		1,671
15	Oskaloosa	2,303	2,303		158
16	Boone	2,330	914		1,406
17	Fort Madison	5,302	5,282		20
18	Creston	4,460	3,495	624	350
19	Mason City	5,078	3,301		1,777
20	Centerville	2,204	1,281		
21	Oelwein	2,521	821	330	1,370
22	Cedar Falls	2,096	700		1,396
23	Atlantic	2,711	856		1,855
24	Le Mars	909	909		
25	Fairfield	1,625		575	450
26	Red Oak	1,912	179	270	1,463
27	Webster City	2,275	506	209	1,470
28	Grinnell	3,045	1,295		1,750
29	Charles City	1,480			1,480
30	Washington	1,630			1,630
31	Newton	3,784	387	276	3,121
32	Shenandoah	2,540	1,730		820
33	Perry	999	430	47	472
34	Marion	3,304	989	2,215	2,000
35	Chariton	2,030			
36	Clarinda				649
37	Cherokee	886	7	230	2,036
38	Albia	3,557	631		250
39	Decorah	825	575		451
40	Independence	576	125		
41	Maquoketa	803	803		775
42	Estherville	1,558	783		279
43	Mount Pleasant	960	651		900
44	Vinton	900			448
45	Indianola	522		74	2,440
46	Waverly	2,440			631
47	Missouri Valley	1,216	585		1,200
48	Belle Plaine	2,300	1,160		3,100
49	Ames	4,297	1,297		1,012
50	Carroll	1,012			1,396
51	Knoxville	1,297			
52	Denison	450			460
53	Spencer	1,495	1,007		400
54	Eagle Grove	576	176		520
55	Low Falls	841	321		
56	Algon	1,033	1,033		
57	Manchester	1,474			1,474
58	Winterset	4,085	627		8,490
59	Pella	1,019	46		553
60	Cresco	317			317
61	Anamosa	700	700		

TABLE NO. 6—CONTINUED—PAYMENT OF INTEREST ON MUNICIPAL DEBT OBLIGATIONS.

Interest on Municipal Debt Obligations— Net of Corporate Payments					
City number	City	Total	On loans for general pur- poses	On debts for local im- provements (sp. ass't)	On loans for municipal industries
63	Hampton	1,691	2,106	569	1,113
64	Queens	2,313		1,147	
65	Ozark	9,581	76		9,515
66	Shelton	796		795	
67	Corvallis	283			283
68	Contra Costa	254			254
69	What Cheer	340			340
70	Glenwood	340			340
71	Tampa	1,611			1,588
72	Tulsa	775			775
73	New Hampton	756			200
74	St. Louis				67
75	St. Louis				67
76	St. Louis				67
77	Bidson	376			376
78	Norfolk	455			455
79	Norfolk	703			703
80	Wilkes	1,123			687
81	Monticello				
82	Sac City	489			135
83	Sac City	805			
84	Marquette				
85	Marquette	1,677			1,677
86	Omaha	1,343			100
87	St. Paul	311			311
88	Watson	219			89
89	Woodland	175			175
90	Woodland	1,141			1,060
91	Leoni Grove	387			241
92	Leoni Grove				387
93	Leoni Grove				387
94	Leoni Grove				387
95	Leoni Grove				387
96	Leoni Grove				387
97	Leoni Grove				387
98	Leoni Grove				387
99	Leoni Grove				387
100	Leoni Grove				387

TABLE NO. 7.—PAYMENTS AND RECEIPTS ON ACCOUNT OF THE PRINCIPAL OF THE PUBLIC DEBT

[illegible]

TABLE NO. 7.—CONTINUED—PAYMENTS AND RECEIPTS ON ACCOUNT OF THE PRINCIPAL OF THE PUBLIC DEBT.

City number	City	Payments for Redemption or Cancellation of Debt Obligations						Receipts from Debt Obligations Issued						Excess of receipts over payments	Excess of payments over receipts
		Total	General bonds	Special assessment bonds	Temporary loans, tax loans, etc.	Outstanding warrants and orders	Miscellaneous debt obligations	Total	General bonds	Special assessment bonds	Temporary loans, tax loans, etc.	Outstanding warrants and orders	Miscellaneous debt obligations		
31	Washington	2,000	2,000												2,000
32	Newton	2,199				2,199		7,000		7,000				4,801	
33	Shenandoah	13,838			6,116	7,742		12,501				12,501			1,337
34	Perry	4,746		1,500		2,246	1,000	7,070			500	7,044	126	2,924	
35	Marion	14,882	4,000	9,363		11	1,508	1,159				1,159			13,723
36	Chariton	1,905				1,405	500	172				172			1,733
37	Clarinda														
38	Cherokee	1,200		200		9	1,000	36				34	2		1,173
39	Albia	2,000	2,000					6,747			6,747			4,747	
40	Decorah	4,000				4,000		1,000				1,000			3,000
41	Independence	2,508				2,508		3,693				3,693		1,185	
42	Maquoketa	2,557	2,000		557			830		830					1,727
43	Estherville	1,195			532	663		537					537		658
44	Mount Pleasant	7,045	4,000		45		3,000	15,624	15,608			16		8,579	
45	Vinton	5,543				5,543									5,543
46	Indianola	6,047		500		1,547	4,000	2,288				2,288			3,759
47	Waverly	1,000					1,000								1,000
48	Missouri Valley	2,000	2,000												2,000
49	Belle Plaine														
50	Ames	25,718			24,837	492	389	25,460	25,012			448			258
51	Carroll														
52	Knoxville	7,408	7,399			48		23				23			7,385
53	Denison	2,363				2,363									2,363
54	Spencer	3,800	2,500				1,300								3,800
55	Eagle Grove	1,017	1,000			17									1,017
56	Iowa Falls							1,025			625	1,000		1,025	
57	Algona	3,157				1,157	2,000	144				144			1,013
58	Manchester	277				277		277							
59	Winterset														
60	Pella	1,500	1,500												1,500
61	Cresco	519					519	9,090				9,090		8,511	
62	Anamosa	617	500			117		44				44			573
63	Hampton	5,908				2,000	3,908								5,908
64	Osceola	5,808		5,808				5,444		5,444					414
65	Osage	1,500	500				1,000								1,500
66	Harlan														
67	Sheldon	4,590	675			3,905		208				208			4,372
68	Colfax	624	624					296							328
69	Emmetsburg	2,600					2,000	2,857			212	2,857	84	857	
70	Whit Cheer														
71	Glenwood	2,265	1,000			1,168	97	2,000	2,000						265
72	Jefferson	10,048	3,000				7,048								10,048
73	Tama	1,011				1,011									1,011
74	New Hampton							360			360			360	
75	Storm Lake	2,283	1,660			623		1,636				1,636			647
76	Lake City	9,833	9,500			333		9,833	9,500			333			
77	Eldon	75			75										75
78	Eldora														
79	Nevada	2,820	2,500			320		8					8		2,812
80	Villisca														
81	Monticello	3,209	1,141		2,068			860			860				2,343
82	Tipton	3,050				50	3,000	30				30			3,020
83	Sac City	2,222				2,222		340				340			1,882
84	Marengo	651	651					62				62			589
85	Seymour							36,407	36,407					36,407	
86	Onawa	9,891				9,891		8,496				8,496			1,395
87	Mystic							2,231	2,006					2,231	
88	Stuart														
89	Waukon	1,432				1,432		1,039				1,039			413
90	Bloomfield	2,000					2,000								2,000
91	Ida Grove	3,500				3,500									3,500
92	Leon	1,000	1,000												1,000
93	Hawarden	1,000					1,000								1,000
94	Valley Junction	1,975				1,975									1,975
95	Bedford	421				421		421				421			
96	Corning	4,000	4,000					5,808	4,000			1,808		1,808	
97	Toledo	442				442		509				509		67	

TABLE NO. 8—RECEIPTS FROM GENERAL AND COMMERCIAL REVENUES.

City number	City	Receipts from Taxes and Municipal Service Income						
		Total general and commercial revenue	From General Property Taxes				Poll taxes for city government	Special assessment
			Total	General levy for city government	For independent division of city government	Penalties and interest on taxes in arrears		
	Grand total.....	\$ 5,550,181	\$ 4,775,914	\$ 3,800,442	\$ 505,327	\$ 52,872	\$ 30,709	\$ 356,846
1	Des Moines.....	\$ 830,324	\$ 693,058	\$ 584,401	\$ 90,475	\$ 4,293		
2	Dubuque.....	364,897	317,893	227,007	50,980	5,719		34,187
3	Sioux City.....	430,237	345,492	292,141	44,904			
4	Davenport.....	700,347	640,684	423,990		17,146		199,548
5	Cedar Rapids.....	348,222	290,900	269,708	29,336			216
6	Burlington.....	179,152	151,851	137,430	12,975			
7	Council Bluffs.....	223,501	132,346	159,329	16,910	436		1,987
8	Clinton.....	150,449	122,991	98,736	18,589			5,066
9	Ottumwa.....	161,189	120,348	109,840	7,708		2,202	
10	Waterloo.....	210,468	181,344	143,796			2,189	35,359
11	Muscatine.....	140,446	138,730	85,307	32,027		698	20,703
12	Keokuk.....	123,229	104,139	99,426	3,383			1,330
13	Fort Dodge.....	105,845	91,633	88,849			2,790	14
14	Marshalltown.....	65,074	49,164	19,575	28,120		1,469	
15	Oskaloosa.....	66,226	49,479	48,016			1,390	73
16	Boone.....	54,693	41,238	36,007	9,610		1,836	
17	Fort Madison.....	48,476	40,541	12,486	27,772		283	
19	Creston.....	45,611	30,375	22,127			824	7,424
20	Mason City.....	50,418	47,045	42,967		3,178	946	
21	Centerville.....	32,416	29,984	29,614			376	
22	Oelwein.....	26,432	20,991	20,052			939	
23	Cedar Falls.....	27,189	26,660	12,199	14,229			
24	Atlantic.....	18,369	10,324	7,338	1,468		750	734
25	Le Mars.....	28,096	21,693	21,624			9	
26	Fairfield.....	34,859	33,708	31,135	1,500		1,073	
27	Red Oak.....	27,047	25,906	724		25,242		
28	Webster City.....	28,961	28,180	9,543	17,071		600	
29	Grinnell.....	37,446	35,915	24,861			968	73
30	Charles City.....	17,703	16,961	13,243	2,487		604	627
31	Washington.....	33,734	32,385	29,932	2,288		11	154
32	Newton.....	17,096	16,549	15,919			195	2,435
33	Shenandoah.....	28,117	27,348	25,459	1,393		496	
34	Perry.....	18,004	17,079	15,879			849	12,678
35	Marion.....	36,190	36,005	26,327				
36	Chariton.....	17,519	17,514	17,116			139	
37	Clarinda.....	27,449	25,962	6,214	9,970		187	9,591
38	Cherokee.....	19,561	18,356	15,602	1,906		848	
39	Albia.....	28,346	26,256	20,265	5,993			
40	Decorah.....	20,318	18,855	6,565	7,146	36	88	
41	Independence.....	28,402	24,681	24,646			35	
43	Maquoketa.....	19,096	15,111	13,224	1,264		58	465
43	Estherville.....	18,963	18,591	17,156	1,435			
44	Mount Pleasant.....	26,524	25,066	23,156	2,102		408	
45	Vinton.....	17,808	17,485	7,500	8,979			949
46	Indianola.....	13,812	13,663	15,408			255	
47	Waverly.....	18,086	14,230	11,370	1,599		287	974
48	Missouri Valley.....	12,397	9,535	4,673	4,676		183	28
49	Belle Plaine.....	11,873	11,615	11,534			81	
50	Ames.....	20,346	19,345	17,322	1,983		30	
51	Carroll.....	14,722	10,212	8,808			164	1,150
52	Knoxville.....	20,482	19,695	17,387	2,308			
53	Denison.....	16,156	14,448	14,394			54	
54	Spencer.....	12,365	11,492	11,066			302	6
55	Eagle Grove.....	12,286	12,597	10,551	1,558		488	
56	Iowa Falls.....	13,726	13,017	9,062	3,509			
57	Algona.....	12,967	12,365	4,800	7,043		422	
58	Manchester.....	12,323	12,371	12,371				
59	Winchester.....	11,286	10,651	10,539			312	
60	Pella.....	17,088	14,175	12,940				226
61	Cresco.....	12,364	12,179	12,128			51	
62	Anamosa.....	21,044	17,305	6,194	2,409		262	8,440
63	Hampton.....	11,964	11,441	9,765	1,185		491	
64	Osceola.....	14,621	13,656	13,656				
65	Osage.....	11,388	11,123	6,637	4,486			
66	Harlan.....	12,554	12,392	4,805	7,557			
67	Sheldon.....	13,201	8,038	8,038				
68	Colfax.....	9,691	8,796	8,468			815	
69	Emmetsburg.....	13,340	8,119	6,220			49	1,650
70	What Cheer.....	5,700	5,689	5,689				
71	Glenwood.....	11,168	10,188	2,724				
72	Jefferson.....	15,855	14,910		7,464			
73	Tama.....	13,260	13,260	11,597	1,693			
74	New Hampton.....	16,643	13,701	1,968	4,731			7,612
75	Storm Lake.....	11,832	11,487	11,289			196	
76	Lake City.....	9,961	9,681	9,281			400	

TABLE NO. 8—CONTINUED—RECEIPTS FROM GENERAL AND COMMERCIAL REVENUES.

City number	City	Receipts from Taxes and Municipal Service Income						
		Total general and commercial revenue	From General Property Taxes				Poll taxes for city government	Special assessment
			Total	General levy for city government	For independent division of city government	Penalties and interest on taxes in arrears		
77	Eldon.....	2,585	2,489	1,692	797			
78	Eldora.....	14,917	14,517					
79	Nevada.....	11,637	10,909	8,589	1,797	430	96	
80	Villisca.....	12,411	11,682	11,682				
81	Monticello.....	12,661	6,889	3,741	1,790	272	1,086	
82	Tipton.....	13,523	13,404	11,825	1,409	70		
83	Sac City.....	10,576	10,343	8,805	1,538			
84	Marengo.....	6,346	6,305	6,305				
85	Seymour.....	4,365	4,091	2,914	1,096	21		
86	Onawa.....	8,745	6,533	4,083	1,090		1,420	
87	Mystic.....	1,977	841	784		57		
88	Stuart.....	7,614	6,540	5,566	902	52		
89	Waukon.....	10,157	7,137	6,028			209	
90	Bloomfield.....	16,746	10,035	13,962	1,423	650		
91	Ida Grove.....	12,875	8,274	7,878		246		
92	Leon.....	7,846	7,093	6,709		232	152	
93	Hawarden.....	9,095	5,505	4,632	485	388		
94	Valley Junction.....	7,890	5,814	5,683		71	60	
95	Bedford.....	9,360	9,042	8,733		306		
96	Corning.....	11,163	10,579	10,482		72	25	
97	Toledo.....	11,149	10,910	10,838		22		

TABLE NO. 8—CONTINUED—RECEIPTS FROM GENERAL AND COMMERCIAL REVENUES.

City number	City	Receipts from Taxes and Municipal Service Income								
		Franchise taxes	From Licenses, Permits and Fines							Gifts from individuals and corporations
			Total	Miscellaneous licenses	Other business licenses	Dog licenses	Departmental permits	Police court fines and forfeits		
	Grand total.....	\$ 29,718	\$ 783,367	\$ 585,156	\$ 77,012	\$ 10,727	\$ 24,500	\$ 81,337	\$ 4,535	
1	Des Moines.....	\$ 13,889	\$ 137,366	\$ 95,199	\$ 12,542	\$ 1,965	\$ 3,577	\$ 24,013		
2	Dubuque.....		47,004	43,450	2,078			355	889	
3	Sioux City.....	8,447	74,745	60,905	5,423	375		8,342		
4	Davenport.....		59,663	49,981	4,869	1,833	5,006	4,474		
5	Cedar Rapids.....		58,032	44,748	2,653	716	4,806	5,100		
6	Burlington.....		27,321	22,000	2,399		120	2,702	100	
7	Council Bluffs.....	4,120	41,155	34,214	2,575	810	443	3,038	75	
8	Clinton.....		33,458	29,575	1,129	84	400	2,954		
9	Ottumwa.....	508	40,841	37,238	1,927	113		1,563		
10	Waterloo.....		29,124	22,300	2,613	406		3,845	60	
11	Muscatine.....		1,716		775	731	210			
12	Keokuk.....		19,090	17,450	768	127		745		
13	Fort Dodge.....		14,192	9,450	1,464	147	814	2,317		
14	Marshalltown.....		15,910	12,150	3,311	101		348		
15	Oskaloosa.....		16,747	13,800	1,281			1,660		
16	Boone.....	785	15,455	10,922	876	65		1,592		
17	Fort Madison.....		7,935	7,425	192		13	305		
18	Creston.....		15,236	12,130	969	129	32	1,413	557	
19	Mason City.....		3,373		1,857			1,516		
20	Centerville.....		2,432		1,554	286	107	545		
21	Oelwein.....		5,441	3,088	584	20		849		
22	Cedar Falls.....	282	509		453	76				
23	Atlantic.....	34	8,045		1,007	110	6,813	315		
24	Le Mars.....		6,463	5,983	359	121				
25	Fairfield.....		1,151		812		234	105		
26	Red Oak.....		1,081		629	39	422			

TABLE NO. 8—CONTINUED—RECEIPTS FROM GENERAL AND COMMERCIAL REVENUES.

City number	City	Receipts From Taxes and Municipal Service Income						
		Franchise taxes	From Licenses, Permits and Fines					
			Total	Mulct tax and saloon licenses	Other business licenses	Dog licenses	Departmental permits	Police court fines and forfeits
28	Webster City.....	270	781	75	323			338
29	Grinnell.....		1,531		986	104		441
30	Charles City.....		802		606			196
31	Washington.....		1,349		572		777	
32	Newton.....		546	411		68		66
33	Shenandoah.....		769			147		622
34	Perry.....	351	925		600	125		200
35	Marion.....		155		56			100
36	Chariton.....	199	6					6
37	Clarinda.....		1,487		608	168		621
38	Cherokee.....		1,205		599	102	34	470
39	Albia.....		2,090		1,194	111	380	405
40	Decorah.....		6,463	6,150		3		310
41	Independence.....		3,721	3,000	537	24	150	10
42	Maquoketa.....		3,975	3,097	458	11	17	402
43	Estherville.....		372		372			
44	Mount Pleasant.....		858		507			351
45	Vinton.....		318		185	81		62
46	Indianola.....		149		20	49		80
47	Waverly.....		3,856	3,489	153	159		50
48	Missouri Valley.....		2,802	2,114	405	43		235
49	Belle Plaine.....		263		263			5
50	Ames.....		1,001				115	403
51	Carroll.....		4,510	2,410	2,100			483
52	Knoxville.....		787		408	83		206
53	Denison.....		1,708	1,500		81		127
54	Spencer.....	118	873		683	106		87
55	Eagle Grove.....		689		491	52		146
56	Iowa Falls.....	419	709			11		709
57	Algona.....		632		621			60
58	Manchester.....		152		152			
59	Winterset.....		635		635			
60	Pella.....		2,891	2,100				793
61	Cresco.....		185		42			92
62	Anamosa.....		3,739	3,500		102	65	72
63	Hampton.....		523		435			88
64	Osceola.....		965			2	78	500
65	Osage.....		265		265			332
66	Harlan.....		192		192			
67	Sheldon.....		5,163	4,275				906
68	Colfax.....		935		595	45		295
69	Emmetsburg.....		5,221	4,608	512	50	39	7
70	What Cheer.....		2,011	1,800				211
71	Glenwood.....		960		574	71		335
72	Jefferson.....		945		635			310
73	Tama.....							
74	New Hampton.....		2,942	2,800				142
75	Storm Lake.....		445		379	66		
76	Lake City.....		280		200			80
77	Eldon.....		96		87			9
78	Eldora.....		400		230			150
79	Nevada.....		738		557			141
80	Villisca.....		729		626	3		103
81	Monticello.....		5,772	4,800		33		724
82	Tipton.....	100	119		73			46
83	Sac City.....		233			45		185
84	Marengo.....		41		41			
85	Seymour.....		234		217	17		
86	Onawa.....		2,212	1,950	218	44		
87	Mystic.....		1,136	306		31		799
88	Stuart.....		474		419			55
89	Vaukon.....		3,020	2,700	209	4		107
90	Hoodfield.....		705		430	75	15	199
91	Ida Grove.....	150	4,601	2,700	315	14		500
92	Leon.....		753		900	53		1,542
93	Hawarden.....		3,590	3,397	139	4		76
94	Valley Junction.....		2,076	1,500	154			422
95	Bedford.....		318		105			213
96	Corning.....		584		468	44		72
97	Toledo.....		239		135		27	77

*Receipts by transfer from water, sinking water, sewer, and municipal funds.

TABLE NO. 9— DEPARTMENTAL RECEIPTS FROM MUNICIPAL SERVICE INCOME.

City number	City	Total departmental receipts	Classified by Sources					Classified by Departments, Offices and Accounts			
			Charges	Fees	Rents	Privilege rentals	Sales	General Government			
								Total	Executive Offices	Election	Municipal property
	Grand total.....	\$ 133,394	\$ 91,351	\$ 18,894	\$ 5,963	\$ 2,214	\$ 15,462	\$ 129,589	\$ 2,257	\$ 2,072	\$ 4,051
1	Des Moines.....	\$ 35,488	\$ 26,352	\$ 5,920	\$ 287	\$ 3	\$ 2,020	\$ 35,488			\$ 6
2	Dubuque.....	121	76	33			12	121			
3	Sioux City.....	15,427	14,129	81	1,195		82	15,427		15	930
4	Davenport.....	7,077		4,952	2,025		100	7,077			1,300
5	Cedar Rapids.....	17,706	8,331	640		751	7,084	17,706			
6	Burlington.....	3,650	1,805	1,845				3,650			
7	Council Bluffs.....	2,237	147	971	155	596		2,237	1		
8	Clinton.....	435	185					435			250
9	Ottumwa.....	302	174					302			
10	Waterloo.....	4,393	903	2,618	735	20		4,393	70		72
11	Muscatine.....	143	28	39	12			143			
12	Keokuk.....	1,771	1,771					1,771			
13	Fort Dodge.....										
14	Marshalltown.....	2,274	1,220	502	552			2,274		1,110	
15	Oskaloosa.....	1,507	1,539				28	1,507			
16	Boone.....	2,213	2,212				1	2,213		900	
17	Fort Madison.....	9					9	9			
18	Creston.....	487	106				381	487			281
19	Mason City.....	5,800	5,639		251			5,800			251
20	Centerville.....	178	74	27		60	17	178	27		60
21	Oelwein.....	32	22		10			32			
22	Cedar Falls.....										
23	Atlantic.....	1,608	1,626				42	1,608	16	201	
24	Le Mars.....	55	5		50			55			50
25	Fairfield.....	297			62		235	297	297		
26	Red Oak.....	287						287			
27	Webster City.....	3,017	2,936		81			3,017			
28	Grinnell.....	475	475					475		88	2
29	Charles City.....	116	116					116			

31	Washington.....										
32	Newton.....	7,217	6,804				413	7,217			231
33	Shenandoah.....	1,105	1,105					1,105	905		200
34	Perry.....	375	375					375			
35	Marion.....	41		41				41			
36	Chariton.....	69	69					69			
37	Clarinda.....										
38	Cherokee.....	221	221					221			
39	Albia.....	7					7	7			
40	Decorah.....	13	13					13			
41	Independence.....	212	212					212			
42	Maquoketa.....	237			183		54	237			183
43	Estherville.....										
44	Mount Pleasant.....										
45	Vinton.....	3					3	3			
46	Indianola.....	1,365	1,095				170	1,365			
47	Waverly.....	14					14	14			14
48	Missouri Valley.....	33			33			33			33
49	Belle Plaine.....										
50	Ames.....	5,905	5,903				2	4,785		553	
51	Carroll.....										
52	Knoxville.....										
53	Denison.....	25				25		25			
54	Spencer.....	39			5		34	39			
55	Eagle Grove.....	207	207					207			12
56	Iowa Falls.....	225	24					201			
57	Algona.....	1,375	1,375					1,375			
58	Manchester.....	1,194	1,072					1,194			
59	Winterset.....										
60	Pella.....	163					163	163			
61	Creco.....	74		74				74			
62	Anamosa.....	634	99	96		377	62	634		84	
63	Hampton.....	11			11			11			
64	Osceola.....	330	330					330			
65	Osage.....	1					1	1			
66	Harlan.....	530	319	19		192		530	192		
67	Sheldon.....										
68	Colfax.....	123	90	33				123			
69	Emmetsburg.....										
70	What Cheer.....										
71	Glenwood.....	83	37	36				83			
72	Jefferson.....	62		24			28	62		203	
73	Tama.....	238		140			98	238			
74	New Hampton.....	19					19	19			
75	Storm Lake.....										
76	Lake City.....	330	10	200		100	20	330	200		
77	Eldon.....	628	628					628			
78	Eldora.....	28			28			28			

TABLE NO. 10—RECEIPTS FROM INTEREST, SALE OF REAL ESTATE
AND REFUNDS.

City number	City	Interest			Sale of real property	Refund receipts
		Gross Interest				
		Total	Current deposits	From other sources		
	Grand total	24,502	\$ 16,506	\$ 8,446	\$ 5,697	\$ 17,678
1	Des Moines.....	15,975	11,454	4,521		
2	Dubuque.....				\$	3,791
3	Sioux City.....					129
4	Davenport.....	6,129	3,023	3,106		104
5	Cedar Rapids.....	455	455		\$ 3,915	6,946
6	Burlington.....					43
7	Council Bluffs.....	630		630		445
8	Clinton.....					
9	Ottumwa.....					
10	Waterloo.....				5,662	587
11	Muscatine.....	400	400			
12	Keokuk.....					
13	Fort Dodge.....					
14	Marshalltown.....					117
15	Oskaloosa.....					
16	Boone.....	3		3		67
17	Fort Madison.....					
18	Creston.....	48		48		
19	Mason City.....					24
20	Centerville.....					
21	Osceola.....					143
22	Delaware.....					
23	Cedar Falls.....					
24	Atlantic.....	79		79		1,468
25	Le Mars.....					
26	Fairfield.....					
27	Red Oak.....					
28	Webster City.....				35	92
29	Grinnell.....	135	135			
30	Charles City.....					1,639
31	Washington.....					
32	Newton.....					
33	Shenandoah.....					
34	Perry.....					
35	Marion.....					
36	Chariton.....					
37	Clarinda.....					
38	Cherokee.....					4
39	Albia.....					
40	Decorah.....					
41	Independence.....					50
42	Maquoketa.....					
43	Estherville.....					48
44	Mount Pleasant.....					
45	Vinton.....					
46	Indianola.....					
47	Waverly.....					
48	Missouri Valley.....	67	67			400
49	Belle Plaine.....					
50	Ames.....					
51	Carroll.....					
52	Knoxville.....					247
53	Denison.....					
54	Spencer.....					
55	Eagle Grove.....					
56	Iowa Falls.....	170	170			
57	Algona.....					
58	Manchester.....					327
59	Winterset.....					
60	Pella.....					
61	Cresco.....					

TABLE NO. 10—CONTINUED—RECEIPTS FROM INTEREST, SALE
OF REAL ESTATE AND REFUNDS.

City number	City	Interest			Sale of real property	Refund receipts
		Gross Interest				
		Total	Current deposits	From other sources		
62	Anamosa					
63	Hampton					
64	Osceola					
65	Osage					
66	Harlan	40		40		
67	Sheldon					
68	Colfax					
69	Emmetsburg					600
70	What Cheer					
71	Glenwood					
72	Jefferson					
73	Tama					300
74	New Hampton					
75	Storm Lake					
76	Lake City					
77	Eldon					8
78	Eldora					
79	Nevada					
80	Villisca					
81	Monticello					
82	Tipton					
83	Sac City					
84	Marengo					
85	Seymour	187	187			
86	Onawa					
87	Mystic					
88	Stuart	80	80			11
89	Waukon					
90	Bloomfield					
91	Ida Grove					
92	Leon					
93	Hawarden					
94	Valley Junction					
95	Bedford					
96	Corning	104	85	19		
97	Toledo					75

TABLE NO. 11—RECEIPTS OF MUNICIPAL INDUSTRIES.

City number	City	Total receipts of municipalities	Classified by Sources					Classified by Industry					
			Charges	Fees	Rents	Privilege rentals	Sales	Waterworks	Electric light works	Markets and public scales	Docks, wharves and landings	Cemeteries	All other
	Grand total.....	1,067,239	\$ 46,252	\$ 11,812	\$ 9,577	\$ 885,527	\$ 114,071	\$ 653,144	\$ 346,376	\$ 14,123	\$ 3,450	\$ 38,339	\$ 11,907
1	Des Moines.....	\$ 13,236	\$ 7,716		\$ 142		\$ 5,378			\$ 1,092		\$ 12,144	
2	Dubuque.....	66,645	400			66,245		65,699		846	100		
3	Sioux City.....	93,911	1,813	\$ 509	1,847	89,002	740	90,815		509	1,847	740	
4	Davenport.....												
5	Cedar Rapids.....	82,262		808		81,434		81,434		828			
6	Burlington.....	5,182		1,190		3,986		3,986		703	493		
7	Connell Bluffs.....	25			25					25			
8	Clinton.....												
9	Ottumwa.....												
10	Waterloo.....												
11	Muscatine.....	39,826	3,471	2,350		31,717	2,282	34,398				5,428	
12	Keokuk.....	2,800	2,800							1,790	1,010		
13	Fort Dodge.....	22,811	746			22,065		22,065		746			
14	Marshalltown.....	38,718	7,717	259	50	29,142	1,514	39,742	\$ 259	717			\$ 7,000
15	Oskaloosa.....												
16	Boone.....	12,340	371			11,969		12,340					
17	Fort Madison.....	776	416				360					440	336
19	Creston.....	1,542	847				695					1,542	
20	Mason City.....	21,061	1,170			17,440	2,451	21,061					
21	Centerville.....	2,448	450	423	75		1,500	75		423		1,950	
22	Oelwein.....	6,508	45			6,025	528	6,070				528	
23	Cedar Falls.....	10,308		430	45	9,568	295	9,568				740	
24	Atlantic.....	29,247	2,027		31	24,134	2,109	11,619	17,386	242			
25	Le Mars.....												
26	Fairfield.....	7,991	4			7,977	10	7,977	4			10	
27	Red Oak.....	8,522	160			8,376	1,480	7,748				774	
28	Webster City.....	40,220	320	1,141	840	30,617	7,232	12,361	25,300	1,055		1,444	
29	Grinnell.....	9,733		10		9,743		9,743				10	
30	Charles City.....	5,733				5,733		5,733					
41	Washington.....	7,587				7,587	12	7,587				10	

22	Newton.....	51,436	256			50,890	290	14,557	36,333			546	
32	Shenandoah.....	4,538				4,538		4,538					
34	Perry.....	892				7,731	750	7,731				750	
35	Marion.....			892						619		273	
36	Chariton.....	15,102				15,097	5	307	14,790				5
37	Clarinda.....	5,300	273			4,409	708	4,409		273		587	121
38	Cherokee.....	4,883	285	13		3,909	676	3,983				900	
39	Albia.....	2,779				2,779		2,779					
40	Decorah.....	4,136				4,136		4,136					
41	Independence.....	32,521	3,006			29,318	197	11,096	21,309	116			
42	Maquoketa.....	5,310		307		5,024	9	5,033		307			
43	Estherville.....	14,321				14,321		1,390	12,742	319			
44	Mount Pleasant.....	29,776	2,287			13,288	5,291	4,028	15,394	128		327	90
45	Vinton.....	19,469				16,824	2,645	5,176	14,293				
46	Indianola.....	20,866		980		19,015	808	980	19,015			75	733
47	Waverly.....	20,169			470	12,095	6,308	3,647	16,037			485	
48	Missouri Valley.....	6,661	2,282			4,382		3,382				2,282	
49	Belle Plaine.....												
50	Ames.....	41,753			2,656	38,759	338	5,759	35,994				
51	Carroll.....	6,797				6,642	155	6,642				155	
52	Knoxville.....	2,793				1,923	870	1,908				831	54
53	Denison.....	3,763				3,763		3,763					
54	Spencer.....	18,637	1,143			16,059	1,425	582	15,487	1,033		1,535	
55	Eagle Grove.....	1,824				1,824		1,824					
56	Iowa Falls.....	4,105				4,105		4,105					
57	Algona.....	12,061	92	90		10,328	2,491	2,831	2,988	90			92
58	Manchester.....	3,403				3,403		3,403					
59	Winterset.....	12,673				109		109	12,564				
60	Pella.....	223				223		223					
61	Cresco.....	2,008		108	7	1,878	15	1,878					130
62	Anamosa.....	35,629				5,057	30,572	35,629					
63	Hampton.....	1,193				1,193		1,193					
64	Osceola.....	1,450	7	22		1,008	418	1,003				335	112
65	Osage.....	3,059	54	20		2,355	730	2,562				557	
66	Harlan.....	19,185				13,311	2,974	4,097	12,178				
67	Sheldon.....	4,778	218			3,863	697	4,400				369	9
68	Colfax.....	3,361			3,292	25	44	3,361					
69	Emmetsburg.....	2,584	194			2,390		2,584					
70	What Cheer.....												
71	Glenwood.....	1,742	30			1,712		1,712					30
72	Jefferson.....	2,293				2,080	203	2,223					70
73	Tama.....	1,676				1,537	139	1,537				139	
74	New Hampton.....	33,382				12,281	21,001	8,000	25,282				
75	Storm Lake.....											1,200	61
76	Lake City.....	1,961	661			5,127	700	15,127				91	
77	Eldon.....	5,218	91			3,105		3,105					
78	Eldora.....	3,105											
79	Nevada.....	1,362		5		1,364	93	1,377				85	

TABLE NO. 11.—CONTINUED—RECEIPTS OF MUNICIPAL INDUSTRIES.

City number	City	Total receipts of municipalities	Classified by Sources					Classified by Industry					
			Charges	Fees	Rents	Privilege rentals	Sales	Waterworks	Electric light works	Markets and public scales	Docks, wharves and landings	Cemeteries	All other
80	Villisca	2,180		108	85	1,431	565	1,456		20		713	
81	Monticello	4,336	290	273		3,643	130	3,643		273		429	
82	Tipton	4,482	110	990		3,382		3,406		990			
83	Sac City	2,882		200		2,682		2,682					80
84	Marengo	1,238				1,238		1,238					200
85	Seymour	5,900				4,116	1,784		5,505			335	
86	Onawa	10,626	604			9,804	218	394	9,410	601		221	
87	Mystic	12,432	1,890	386		7,203	2,913	1,587	10,173			672	
88	Stuart	7,551				6,796	755	216	7,333			2	
89	Waukon	1,350				1,350		1,350					
90	Bloomfield	10,306	417			9,752	10	1,011	8,790	378		10	
91	Ida Grove	2,588				2,588		2,588					
92	Leon												
93	Hawarden												
94	Valley Junction												
95	Bedford	326				371	25	371				25	
96	Corning	1,929				1,716	213	1,716				213	
97	Toledo	2,700	1,013			1,686		1,686				1,013	

†Includes electric light.

TABLE NO. 12.—TOTAL AND PER CAPITA DEBT OBLIGATIONS AT CLOSE OF YEAR.

City number	City	Par Value of Debt Obligations at Close of Year								Per Capita
		Total	Classified by Character						Total debt	
			General bonds	Municipal bonds	Tax warrants, temporary loans &c.	Outstanding warrants	Special fund bonds	All other obligations		
	Grand total	\$ 10,045,744	\$ 6,011,769	\$ 1,501,530	\$ 191,547	\$ 695,245	\$ 1,459,221	\$ 186,441	\$ 14.71	
1	Des Moines	\$ 1,069,290	\$ 833,000			\$ 50,967	\$ 152,800	\$ 56,523	\$ 14.46	
2	Dubuque	1,365,490	685,282	\$ 354,000		214,740	111,468		\$ 32.56	
3	Sioux City	1,351,086	1,311,700			40,280			\$ 33.01	
4	Davenport	350,000	275,000		\$ 75,000				\$ 8.79	
5	Cedar Rapids	767,703	402,000			50,703	315,000		\$ 26.69	
6	Burlington	361,344	180,000			813,000	45,000	54,944	\$ 14.27	
7	Council Bluffs	246,375	229,000						\$ 9.76	
8	Clinton	241,653	143,000			17,375			\$ 10.62	
9	Ottumwa	181,653	156,000			4,653	94,000		\$ 9.00	
10	Waterloo	664,671	194,000			19,149	14,507		\$ 36.23	
11	Muscatine	240,438	135,000	85,500		42,222	418,449		\$ 15.94	
12	Keokuk	223,457	217,000			19,938			\$ 15.99	
13	Fort Dodge	140,749	129,000			16,457			\$ 9.80	
14	Marshalltown	145,963	91,000			11,245		504	\$ 12.11	
15	Oskaloosa	53,582	48,000			14,963	37,000		\$ 5.25	
16	Boone	67,630	5,960	41,540		2,347		8,235	\$ 7.12	
17	Fort Madison	126,994	129,000			16,790		340	\$ 14.49	
18	Creston	62,734	35,000			6,994			\$ 7.48	
19	Mason City	106,219	37,500	38,000		1,643	13,300	12,882	\$ 12.71	
20	Centerville	37,968	30,000			719	30,000		\$ 6.36	
21	Oelwein	75,323		14,000		7,968			\$ 13.37	
22	Cedar Falls	72,500	18,000	22,500		18,354	37,791	5,178	\$ 13.60	
23	Atlantic	56,831	12,000	25,000			37,000		\$ 10.97	
24	Le Mars	19,000	19,000			1,431		18,400	\$ 3.77	
25	Fairfield	14,500	14,500						\$ 2.89	
26	Red Oak	39,526	33,000				93	3,500	\$ 7.46	
27	Webster City	39,072	12,650	22,350		321	13,752		\$ 12.31	
28	Grinnell	54,288	7,000	28,000		19,288			\$ 11.72	

TABLE NO. 12—CONTINUED—TOTAL AND PER CAPITA DEBT OBLIGATIONS AT CLOSE OF YEAR.

		Par Value of Debt Obligations at Close of Year							
City number	City	Total	Classified by Character						Per Capita
			General bonds	Municipal industry bonds	Tax war- rants, tem- porary loans etc	Outstanding warrants	Special fund bonds	All other obligations	Total debt
30	Charles City	39,734	33,500			6,234		8.74	
31	Washington	35,000	35,000					7.80	
32	Newton	84,004	6,449	73,000		4,555		19.10	
33	Shenandoah	43,506	16,000	10,000	17,506			10.28	
34	Perry	29,609	12,000	10,000	500	7,044		7.11	
35	Marion	42,379	28,000			1,159	13,220	10.31	
36	Chariton	85,442		54,500		30,942		21.12	
37	Clarinda	27,000		27,000				6.72	
38	Cherokee	32,333	12,000	15,000		9	5,334	8.00	
39	Albia	85,628	13,000	61,000	11,628			21.64	
40	Decorah	14,500	11,500			3,000		3.70	
41	Independence	28,654		20,000		3,692	4,961	7.47	
42	Maquoketa	18,164	18,000			164		4.95	
43	Estherville	36,526	15,500				20,500	10.01	
44	Mount Pleasant	39,507	12,000	10,000			15,597	11.07	
45	Vinton	25,542	20,000			5,542		7.33	
46	Indianola	2,288				2,288		.67	
47	Waverly	55,000	250	54,750				16.40	
48	Missouri Valley	30,000	10,000	10,000				6.01	
49	Belle Plaine	5,500	2,500	3,000				1.66	
50	Ames	99,448	25,000	62,000		448	12,000	30.21	
51	Carroll	27,500		22,500		5,000		8.59	
52	Knoxville	51,730		31,000		12,540	8,190	16.20	
53	Denison	20,000	20,000					6.30	
54	Spencer	25,600	19,000			6,600		8.16	
55	Eagle Grove	13,017	3,000	10,000				4.17	
56	Iowa Falls	24,456	13,000	8,000		3,088	418	8.02	
57	Algona	36,332		35,000		1,332		11.92	
58	Manchester	23,777		23,500		277		7.98	
59	Winterset	85,000	85,000					28.76	
60	Pella	21,000	21,000					7.13	
61	Cresco	11,500		11,500				3.92	
62	Anamosa	46,773	13,500	30,000		44	3,229	16.25	
63	Hampton	22,249		13,000			9,249	7.95	
64	Osceola	75,119	32,000	10,000			27,119	27.65	
65	Osage	3,000	3,000					1.12	
66	Harlan	15,000	15,000					5.67	
67	Sheldon	15,208		15,000		208		5.93	
68	Colfax	6,828	6,500			328		2.67	
69	Emmetsburg	12,857		10,000		2,857		5.06	
70	What Cheer	8,500	8,500					3.36	
71	Glenwood	21,630	17,000			4,630		8.63	
72	Jefferson	12,000	3,000	9,000				4.89	
73	Tama	20,305	15,000			4,321	981	8.43	
74	New Hampton	23,750		23,300	300			10.06	
75	Storm Lake	15,000	3,000	12,000				6.41	
76	Lake City	9,500	9,500					4.09	
77	Eldon	10,507		8,500	600	750	637	4.54	
78	Eldora	14,789	9,789	5,000				6.48	
79	Nevada	16,530	2,500	12,500			1,550	7.32	
80	Villisca	22,703	4,000	12,000	3,703		3,000	10.41	
81	Monticello	7,500	6,700		800			3.51	
82	Tipton	9,000		9,000				4.23	
83	Sac City	20,541		17,000		1,941	1,600	9.68	
84	Marengo	41,407	1,500				39,907	19.98	
85	Seymour	43,500		43,500				21.09	
86	Onawa	25,000	25,000					12.13	
87	Mystic	2,236	2,000			236		1.08	
88	Stuart	6,000		6,000				2.92	
89	Waukon	16,539	4,000	11,500		1,039		8.12	
90	Bloomfield	11,000	11,000					5.42	
91	Ida Grove	19,400		12,500		6,900		9.56	
92	Leon	10,000	10,000					4.93	
93	Hawarden	6,000		6,000				2.97	
94	Valley Junction	4,082				4,082		2.03	
95	Bedford	15,000		15,000				7.52	
96	Corning	14,808	4,000	9,000		1,808		7.67	
97	Toledo	13,509		13,000		509		7.41	

TABLE NO. 13—ASSESSED VALUATION OF PROPERTY, ETC., BASIS ASSESSMENT AND GENERAL PROPERTY TAXES LEVIED.

City number	City	Valuation of Property, etc., Assessed for Taxation						Reported Basis of Assessment in Practice		General Property Taxes Levied for Municipal Purposes			Per Capita	
		Total	Real property	Personal property	Railroad property	Telephone and telegraph companies	Express companies	Real property	Personal property	Amount	Rate Per \$1,000 of	Reported true valuation	Total assessed valuation	Tax levy for municipal purposes
	Grand total.....	\$185,296,150	\$128,733,894	\$ 50,159,555	\$ 5,909,376	\$ 454,634	\$ 38,661			\$4,423,495	\$ 27.74	\$ 7.20	\$ 271.33	\$ 6.48
1	Des Moines.....	\$ 20,528,531	\$ 16,102,931	\$ 3,462,110	\$ 927,090	\$ 33,535	\$ 2,005	25	25	\$ 765,326	\$ 37.28	\$ 9.32	\$ 271.45	\$ 10.12
2	Dubuque.....	24,636,180	117,325,920	6,823,340	382,690	102,560	1,670	100	100	320,270	13.00	13.00	587.41	7.64
3	Sioux City.....	8,491,467	6,018,221	2,105,838	327,280	39,065	1,042	25	25	337,045	39.69	9.92	207.35	8.23
4	Davenport.....	23,890,625	114,137,280	9,635,440	101,140	590	15,175	50	50	417,049	17.33	8.66	300.15	10.48
5	Cedar Rapids.....	24,291,432	119,017,180	4,266,336	957,804	47,108	2,944	100	100	239,456	39.43	9.86	211.16	8.33
6	Burlington.....	3,906,977	2,774,184	1,063,592	112,147	11,707	347	25	25	154,895	39.05	9.76	156.69	6.19
7	Council Bluffs.....	4,294,805	2,880,030	942,983	455,289	15,417	1,086	25	25	174,438	40.62	10.15	170.22	6.91
8	Clinton.....	3,116,795	2,079,025	916,825	111,410	8,990	545	25	25	127,477	40.90	10.22	136.97	5.60
9	Ottumwa.....	2,799,854	1,910,364	717,617	109,313	10,925	405	25	25	117,062	42.26	10.56	137.25	5.80
10	Waterloo.....	4,579,305	3,233,922	1,185,241	151,778	7,515	649	25	25	127,456	37.83	6.96	233.40	7.05
11	Muscatine.....	2,282,840	1,637,775	521,905	66,075	7,095	390	25	25	85,548	37.45	9.36	151.38	5.67
12	Keokuk.....	10,362,917	17,877,718	2,460,562	24,347			100	100	98,792	9.52	9.52	177.39	6.76
13	Fort Dodge.....	2,481,523	1,815,955	690,373	59,885	14,015	295	25	25	79,945	32.22	8.05	172.70	5.56
14	Marshalltown.....	1,899,667	1,328,150	404,469	84,325	12,372	341	25	25	51,231	28.00	7.00	151.90	4.25
15	Oskaloosa.....	1,688,565	1,206,214	473,211	7,593	1,422	65	25	25	47,278	28.36	7.09	165.49	4.63
16	Boone.....	1,275,551	833,631	300,650	85,282	5,673	315	25	25	38,689	30.33	7.58	134.27	4.07
17	Fort Madison.....	1,229,432	895,730	232,562	136,020	4,743	377	25	25	40,258	33.75	8.19	140.23	4.50
18	Creston.....	816,958	545,898	214,920	53,794	2,187	189	25	25	25,337	31.00	7.75	97.94	5.40
19	Mason City.....	1,621,765	1,239,768	308,581	71,175	1,835	403	25	25	45,263	27.91	6.98	194.06	5.42
20	Centerville.....	737,216	538,324	162,513	24,916	1,262	191	25	25	31,056	27.91	10.68	121.87	5.20
21	Osella.....	675,309	498,494	144,176	31,590	781	178	25	25	20,787	30.79	7.70	119.89	3.69
22	Cedar Falls.....	967,597	689,456	225,551	51,158	1,093	279	25	25	24,670	35.50	6.37	131.56	4.03
23	Atlantic.....	733,240	488,945	242,125	26,806	1,295	125	25	25	18,163	24.11	6.03	145.41	3.51
24	Le Mars.....	661,156	468,945	123,161	30,695	2,210	148	25	25	18,220	27.98	6.99	129.17	3.61
25	Fairfield.....	969,617	579,532	354,979	34,225	787	94	25	25	33,005	24.04	8.51	198.37	6.59
26														
27	Red Oak.....	732,138	580,105	173,394	10,849	21,754	96	25	25	25,844	35.30	8.82	149.20	5.27
28	Webster City.....	362,605	673,661	217,988	68,421	2,127	408	25	25	27,288	28.35	7.09	200.67	5.39
29	Grinnell.....	961,737	635,887	297,595	25,503	3,190	106	25	25	30,488	31.70	7.92	207.55	6.58
30	Charles City.....	829,066	565,908	246,100	16,455	454	89	25	25	20,274	24.46	6.11	182.36	4.46
31	Washington.....	936,553	594,338	338,910	32,773	7,269	563	25	25	32,220	32.41	8.10	221.40	7.18
32	Newton.....	989,170	624,555	358,565	5,797	215	35	25	25	26,234	26.52	6.63	224.91	5.06
33	Shenandoah.....	749,810	482,500	252,060	12,162	2,448		25	25	25,401	33.96	8.49	176.76	6.00
34	Perry.....	647,840	474,408	153,370	19,525	424	110	25	25	11,800	18.21	4.55	155.24	5.41
35	Marion.....	751,536	556,019	149,429	42,577	3,374	137	25	25	22,296	29.57	6.94	132.76	5.41
36	Chariton.....	427,004	292,028	99,131	34,325	1,415	105	25	25	16,653	30.00	9.47	167.60	6.28
37	Clarinda.....	678,734	378,304	277,372	14,231	3,805	122	25	25	25,265	37.49	9.37	170.47	4.38
38	Cherokee.....	631,550	461,136	195,369	24,009	898	148	25	25	25,195	41.00	10.25	155.30	6.37
39	Albia.....	614,921	401,463	167,532	145,336			25	25	14,378	30.92	5.23	175.42	3.67
40	Decorah.....	687,279	462,415	218,455	5,634	705	57	25	25	14,120	31.00	7.75	202.72	6.28
41	Independence.....	778,040	424,029	342,559	10,447	945	57	25	25	14,717	32.75	5.69	176.43	4.01
42	Maquoketa.....	646,802	393,565	241,570	10,109	1,429	99	25	25	17,106	33.14	8.28	141.81	4.70
43	Estherville.....	517,609	367,746	125,620	21,111	2,036	130	25	25	21,062	24.00	6.00	245.44	5.89
44	Mount Pleasant.....	877,687	451,951	290,498	33,896	1,264	108	25	25	16,535	21.13	5.28	224.30	4.71
45	Vinton.....	782,453	432,829	261,086	9,214	1,195	89	25	25	21,494	30.51	7.63	207.42	6.33
46	Indianola.....	704,413	432,829	261,086	9,214	1,195	89	25	25	17,737	25.42	6.23	208.36	5.30
47	Waverly.....	698,635	424,808	258,281	13,628	1,092	226	25	25	15,900	33.54	8.38	143.28	4.81
48	Missouri Valley.....	668,932	356,013	110,659	46,342	5,740	176	25	25	19,315	21.10	6.02	243.40	5.87
49	Belle Plaine.....	475,963	297,515	126,190	65,889	2,643	195	25	25	9,587	19.50	4.87	153.49	2.99
50	Ames.....	801,294	547,439	185,178	63,130	2,536	268	25	25	18,494	36.04	9.01	164.56	5.96
51	Carroll.....	491,617	335,068	99,735	15,790	749	148	25	25	10,494	18.14	4.53	182.29	3.31
52	Knoxville.....	525,594	325,858	138,068	19,000	2,144	234	25	25	9,765	21.50	5.37	144.79	3.11
53	Denison.....	578,292	343,712	182,038	49,343	2,151	5,118	178	25	13,257	30.99	7.75	136.98	4.25
54	Spencer.....	454,296	310,467	111,292	27,896	1,068	184	25	25	20,329	18.91	4.73	178.69	3.32
55	Eagle Grove.....	427,690	290,900	79,000	53,000	4,290	380	25	25	29,757	59.06	14.76	163.78	9.77
56	Iowa Falls.....	544,512	346,620	169,045	27,896	1,068	184	25	25	12,118	24.97	6.24	162.97	4.07
57	Algona.....	499,036	306,181	158,340	30,400	3,941	168	25	25	13,252	24.69	6.15	182.65	4.49
58	Manchester.....	485,324	322,587	125,905	35,773	895	174	25	25	13,327	34.99	8.75	177.74	6.22
59	Winterset.....	589,921	327,175	212,746						13,290	25.78	6.44	175.87	4.53
60	Pella.....	578,905	312,568	206,337	8,470	746	94	25	25	7,954	21.02	5.25	181.50	2.76
61	Cresco.....	515,466	310,692	195,501	10,773	1,242	98	25	25	16,100	27.25	6.81	211.83	5.77
62	Anamosa.....	378,464	266,351	183,750	45,680	2,337	114	25	25	14,240	29.69	7.42	176.53	5.24
63	Hampton.....	503,120	332,599	183,750	31,533		441	25	25	11,194	15.60	3.90	208.14	4.18
64	Osceola.....	479,637	290,170	157,604	8,189		84	25	25	8,450	19.89	4.97	161.27	3.19
65	Osage.....	717,776	410,921	226,079	10,368	642	84	25	25	7,269	22.00	5.85	160.01	3.30
66	Harlan.....	436,533	302,739	152,722	10,368	642	84	25	25	8,425	33.00	4.71	174.80	3.35
67	Sheldon.....	316,049	226,942	79,107	19,801	451	119	25	25	8,580	19.14	4.85	174.80	3.35
68	Colfax.....	255,323	164,172	70,780	28,211	3,011	156	25	25	3,598	20.35	5.09	69.85	1.42
69	Emmetsburg.....	442,814	292,475	118,991	8,175									
70	What Cheer.....	176,801	91,784	76,403										

*Special charter cities assessed on full valuation except Davenport, which is assessed upon 50%.

*\$22,546 of this amount exempt.

!Includes telegraph, telephone and express companies.

TABLE NO. 13—CONTINUED—ASSESSED VALUATION OF PROPERTY, ETC., BASIS ASSESSMENT AND GENERAL PROPERTY TAXES LEVIED.

City number	City	Valuation of Property, etc., Assessed for Taxation						Reported Basis of Assessment in Practice		General Property Taxes Levied for Municipal Purposes			Per Capita	
		Total	Real property	Personal property	Railroad property	Telephone and telegraph companies	Express companies	Real property	Personal property	Amount	Rate Per \$1,000 of		Total assessed valuation	Tax levy for municipal purposes
											Assessed valuation	Reported true valuation		
71	Glenwood	240,982	202,906	120,097	7,927	974	18	25	25	11,984	35.00	8.75	136.12	4.76
72	Jefferson	433,365	270,395	111,435	50,155	1,190	190	25	25	14,971	34.55	8.64	176.45	6.10
73	Tama	372,991	216,626	100,559	53,755	1,832	219	25	25	13,212	35.42	8.85	154.64	5.48
74	New Hampton	319,848	214,050	114,500	20,350	867	81	25	25	8,701	24.87	6.22	143.12	3.68
75	Storm Lake	490,217	309,813	158,160	21,331	778	135	25	25	11,765	24.00	6.00	209.58	5.03
76	Lake City	290,847	186,225	67,262	6,000	1,360	100	25	25	8,090	30.67	7.67	112.54	3.45
77	Eldon	162,113	114,647	29,952	16,734	688	92	25	25	2,917	17.99	4.50	70.00	1.36
78	Eldora	523,638	335,803	250,021	23,672	4,896	186	25	25	17,531	33.48	8.37	229.87	7.70
79	Nevada	405,272	247,944	127,690	28,676	855	107	25	25	11,750	28.99	7.25	179.17	5.20
80	Villisca	366,435	221,818	137,531	6,888	190	8	25	25	11,682	31.88	7.97	168.09	5.36
81	Monticello	712,308	180,305	530,198	2,240	540	25	25	25	6,681	9.37	2.54	330.85	3.10
82	Tipton	579,436	300,005	271,909	6,627	776	59	25	25	12,457	21.60	5.40	272.68	5.86
83	Sac City	381,041	240,288	118,379	21,245	947	182	25	25	9,352	24.64	6.13	179.74	4.41
84	Marango	329,762	150,673	134,021	5,304	948	13	25	25	5,275	15.32	4.00	159.15	2.55
85	Seymour	237,816	140,585	70,136	26,623	330	152	25	25	3,567	15.00	3.75	115.28	1.73
86	Onawa	360,553	208,217	120,356	30,810	1,359	211	25	25	6,270	17.39	4.35	175.09	3.05
87	Mystic	125,739	86,739	25,303	14,697					2,789	21.50	5.37	63.10	1.33
88	Stuart	239,683	142,607	76,336	11,369	306	35	25	25	6,344	27.50	6.87	112.75	3.10
89	Waukon	366,944	237,614	127,978	1,110	199	13	25	25	6,952	18.95	4.74	180.23	3.41
90	Bloomfield	373,739	223,817	152,198	2,687	530	17	25	25	13,445	35.50	8.87	186.48	6.62
91	Ida Grove	262,830	174,947	80,991	6,504	341	47	25	25	8,411	32.00	8.00	129.54	4.15
92	Leon	325,885	189,901	117,341	16,123	397	123	25	25	9,166	28.30	7.07	159.79	4.52
93	Hawarden	211,427	142,496	45,124	22,777	828	142	25	25	4,651	22.00	5.50	104.72	2.30
94	Valley Junction	232,300	197,000	88,000	14,000	250	50	25	25	5,025	21.00	5.25	119.11	2.50
95	Bedford	387,799	185,028	103,875	4,897					8,827	23.00	5.75	192.27	4.42
96	Corning	363,193	165,955	185,635	11,506	70	27	25	25	10,049	27.67	6.92	182.92	5.17
97	Toledo	319,386	188,742	114,530	15,411	583	120	25	25	10,880	32.50	8.12	175.10	5.69

TABLE NO. 14—VALUE AT CLOSE OF YEAR OF MUNICIPAL POSSESSIONS.

City number	City	Total value of possessions	Municipal Buildings		Police Department		Fire Department		Detention hospital	Equipment of streets and alleys
			Land and buildings	Furniture and other property	Land and buildings	Apparatus and other property	Land and buildings	Apparatus and other property		
	Grand total	\$ 19,559,981	\$ 1,367,562	\$ 96,300	\$ 122,425	\$ 55,363	\$ 881,609	\$ 645,209	\$ 58,313	\$ 193,539
1	Des Moines	\$ 2,584,306	\$ 130,000	\$ 5,126	\$ 23,000	\$ 3,055	\$ 201,883	\$ 130,567	\$ 25,000	\$ 18,001
2	Dubuque	1,260,900	30,000	2,000	5,000	1,000	92,000	55,900		15,000
3	Sioux City	1,281,180	120,000	11,633	30,000	8,500	58,750	47,100	11,300	37,079
4	Davenport	1,125,000	150,000	5,000	30,000	6,000	189,000	50,000		29,000
5	Cedar Rapids	1,435,084	65,422	11,569		1,636	25,926	27,767	4,175	6,124
6	Burlington	511,612	15,000	3,000		1,636	75,600	25,000	878	5,500
7	Council Bluffs	980,600	22,000	3,000	16,000	6,500	65,000	23,500	1,600	3,000
8	Clinton	143,614	63,400	6,750		3,200	13,500	29,200		2,684
9	Ottumwa	134,000	25,000	2,500			11,000	9,500	2,500	
10	Waterloo	487,128	31,000	1,150	1,000	1,116	30,500	20,362		3,000
11	Muscatine	718,500	41,000	1,000		500	35,000	5,000	1,200	1,800
12	Keokuk	155,500	40,000	1,000	5,000	1,000	20,000	10,000	1,000	
13	Fort Dodge	705,500	11,000	1,000		1,000		8,000		3,500
14	Marshalltown	434,800	12,000	700	2,000	500	10,000	10,000	3,000	2,500
15	Oskaloosa	105,300		1,500		2,500	30,000	8,500		900
16	Boone	213,650	12,400	1,700			7,700	3,000		1,500
17	Fort Madison	80,700	600	400		300	6,500	7,000		5,200
18	Creston	32,000	4,000				9,000	5,000	5,000	500
19	Mason City	483,303	1,500	300				6,000		750
20	Centerville	78,000	5,000	500				3,000		
21	Oelwein	102,300	20,000	500						18,000
22	Cedar Falls	163,000	10,000							300
23	Atlantic	125,225	1,250	75	1,250	50	2,500	3,000		500
24	Le Mars	43,200	5,000	850		450	2,000	3,000	250	1,000
25	Fairfield	323,635	4,000	475	3,000		4,500	3,000		10,500
26	Red Oak	247,675		675	1,800		4,000	5,000	800	
27	Webster City	370,000	13,000	1,000		1,500	2,000			1,000
28	Grinnell	253,300	7,000	300				5,000	1,000	650
29	Charles City	97,700	2,500	350				2,000		
30	Washington	137,600	4,000	100						

TABLE NO. 14—CONTINUED—VALUE AT CLOSE OF YEAR OF MUNICIPAL POSSESSIONS.

City number	City	Total value of possessions	Municipal Buildings		Police Department		Fire Department		Detention hospital	Equipment of streets and alleys
			Land and buildings	Furniture and other property	Land and buildings	Apparatus and other property	Land and buildings	Apparatus and other property		
32	Newton	229,000	5,500	700				1,700		1,500
33	Shenandoah	128,310	12,500	600	500	780	200	6,140		700
34	Perry	115,000	2,500	1,500			5,500	2,500		5,000
35	Marion	29,850		50			2,500	1,500		300
36	Chariton	94,300					3,000	5,000		
37	Clarinda	102,500	7,000	300				6,000		
38	Cherokee	84,140	18,300	700	500			1,500		
39	Albia	100,081	5,500	100				500		
40	Decorah	108,500	16,600	1,000		5,700				445
41	Independence	172,950	17,900				400	2,000		
42	Maquoketa	122,400	12,000	10,000			750	1,900		200
43	Estherville	106,375		325			1,800	2,500		1,000
44	Mount Pleasant	109,400	4,000	500				1,500		500
45	Vinton	142,240	8,150	500				2,500		1,000
46	Indianola	113,700	3,500					2,500		600
47	Waverly	194,144	13,450	500	500		400	1,100		400
48	Missouri Valley	91,500	41,500				500	1,850		1,000
49	Belle Plaine	40,100	3,500				5,000	1,500		
50	Ames	179,300	6,000					6,000		
51	Carroll	84,450	2,500			200		2,000		1,000
52	Knoxville	51,550	2,000	200			1,500	3,000		
53	Denison	30,425	10,000	200		25	1,500	1,350		
54	Spencer	83,695	1,300				100	1,200	550	400
55	Eagle Grove	38,600	2,000	1,000				1,800		
56	Iowa Falls	133,398	29,625	500			4,750	3,550		
57	Algona	79,625	5,000	8,000				1,000		
58	Manchester	20,000	12,000	1,200				6,000		
59	Winterset	54,450	2,200			2,250				
60	Pella	58,100	10,000					1,700		400
61	Cresco	20,600	600	200			600	200		
62	Anamosa	58,200	4,700					1,000		
63	Hampton	71,800			1,800	1,000				
64	Osceola	33,400						1,400		
65	Osage	31,200	3,000	200				2,000		
66	Harlan	64,134	6,000	250				5,000		
67	Sheldon	53,800	3,000	50				1,500		
68	Colfax	34,650	4,000	200			1,600	1,500		350
69	Emmetsburg	67,688	12,000					3,688		1,000
70	What Cheer	7,235	3,500	150				3,500		75
71	Glenwood	60,500	5,000	500				1,500		1,000
72	Jefferson	47,300	2,500					3,000		300
73	Tama	70,650	3,000	150		200		2,000		
74	New Hampton	99,500					30,000	5,500		
75	Storm Lake	41,500	1,500					2,500		
76	Lake City	4,000	1,300							
77	Eldon	29,050	1,000	50				1,200		
78	Eldora	60,160	2,500	235				2,425		2,000
79	Nevada	33,295	1,800	350	2,875					
80	Villisca	58,075	4,000	200				3,200		300
81	Monticello	69,288	2,600	177		11		1,000		1,600
82	Tipton	72,300	4,800					3,400		300
83	Sac City	29,244	3,870	100				1,300		339
84	Marengo	33,475	4,000	175			1,500	450		350
85	Seymour	52,370	485	25		10		1,000		150
86	Onawa	70,800	3,000	250				2,000		
87	Mystic	600	500	100						
88	Stuart	55,895	6,000	100	200		5	2,500	4,000	300
89	Waukegan	69,700	12,000					2,500		1,200
90	Bloomfield	40,150	2,500	100			2,000	5,000		1,500
91	Ida Grove	43,700	8,000	200				2,400		100
92	Leon	8,500						500		
93	Hawarden	53,517	1,000	100				1,800		217
94	Valley Junction	5,850	3,500	250			300	1,600		200
95	Bedford	30,800	8,000	300				2,500		
96	Corning	51,100	4,000	100				2,000		
97	Toledo	75,170	53,000	120		25	1,800			235

TABLE NO. 14—CONTINUED—VALUE AT CLOSE OF YEAR OF MUNICIPAL POSSESSIONS.

City number	City	Bridges	Docks, wharves and landings	Markets and public scales	Cemeteries	City electric light works	City waterworks	Libraries		Parks	
								Land and buildings	Books, furniture and apparatus	Land	Other property and improvements
	Grand total.....	\$ 1,585,980	\$ 93,700	\$ 100,637	\$ 306,100	\$ 929,047	\$ 6,500,390	\$ 2,243,180	\$ 662,252	\$ 3,669,331	\$ 139,839
1	Des Moines.....	\$ 655,383		\$ 12,016	\$ 105,000		\$ 800,000	\$ 420,000	\$ 78,004	\$ 767,000	\$ 20,321
2	Dubuque.....			4,000			612,715	100,000	40,500	125,000	500
3	Sioux City.....	137,597	90,000	417	10,000				17,500	70,500	18,009
4	Davenport.....							125,000	30,000	600,000	
5	Cedar Rapids.....	305,000		300			650,000	100,000	15,746	212,800	8,549
6	Burlington.....	50,000		6,854			74,000	60,880	45,000	145,000	
7	Council Bluffs.....	120,000		5,000				120,000	42,000	535,000	18,000
8	Clinton.....	23,650	1,200								
9	Ottumwa.....							75,000	7,500		
10	Waterloo.....	225,000						60,000	9,000	100,000	
11	Muscatine.....			20,000	25,000		500,000	60,000	10,000	12,000	6,000
12	Keokuk.....	12,000		12,500						50,000	5,000
13	Fort Dodge.....	11,000		10,000			400,000	45,000	15,000	200,000	
14	Marshalltown.....			800		25,000	325,000	30,000	6,000	6,800	500
15	Oskaloosa.....			5,800				30,000	11,000	30,000	
16	Boone.....	7,800					133,000	15,000	12,000	20,000	150
17	Fort Madison.....	500	2,500	200	7,000			23,000	3,500	22,500	500
18	Creston.....				1,000					10,000	
19	Mason City.....						187,103	50,000	9,900	215,000	
20	Centerville.....			250	12,000			40,000	10,000	3,500	
21	Oelwein.....				3,800		60,000	15,000			
22	Cedar Falls.....				5,000		100,000	20,000	10,000		
23	Atlantic.....			1,500		65,000	85,000	16,000		10,000	
24	Le Mars.....			450	1,500			12,500	5,000	10,000	100
25	Fairfield.....			300	250	12,000	150,000	50,000	50,000	50,000	110
26	Red Oak.....	6,000			16,000		102,600			100,000	300
27	Webster City.....			10,000	10,000	40,000	60,000	215,000	10,000	7,500	
28	Grinnell.....				22,000		130,000	20,000	12,000	60,000	
29	Charles City.....						50,000	18,000	4,000	21,000	
31	Washington.....					15,000	88,000	7,000	15,000	6,500	
32	Newton.....					125,000	75,000	18,000	6,600		
33	Shenandoah.....			300	7,000		75,000	13,000	6,000	11,000	1,500
34	Perry.....				2,500		70,000	12,000	3,000	6,000	
35	Marion.....			2,000				12,000	4,000	5,000	
36	Chariton.....					30,000	40,000	11,000	4,000	1,300	
37	Clarinda.....			200	10,000		45,000	12,000	4,000	18,000	
38	Cherokee.....						43,400	14,500	5,200		
39	Albia.....	2,000					66,100	13,000	2,600	4,136	
40	Decorah.....	12,000					75,000				1,500
41	Independence.....			200		80,000	60,000		5,000	7,000	
42	Maquoketa.....			200			80,000	15,000	2,000	5,500	
43	Estherville.....			200		20,000	20,000	11,000	2,000	50,000	800
44	Mount Pleasant.....			3,400	5,000	28,000	28,000	16,000	11,000	10,000	
45	Vinton.....					44,166	55,395	16,000	14,929		
46	Indianola.....				300	24,000	15,000	5,000	7,500		56,500
47	Waverly.....	4,250				91,735	34,898	12,500	6,000	7,000	
48	Missouri Valley.....						35,500			8,000	
49	Belle Plaine.....					30,000					
50	Ames.....					70,000	60,000	20,000	5,000	15,000	
51	Carroll.....				5,950		55,000	12,500	4,000		
52	Knoxville.....				5,000		41,500				
53	Denison.....						4,000	10,000	3,000	2,000	
54	Spencer.....			300	12,000	26,095	24,950	13,000	3,000		
55	Eagle Grove.....				2,000		15,000	10,000	1,200	5,600	
56	Iowa Falls.....						40,000	25,000	5,273	24,000	700
57	Algona.....			135		15,000	30,000	13,000	7,500		
58	Manchester.....						50,000	14,000	4,000	2,500	250
59	Winterset.....					30,000			20,000		
60	Pella.....						29,000	15,000	5,000		
61	Cresco.....						25,000		3,000		
62	Anamosa.....						39,000	10,000	2,500	10,000	
63	Hampton.....						32,000	20,000	8,000	9,000	
64	Osceola.....				5,000		27,000				
65	Ossage.....				5,000		10,000	5,000	6,000		
66	Harlan.....					28,000	24,884				
67	Sheldon.....				1,250		30,000	12,500	2,500	5,000	
68	Colfax.....						25,000		2,000		
69	Emmetsburg.....						41,000			10,000	
70	What Cheer.....						30,600	9,000	3,000	10,000	500
71	Glenwood.....						20,000	12,000	4,500	5,000	
72	Jefferson.....						40,500	11,000	3,000	1,800	
73	Tama.....	5,000			4,000		45,000	12,000	2,000	5,000	
74	New Hampton.....						20,000	10,000	2,500	5,000	
75	Storm Lake.....						1,000			800	
76	Lake City.....				1,000		25,000		800		
77	Eldon.....						35,000	16,000		2,000	
78	Eldora.....						25,500	16,000		8,700	
79	Nevada.....										

TABLE NO. 14—CONTINUED—VALUE AT CLOSE OF YEAR OF MUNICIPAL POSSESSIONS.

City number	City	Bridges	Docks, wharves and landings	Markets and public scales	Cemeteries	City electric light works	City waterworks	Libraries		Parks	
								Land and buildings	Books, furniture and apparatus	Land	Other property and improvements
21	Villisca			175	6,000		20,000			4,200	
22	Monticello			500	1,500		40,000	11,800	3,000	6,500	
23	Tipton			2,000			40,000	18,000	3,800		
24	Sac City						23,635				
25	Marengo						27,000				
26	Seymour				1,200	18,000	20,000			2,500	
27	Onawa			550	5,000	20,000	12,500	25,000	2,500		
28	Mystic										
29	Stuart	1,000			1,600	16,000	400	10,000	1,700	2,600	
30	Waukon						45,000				
31	Bloomfield			100	200	16,000	13,000				
32	Ida Grove					29,000				4,000	
33	Leon									6,000	
34	Hawarden	7,800			8,600	31,000		6,000	1,000	1,000	
35	Valley Junction										
36	Bedford						20,000				
37	Corning				2,000		40,000	3,000			
38	Toledo						20,000				

TABLE NO. 15—SUPPLEMENTARY INFORMATION, GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYEES.

City number	City	Mayor	Auditor	Deputy auditor	Treasurer	Deputy treasurer	Engineer	Assistant engineer	City clerk	Assistant clerk	Marshal	Solicitor	Assistant solicitor
1	Des Moines	\$ 3,500	\$ 2,000	\$ 1,300	\$ 1,700	\$ 1,200	\$ 2,000	\$ 1,500	\$ 1,700	\$ 1,700	\$ 1,800	\$ 3,300	\$ 2,000
2	Dubuque	1,400	1,400	900	1,400	1,200	2,000	600	1,400	1,000	1,200	1,800	900
3	Sioux City	1,800	1,500	600	1,500	600	2,000	1,400	1,500	600	1,350	2,000	
4	Davenport	1,600			2,000		1,500	1,800	1,500	1,000	1,350	2,100	
5	Cedar Rapids	2,500	1,300		1,500		1,800	1,440	1,300	1,300	1,400	2,500	600
6	Harlingen	1,300	1,300		1,300		1,500	500	1,300	900	1,200	1,000	
7	Council Bluffs	1,200	1,200		1,200		1,800	1,300	1,300	1,000	1,500	1,500	
8	Clinton	500	600		600	480			600	600	1,200	500	
9	Ottumwa	750	900		300		1,200		300	900	1,200	1,200	
10	Waterloo	1,200	1,500		75		2,200	1,350		540	1,200	1,850	
11	Muscatine	500			400		1,800	800	900		1,000	1,200	
12	Keokuk	600			5		1,200		1,500		1,200	900	
13	Fort Dodge	1,200			300		1,000	600	1,200	600	1,200	100	
14	Marshalltown	1,500			300		1,000	200	900		750	900	
15	Oskaloosa	1,200			50		1,500		900		900	350	
16	Boone	300			200		1,200		600		840	300	
17	Fort Madison	600			300		195		300	150	900	480	
18	Creston	1,300			125		1,500	600	1,100		840	600	
19	Mason City	1,000			50		1,200		450	600	800	100	
20	Centerville	350							840		600	100	
21	Oelwein	200			150		1,200		300		600	900	
22	Cedar Falls	50			125				1,600		600	100	
23	Atlantic	300			445		179		300		600	100	
24	Le Mars	50			100		200		300	300	600	50	
25	Fairfield	300			40				1,000		720	600	
26	Red Oak	300			100		1,700	900	900		720	100	
27	Webster City				25				500		600		
28	Grinnell				75				400		600	150	
29	Charles City												
30	Washington	150											

TABLE NO. 15—CONTINUED—SUPPLEMENTARY INFORMATION, GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYEES.

City number	City	Mayor	Auditor	Deputy auditor	Treasurer	Deputy treasurer	Engineer	Assistant engineer	City clerk	Assistant clerk	Marshall	Solicitor	Assistant solicitor
32	Newton	300			25				300	180	780	250	
33	Shelandoah	225			100				900		720		
34	Perry	75					1,830			1,200	690	50	
35	Marion	150			75				300		720	200	
36	Chariton	50							600		480		
37	Clarinda	350					1,500		200		1,300	300	
38	Cherokee	300			60				420		600	300	
39	Albia	300			100				150		600	300	
40	Decorah	60							900		600		
41	Independence	300			100		500		300		600	25	
42	Maquoketa				50				480		480	100	
43	Estherville	25			50				780		540	50	
44	Mount Pleasant	250			200			1,500	240		720	100	
45	Vinton	300							300		600	200	
46	Indianola	40			25				500		600	240	
47	Waverly	220			50		157		300		720	100	
48	Missouri Valley	500							720		720	50	
49	Belle Plaine	50			25				100			50	
50	Ames	100			40		900		720	600	720	250	
51	Carroll				50		1,025		300		840	250	
52	Knoxville	300			24				150		540	150	
53	Denison	300			100				100			100	
54	Spencer	50			25				300	540	720	25	
55	Eagle Grove	150			1				150				
56	Iowa Falls	100							150		720	50	
57	Algona	50			40				420		480	50	
58	Manchester	50			1				125		600	50	
59	Winterset	200			75				300		720		
60	Pella	300			100				200		720	250	
61	Cresco	300			50				300		900		
62	Anamosa	80							250		600	75	

63	Hampton	50			25				150		720	88	
64	Osceola	350			50				250		600	600	
65	Osage	100			25				275		300	100	
66	Harlan	75			75				420		540	50	
67	Sheldon	50			30				300		720		
68	Colfax				1				180		540		
69	Emmetsburg								240		540	200	
70	What Cheer	100			48				190		1,048	100	
71	Glenwood	60			75				60		54	50	
72	Jefferson	75							75		240	50	
73	Tama	50							175		720	50	
74	New Hampton	50					780	540	780		480	35	
75	Storm Lake								60				
76	Lake City	100			60				60		300	75	
77	Eldon	100			60				100		720	100	
78	Eldora								75			25	
79	Nevada	100			1				180		600	150	
80	Villisca	100							300		480		
81	Monticello	50							300		480		
82	Tipton	160			25				120		600	5	
83	Sac City	25			25				50		300	25	
84	Marengo	100			75				75		300	100	
85	Seymour	68			50				42		600	25	
86	Onawa	50			100				300		450	75	
87	Mystic	90			40				40		480		
88	Stuart	50			50				220		180	50	
89	Waukon	150							175		300	75	
90	Bloomfield	50			200				200		300	200	
91	Ida Grove	50							175		300		
92	Leon	250			75				50		430	50	
93	Hawarden	100							150		300	50	
94	Valley Junction	50			25				75		600	60	
95	Bedford	100							100			50	
96	Corning	50			25				25		450	50	
97	Toledo	50			35				150		720	50	

TABLE NO. 15—CONTINUED—SUPPLEMENTARY INFORMATION, GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYEES.

City number	City	Street commis- sioner	Weigh master	Physician	Health officers	Councilmen		Chief of fire depart- ment	Assistant chiefs of fire department	Firemen		Police judge	Police judge clerk
						Number	Salaries			Number	Salaries		
1	Des Moines	\$ 1,350	\$ 1,200	\$ 1,650	\$ 3,240	4	12,000	\$ 2,000	\$ 3,000	99	101,320	\$ 1,800	\$ 1,200
2	Dubuque	1,200	600	600	720	7	2,100	1,200	1,000	43	34,573		
3	Sioux City	1,200	720	720	1,080	7	10,000	1,200	960	35	29,400	900	840
4	Davenport	1,200		500	1,000	5	2,400	1,200	1,020	47	39,480	1,500	600
5	Cedar Rapids	1,200	660	900	500	4	1,800	1,400	900	31	23,901	1,000	
6	Burlington	900	600	100	900	9	2,250	1,200	1,000	29	18,000	1,200	1,100
7	Council Bluffs	840	840	500	840	8	2,000	1,200	900	23	18,480		
8	Clinton	900	900		200	9	900	1,200	1,020	16		1,200	
9	Ottumwa	1,000		750		9	2,250	1,200	900	13	10,140	600	
10	Waterloo	2,040		600	600	6	1,500	1,200	900	20		720	
11	Muscatine	600	480		600	8	2,400					100	
12	Keokuk	900	600	300		12	65	750	240	19	2,470	1,000	
13	Fort Dodge	1,020	600		300	6	312	900	600	2	1,380		
14	Marshalltown	1,020	600					1,200		10	2,520		
15	Oskaloosa	720			50	7	250	800		9	2,300		
16	Boone	720		100	100	7	402	750		3	2,110		
17	Fort Madison	600			150	7	350	100		8	650		
19	Creston	840		100		7	204	60					
20	Mason City	900			50	6	300	1,000			1,980		
21	Centerville	600		50		5	50			15			
22	Oelwein				50	6	300	60					
23	Cedar Falls	600			50	6	227	25			400		
24	Atlantic	640			100	6	300			2	1,300		
25	Le Mars	600				5	250	100	25	43	317		
26	Fairfield	600				6	300			16	580		
27	Red Oak	720		400		6	300	50	25	2	900		
28	Webster City	780	600		25	10	450	50		11			
29	Grinnell	900			100	6		100					
30	Charles City	540				6				22			
31	Washington	600			60	8		50	25				
32	Newton	720			25	5	250			38			
33	Shenandoah	600				5	250			21		1,000	
34	Perry				25			25		40			
35	Marion	720	480		100	6		150	50				
36	Chariton				100	6	300			25			
37	Clarinda	650	600		50	5	250			25			
38	Cherokee	600			100	6	186	100		32			
39	Albia	600			30								
40	Decorah	600			100	7		50			75		
41	Independence												
42	Maquoketa	480	300	25		6		60		60			
43	Estherville	780	300					60			450		
44	Mount Pleasant			10		6		50		9	200		
45	Vinton	600			50	6		75	25	30			
46	Indianola				75	6	230	25					
47	Waverly	520				7	330						
48	Missouri Valley				30	6	147	100					
49	Belle Plaine	2				5							
50	Ames	1,080			25	5	390						
51	Carroll					6		50		60			
52	Knoxville	600				5				1	540		
53	Denison			25		6	300						
54	Spencer		780			5	150			35			
55	Eagle Grove	360				6	144						
56	Iowa Falls	600			25								
57	Algona	580				5	95		1,712	20			
58	Manchester	740				5	90			60			
59	Winterset					4		282					
60	Pella	550				6		20	16		300		
61	Cresco				25								
62	Anamosa				25					70			
63	Hampton	600			120	6							
64	Osceola					5				60			
65	Osage				25	6		50		40			
66	Harlan					8		25					
67	Sheldon	800			20	5		100		28			
68	Colfax	600		45		5				23			
69	Emmetsburg					8	181	25		49			
70	Whit Cheer					5	300			25			
71	Glenwood				25	5	72			16			
72	Jefferson	600				5				40			
73	Tama					5							
74	New Hampton					6							
75	Storm Lake												
76	Lake City	300				8	200			18	200		
77	Eldon					6	300						
78	Eldora	600			25	6							
79	Nevada	650			25	6							
80	Villisca	540			100	6	43	50		46			

TABLE NO. 15—CONTINUED—SUPPLEMENTARY INFORMATION, GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYEES.

City number	City	Street commis- sioner	Weigh master	Physician	Health officers	Councilmen		Chief of fire depart- ment	Assistant chiefs of fire department	Firemen		Police judge	Police judge clerk
						Number	Salaries			Number	Salaries		
81	Monticello		240			6				47			
82	Tipton		420			6				30			
83	Sac City					6	75			30			
84	Marengo	480				6	201			30			
85	Seymour	414				6	111			30			
86	Onawa	540	300			6	60			30			
87	Myatie			12		6				30			
88	Stuart	300				6				30			
89	Waukon	600				6	300			16			
90	Bloomfield	624				6				20			
91	Ida Grove					6				20			
92	Leon	480				25	150			20			
93	Hawarden	720				25				20			
94	Valley Junction	480				25				20			
95	Bedford	480				25				20			
96	Corning	480				25				20			
97	Toledo	600		25		25	121			24			

TABLE NO. 15—CONTINUED—SUPPLEMENTARY INFORMATION, GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYEES.

City number	City	Police Captains		Police Lieut's		Patrol- men		Patrol drivers	Police matrons	Superintendent water works	Assistant Sup't. water works	Superintendent light works	Assistant Sup't. light works	Chief engineer water works	Assistant engineer water works	Chief engineer light works	Assistant engineer light works	Librarian	Assistant librarian	Park commis- sioner	Park superintend- ant
		Number	Salaries	Number	Salaries	Number	Salaries														
1	Des Moines	2	\$1,100	2	\$85,940	74	\$44,040	\$ 930	\$1,320									\$1,500			
2	Dubuque	1	800	2	1,500	34	22,150	790	1,410	\$1,500				\$1,040				1,300			\$1,175
3	Sioux City	1	900	2	1,920	37	31,080	840	840	1,800				1,320	\$1,080			900	\$ 600		1,300
4	Davenport	1	1,140			37	32,680	840	730					1,080				1,300	720		750
5	Cedar Rapids	1	900	1	840	38	14,040	600	000	2,500								1,300	1,320	\$ 750	750
6	Burlington	2	2,000			18	16,300	1,300	000									1,300	1,320	\$ 750	750
7	Council Bluffs	1	900	2	1,680	20	16,800	840	480									780	1,500	750	
8	Clinton	1	900	1	840	12	10,020														
9	Ottumwa	2	1,000			23	19,600	840													180
10	Waterloo			1	810	12	9,300	810										900	540		
11	Muscatine	1	780			8	6,240		1,800					1,200	900			900	480		750
12	Keokuk	1	900			9	6,480		300												
13	Port Dodge	1	900			8	7,200		1,200	900				2,700				600			
14	Marshalltown	1	1,300			6	5,160		1,500			\$1,080		1,200	900			720	300	50	600
15	Oskaloosa					6	3,480											780	300		
16	Boone					6	4,200	120	300					780				600	420		
17	Fort Madison					4	2,400											480	120	900	
18	Creston	1	720			2	1,440											600	300		50
19	Mason City	1	840			5	3,600		1,320	780				600	600			600	200		
20	Centerville					3	1,800											420	180		
21	Oswego									720				840							
22	Cedar Falls													720	600						
23	Atlantic					2	1,200							840	\$1,080	\$ 840		480			
24	Le Mars					3	1,800							840	540			440			
25	Fairfield								600					600	600	840	600	400	150		
26	Red Oak					1	600		600												
27	Webster City							1,380					\$ 840	600	600	720	720	1,200			
28	Grinnell													840	840			600			
29	Charles City							720										480			
30	Washington							1,080										600	480		

TABLE NO. 13—CONTINUED—SUPPLEMENTARY INFORMATION, GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYEES.

City number	City	Police Captains		Police Lieut's		Patrol-men		Patrol drivers	Police matrons	Superintendent water works	Assistant Sup't. water works	Superintendent light works	Assistant Sup't. light works	Chief engineer water works	Assistant Engineer water works	Chief engineer light works	Assistant engineer light works	Librarian	Assistant librarian	Park commis-sioners	Park superintend-ents
		Number	Salaries	Number	Salaries	Number	Salaries														
32	Newton									300	215	840	480	900	600	780	720				
33	Shenandoah													720				480			
34	Perry													900	780				15		
35	Marion																	300			
36	Chariton											1,200						300			
37	Charinda																	300			
38	Cherokee									300				780				480			
39	Albia					2	1,200											300			
40	Decorah																				
41	Independence					2	1,200			300		300			300		300	300			
42	Maquoketa													720				300			
43	Estherville											1,300	720			600	600	420			175
44	Mount Pleasant	1	720				200					1,020				720	720	420	240		
45	Vinton	1	600							210	630					180	675	540			
46	Indianola											1,020	780					600	200		
47	Waverly									480		900				720		420			
48	Missouri Valley																	240			
49	Belle Plaine																				
50	Ames									150		1,200		720	720	900	780	480			
51	Carroll																	300	180		
52	Knoxville									720	800										
53	Denison																				
54	Spencer											1,500	780		600	540		300			
55	Eagle Grove	1	780	1	600					300								500			
56	Iowa Falls									780	600							300	17	120	
57	Algona									1,080				720		840	600	540			
58	Manchester					1	180			250											
59	Winterset											480	1,440		600			200	180		
60	Pella										600							480	120		
61	Cresco													720				75			
62	Anamosa																	305			
63	Hampton									200				720	600						
64	Osceola																				
65	Osage													720				300			
66	Harlan						480			300	12	90	600			720	600				
67	Sheldon			1	600					720								300			
68	Colfax			1	300						180										
69	Emmetsburg									780											
70	Whet Cheer																				
71	Glenwood					2	600			240					660			300			
72	Jefferson									225								300			194
73	Tama													720	600			180			
74	New Hampton																				
75	Storm Lake																				
76	Lake City																	120			
77	Eldon									900				720				205			
78	Eldora									900					600			480			
79	Nevada																				
80	Villisca									300											
81	Manticello									240								480			
82	Tipton									200				720				480			
83	Sac City																				
84	Marengo																				
85	Seymour											1,600									
86	Onawa															840	600	525			
87	Mystic																				
88	Stuart					1	240									1,200	600	216			
89	Waukon													600							
90	Bloomfield					1	240			240		900	600			540					
91	Ida Grove									300											
92	Leon																				
93	Hawarden											1,200		600	600			180			
94	Valley Junction																				
95	Bedford									840											
96	Corning																				
97	Toledo													840							

TABLE NO. 16—PRINCIPAL CLASSES OF MUNICIPAL PAYMENTS, TOTAL AND PER CAPITA.

City number	City	Corporate Payments		Payments for General and Municipal Service Expense		Payments for Municipal Industrial Expense		Payments for Outlays				Payments for Decrease of Indebtedness	
		Total (\$)	Per Capita	Total (1)	Per Capita	Total (2)	Per Capita	Other Than for Municipal Industry	For Municipal Industries	Total (3)	Per Capita	Total (4)	Per Capita
	Grand total.....	\$ 7,630,449	\$11.17	\$ 4,033,274	\$ 5.93	711,652	\$ 1.04	\$ 1,711,392	\$ 2.51	\$ 570,659	\$.84	\$ 583,472	\$.85
1	Des Moines.....	969,023	112.82	775,375	110.25	27,408	.36	157,511	2.08	9,639	1.30	57,447	1.39
2	Dubuque.....	441,914	10.51	269,999	6.43	455	.10	63,813	1.52	53,179	1.26	14,444	.35
3	Sioux City.....	793,172	19.37	333,176	8.14	35,385	.89	354,509	8.66	55,658	1.30	216,177	5.43
4	Davenport.....	809,719	20.34	423,361	10.79			163,439	4.11	1,751	.04	17,028	.59
5	Cedar Rapids.....	451,521	15.70	259,627	9.06	318.90	1.11	86,724	3.01	56,292	1.96	4,300	.17
6	Burlington.....	346,461	13.68	154,228	6.09	600	.02	184,033	7.27	3,300	.13	26,907	1.07
7	Council Bluffs.....	273,150	10.83	151,217	5.99	1,624	.06	96,121	3.73	281	.01	24,894	1.09
8	Clinton.....	169,623	7.45	110,139	4.34	16,647	.73	17,943	.79				
9	Ottumwa.....	135,481	6.71	121,331	6.01			14,159	.70			34,289	1.80
10	Waterloo.....	189,008	10.45	128,335	7.10	79		26,312	1.46			24,802	1.64
11	Muscatine.....	149,055	9.88	70,737	4.69	26,382	1.75	10,273	.68	16,861	1.12		
12	Keokuk.....	120,530	8.25	84,443	5.78	303	.02	35,784	2.45			20,737	1.44
13	Fort Dodge.....	129,484	9.01	66,001	4.59	15,373	1.07	10,593	.74	16,780	1.17		
14	Marshalltown.....	112,535	9.39	55,490	4.86	20,937	1.74	9,604	.80	23,578	1.96	2,840	.28
15	Oskaloosa.....	57,238	5.61	50,325	4.98	104	.01	3,450	.34				
16	Boone.....	127,318	13.40	38,950	4.10	10,992	1.16	69,926	7.36	7,450	.78		
17	Fort Madison.....	33,584	6.11	34,864	3.98	1,865	.09	16,522	1.88	90	.01	1,297	.15
18	Creston.....	49,215	5.87	44,101	5.26	1,542	.18	3,375	.48				
19	Mason City.....	113,168	13.54	44,724	5.35	12,108	1.44	50,586	6.05	5,810	.70	600	.10
20	Centerville.....	21,857	5.33	27,241	4.56	1,717	.29	2,053	.34	2,478	.44		
21	Osceola.....	45,905	8.16	18,205	3.25	2,745	.48	1,986	.37	3,195	.60	10,117	.90
22	Cedar Falls.....	40,472	7.59	20,192	3.98	4,982	.93	2,389	.46	5,439	1.05	3,824	.74
23	Atlantic.....	47,907	9.25	10,747	2.08	25,508	4.92	7,010	1.39				
24	Le Mars.....	29,289	5.81	22,279	4.42			4,991	1.00	1,657	.34	8,991	1.70
25	Fairfield.....	26,755	7.34	15,534	3.10	5,582	1.11					3,424	.70
26	Red Oak.....	29,606	4.09	9,088	1.85	7,544	1.54						
27	Webster City.....	121,053	25.42	17,136	3.57	34,870	7.16	57,482	11.99	12,905	2.70	8,317	1.79
28	Grinnell.....	48,167	10.38	25,009	5.42	9,683	2.08	1,280	.30	3,682	.79		
29													
30	Charles City.....	28,102	6.18	9,385	2.06	2,341	.52	11,300	2.49	4,007	.80	1,000	.22
31	Washington.....	30,265	6.74	10,289	2.29	12,872	2.87	5,104	1.14			2,000	.44
32	Newtown.....	70,622	17.42	20,057	4.56	28,867	6.57	16,932	3.85	10,736	2.44		
33	Shenandoah.....	40,313	9.50	19,709	4.66	1,038	.25	11,080	2.75	6,449	1.32	1,867	.32
34	Perry.....	28,508	6.85	16,133	3.87	7,497	1.80	632	.15	4,300	1.06		
35	Marion.....	33,437	8.13	18,704	4.55	1,010	.24					15,723	3.34
36	Chariton.....	31,770	7.86	8,663	2.14	4,515	1.12	2,000	.59	14,850	3.67	1,733	.43
37	Charlinda.....	33,718	8.39	16,000	4.00	5,038	1.40	9,548	2.38	2,452	.61		
38	Cherokee.....	22,601	5.65	13,290	3.31	4,872	1.22	1,162	.29	2,144	.54	1,173	.29
39	Albia.....	30,187	7.62	18,371	4.04	2,430	.61	7,392	1.87	1,994	.50		
40	Decorah.....	23,835	6.08	13,037	3.23	2,881	.74	4,565	1.17	322	.08	3,000	.76
41	Independence.....	61,347	15.98	15,507	4.04	26,544	6.91	9,441	2.46	9,855	2.57		.47
42	Maquoketa.....	22,795	6.22	14,845	4.05	3,551	.97	1,308	.36	1,301	.37	1,727	
43	Estherville.....	32,909	9.03	8,801	2.41	18,211	4.99	2,311	.63	2,988	.82	658	.18
44	Mount Pleasant.....	55,638	15.55	15,567	3.51	19,466	5.44	18,595	5.20	5,610	1.40		
45	Vinton.....	44,400	12.75	7,684	2.20	19,829	5.09	3,008	.86	8,300	2.41	5,542	1.59
46	Indianola.....	35,517	10.45	10,629	3.13	8,399	2.47	2,414	.71	19,316	3.03	3,759	1.19
47	Waverly.....	45,231	13.49	10,826	3.23	14,561	4.34	5,436	1.62	13,408	4.00	1,000	.30
48	Missouri Valley.....	17,382	5.22	10,489	3.15	3,939	1.18	954	.29			2,000	.60
49	Belle Plaine.....	11,065	3.34	7,080	2.14			4,009	1.30				
50	Ames.....	107,465	32.01	21,020	6.39	28,923	8.60	45,032	13.67	12,736	3.88	298	.07
51	Carroll.....	21,424	6.09	11,712	3.69	5,673	1.77	3,902	1.22	137	.04		
52	Knoxville.....	21,456	6.72	10,253	3.21	3,818	1.20					7,385	2.31
53	Denison.....	21,565	6.80	7,816	2.46			7,528	2.37	3,856	1.22	2,363	.75
54	Spencer.....	31,358	10.00	8,148	2.60	16,088	5.13	2,632	.84	690	.22	3,800	1.31
55	Eagle Grove.....	13,175	4.22	8,431	2.70	1,838	.43	1,213	.39	1,176	.38	1,017	.32
56	Iowa Falls.....	21,664	7.10	12,354	4.05	3,177	1.04	3,039	1.00	3,094	1.01		
57	Algona.....	25,977	8.58	6,544	2.15	15,222	5.00	3,198	1.05			1,013	.33
58	Manchester.....	12,970	4.35	8,869	2.98	2,116	.71	1,534	.51	451	.15		
59	Winterset.....	85,585	28.96	19,294	3.47	7,314	2.48	2,861	.97	65,146	22.94		
60	Pella.....	16,921	5.74	14,148	4.80	1,273	.43					1,500	.50
61	Cresco.....	24,602	8.39	19,044	6.50	1,229	.45	2,210	.75	2,019	.60		
62	Anamosa.....	47,700	16.57	8,560	2.97	31,465	10.99	7,102	2.47			573	.20
63	Hampton.....	16,028	5.72	4,604	1.68	2,563	.91	2,625	.94	228	.06	5,908	2.11
64	Osceola.....	17,112	6.30	11,102	4.99	639	.20	1,809	.66	3,291	1.26	414	.15
65	Osage.....	14,001	5.36	7,424	2.77					2,739	1.02	1,500	.66
66	Harlan.....	27,159	10.27	8,000	3.39	11,327	4.24	788	.26	6,054	2.25		
67	Sheldon.....	18,215	7.10	9,270	3.62	4,204	1.64			869	.14	4,372	1.70
68	Colfax.....	13,405	5.25	7,103	2.78	3,412	1.34	7,000	.39	1,561	.61	229	.13
69	Emmetsburg.....	14,782	5.82	10,561	4.16	1,810	.71	2,411	.95				
70	What Cheer.....	8,677	3.43	6,352	2.51			2,325	.92				
71	Glenwood.....	10,851	4.33	8,113	3.24	2,120	.85	353	.14			265	.10
72	Jefferson.....	21,678	8.82	5,951	2.42	1,808	.77	3,545	1.44	236	.10	10,018	4.09
73	Tama.....	19,531	5.01	8,591	3.56	2,784	1.15			1,145	.48	1,011	.42
74	New Hampton.....	50,304	21.29	6,033	2.39	8,512	3.60	8,107	3.43	28,062	11.87		
75	Storm Lake.....	12,886	5.51	7,641	3.27			4,508	1.97			647	.27
76	Lake City.....	9,070	3.91	7,589	3.27	600	.26	200	.09	681	.29		

TABLE NO. 16—CONTINUED—PRINCIPAL CLASSES OF MUNICIPAL PAYMENTS, TOTAL AND PER CAPITA.

City number	City	Corporate Pay-ments		Payments for General and Municipal Service Ex-pense		Payments for Municipal Industrial Expense		Payments for Outlays				Payments for Decrease of Indebted-ness	
								Other Than for Municipal In-dustry		For Municipal In-dustry			
		Total (5)	Per Capita	Total (1)	Per Capita	Total (2)	Per Capita	Total (3)	Per Capita	Total (6)	Per Capita	Total (4)	Per Capita
77	Eldon.....	8,145	3.51	2,764	1.19	4,800	2.07	44	.02	469	.20	75	.03
78	Eldora.....	15,423	6.77	9,877	4.33	1,439	.63			4,127	1.81		
79	Nevada.....	14,156	6.56	7,625	3.37	1,372	.56	1,062	.47	1,284	.61	2,812	1.25
80	Villisca.....	13,586	6.23	8,394	3.85	2,327	1.45	1,382	.69	583	.27		
81	Monticello.....	18,190	8.40	7,858	3.65	5,067	2.35	1,791	.82	1,088	.48	2,343	1.00
82	Tipton.....	19,710	9.28	13,652	6.42	3,044	1.43					3,020	1.42
83	Sac City.....	12,088	5.70	4,442	2.10	1,764	.82	991	.45	3,035	1.43	1,882	.89
84	Marengo.....	6,105	2.97	3,630	1.78	1,877	.91					589	.28
85	Seymour.....	46,318	22.40	7,230	3.49	1,740	.84	155	.08	37,117	17.90		
86	Onawa.....	18,821	9.13	8,730	4.25	8,430	4.00	231	.11	9		1,336	.68
87	Mystic.....	4,423	2.10	4,433	2.16								
88	Stuart.....	9,676	4.72	2,900	1.42	5,877	2.87	810	.40	89	.04		
89	Waukon.....	11,097	5.45	8,754	4.30	1,030	.53					413	.20
90	Bloomfield.....	22,914	11.28	5,002	2.80	4,070	2.00	2,930	1.45	8,213	4.04	2,000	.97
91	Ida Grove.....	15,324	7.50	7,677	3.75	2,436	1.23			1,561	.77	3,500	1.72
92	Leon.....	8,234	4.05	7,108	3.54	126	.06					1,000	.49
93	Hawarden.....	21,506	10.67	6,455	3.29	13,621	6.25	1,327	.66	133	.07	1,000	.49
94	Valley Junction.....	8,583	4.27	6,611	3.29							1,975	.98
95	Bedford.....	11,701	5.91	7,954	3.99	3,837	1.93						
96	Corning.....	10,081	5.19	6,647	3.42	2,365	1.22	1,072	.55				
97	Toledo.....	11,237	6.19	5,003	3.22	3,005	1.65	2,112	1.10	276	.15		

1. For detail see Tables No. 3 and No. 6.
2. For detail see Table No. 4.
3. For detail see Table No. 5.
4. Net corporate payments shown in column 11, Table No. 7.
5. This total is made up by the other totals of Table No. 16.

TABLE NO. 17—PRINCIPAL CLASSES OF MUNICIPAL RECEIPTS, TOTAL AND PER CAPITA.

City number	City	Corporate Receipts (1)		Receipts from General and Commercial Revenues (2)		Municipal Service Income (3)		Municipal Industrial Income (4)		Receipts from Loans Increasing In-debtedness (5)	
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
	Grand total.....	\$ 6,032,833	10.18	\$ 5,559,181	8.14	\$ 129,589	.19	\$ 1,097,239	1.56	\$ 196,854	.29
1	Des Moines.....	\$ 879,618	11.62	\$ 830,324	10.98	\$ 35,488	.47	\$ 12,236	.17		
2	Dubuque.....	459,109	10.95	394,897	8.70	121		66,645	1.50	27,446	.66
3	Sioux City.....	529,575	9.28	430,237	10.28	15,437	.37	93,911	2.29		
4	Davenport.....	707,434	17.78	700,347	17.59	7,077	.38				
5	Cedar Rapids.....	448,200	15.38	348,292	12.11	17,706	.61	82,202	2.89		
6	Burlington.....	192,284	7.59	179,132	7.08	3,630	.14	5,182	.20	4,300	.17
7	Council Bluffs.....	225,783	8.94	223,501	8.85	2,257	.09	25			
8	Clinton.....	156,884	6.89	156,449	6.87	435	.02				
9	Ottumwa.....	161,491	8.00	161,189	7.99	302	.01				
10	Waterloo.....	219,150	13.79	210,408	11.65	4,365	.24			34,989	1.90
11	Muscatine.....	214,155	14.19	149,446	9.31	145		30,836	2.64	33,740	2.24
12	Keokuk.....	197,800	8.75	123,229	8.44	1,771	.12	2,899	.19		
13	Port Dodge.....	149,392	10.40	135,845	7.37			22,811	1.59	20,737	1.44
14	Marshalltown.....	100,930	8.89	65,074	5.40	2,274	.19	58,718	3.21		
15	Oskaloosa.....	70,612	6.92	66,223	6.49	1,597	.15			2,849	.28
16	Boone.....	67,061	7.15	54,063	5.75	828	.10	12,340	1.39		
17	Port Madison.....	50,408	5.70	48,476	5.53	9		770	.09	1,237	.14
18	Creston.....	47,040	5.68	45,611	5.44	487	.06	1,542	.18		
19	Mason City.....	77,369	9.24	50,418	6.03	5,800	.70	21,061	2.61		
20	Centerville.....	35,651	5.97	32,416	5.43	178	.03	2,448	.41	600	.10
21	Oelwein.....	33,062	5.51	26,432	4.09	32		6,608	1.12		
22	Cedar Falls.....	47,914	8.93	27,189	5.10			10,368	1.93	10,117	1.90
23	Atlantic.....	51,708	9.08	18,390	3.55	298	.05	29,247	5.64	3,821	7.38
24	Le Mars.....	28,151	5.58	28,099	5.57	53	.01				
25	Fairfield.....	49,138	9.31	34,839	8.55	297	.06	7,991	1.60	5,961	1.29
26	Red Oak.....	25,836	7.31	27,017	5.51	887	.06	8,222	1.74		
27	Webster City.....	72,198	15.05	29,961	6.04	3,017	.63	40,239	8.38		
28	Grinnell.....	48,991	10.57	37,446	8.08	475	.10	9,752	2.10	1,317	.29

TABLE NO. 17—CONTINUED—PRINCIPAL CLASSES OF MUNICIPAL RECEIPTS, TOTAL AND PER CAPITA.

City number	City	Corporate Receipts (1)		Receipts from General and Commercial Revenues (2)		Municipal Service Income (3)		Municipal Industrial Income (4)		Receipts from Loans Increasing Indebtedness (5)	
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
30	Charles City	23,612	5.19	17,763	3.91	116	.02	5,733	1.26		
31	Washington	43,333	9.65	33,734	7.51			7,599	1.69	2,000	.45
32	Newton	75,748	17.22	17,095	3.88	7,217	1.64	51,436	11.70		
33	Shenandoah	35,117	8.27	28,117	6.68	1,105	.25	4,538	1.07	1,337	.31
34	Perry	26,800	6.43	19,004	4.31	375	.09	8,481	2.02		
35	Marion	37,003	9.02	36,160	8.79	41	.01	802	.22		
36	Chariton	32,690	8.08	17,519	4.33	60	.02	15,109	3.73		
37	Clarinda	32,839	6.17	27,449	6.82			5,390	1.35		
38	Cherokee	24,838	6.21	19,561	4.90	221	.05	4,883	1.22	173	.04
39	Albia	31,132	7.78	28,346	7.08	7		2,779	.70		
40	Decorah	27,467	7.01	20,318	5.18	13		4,136	1.06	3,000	.77
41	Independence	61,135	15.93	28,402	7.40	212	.06	32,521	8.47		
42	Maquoketa	26,330	7.20	19,066	5.21	237	.06	5,340	1.43	1,727	.50
43	Estherville	33,942	9.30	18,968	5.20			14,321	3.92	638	.18
44	Mount Pleasant	47,300	3.23	26,534	7.42			20,776	5.81		
45	Vinton	42,818	12.28	17,808	5.13	3		19,469	5.58	5,543	1.57
46	Indianola	35,880	10.57	13,812	4.07	1,265	.37	20,303	6.13		
47	Waverly	38,299	11.41	18,086	5.39	14		20,169	6.02		
48	Missouri Valley	21,934	6.32	12,367	3.71	33	.01	6,694	2.00	2,000	.60
49	Belle Plaine	11,873	3.58	11,878	3.58						
50	Ames	67,142	20.39	20,346	6.18	4,785	1.45	41,753	12.68	258	.08
51	Carroll	21,519	6.72	14,729	4.60			6,797	2.12		
52	Knoxville	23,275	7.28	20,482	6.41			2,793	.87		
53	Denison	22,307	7.03	16,156	5.09	25	.01	3,763	1.19	2,363	.74
54	Spencer	33,541	10.69	12,365	3.94	39	.01	18,637	5.94	2,500	.80
55	Eagle Grove	16,344	5.23	13,286	4.26	207	.07	1,834	.58	1,017	.32
56	Iowa Falls	18,056	5.92	13,726	4.50	225	.07	4,105	1.35		
57	Algona	28,346	9.30	12,937	4.25	1,375	.43	13,001	4.27	1,013	.33
58	Manchester	17,120	5.75	12,523	4.20	1,194	.41	3,408	1.14		
59	Winterset	23,959	8.10	11,286	3.81			12,673	4.29		
60	Pella	17,424	5.91	17,038	5.73	163	.06	223	.07		
61	Cresco	14,446	4.92	12,334	4.22	74	.02	2,008	.68		
62	Anamosa	57,880	20.12	21,044	7.34	634	.22	35,629	12.37	573	.19
63	Hampton	17,076	4.27	11,904	4.37	11		1,193	.43	3,908	1.39
64	Osceola	16,935	6.18	14,621	5.38	326	.12	1,450	.53	414	.15
65	Osage	29,678	11.06	12,554	4.74	1		3,059	1.14	500	.19
66	Harlan	22,559	8.79	13,201	5.14	530	.20	16,185	6.12		
67	Sheldon	13,175	5.16	9,691	3.80			4,778	1.87	4,580	1.78
68	Colfax	15,921	6.26	13,340	5.25	123	.05	3,301	1.31		
69	Emmetsburg	5,700	2.25	5,700	2.25			2,584	1.01		
70	What Cheer	12,993	5.18	11,168	4.46	83	.03	1,742	.69		
71	Glenwood	18,210	7.41	15,855	6.46	62	.02	2,293	.93		
72	Jefferson	15,185	6.29	13,260	5.50	238	.10	1,676	.69	11	
73	Tama	49,944	21.14	16,643	7.94	19	.01	33,282	14.09		
74	New Hampton	15,579	6.37	11,932	5.10					647	.27
75	Storm Lake	11,553	4.97	9,961	4.29	330	.14	1,261	.54		
76	Lake City	8,406	3.63	2,685	1.12	528	.23	6,218	2.25	75	.03
77	Eldon	18,050	7.92	14,917	6.55	28	.01	3,105	1.26		
78	Eldora	15,851	7.01	11,637	5.14	40	.02	1,362	.60	2,812	1.25
79	Nevada	14,702	6.74	12,411	5.69	102	.05	2,180	1.00		
80	Villisca	19,413	9.00	12,601	5.83	73	.03	4,336	2.01	2,343	1.08
81	Monticello	18,076	8.50	13,523	6.36	71	.03	4,482	2.11		
82	Tipton	15,744	7.43	10,570	4.99	64	.03	2,882	1.36	2,222	1.05
83	Sac City	7,656	3.69	6,346	3.00	72	.03	1,258	.60		
84	Marengo	11,320	5.49	4,265	2.07	1,155	.56	5,900	2.81		
85	Seymour	20,796	10.07	8,745	4.24			10,626	5.16	1,295	.67
86	Onawa	14,469	7.01	1,977	.96			12,432	6.05		
87	Mystic	14,567	7.11	7,014	3.42	2		7,551	3.69		
88	Stuart	11,820	5.85	10,157	4.99			1,350	.66	413	.20
89	Waukon	26,949	13.26	16,740	8.24			10,209	5.02		
90	Bloomfield	20,836	10.65	12,875	6.35	1,430	.70	2,588	1.28	3,500	1.72
91	Ida Grove	8,846	4.36	7,846	3.87					1,000	.49
92	Leon	9,172	4.54	9,095	4.50	77	.01				
93	Hawarden	9,865	4.86	7,890	3.88					1,975	.98
94	Valley Junction	10,177	5.10	9,390	4.69			336	.26	421	.21
95	Redford	13,092	6.68	11,168	5.69			1,929	.99		
96	Corning							2,709	1.49		
97	Toledo					47	.03				

1. This total is made up by the other totals of Table No. 17.
2. For detail see Table No. 8.
3. For detail see Table No. 9.
4. For detail see Table No. 11.
5. For detail see Table No. 7, column 14.

TABLE NO. 18—COST OF SERVICE OF PUBLIC UTILITIES AND GENERAL INFORMATION.

City number	City	Municipal Street Lighting, Other Lighting and Municipal Water Works																	
		Arc Lights and Candle Power						Incandescent Lights and Candle Power						Water-Works					
		All Night			Moon-light			All Night			Moon-light			No. miles of mains	No. of fire hydrants	Cost of each	Water rates per "M" gallons	No. of connections	No. of meters
		Number	Price per annum	Candle power	Number	Price per annum	Candle power	Number	Price per annum	Candle power	Number	Price per annum	Candle power						
1	Des Moines													47	376		.25	3,152	3,119
2	Dubuque													73	341		.25	4,728	4,508
3	Sioux City																		
4	Davenport																		
5	Cedar Rapids													57	438		.17	5,008	2,665
6	Burlington																		
7	Council Bluffs																		
8	Clinton																		
9	Ottumwa																		
10	Waterloo													24	250	\$ 85.00	.30		
11	Muscatine													23	164		.28	1,900	100
12	Keokuk																		
13	Fort Dodge													20	130		.20	1,392	1,392
14	Marshalltown	165	\$50.00	1,300										33.17	316		.20	2,500	1,200
15	Oskaloosa																		
16	Boone													15.85	197		.20	775	775
17	Fort Madison																		
18	Creston																		
19	Mason City													20	133		.27	1,200	1,200
20	Centerville																		
21	Centerville													10	55		.26	760	755
22	Oelwein													16	102		.30	1,300	600
23	Cedar Falls				18	1,000				155		30		15	115	45.00	.23	1,000	75
24	Atlantic																		
25	Le Mars				80	\$51.75	2,000							9	50		.27	404	288
26	Fairfield													11	66			763	659
27	Red Oak																		

28	Webster City				14	70.00	1,200			300	\$17.00	32	7.50	70		.15			141
29	Grinnell												13	73		.40	850	637	
30	Charles City													60	30.00	.30	525	75	
31	Washington				20	60.00	2,000			138	18.00	50	8.70	84		.40	625	560	
32	Newton				12		1,200			160		16	9	78	35.00	.34	500	500	
33	Shenandoah												10.50	78	39.00	.20	679	592	
34	Perry												10	60	30.00	.20	850	600	
35	Marion																		
36	Chariton												5.25	62		.23	65	65	
37	Clarinda												16	130	26.81	.30	500	500	
38	Cherokee												6.40	39	50.00	.25	537	529	
39	Albia												6.20	51			902	197	
40	Decorah												5	50	35.00	.20	300	200	
41	Independence									245	18.00	32	7	77	22.50	.30	400	400	
42	Maquoketa												12	100	40.00	.17	900	425	
43	Estherville	7			43								3	23		.20	200	150	
44	Mount Pleasant				75	60.00	2,000	30	\$17.50	24			9	66	27.50	.29	295	262	
45	Vinton				11	42.00	1,200			210	7.20	32							
46	Indianola	18	70.00	2,000				186	18.00	32						.40	160	10	
47	Waverly	8	84.00	2,000				132	15.00				8.25	60		.23	275	305	
48	Missouri Valley												5.80	60		.20	530	3	
49	Belle Plaine													30	30.00	.19			
50	Ames												11	57	26.00	.25	485	475	
51	Carroll	11	65.00	500				125	16.80	32			5	41	20.00	.21	550	30	
52	Knoxville															.25			
53	Denison												15	65			300	10	
54	Spencer	4	75.00	3,000	17	60.00	1,200			4	16.00	60	5.50	21	20.00	.15	225	170	
55	Eagle Grove												6	36	48.00	.26	131	119	
56	Iowa Falls												5	50		.30			
57	Algona				11		300			300		32		38	30.00	.30	326	164	
58	Manchester												5.5	40	40.00	.25	490	38	
59	Winterset				4	60.00				180	20.00	16	10	48	20.00	.26			
60	Pella													33					
61	Cresco												4	24	80.00	.30	270	18	
62	Anamosa												1.50	17	35.00	.30	320	110	
63	Hampton												3.75	54	40.00	.25	325	110	
64	Osceola												3	36		.25	190	160	
65	Osage												5.25	35			429		
66	Harlan	8	60.00							171	18.00	*	4.50	35			281		
67	Sheldon												5.50	38	30.00	.20			
68	Colfax																		
69	Emmetsburg												8.41	36		.11	330	258	
70	What Cheer																		
71	Glenwood												3.5	30		.20	160	130	
72	Jefferson												3	22	28.00	.33	250	270	
73	Tama												5	34		.08	130	14	
74	New Hampton													39	35.00	.30	180	186	
75	Storm Lake							11	60.00	122	8.00	32	5						

TABLE NO 18.—CONTINUED—COST OF SERVICE OF PUBLIC UTILITIES AND GENERAL INFORMATION.

City number	City	Municipal Street Lighting, Other Lighting and Municipal Water Works																	
		Arc Lights and Candle Power						Incandesant Lights and Candle Power						Water-works					
		All Night			Moon-light			All Night			Moon-light								
		Number	Price per annum	Candle power	Number	Price per annum	Candle power	Number	Price per annum	Candle power	Number	Price per annum	Candle power	No. miles of mains	No. of fire hydrants	Cost of each	Water rates per "M" gallons	No. of connections	No. of meters
76	Lake City												1.45	16	22.50	.18	65	69	
77	Eldon												3	30	30.00	.25	356	191	
78	Eldora												8	44	56.00	.30		130	
79	Nevada												3.50	25	23.00	.33	168	80	
80	Villisca												7	29	36.60		550		
81	Monticello												3.5	49	40.00	.35	335		
82	Tipton													32	30.00	.36	375	19	
83	Sac City												3.5	32	28.00	.25	126		
84	Marengo				26	50.00						5	15.00	16					
85	Seymour				3	65.00	2,000	80	30.00	32				3	37	23.00			
86	Onawa													3	40	25.00	.17	62	4
87	Mystic																		
88	Stuart	11		1,200							83		16	.16	4	25.00		18	9
89	Waukon													6.50	60		.34	250	250
90	Bloomfield	12		2,000										2	30	30.00	.33	68	67
91	Ida Grove													4		35.00	.40	250	2
92	Leon																		
93	Hawarden				4	72.00	2,500				67	12.00	24	2.25	19	25.00		117	117
94	Valley Junction																		
95	Bedford													2.50	24	25.00	.30		36
96	Corning													3.5	30	27.00	.35	285	103
97	Toledo													4.50	37	25.00	.31	190	163

†System not complete.

TABLE NO. 18.—CONTINUED—COST OF SERVICE OF PUBLIC UTILITIES AND GENERAL INFORMATION.

City number	City	Private or Corporation Street Lighting, Other Lighting and Water-works											
		Arc Lights and Candle Power						Incandescent Lights and Candle Power					
		All Night			Moon-light			All Night			Moon-light		
		Number	Price per annum	Candle power	Number	Price per annum	Candle power	Number	Price per annum	Candle power	Number	Price per annum	Candle power
1	Des Moines	480	\$ 65.00					906	\$ 17.04				
2	Dubuque	454	55.00					2	18.00	32			
3	Sioux City	90	75.00	2,000				1,032	20.00	32			
4	Davenport	680	60.00										
5	Cedar Rapids				383	\$ 55.00	2,000	56	288.00	16			
6	Burlington				243	65.00		77	17.50				
7	Council Bluffs	222	85.00										
8	Clinton												
9	Ottumwa	214	75.00	2,000				1	15.00	32			
10	Waterloo	125	72.00	1,200				75	21.60	32			
11	Muscatine	50	82.50	2,000									
12	Keokuk	172	60.00										
13	Fort Dodge	33	85.00		69	75.00							
14	Marshalltown												
15	Oskaloosa	16	70.00	2,000	86	70.00	2,000	16	17.00	32	82	\$ 25.00	60
16	Boone				82	62.50	1,200						
17	Fort Madison				105	60.00	1,200						
18	Creston				44	72.00	2,000	46	18.00	32			
19	Mason City	89	60.00										
20	Centerville												
21	Oelwein				51	70.58					127	18.00	32
22	Cedar Falls				5	60.00	1,200				223	12.00	32
23	Atlantic												
24	Le Mars	16	72.00					142	18.00	32			
25	Fairfield												
26	Red Oak				4	72.00	2,000	21	13.80	25	128	13.80	25

TABLE NO. 18—CONTINUED—COST OF SERVICE OF PUBLIC UTILITIES AND GENERAL INFORMATION.

City number	City	Private or Corporation Street Lighting, Other Lighting and Water-works								
		Arc Lights and Candle Power						Incandescent Lights and Candle Power		
		All Night			Moon-light			All Night		
		Number	Price per annum	Candle power	Number	Price per annum	Candle power	Number	Price per annum	Candle power
28	Webster City									
29	Grinnell				43	65.00		12	12.00	
30	Charles City				52	60.00	2,000		12	30.00
31	Washington									
32	Newton									
33	Shenandoah							138	19.80	32
34	Perry				8	72.00				
35	Marion				2	†	1,200		150	14.00
36	Chariton								192	18.00
37	Clarinda				87	42.84				
38	Cherokee				17	72.00	1,200	41	18.00	32
39	Albia				35	70.00	1,200			
40	Decorah	14	90.00						35	18.00
41	Independence						2,000		176	18.00
42	Maquoketa				40	55.00	2,000		7	16.00
43	Estherville								7	32
44	Mount Pleasant									
45	Vinton									
46	Indianola									
47	Waverly									
48	Missouri Valley				13	60.00	1,200		90	11.00
49	Belle Plaine								110	18.00
50	Ames									80
51	Carroll				20	60.00	2,000			
52	Knoxville							140	9.28	32
53	Denison				45	60.00	2,000	5	18.00	50
54	Spencer								124	12.00
55	Eagle Grove								112	12.00
56	Iowa Falls				8	72.00	2,000			
57	Algona									
58	Manchester				4	75.00			124	12.00
59	Winterset									16
60	Pella									
61	Cresco	10	95.00					82	21.00	
62	Ammon	10	65.00	2,000					55	17.00
63	Hampton	8	66.00					53		32
64	Osceola				15	72.50	2,000		50	30.00
65	Osage	1	60.00		33	60.00				
66	Harlan									
67	Sheldon				8	60.00	1,200		442	32.00
68	Colfax									16
69	Emmetsburg								84	21.00
70	What Cheer				5	72.00	1,200		63	11.98
71	Glenwood								58	15.83
72	Jefferson				24	60.00	2,000		40	42.00
73	Tama				23	42.00	1,200		42	80
74	New Hampton									32
75	Storm Lake	4	72.00	2,000					70	9.00
76	Lake City							20	7.50	16
77	Eldon								64	3.60
78	Eldora	28	60.00	2,000				11	16.00	16
79	Nevada				21	55.20	1,200		31	16.20
80	Villisca								197	32
81	Monticello									
82	Tipton				35	72.75	2,000			
83	Sac City				3	69.00	1,200		87	15
84	Marengo							102	10.80	32
85	Seymour									
86	Onawa									
87	Mystic									
88	Stuart									
89	Waukon				1	24.00	1,200		86	12.65
90	Bloomfield									32
91	Ida Grove				7	72.00			73	16.50
92	Leon				13	57.00	1,200		81	9.00
93	Hawarden									24
94	Valley Junction				16	68.00	1,200		18	18.00
95	Bedford				3	54.00	1,200		91	13.11
96	Corning				4	72.00	2,000		113	12.00
97	Toledo	22	15.00		27	42.00	1,200		27	25

TABLE NO. 18—CONTINUED—COST OF SERVICE OF PUBLIC UTILITIES AND GENERAL INFORMATION.

City number		City	Private or Corporation Street Lighting, Other Lighting and Water-works										
			Gas Light, Welsback and Other		Total amount paid by city per annum for street lighting	Commercial electric lighting, incandescent meter reading per K. W. hours	Gas lighting per "M" cubic feet	Heating price per cubic foot	Water-works				
			Number	Price per annum					Number of miles of mains	Number of fire hy-drants	Cost of each	Water rate per "M" gallons	Number of connec-tions	Number of meters
1	Des Moines	1,054	\$ 17.00	\$ 65,426	\$.07	\$ 1.0		137	1,476			30	
2	Dubuque			25,071		1.00	\$ 1.00						
3	Sioux City			24,900									
4	Davenport			37,391	.10	1.00		76	700	38.00			
5	Cedar Rapids			19,375	.10	.90							
6	Burlington				.10	1.00		38	401	26.45		25	
7	Council Bluffs			18,999				43	289				
8	Clinton			14,524		1.00		35		46.40		14	
9	Ottumwa			14,982				27	212	53.00		25	
10	Waterloo	422	23.00	19,174	.08	1.00							
11	Muscatine	422	25.00				1.25						
12	Keokuk			9,818		1.50	1.25		148	60.00			
13	Fort Dodge	95	31.00	19,930									
14	Marshalltown			9,080		1.25			122	55.00		32	
15	Oskaloosa			6,385		1.20							
16	Boone	61	22.50	6,250		1.40		16	131	40.00		30	850
17	Fort Madison			4,000					141	55.67			
19	Creston			5,340									
20	Mason City			3,609				8	74	70.00			
21	Centerville			3,096									
22	Oelwein			3,096									
23	Cedar Falls			3,300									
24	Atlantic												
25	Le Mars			3,673		1.40		16	94	50.00		25	800
26	Fairfield												50
27	Red Oak			2,281									
28	Webster City			3,023									
29	Grimnell			3,008									
30	Charles City												
31	Washington												
32	Newton			3,340		1.75							
33	Shenandoah											900	25
34	Perry			3,298		1.50			71	51.13			
35	Marion												
36	Chariton			3,965									
37	Clarinda			1,982									
38	Cherokee	1	48.00	3,610									
39	Albia												
40	Decorah												
41	Independence			2,700									
42	Maquoketa												
43	Estherville												
44	Mount Pleasant					1.40		7	56			24	500
45	Vinton												450
46	Indianola												
47	Waverly			2,148									
48	Missouri Valley			1,853									
49	Belle Plaine												
50	Ames			1,513									
51	Carroll			1,818									
52	Knoxville	4	18.00	3,120									
53	Denison			1,200									
54	Spencer			1,930									
55	Eagle Grove												
56	Iowa Falls												
57	Algona						.50						
58	Manchester												
59	Winterset			1,645									
60	Pella			2,437									
61	Cresco			1,758									
62	Anamosa			1,641									
63	Hampton			2,537									
64	Osceola			1,960									
65	Osage												
66	Harlan			1,973									
67	Sheldon												
68	Colfax			1,732									
69	Emmetsburg			1,120									
70	What Cheer			1,100									
71	Glenwood			1,511									
72	Jefferson			1,677									
73	Tama												
74	New Hampton			938				3	26			19	130
75	Storm Lake												130

TABLE NO. 18—CONTINUED—COST OF SERVICE OF PUBLIC UTILITIES AND GENERAL INFORMATION.

City number	City	Private or Corporation Street Lighting, Other Lighting and Water-works											
		Gas Light, Welsback and Other		Total amount paid by city per annum for street lighting	Commercial electric lighting, Incandescent meter reading per K. W. hours	Gas lighting per "M" cubic feet	Heating price per cubic foot	Water-works					
		Number	Price per annum					Number of miles of mains	Number of fire hydrants	Cost of each	Water rate per "M" gallons	Number of connections	Number of meters
76	Lake City			900				6	45	18.00	20	200	140
77	Eldon												
78	Eldora			2,076									
79	Nevada			1,600									
80	Villisca			1,284									
81	Monticello			1,075									
82	Tipton			2,090									
83	Sac City			1,468									
84	Marengo			1,102									
85	Seymour												
86	Onawa												
87	Mystic												
88	Stuart												
89	Waukon			1,289									
90	Bloomfield												
91	Ida Grove			1,600			20						
92	Leon			1,512									
93	Hawarden												
94	Valley Junction			1,128				2	18	47.50			
95	Bedford			1,221									
96	Corning			1,549									
97	Toledo			1,592									

TABLE NO. 18—CONTINUED—COST OF SERVICE OF PUBLIC UTILITIES AND GENERAL INFORMATION.

City number	City	Information Regarding Other City Enterprises							
		Miles of Paving				Miles of Sewers		No. miles cement walks	No. of acres in parks
		Brick	Asphalt	Macadam	Other	Sanitary	Storm		
1	Des Moines	55.00	20.25	.75	2.50	105.50	3.50	250.00	688.50
2	Dubuque	7.50		85.00		32.50	10.50	47.00	135.00
3	Sioux City	8.81	12.17	1.76	4.02	67.00			43.00
4	Davenport	46.64	12.02	9.00		73.39	4.08		80.00
5	Cedar Rapids	26.75	2.04	9.00		52.50	16.00	101.00	186.00
6	Burlington	21.25	.25	10.55	2.14	29.01			86.40
7	Council Bluffs	25.48		2.39	2.81	60.08	1.36		653.00
8	Clinton	10.00		10.00		21.00		57.00	17.00
9	Ottumwa	13.00	1.00			32.50		6.00	40.00
10	Waterloo	10.00	23.00			35.00	1.00	75.00	150.00
11	Muscatine	18.00		4.00		23.00		26.00	85.00
12	Keokuk	281.00		28.94		8.07	6.04		50.00
13	Fort Dodge					15.42	16.64	35.00	90.00
14	Marshalltown	8.20	8.79			31.30		75.00	40.00
15	Oskaloosa	12.00				15.50	.06	70.00	2.00
16	Boone	7.00				28.00	8.00	3.17	2.62
17	Fort Madison	2.00		5.00		8.00	3.00	8.00	7.00
18	Creston	2.50				5.00	2.00	18.00	35.00
19	Mason City	3.00	.90	.60		22.70		36.00	40.00
20	Centerville	7.75				21.00	1.00	34.00	8.50
21	Oelwein	1.50				6.00	2.00	35.00	3.00
22	Cedar Falls	3.75	.75			10.00		15.00	4.00
23	Atlantic					13.00		15.00	6.00
24	Le Mars	1.00					6.00	20.00	1.80
25	Fairfield	2.50	.50				.75	58.00	4.00
26	Red Oak	4.00				9.00	3.00	9.00	4.00
27	Webster City	1.00			1.50	13.50	2.25	15.00	3.00
28	Grinnell			.60		5.75		30.00	3.00
29	Charles City	.25							7.00
30	Washington								

TABLE NO. 18—CONTINUED—COST OF SERVICE OF PUBLIC UTILITIES AND GENERAL INFORMATION.

City number	City	Information Regarding Other City Enterprises						
		Miles of Paving				Miles of Sewers		No. of acres in parks
		Brick	Asphalt	Macadam	Other	Sanitary	Storm	
32	Newton	4.00		.12		8.00		
33	Shenandoah	3.00		.55	2.75	12.00		5.00
34	Perry					8.50		25.00
35	Marion	1.50	2.00	3.00		20.00	2.00	20.00
36	Chariton	.87				4.00		7.00
37	Clarinda	3.00				15.00		30.00
38	Cherokee					3.30		
39	Albia	.87					3.12	22.00
40	Decorah	2.00						22.00
41	Independence	2.00				6.00		30.00
42	Maquoketa	.77		4.50		6.00		25.00
43	Estherville					2.50		25.00
44	Mount Pleasant	1.00		1.00		2.00	7.00	18.00
45	Vinton					4.00	1.50	
46	Indianola		.40					
47	Waverly	.8		.25		4.25	1.80	14.50
48	Missouri Valley							9.50
49	Belle Plaine							12.00
50	Ames					12.00	8.00	10.00
51	Carroll					5.00		6.00
52	Knoxville				.50	3.50		
53	Denison					10.00		25.00
54	Spencer					4.50		23.50
55	Eagle Grove					10.00		6.00
56	Iowa Falls					2.00		14.00
57	Algona					3.00		
58	Manchester	.40						16.00
59	Winterset							
60	Pella							
61	Cresco	.35				9.00	3.00	18.00
62	Anamosa	.50		2.25		.50		14.00
63	Hampton					3.37		9.50
64	Osceola	.01				3.00		3.00
65	Osage			.33		6.00		22.00
66	Harlan					3.25		12.00
67	Sheldon							7.50
68	Colfax					4.25		
69	Emmetsburg							4.00
70	What Cheer	.25				4.50	2.00	18.00
71	Glenwood						10.00	30.00
72	Jefferson					6.00		1.00
73	Tama					6.00		8.50
74	New Hampton							
75	Storm Lake					3.00		37.00
76	Lake City							14.00
77	Eldon					4.00		
78	Eldora						5.50	8.00
79	Nevada					2.75		6.50
80	Villisca					3.50		6.00
81	Monticello			3.50		3.00		9.00
82	Tipton	6.00	4.00					
83	Sac City					.80		
84	Marengo	.00						3.50
85	Seymour							7.00
86	Onawa							8.50
87	Mystic						.25	4.00
88	Stuart			.2				1.00
89	Waukon					3.50	1.00	10.00
90	Bloomfield					5.00	2.00	
91	Ida Grove							
92	Leon							7.00
93	Hawarden							6.00
94	Valley Junction							3.00
95	Bedford					2.00		
96	Corning					.75		7.50
97	Toledo							

TABLE NO. 1—POPULATION, PAYMENTS, RECEIPTS AND CASH BALANCES.

Town	Population taken from the 1955 state census	Total payments of towns	Cash on hand at close of year	Grand total	Cash on hand at beginning of year	Total receipts of towns
Grand total.....	\$ 391,372	\$ 1,950,538	\$ 546,098	\$ 2,436,639	\$ 529,230	\$ 1,973,406
Ackley.....	1,481	18,557	5,814	24,371	4,815	19,556
Ackworth.....	147	82	114	190	134	62
Adair.....	901	3,772	1,216	4,988	453	4,535
Adel.....	1,338	6,591	3,089	9,680	3,089	6,591
Afton.....	1,055	4,214	1,574	5,788	981	4,807
Agency.....	399	841	425	1,269	507	759
Ainsworth.....	421	2,519	71	2,590	599	1,991
Akron.....	1,155	7,303	584	7,887	771	7,116
Albert City.....	302	595	405	1,001	422	579
Albion.....	421	1,959	1,896	3,855	1,179	1,776
Alden.....	773	2,812	895	3,707	622	3,113
Alexander.....	297	958	.....	958	59	879
Allerton.....	903	2,304	50	2,354	335	2,019
Allison.....	573	5,235	1,288	6,523	3,075	3,448
Alta.....	901	11,518	700	12,218	130	12,118
Alta Vista.....	295	904	1,940	2,844	1,280	1,564
Alton.....	1,043	12,291	.....	12,291	1,331	10,957
Altoona.....	504	454	537	991	310	781
Alvord.....	271	2,718	151	2,869	196	2,673
Andrew.....	309	1,211	1,097	2,308	1,363	945
Anita.....	979	4,627	1,199	5,826	626	5,199
Ankeny.....	296	432	412	844	88	756
Anthon.....	603	3,542	122	3,664	158	3,506
Aplington.....	441	1,299	337	1,636	207	1,429
Arcadia.....	402	1,979	761	2,740	1,302	1,438
Arion.....	194	1,877	.....	1,877	8	1,869
Arispe.....	140	306	89	395	7	388
Arlington.....	837	2,025	1,340	3,365	1,107	2,258
Armstrong.....	706	3,915	2,279	6,194	1,910	4,284
Arnold's Park.....	299	1,499	648	2,147	461	1,686
Arthur.....	123	851	335	1,246	179	1,067
Ashton.....	526	2,898	839	3,697	1,318	2,379
Atalissa.....	187	454	90	544	224	320

Athelstan.....	157	257	79	337	6	331
Auburn.....	314	955	10	965	82	883
Audubon.....	1,764	11,240	4,911	16,151	4,328	11,823
Aurelia.....	604	6,491	1,838	8,329	1,609	6,720
Aurora.....	316	404	231	634	240	414
Avoca.....	1,815	11,094	2,281	13,375	2,331	11,041
Ayrshire.....	331	1,679	51	1,730	191	1,539
Badger.....	242	675	3	678	265	473
Bagley.....	228	1,155	.....	1,155	1,598	1,149
Baldwin.....	281	425	2,127	2,552	229	2,323
Bancroft.....	869	4,313	877	5,190	1,533	3,657
Barham.....	159	1,144	1,228	2,372	233	2,139
Bassett.....	140	235	67	302	233	67
Batavia.....	528	621	501	1,122	431	748
Battle Creek.....	546	10,079	1,150	11,229	3,220	7,994
Baxter.....	339	4,665	689	5,354	772	4,582
Beacon.....	637	817	.....	817	101	713
Beaconsfield.....	179	357	74	431	75	356
Beaman.....	227	559	.....	559	.....	559
Bellevue.....	1,646	22,075	1,350	23,425	5,389	18,036
Belmont.....	1,298	5,110	104	5,214	783	4,431
Bennett.....	256	1,213	1,016	2,229	236	1,993
Benton.....	210	22	425	437	138	299
Bentonsport.....	201	235	88	323	842	3,441
Bettendorf.....	870	3,159	1,121	4,280	57	4,223
Birmingham.....	551	1,227	1	1,228	11	1,217
Blairsburg.....	195	1,194	.....	1,194	617	577
Blairtown.....	594	2,021	684	2,705	90	2,615
Blakesburg.....	453	1,039	85	1,124	88	1,036
Blanchard.....	266	616	30	646	214	432
Blencoe.....	698	1,321	299	1,620	419	1,201
Blockton.....	191	785	301	1,086	381	705
Blue Grass.....	439	1,311	333	1,644	1,140	504
Bode.....	938	2,802	1,479	4,281	.....	4,281
Bonaire.....	287	453	30	483	303	1,186
Bondurant.....	312	1,663	436	2,099	699	1,400
Boyd.....	220	198	895	1,093	125	968
Bradgate.....	190	220	115	335	699	210
Brandon.....	471	871	513	884	699	265
Brayton.....	839	1,907	8,255	10,999	197	10,802
Breda.....	348	5,109	804	5,913	555	5,358
Brighton.....	839	633	.....	633	55	578
Bristow.....	1,419	8,706	2,330	11,036	3,783	7,253
Britt.....	1,207	14,212	9,570	23,782	5,297	18,485
Brooklyn.....	122	1,001	145	1,147	49	1,098
Buckeye.....	337	1,266	558	1,824	419	1,405
Buffalo.....	701	2,732	76	2,808	74	2,734
Buffalo Center.....	.....	.....	.....	.....	.....	.....

TABLE NO. 1—CONTINUED—POPULATION, PAYMENTS, RECEIPTS AND CASH BALANCES.

Town	Population taken from the 1955 state census	Total payments of towns	Cash on hand at close of year	Grand total	Cash on hand at beginning of year	Total receipts of towns
Burt	529	1,915	571	2,489	507	1,982
Bussey	744	1,050	356	1,406	231	1,175
Calamus	272	734	469	1,203	54	1,149
Callender	360	1,207	1,968	3,265	2,362	903
Calmar	939	5,015	504	5,609	531	5,078
Calumet	131	792	977	1,769	550	1,219
Camanche	661	563	889	1,452	772	710
Cambridge	815	2,690	494	3,184	674	2,510
Cantril	416	659	659	659	659	659
Carbon	332	340	38	378	52	326
Carlisle	537	713	1	714	76	638
Carpenter	128	380	380	380	380	380
Carson	677	1,232	827	2,059	270	1,789
Cascade	1,314	5,207	851	7,120	617	6,503
Casey	603	2,738	679	4,317	659	3,658
Castalia	232	850	892	1,742	955	787
Center Junction	214	3,089	208	3,297	2,094	1,203
Center Point	823	2,930	334	3,264	198	3,066
Central City	607	1,421	520	1,941	254	1,687
Charlotte	359	11,240	192	11,432	5,524	5,908
Chartier Oak	785	7,795	2,525	10,320	2,639	7,681
Chatsworth	132	915	1,122	2,037	912	1,125
Chelsea	508	989	639	1,619	706	913
Chester	287	680	474	1,153	442	721
Chillicothe	173	559	97	656	53	613
Churdan	508	1,607	879	2,486	412	2,074
Cincinnati	1,282	1,790	686	2,476	1,084	1,442
Clare	351	2,134	60	2,194	2,194	2,194
Clarence	692	5,778	1,150	6,928	988	5,940
Clarion	1,885	19,363	7,014	26,407	7,009	13,798
Clarksville	957	3,903	2,907	6,270	2,737	8,553
Clayton	149	611	39	650	18	632
Clearfield	607	2,106	1,331	3,637	1,669	1,968
Clear Lake	1,636	11,880	1,679	13,559	1,565	11,994
Cleghorn	164	383	87	470	470	470

Clemons	184	566	236	602	236	366
Clermont	505	908	309	1,117	192	925
Cleveland	144	62	37	99	2	97
Clio	199	369	84	453	81	372
Cintier	139	1,330	611	1,991	834	1,157
Cintier	139	2,816	966	3,784	197	3,587
Coggon	546	1,911	18	1,930	92	1,867
Coln	289	243	211	454	111	343
Collesburg	667	919	334	1,253	615	638
College Springs	559	2,022	2,905	4,927	1,977	2,950
Collins	602	748	559	1,307	189	1,124
Colo	423	823	31	859	131	728
Columbus City	1,127	7,754	1,156	8,910	2,320	6,590
Columbus Junction	530	2,526	838	3,364	385	2,479
Conrad	353	667	883	1,633	138	915
Conway	1,087	5,238	2,778	8,033	2,269	5,767
Coon Rapids	141	94	169	260	93	167
Coppock	142	222	72	294	117	177
Coralville	956	4,005	3,543	7,548	2,096	4,852
Correctionville	523	1,330	1,290	2,600	255	2,335
Corwith	1,680	11,332	3,746	15,084	4,691	10,390
Corydon	335	606	573	1,182	328	854
Crawfordsville	238	246	175	421	87	334
Cromwell	202	237	485	722	326	396
Crystal Lake	637	1,238	1,139	2,374	402	1,972
Cumberland	171	995	39	1,034	260	774
Curlow	235	3,274	137	3,411	233	3,158
Cushing	141	1,147	45	1,192	16	1,176
Cylinder	357	507	507	507	50	517
Dakota City	741	928	1,386	2,314	1,038	1,276
Dallas Center	553	1,202	164	1,366	58	1,308
Dana	241	551	70	621	36	11,795
Danbury	538	799	84	883	144	739
Danville	742	7,636	532	8,168	698	7,470
Dayton	328	416	61	477	74	403
Decatur	448	2,670	1,038	3,708	1,071	2,632
Deep River	332	339	5	344	75	269
Defiance	521	2,080	631	2,681	744	1,937
Delmar	675	3,559	1,178	4,737	522	4,215
Delta	163	1,969	162	2,135	215	1,910
Denver	324	568	489	1,077	475	582
Derby	313	1,804	89	1,893	36	1,857
De Soto	1,508	13,913	74	13,987	977	13,010
De Witt	800	1,376	1,300	2,676	634	2,042
Dexter	469	725	319	1,074	364	810
Diagonal	229	1,964	88	1,950	360	1,590
Dike	120	494	182	676	260	416
Dolliver						

TABLE NO. 1—CONTINUED—POPULATION, PAYMENTS, RECEIPTS AND CASH BALANCES.

Town	Population taken from census	Total payments of town	Cash on hand at close of year	Grand total	Cash on hand at beginning of year	Total receipts of town
Donnellson	294	680	1,170	1,853	513	1,339
Dora	663	5,796	861	6,657	970	5,686
Dougherty	162	876	363	1,239	128	1,111
Dow City	841	2,581	1,161	3,742	785	2,957
Dows	954	2,057	1,816	4,873	800	4,073
Drakeville	230	233	10	319	31	288
Dumont	662	868	881	1,749	332	1,417
Duncombe	427	2,035	379	2,414	331	2,083
Dunkerton	222	610	553	1,163	229	933
Dunlap	1,325	6,819	1,051	7,870	1,090	6,780
Durant	629	10,529	771	11,300	787	10,513
Dyersville	1,446	9,583	507	10,090	1,460	8,630
Dysart	880	9,165	161	9,326	269	9,057
Earlam	826	18,313	2,468	20,781	737	19,044
Earling	294	1,236	1,068	2,304	108	2,196
Earville	671	2,112	2,600	4,712	2,128	2,614
Early	550	4,440	421	4,861	2,988	2,473
East Peru	230	413	90	503	131	369
Eddyville	1,127	9,335	832	10,167	974	9,094
Edenville	481	590	781	1,371	243	1,028
Edgewood	538	1,501	15	1,516	7	1,509
Elberon	335	2,055	1,400	3,455	1,722	1,733
Elgin	660	1,287	301	1,588	638	950
Elkader	1,254	5,761	1,439	7,199	1,439	5,760
Elkhart	114	798	165	963	221	742
Elkport	224	990	—	990	—	986
Elliott	529	1,876	884	2,760	521	2,239
Ellston	232	265	471	736	52	684
Elma	944	5,568	1,078	7,016	2,120	4,897
Ely	172	605	201	806	287	519
Emerson	558	2,788	—	2,788	—	2,788
Epworth	571	838	—	838	—	846
Essex	779	3,470	2,104	5,574	1,907	3,667
Everly	400	1,087	651	1,738	570	1,168
Exline	492	688	690	1,378	108	1,270
Fairbank	608	3,508	—	3,508	608	2,840
Farley	509	1,478	818	2,296	450	1,847
Farmersburg	195	662	198	860	282	578
Farmington	1,312	8,772	831	9,603	12	9,591
Farmhamville	330	1,161	126	1,287	545	742
Farragut	541	1,109	338	1,447	336	1,111
Fayette	1,768	7,828	920	8,748	330	8,418
Fenton	170	1,309	64	1,373	222	1,151
Floyd	331	567	—	567	—	567
Fonda	1,060	5,100	2,280	7,380	2,678	4,702
Fontanelle	817	2,061	30	2,091	—	2,061
Forest City	1,666	11,273	—	11,273	701	10,572
Foster	374	495	48	543	130	413
Franklin	196	333	500	833	869	334
Fraser	1,248	697	231	741	67	674
Frederika	171	975	228	1,203	263	940
Fredericksburg	480	2,530	209	2,739	110	2,629
Fremont	536	2,529	161	2,690	237	2,453
Galva	370	2,102	1,517	3,619	1,180	2,439
Garber	—	686	62	748	250	498
Garlen Grove	620	1,312	92	1,404	78	1,326
Garnaville	—	1,109	209	1,318	200	1,118
Garner	1,200	6,227	1,906	8,133	1,567	6,566
Garison	504	907	—	907	212	695
Garwin	440	1,482	427	1,909	728	1,181
Geneva	190	597	222	819	85	734
George	463	3,619	391	4,010	345	3,665
Germania	331	899	47	946	97	849
Gilman	504	1,896	1,785	3,681	1,318	2,363
Gilmore City	679	2,515	423	2,938	300	2,638
Gladbrook	862	6,225	2,131	8,356	2,690	5,666
Gladwin	818	4,739	1,081	5,820	1,796	4,024
Goldfield	576	1,815	225	2,040	338	1,702
Goodell	245	578	14	592	—	592
Goodie	787	2,998	1,630	4,628	1,369	3,259
Grafton	473	2,778	31	2,809	214	2,595
Grafton	161	346	50	396	223	173
Grand Junction	1,038	4,172	1,786	5,958	403	5,555
Grand Mound	405	2,757	292	3,049	162	2,887
Grand View	278	—	4	278	—	278
Granger	—	487	45	532	72	460
Grant City	135	125	122	247	129	118
Granville	389	2,048	695	2,743	355	2,388
Gravity	559	1,312	569	1,901	601	1,300
Greeley	416	679	185	864	149	715
Greenfield	1,445	20,067	5,001	25,068	447	24,621
Green Island	112	225	675	899	126	773
Grimes	355	1,330	100	1,430	6	1,424

TABLE NO. 1—CONTINUED—POPULATION, PAYMENTS, RECEIPTS AND CASH BALANCES.

Town	Population derived from the 1955 state census	Total pay- ments of TOWNS	Cash on hand at close of year	Grand total	Cash on hand at beginning of year	Total receipts of town
Griswold	902	5,355	1,025	6,380	1,142	5,238
Grundy Center	1,373	7,574	7,578	15,152	7,545	7,607
Guthrie Center	1,424	8,493	2,577	11,070	5,636	7,431
Guttenberg	1,978	4,689	407	5,996	418	4,678
Halbur	155	332	1,349	1,731	287	1,444
Hamilton	512	605	54	719	121	598
Hancock	253	379	142	511	163	348
Hanlontown	158	892	334	1,226	489	746
Harcourt	233	218	273	521	101	419
Harper	267	356	115	471	249	221
Harpers Ferry	230	905	1,538	2,508	1,616	892
Harris	235	1,438	2,427	3,865	698	3,167
Hartley	1,015	11,215	2,429	13,644	1,885	11,759
Harvey	356	811	215	1,036	79	957
Hastings	417	522	493	1,013	356	657
Havelock	314	495	235	731	62	669
Hawkeye	535	1,517	707	2,224	492	1,732
Hazleton	513	614	698	1,212	485	827
Hedrick	1,099	3,915	1,162	4,147	379	3,768
Henderson	266	366	136	672	376	296
Hilton		2,065		2,065	121	1,944
Holland	179	874	251	1,125	340	785
Holstein	901	19,711	3,850	14,594	4,007	10,497
Holy Cross	147	289	134	420		420
Hopkinton	816	6,927	332	7,259	1,400	5,859
Horalek	263	614	1,739	2,353	1,022	1,331
Hospers	506	11,112	415	11,527	400	11,127
Hubbard	591	1,931	1,234	3,165	576	2,589
Hudson	352	1,963	723	2,686	739	1,947
Hull	718	4,946	1,133	5,999	918	4,981
Humboldt	1,637	19,123	314	19,437	1,016	8,826
Humeston	838	3,698	1,371	4,069	409	4,410
Huxley	199	795	289	934	49	984
Imogene	281	371	565	936	474	461
Inwood	613	3,149	78	3,227	295	2,931

Ion'a	318	1,167	1,097	2,264	1,222	1,042
Iron	509	4,101	1,123	5,224	2,232	2,992
Irwin	313	284	1,610	1,894	1,359	535
Jackson Junction	165	985	102	1,177	642	535
Jamaica	413	812	249	1,061	326	735
Janesville	299	655	178	2,295	331	582
Jesup	690	2,021	274	4,472	810	2,131
Jewell	953	4,239	223	1,839	103	3,692
Kalona	516	1,847	56	763	256	1,753
Kamarar	269	707	102	1,776	139	507
Kanawha	291	1,673	62	1,446	74	1,616
Kellerton	550	1,383	62	2,634		1,372
Kellong	592	3,634	14	969	81	3,634
Kensett	485	929	497	827	170	872
Kent	315	2,304	4	2,308	4	657
Kenwood Park	1,144	8,165	1,089	9,754	930	2,834
Keosauqua	1,091	5,065		5,065		8,818
Keota	336	2,392	421	2,823	609	5,035
Keystone	837	5,046	1,379	6,396	1,292	2,214
Kingsley	162	989	6	275	58	5,194
Klinck	292	519	755	1,265	289	177
Kirkman	392	270	17	287	84	906
Kirkville	181	1,525	809	2,439	674	203
Kiron	292	1,737	8	1,775	85	1,758
Klemme	796	973	810	1,792	911	1,699
Klerita	273	314	124	358	93	881
Knollton	550	831	1	839	1	215
Ladona	214	541	969	899	164	851
Ladora	1,318	4,696	136	4,158	477	672
Lake Mills	614	12,826	321	13,227		5,681
Lake Park	585	6,507	335	6,642	1,874	13,227
Lake View	1,533	27,317	667	27,984	22,581	4,708
Lamoni	580	2,739	156	2,896	393	5,400
Lamont	291	1,523	756	2,282	470	2,623
La Motte	172	1,096	331	1,337	289	1,810
Lansboro	1,580	9,811	439	10,271	1,672	1,177
Lansing	1,347	5,415	488	6,003	1,167	8,599
LaPorte City	429	4,688	242	4,890	131	4,931
Larchwood	147	259	92	351	85	4,719
Larrabee	198	2,618	230	2,320	192	296
Latimer	793	510	532	1,691	1,011	2,217
Laurel	637	5,797	854	4,601	887	458
Laurens	107	2,688	187	2,876	181	3,174
Lawler	779	404	519	798	191	2,665
Lawton	322	1,718		1,718		591
Le Claire	927	887		887	81	1,718
Ledyard	312	625	28	651	189	824
Le Grand						499

TABLE NO. 1—CONTINUED—POPULATION, PAYMENTS, RECEIPTS AND CASH BALANCES.

Town	Population taken from the 1910 state census	Total pay. made by towns	Cash on hand at close of year	Grand total	Cash on hand at close of year	Total receipts of town
Lehigh	937	3,010	130	3,140	290	2,850
Leland	201	277	135	432	51	381
Le Roy	96	346	167	513	348	165
Lester	532	6,823	1,906	8,729	4,816	3,913
Letts	410	655	52	707		707
Lewis	645	5,673	500	6,173	1,270	2,927
Lidderdale		290	1,318	1,608	984	603
Line Springs	469	1,192	1,329	2,521	1,138	1,383
Lineville	813	1,832	670	2,482	324	2,158
Lisbon	948	7,084	2,359	10,393	1,643	8,750
Liscomb	366	714	844	1,638	217	841
Littleport		811	2	813	292	521
Little Rock	382	6,469	5,874	12,343	1,010	11,333
Little Sioux	427	442	313	755	274	481
Livermore	589	1,759	174	1,933	347	1,586
Logan	1,379	5,345	1,175	6,520	1,445	5,075
Lohrville	628	9,504	1,714	11,218	1,468	9,750
Lone Tree	627	5,356	1,037	6,423	685	5,738
Lorimer	722	1,917	260	2,647	464	2,183
Lost Nation	567	1,155	1,473	2,628	641	1,987
Lovilla	473	868	1,321	2,189	376	915
Lowden	612	3,863	1,797	5,660	1,872	3,788
Low Moor	255	865	23	888	90	798
Lucas	1,198	1,033		1,033	132	901
Luther	131	180	936	1,135	449	676
Luverne	552	751	882	1,634	502	1,132
Luzerne	161	292	61	353		353
Lynnville	463	923	262	1,185	161	1,024
Macedonia	355	539	716	1,255	34	682
Macksburg	223	500	401	901	399	502
Madrid	1,073	5,906	2,818	8,724	2,317	6,407
Malcom	427	1,492	2,351	3,843	1,281	2,562
Mallard	311	2,811	314	3,125	396	2,729
Maloy	145	349	5	354	190	213
Malvern	1,300	7,044	781	7,825	419	7,406

Manly	327	1,042		1,042		1,042
Manning	1,382	6,467	4,153	10,520	2,964	7,556
Manson	1,905	5,928	2,327	8,255	1,163	7,092
Mapleton	1,184	7,532	662	8,144	1,682	6,462
Marathon	536	2,947	531	3,478	500	2,978
Marble Rock	532	2,349	2,336	4,685	2,848	1,837
Marne	375	1,164	308	1,472	501	971
Martelle	161	546	6	552	93	459
Martinsburg	282	277	94	371		371
Masonville	289	260	600	809		809
Massena	466	871	235	1,203	781	422
Matlock	116	279	737	1,031	310	721
Maurice	254	1,331	84	1,408		1,408
Maurice	881	3,018	589	3,607	753	2,854
Maxwell	470	1,274	179	1,453	362	1,091
Maynard	205	873	149	1,022	121	901
McCallsburg	71	462	1,085	2,417	1,735	712
McGregor	1,431	10,777	2,559	13,306	2,159	11,146
McIntyre	539	981	118	1,009	44	965
Mechanicsville	754	5,263	3,329	8,592	2,975	5,617
Medapolis	852	5,752	2,042	7,794	1,716	6,078
Melbourne	295	1,136		1,136	323	787
Melrose	482	1,462	18	1,480		1,480
Melvin	135	1,088	722	1,810	245	1,565
Menlo	395	1,354	4	1,358	299	1,059
Meriden	256	1,179	223	1,402	300	1,102
Merrill	438	2,102	3,894	6,056	914	5,141
Meyer	375	583	67	640	78	562
Miles	369	1,043	291	1,334	156	1,178
Millford	565	1,314	12,142	13,456	16	13,440
Milo	597	1,810		1,810	384	1,426
Milton	1,107	6,226	569	6,795	481	6,314
Minburn	856	725	279	1,014	212	802
Minden	405	3,542	294	3,836	123	3,713
Mingo	262	538	361	899		899
Mitchell	258	297	77	374	57	317
Mitchellville	755	2,469	847	3,316	965	2,351
Modale	458	1,316	5	1,321	19	1,302
Mondamin	398	1,563	2	1,565	128	1,437
Monmouth	291	667	371	1,038	115	923
Monona	300	2,910	306	3,216	778	2,438
Monroe	806	5,896	2,442	8,338	1,508	6,830
Montezuma	1,284	9,167	4,164	13,331	2,278	11,053
Montour	444	1,592	80	1,672	125	1,547
Montrose	719	1,180	465	1,645	72	1,573
Moorhead	254	1,486	283	1,769	298	1,471
Moorland	192	350	434	784	81	703
Moravia	694	1,141	715	1,856	525	1,331

TABLE NO. 1—CONTINUED—POPULATION, PAYMENTS, RECEIPTS AND CASH BALANCES

Town	Population in the 1900 state census	Total pay- ments of towns	Cash on hand at close of year	Grand total	Cash on hand at beginning of year	Total receipts of town
Morrison	182	776	457	1,233	691	542
Moulton	1,225	2,665	892	2,500	350	2,177
Mt. Ayr	1,098	11,415	155	11,570		11,570
Mt. Union	192	117	609	728	328	398
Mt. Vernon	1,004	8,714	6,621	15,335	5,015	10,320
Mooreville	551	2,992	411	3,403	1,029	2,380
Murray	894	2,757		2,757	201	2,456
Nashua	1,333	6,282	4,328	10,610	2,718	7,902
Neola	1,011	9,006	1,270	10,276	574	9,702
New Albin	551	739	2,485	3,224	2,946	1,178
Newell	690	9,205	3,387	12,592	3,834	8,758
New Hartford	574	1,420		1,420		1,420
New London	1,014	6,937	601	7,538	195	7,343
New Market	660	1,623	165	1,788	780	1,072
New Providence	240	487	46	533	64	469
New Sharon	1,224	14,632	730	15,362	742	14,620
New Vienna	307	1,273	388	1,661	163	1,498
New Virginia	338	503	376	879	291	585
Nichols	290	1,841	210	2,051	377	1,674
Nora Springs	1,142	6,761	928	7,689	3,038	4,652
Northboro	205	457		457	242	215
North Buena Vista		538	297	835		790
North English	835	2,807	1,161	3,968	549	3,419
North McGregor	571	1,100	975	2,135	293	1,802
North Washington	136	188	583	771	194	583
Northwood	1,373	7,515	2,478	9,993	3,860	6,133
Norwalk	253	272	303	580	336	244
Norway	543	2,491	2,481	4,972	2,511	2,461
Oakland	923	5,398	2,399	7,797	2,035	5,755
Oakville	317	709	3	722		722
Oshtemo	697	2,984	392	3,376	548	2,778
Oshkosh	1,431	5,088	5,645	11,733	4,985	6,748
Ordan	1,008	10,046	1,581	11,627	338	11,289
Olds	150	759	253	1,012	607	415
Olga	679	5,222	789	6,021	889	5,132

Ollie	279	645	220	864	323	541
Onslow	274	450	523	1,063	260	793
Orange City	1,543	4,321	2,384	6,705	2,722	3,983
Orient	332	914		914		914
Orleans	67	519	10	534	148	416
Ossian	712	2,300	331	2,631	644	2,207
Osterdoch	104	229	208	437	161	307
Oto	329	2,776	275	3,051	1,431	1,620
Oxford	647	5,642	82	5,724	581	5,143
Oxford Junction	820	4,521	2,386	6,907	1,107	5,792
Pacific Junction	189	1,728	113	1,841	756	1,085
Packwood	201	1,261	114	1,375	212	1,163
Palmer	171	3,332		3,332	69	3,263
Panama	264	655	205	860	285	575
Panora	965	7,617	101	7,718	130	7,588
Parkersburg	1,114	6,047	1,311	7,358	890	6,468
Parnell	301	1,274	134	1,408	52	1,356
Paton	281	820	211	1,031	207	794
Patterson	179	85	89	172		179
Paulina	672	3,977	2,351	6,328	2,368	4,000
Persia	359	7,780	735	8,515	2,207	6,308
Peterson	482	3,657	851	4,508	1,041	3,467
Pierson	461	1,818	1,542	3,360	587	2,773
Pilot Mound	331	728	415	1,143	237	491
Plainfield	237	884	595	1,479	237	491
Pleasanton	304	921	12	933	22	911
Pleasant Plain	238	541	21	562	317	245
Pleasantville	708	8,089	1,474	9,563	335	9,228
Pocahontas	883	4,976	2,255	7,231	2,447	4,784
Polk City	281	511	70	581	79	502
Portsmouth	225	940	1,140	2,080	406	1,674
Postville	953	6,020	1,808	7,828	2,078	5,750
Prairieburg		750	139	889	210	679
Prairie City	759	3,659	625	4,284	84	4,200
Prescott	233	1,549	12	1,561	38	1,523
Preston	649	2,014	714	2,728	370	2,358
Princeton	813	3,746	1,371	5,117	1,340	3,777
Pringle	279	373	2	381	121	260
Promise City	139	299	127	426	68	358
Protivin	416	508	151	659	9	650
Quasqueton	629	4,318	477	4,795	253	4,542
Radcliffe	139	458	16	474	1	473
Ralston	119	186	16	202	89	113
Randall	270	139	273	442	109	333
Rathbun	99	1,180	748	1,928	429	1,499
Readlyn	202	458	267	725	68	657
Redding	639	1,053	227	1,280	417	1,193
Reinbeck		1,280	400	1,680	1,975	6,908

TABLE NO. 1—CONTINUED—POPULATION, PAYMENTS, RECEIPTS AND CASH BALANCES.

Town	Population taken from the 1905 state census	Total payments of towns	Cash on hand at close of year	Grand total	Cash on hand at beginning of year	Total receipts of town
Rembrandt	68	227	78	305	5	300
Renwick	404	1,630	103	1,733	184	1,549
Riceville	328	2,631	376	3,007	189	2,818
Richland	607	4,015	1,007	5,022	846	4,176
Ricketts	111	2,349	—	2,349	320	2,029
Ridgeway	336	184	1,169	1,353	648	705
Ringsted	257	981	326	1,307	—	1,307
Ripley	378	727	663	1,390	643	747
Riverside	627	3,797	—	3,797	—	3,797
Riverton	708	883	227	1,110	154	956
Rock Falls	98	64	72	136	48	88
Rockford	360	5,471	52	5,523	1,649	3,874
Rock Rapids	1,779	36,329	6,051	42,380	4,512	38,037
Rock Valley	1,088	10,695	734	11,429	6,400	5,730
Rockwell	685	3,258	—	3,258	—	3,258
Rockwell City	1,264	7,096	1,811	9,747	1,507	8,150
Rodman	121	429	1,651	2,099	1,503	587
Rodney	161	247	392	639	153	486
Rolfe	961	2,832	5,067	7,919	3,641	4,278
Roland	679	1,638	190	2,124	253	1,876
Rome	164	140	78	218	20	198
Rosehill	211	110	131	241	202	39
Rowan	242	580	130	710	184	526
Runnells	504	713	7	718	7	711
Russell	679	1,780	986	2,771	1,044	1,727
Ruthven	739	2,071	1,963	4,034	1,633	2,401
Rutland	—	235	24	259	44	215
Ryan	371	1,581	157	1,738	154	1,614
Sabula	322	2,850	584	3,434	516	2,918
St. Ansgar	714	3,632	247	3,879	263	3,632
St. Anthony	161	196	69	265	25	240
St. Charles	401	1,067	211	1,308	335	973
St. Lucas	138	227	40	267	124	143
St. Olaf	145	736	10	746	56	690
St. Paul	—	449	54	503	51	452
Salem	561	984	311	1,195	111	1,024
Salix	390	781	996	1,777	609	869
Sanborn	1,270	5,908	3,421	9,329	2,284	7,045
Sandyville	136	142	207	349	201	148
Scarville	168	210	224	434	222	212
Schaller	629	4,037	1,108	5,145	1,464	3,681
Schleswig	425	4,904	474	5,378	1,012	4,366
Scranton	850	2,776	—	2,776	—	2,776
Searsboro	262	275	150	425	22	393
Sergeant Bluff	416	554	909	1,463	129	1,234
Shambaugh	342	180	549	629	250	279
Sharpsburg	—	116	137	253	33	220
Sheffield	666	3,332	—	3,332	124	3,178
Shelby	649	4,647	794	5,441	1,121	4,317
Sheldahl	311	436	240	676	315	361
Shell Rock	818	3,906	1,127	4,433	892	3,541
Shellsburg	565	2,634	337	2,971	341	2,726
Sibley	1,461	15,184	847	16,031	961	15,070
Sidney	1,143	4,308	2,419	6,727	2,021	4,706
Sizemore	1,034	14,354	670	15,024	1,168	13,856
Sizemore	417	1,912	191	2,103	273	1,830
Silver City	841	7,262	10	7,272	—	7,272
Sioux Center	917	8,029	1,171	9,200	943	8,257
Sioux Rapids	422	626	1,637	2,263	1,323	940
Slater	631	1,352	2,007	3,418	1,491	1,927
Sloan	348	749	437	1,186	351	835
Smithland	127	1,150	1,643	2,793	466	1,144
Soldier	426	3,291	699	4,215	1,495	2,718
Solon	164	635	257	1,186	622	563
Somers	389	844	164	1,008	157	851
South English	356	638	3,866	4,444	3,563	851
Spillville	1,261	31,545	3,881	35,426	21,932	13,474
Spirit Lake	145	297	180	477	308	169
Spring Hill	584	1,065	1,292	2,357	816	1,541
Springville	553	492	558	1,050	222	828
Stacyville	272	897	1,322	2,219	490	1,729
Stanhope	521	1,639	726	2,365	487	1,878
Stanton	447	603	519	1,182	95	1,087
Stanwood	902	12,440	1,052	13,492	554	12,938
State Center	436	770	95	865	322	543
Steamboat Rock	201	545	289	814	—	814
Stockport	137	101	39	197	66	131
Stockton	1,461	20,386	1,648	22,034	1,331	20,703
Story City	531	5,055	418	5,473	177	5,296
Stratford	983	4,315	4,300	8,615	2,722	5,893
Strawberry Point	179	1,621	255	1,876	401	1,475
Struble	962	974	198	1,172	188	984
Sully	—	—	—	—	—	—
Sumner	1,474	5,318	928	6,246	123	5,623

TABLE NO. 1—CONTINUED—POPULATION, PAYMENTS, RECEIPTS AND CASH BALANCES.

Town	Population taken from the 1905 state census	Total payments of towns	Cash on hand at close of year	Grand total	Cash on hand at beginning of year	Total receipts of town
Superior	159	817	410	1,327	226	1,091
Sutherland	692	6,240	3	6,243	136	6,107
Swale Lake	264	403	503	906	322	604
Swan	384	174	—	174	45	129
Swan City	373	1,637	47	1,684	59	1,624
Tabor	933	5,229	309	5,539	111	5,418
Templeton	320	1,746	1,134	2,879	1,201	1,699
Terril	312	872	189	1,061	468	603
Thayer	200	400	210	613	96	517
Thompson	431	2,125	185	2,310	72	2,238
Thor	259	366	322	688	205	483
Thornburg	233	869	109	978	114	864
Thornton	299	556	231	787	36	751
Thurman	355	1,301	522	1,823	602	1,221
Timley	478	1,254	—	1,254	220	1,033
Tironka	245	968	19	987	272	715
Traer	1,407	7,333	813	8,146	209	7,937
Troynor	90	483	—	483	774	608
Tripp	711	5,744	—	5,744	—	5,744
Truro	254	602	21	623	74	549
Trurin	132	405	102	507	2	505
Udell	153	511	174	685	289	396
Underwood	316	2,622	2,185	4,807	2,696	2,161
Union	353	1,692	—	1,692	—	1,692
Urbana	350	473	1	473	1	472
Ute	490	2,911	1,605	4,516	227	4,289
Vall	676	4,029	1,029	5,058	455	4,603
Van Horn	497	1,718	—	1,718	—	1,718
Van Meter	497	326	840	1,166	42	1,124
Van Wert	438	909	183	1,189	445	743
Varina	140	893	77	970	204	766
Victor	722	5,778	2,186	7,964	1,601	6,363
Vincent	174	2,438	96	2,534	1,379	1,155
Walens	207	800	296	1,096	480	616
Walcott	381	2,498	3,589	6,087	1,651	4,436

Walker	571	3,167	—	3,167	—	3,167
Wall Lake	619	3,780	2,312	6,092	1,750	4,342
Walnut	905	11,478	794	12,272	—	12,272
Washta	434	403	1,127	1,530	878	652
Waucoma	531	808	506	1,314	391	923
Wauke	341	1,100	154	1,254	—	1,254
Wayland	489	1,639	49	1,688	402	1,286
Webb	192	597	105	702	—	702
Weldon	319	803	—	803	—	803
Wellsburg	263	6,068	459	6,527	719	5,808
Wellman	663	3,463	511	3,974	985	2,989
Wesley	532	2,815	225	3,040	115	2,925
West Bend	601	3,318	556	3,874	405	3,469
West Branch	657	4,580	1,838	6,418	1,811	4,607
West Burlington	1,137	7,821	951	8,772	232	8,540
West Chester	205	904	314	1,218	44	1,174
Westfield	126	1,185	156	1,341	443	898
Westgate	243	406	87	493	672	125
West Liberty	1,023	10,541	9,049	19,590	8,000	20,590
West Mitchell	145	216	71	287	192	98
West Point	440	5,231	331	5,562	371	5,191
West Side	440	3,528	—	3,528	191	3,337
West Union	1,833	10,159	6,858	17,017	4,905	12,112
Wheatland	514	5,488	971	6,459	2,232	4,227
Whiting	617	1,122	219	1,341	250	1,091
Whittemore	485	1,093	519	1,612	630	982
Whitten	232	412	41	453	141	312
Williamsburg	523	5,637	765	6,402	477	5,925
Wilton	1,026	13,536	938	14,474	27	14,447
Winfield	1,129	11,571	—	11,571	99	11,472
Winthrop	900	4,232	237	4,469	—	4,469
Wintrop	607	2,579	3,332	5,911	3,000	2,911
Wota	228	314	274	592	850	429
Woden	200	235	225	460	—	460
Woodbine	1,507	5,812	6,826	12,638	4,579	7,059
Woodburn	437	1,106	628	1,734	700	1,034
Woodward	620	10,894	1,985	12,879	—	12,879
Woodstock	232	755	199	954	227	727
Worthington	304	321	2,020	2,341	1,225	1,116
Wyoming	908	5,765	223	5,988	218	5,770
Yale	202	375	620	995	402	593
Yetter	107	165	1,194	1,359	831	528
Yorktown	184	338	257	595	329	266
Zealand	470	1,450	631	2,081	942	1,139
Zwingli	45	458	765	1,223	648	575

TABLE NO. 2—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Total	Mayor's office	Town Clerk	Town Treasurer	Town Marshal	Street Commissioner	Fire company
Grand total.....	\$ 1,337,631	\$ 13,715	\$ 23,462	\$ 9,530	\$ 103,068	\$ 79,434	\$ 7,067
Ackley.....	9,011		100		600	280	
Ackworth.....	32		6			37	
Adair.....	2,333	4	30			710	15
Adel.....	4,585	30	71	67	237	297	
Afton.....	2,766		85	57	49	161	333
Agency.....	841	12	25	10	60		
Ainsworth.....	2,428		20		60	400	
Akron.....	5,556	100	100	50	447	236	70
Albert City.....	285	9	30	1	12	88	
Albion.....	198	6	6	15	20		
Alden.....	2,434	30	50	30	178	17	1
Alexander.....	695	24	15	10	8	96	
Allerton.....	1,805	17	26	44	480	203	
Allison.....	3,775		25	25	96		
Alta.....	11,548		150		240	237	
Alta Vista.....	665	16	18		300	255	
Alton.....	8,339	137	56	25		622	105
Altoona.....	334	12	42	9	50	12	
Alvord.....	1,679	50	67	35	235	255	36
Andrew.....	714	20	40	30	25		
Anita.....	2,940		86		354	300	28
Ankeny.....	114		24		4		
Anthon.....	2,124	4	21	10	565		
Aplington.....	528				100	61	
Arcadia.....	1,453	30	35	10	548	193	
Arion.....	1,489		33	17	340	12	3
Arispe.....	242		12	5			
Arlington.....	1,333		49		15	178	
Armstrong.....	2,476	27	76	10	263		
Arnold's Park.....	1,379	50	42	35	138	250	

Arthur.....	382	17	8		126	124	
Ashton.....	2,183	11	51		565	92	36
Atalissa.....	71		10	12			
Arhelston.....	237		12				
Auburn.....	955		25	5	25	124	
Audubon.....	9,975	18	61	75	449	450	116
Aurelia.....	3,181	100	42	50	420	420	
Aurora.....	372	8	32		6		
Avoca.....	9,702	100	80		1,308		
Ayrshire.....	1,297	10	26	25	186	75	
Badger.....	463		12		126	47	10
Bailey.....	1,032	11	33	12	16	69	
Baldwin.....	301	12	15	5	132	18	
Bancroft.....	2,806		25		240	180	
Barnum.....	769	24	35	15	120	180	
Bassett.....	109		10	10		20	
Batavia.....	621	10	10	6	140	40	
Battle Creek.....	6,574	20	43	32	540	410	
Baxter.....	4,035	6	20	79	55	55	
Beacon.....	588	15	25	25	339		
Beaconsfield.....	119	6	10	6	1		
Beaman.....	317	3	25	16	26	63	
Bellevue.....	10,875	25	318	22	483		118
Belmond.....	3,557	5	60	10	395	16	
Bennett.....	1,093	15	15		60	21	
Benton.....	32	2					
Bentonsport.....	186		14	10	7	20	
Bettendorf.....	2,432	15	70	14	224	161	
Birmingham.....	323	8	26			180	
Blairsburg.....	839	25	31	15	6		
Blairstown.....	1,351	25	30	10	420	104	
Blakesburg.....	566	152	35	16		96	
Blanchard.....	783		21	23	95	135	
Blencoe.....	447		5			10	
Blackton.....	781	86	20	5	101	135	5
Blue Grass.....	785	12	25	15	8	151	3
Bode.....	1,051	1	15	14	50	200	
Bonaparte.....	1,084	37	18	78	97	115	
Bondurant.....	414	4	13	12	9	163	84
Boyd.....	791	10	30	16			
Braddyville.....						45	
Bradgate.....	138					63	
Brandon.....	124		11			90	
Brayton.....	1,967	12	26	15	240	240	
Breda.....	4,133	11	60	20	399	221	
Brighton.....	499	7	24		14	252	
Britt.....	7,674		137		232	495	32

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Total	Mayor's office	Town Clerk	Town Treasurer	Town Marshal	Street Commissioner	Fire company
Brooklyn	11,018	100		320	25	520	844
Buckeye	508			35			10
Buffalo	842	25		50	25	385	
Buffalo Center	1,594			50		120	452
Burt	1,635	15		25	15		105
Bussey	935	30		17	5	276	38
Calamus	606	9		15	10	131	81
Callender	1,006	31		50		36	170
Callmar	3,258	42		15		708	
Calumet	202	16		30	30	120	19
Camanche	522	10		25	10	25	50
Cambridge	1,726			18		53	76
Cantrill	639	12		10	10	6	36
Carbon	313			5	5	44	
Carlisle	681			16	7	187	187
Carpenter	380						29
Carson	1,175	12		34	22	120	248
Cascade	5,720	43		102	10	783	432
Casey	3,230			9			320
Castalia	623	6		25		28	140
Center Junction	743	25		20	10	25	80
Center Point	1,374	25		25	34	32	
Central City	917	27		23		204	
Charlotte	1,233	12		50	25	60	
Charter Oak	6,489	80		125	25	690	
Chatsworth	674	41		25		255	69
Chelsea	814	56		15		129	113
Chester	648						23
Chillicothe	124						
Churdan	1,850	25		25	15	251	
Clackson	1,108	5		32	100	75	441
Clare	2,003	25		25	10	175	177

Clarence	2,472	19		22	29	236	159
Clarion	18,020	50		150	221	600	510
Clarksville	2,847	38		41	1	120	212
Clayton	301	7		25	19		88
Clardell	1,033			4	20	20	267
Clear Lake	8,978	15		52		634	571
Cleghorn	182			8	2	2	54
Clemens	140			5			113
Clermont	908			25	5	69	
Cleveland	62	5		6	5		81
Clio	236	10		10	15	30	
Clutier	1,187	15		30	109	55	
Cocon	2,385	38		21		117	248
Coln	1,941	28		22	46	18	
Colesburg	183			25		1	
College Springs	121	7		15	10		109
Collins	1,104	14		65		136	
Colo	223	20		21	3	12	
Columbus City	443	20		29	15	265	236
Columbus Junction	7,754	90		55	85	326	
Conrad	1,955					22	75
Conway	195	8		11		305	194
Coon Rapids	3,465	19		21	25	16	19
Coppock	94	3		4		11	
Coralville	122	3		13	5		
Correctionsville	3,332	137		64	25	600	
Corwith	1,219	2		12	10	95	
Corydon	7,091	28		133	83	489	461
Crawfordsville	285	12		10		40	106
Cromwell	136	5		12			12
Crystal Lake	31						175
Cumberland	1,238	12		26	40	175	
Curlew	995			7	11		
Cushing	2,616	15		30		64	240
Cylinder	688					15	12
Dakota City	597	11		15	15	14	
Dallas Center	917	6		40		10	111
Dana	1,162			19			94
Danbury	5,154	25		78	298	190	249
Daville	531	14		12	11	8	229
Davis City	190	6		10	6		39
Dayton	3,619	40		25	10	555	273
Decatur	157	11		30	5	18	
Deep River	1,876	23		13	52	90	
Defiance	171			9			
Delmar	1,215	10				51	
Delta	2,601	26		32	27	183	185
Denver	1,521	15		26	19	71	108

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Total	Mayor's office	Town Clerk	Town Treasurer	Town Marshal	Street Commissioner	Fire company
Derby	263	7	13	4	114	6	
De Soto	781	7	17	15			
De Witt	12,608	135	50		660	400	
Dexter	1,006	28	32	19	96	490	11
Diagonal	755	12	12	12	60	143	
Dike	1,571			34	6		
Dolliver	297	13	15	5	10		
Donnellson	562	9	64		210		2
Doon	4,812		101		130		
Dougherty	839	13	12	49			
Dow City	1,512	5	50		525		4
Dows	2,695	48	50	25		730	
Drakeville	95	8	15	5	6		
Dumont	533	45	20		180	108	
Duncombe	1,821	25	30	4	560	150	3
Dunkerton	154	8	10			23	
Dunlap	4,339	47	36	109	109		
Durant	8,091	38	134	20	212		
Dyersville	4,682		100	25	600		25
Dysart	7,167	25	30		246	735	
Earlham	2,537	28	43	26	20	154	
Earling	1,204		20		3	60	
Earlville	1,795				455	59	
Early	1,487	12	15		120	171	
East Peru	365		8		10	130	
Eddyville	8,251	65	72		570	130	
Edenville	398	26	50	16			
Edgewood	781	15	20		9	350	
Elberon	1,875		5		360	11	
Elgin	776	5	35	20	60	161	
Elkader	4,807	50	42	47	208		73
Elkhart	130		8			40	

Elkport	986	1	29	5	12	136	
Elliott	1,401	28	50	43		10	
Ellston	14		4			203	
Elma	5,274	12	50		25	24	
Ely	221	12	21	1		116	
Emerson	1,175	33	40	30	120	414	
Epworth	451		16			116	
Essex	3,011	20	35	25	164	332	472
Everly	644	15	27	10	18	127	24
Exline	528	4	41	34	71	110	9
Fairbank	2,307	25	109		203	192	
Farley	1,068		27		400	130	
Farmersburg	262	1	35		18	140	
Farmington	8,213	200	100	25	420	373	
Farnhamville	452		25		20	110	
Farragut	731	18	32	10	55		2
Fayette	7,405		108	25	283		
Fenton	219	11	35	15	18	43	
Floyd	567	4	26		50	152	
Fonda	3,838	14	65		80		
Fontanelle	2,634	21	69	50	436		74
Forest City	7,608	52	126		509		
Foster	495	95	37	25	109	29	
Franklin	353	12	30		12	60	
Fraser	429	12	18	25	25	30	
Frederika	245	16	25	3	75	31	
Fredericksburg	1,220		47		266	85	
Fremont	1,491	12	25	15	380	120	
Galva	1,892	19	35	1	620		100
Garber	212	1	21	1	5	131	
Garden Grove	470	17	17		233	48	21
Garnaville	546	2	21	7	1	549	8
Garner	5,098	58	44		110		
Garrison	907			19	120	219	
Garwin	1,015	15	27		71		
Geneva	3,234	15	59	19	605	623	50
Georgia	495		25	32	50	108	28
Gilman	1,236		25		65	79	
Gilmore City	3,178		20			260	
Gladbrook	3,578	24	45	25	57	257	
Gladwin	2,783	50	50	10	219	403	48
Goldfield	1,079	15	15	15		92	
Goodell	578		30	19	50	28	
Gowrie	3,526	7	22		427	314	90
Graettinger	2,765	24	59	20	600		8
Grafton	55		15	5	8		
Grand Junction	1,183	67	68	40	180	180	

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Total	Mayor's office	Town Clerk	Town Treasurer	Town Marshal	Street Commissioner	Fire company
Grand Mound	1,681	10	29	12	301	72	2
Grand View	280				128	110	
Granger	343				12		
Grant City	136		10	12		37	
Granville	1,536	12	31		297	237	
Gravity	767	20	25		17	56	
Greeley	283	10	22		21		
Greene							
Greenfield	6,700	18	100	50	540		
Green Island	168	15	25	6		50	
Grimes	1,278				10		6
Griswold	5,236	19	35	35	600		
Grady Center	5,237	48	130	50	360	244	20
Guthrie Center	8,366	89	150			443	46
Guttenberg	4,118	1	80	23	230	300	51
Halbur	156				76		
Hamilton	555	31	19	10			
Hancock	215		6			18	
Hanlontown	421	7	27	2	74		
Harcourt	148	1	9	5	10		
Harper	166	15	20	8		9	
Harpers Ferry	834	1	50	1	553		
Harris	791	15	30		150	62	1
Hartley	10,337	2	92		540	500	
Harvey	639		31	20	1		
Hastings	280	24	20	5	120	20	
Hawlock	436	11	11		32	88	
Hawkeye	1,247	1	31		21	68	
Hazleton	242	12	42	1	3	7	18
Hedrick	3,945	7			198	197	
Henderson	318	20	14		9	49	
Hinton	532	19	50	25	10	10	

Holland	291				120	77	
Holstein	10,168	60	127	50	600	391	
Holy Cross	286	7	11				
Hopkinton	4,065		20		144		
Hornick	282		25		150		
Hospers	11,112	471	40	35	120	800	426
Hubbard	1,381	6	58		102	345	
Hudson	1,429		12	15	52	11	
Hull	3,346	25	36		25	237	10
Humboldt	8,586	9	44	25	230	440	214
Humeston	2,651	18	49	67	131	301	9
Huxley	705		20		49		11
Imogene	371	10	10	11	83		
Inwood	3,055		32	40	361	331	
Ionia	597	4	42		120		
Ireton	3,383	33	25	25	183	116	
Irwia	284	6	6	16		119	
Jackson Junction	528	17	19	15	5	165	
Jamaica	712	12	22	27	60	95	
Janesville	218		17	10	65		
Jesup	1,739	20	20	16	415	224	
Jewell	2,339	20	46	13	330	178	
Kalona	1,068		14		67	255	
Kamrar	707	1	13	5	20	35	
Kanawha	1,420	25	25	15		130	
Kellerton	1,312	11	12		19	75	
Kellogg	1,111		105	10	15	690	
Kensett	939		27		4	41	4
Kent	204		15				
Kenwood Park	1,123		25	25	50		
Krossauqua	7,714		71	25	125	180	
Keota	4,389	25	25	20		393	
Keystone	3,518	25	51	25	120	51	6
Kingsley	3,158	92	71	38	661		34
Kinross	260		15	5	14	26	
Kirkman	460		25			19	
Kirkville	270	6					
Kiron	1,611	17	20	6	233	119	
Klona	1,419		25		51		
Kulierin	661	8	30	25	42		6
Knowlton	214		6			46	
Lacena	701	14	14	5	133	146	
Ladora	515	43	54	13			
Lake Mills	3,315	25	32		240	240	55
Lake Park	3,088	40		126	302	180	
Lake View	2,925	15	36		422	165	24
Lamoal	2,384	82	64	10	8	417	70
Lamont	2,394				630	300	

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Total	Mayor's office	Town Clerk	Town Treasurer	Town Marshal	Street Commissioner	Fire company
La Motte.....	632	25	50	25	105	74	
Lanesboro.....	625	21	24	1	108	112	
Lansing.....	7,091	62	180		500		80
LaPorte City.....	2,300	109	66	25	302	333	29
Larchwood.....	1,906	33	50	5	374	373	
Larrabee.....	72		8				
Latimer.....	2,613	25	29	10	60		
Leard.....	108	4	11				
Laurens.....	2,924		120		361	240	
Lawler.....	2,052	11	38		550		
Lawton.....	175	32	14	6	10		
Le Claire.....	1,718	38	80	30	483	123	12
Ledyard.....	887		25	10			
Le Grand.....	490	7	28	6			
Lehigh.....	1,775	28	50		277	232	
Leland.....	201	3	25	15	50	30	
Le Roy.....	346	5	30	5	1		
Lester.....	2,681	53	25	1	182	422	
Letts.....	655	6	10	20	42	5	10
Lewis.....	3,313	54	72	10		300	
Lidderdale.....	291	11			42		
Line Springs.....	828			22	30	144	
Lineville.....	1,822	15	15	27	279	164	
Lisbon.....	7,112	30	31	23	443	180	60
Iscomb.....	291	5	112		72		
Littleport.....	811	1	25	4		114	
Little Rock.....	5,915	22	27		600		
Little Sioux.....	279	9	15	10	45	71	1
Livermore.....	1,631	24	45	25	24	70	30
Logan.....	2,909	50	83	50	7	412	28
Lohrville.....	8,631	75	85		377	308	
Lone Tree.....	2,822	19	56	44	232	251	
Lorimer.....	793	27	21	11	306	132	
Lost Nation.....	1,149	10	25	10	96	121	
Lovilia.....	808	6	30	12	180		
Lowden.....	3,129	17	36	39	200	300	18
Low Moor.....	914	30	20	20		84	
Lucas.....	663	50	25		180		
Luther.....	189		5				
Luther.....	311	6	25	2			
Luverne.....	232	10	11		120	12	
Luzerne.....	648	12	5		6	38	
Lynnville.....	325	9	12		35	78	23
Macedonia.....	325		11		30	209	
Macksburg.....	200		8		330	215	23
Madrid.....	4,462	180	45	20			
Madison.....	1,307	24	14		100	180	
Mallard.....	42		48			35	
Maloy.....	42		7		270	300	
Malvern.....	6,520	19	22	41			
Manly.....	571		40		40		
Mantua.....	6,467	1,181	45	37	840		30
Manning.....	5,835		55		65		
Manston.....	5,472	40	111	25		603	
Mapleton.....	2,281				619		
Marathon.....	1,271	7	13	10	20	181	
Marble Rock.....	911	21	28			58	
Marne.....	546	11	11		7	69	
Martelle.....	277	12	8				110
Martinsburg.....	209		6				
Masonville.....	552	30		12	120		
Massena.....	246	21	6		65	6	
Matlock.....	1,172	25	25		4	68	
Maunice.....	3,855			50			
Maxwell.....	1,271			26	22	124	
Maynard.....	511	15			207		
McCallsburg.....	462	14	27		15	16	
McCalland.....	6,232	9	180	1	300	315	
McGregor.....	955	18	40	10	6	109	
McIntyre.....	5,203	12	25	25	146	245	
Mechanicsville.....	3,513	15	22	10	224		
Medanouis.....	336		30		4		
Medbourne.....	1,462	12	16		240	50	
Melrose.....	1,896	12	31		121	82	14
Melvin.....	794	13	12		481	44	
Merlo.....	1,099	10	20		280	280	21
Merrill.....	1,686	50					
Meyer.....	742	5	6		16	84	
Miles.....	956		23	11	19	304	
Milford.....	616	12	12	12	60	311	
Milo.....							

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Total	Mayor's office	Town Clerk	Town Treasurer	Town Marshal	Street Commissioner	Fire company
Plymouth							
Pocahontas							
Polk City	3,770	2	50			384	
Pomeroy			25		25	45	
Portsmouth							
Postville	734	7	18	10		120	
Prairieburg	5,538	35	75		60	238	
Prairie City	42	24			362		2
Prescott	2,808	18	47	25	646		
Preston	2,608		25		249	322	
Pringham	3,368	30	75	20	170	300	531
Protivin	284		44	18	3	7	56
Quasqueton	297	8	46	49		14	
Radcliffe	3,065		25		130	235	
Ralston	488	25					
Randall	47			6	12		
Rathbun	139				55		
Readlyn	658	15	31	10	241	218	
Redding	90	7	6	8	15		
Redfield	875	14	25		130		
Reinbeck	5,185	7	66		431	491	49
Rembrandt	136					109	
Renevok	1,630	17	15	10	25	126	
Riceville	2,442	12	25	20	207	255	
Richland	3,332	25	30	12	70		15
Ricketts	2,195	25	25		6	74	
Ridgeway	123			10	35	85	
Ringsted	681	14	25		58	114	
Rippey	651	25	10			475	
Riverside	3,492	14	15			91	
Riverton	620		12				
Rock Falls	64	5	12		5	37	13
Rockford	3,459		27		420	600	69
Rock Rapids	20,653	50	56	50	684	716	7
Rock Valley	5,918	24	96		602	262	
Rockwell	2,555		96		420	622	
Rockwell City	6,856	96	100	50	10	40	
Rodman	227	8	15		130	17	
Rolney	247	6	18		51	220	
Rolfe	2,423	44	34	40	137	234	147
Roland	430	10	19	5			
Rome	90	18	12	8		11	
Roschill	83	3	7	15			
Rowan	169	6	8	6		79	
Rummells	711	15	25	17	180	23	
Russell	834	12	36	35		150	
Ruthven	1,554		30	22	480		9
Rutland	112					54	
Ryan	838		40		60		
Sabula	2,546	43	39	25	523		6
St. Ansgar	2,268	25	35		19	132	18
St. Anthony	99		11			22	
St. Charles	817	17	27	10	120	90	
St. Lucas	24	2			1	21	
St. Olaf	726	1	12	1			
St. Paul	161	14	10	11	29	117	
Salem	813	13	13		12	117	
Salt	781	21	21		48	294	
Sanborn	4,520	53	134		468	219	161
Sandyville	142				11	25	
Scrville	104						
Schaller	2,675	25	52	16	22	275	1
Schleswig	3,251	47	92	17	600	130	
Scranton	3,548	42	91	16	200	200	10
Seashore	275						
Sergeant Bluff	441	1	26		4		
Shambaugh	129	9	13	12	20		
Sharnburg	6	55	6			16	
Sheffield	2,625	8	37	10	124	318	
Shelby	4,496	18	50			280	
Sheldahl	436	16	8		25		
Shell Rock	2,580	1	36		184	55	28
Shellsburg	1,799	25	25	10	20	69	
Sibley	9,312	21	117	40	786	680	
Sibley	3,470	20	20	20	300	16	
Sisourney	13,190	110	160	119	248	948	
Silver City	661	20	37	20	20	127	
Sixes Center	6,945	21	28	12	12	309	
Sixes Rapids	7,503	25	41	107	222	26	

* TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Total	Mayor's office	Town Clerk	Town Treasurer	Town Marshal	Street Commissioner	Fire company
Slater	441		10		17		
Sloan	1,117		12	20	3	100	260
Smithland	556	2	16		71	70	
Soldier	403	6	4	4	81		
Solon	3,221	61		20	543	38	
Somers	464	11	2		80	31	
South English	401	3	2	5	60	80	
Spillville							
Spirit Lake	10,102	28	218	60	559	748	15
Spring Hill	297						
Springville	1,323	6	25	10	60	171	
Stacyville	104		25				
Stanhope	300		11		170	22	
Stanton	1,392	16	50	41	183		6
Stanwood	461		19			65	
State Center	7,948		114		17		
Steamboat Rock	580		23		50	165	
Stockport	447	28	19		6	86	
Stockton	101						
Story City	9,324	30	132		95	61	138
Stratford	2,665	20	40	12	83	119	15
Strawberry Point	3,760		58		453		
Struble	1,343	50	25	27		61	13
Sully	808	20	12	10	21	70	
Sumner	4,948		38		480		
Superior	256				32	131	
Sutherland	3,738	16	77	61	8	205	40
Swaileale	403	14	11		32	49	36
Swan	171	7		6		73	
Sven City	1,410	21			60	60	
Tabor	4,032	6	20			600	
Templeton	1,194	16	28	61	60	150	

Terrill	253		19	91	38	58	
Thayer	433	17	9	13			
Thompson	2,125		51	25		275	
Thor	160				36	86	
Thorburg	546	24	6	5	75	47	1
Thornton	537	50	35	22	210		
Thurman	441		18	6	106	115	
Tingley	896		25				
Tiptonka	5,820	142	142		565	504	38
Treynor	483	35	28	21	68	96	
Tripoli	3,734	2	102		724	696	
Truro	328	12	20	4	10	41	
Thrin	405	6	18	6			
Udell	511	14	25	12			
Underwood	1,811		48		300		
Union	1,267		20	15	240	237	
Urbana	472	5	13		1	14	
Ute	2,195	02	59		308	308	
Vail	3,541	00	100	60		379	
Van Horn	1,310	25	40	24	130	75	
Van Meter	329	12	12	10	25	22	
Van Wert	447	6	7	5	162	51	
Varina	699		15			117	
Victor	5,016	14	32	25	1	240	15
Vincent	229	5	29	12	75		
Wadonn	110	1	12	5	1	27	
Walcott	2,025	23	108		530		
Walker	2,064	24	24		4		
Well Lake	2,152	10	20		110	82	
Walnut	10,104	57	48		611		
Washta	270	10	25	10	4	38	
Waucoma	329				20	135	
Waukeo	840	5	38	50	30	192	
Wayland	1,544	30	12	8	75	77	60
Webb	217						
Weldon	529		35		41	41	
Wellsburg	2,163	54	60		600		
Wellman	1,458	63	36	11	508		
Wesley	3,265	12	57		115		
West Bend	2,076	15	50	25	180	180	
West Branch	3,430	29	28	10	609		
West Burlington	1,134	23	54	20	85	77	23
West Chester	222	15	7	5	7	12	
Westfield	1,084	12	12		300		
Westgate	25				4	23	
West Liberty	14,391	100	130	25	455		222
West Mitchell	216		10			40	

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Total	Mayor's office	Town Clerk	Town Treasurer	Town Marshal	Street Commissioner	Fire company
West Point	4,635	46	41	25	300		18
West Side	3,085	32	30		630	510	
West Union	9,606	13	188	133	541	605	62
Wheatland	2,101	18	25	20	141	142	
Whiting	511	2	6				
Whittemore	745		37	35	65	120	
Whitton	415	10	15	10	10		
Williams	2,324	21	40	20	147	148	17
Williamsburg	9,031	12	64				
Wilton	9,474	40	119	25		420	73
Winfield	3,152	25	50	12	110		
Winthrop	2,032	2	25	2	540	219	
Wiota	123	3	13	22	7	5	
Wooden	235		16				
Woodbine	4,426	17	29		611		
Woodburn	1,105	3	18	25		230	
Woodward	3,151		30		305	50	
Woodstock	488	38	20	5	33	88	
Worthington	237		15	15	105		22
Wyoming	5,715		10	10	10	280	
Yale	375		14		25	104	
Yetter	165	5					
Yorktown	162	8	21	10	0	34	
Zearing	1,219	12	30		90	245	
Zwingle	121		15				

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Town Council		Street Work		Sidewalks		Water-works	
	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous
Grand total	\$ 29,865	\$ 22,004	\$ 80,507	\$ 57,036	\$ 15,188	\$ 11,150	\$ 77,905	\$ 88,854
Ackley			803		136		1,436	1,941
Ackworth								10
Adair	40		229		176			
Adel	126		91		48		680	
Afton	49	25	22	50	90	21		
Agency	72			207		80		
Ainsworth		37	418					180
Akron	150	201	338	465		112	645	109
Albert City	42							
Albion	39						27	
Alden	78						113	404
Alexander	78		250	5	184	2		
Allerton	106		344		411			
Allison	64		305				130	116
Alta				902			823	2,511
Alta Vista	41			5				
Alton	143	98	185	418			628	1,073
Altoona	45		98					
Alvord	60	50						108
Andrew	120			218		218		
Anita			81	51		11	222	154
Ankeny								
Anthony	49							
Aplington			66	3				
Arcadia	60		26		410			
Arion								300
Arispe			12	6				
Arlington			89	77		65	180	127
Armstrong	83		71				216	183
Arnold's Park	128	225		250				

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Town Council		Street Work		Sidewalks		Water-works	
	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous
Arthur			62					
Ashton	49		72	84	3		111	854
Attleson			35		38			
Atholston			122		235			
Auburn								
Andubon	102			1,831			1,200	390
Anrella	60							
Aurora	41		81	80	4			
Avoca	33		694	141	45	11	965	30
Ayrshire	57		37	45		25	85	35
Badger								
Bagley	65	30	126	57				
Baliwin	60			14				
Baneroff	48			212		212	120	
Barium	106		120					
Basset				46				
Batavia	32		133	35				
Battle Creek	63	309	30				153	180
Baxter	23	84	948	39				
Beacon	32		25	14				
Beaconsfield	35		19	7		2		
Beatman	16			114				
Bellevue	114	38					624	1,271
Belmond		69		569		34	170	421
Bennett	101		73		13		190	79
Benton	15			3				
Bentonsport			43		70			
Bettendorf	68	817	529	230				
Birmingham	40							
Blairsburg	63		21					
Blairstown		14	178					
Blakesburg	27		103					

Blanchard	65	17	113		43			
Blencoe	12		90					
Blackton	12		213	18				
Blue Grass	24		250		200			
Bodie	5		32					169
Bonaparte	79	26	48				110	820
Bondurant	38	22	72					
Boyd	110	31	22		50			
Braddyville								
Bradgate	0		22		42			
Brandon				157				
Brayton		5	19					
Breda	59	95		319		108		
Briston	49	64	54	70		11		
Bristow	19						13	
Britt			900	214		20		754
Brooklyn	227			144			330	1,927
Buckeye			243					
Buffalo	80			251				127
Buffalo Center		5					247	
Burt	49		291					
Bussey	35	13	410					
Calamus	85		129		42			
Callender	62	7	273	149				
Calmar	74		874	374		507	36	324
Calumet	35			467				
Camanche	15	157	188	10				273
Cambridge				85		19		
Cantril	25			148				
Carbon			115					
Carlisle	24	27	154	61				
Carpenter			53					
Carson	60	451	33					
Cascade	59	89	2,614	4	108		100	24
Casey	1		316	23				
Castalia	28	223	85					
Center Junction	39	221						
Center Point	63		191		82			
Central City	69			208				
Charlotte	72	87		230			90	118
Charter Oak	128			333			117	412
Chatsworth	60		96					
Chelsa	78		63	11				
Chester			91				140	
Chillicothe								
Churdan	74							
Cincinnati	15	30	168	23	230			
Clare	20		219					91

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Town Council		Street Work		Sidewalks		Water-works	
	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous
Clarence	71		407		332		405	
Clarton	250			741				810
Clarksville		21	441	337	15		467	
Clayton	30		34		10			12
Clearfield		8		115		4		
Clear Lake	95		742		742	221	780	1,084
Cleghorn		25	26			17		
Clemous				78				
Clermont	29	145		125		218		
Cleveland	12		30					
Clio	32		16					
Clutier	64		97	2		12	313	19
Cogson								
Coln	72	28	127		786			
Colesburg		25	70					
College Springs	33	23						
Collins	87				95		120	128
Colo.	57			120				21
Columbus City	53			325				
Columbus Junction	153	172	266			150	2,514	1,000
Conrad		411	401					
Conway	20	9						
Coon Rapids	119	13	500		12	100		680
Coppock	7							
Coralville	29				14			
Correctionville	47			274			382	
Corwith	12	55	258	56			153	131
Corydon	78	22	253	122				
Crawfordville	30	31						
Cromwell	21			35				
Crystal Lake					12			
Cumberland	78			316		200		

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II								
Curlew				300		354		184
Cushing	64		249				238	210
Cylinder		19		113		13		56
Dakota City	40		287					
Dallas Center	33	14	379					
Dana				177				
Danbury	145	2		227				
Danville	43		141			24	240	474
Davis City	34							
Dayton	105	251	206	180				219
Decatur	47			12		9		
Deep River	45			131		328	185	
Defiance				29				
Delmar	48	41						53
Delta	101			274				
Denver	7		220	2	6		88	80
Derby	27	6	33	18		10		
De Soto								
De Witt	60			1,739			100	970
Dexter	113	22	130					
Diagonal	60		50		150			
Dike	24		219				45	
Dolliver	25			4		40		
Donnellson	69	25	26		58			
Doon		139		329				731
Dougherty	35			114		197	375	
Dow City	88			144		148		71
Dows				1,170		26	300	
Drakesville	30		13					
Dumont		15						
Duncombe	6	50	290					200
Dunkerton	56							
Dunlap		49	501	16	184		314	62
Durant	77		325				297	337
Dyersville	118			1,160				
Dysart	144	41		21				
Earlham	45	75	158	6			318	149
Earling			58		31		120	337
Earlville		300		183			25	418
Early	72		87				10	
East Peru		23	193					
Eddyville	96		55					
Edgenville	20	40	51	8	20			
Edgewood	62	20						
Elberon			327				25	
Elgin	34	88		4		7		
Elkader	6	81	1,468	269			612	839
Elkhart								

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TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Town Council		Street Work		Sidewalks		Water-works	
	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous
Elkport	6		311					
Elliott	63						48	53
Elston								
Elma	60			118		387		
Ely	57					2		
Emerson	115	9						
Epworth								
Essex	90							
Everly	75	116		17				
Exline	60		28	64				
Fairbank	80	16	311	331		178	290	95
Farley		174			75		57	76
Farmersburg	6	3	50					
Farmington	69			284			23	1,533
Farmhamville		26	165	7	1		27	2
Farragut	33							
Fayette	9		192	94	40	1	212	492
Fenton	54							
Floyd				248				10
Ponda	71	8	300	14	27	42	1,347	673
Pontanelle	55		539	88				
Forest City	306		1,399				1,007	523
Poster	110		89		19			
Franklin	73		107					
Fraser	48			11				
Frederika	36		9					
Fredericksburg			208				148	
Fremont	81							
Galva	49	11		194				428
Garber	6	25		6				
Garden Grove	45							
Garnaville	5	5	116	6				

Garner	79	28		521		187	476	439
Garrison			215					
Garwin		7	205	100				
Geneva		14						
George	56	129		272				
Germania			91					
Gilman					116			
Gilmore City	19		39	23		23		
Gladbrook	120	13	665			21	655	734
Gilden	61	103	106				1,355	
Gollubell	32	20		44		14		2
Goodell								
Gowrie	46			190		480		801
Graettinger	70		194		474			221
Grafton								
Grand Junction	90						15	334
Grand Mound			242					
Grand View								
Granger		26	10	5		2		
Grant City				50				
Granville	69	41						231
Gravity	74			442				
Greeley		101	101					
Greene								
Greenfield	108	141	339					
Green Island	50			12				
Grimes			52					
Griswold	83		252	35			135	720
Grundy Center	101	99	245	371		265	822	149
Guthrie Center	132		1,832				2,941	146
Guttenberg	6	21		585				
Halbur			50		20			
Hamilton	21							
Hancock			128					
Hanlontown		101		121				
Harcourt	23		67	1				
Harper	74						3	
Harpers Ferry	5	19	301					
Harris	90	15						167
Hartley	88	35						1,271
Harvey		11		96	3	5		9
Hastings	60		10	9				
Havelock	62							
Hawkeye	6	94	136	36	6	2	120	123
Hazleton	15	38		70				
Hedrick		48	815		506			
Henderson			97			167		
Hinton	80							

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Town Council		Street Work		Sidewalks		Water-works	
	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous
Holland				55		15		
Holstein	67		747	172			394	1,691
Holy Cross	35		85					
Hopkinton		478	1,280	189				
Hornick		11	55			7		
Hospers	87		123		64		8,297	
Hubbard	33	45		67			175	87
Hudson		46	121	51	10		198	114
Hull	85	41	131	153	163		461	241
Humboldt	54	41	1,351	470			632	831
Humeston	94	42	94	22	133	48		
Huxley		2		351		14		
Imogene	65				121			
Inwood				178				
Ionia	23							
Ireton	19	36	47		390			376
Irwin	32			62	17			
Jackson Junction	69	109		132				
Jamaica	69		16		217			
Janesville	18		84					
Jesup	35	22	97		98			
Jewell	125			1,198				
Kalona		35						
Kamrar	32	219	50		300			
Kanawha	72						120	135
Kellerton	60		1,138					
Kellogg	12							
Kensett		10	182		25			
Kent			137					
Kenwood Park			100					
Keosauqua	294			325				1,191
Keota	113	247	166	23			204	887

Keystone	52			160		152	100	21
Kingsley	108	42	112	137	38		3	169
Kirossa		10	62		149			
Kirkman				55			84	79
Kirkville	24		104		20			
Kiron	83	16	69			16		97
Klemme								
Knierim	23	17	247	6	131	7		
Knowlton			50		50			
Lacoma	32	42		166	24			
Ladom	105		78	223				
Lake Mills			701				628	20
Lake Park	60	849		70		12	60	114
Lake View	75		120		24		279	181
Lamoni	150	60	137	96		13	166	135
Lamont			174				60	
La Motte	24	17		72				60
Lanesboro	72			49				
Lansing	59		1,960	271		10	176	933
LaPorte City	141	1,766	572					
Larchwood	169	63	19	99				
Larrabee		5		15				
Latimer	30			189			156	156
Laurel	25							
Laurens			319	104			513	71
Lawler	50		218	45	13	60	41	83
Lawton	25		29					
Le Claire	116		148	235		33		
Ledyard			154		284			
Le Grand	37		34	20	80			
Lehigh	65			1,000				
Leland	17			23				
Le Roy	30				15			
Lester	65	731			279			
Letts	41	9	54					
Lewis	76	123		300	5			689
Lidderdale	29		75		78			
Lime Springs	36		46					
Linerville	77		265					
Lisbon	68	19	108	3	2	246	23,656	
Liscomb	17					6		
Littleport	5							
Little Rock	106	498	629					
Little Sioux	30	23	14			8		
Livermore	62				36	200	72	120
Logan		4		145		47	455	396
Lohrville	219	129	401	421			243	11
Lone Tree	90		672	6				305

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Town Council		Street Work		Sidewalks		Water-works	
	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous
Lorimer.....	13	56						
Lost Nation.....	78		149		32			
Lovilia.....	32							
Lowden.....	89	289						
Low Moor.....	72		395		70			
Lucas.....	92							
Luther.....			135					
Luverne.....	27			218				
Luzerne.....				14		53		
Lynnville.....	36		102		56			16
Macedonia.....	10		143					
Macksburg.....	39				209			
Madrid.....	238	137	290			142	50	226
Malcom.....			78	112	10		105	150
Maillard.....	72		176	102		88	120	92
Maloy.....								
Malvern.....	97	18	575				300	
Manly.....	21							
Manning.....	156			92				2,097
Manson.....			753	216			468	756
Mapleton.....	98	330		135			300	824
Marathon.....				39				393
Marble Rock.....	34	128		100			120	249
Marne.....	29						84	
Martelle.....	21			390				
Martinsburg.....	46	4	62	24				
Masonville.....			124					
Massena.....	113					176		
Matlock.....	34		26					
Maurice.....	178		32	40	65			
Maxwell.....		227		382				401
Maynard.....	11		336	42	106	11		

McCallsburg.....								
McClelland.....	70		245					
McGregor.....	5			518				
McIntyre.....	65		22				511	483
Mechanicsville.....	72							
Mediapolis.....	88							
Melbourne.....	32	182						
Melrose.....	70		457		150			
Melvin.....	38	221	62	5	212	1		
Méno.....	20	54						
Meriden.....	28		91	27				
Merrill.....	84		74					
Meyer.....	15		257	190				
Miles.....	50		35	35				
Millford.....	78		64		103		330	
Milo.....	72							
Milton.....	60							
Minburn.....	70	8		151				
Minlen.....	69			50				
Mingo.....	39							
Mitchell.....								
Mitchellville.....	78			324				
Modale.....		350						
Mondamin.....	72							
Monmouth.....			200	22	24	20		20
Monona.....	16							
Monroe.....	90	12	215		14	13		
Montezuma.....	93			371				1,064
Montour.....		31	56	3	28	22		
Montrose.....	59		27			11		
Moorhead.....	63	34					137	117
Moorland.....	61		51					
Moravia.....	64			141		23		
Morrison.....	16		271					
Moulton.....	103							
Mt. Ayr.....	102		1,789					
Mt. Union.....								
Mt. Vernon.....	130	53	730	139			1,177	482
Moville.....	72	212		92			430	326
Murray.....	107		144		50			
Nashua.....		10	1,304	110			399	1,453
Neola.....	81	319		545			968	1,755
New Albin.....	5	31		8				
Newell.....			156	109			83	697
New Hartford.....	65	26	132	297			232	67
New London.....	130			243				
New Market.....				141				
New Providence.....	26							

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Town Council		Street Work		Sidewalks		Water-works	
	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous
New Sharon	118			62				
New Vienna	43			100		9	67	7
New Virginia	37	5		116	60			
Nichols	44					157		
Nora Springs	61	120	360	308		24	225	300
Northboro								
North Buena Vista	85		100		33			
North English	79	8		217			701	
North McGregor	63	161	173				12	
North Washington	38							
Northwood	74		608				531	
Norwalk		195	10	3	5			
Norway				124			1,020	
Oakland	73	14		170			420	844
Oakville	35		122		253			
Ocheyedan		18	99					
Odebolt	50	319	430	835		177	443	880
Ogden	75		328		106		136	
Olds	30		16		74			
Olin		87		214		40	444	367
Ollie	34	20	4					
Onslow	27		23					
Orange City	98	37	431	45			32	411
Orient	6		43	13	18	17		
Orleans				281		17		
Ossian	30			748				
Osterdoch	30		108					
Oto			32		50		311	
Oxford	143			106		145		373
Oxford Junction	77							17
Pacific Junction	44	70		72		28		
Packwood	36		41	30	71	27		

Palmer	6							
Panama	30							75
Panora	108		1,230					
Parkersburg	201	117	447	12			105	7
Parnell	27							
Paton	39		75		10		6	
Patterson			9					
Paulina	72	804					215	
Persla								
Peterson				307		229		128
Pierson	114			633			237	126
Pilot Mound	84	34	138	35	33	31		
Plainfield								
Pleasanton				127				
Pleasant Plain	57		162		8			
Pleasantville	55							
Plymouth								
Pocahontas	5			491		1,125	234	370
Polk City			220		39		24	
Pomeroy								
Portsmouth	40						240	
Postville	129	82	908	120			646	375
Prairieburg								
Prairie City	87				217	16	290	14
Prescott	41				90			
Preston			411	171				
Pringle	151		141	205			313	308
Promise City	8				66			
Proftvin	16		16				92	
Quasqueton		19		60		24		
Radcliffe							130	607
Ralston	20		70					
Randalla			42					
Rathbun			62	22				
Readlyn	43	66	20					
Redding	33							
Redfield	52		49	37				
Reinbeck	101	2	677				1,442	
Rembrandt								
Renwick	62	80	316	125	70	125		110
Riceville	86	8	92				829	42
Richland	60							
Ricketts	69	193		42		14	102	165
Ridgeway		3		1	13			
Ringsted	52			95		95		181
Rippey					80			11
Riverside	68			1				
Riverton			81	20	24			

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

- Town	Town Council		Street Work		Sidewalks		Water-works	
	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous
Rock Falls.....	8							
Rockford.....	6		338				1,150	
Rock Rapids.....	65			231			484	2,752
Rock Valley.....	154						612	565
Rockwell.....			57	4		38	117	298
Rockwell City.....	92	164	248				1,000	
Rodman.....	39			122				
Rodney.....	30		30		10			
Rolfe.....			151	10			192	
Roland.....	25			35				
Rome.....	12							
Roschill.....	53							
Rowan.....	36			16		5		
Runnells.....	73							
Russell.....	93	69		176				
Ruthven.....		155		52		12	120	15
Rutland.....		12						
Ryan.....				357			120	173
Sabula.....	81	32					1,141	
St. Ansgar.....	72	33					130	670
St. Anthony.....			9					
St. Charles.....					329			
St. Lucas.....	103							
St. Olaf.....	6		251					
St. Paul.....	22	2	45	4	6			
Salem.....	69					133		
Salix.....		81						
Sanborn.....				283			572	527
Sandyville.....	61		25	81				
Scarville.....					100			
Schaller.....	119	30	27	115			170	166
Schleswig.....	102							135

Scranton.....	95		145	28	133		810	730
Searsboro.....	6		115		106			
Sergeant Bluff.....			63		2	1		
Shambaugh.....	41		19	3				
Sharpsburg.....			29					
Sheffield.....	52		71					
Shelby.....	69			180				
Sheldahl.....	58		322			15	275	22
Shell Rock.....		20		22				
Shellsburg.....	44		130				513	308
Sibley.....	156	88			12		120	303
Sidney.....	89	19	20				529	2,496
Sigourney.....	300		1,785	1,589				
Silver City.....	70	39						
Sioux Center.....	57		622				970	
Sioux Rapids.....			138			2		
Slater.....			280				37	
Sloan.....			28					
Smithland.....		80	47		150			
Soldier.....	44		52			13	25	189
Solon.....	82			8	12	219		
Somers.....			35		19			
South English.....	32			123				
Spillville.....	147	450	250	206	82	16	905	151
Spirit Lake.....								
Spring Hill.....								
Springville.....	30							
Stacyville.....		25		66				
Stanhope.....								
Stanton.....	79		876					
Stanwood.....	84							152
State Center.....	27	20		832				
Steamboat Rock.....			302		44			
Stockport.....	47		180					
Stockton.....					19	57	17	775
Story City.....	116	75	45	325		23	304	
Stratford.....	56		50				575	567
Strawberry Point.....		6	618	99				27
Struble.....	51		60					
Sully.....	63							1,977
Sumner.....		63	152	41	230	47	791	
Superior.....		27						
Sutherland.....	78	34						
Swaikdale.....			12	2	16	88		
Swan.....	30		50		8		275	211
Swea City.....	94		50				244	
Tabor.....	31	44					61	70
Templeton.....	76		228	10		30		

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Town Council		Street Work		Sidewalks		Water-works	
	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous
Terrill		30	6	13		50		
Thayer	57		307					
Thompson	23							
Thor	4			17				
Thornburg			57	11				
Thornton	68							
Thurman			35					
Tingley								
Titonka								
Traer	123	449	204	205			723	235
Treynor	66							
Tripoli	84		107	22		248	45	269
Truro	53							
Turin	20		334					
Udell			145		110			
Underwood	64	30	300		942			
Union			13				899	443
Urbana	25		18					
Ute	78	10		94			25	390
Vall	72	198						113
Van Horn	60							
Van Meter	28	51	11					
Van Wert	33				7			
Varina			210					
Victor	87		281	27		15	240	498
Vincent	6	29		10				
Wadena								
Walcott	107		530	10			94	351
Walker	52			685				289
Wall Lake	60							
Walnut	92							114
Washta	55		80		31			

Waucoma	59	12		200		61		
Wauke	18			430		81		
Wayland	36							
Webb			103			96		261
Weldon	17			567				123
Wellsburg	129		77	106		125	96	153
Wellman			48	10	505		180	141
Wesley	91		294					
West Bend	105			35		3		20
West Branch	90	73		24				
West Burlington								
West Chester	42			246				
Westfield					5		45	47
Westgate						4	620	2,220
West Liberty	42	63	409	410				
West Mitchell	11		127					
West Point	90	31		35				
West Side	73							
West Union	66	446	1,979	419	377		753	1,090
Wheatland	84	32	111				211	94
Whiting	27			152		16		
Whittemore	15				66			
Whitten	17	3	274				315	333
Williams	140			247	22		722	1,179
Williamsburg	65	87	394	2		500	e1,380	e4,349
Wilton	90	70		694	397			
Winfield	70	18		485				477
Winthrop	15	42		14		10		
Wlot			39	6				
Woden				219			275	1,234
Woodbine	14			79				
Woodbine	87		213					
Woodburn		39		181				
Woodward	35		38	31				
Woolstock	78							
Worthington			687	1,171		262	200	403
Wyoming	28	151	13					
Yale				90				
Yetter								
Yorktown	47							
Zearing	36							
Zuringle			63					

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Electric Light Works		Gas and Other Light- ing		Elections	Town hall	Cemetery	Special police
	Salaries and wages	Miscel- laneous	Salaries and wages	Miscel- laneous				
Grand total.....	\$ 44,882	\$ 95,275	\$ 28,093	\$ 89,737	\$ 4,817	\$ 10,876	\$ 10,650	\$ 14,124
Ackley.....	\$ 1,496	\$ 1,341						
Ackworth.....				\$ 236		\$ 15	\$ 103	\$ 19
Adair.....					\$ 28	15	158	12
Adel.....			302	191	57	58	654	1
Afton.....					22	48	85	
Agency.....				69		10		
Alinsworth.....			238	227	17			83
Akron.....						20	54	
Albert City.....					10	2		
Albion.....		365			18	30		
Alden.....					2	6		2
Alexander.....					20		124	
Allerton.....			36	33			14	12
Allison.....								31
Alta.....	832	3,511			15	11		
Alta Vista.....			385	2,600			25	304
Alton.....					15	75		5
Albion.....							20	
Alvord.....								8
Andrew.....			180	67	70	3		
Anita.....								16
Ankeny.....								13
Anthon.....								
Aplington.....			93	29		64		
Arcadia.....								3
Arion.....								13
Arispe.....					13	15		7
Arlington.....			27	13			74	6
Armstrong.....								6
Arnold's Park.....					13	113		0

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Arthur.....				24				21
Ashton.....				23		83		
Atalissa.....			31	18				
Athelston.....								
Auburn.....		1,208	240			104		30
Andubon.....								8
Aurelia.....			91	41	22	5	262	61
Aurora.....			1,140					
Avoca.....			34	24	2	11		6
Ayrshire.....					12	11		4
Badger.....						25		
Bagley.....								
Baldwin.....			120			16		6
Bancroft.....			150					
Barnum.....					8	15		
Bassett.....					18		84	9
Batavia.....			453	3,548				
Battle Creek.....			405	1,373		62	37	15
Baxter.....				63	19	6		5
Beacon.....						29		8
Beaconsfield.....					13			8
Beaman.....	1,900	4,856			16	2		49
Bellevue.....				295	46	23		4
Belmont.....					2			
Bennett.....					6	10		
Benton.....					30	13		98
Bentonsport.....					12			23
Bettendorf.....								
Birmingham.....							7	5
Blairsburg.....	494					64		3
Blairstown.....					14			3
Blakesburg.....			7		13		131	8
Blanchard.....					1	1		2
Blencoe.....				34		11		29
Blockton.....			25		16	10		5
Blue Grass.....		117			24	8		2
Bode.....					18			
Bonaparte.....			60	23	22		20	78
Bondurant.....						146		
Boyd.....								
Braddyville.....					1			
Bradgate.....					6	3		
Brandon.....								
Brayton.....				64				2
Breda.....			240	1,514	1	88		2
Brighton.....			100	32				
Bristow.....							56	
Britt.....			809					

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TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Electric Light Works		Gas and Other Light- ing		Elections	Town hall	Cemetery	Special police
	Salaries and wages	Miscel- laneous	Salaries and wages	Miscel- laneous				
Brooklyn			360	4,894	8	2		5
Buckeye					300			
Buffalo			145		19	54		6
Buffalo Center		401						5
Burt			100		6		4	6
Bussey				16	7			2
Calamus					9	26		10
Callender						18		29
Calmar			2	91		28		33
Calumet					32	53		
Camanche			59	56	29		1	5
Cambridge		401					167	
Cantril					11	45		
Carbon					10	80		
Carlisle						15		
Carpenter			58					
Carson							195	
Cascade			1,036		36	15		
Casey			92	1,164	10	5		
Castalia			59					
Center Junction					10			
Center Point			80				35	
Central City					16	26		26
Charlotte			130	154		30		
Charter Oak			449	2,120				120
Chatsworth				45	18	12		
Chelsen				226		3		
Chester								
Chillicothe								
Churdan					11			6
Cincinnati					55	14	50	6
Clare				132	16	4		3

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Clarence			65			9		
Charlton	1,235	7,510			16		142	14
Clarksville		729			13	4	227	2
Clayton					7		12	
Clearfield				50		31		464
Clear Lake	1,408					1	279	18
Cleghorn								14
Clemons				127		10		6
Clermont					4			
Cleveland								
Clio								
Clutier			46		7			
Coggon		7			24			13
Colin			84				14	
Colesburg				18		16		
College Springs								2
Collins					12	16		
Colo						4		12
Columbus City								
Columbus Junction			150				40	24
Conrad								3
Conway								
Coon Rapids		688					32	9
Coppock					12			
Coralville						37		
Correctionville			487			15	482	402
Corylth							91	10
Corydon		5,486					197	18
Crawfordville						11		
Cromwell					12			
Crystal Lake					7			
Cumberland								
Curlew								
Cushing						6		
Cylinder								3
Dakota City					15			
Dallas Center			13	24		24		
Dana								
Danbury	202	617			20	50		10
Dauville						21		
Davis City								60
Dayton				655		228		13
Decatur					6	4		10
Deep River					1			8
Defiance						36		
Delmar			169	815				
Delta			122	1,222	16	27		
Denver				54	4			

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TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Electric Light Works		Gas and Other Light- ing		Elections	Town hall	Cemeteries	Special police
	Salaries and wages	Miscel- laneous	Salaries and wages	Miscel- laneous				
Derby					9	10		7
De Soto							82	30
De Witt		1,732					23	18
Dexter			75				88	5
Diagonal					15			
Dike			40		8	18		
Dolliver					10			
Donnellson								9
Doon			375	1,153	20	39		
Dougherty				87		13		
Dow City				90	4	5		
Dows								45
Drakeville					17			
Dumont				67				16
Duncombe					14	45		
Dunkerton					19	18		
Dunlap			734		77			
Durant			441	5,139	16	8		5
Dyersville		1,482			15			450
Dysart			303	2,437				390
Earlham	478	255				11	30	125
Earling								
Earlville								
Early				74				3
East Peru				300	12			
Eddyville	1,373	2,150			11			
Edenville			57	14		20	390	15
Edgewood			138	6	19	30		13
Elberon				66	6			23
Elgin			183	77	27			
Elkader					12			2
Elkhart					3		18	30
							30	
Elkport				4	2			
Elliott			79	41			70	33
Ellston								
Elma	760	1,392		650				2
Ely			7	42		30		
Emerson			53					11
Epworth			191		7			
Essex						311		
Everly				25		15		
Exline					22			
Fairbank			200	49				18
Farley				82				
Farmersburg								
Farmington	1,467	2,891						7
Farnhamville			24	42		3		
Farragut		418						23
Fayette	850	2,080						7
Fenton					2			
Floyd					31			12
Fonda					25			6
Fontanelle				550		5		30
Forest City		618		8	21	18		2
Foster								
Franklin					7		5	
Fraser								
Frederika					17			9
Fredericksburg								
Fremont					15			8
Galva				33	18	65		3
Garber					5	12		
Garden Grove					18	12		6
Garnaville					9	71	10	
Garner					1	16		
Garrison								
Garwin								
Geneva				314				5
George				13	22			
Germania					10	272		
Gilman							220	4
Gilmore City			337					
Gladbrook			227	240				
Glideau			22		23		99	18
Goldfield				50		6	250	7
Goodell								
Gowrie						27		
Graettinger				920	18			6
Graton					27			
Grand Junction				529				

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Electric Light Works		Gas and Other Light- ing		Elections	Town hall	Cemetery	Special police
	Salaries and wages	Miscel- laneous	Salaries and wages	Miscel- laneous				
Grand Mound			394			20		2
Grand View					12	12		3
Granger			130	30		18		
Grant City								
Granville					32			3
Gravity					10			6
Greeley								
Greene								
Greenfield	780	1,808						150
Green Island					3	6		
Grimes					9		9	
Griswold					15			
Grundy Center			1,950			21		3
Guthrie Center	1,300				17	13		25
Guttenberg					17	13		12
Halbur								
Hamilton								
Hancock						11	67	
Hanlontown				10	21	58		
Harcourt				17	7	5		
Harper					17	5		
Harpers Ferry						29		6
Harris								
Hartley	1,300	3,192			16		350	180
Harvey					2			
Hastings						18	25	24
Havelock							58	13
Hawkeye					3	51		9
Hazleton					14			10
Hedrick			320					8
Henderson					8			
Hinton								
Holland				6		10		
Holstein			540	3,420		41		
Holy Cross					8	11		
Hopkinton	406				21		60	12
Hornick								
Hospers			97					
Hubbard								
Hudson			60	37		11	26	
Hull						15		
Humboldt		1,248			16	285		120
Humeston			330	516	3	28		473
Huxley					11	79	42	20
Imogene			57		12	3		
Inwood				51				4
Ionia								
Ireton				540		47		
Irwin					16	10		
Jackson Junction								
Jamaica					12			
Janesville						11		
Jesup				446				
Jewell			308			59		
Kalona			192	92	16	200		4
Kamrar					15			
Kanawha					10			2
Kellerton								
Kellogg								
Kensett	600				16	26		
Kent						14		
Kenwood Park					15			6
Keosauqua		3,572						
Keota					25	11	250	50
Keystone		320			2	20		
Kingsley					2			
Kinross							10	7
Kirkman								
Kirkville					15	25		
Kiron								
Klemme					10	61		
Kulerim			78	21				15
Knowlton								
Lacoma								6
Ladora								
Lake Mills	556					44		
Lake Park					22	159		
Lake View					9			28
Lamon				340			80	2
Lamont				244				6

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Electric Light Works		Gas and Other Lighting		Elections	Town hall	Cemetery	Special police
	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous				
La Motte								4
Lanesboro			69	12				
Lansing		709			59			485
LaPorte City					26	19		520
Larchwood						17		
Larrabee								
Latimer					15			
Laurel					12			
Laurens								4
Lawler				327		27		4
Lawton				122				
Le Claire					16	162		
Ledyard					8			
Le Grand					15	20		
Lehigh						3		3
Leland					6			
Le Roy								
Lester				300	37	37	25	2
Letts								7
Lewis				274	14			4
Lidderdale					10			4
Lime Springs			496			47		
Lineville					17		50	7
Lisbon						37	243	4
Liscomb					10	10	5	
Littleport					8			
Little Rock					8	133		4
Little Sioux			20				24	4
Livermore			90	40	10			
Logan		970			10			19
Lohrville			399	1,280		47	96	
Lone Tree				518		70	25	

Lorimer					44			12
Lost Nation			456			24		6
Lovell			220	1,189	15			4
Lowden			115		30	15		
Low Moor								
Lucas					10			
Luther					20	10		
Luverne				32	7			
Luzerne			21			18		4
Lynnville								
Macedonia								3
Macksburg					24	25		2
Madrid				270		3		10
Malcom								6
Maillard								
Maloy								
Malvern				119	1			
Manly				1,200				540
Manning				1,000				39
Manson				152	17	78		480
Mapleton				313		185		
Marathon			91	130				
Marble Rock					3			
Marne			69	39	7			
Martelle								2
Martinsburg								
Masouville					5			10
Massena				27	2			7
Matlock			30		4	30		6
Maurice				134	12	109		8
Maxwell			00	70				
Maynard								2
McCallsburg					14			6
McClelland			81			28		92
McGregor	1,161		48	12				
McIntyre								30
Mechanicsville				2,573				4
Medapolis								
Melbourne					10			
Melrose				9				
Melvin								
Menlo					2			
Meriden								4
Merrill								
Meyer			76	30		25	10	
Miles					81			37
Millford			60	40	15	12		19
Milo								

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Electric Light Works		Gas and Other Lighting		Elections	Town hall	Cemetery	Special police
	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous				
Milton				1,889	65			41
Minburn							25	
Minden					16			1
Mingo					19			
Mitchell					13			
Mitchellville			173	336		91	115	
Modale					18	1		
Mondamin					3			
Monmouth					6		34	
Monona				660			50	6
Monroe			360	3,024	5	97		32
Montezuma					15	715		98
Monfour			107			34		
Montrose					2			24
Moorhead								
Moorland					13	11		11
Moravia				1		17		3
Morrison								
Moulton	650						14	3
Mt. Ayr								161
Mt. Union								
Mt. Vernon		2,120				75	312	7
Moville								124
Murray				333	19			32
Nashua					28	53		5
Neola	639	1,750						
New Albin				48				10
Newell			483	2,210			253	
New Hartford				32				
New London	1,350	3,095			10			
New Market					18	45		
New Providence					8	4		

					8	74		14
New Sharon			66					
New Vienna				14	6	5		4
New Virginia					14	25		2
Nichols						15		4
Nora Springs	715							
Northboro			75		16			
North Buena Vista						40		49
North English	389					18		
North McGregor							317	36
North Washington	1,240				20			8
Northwood			18					5
Norwalk				50	24	20		
Norway					16			
Oakland						21		
Oakville						10		602
Ocheyedan				850				19
Odebolt	1,578					111		
Ogden								
Olds				318				
Olita								
Osceola					2			
Onslow						280		247
Orange City					2	20		
Orient								
Orleans								
Ossau			60		8			
Osterdock			126	125		79		480
Oto				1,041		7		185
Oxford				509				
Oxford Junction					15	30	40	
Pacific Junction					22		42	
Packwood					27			
Palmer								
Panama					18			
Panora					2	51	202	
Parkersburg					15	54		
Parnell					10	14		3
Paton								4
Patterson							57	
Paullina					12			
Persia							174	
Peterson								
Pierson					17	13		6
Pilot Mound	120	30				202		
Plainfield								
Pleasanton					25			6
Pleasant Plain				435				17
Pleasantville				2,070				

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Electric Light Works		Gas and Other Light- ing		Elections	Town hall	Cemetery	Special police
	Salaries and wages	Miscel- laneous	Salaries and wages	Miscel- laneous				
Plymouth								
Pocahontas		3						40
Polk City					18			
Pomroy								
Portsmouth	128				15			
Postville		40	31	270	5	30		611
Prairieburg				52				
Prairie City						32		
Prescott								
Preston				192	16			19
Pringhar				160	67		207	
Promise City					10	72		
Protivin				1	11			
Quasqueton					23			20
Radcliffe				392				17
Ralston								
Randall					10			
Rathbun					16			8
Readlyn								
Redding					12			
Redfield						14	51	7
Reinbeck	1,246					15		8
Rembrandt								
Ronwick			54	48				
Riceville	321	45			15			
Richland			1,271	510	19	24		
Ricketts					11			
Ridgeway			18					
Ringsted					9			
Rippey			86		14			
Riverside			1,471				35	
Riverton								

						29		3
Rock Falls	967				30	14	225	567
Rockford	4,127	8,234		142		393	75	62
Rock Rapids					5	62		3
Rock Valley					16			
Rockwell	923					2		4
Rockwell City					6			11
Rodman								
Rodney			920					
Rolle				40				
Roland					8			2
Rome								
Roschell							10	5
Rowan						37		10
Runnells						12		9
Russell					20		45	
Ruthven								7
Rutland							88	60
Ryan								
Sabula		198			2	4		7
St. Ansgar					20			4
St. Anthony								
St. Charles					7			
St. Lucas					5			
St. Olaf						13		
St. Paul	135		57			54	50	5
Salem	125		50			22	138	5
Salix								
Sanborn								
Sandyville								161
Scarville				510				
Schaller					28			119
Schleswig					6			
Seranton								
Searsboro			22	26	12	0		
Sergeant Bluff								
Shambaugh					20		14	22
Sharpsburg	450		550	879	21			
Shelfield					8			
Shelby								
Sheldahl		568			10			47
Shell Rock					3	62		57
Shellsburg			514	3,729	19	100	60	27
Sibley								50
Sidney		1,549						
Siecourtney				241	19	24		28
Silver City			300	2,481				
Sioux Center	2,479							
Sioux Rapids								

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Electric Light Works		Gas and Other Lighting		Elections	Town hall	Cemetery	Special police
	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous				
Slater				107				244
Sloan			112	101				6
Smithland						50		
Soldier								
Solon								
Somers			10	15				
South English						20	17	
Spirit Lake	608	1,705			3	73		2
Spring Hill								
Springville						1		1
Stacyville								
Stanhope								
Stanton			57			6		
Stanwood								
State Center	1,141	4,018			3	17		507
Steamboat Rock							28	
Stockport			40					
Stockton					28			
Story City	1,603	3,994			10	26		6
Stratford					13	39		7
Strawberry Point								
Struble			30	85		119		
Sully					23			
Sumner		1,000						
Superior								
Sutherland			106		23			90
Swaledale								
Swan								
Swea City					16	19		
Tabor	539				8			
Templeton						18		

Terrill								
Thayer					22			
Thompson					15	4		
Thor								10
Thoraburg						2		5
Thornton							6	
Thurman			45		15			6
Tingley	1,056				12	83		75
Titonka					8			
Traer			144	34	18			
Treynor		780			13			
Tripoli					10			
Truro								
Turin			1-0		23	41		7
Udell				24				
Underwood								
Union						34		240
Urbana								300
Ute			600	811	45			
Vail				454	12			13
Van Horn			60	88				
Van Meter					10			
Van Wert					37			15
Varina			240	1,506				
Victor					10			
Vincent						5		
Wadena					15			
Walcott				60	10			
Walker			250	1,456	13			
Wall Lake	1,330	5,216			2	24	92	
Walnut						10		
Washn.				30				
Waucoma								
Waukegan					25	40		
Wayland					8			9
Webb					12			10
Weldon						20		140
Wellburg					10			
Wellman				10	1	24		1
Wesley			120	38	24		108	
West Bend								4
West Branch		602			51	128		
West Burlington					17	28		
West Chester					12			
Westfield								449
Westgate	1,445	4,644		1,200		43		
West Liberty					18	10		
West Mitchell								

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Electric Light Works		Gas and Other Lighting		Elections	Town hall	Cemetery	Special police
	Salaries and wages	Miscellaneous	Salaries and wages	Miscellaneous				
West Point.....	656	1,282						
West Side.....					4	77	36	20
West Union.....				1,308		112	100	33
Wheeland.....				153	16	10		3
Whiting.....				571	3	132		
Whittemore.....				2,875	19	96		436
Whitton.....			614	1,368			60	31
Williams.....			150		15	13		
Williamsburg.....					18			
Wilson.....			420	650	10	7	91	17
Winfield.....				180	30			3
Winthrop.....				39	15	12	16	6
Winton.....					8	10		3
Woden.....								130
Woodbine.....					18			
Woodburn.....					14			
Woodward.....					6			
Woolstock.....								
Worthington.....								
Wyoming.....		333						
Yale.....								
Yetter.....								
Yorktown.....			30					
Zearing.....								
Zwingle.....								

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Legal expense	Board of Health		Interest on warrants	Interest on bonds	Interest on temporary loans	Bonds redeemed	Temporary loans paid	Warrants of previous year's issue paid
		Salaries and wages	Miscellaneous						
Grand total.....	\$ 30,774	\$ 2,713	\$ 78,700	\$ 14,200	\$ 66,975	\$ 6,144	\$ 81,878	\$ 35,700	\$ 139,213
Ackley.....					\$ 300				\$ 1,118
Ackworth.....									271
Adair.....	\$ 15	10	312	48			500	200	141
Adel.....	448		1,305		562				66
Afton.....	183	3	17		9				900
Agency.....	91				246		1,000		383
Ainsworth.....				44	209				
Akron.....	258			11	246				
Albert City.....	7		22						
Albion.....	25			51					950
Allen.....			85	23	73				
Allerton.....	14								
Allison.....	95			1	235	65	2,300	150	
Alta.....					279	305			749
Alta Vista.....		10							
Alton.....	32		1,151	15	218				
Altoona.....			630			133			
Alvord.....									
Andrew.....		20		3					715
Anita.....	121	15		77	281		100		
Ankeny.....	74		12						
Anthon.....	15		58	121	230				1,045
Aplington.....		35	67						5
Arcadia.....			103						
Arlon.....	45			15	615				
Arlise.....				67		38		300	127
Arlington.....			30		140				14
Armstrong.....		17		139	256		500		417
Arnold's Park.....	38								

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Legal expense	Board of Health		Interest on warrants	Interest on bonds	Interest on temporary loans	Bonds redeemed	Temporary loans paid	Warrants of previous year's issue paid
		Salaries and wages	Miscellaneous						
Arthur									
Ashton					198				1
Atalissa									
Athelston	18			5					117
Auburn			179						
Audubon	45		213		588		3,000		
Aurelia			1,135	716	248				
Aurora	7								
Avoca	75	94	265		368		4,000		
Ayrshire					120		500		
Badger	31		60		42		100		
Bagley	15		87						309
Baldwin			105						
Bancroft	64		29		125	255		1,250	
Barnum	5								
Bassett									
Batavia	65								39
Battle Creek				270	15		500		
Baxter	15			3	225		500		71
Beacon	35								
Beaconsfield									
Beaman	11	10		5					71
Bellevue			25		125	332	500		
Belmond	30	25	39	2	398	47		900	
Bennett	416				120				
Benton									
Bentonsport						6			
Bettendorf	250		119		240				
Birmingham	56			1					
Blairsburg	5		32						622
Blairtown	5								2
Blakesburg			144	9					

Blanchard			80	15					136
Blencoe			33	6					76
Blockton	31								
Blue Grass									
Bode	10				360		1,000		45
Bonaparte			6	15	130			92	
Bondurant									
Boyden									
Braddyville									
Bradgate	22								
Brandon									
Brayton									
Breda	53		476		200				
Brighton		15	19	24	172		500		597
Bristow			4						
Britt	75	108	14		671				3,087
Brooklyn	975		55		300				1,102
Buckeye	10	2							
Buffalo	34			2	252				163
Buffalo Center					316		500		
Burt									
Bussey	19		32						
Calamus	25	29							
Callender	189		54					25	68
Calmar	39	31				116			
Calumet									
Camanche					111	176			397
Cambridge					3			28	
Cantill	325		25						
Carbon									
Carlisle								240	
Carpenter									
Carson								6	
Cascade	93							792	
Casey	118			46	230				
Castalia					117		200		
Center Junction									905
Center Point				105					12
Central City		25	90						
Charlotte					275				
Charter Oak					210	150		1,500	
Chatsworth	1		12						51
Chelsea	25						150		213
Chester				25	90			150	
Chillicothe			1			3			258
Churdan	25		680	39					
Cincinnati	39				150				882
Clare	60		50	65	60				

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Legal expense	Board of Health		Interest on warrants	Interest on bonds	Interest on temporary loans	Bonds redeemed	Temporary loans paid	Warrants of previous year's issue paid
		Salaries and wages	Miscellaneous						
Clarence	27		473		226				
Clarion	54	35	2,680		954		1,000		600
Clarksville									
Clearfield			2	5		32			91
Clear Lake	19	6							
Clayton	47	37	559	204	428				1,000
Cleghorn	2		42					4	
Clemons									
Clermont	18		17						
Cleveland									
Clio				5					49
Clutier			255	14	275				285
Coggon			627		158		1,000		
Coin	130		30	24					185
Colesburg			11						
College Springs		10	20						
Collins		17			310				
Colo									
Columbus City									
Columbus Junction	25	25			528	500			588
Conrad	25				303		500		
Conway	25					25			
Coon Rapids	73	15	148	24	403				246
Coppock							20		
Coralville	3		7						
Correctionville			134		252				
Corwith	85				151				3
Corydon		7	6		400				
Crawfordsville	28		17						
Cromwell			4						37
Crystal Lake									
Cumberland	15				200				

Curlew			130						
Cushing			300		240		1,200		
Cylinder	2					5		200	
Dakota City	1								109
Dallas Center			5						1
Dann	1					33		800	
Danbury	5		115			18		2,000	109
Danville			5			69			
Davis City	5			45					
Dayton	20				113		500		
Decatur	15								
Deep River	11	40	91	65	108				500
Defiance	5		84						
Delmar			7	10	206				
Delta					150				101
Denver	3				250				
Derby			302						
De Soto								718	
De Witt			4,257	110		65			2,158
Dexter	46	25							
Diagonal									
Dike	287			46	150	18		100	655
Dolliver		62		17					96
Donnellson			60						
Doon		3		46					739
Dougherty	11			2	415		150		140
Dow City	182		1		135				66
Dows	90				225				132
Drakeville				1					
Dumont	24								
Duncombe		5		104	126				200
Dunkerton									
Dunlap	80			162	547				1,127
Durant					150				
Dyersville			407	180	130				
Dysart	18	77		47					
Earlham	30	17			25		500		1,000
Earling	5		10		60		500		
Earlville			29		250				
Early				75	50		500		
East Peru									
Eddyville	5	25	424						3,306
Efleuville									
Edgewood	10								
Elberon				130					32
Elgin		40	48						1,000
Elkader		3	904		230				
Elkhart	46			2					4

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Legal expense	Board of Health		Interest on warrants	Interest on bonds	Interest on temporary loans	Bonds redeemed	Temporary loans paid	Warrants of previous year's issue paid
		Salaries and wages	Miscellaneous						
Elkport	45		435		75	40		350	500
Elliott			22						
Ellston					134		1,500		
Elma									
Ely			14					336	
Emerson	5	23						98	
Epworth	169				250				1,104
Essex					54		100		26
Everly	40			4					41
Exline	194			37	90				
Fairbank	47								
Farley									
Farmersburg	12			440	278				131
Farmington									
Farnhamville			140						
Farragut		4		204	726		910		1,047
Fayette								14	
Fenton									
Floyd									
Fonda	391	20	62		147				
Fontanelle	5	1	34	109					1,165
Forest City	110		456		829		1,501		
Foster									
Franklin			58						
Fraser	18			11					241
Frederika		3	21						
Fredericksburg	244				131				
Fremont	120			51	26		300		340
Galva			295						40
Garber				42					
Garden Grove	15			45					100
Garnaville	10	14	55		193		1,000		

Garner	70		1,051						559
Garrison									
Garwin			90						
Geneva									1,196
George	88					22			98
Germania									
Gilman			274	125					1,260
Gilmore City					326				
Gladbrook			117		270				
Gidden						42		200	15
Goldfield		10	56	30					440
Goodell				104	300				270
Gowrie	35		369						
Grattinger					84				
Graton									
Grand Junction	25								
Grand Mound	5			46					
Grand View	15								
Granger	8			2	96				
Grant City	2								
Granville			543						
Gravity									88
Greeley	20								
Greene						30			
Greenfield	70		47	7	650		1,300		532
Green Island	1								
Grimes			322		36	13	600		225
Griswold	25			23	175		1,000		
Grundy Center	65				270				
Guthrie Center	3				30		2,000		
Guttenberg		40	1,902		225		700		
Halbur									
Hamilton	484								
Hancock	50			1					31
Hanlontown									
Harcourt									
Harper	3	10	1						
Harpers Ferry	4								
Harris	32								
Hartley	100		600		875				1,000
Harvey				51					420
Hastings									
Havelock	10	15			148				
Hawkeye	11		144	77	350				
Hazleton									
Hedrick	39			7	297		600		
Henderson	132								
Hinton	25		313						

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Legal expense	Board of Health		Interest on warrants	on bonds	Interest on "T" loans	Bonds redeemed	Temporary to paid	Warrants of p. c.
		Salaries and wages	Miscellaneous						
Holland			1						7
Holstein			2	136	190				1,550
Holy Cross						78		51	
Hopkinton				85	251				1,062
Hornick	2		13						584
Hospers	48				420				242
Hubbard	5				225				
Hudson					163		500		
Hull			638		158			227	270
Humboldt	25		346	257	428		1,500		2
Humeston			66						300
Huxley		20		24					
Imogene									
Inwood	18		624	194				3	1,300
Ionia	5								
Ireton		13	28		305		1,000		
Irwin									
Jackson Junction									
Jamaica	50		125						
Janesville	10								
Jesup	85	10			301				310
Jewell			125	160	315				
Kalona				1		20		700	
Kamrar	15								
Kanawha	175			46	250				415
Kellerton									
Kellogg					108	201			
Kensett	4								
Kent	48								
Kenwood Park				36	200				666
Keosauqua	362				560		1,000		
Keota	2		1,000		166		1,000	261	
Keystone	35			21		143	12	400	200
Kingsley				681		60		1,000	
Kiross									
Kirkman	2				49	48			107
Kirkville									44
Kiron						300			
Klemme				72					1,196
Kulerim									
Knowlton				68					
Lacona							14		100
Ladora									60
Lake Mills	20			50					
Lake Park					142	280			735
Lake View	2	2		104		101	500	116	2,000
Lamoni	66	9	1,010			1,350	150		15
Lamont				588		200			
La Motte	11				39				192
Lanesboro	132	22							146
Lansing	321	35		747	8	721	500		
LaPorte City	50	50							
Larchwood				603	93	93			
Larabee	44								
Latimer	85					135	35		707
Laurel	56								336
Laurens	205			134		150	500		
Lawler	2					50	35		500
Lawton						36			
Le Claire									123
Ledyard	200			146					
Le Grand	40				8			150	
Lehigh		5							
Leland				22					
Le Roy	6								
Lester	58			615					
Letts	20	6		16					404
Lewis	2								
Lidderdale	29					365	1,000		
Lime Springs									
Lineville									
Lisbon	450	70	44	258		50	500		
Liscomb						441	1,000		
Littleport	25								
Little Rock	33			600					
Little Sioux									
Livermore	373					150	250		
Logan	33	10							
Lohrville	13				219	425			141
Lone Tree	60			194	3	287			3,770

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Legal expense	Board of Health		Interest on warrants	Interest on bonds	Interest on temporary loans	Bonds redeemed	Temporary loans loans paid	Warrants of previous year's issue paid
		Salaries and wages	Miscellaneous						
Lorimer	104	73	24						
Lost Nation			157						
Lovila			602						
Lowden			537	190					
Low Moor						6			230
Lucas			24						
Luther									
Luverne						12		22	
Luzerne									
Lynnvile	5		45	6					274
Macedonia									
Macksburg									
Madrid	38		1,093		768	10		172	
Malcom	5				181				1
Mallard	654				107		1,000		
Maloy									
Malvern		27	588		187	351			3,415
Manly	5		10	20					329
Manning					279				
Manson	59	10	411	1	476	263		1,196	
Mapleton	168	3		294	175			1,100	530
Marathon	5		142	24	225				454
Marble Rock					185				
Marne			14	16	113		300		835
Martelle									
Martinsburg	14								35
Masonville	15								
Massena	25			8					
Matlock	50								
Maurice			231		58		300		
Maxwell	5		13		219		500		121
Maynard	22		200						

McCallsburg	42		109						
McClelland									
McGregor	5	25			415	402	1,500		379
McIntyre	90			58					477
Mechanicsville					512		500	3,007	
Mediapolis	3				184		675		
Melbourne	6								
Melrose	35			28					407
Melvin									
Menlo						9		190	
Merriden			41	64					600
Merrill			3					785	
Meyer									
Miles	13					2		100	
Millford	43		7		91				
Milo									
Milton				35	275		500		1,800
Minburn	3		23	20				150	
Minfen			706	89				1,000	
Mingo	5			77					267
Mitchell									12
Mitchellville	111		1						
Modale				30					649
Mondamin	10			35					965
Monmouth									
Monona			237						
Monroe		32	21		225		500		
Monteama	25		3,354		745		1,000		
Montour	239		3						
Montrose	6	20				28		300	
Moorhead				1	301				613
Moorland	3		49						
Moravia	3		43						
Morrison	6								
Moulton	142				375				117
Mt. Ayr	57		1,571		280				4,096
Mt. Union									
Mt. Vernon	70	44	38		385		500		
Moville			51		240				
Murray	5								
Nashua			1,841		250				
Neola	5			21	94		500		302
New Albion	25								
Newell			517	235	250				2,752
New Hartford	46	10			210	4			
New London					270		500		
New Market									
New Providence			138						
				10					227

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Legal expense	Board of Health		Interest on warrants	Interest on bonds	Interest on temporary loans	Bonds redeemed	Temporary loans paid	Warrants of previous year's issue paid
		Salaries and wages	Miscellaneous						
New Sharon	97		1,691	1,043	630		500		9,145
New Vienna	32		22						
New Virginia			18						
Nichols			697		115				168
Nora Springs	47	5			205		1,000		
Northboro			11						14
North Buena Vista	30								
North English	31	15	112	140	245				292
North McGregor		10							
North Washington			57						
Northwood	11		874		400		2,000		
Norwalk									
Norway		10	23		50		600		
Oakland	13	10		225	197				1,935
Oakville			91	3					64
Ocheyedan	23		43						464
Odebolt	55				279				59
Ogden	26			506	422				1,729
Olds	4		203						3
Olin	181	10	489		170				8
Ollie			250						
Onslow									
Orange City		34	1,374						
Orient	108		5						172
Orleans			125						
Ossian	67								
Osterdorch									
Oto	40		50		27		725		
Oxford	604	30	7	146	225				
Oxford Junction	73		19						
Pacific Junction			97						1,073
Packwood	28	7							

									1,244
Palmer			21	5	68			200	
Panama					350				
Panora			806		300	80	1,000	712	3
Parkersburg	114			9					100
Parnell	5	9	28	3					
Paton	4								
Patterson	50		923						
Paulina			95		125				
Persla			536	1	150				
Peterson			10						
Pierston	6		43						
Pilot Mound	32		19						
Plainfield									
Pleasanton			15						
Pleasant Plain			20		273		2,400		274
Pleasantville	96						500		
Plymouth	65		50		303				106
Pocahontas				9					
Polk City									
Pomeroy	25	5			60		1,000		
Portsmouth			129		150				
Postville					125		1,000		
Prairieburg			271	13					526
Prairie City	315		142	231	813		500		
Prescott			10						
Preston					90				
Primghar									
Promise City									
Protivin	10	10							1,095
Quasqueton	8				100	250			300
Radcliffe					35				
Ralston									
Randall									
Rathbun									
Readlyn									
Redding	63	25							
Redfield			422		225				
Reinbeck			27	2					510
Reinhardt				23					
Renwick		13		54	243				644
Riceville	27			15	225				1,161
Richland	72	55			175				
Ricketts			9						144
Ridgeway	15		97	8	116				
Ringsted			223						
Rippey			295	5	143		500	260	
Riverside				12	25				342
Riverton		10							

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES.

Town	Legal expense	Board of Health		Interest on warrants	Interest on bonds	Interest on temporary loans	Bonds redeemed	Temporary loans paid	Warrants of previous year's issue paid
		Salaries and wages	Miscellaneous						
Rock Falls									
Rockford	92			58	340				
Rock Rapids		117	1,405		540				327
Rock Valley	465		749		126		1,000		
Rockwell	182		409	11	248	206		21	4
Rockwell City	50		390	65	420		835		765
Rodman									
Rodney									
Rolfe		38	181		293				4
Roland	6								
Rome						21			
Rosehill									
Rowan									
Runnells				37					300
Russell			296						
Ruthven		10		2	235				338
Rutland			46						
Ryan									
Sabula	25	10	30		75				
St. Ansgar		15	15	5	250	10		400	264
St. Anthony			50						
St. Charles								94	
St. Lucas									
St. Olaf			18						440
St. Paul									
Salem								208	
Salix		8							
Sanborn	135		799		780				783
Sandyville									
Scarville									
Schaller	190		24	2	180		500		90
Schleswig		71	336		175	1,528			

Scranton			11	22	375		500		
Searsboro				16					253
Sergeant Bluff	22								4
Shambaugh									
Sharpsburg			62	168					1,285
Sheffield	13						1,500		500
Shelby	93				322				
Sheldahl	5			137	150				1,051
Shell Rock	2	30	262	80	179		250		600
Shellsburg	91	20	296	160	776		1,000		583
Sibley			850	20	220		500		
Sidney	55			40	835			8,000	
Sigourney	2		11					185	1,000
Silver City			559	147	226				683
Sioux Center			441	22	837		1,500		
Sioux Rapids									
Slater	3	65	49						
Sloan			80		120				
Smithland	42								
Soldier	90		40		110		2,100		
Solon			15						
Somers	22								16
South English	12								
Spillville									
Spirit Lake	18		182	90	474		500	1,201	2,074
Spring Hill							297		67
Springville	5		947						
Stacyville	2		77						
Stanhope			66						
Stanton	5		71					255	
Stanwood			38						446
State Center	6		20	8	70		500		
Steamboat Rock	10	44	12						
Stockport									
Stockton									
Storv City		102	299	31	100				43
Stratford	37				87			1,500	181
Strawberry Point	18		296						705
Struble				86					372
Sully	246		6	15					
Sumner	27	34	2	60	315				
Superior	3								2,481
Sutherland	1	49	49	170	43		100		
Swaledale									
Swan									
Swan City				26	246				295
Tabor	9		219	71	300				1,948
Templeton	54				250				

TABLE NO. 2—CONTINUED—PAYMENTS OF TOWNS FOR GENERAL AND MUNICIPAL EXPENSES

Town	Legal expense	Board of Health		Interest on warrants	Interest on bonds	Interest on temporary loans	Bonds redeemed	Temporary loans paid	Warrants of previous year's issue paid
		Salaries and wages	Miscellaneous						
Terrill	15								9
Thayer									
Thompson				18	90		141	1,315	167
Thor			38						
Thornburg									
Thornton	19		95	102		11		130	
Thurman				25					135
Tingley			91						
Titonka	31			71					793
Traer	50		121	13					1,000
Treynor	8		45						
Tripoli		10		7	250				270
Truro	176								
Turin				1					4
Udell	180								
Underwood	30		9						
Union									
Urbana									396
Ute						84			403
Vail		28	96		165				455
Van Horn	10		456			90			
Van Meter									
Van Wert			106						
Varina	4					3			274
Victor	45	21			264		1,000		
Vincent	25		21	6					
Wadena	3		50						
Walcott	94	20							
Walker		4		30				1,532	300
Wall Lake	39				111				
Walnut	64	10			399	15	1,000	1,000	
Washta			7						

Waucoma	4			1	90			5	124
Wauke			500	13					
Wayland	5			23					289
Webb	10		15	24				249	
Weldon	104		377						
Wellsburg				158					
Wesley		10	11	36	522		1,000		972
West Bend	35		146		25				
West Branch	3		493	4	728		500		220
West Burlington	20	61	185		150			146	
West Chester									67
Westfield			435						
Westgate	25		7		138	60			
West Liberty	10		513		152	12	1,000	900	4
West Mitchell		5	5	197	199		300		1,182
West Point	76			906					800
West Side					220		1,000		
West Union	25	70			105		1,000		3
Wheatland	25		49						
Whiting	100		176						
Whittemore	5		195		100				3
Whitten									
Williams	35		2	4	50				1,685
Williamsburg	150		459	155	476				
Wilton	7		441		406				
Winfield			14	13			500	11	
Winthrop					215		500		
Wota	12								
Woden							500		
Woodbine	175		300		113				
Woodburn			318						
Woodward	70		1,248		225				790
Woodstock	24			10					183
Worthington									
Wyoming			242	67	255			1,408	
Yale	17								
Yetter									1
Yorktown		10							
Zearing			772						
Zwingle			32						

TABLE NO. 3—PAYMENTS FOR OUTLAYS OR NEW IMPROVEMENTS.

Town	Total outlays or improve- ments	Water-works	Gas or other lighting	Sidewalks	Streets	Miscellaneous
Grand total.....	\$ 583,469	\$ 224,933	\$ 71,266	\$ 116,027	\$ 110,011	\$ 61,327
Ackley.....	\$ 9,546	\$ 8,062		508	976	
Ackworth.....	30			30		
Adair.....	1,439			494		945
Adel.....	2,006	1,618		179	139	70
Afton.....	1,448		74	797	88	489
Agency.....						
Ainsworth.....	\$ 91				91	
Akron.....	1,758	1,128		505	130	
Albert City.....	311			163	148	
Albion.....	861			263	608	
Alden.....	408			177	186	95
Alexander.....	246			227	10	
Allerton.....	499				490	
Allison.....	1,520		121	64	900	375
Alta.....						
Alta Vista.....	239			33	206	
Alton.....	3,952	3,482	180		290	
Altoona.....	100				109	
Alvord.....	1,039	26	259	294	460	
Andrew.....	497			248	249	
Anita.....	1,637		58	1,169	66	404
Ankeny.....	329		43		268	
Anthon.....	1,415	283	40		1,095	
Applington.....	677		58		615	4
Arcadia.....	596		204	248	74	
Arlon.....	368				368	
Arispe.....	154			154		
Arlington.....	603	12		308	372	
Armstrong.....	1,439	180		1,091		168
Arnold's Park.....	111				111	
Arthur.....	409	25		250	170	22
Ashton.....	625			625		

Atalissa.....	383				383	
Atbelston.....						
Auburn.....	1,245				1,245	
Audubon.....	3,313	200	2,516		507	
Aurelia.....	31			11	20	
Aurora.....	1,393	312	35	71	951	22
Avoca.....	382	33		143	206	
Ayrshire.....	212			212		
Badger.....	103					103
Baldwin.....	64			64		
Bancroft.....	1,417	708	709			
Barnum.....	375			125	250	
Bassett.....	120			120		
Batavia.....						
BattleCreek.....	3,496	3,464	32			
Baxter.....	600		83		39	183
Beacon.....	229		4	76	140	
Beaconsfield.....	238			216	22	
Beaman.....	182			182		
Bellevue.....	11,196	1,870	7,008	165	861	1,292
Belmond.....	1,549	233		289	1,027	
Bennett.....	150				150	
Benton.....						
Bentonsport.....	50				50	
Bettendorf.....	227					227
Birmingham.....	914			15	728	176
Blairsburg.....	341				17	324
Blairstown.....	670			670		
Blakesburg.....						
Blanchard.....	256			256		
Blencoe.....	169			169		
Blockton.....	542	10			501	31
Blue Grass.....						
Bode.....	220	107		123		
Bonaparte.....	878	27		188	662	
Bondurant.....	39		8		21	10
Boyden.....	875		43	824		9
Braddyville.....						
Bradgate.....						
Brandon.....						
Brayton.....	217			217		
Breda.....						
Brighton.....	976			825	148	
Bristow.....	148		148			
Britt.....	922			922		

B.—Electric lighting.

TABLE NO. 3—CONTINUED—PAYMENTS FOR OUTLAYS OR NEW IMPROVEMENTS.

Town	Total outlays or improve- ments	Water-works	Gas or other lighting	Sidewalks	Streets	Miscellaneous
Brooklyn	2,505	1,830	775			
Buckeye	730			563	166	
Buffalo	417			128	280	
Buffalo Center	868	702		113	58	
Burt	263			263		
Bussey	115			8		107
Calamus	120				136	
Callender	291			52	72	167
Calmar	1,757	1,881		41		335
Calumet						
Camanche						
Cambridge	954				954	
Cantril						
Carbon	37		3	24		
Carlisle	32			32		
Carpenter						
Carson	57			57		
Cascade	549	372		177		
Casey	502		22		480	
Castalia	217			217		
Center Junction	2,346	2,030		82	234	
Center Point	1,356		69	348	872	67
Central City	504			78	315	111
Charlotte	9,847	8,507		60	508	772
Charter Oak	1,356	327	147		550	332
Chatsworth	241				120	112
Chelsea	100			27	139	
Chester	41			41		
Chillicothe	475			475		
Churdan	7			7		
Cincinnati	682			256	320	106
Clare	131					
Clarence	3,306	408	1,836	810	196	56
Clarion	1,334			1,334		

Clarksville	516	516				
Clayton	307				307	
Clearfield	1,076		78		300	20
Clear Lake	2,302			1,451	1,451	
Cleghorn	201			166	35	
Clemons	225			208		17
Clermont						
Cleveland						
Clio						
Cutler	133			133		
Coggon	133		133			
Coin	430	49		308	57	10
Colesburg						
College Springs				60		
Collins	728			518	280	
Colo.	918			137	706	75
Columbus City	415				349	69
Columbus Junction	383			382		
Conrad						
Conway	570				72	498
Coon Rapids	472			39	429	4
Coppock	1,793			613	908	187
Coralville	100					
Correctionville	630	248		312	100	93
Corwith	110		110			
Corydon	110					
Crawfordsville	3,347			2,828	597	12
Cromwell	324			270	54	
Crystal Lake	110			110		
Cumberland	206				206	
Curlew						
Cushing						
Cylinder	658	102		49		507
Dakota City	459			399		150
Dallas Center						
Dana	11		11			
Danbury	40			40		
Danville	6,331	28	e 5,720	278	325	
Davis City						
Dayton	608				930	
Decatur	4,317			55		3,932
Deep River	256			115	144	
Defiance	794	405			220	
Delmar	148				62	106
Delta	805				638	
Denver	956		481		364	113
Derby	442				281	61
De Soto	306		10		295	
	1,020				1,020	

TABLE NO. 3—CONTINUED—PAYMENTS FOR OUTLAYS OR NEW IMPROVEMENTS.

Town	Total outlays or improve- ments	Water-works	Gas or other lighting	Sidewalks	Streets	Miscellaneous
De Witt	1,945	810			435	
Dexter	289				290	17
Diagonal						
Dike	203	129	23	141		
Dolliver	197			197		
Donnellson	124			08	39	17
Doon	974	350	110	58	170	386
Dougherty	17			17		
Dow City	769	523		131		115
Dows	231	128				103
Drakeville	306			308		
Dumont	360				360	
Duncombe	215				00	155
Dunkerton	525				525	
Dunlap	2,400	2,316			274	
Durant	2,429	1,680	458	109		173
Dyersville	4,808	3,707			1,000	101
Dysart	1,908		986	1,012		
Earlham	15,680	6,837	e 8,440		190	210
Earling	132			95		37
Earlville	316	138				
Early	2,933	2,953			178	
East Peru	47			47		
Eddyville	605		e 255		257	93
Edenville	128	81	47	47		
Edgewood	520			347	148	25
Elberon	190		100			
Elgin	611			254	357	
Elkader	864			592	864	
Elkhart	642				50	
Elkport						
Elliott	475			404	17	54
Elliston	292			292		
Elma	694		e 664			

Ely	384				384	
Emerson	1,118			990	123	
Epworth	447				447	
Essex						
Everly	448			380		113
Exline						
Fairbank	1,141	1,141				
Farley	410	104		120	180	
Farmersburg	400			400		
Farmington	562	28	375		159	
Farnhamville	709	203	200		206	101
Farragut	438			438		
Fayette	422		e 56		366	
Fenton	1,147	671		366	110	
Floyd						
Fonda	1,235	192		427	699	17
Fontanelle	1,027				327	700
Forest City	3,065	2,163	270	392	623	217
Foster						
Franklin						
Fraser	68				68	
Frederika	30				30	
Fredericksburg	1,025	1,022				
Fremont	1,635			610	428	
Galva	210		130	50		
Garber	205				206	
Garden Grove	837			32	606	110
Garnaville	563			447	39	77
Garner	1,150	135		1,024		
Garrison						
Garwin	464			180	225	50
Geneva	98			52	46	
George	335				119	296
Germania	403			343		90
GHman						
GHmore City	347			162	185	
Gladbrook	2,647	380	45	628	1,580	
Glidden	1,956	1,383		443		130
Goldfield	733		16	475	243	
Goodell						
Gowrie						
Gracettinger	11					11
Graton	291				291	
Grand Junction	2,680				374	2,615
Grand Mound	1,073	978		95		
Grand View	192			44	148	
Granger	142			142		
Grant City	19				19	

TABLE NO. 3—CONTINUED—PAYMENTS FOR OUTLAYS OR NEW IMPROVEMENTS.

Town	Total outlays or improve- ments	Water-works	Gas or other lighting	Sidewalks	Streets	Miscellaneous
Granville	492			353	109	30
Gravley	375		5		3	
Greeley	296			295		
Greene						
Greenfield	33,387	30,249	e 2,400	98	300	271
Green Island	64			39	25	
Grimes	54			54		
Griswold	1,691	310			1,306	175
Grundy Center	2,317	526		196	1,181	414
Guthrie Center	127			127		
Guttenberg	317	47		112	158	
Halbur	226			89	137	
Hamilton	100				55	45
Hancock	84			84		
Hanlontown	471			335	136	
Harcourt	100				100	
Harper	187	14			173	
Harpers Ferry	72		39		33	
Harris	847			713	134	
Hartley	618			222	396	
Harvey	302			53	149	
Hastings	173			156	17	
Havelock						
Hawkeye	350			98	252	
Hazleton	571			85	286	
Hedrick						
Henderson	10				10	
Hinton	1,533			1,241	292	
Holland	583			543	40	
Holstein	579	122	173		243	39
Holy Cross						
Hopkinton	2,832	2,102		760		
Hornick	334			162	22	150
Hospers						

Hubbard	553	219			335	
Hudson	479	125		255	90	
Hull	700					700
Humboldt	1,569	581		328	631	
Humeston	947		69	484	33	361
Huxley						
Imogene						
Inwood	95			93		
Ionia	610				610	
Ireton	718			608	30	
Irwin						
Jackson Junction	492		12	400		50
Jamaica	100				100	
Janesville	467			455	12	
Jesup	223	123		49	40	
Jewell	900	900				
Kalona	239			239		
Kamrar						
Kanawha	253		e 139			114
Kellerton	71			71		
Kellogg	2,012	619	e 651	374	575	
Kensett						
Kent	136				136	
Kenwood Park	1,681	1,681				
Keosauqua	451			451		
Keota	649	205		444		
Keystone	473	98		254	126	
Kingsley	1,808	1,226		57	529	59
Kinross						
Kirkman						
Kirkville	50	50				
Kiron	522	175		344		
Klemme	348	8		316	24	
Kaelrim	306			306		
Knowlton						
Lacona	67				67	
Ladorn	39				39	
Lake Mills	705		e 1	440	255	
Lake Park	7,898	7,898			306	113
Lake View	3,372	3,365			107	
Lamoni	23,333	21,241		497	470	1,125
Lamont	406	146				320
La Motte	371			371		
Lanesboro	441			152	245	44
Lansing	1,849	394		426	496	511
LaPorte City	1,646			50	408	1,188
Larchwood	449		46	147	256	
Larrabee	187		127			

TABLE NO. 3—CONTINUED—PAYMENTS FOR OUTLAYS OR NEW IMPROVEMENTS.

Town	Total outlays or improve- ments	Water-works	Gas or other lighting	Sidewalks	Street	Miscellaneous
Latimer	84			84		
Laurel	402				402	
Laurens	783			733		50
Lawler	677		138	435	54	
Lawton	226	61		145	32	
Le Claire						
Ledyard	438			281	154	
Le Grand	148			148		
Lehigh	1,337				1,309	31
Leland	71		64			7
Le Roy						
Lester	4,198		3,778	120	125	175
Letts	293	399				
Lewis						
Lidderdale	359				309	50
Lime Springs						
Lineville						
Lisbon	70			70		
Liscomb	482				444	39
Littleport						
Little Rock	4,484	3,283			50	1,001
Little Sioux	170		74	94		2
Livermore	128			42	86	
Logan	2,436	1,130		269	579	520
Lohrville	932	221	132			
Lone Tree	2,531	832			1,309	396
Lorimer	1,154			857	297	
Lost Nation	25					25
Lovilia						
Lowden	724		150	150	124	270
Low Moor						
Lucas	373				373	
Luther						
Luverne	440				440	

Luzerna				275		
Lynaville	275			209		
Macedonia	209					
Macksburg	1,444	330		194	268	640
Madrid	185			153	32	
Malcom						
Mallard	298			290	524	
Maloy	524			131	340	
Malvern	471					
Manly						
Manning	93	93				
Manson	2,050	601			936	513
Mapleton	790	530			230	
Marathon	1,078	907		81		
Marble Rock	254	50		30	165	
Marne						
Martelle						
Martinsburg						
Masonville						
Massena	33	33				
Matlock	132			129	13	
Maurice	183					183
Maxwell						
Maynard	332			303	29	
McCallsburg						
McClelland	4,452	378		746	3,328	
McGregor	29			26		
McIntyre						
Mechanicsville	1,948				746	1,196
Mediapolis	894		335	237	272	
Melbourne						
Melrose	232			169	63	
Melvin	589			422	167	
Menlo	110		46		46	18
Meriden	476		e 476			
Merrill	109				109	
Meyer	301			301	51	
Miles	308	228		99	408	
Milford	1,224			756	179	
Milo	1,329		150	1,000		125
Milton	197			72		285
Minburn	941	274		382	95	
Minden	95				303	
Mingo	205	2			99	185
Mitchell	526		522	10		
Mitchellville						
Modale				243	192	
Mondamin	435					

TABLE NO. 3—CONTINUED—PAYMENTS FOR OUTLAYS OR NEW IMPROVEMENTS.

Town	Total outlays or improvements	Water-works	Gas or other lighting	Sidewalks	Street	Miscellaneous
Monmouth	340			340		
Monona	1,530					
Monroe	667			113	350	65
Montezuma	313	312			564	
Montour	785	21	110	617	7	30
Montrose	500				455	45
Moorhead	151	51			100	
Moorland	29				20	3
Moravia	522			570		6
Morrison	379			379		
Moulton	867				807	
Mt. Ayr	1,322				986	
Mt. Union	117				117	576
Mt. Vernon	1,836			1,640	175	12
Moville	1,390	769		387		234
Murray	1,309		771	72	514	42
Nashua	246			246		
Neola	357				357	
New Albin	64					64
Newell	773	609			164	
New Hartford	121		121			
New London	654			654		
New Market	1,148		245	903		
New Providence	163			91	72	
New Sharon	406			16	390	
New Vienna	529			358	174	7
New Virginia	128			128		
Nichols	315			315		
Nora Springs	2,085	924		503	658	
Northboro	424			212	212	
North Buena Vista						
North English	273			273		
North McGregor						
North Washington						

Northwood	21			21		
Norwalk	117				117	
Norway	649	342		307		
Oakland				1,256	207	
Oakville	1,403			285	234	
Ocheyedan	698	79	e 4,012			
Odebolt	4,012			302	95	
Ogden	297				2,810	
Oids	2,810			151	49	36
Olin	236			261	30	
Ollie	201			393	132	284
Onslow	1,024	215		22	22	20
Orange City	66					
Orient					850	
Orleans	850					
Ossian			240		730	
Osterdorch	240		40	547		
Oto	1,535	228			1,030	
Oxford	3,076	2,040				128
Oxford Junction	234			100	44	
Pacific Junction	894			800	177	71
Packwood	2,322			1,074	125	
Palmer	144			19		1,650
Panama	5,400	350	e 3,400		787	
Panora	1,159	372		531		
Parkersburg	531	360	10		115	75
Parnell	596				536	
Paton	1,154	801		349		
Patterson	7,346	6,907				
Paulina	1,355	1,355				
Persla	180		79			51
Peterson	80			80		
Pierson	51				51	
Pilot Mound	51			91		
Plainfield	91					
Plainsanton			449	501	130	934
Pleasant Plain	2,023			328	176	
Pleasantville	1,206	708				
Plymouth						
Pocahontas				206		
Polk City						
Pomeroy	206				228	
Portsmouth	482	244			104	604
Postville	708			612		
Prairieburg	1,178	500				
Prairie City				306		
Prescott	306					
Preston						

TABLE NO. 3—CONTINUED—PAYMENTS FOR OUTLAYS OR NEW IMPROVEMENTS.

Town	Total outlays or improve- ments	Water-works	Gas or other lighting	Sidewalks	Streets	Miscellaneous
Pringlehar	438	132			282	24
Promise City	89			89		
Protivin						
Quasqueton	362			300	62	
Radcliffe	1,313	743		214	311	45
Ralston						
Randalia	119			119		
Rathbun						
Readlyn	522			511	11	
Redding	376			290	86	
Redfield	218				218	
Reinbeck	2,695	2,106		534	55	
Rembrandt	71			33	38	
Renwick						
Riceville	179				179	
Richland	683			575	108	
Ricketts	154	104				50
Ridgeway	61			39	9	13
Ringsted						
Ripper	76					76
Riverside	545			545		
Riverton	263				195	68
Rock Falls						
Rockford	2,012	1,054		637	93	228
Rock Rapids	15,576	10,431	e1,506		1,452	2,187
Rock Valley	4,777	706		62	2,457	1,552
Rockwell	703			703		
Rockwell City	1,080	397		130		533
Rodman	212			66		146
Rodney						
Rolfe	419	68			314	47
Roland	1,518			1,102	416	
Rome	48				48	
Rosehill	27				27	

Rowan	414			308	21	
Runnells	921				659	262
Russell	517			275	230	42
Ruthven	123			70		
Rutland	743	623			120	70
Ryan	304		75		150	92
Sabula	759				697	
St. Ansgar	97			57	40	
St. Anthony	250					250
St. Charles	203			32	171	
St. Lucas						
St. Olaf	288			103		95
St. Paul	111				111	
Salem						
Salix	983	334			261	343
Sanborn						
Sandyville	106			95	11	
Searsville	1,529	807		376	159	17
Schaller	1,653				806	847
Schleswig	228	228				
Seranton						
Searsboro	113		14	70	11	9
Sergeant Bluff	41				41	
Shambaugh	63			10	53	
Sharpsburg	677			677		
Sheffield	129		40	82		
Shelby						
Sheldahl	707	23		78	6	600
Shell Rock	835			835		
Shellsburg	2,823	725	25	1,774		299
Sibley	857			212	478	49
Sidney	1,164	1,164				
Sigourney	1,177			1,085	92	
Silver City	1,048		88	728	116	114
Sioux Center	538			376		150
Sioux Rapids	183					185
Slater	235		40	195		
Sloan	193			193		
Smithland						
Soldier	300					
Solon	471		97	224		150
Somers	443				443	
South English						
Spillville	21,445	19,454	e331	282	548	823
Spirit Lake						
Spring Hill	672			187	435	
Springville	388			170	218	
Stacyville						

TABLE NO. 3—CONTINUED—PAYMENTS FOR OUTLAYS OR NEW IMPROVEMENTS.

Town	Total outlays for improve- ments	Water-works	Gas or other lighting	Sidewalks	Streets	Miscellaneous
Stanhope	106			35	71	
Stanton	238				202	36
Stanwood	202				202	
State Center	4,512	1,775	e 1,756		981	
Steamboat Rock	184			184		
Stockport	32					32
Stockton						
Story City	11,174	1,449	e 8,836	199	113	577
Stratford	2,413	1,980		169	24	210
Strawberry Point	1,614	75	e 500			979
Struble	270			196	80	
Sully	106			106		
Sumner	270	270				
Superior	561			311	245	5
Sutherland	2,487	825		658	558	446
Swaledale						
Swan						
Swea City	227	207				20
Tabor	1,168				1,168	
Templeton	532			30	522	
Terril	619				619	
Thayer						
Thompson						
Thor	206			206		
Thornburg	167				157	10
Thornton	10				10	
Thurman	714			666	48	
Tingley	812			812		
Tionka	72			4	14	54
Traer	1,505	1,202			58	215
Treynor						
Tripp	2,019	1,400	e 25	398	120	
Truro	274			15		259
Turin						

Udell	791		48	743		
Underwood	326	269		27		
Union						
Urbana	715	450		75	12	178
Ute	488			488		
Vall	372				372	
Van Horn						
Van Meter	532			405	147	
Van Wert	201			201		
Varina	702	150	129	263	210	8
Vestor	2,267	1,470		397	140	50
Vincent	150			150		
Wadena	473	165	24		284	
Walcott	112		18	94		
Walker	1,628	300		639	680	
Wall Lake	1,303		e 442	684	237	
Walnut	133			133		
Washta	478		167	311		
Wancoman	200			95	26	139
Waukegan	295			295		
Wayland	280			280		
Webb	274				240	34
Weldon	3,824	3,629		264		
Wellsburg	2,005	1,618		31	106	249
Wellman	500	279	15	225	45	26
Wesley	242	115	127			
West Bend	1,390	254		609	378	149
West Branch	6,687			376	248	6,063
West Burlington	582			582		
West Chester	101				101	
Westfield	101	8		18		36
Westgate	4,067	146	e 2,016	200	1,533	172
West Liberty						
West Mitchell	506		e 310		18	268
West Point	483					483
West Side	756			756		
West Union	3,327	2,069			237	421
Wheatland	611			557	58	54
Whiting	348			290		
Whittemore						
Whitten	3,313	102			91	3,120
Williams	4,302	1,375	62	602	108	2,155
Williamsburg	2,607		e 2,087			
Wilton	1,717			1,196	581	
Winfield	516		58	458		
Winthrop	179			139	40	
Wiotia						
Woden						

TABLE NO. 3—CONTINUED—PAYMENTS FOR OUTLAYS OR NEW IMPROVEMENTS.

Town	Total outlays or improvements	Water-works	Gas or other lighting	Sidewalks	Streets	Miscellaneous
Woodbine	1,387	250			1,137	
Woodburn						
Woodward	7,710	7,670		40		
Woolstock	267			109	154	4
Worthington	248				248	
Wyoming	50				50	
Yale						
Yetter						
Yorktown	376				200	176
Zearing	240			240		
Zwingle	137			137		

TABLE NO. 4-A—GENERAL RECEIPTS OF TOWNS.

Town	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.						
			Taxes from county treasurer	Poll tax	Licenses	Fines	Mulct tax from county treasurer	Town liquor license	Miscellaneous
Grand total	\$ 1,844,527	\$ 1,305,762	\$ 967,975	\$ 22,194	\$ 43,010	\$ 21,026	\$ 112,088	\$ 88,876	\$ 49,396
Ackley	19,556	6,430	6,183	18	120	48			55
Ackworth	62	62	62						
Adair									
Adel	6,501	5,308	4,854		265	20			230
Afton	4,807	4,316	3,828	7	419	60			2
Agency	759	516	516						
Alnsworth	1,991	1,682	1,644		17	21			
Akron	7,122	5,532	3,145		84	151	600	1,209	402
Albert City	582	537	537		15				
Albia	1,776	1,178	1,175		3				
Albia	3,115	2,649	2,266	70	215	25			73
Alexander	879	473	468	5					
Allerton	2,019	2,019	1,989		20	3			
Aillison	3,508	3,036	2,838		53	47			68
Alta	12,118	3,960	2,901		189				34
Alta Vista	1,364	1,564				51	500		1,072
Alton	9,410	5,741	2,667	61	141			1,800	28
Alton	781	781	710	31	12				
Alvord	2,676	1,851	503	35	85	28	600	600	
Andrew	955	955	303		40	24	300	125	163
Anita	5,190	3,481	2,968	27	55	351			4
Ankeny	817	817	813						
Anthon	3,306	3,038	1,448	77	171		600	750	32
Aplington	1,236	1,236	1,196		50				90
Arcadia	1,378	1,306	22	165	29	10	300	480	
Arion	1,849	1,490	535	18	34	10	300	131	471
Arisepe	469	469	469						
Arlington	2,990	2,951	1,965	3	53				39
Armstrong	4,281	3,823	3,423			275	111		29
Arnold's Park	1,677	1,677	363	2	41		276	950	71

TABLE NO. 4-A—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.						
			Taxes from county treasurer	Poll tax	Licenses	Fines	Miscellaneous tax from county treasurer	Town liquor license	Miscellaneous
Arthur	1,067	1,061	166	31	31	23	300	313	
Ashton	2,379	2,175	600	61	54	3	600	800	48
Atalissa	320	326	267	38		15			
Athelstan	321	154	112			4			
Anuburn	883	883	752	60	71				
Andubon	11,803	9,705	9,207	28	257	118			95
Aurelia	6,633	3,461	3,420			41			
Aurora	414	410	368	2	40				
Avoca	11,041	9,536	5,907	138	107	1,018	1,750	511	105
Ayrshire	1,539	1,521	850	42	29			630	
Badger	473	473	403		55	13			
Bagley	1,140	1,073	820	144	20	19			
Baldwin	954	930	5	5			900		
Bancroft	4,900	1,898	1,316	65	159	159			168
Barnum	909	900	22	33	9		491	280	74
Bassett	0	9		33	8				1
Batavia	748	708	678		30				10
Battle Creek	7,894	4,861	3,070				675	1,100	16
Baxter	4,582	2,505	2,291	89	85	40			
Beaconsfield	713	680	669		32				39
Beaumont	356	356	314	6	1	30			5
Beeman	550	537	506	39	1				
Bellevue	18,036	8,758	3,081	295	35	59	2,700		2,588
Belmont	5,058	4,553	4,030	110	291	92			30
Bennett	2,336	2,107	1,917	28	40	92			30
Benton	183	183	150		2	25			
Bentonsport	216	216	203		7				3
Bettendorf	3,441	3,067	2,068		10	41	600	260	88
Birmingham	1,180	776	774		2				
Blairsburg	1,184	675	497	68	32	12			46
Blairstown	2,088	2,081	1,023		89	69			
Blakesburg	657	657	637						
Blanchard	1,030	753	613	45	37	59			
Blencoe	432	374	186		88				
Blackton	1,144	989	926	12	10	41			
Blue Grass	703	605	227	60	1		300		11
Bode	1,500	1,145	1,092	43	10				
Bonaparte	3,102	2,751	2,509		102	5			142
Bondurant	546	473	473						
Boyd	1,161	1,055	461		83	30	300		181
Bradgate	394	364	364						
Brandon	210	210			32				178
Braxton	265	265	153	34	62	19			
Breda	10,025	1,944	294		85		900	180	485
Brighton	5,345	3,463	3,032		390	15			36
Bristow	621	621	600	3	18				
Britt	8,608	6,034	4,240	142	250	42			1,360
Brooklyn	18,420	12,979	11,713		129				1,137
Buckeye	1,085	497	279		38	180			
Buffalo	1,399	1,399	127	136	5		1,125		16
Buffalo Center	2,734	2,672	2,670	9	340	32			215
Burt	1,982	1,913	1,565		380				8
Bussey	1,175	1,175	958		94	106			17
Calamus	1,149	1,060	410		21	7	600		22
Callender	903	866	469	45	25		150	150	27
Calmar	5,078	3,476	1,332		92	32	1,800		230
Calumet	1,219	1,000	337		72	57	600		13
Camanche	710	710	641	39	36				
Cambridge	2,510	2,020	1,790		194	30			
Cantril	659	445	420	5	105	10			17
Carbon	336	312	180		32	15			10
Carlisle	638	638	581		17				305
Carpenter	380	380		58	133	34			204
Carson	1,720	1,728	1,333	24	104	240	2,250	175	36
Cascade	6,303	5,885	3,074	6	67	60			
Casey	3,658	2,278	2,151		4		300	40	183
Castalia	787	787	290		10	33			14
Center Junction	1,300	1,203	1,153	46	4	7			119
Center Point	3,006	2,593	2,300		57	21	1,200		7
Central City	1,687	1,687	1,567		90	22	1,275	1,105	172
Charlotte	5,008	1,870	585		21	47	465	420	58
Charter Oak	7,081	4,499	1,835		26	138			
Chatsworth	1,125	1,035	44		3				
Chelsea	913	913	749		5				321
Chester	721	658	623	32					
Chillicothe	613	406	167		186	5			108
Churdan	2,074	2,074	1,883		170	113			200
Cincinnati	1,442	1,370	320	439		29	600	600	
Clare	2,194	2,194	774						

TABLE NO. 4-A—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.						
			Taxes from county treasurer	Poll tax	Licenses	Fines	Mulct tax from county treasurer	Town liquor license	Miscellaneous
Clarence	5,000	3,142	3,068	41	2	30			733
Clarion	18,708	10,812	9,390	108	420	212			111
Clarksville	3,333	2,469	2,072	131	106	49			
Clayton	632	630	110	10			300	200	
Clearfield	1,968	1,968	1,737	116	21	43			51
Clear Lake	11,994	8,084	7,335	247	385	72			45
Cleghorn	470	470	385	35	10	40			
Clemons	360	158	115		43				
Clermont	925	925	637	68	20				189
Cleveland	97	97	97						
Clio	372	372	343		1				28
Clutier	1,157	1,103	930	70	92	11			
Coggon	3,387	2,730	2,701		9				31
Coln	1,867	1,773	1,534	122	16	88			13
Colesburg	343	343	328		15				
College Springs	638	638	619		7	12			
Collins	2,950	2,610	2,487		115	8			
Coln	1,124	1,124	1,036	53	11	20			
Columbus City	728	728	579		15	15			194
Columbus Junction	6,300	4,217	5,365	8	181	92			571
Conrad	2,470	2,365	2,255	62	35				23
Conway	915	915	866		10	37			2
Coon Rapid	5,707	5,208	1,661		574		450	2,300	223
Coppock	167	167	115	11	1	40			
Coral Hill	177	177	131						46
Correctionville	4,832	3,079	1,423		106	349	800	1,200	101
Coryton	2,335	2,182	1,819	129	58	146			5
Coryton	10,090	6,147	5,944		81	45			76
Crawfordsville	854	854	851		3				
Cromwell	334	270	215	48	7				
Crystal Lake	396	396	395		1				
Cumberland	1,072	1,800	1,500	88	62	91			19

Curlow	774	773	630		6	12		200	25
Cushing	3,138	2,689	733	104	24	65	600	1,102	32
Cylinder	1,176	976	541	26	13	5	300	72	16
Dakota City	617	617	517						
Dallas Center	1,276	1,182	1,010	128	42	2			
Dana	1,308	908	661	7	35	5	200		
Danbury	11,795	2,311	807	38	100		600	600	100
Danville	617	617	617						
Davis City	739	739	739						
Dayton	7,470	3,344	2,180	119	208	25	75	300	437
Decatur	403	403	384	3		3			19
Deep River	2,662	2,562	2,435	1	75				41
Defiance	269	269	269						9
Delmar	1,937	1,776	901	10	1	8	300	500	50
Delta	4,215	2,839	2,753		32	54			
Denver	1,910	1,753	390	25	5	31	1,000		205
Derby	582	582	546	5	1	30			
De Soto	1,857	757	607	67					83
De Witt	13,010	6,866	3,823		162		2,400	480	5
Dexter	2,652	1,794	1,605		94				
Diagonal	810	810	704	50	26	30			
Dike	1,500	1,273	1,039	45	24	125			10
Dolliver	410	284	275		2	7			
Donnellson	1,352	1,352	733		57	24	450		28
Doon	5,680	2,812	1,340	5	42	16	600	800	9
Dougherty	1,251	1,210	1,080		90	40			
Dow City	2,003	1,951	1,169		115	7		600	
Dows	5,906	3,217	2,794		224	129			
Drakeville	288	288	280			8			
Dumont	1,442	1,442	1,251		77	14			109
Duncombe	2,150	1,933	501	51	11	11	500	850	
Dunkerton	853	853	748	30	16				29
Dunlap	6,390	5,247	4,809		205	64			78
Durant	10,123	5,374	4,581	203	31	290	245	8	40
Dyersville	5,927	7,243	3,758		125	15	3,225		130
Dysart	9,027	5,044	4,445		194	100			215
Earlham	19,974	2,408	2,280	60	15	21			23
Earling	1,393	1,330	1,027		90		15		68
Earlville	2,444	2,408	2,230	2	21				165
Early	2,473	2,012	1,890	90	82				50
East Peru	368	368	364	2	2				
Eddyville	9,504	2,414	1,771	76	143	422			2
Edenville	1,064	1,019	982		37				
Edgewood	1,309	1,309	1,133	65	67	31			13
Elberon	1,802	1,656	1,499	5	8	21			128
Elgin	957	956	828		33			75	
Eikader	5,138	4,196	2,162	240	47		1,225		318
Eikhart	712	408	401		2				5

TABLE NO. 4-A—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.					
			Taxes from county treasurer	Poll tax	Licenses	Fines	Muliet tax from county treasurer	Town liquor license
Elkport	980	601	61		5	20	600	
Elliott	2,239	1,612	1,536		47			
Elliston	419	419	323		71	25		
Elma	4,887	2,145	1,940	85	120			
Ely	710	710	470	39	177			
Emerson	2,388	1,944	1,866	24	5	18		
Essex	898	785	765			10		
Edworth	3,616	3,576	3,429		48	23		
Everly	1,168	1,133	947	139				
Exline	1,056	1,028	934	51	23	5		
Fairbank	2,840	1,736	1,324		9		150	
Farley	1,837	1,602	688		27	47	600	300
Farmersburg	575	575	180	55			300	40
Farmington	9,503	4,495	4,341		197	14		
Farnhamville	742	742	654		58			
Farragut	1,205	1,119	1,017		58			
Fayette	8,467	5,080	4,973		63	25		
Fenton	1,308	810	685		11	108		
Floyd	597	446	371	3	67	5		
Fonda	5,005	3,854	3,196	174	397	81		
Fontanelle	5,711	1,324	1,044	66	122	87		
Forest City	10,56	7,884	7,818			95		
Foster	613	413	174	33			225	
Franklin	254	284	3	6				
Fraser	684	684	667	5	2	10		
Frederika	240	240			10	5	225	
Fredericksburg	2,607	2,445	74	234	1,018		1,119	
Fremont	2,436	1,573	1,236	17	29	50		
Galva	2,449	2,094	21	125	17		300	1,630
Garber	818	312	16	2	1	5	300	
Garden Grove	1,238	1,138	1,138	42	13			
Garnaville	1,025	1,006	315	76	3		600	

Garner	6,436	5,369	4,978		200				22
Garrison	695	676	545	112	14	5			
Garwin	1,171	1,171	1,015						156
Geneva	376	376	323		23				
George	3,667	2,373	1,196	64	22	10	600	400	81
Germantown	849	847	730	23	68	16			16
Gilman	1,678	1,497	1,375		67	55			
Gilmore City	2,648	1,808	1,664		120				31
Gladbrook	5,716	4,163	3,622	157	100				274
Gildden	4,084	2,744	2,584	135	25				
Goldfield	1,814	1,832	1,745		8	6			74
Goodell	302	692	470	14	64	31			13
Gowrie	4,350	3,946	2,565	166	142	65	75	600	303
Grafting	2,595	2,332	1,232		140	52		1,128	
Grafton	222	222	72	78	16	40			16
Grand Junction	5,656	1,729	1,574		80	82			
Grand Mound	2,887	1,705	850	11	31			900	3
Grand View	444	444	389	51	1	3			
Granger	400	400	391	57	12				
Grant City	118	118	108	6	1				
Granville	1,718	1,660	100		131	121	900	400	37
Gravity	1,300	1,300	1,072	56	10	106			56
Greeley	618	579	546		33				
Greene									
Greenfield	35,235	6,331	5,844	97	196	195			
Green Island	614	614	16		5		591		2
Grimes	1,424	1,424	1,424						
Griswold	5,238	3,475	3,177	96	135	35			32
Grundy Center	7,607	6,770	6,544	15	113	92			6
Guthrie Center	7,431	5,032	4,622	288	112				29
Guttenberg	4,675	3,672	1,353		5	32	2,470		35
Halbur	1,444	1,403	323	32	65		750		
Hamilton	598	598	323	22	243				
Hancock	378	343	243	32	18	30			
Hanlontown	746	498	439	57	2				
Harcourt	419	419	389	34	5				
Harper	231	223	186		32	3			
Harpers Ferry	857	797	220	20	6	430			5
Harris	5,197	2,871	1,140	46	21	10		300	1,053
Hartley	11,756	6,015	3,260	165	188	10	1,300	1,600	162
Harvey	977	791	764	4	23				
Hastings	687	634	544	14	56	29			
Havlock	666	666	664		64				
Hawkeye	1,735	1,461	1,386		47	25			3
Hazleton	827	827	819		7				1
Hedrick	2,788	2,786	2,662		60	64			
Henderson	286	286	194	64	16	12			
Hinton	1,944	1,901	255	108	28	67	625	800	21

TABLE NO. 4-A—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.						
			Taxes from county treasurer	Poll tax	Licenses	Fines	Mulct tax from county treasurer	Town liquor license	Miscellaneous
Holland	785	706	387		34	35	75		175
Holstein	10,497	6,275	2,321	138	224	33	1,500	2,000	50
Holy Cross	420	390		30			300	60	
Hopkinton	5,853	3,092	2,791	75	15	25			236
Hornick	1,313	1,313	938		22	2	300	690	5
Hospers	11,127	1,817	883		104	1	600	210	19
Hubbard	2,182	2,020	1,806		40	3	85		3
Hudson	1,892	1,647	1,304	78	32	3			10
Hull	4,321	3,410	2,113		225		225	600	247
Humboldt	8,820	7,225	6,957	152	207	9			
Humeston									
Huxley	936	936	718			30		175	18
Imogene	482	482	414		60	8			
Inwood	2,931	1,292	974	172	39	7			100
Ionia	1,042	1,042	231		37		300	400	74
Ireton	2,292	1,970	1,092		74	18		700	85
Irwin	325	325	484		41				
Jackson Junction	535	445					300	10	135
Jamula	735	735	558	106	57				14
Jamesville	532	532	532		2	6			2
Jesup	2,131	2,131	1,847		128	9			146
Jewell	3,692	3,123	2,689	110	134	190			
Kalona	1,733	1,457	1,204	13	48	37			65
Kamarar	507	507	443	1				63	
Kanawha	1,646	1,096	906		120	38			13
Kellerton	1,372	998	711	64	27	198			8
Kellogg	3,634	3,163	3,091	6	11				30
Konsett	873	840	682		143	5			10
Kent	657	657	585	50	4				13
Kenwood Park	2,804	870	831	15					24
Keosauqua	8,818	6,950	5,793		159	28			
Keota	5,035	3,925	3,610	35	232				48

Keystone	2,214	2,146	1,924	117	86	5			14
Kingsley	5,194	4,490	1,920	138	88	87	605	1,495	47
Kinross	177	177	177						
Kirkman	996	849	836	3	10				
Kirkville	303	132	147	5					
Kiron	1,738	1,502	1,201	42	12		150	67	
Klemme	1,689	1,138	984		42	37			75
Klerlein	831	834	732	28	70				
Knowlton	245	245	231						
Lacona	831	765	668	21	2	47			14
Ladorn	673	567	506	40	1	20			27
Lake Mills	5,681	2,911	2,322	50	587	22			
Lake Park	13,227	3,996	1,572	35	163	18	430	1,550	208
Lake View	4,708	1,776	1,599	48	68				61
Lamoni	5,408	5,343	4,743	280	171	22			127
Lamont	2,325	2,154	1,258		31			50	795
La Motte	1,810	1,810	540		8	5	1,000		57
Lanesboro	1,177	1,173	446	62	14			500	159
Lansing	8,529	5,718	1,991	12	146	47	2,147		1,375
LaPorte City	4,931	4,381	4,702	6	159	26			71
Larchwood	4,749	2,689	855		219	124	600	807	16
Larrabee	266	266	216		50				
Latimer	2,217	1,925	1,507	71	47				
Laurel	425	428	398		55				
Laurens	3,174	3,164	2,843	120	91	31			39
Lawler	2,685	2,642	485		35	6	1,200		
Lawton									
Le Claire	1,719	1,463	596		28				
Ledyard	831	792	636		13		775	31	27
Le Grand	450	455	420	24	1	10			141
Lehigh	2,870	2,591	343	221	87	39	1,001	990	
Leland	381	315	243		62	7			3
Le Roy	165	165	158	4	3				
Lester	3,919	2,506	846		28	22	900	900	200
Letts	707	655	570	55	10				29
Lewis	2,927	2,690	1,911	16	74				58
Liddersdale	633	623	40	14	22	40	300	108	7
Lime Springs	1,233	1,383	1,238		74				21
Limerick	2,148	1,347	1,317						
Lisbon	8,750	5,873	5,528	38	6				1
Liscomb	841	791	725		10				26
Littleport	521	521		3	5	1	400	112	
Little Rock	11,333	2,225	300		54	92	600	800	379
Little Sioux	481	457	397	6	49				5
Liversmore	1,595	1,594	1,282	2	25	54			12
Logan	5,073	3,725	3,628		13				48
Logan	9,873	4,205	3,423	110	238	40			234
Lohrville									
Lone Tree	5,238	5,227	1,217	89	249	30	1,299	2,400	42

TABLE NO. 3—CONTINUED—PAYMENTS FOR OUTLAYS OR NEW IMPROVEMENTS.

Town	Total outlays or improvements	Water-works	Gas or other lighting	Sidewalks	Streets	Miscellaneous
Woodbine	1,387	250			1,137	
Woodburn						
Woodward	7,710	7,070		40		
Woolstock	297			109	154	4
Worthington	248				248	
Wyoming	50				50	
Yale						
Yetter						
Yorktown	376				300	176
Zearing	240			240		
Zwingie	137			137		

TABLE NO. 4-A—GENERAL RECEIPTS OF TOWNS.

Town	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.						
			Taxes from county treasurer	Poll tax	Licenses	Fines	Mulct tax from county treasurer	Town liquor license	Miscellaneous
Grand total	\$ 1,844,527	\$ 1,305,702	\$ 967,075	\$ 22,194	\$ 43,010	\$ 21,020	\$ 112,088	\$ 88,870	\$ 49,293
Ackley	19,556	6,430	6,183	18	120	48			55
Ackworth	62	62	62						
Adair									
Adel	6,501	5,308	4,854		265	20			230
Afton	4,807	4,316	3,828	7	419	60			2
Agency	759	516	516						
Alnsworth	1,091	1,682	1,644		17	21			
Akron	7,132	5,532	3,145		84	131	600	1,200	402
Albert City	582	582	567		15				
Albion	1,770	1,178	1,173		3				
Allen	2,115	2,649	2,366	70	213	25			73
Alexander	879	473	468	5					
Allerton	2,019	2,019	1,086		20	3			
Allison	3,508	3,036	2,898		33	47			68
Alta	12,118	3,000	2,901			189			
Alta Vista	1,564	1,564	103		10	31	900	480	34
Alton	9,410	5,711	2,667	61	141			1,500	1,072
Altoona	781	781	710	31	12				28
Alvord	2,676	1,851	530	35	85	28	637	600	
Andrew	955	955	305		40	24	300	125	163
Anita	5,190	3,431	2,998	27	55	353			
Ankeny	817	817	813						4
Anthony	3,500	3,008	1,448	77	171		600	750	32
Aplington	1,336	1,336	1,196		30				90
Arcadia	1,378	1,306	22	165	29		600	480	
Arion	1,840	1,409	535	18	34	10	300	131	471
Arispe	469	469	469						
Arlington	2,300	2,351	1,995	3	53				33
Armstrong	4,281	3,823	3,423			275	111		29
Arnold's Park	1,677	1,677	363	2	41		250	950	71

TABLE NO. 4-A—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Total receipts	Total of taxes, li- censes, fines, etc.	Taxes, Licenses, Fines, Etc.						
			Taxes from county treasurer	Poll tax	Licenses	Fines	Mule tax from county treasurer	Town liquor license	Miscellaneous
Arthur	1,067	1,064	166	31	31	23	330	513	
Ashton	2,379	2,175	600	61	54	3	600	800	45
Atalissa	320	320	267	38		15			
Athelstan	321	154	112		4	38			
Auburn	883	883	752	60	71				
Audubon	11,803	9,705	9,207	28	257	118			95
Aurelia	6,633	3,461	3,420			41			
Aurora	414	410	308	2	40				
Avoca	11,041	9,536	5,997	138	107	1,018	1,750	511	165
Ayrshire	1,589	1,521	850	42	29			600	
Badger	473	473	405		55	13			
Bagley	1,140	1,073	890	144	30	19			
Baldwin	954	939	5	5	20		900		
Bancroft	4,900	1,898	1,316	65	159	159			168
Barnum	909	909	22	33	9		491	280	74
Bassett	9	9			8				1
Batavia	748	708	678		30				10
Battle Creek	7,894	4,801	3,070				675	1,100	16
Baxter	4,582	2,505	2,201	80	85	40			
Beacon	713	680	609			32			39
Beaconsfield	356	356	314	6	1	30			5
Beaman	530	537	506	30	1				
Bellevue	18,036	8,758	3,081	205	25	59	2,700		2,588
Belmond	5,058	4,553	4,030	110	291	92			30
Bennett	3,326	2,107	1,917	28	40	92			30
Benton	183	183	156		2	25			
Bentonsport	216	216	200		7				3
Bettendorf	3,441	3,067	2,098		10	41	600	260	58
Birmingham	1,180	776	774		2				
Blairsburg	1,184	675	407	68	32	12			46
Blairstown	2,088	2,081	1,923		89	69			
Blakesburg	637	637	637						

Blanchard	1,036	753	612	45	37	59			
Blencoe	432	274	186		88				
Blockton	1,144	989	926	12	10	41			
Blue Grass	703	605	327	66	1		300		11
Bode	1,569	1,145	1,092	43	10				
Bonaparte	3,192	2,751	2,362		102	5			142
Bondurant	546	473							
Boyden	1,161	1,055	461		83	39	300		181
Bradgate	364	364	364						
Brandon	210	210			32				178
Brayton	265	265	150	34	62	19			
Breda	10,025	1,944	294		85		900	180	485
Brighton	5,345	3,463	3,062		300	15			36
Bristow	621	621	600	3	18				
Brooklyn	8,638	6,034	4,210	142	250	42			1,360
Buckeye	18,420	12,979	11,713		129				1,137
Buckeye	1,083	497	279		38	180			
Buffalo	1,399	1,399	127	126	5		1,125		16
Buffalo Center	2,734	2,672	2,076	9	340	32			215
Burt	1,982	1,913	1,525	9	380				8
Bussey	1,175	1,175	958		94	106			17
Calamus	1,149	1,060	410		21	7	600		22
Callender	503	866	469	45	35		150	150	27
Calmar	5,678	3,476	1,332		92	32	1,800		230
Calmar	1,219	1,060	337		72	57	600		13
Camanche	710	710	641	39	30				
Cambridge	2,510	2,020	1,799		191	30			
Cantril	659	445	429	5	11				
Carbon	326	312	180		105	10			17
Carlisle	638	638	581		32	15			10
Carpenter	380	380		58	17				305
Carson	1,789	1,728	1,333	24	133	34			204
Cascade	6,303	5,885	3,074	6	104	240	2,250	175	36
Casey	3,658	2,278	2,151		67	60			
Castalia	787	787	390		4		300	40	183
Center Junction	1,203	1,203	1,153	46	2				
Center Point	3,966	2,563	2,506		19	33			14
Central City	1,687	1,687	1,557		4	7			119
Charlotte	5,908	1,870	585		57	21	1,200	1,105	7
Charter Oak	7,681	4,499	1,885		90	22	1,275		172
Chatsworth	1,125	1,055	44		21	47	465	420	58
Chelsea	913	913	740		26	138			
Chester	721	658	623	32	3				
Chillicothe	613	492	167	5					321
Churdan	2,074	2,074	1,883		186	5			
Cincinnati	1,442	1,379	320	459	170	113			198
Clare	2,194	2,194	774			20	600	600	200

TABLE NO. 4-A—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.						
			Taxes from county treasurer	Poll tax	Licenses	Fines	Mulct tax from county treasurer	Town liquor license	Miscellaneous
Clarence	5,990	3,142	3,068	41	3	30			733
Clarion	18,798	10,812	9,330	108	420	212			111
Clarksburg	3,333	2,469	2,072	131	106	49			
Clarksburg	632	630	110	10			300	200	
Clayton	1,968	1,968	1,737	116	21	43			51
Clearfield	11,994	8,084	7,335	247	385	72			45
Clear Lake	470	470	385	35	10	40			
Cleghorn	360	158	115		43				180
Clemmons	925	925	637	68	20				
Clermont	97	97	97						
Cleveland	372	372	343		1				28
Clio	1,157	1,103	980	70	92	11			
Clutier	2,581	2,759	2,701		18	9			51
Coggon	1,867	1,773	1,334	122	10	88			13
Colin	343	343	328		15				
Coltsburg	638	638	619		7				
College Springs	2,950	2,610	2,487		115	8			4
Collins	1,124	1,124	1,096	53	11	20			134
Colo	728	728	579		15				571
Columbus City	6,390	4,217	3,365	8	181	92			23
Columbus Junction	2,470	2,365	2,255	62	25				2
Conrad	915	915	800		10	37		2,300	223
Conway	5,767	5,208	1,601		574		450		
Coon Rapid	167	167	115	11	1	40			45
Coppock	177	177	131					1,300	101
Corn-Hile	4,852	3,979	1,423		106	349	800		5
Correctionville	2,335	2,182	1,849	129	53	140			76
Corwith	10,990	6,147	5,144		81	46			
Coryton	854	854	851		3				
Crawfordsville	334	334	215	48	7				
Cromwell	396	396	395		1				19
Crystal Lake	1,972	1,890	1,509	38	62	91			
Cumberland									

Curlew	774	773	530		6	13		200	25
Cushing	3,158	2,680	753	104	24	65	600	1,102	32
Cylinder	1,176	976	541	26	13	5	300	75	16
Dakota City	517	517	517						
Dallas Center	1,276	1,182	1,010	128	42	2			
Dana	1,308	908	661	7	35	5	300		
Danbury	11,795	2,311	807	38	100		600	600	100
Danville	617	617	617						
Davis City	739	739	739						
Dayton	7,470	3,344	2,180	119	208	25	75	300	437
Decatur	403	403	384	3	3				13
Deep River	2,062	2,552	2,435	1	75	3			41
Defiance	269	269	260						9
Delmar	1,987	1,776	901	10	1	8	300	500	50
Delta	4,215	2,839	2,753		32	54			
Denver	1,910	1,753	390	25	5	31	1,000		205
Derby	582	582	546	5	1	30			
De Soto	1,857	757	607	67					83
De Witt	13,010	6,890	3,828		163		2,400	450	
Dexter	2,032	1,794	1,695		94				5
Diagonal	810	810	704	50	26	30			
Dike	1,500	1,273	1,009	45	24	135			10
Dolliver	410	284	275		2	7			
Donnellson	1,352	1,352	798		57	24	450	800	28
Doon	5,680	2,812	1,340	5	42	16	600		9
Dougherty	1,251	1,210	1,080		90	40			
Dow City	2,003	1,951	1,169		115	7			
Dows	3,090	3,217	2,704		294	129			
Drakeville	288	288	280		8				
Dumont	1,442	1,442	1,251		77	14			100
Duncombe	2,150	1,963	501	51	20	11	500	850	
Dunkerton	853	853	748	50	16				39
Dunlap	6,390	5,240	4,809		205	64			78
Durant	10,123	5,374	4,521	205	31	200	315	8	40
Dyersville	8,927	7,243	3,755		125	15	3,235		120
Dysart	9,027	5,044	4,415		194	7			215
Earlham	19,974	2,408	2,559	60	15	21			23
Earling	1,395	1,390	1,097		90		15		98
Earlville	2,644	2,408	2,220	2	21				165
Early	2,473	2,012	1,860	90	82				50
East Peru	368	368	304	2	2				
Eddyville	9,994	2,414	1,771	76	143	422			2
Edenville	1,064	1,019	982		37				
Edgewood	1,509	1,399	1,133	65	67	31			13
Elberon	1,850	1,656	1,499	5	3	21			128
Elfin	957	957	888		43				
Elkader	5,758	4,196	2,162	240	47		1,220		318
Elkhart	712	408	401		2				5

TABLE NO. 4-A—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.						Miscellaneous
			Taxes from county treasurer	Poll tax	Licenses	Fines	Mulct tax from county treasurer	Town liquor license	
Elkport	988	691	64		5	20	600		2
Elliott	2,235	1,612	1,530		47				50
Ellston	419	419	323		71	25			
Elma	4,887	2,145	1,940	85	120				4
Ely	710	710	470	39	177	30			31
Emerson	2,288	1,944	1,806	24	5	10			10
Epworth	808	785	765		48	23			33
Essex	3,616	3,576	3,499						15
Everly	1,168	1,133	947	150		5			13
Exline	1,056	1,028	934	51	23		199		4
Fairbank	2,840	1,739	1,324		9		600	300	
Farley	1,837	1,682	688		27	47	300	40	
Farmersburg	375	375	180	59		14			33
Farmington	9,503	4,495	4,341		96				4
Farnhamville	742	742	654	58	20				24
Farragut	1,203	1,119	1,017	58	63	25			19
Fayette	8,467	5,080	4,973		108				6
Fenton	1,208	819	685		11				6
Floyd	567	446	371	3	67	5			5
Fonda	5,082	3,854	3,196	174	397	81			
Fontanelle	3,711	1,324	1,044	66	122	87			
Forest City	10,567	7,884	7,818			193			12
Foster	412	412	174	33			225		
Franklin	254	234	3	6	2				
Fraser	684	684	667	5	10	5			
Frederika	246	240	74	234	1,018		1,119		
Fredericksburg	2,697	2,445		17	29	50			241
Fremont	2,436	1,573	1,236	21	125	17	300	1,600	31
Galva	2,440	2,094		2	1	5	300		
Garber	318	318	10	2	13				12
Garden Grove	1,326	1,138	1,138	42	3		600		
Garnaville	1,025	1,006	318	76					

Garner	6,439	5,939	4,978		200				22
Garrison	693	679	443	112	14	5			
Garwin	1,171	1,171	1,015						156
Geneva	376	376	353		23				
George	3,667	2,373	1,196	64	22	10	600	400	81
Germania	849	847	730	23	68	10			16
Gilman	1,678	1,497	1,375		67	50			
Gilmore City	2,648	1,808	1,654		123				31
Gladbrook	5,716	4,163	3,023	157	109				274
Giddens	4,084	2,744	2,584	135	25				
Goldfield	1,814	1,832	1,745		8				74
Goodell	592	592	470	14	64	31			13
Gowrie	4,530	3,946	2,505	106	142	66	75	600	305
Graettinger	2,995	2,532	1,232		140	52		1,128	
Grafton	222	222	72	78	16	46			16
Grand Junction	5,555	1,739	1,574		83	82			
Grand Mound	2,887	1,705	850	11	31			900	3
Grand View	444	444	389	51	1				
Granger	460	460	391	57	12				
Grant City	118	118	108	6	1				
Granville	1,718	1,630	100		131	131	900	430	27
Gravity	1,306	1,300	1,072	56	10	106			56
Greeley	618	579	546		33				
Greene									
Greenfield	35,285	6,331	5,844	97	195	195			
Green Island	614	614	16				501		2
Grimes	1,424	1,424	1,424						
Griswold	5,238	3,475	3,177	96	135	35			32
Grundy Center	7,607	6,770	6,544	15	113	92			6
Guthrie Center	7,431	5,032	4,622	288					29
Guttenberg	4,678	3,872	1,335		65	5	2,432		35
Halbur	1,444	1,393	531	36	28	32	750		
Hamilton	508	498	323	22	213				
Hancock	378	343	243	32	18	50			
Hanlontown	746	498	439	57	2				
Harcourt	419	419	380	34	5				
Harper	231	229	186		32	5			
Harpers Ferry	857	797	236	20		6	430		5
Harris	3,197	2,872	1,149	46	22		900	399	1,055
Hartley	11,756	6,615	3,390	165	188	19	1,393	1,690	162
Harvey	977	791	764	4	22				
Hastings	687	634	544	14	56	20			
Havelock	668	668	604		64				
Hawkeye	1,735	1,461	1,386		47	25			3
Hazleton	827	827	819		7				1
Hedrick	3,788	3,786	3,692		60	64			
Henderson	286	286	194	64	16	12			
Hinton	1,944	1,901	255	108	29	67	622	869	21

TABLE NO. 4-A—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.						
			Taxes from county treasurer	Poll tax	Licenses	Fines	Mulct tax from county treasurer	Town liquor license	Miscellaneous
Holland	785	706	387		34	35	75		175
Holstein	10,497	6,575	2,321	138	224	33	1,530	2,000	50
Holy Cross	420	300		30			300	60	
Hopkinton	5,533	3,093	2,791	75	15	25			236
Hornick	1,313	1,313	333		22	2	300	650	6
Hospers	11,127	1,817	883		104	1	600	210	19
Hubbard	2,182	2,026	1,808		40		85		3
Hudson	1,892	1,647	1,324	78	32	3			10
Hull	4,321	3,410	2,113		225		225	600	247
Humboldt	8,826	7,325	6,957	152	207	9			
Humeston									
Huxley	936	936	713			30		175	18
Imogene	482	482	414		68	8			
Inwood	2,961	1,292	974	172	39	7			100
Ionia	1,042	1,042	231		37		300	400	74
Ireton	2,292	1,970	1,092		74	13		700	80
Irwin	325	325	484		41				
Jackson Junction	535	445					300	10	135
Jamaica	735	735	556	100	57				14
Jamesville	532	532	522		2	6			2
Jesup	2,131	2,131	1,847		128	9			146
Jewell	3,062	3,123	2,080	110	134	190			
Kalona	1,733	1,437	1,394	13	48	37			65
Kanrar	507	507	443	1				68	
Kanawha	1,646	1,066	906		130	28			13
Kellerton	1,372	998	711	54	27	198			8
Kellogg	3,634	3,165	3,091	6	5	11			52
Kensett	872	840	682		143	5			10
Kent	657	657	585	50	4				13
Kenwood Park	2,804	870	831	15					24
Keosauqua	8,818	5,990	5,768		169	28			
Keota	5,035	3,925	3,610	35	232				48

Keystone	2,214	2,146	1,924	117	80	5			14
Kingsley	5,194	4,490	1,920	138	88	87	665	1,495	47
Kinross	177	177	177						
Kirkman	966	849	836	3	10				
Kirkville	303	182	147		5				
Kiron	1,768	1,562	1,301	42	12		150	67	
Klemme	1,080	1,138	984		42	37			75
Klerim	881	854	732	62	70				14
Knowlton	245	245	231						27
Lacona	831	763	668	21	2	47			
Ladora	672	597	506	40	1	20			
Lake Mills	3,081	2,911	2,222	50	587	52			208
Lake Park	13,297	3,996	1,572	35	163	18	450	1,550	61
Lake View	4,708	1,776	1,569	48	68				127
Lamoni	5,433	5,343	4,743	230	171	22			795
Lamont	2,523	2,154	1,258		51	5	1,300	50	57
La Motte	1,810	1,810	540		8				130
Lanesboro	1,177	1,173	446	63	14	47		500	1,375
Lansing	8,599	5,718	1,991	12	146	26	2,147		71
LaPorte City	4,631	4,331	4,702	6	126	134	600	867	16
Larchwood	4,749	2,689	853		219				
Larrabee	266	266	216		50				
Latimer	2,217	1,925	1,507	71	47				
Laurel	428	428	368	5	55				
Laurens	3,174	3,164	2,945	129	91	51			39
Lawler	2,685	2,642	485		35	6	1,300		
Lawton									
Le Claire	1,718	1,463	592		28		775	21	37
Ledyard	831	762	638		13				141
Le Grand	490	455	420	24	1	10			
Lehigh	2,859	2,591	343	221	87	39	1,061	960	3
Lehigh	381	315	243		62	7			
Le Roy	163	165	156	4	3				
Lester	3,910	2,300	846		28	22	900	900	390
Letts	797	655	570	55	10				24
Lewis	2,927	2,069	1,911	16	74				7
Lidderdale	663	523	49	14	22	40	200	150	21
Lincoln	1,283	1,388	1,288		74				1
Lincoln	2,148	1,347	1,347						26
Lisbon	8,790	5,873	5,838	38	6				
Lisbon	841	791	736		10				
Littleport	531	521	300	3	5	1	400	112	370
Little Rock	11,833	2,223	307		54	92	600	800	5
Little Sioux	481	457			19				
Livermore	1,596	1,394	1,228	2	154	24			43
Logan	3,075	3,736	3,628		13				234
Lohrville	9,873	4,265	3,423	110	238	40			42
Lone Tree	5,728	5,327	1,317	80	249	30	1,300	2,400	

TABLE NO. 4-A—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.						
			Taxes from county treasurer	Poll tax	Licenses	Fines	Miscellaneous	Town liquor license	Miscellaneous
Lorimer.....	2,183	1,613	1,387		130	84			22
Lost Nation.....	1,997	1,997	954	107	26		900		10
Lovila.....	943	943	780		30	9			127
Lowden.....	3,788	2,181	1,847		188			146	
Low Moor.....	798	598	38				300	150	50
Lucas.....	901	717	569		25	75			48
Luther.....	670	670	670		6				7
Luverne.....	1,132	1,132	432	186	413				101
Luzerne.....	353	353	343	3	6				1
Lynnvill.....	1,024	954	938		6	10			
Macedonia.....									23
Mackaburg.....	502	502	473						29
Madrid.....	6,407	6,081	5,455	183	181	232			27
Malcom.....	2,562	2,154	1,992	33	96	13			21
Mallard.....	2,732	2,094	1,889		57	24	225	475	24
Maloy.....	213	103	79		4	15			5
Malvern.....	7,406	5,112	4,783		329				
Manly.....	1,042	1,460	424		36				8
Manning.....	7,656	6,061	2,347		324	182	2,400	800	10
Manson.....	7,103	4,983	4,828		120	25			604
Mapleton.....	7,662	4,523	1,325		347	132	450	1,575	12
Marathon.....	2,988	1,954	1,872	75					81
Marble Rock.....	1,894	1,379	1,139		99				
Marne.....	971	800	779						
Martelle.....	459	459	427	31	1				
Martinsburg.....	371	371	335	21	10	5			
Masonville.....	800	860	375	125					360
Massena.....	1,197	1,155	1,043	3	43	46			20
Matlock.....	253	250			15			225	10
Maurice.....	1,098	1,098	638		39		225	108	88
Maxwell.....	2,854	2,824	2,300	162	158	50			185
Maynard.....	1,091	1,091	1,096	43	15	15			12
McCallsburg.....	901	874	708	5	189	24			3
McClelland.....	712	712	615	25	54	10			8
McGregor.....	11,166	10,172	8,206	42			870		865
McIntyre.....	1,055	1,055	775		255				85
Mechanicsville.....	5,817	5,067	5,012		25	30			
Medapolis.....	6,078	4,125	3,822	122	138				43
Melbourne.....	787	686	479	12	38	10			127
Melrose.....	1,480	1,480	1,300		120				
Melvin.....	1,565	1,555	132	81	19	25	450	800	24
Menlo.....	1,059	1,033	997		13	43			10
Meriden.....	1,102	985	928	29	5	3			104
Merrill.....	5,141	4,387	504	9	60	83	825	2,800	475
Meyer.....	504	504	89				300	240	
Miles.....	1,181	1,136	593	23	10				80
Milford.....	13,440	1,436	1,300		139	17			80
Milo.....	1,504	1,376	1,357		2	17			80
Milton.....	6,381	4,756	4,414	125	22	109			
Minburn.....	802	770	680	47	17	36			83
Minden.....	3,713	3,380	1,887	22	72	42			
Mingo.....	869	715	673		7				
Mitchell.....	317	317	285	25					237
Mitchellville.....	2,411	2,018	1,768		13				39
Modale.....	1,811	674	525		119				13
Monkman.....	1,437	890	547	90	81	78			182
Monmouth.....	923	775	474		1		300		26
Monona.....	2,440	2,443	454	70	144	31	630	980	149
Monroe.....	6,820	4,281	3,996	24	235				4
Montezuma.....	11,053	9,140	8,714			3	19		
Montour.....	1,547	1,547	1,321			6	300		
Montrose.....	918	879	879						
Moorhead.....	1,475	958	925	1	21	11			5
Moorland.....	400	469	458		2	4			
Morrison.....	1,024	894	766	100	15	7			
Moravia.....	542	542	542						
Moulton.....	3,177	3,047	3,014		39	3			83
Mt. Ayr.....	11,970	6,247	5,981		43	116			2
Mt. Union.....	398	398	332		2				65
Mt. Vernon.....	10,330	7,854	7,781	12	2	1			900
Moville.....	2,389	1,843	928		80	32		290	74
Murray.....	2,456	1,621	1,552		120	39			7
Nashua.....	7,902	6,600	4,708	95	150	140	909	600	
Neola.....	9,762	5,462	3,634		170	185	778	1,305	
New Albin.....	1,178	1,005	2	67	91	16	900		19
Newell.....	8,788	4,219	3,065	91	171	55			807
New Hartford.....	1,430	1,289	1,216		71	6			2
New London.....	7,343	4,292	4,674	2	74	113			29
New Market.....	1,072	1,072	798		62	185			26
New Providence.....	469	469	469						

TABLE NO. 4-A—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Total receipts	Total of taxes, li- censes, fines, etc.	Taxes, Licenses, Fines, Etc.						
			Taxes from county treasurer	Poll tax	Licenses	Fines	Mulct tax from county treasurer	Town liquor license	Miscellaneous
New Sharon	14,639	4,963	4,963			297			
New Vienna	1,498	1,284	598	55		1		600	24
New Virginia	585	585	430	79		21			
Nichols	1,674	1,109	1,094	80		44	55		
Nora Springs	4,651	4,634	4,974	95		157	27		
Northboro	215	184	184						
North Buena Vista	730	730	24			1			
North English	3,350	2,737	2,589	3		132	13	585	130
North McGregor	1,902	1,364	268	131		25			
North Washington	389	389		30				825	108
Northwood	6,133	5,414	4,325	222			289		300
Norwalk	244	242	241			1			69
Norway	2,461	2,303	2,099	5		99			78
Oakland	5,755	3,451	3,338			108	5		
Oakville	772	772	600	32		37	4		
Ocheyan	2,778	2,162	632	173		76	375		
Ogden	6,348	5,178	4,108	2		146	306	900	
Olds	11,269	8,025	7,702			151	150		6
Olle	415	415	328	66			7		721
Ollie	5,132	4,639	2,406			59			22
Onslow	518	518	449			36	33		14
Orange City	733	733	623			19	80		1
Orient	5,188	4,806	2,778	336		198	20	225	11
Orleans	944	654	508	64		33	16		49
Ossian	416	416	266						13
Osterdoh	2,307	2,171	715	22		11	23	150	
Oto	337	337	37					900	375
Oxford	1,208	990	394					300	123
Oxford Junction	5,434	4,157	1,199			87	32	342	
Pacific Junction	5,732	5,243	1,229			89	69	1,200	75
Packwood	1,150	1,150	1,041			112	22	1,800	1,000
	1,141	1,034	1,033			1	6		1,800
									392

Palmer	3,468	435	350		60	25			
Panama	63	631	566		13	40			12
Panora	7,585	5,055	3,304		10	67			1,201
Parkersburg	6,496	5,355	5,271		6	17			3
Parrell	1,406	899	846		40				13
Paton	704	704	616	75	8				
Patterson	1	1	14			15			12
Paulina	4,362	2,926	382	120	74	2	600	1,000	747
Persia	6,218	1,121	988		133				
Peterson	3,464	1,523	1,444		57				22
P'erson	2,480	2,115	1,020	116	32	22	375	500	50
Pilot Mound	492	401	378		8	5			10
Plainfield	455	435	368		67				
Pleasanton	241	241	306			35			
Pleasant Plain	255	239	237						2
Pleasantville	9,398	4,458	4,130	156		152			
Pocahontas	4,534	3,267	2,538		132				597
Polk City	508	436	394	70	24				
Portsmouth	1,086	1,381	1,222		106	53			
Postville	5,750	4,668	2,667	3	197	61	1,425		315
Prairieburg	629	479	324	81	10	4			
Prairie City	4,266	4,181	4,080		151				
Prescott	1,506	992	960		10	17			5
Preston	3,232	3,252	2,068	2	122	25	500		45
Pringhar	3,877	3,618	1,879	96	43	73	600	900	27
Promise City	254	190	176		9	5			
Protivin	338	303	240		25	28			
Quasqueton	740	740	451	5	52				
Radcliffe	4,572	2,148	2,114		11			200	9
Ralston	487	487	447	34	1	5			
Randall	105	105	96	6					
Rathbun	329	329	100	172	68	59			
Reaillon	1,500	1,273	218				1,650		7
Redding	142	142	142						
Redfield	1,103	1,085	1,030		9	40			
Reinbeck	6,368	5,285	4,506	235	255	289			6
Rembrandt	300	300	252		33	15			
Renwick	1,579	929	809		70				
Riceville	2,321	2,274	2,202		72				
Richland	4,176	3,211	2,943	126	12				
Riocketts	2,022	1,957	156	15	4	15			120
Ridgeway	79	79	63		29		825	940	2
Ringsted	1,307	1,302	1,071	114	90	6			
Ripper	747	747	724		8	5			11
Riverside	3,797	2,426	2,326		102				10
Riverton	956	815	801		4	10			4
Rock Falls	88	75	64	11					
Rockford	3,874	1,805	1,641	21	102				

TABLE NO. 4-A—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.						
			Taxes from county treasurer	Poll tax	Licenses	Fines	Mulct tax from county treasurer	Town liquor license	Miscellaneous
Rock Rapids.....	38,067	11,063	7,057	—	59	130	—	—	41
Rock Valley.....	5,720	4,480	1,760	255	35	50	900	2,700	217
Rockwell.....	3,258	2,621	2,386	45	25	35	600	1,400	368
Rockwell City.....	8,150	7,350	6,710	67	450	123	—	—	130
Rodman.....	587	587	206	6	1	—	—	—	—
Rodney.....	486	476	—	57	15	23	253	75	46
Rolfe.....	4,278	4,009	3,670	—	100	7	—	—	81
Roland.....	1,576	1,076	972	90	14	—	300	—	172
Rome.....	183	188	188	—	—	—	—	—	—
Roschill.....	39	39	31	8	—	—	—	—	—
Rowan.....	525	507	470	7	—	—	—	—	—
Runnells.....	711	711	645	—	33	33	—	—	30
Russell.....	1,727	1,727	1,701	10	13	—	—	—	—
Ruthven.....	2,401	2,393	2,010	—	234	54	—	—	—
Rutland.....	215	215	152	54	9	—	—	—	65
Ryan.....	1,614	1,262	1,227	—	35	—	—	—	—
Sabula.....	2,918	2,244	1,395	—	37	—	400	400	92
St. Ansgar.....	3,036	2,432	2,202	—	85	—	—	—	145
St. Anthony.....	240	240	220	—	—	—	—	—	—
St. Charles.....	973	973	948	—	25	20	—	—	—
St. Lucas.....	143	143	100	42	1	—	—	—	—
St. Olaf.....	600	591	250	30	15	5	282	—	—
St. Paul.....	432	167	17	—	—	—	150	—	—
Salem.....	1,024	1,024	1,003	—	21	—	—	—	—
Salix.....	809	809	762	—	49	—	—	—	58
Sanborn.....	7,045	5,713	3,662	152	155	10	525	1,200	9
Sandyville.....	148	148	139	—	9	—	—	—	—
Scarville.....	212	212	132	30	50	—	—	—	—
Schaller.....	3,681	3,300	3,046	113	139	2	—	—	—
Schleswig.....	4,366	4,100	1,615	85	86	49	1,200	1,000	5
Scranton.....	5,770	2,610	2,495	—	49	66	—	—	—
Searsboro.....	333	333	293	44	10	63	—	—	13
Sergeant Bluff.....	624	624	461	—	71	—	—	—	92
Shambaugh.....	270	279	264	3	5	7	—	—	—
Sharpsburg.....	220	220	178	40	2	—	—	—	19
Sheffield.....	3,179	1,351	1,054	210	68	—	—	—	28
Shelby.....	4,317	2,957	2,733	100	76	—	—	—	—
Sheldahl.....	361	361	357	4	—	—	—	—	24
Sheldahl.....	3,541	2,911	2,857	—	17	15	—	—	—
Shell Rock.....	2,726	2,061	1,971	20	70	—	—	—	—
Shellsburg.....	15,070	8,532	4,762	214	319	29	675	2,100	623
Sibley.....	4,703	4,635	3,199	—	30	31	—	—	773
Sidney.....	13,856	10,643	10,284	—	146	113	—	—	100
Sioux Center.....	1,897	1,242	1,300	—	30	15	—	—	97
Sioux City.....	—	—	—	—	297	81	—	—	—
Sioux Center.....	8,257	4,569	4,371	—	96	2	—	—	151
Sioux Rapids.....	940	940	691	—	62	—	—	—	127
Slater.....	1,927	1,927	1,732	—	45	1	350	—	18
Sloan.....	832	852	390	79	71	22	88	100	4
Smithland.....	1,144	361	353	30	17	50	450	1,500	13
Soldier.....	2,748	2,280	356	—	—	—	—	—	10
Solon.....	533	558	481	62	—	—	—	—	—
Somers.....	851	718	635	48	29	—	—	—	139
South English.....	851	841	2	47	23	1	616	—	332
Spillville.....	13,474	8,063	4,666	63	177	—	450	2,375	—
Spirit Lake.....	169	169	169	—	21	10	—	—	17
Spring Hill.....	2,471	2,471	2,423	—	50	—	—	—	65
Springville.....	828	828	713	—	92	170	—	—	4
Stacyville.....	892	891	605	—	70	30	—	—	15
Stanhope.....	1,893	1,893	1,616	139	96	44	—	—	14
Stanton.....	1,087	1,087	933	—	23	—	—	—	24
Stanwood.....	12,938	4,072	3,718	87	23	9	—	—	17
State Center.....	543	543	488	11	27	—	—	—	12
Steamboat Rock.....	814	814	802	—	35	—	—	—	8
Stockport.....	81	81	29	18	238	30	—	—	21
Stockton.....	20,515	4,451	4,051	111	27	3	1,800	—	31
Story City.....	5,230	1,712	1,246	122	23	—	978	—	82
Stratford.....	5,886	4,364	1,870	135	37	44	—	—	—
Strawberry Point.....	1,478	1,207	673	21	—	—	—	—	—
Struble.....	984	984	651	—	12	87	1,300	—	39
Sully.....	5,588	3,556	2,296	—	17	1	300	200	30
Sumner.....	1,001	803	180	37	148	41	450	960	344
Superior.....	6,107	2,866	923	—	5	—	—	—	—
Sutherland.....	604	604	565	34	4	—	—	—	5
Swaledale.....	129	129	130	—	77	—	—	—	11
Swan.....	1,634	1,495	1,345	—	39	201	—	—	4
Swea City.....	5,418	3,417	3,172	—	52	9	600	400	122
Tabor.....	1,699	1,647	942	22	60	—	—	—	1
Templeton.....	502	502	502	—	—	—	—	—	—
Terril.....	517	517	517	—	—	—	—	—	—
Thayer.....	—	—	—	—	—	—	—	—	—

TABLE NO. 4-A—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.						
			Taxes from county treasurer	Poll tax	Licenses	Fines	Miscellaneous tax from county treasurer	Town liquor license	Miscellaneous
Thompson	2,238	2,076	1,992	6	70	10			28
Thor	463	463	377	82		4			
Thornburg	264	264	231	27	6				
Thornton	751	740	497	43	76	70			54
Thurman	1,161	1,161	1,065	14	16	41			25
Tingley	1,033	811	764	8	18	45			6
Tiltonka	715	581	447	3	62	33			
Traer	7,337	6,262	6,037	90	90	55			71
Treynor	608	608	608						
Tripoli	5,744	3,290	1,834	131	12	98	1,200		15
Truro	549	549	356	72	25				90
Turin	505	505	190	27	38		250		
Udell	396	396	396						
Underwood	2,161	1,456	376		90	19	610	348	9
Union	1,693	1,394	1,361		63				
Urbana	472	472	472						
Ute	4,289	3,755	900	39	366	151	525	1,750	25
Vail	4,603	3,331	1,155		50		900	900	376
Van Horn	1,718	1,590	1,225			50			315
Van Meter	1,124	1,112	1,050	5	7				
Van Wert	737	737	531			163			
Varina	734	463	371		68	12			12
Victor	6,271	3,271	3,154	25	92				9
Vincent	1,306	1,057	316		16				
Wadena	362	362	328		9	25	225	300	
Walcott	4,436	3,406	1,036	44	23		1,031	1,238	31
Walker	3,167	2,080	1,632	16	31				381
Wall Lake	4,342	2,838	2,540	61	147				90
Walnut	12,357	6,643	3,281	82	250	529	1,158	1,821	19
Washita	878	856	643	56	144				
Waucoma	950	930	836	16	81	19			
Waukeo	1,251	1,026	1,000		3				23

Wayland	1,277	1,277	1,035	130	7				105
Webb	702	414	398		16				
Weidon	803	465	425	26	3				11
Wellsburg	5,837	1,811	1,431	23	20	330			7
Wellman	2,688	2,373	2,310		39				27
Wesley	3,005	1,140	809	72	44	117			8
West Bend	3,379	3,249	631		163	78	900	1,275	202
West Branch	4,362	4,801	4,551	62	183				5
West Burlington	7,840	1,851	990	210	16	600			35
West Chester	1,174	1,102	1,066		6				
Westfield	898	808		28	88	69	300	400	13
Westgate	660	660	649	3	1	5			2
West Liberty	20,500	3,776	6,710	124	264	45			1,633
West Mitchell	98	98	98						
West Point	5,191	2,519	1,461	74	49	116	675		144
West Side	2,374	2,847	1,638	38	44	37	600	470	
West Union	12,405	9,642	9,444		173	25			
Wheatland	4,207	2,613	1,609		81	17	900		6
Whiting	1,191	547	420		74	25			28
Whittemore	982	856	685		103	5			63
Whitten	315	310	294	16					
Williams	5,925	3,645	2,640	135	229	31			10
Williamsburg	14,272	5,725	5,589	145					
Wilton	11,412	4,855	3,706		297				252
Wind-ld	5,076	4,169	3,640	117	187	5			230
Winthrop	2,821	2,280	2,277		3				
Wiotia	429	380	380	15	12	8			5
Woden	400	235	225						
Woodbine	7,969	5,766	5,390		113	111			146
Woodburn	908	908	813		123				2
Woodward	12,249	1,763	1,519	62	77	28			56
Woodstock	727	720	54	52	116	8			
Worthington	1,329	1,334	229	18	10		900	150	7
Wyoming	5,770	2,991	2,852	48	59	31			
Yale	598	598	479	66	16	15			17
Yetter	528	528	478	47	23				
Yorktown	466	434	374	22	5	13			30
Zearing	1,151	1,151	952						198
Zwingle							375		

TABLE NO. 4-B—GENERAL RECEIPTS OF TOWNS.

Town	Total service, water, rents and rates	Classified by Source				Classified by Office		
		Service	Sales	Rents	Rates	Water-works	Electric light works	Gas or other lighting
Grand total	\$ 304,983	\$ 62,173	\$ 27,108	\$ 35,640	\$ 240,067	\$ 142,537	\$ 122,031	\$ 53,273
Ackley	13,126							
Ackworth	251	1	250					
Adair	1,223	1	100	1,122		1,122		
Adel	431	51	378				1	
Afton	243		243					
Agency	309				309	309		
Ainsworth	637		7	630		584		
Akron								
Albert City								
Albion					435	435		
Alden	435							
Alexander								
Allerton		356	116			256		
Allison	472				9,028	4,514	4,514	
Alta	9,028							
Alta Vista		3,168				601		2,477
Alton	3,168							
Altoona		422			403	65	338	
Alvord	825							
Andrew								
Anita	163	50	5	108		108		
Ankeny					400	400		
Anthony	408		8					
Aplington				3				
Arcadia	72	60			283	283		
Arion	283							
Arispe				17	192	192		
Arlington	209				422	422		
Armstrong	422							
Arnold's Park								

Arthur	3		3					
Ashton	192	68	47	77		110		
Atalissa								
Athelston								
Auburn								
Audubon	2,036	205		1,771		1,771		
Aurelia	2,776		2,429	347		347		2,429
Aurora	4		4					4
Avoca	1,305		255	5	1,245	1,245		
Ayrshire	18				18	18		
Badger								
Bagley	10			10				
Baldwin	24		24					
Baneroff	3,032				3,032	780		2,246
Barnum								
Bassett								
Batavia	40	40						
Battle Creek	3,033			3,033		481		2,552
Baxter								
Beacon	18	2		16				
Beaconsfield								
Beaman								
Bellevue	5,278	5,186		92		1,235	3,931	
Belmond	505	408	37			408		
Bennett	289				289	289		
Benton								
Bentonsport								
Bettendorf	234			234				
Birmingham	182		182					
Blairsburg	22	22						
Blairstown								
Blakesburg								
Blanchard	110	60	41					
Blencoe								
Blockton	155	43	112					
Blue Grass	98	98						
Bode	454		11		443	443		
Bonaparte	441				441	417		
Bondurant	25		25					
Boyd	105			165				
Braddyville								
Bradgate								
Brandon								
Brayton								
Breda								
Brighton	1,387		198		1,189			1,189
Bristow								
Britt	795	6			792	792		

TABLE NO. 4-B—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Total service, sales, rents and rates	Classified by Source				Classified by Office		
		Service	Sales	Rents	Rates	Water-works	Electric light works	Gas or other lighting
Brooklyn	5,441				5,441	1,421		4,020
Buckeye	34	34						
Buffalo	62			62		62		
Buffalo Center	69				69	69		
Burt								
Bussey	89	89						
Calamus	37	37						
Callender	1,044	73	15		956	956		
Callmar	120			120				
Calumet								
Camanche								
Cambridge	388		300	88			88	
Cantril								
Carbon	14	14						
Carlisle								
Carpenter								
Carson	61	3	58					
Cascade	508	527	71			520		
Cascade	1,380	7			1,373			1,373
Casey								
Castalia								
Center Junction								
Center Point								
Central City								
Charlotte	198		27		171	198		
Charter Oak	3,182		70		3,182	932	2,250	
Chatsworth	70							
Chelsea								
Chester	63			63		53		
Chillicothe								
Churdan			67					
Cincinnati	67							
Clare								
Clarence	2,848	616			2,232	741		1,491
Clarion	7,986	7,883	103			712	7,171	103
Clarksville	919	60	286		574	634		
Clayton	12		12					
Clearfield								
Clear Lake	1,288	59	241		968	1,014		
Clithorn								
Clemons	306	308						
Clemont								
Cleveland								
Clio								
Clutier	54		14	3	37	37		
Coggon	215		2	213		213		
Coin	73		67	6				
Colesburg								
College Spring								
Collins	119				119	119		
Colo.								
Columbus City								
Columbus Junction	1,736		204		1,532	1,577		
Conrad	114			81	33	114		
Conway								
Coon Rapids	243	88			255	255		
Coppage								
Coralville								
Corringtonville	873				873	873		
Corryth	151		20		127	127		
Corydon	4,836	4			4,836		4,836	
Crawfordsville								
Cromwell								
Crystal Lake								
Cumberland	163		4		159	159		
Curlew	1		1					
Cushing	478	300	107	71		497		
Cylinder								
Dakota City								
Dallas Center	89		6	83				
Dana								
Danbury	484				484	447		
Darville								
Davis City								
Dayton	603	2		2	599		599	
Decatur								
Deep River								
Defiance								
Delmar	161	30			141	141		
Delta	1,111	16			1,095		1,095	
Denver	96	10			86	86		

TABLE NO. 4-B—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Total service, taxes, rents and rates	Classified by Source				Classified by Office		
		Service	Sales	Rents	Rates	Water-works	Electric light works	Gas or other lighting
Derby								
De Soto								
De Witt	2,088	328		1	1,755	1,755		
Dexter	258		258					
Diagonal								
Dike	317				317	317		
Dolliver	3	3						
Donnellson								
Doon	1,441	236	1,104	41		236		853
Dougherty	41	38		3				
Dow City	632	427			225	632		
Dows	501	204	166	71		335		
Drakeville								
Dumont								
Duncombe	226			226		166		
Dunkerton								
Dunlap	287				287	287		
Durant	4,314	727			3,387	205		3,882
Dyersville	1,684	848		400	436	436		
Dysart	2,485		43	2,442				2,449
Earlham	50							
Earling	165				165		165	
Earlville	236		102	134		236		
Early	461		63		398	398		
East Peru								
Eddyville	4,021	306	942	164	2,519		3,453	
Edenville								
Edgewood								
Elberon	147							
Elgin	19	2	13	4	147	147		
Elkader	1,559		60		1,499	1,499		
Elkhart	304	304						

Elkport								
Elliott	94	13	79	2				
Ellston								
Elma	2,742	45			2,697		2,697	
Ely								
Emerson								
Epworth								
Essex	40				40		40	
Everly	35				35			
Exline								
Fairbank	151				151	151		
Farley	175		38	137		175		
Farmersburg								
Farmington	3,707				3,707	1,001	2,706	
Farnhamville								
Farragut	186		42	144				
Fayette	3,289	23	475		2,784	421	2,861	
Fenton		42						
Floyd								
Fonda	1,148				1,148	1,148		
Fontanelle								
Forest City	2,508			2,508		2,508		
Foster								
Franklin	20			20				
Fraser								
Frederika								
Fredericksburg	250	134			116	116		
Fremont	40	40						
Galva	355	355				355		
Garber								
Garden Grove	141	10	122					
Garnaville	16		2	14				
Garnier	1,167			59	1,108	931		
Garrison								
Garwin								
Geneva								
George	378			378				
Germania	2		2					
Gilman	181		181					
Gilmore City								
Gladbrook	1,533				1,533	1,533		
Gladwin	1,340		116	1,220		1,220		
Goldfield								
Gowrie	300				300	300		
Graettinger	43				43	43		
Grand Junction	116		116					

TABLE NO. 4-B—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Total service, sales, rents and rates	Classified by Source				Classified by Office		
		Service	Sales	Rents	Rates	Water-works	Electric light works	Gas or other lighting
Grand Mound	423		17		406	423		
Grand View								
Granger								
Grant City								
Grauville	19				19	19		
Gravely								
Greeler	39	39						
Greene								
Greenfield	3,810		335		3,475	94	3,716	
Green Island								
Grimes								
Griswold	100		40		60	69		
Grundy Center	837	50		778		778		
Guthrie Center	2,379				2,379	2,379		
Guttenberg	806	52	33	165	556	721		
Haibur	51				51	51		
Hamilton								
Hancock	35		35					
Hanlontown	248	228		20				
Harcourt								
Harper	8	3			5	5		
Harpers Ferry	149	149						
Harris	326							
Hartley	5,144	664	570		3,910	217	3,693	
Harvey								
Hastings	53	13	40					
Havelock								
Hawkeye	265		24	36	205	203		
Hazleton								
Hedrick	2	2						
Henderson								
Hinton								
Holland	3		3					
Holstein	4,222	816			3,406	1,350	2,872	
Holy Cross	30				30	30		
Hopkinton	367		66	301		301		
Hornick								
Hospers	7,610				7,610	7,610		
Hubbard	156				156	156		
Hudson	911	56		260	189	180		
Hull	1,481		15		1,468	1,468		
Humboldt	15		15					
Humeston								
Huxley								
Imogene								
Inwood	727	727						
Ionia								
Ireton	142				142	142		
Irwin								
Jackson Junction	90	90						
Jamaica								
Janesville								
Jesup								
Jewell	370		352	18		352		
Kalona	15			15				
Kamrar								
Kanawha	338	81		5	251	238		
Kellerton								
Kellogg	411				411	127	284	
Kensett	10		10					
Kent								
Kenwood Park	234				234	234		
Kossauqua	2,808	30			2,838	271	2,567	
Keota	827		143	684		684		
Keystone	68				68	68		
Kingsley	734				734	734		
Kiross	145		1	144		145		
Kirkman	51			51				
Kirkville	196	35	4	157		196		
Kiron	45			8	37	37		
Klemme								
Knierim	20	20						
Knowlton								
Lacona								
Ladorn	16			16				
Lake Mills	670	35			635	635		
Lake Park	940	30	100		790	205		
Lake View	479	36		3	440	308	136	
Lamoni	60				56	60		
Lamont	362		2		362	362		

TABLE NO. 4-B—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Total service, sales, rents and rates	Classified by Source				Classified by Office		
		Service	Sales	Rents	Rates	Water-works	Electric light works	Gas or other lighting
La Motte								
Lanesboro								
Lansing	2,487	836			1,651		1,130	
LaPorte City								
Larchwood	2,000		20	1,072	968			
Larrabee								
Latimer	292				292	292		
Laurel								
Laurens								
Lawler	43		10		27	43		
Lawton								
Le Claire	235	20		235				
Ledyard								
Le Grand	14		14					
Lehigh	239	2	52	205				
Leland	5		5					
Le Roy								
Lester	1,013	724	171		118			118
Letts								
Lewis	867			867		867		
Lidderdale	140	140						
Lime Springs								
Linerville	53		53					
Lisbon	2,787	148	35		2,604	2,604		
Liscomb	50		50					
Littleport								
Little Rock	1,025			1	1,024			
Little Sioux	24		24					
Livermore	82		8		79		82	
Logan	1,349					1,349		
Lohrville	897	11	644	152				
Lone Tree	411	112	81	15	268	315		639

Lorimor								
Lost Nation								991
Lovilla	1,509	428		90	901			
Lowden								
Low Moor								
Lucas								
Luther								
Luverne								
Luzerne	70	70						
Lynnvile								
Macedonia					321	321		
Macksburg	321		56		352	352		
Madrid	408			38		38		
Malcom	38							
Mallard	10	10						
Maloy	106			106		106		
Malvern								
Manly	1,595			1,595		1,595		
Manning	1,848	36			1,812	1,812		
Manson	2,718	1,533		1,185		1,185		
Mapleton	142				142	142		
Marathon	624				624	624		
Marble Rock	111			111		111		
Marne								
Martelle								
Martinsburg								
Masonville	42	42						
Massena	3	3						
Matlock								
Maurice	30			30		30		
Maxwell								
Maynard	15		15					
McCallsburg								
McClelland	983		65		918	983		
McGregor								
McIntyre	750				750	750		1,953
Mechanicsville	1,953				1,953			
Mediapolis	101	101						
Melbourne								
Melrose	13	13						
Melvin	3			3				
Menlo								
Meriden	794	796		18		908		908
Merrill								
Meyer	45	4	41					
Miles	4			4				
Millford	40		40					
Milo								

TABLE NO. 4-B—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Total service, sales, rents and rates	Classified by Source				Classified by Office		
		Service	Sales	Rents	Rates	Water-works	Electric light works	Gas or other lighting
Milton	1,622				1,622			1,622
Minburn	32	2	30					
Minlen	333			333		333		
Mingo								
Mitchell								
Mitchellville	393		214	179				
Modale	8			8				
Mondamin								
Monmouth	147	142	5					
Monona								
Monroe	2,539			14	2,525			2,525
Montezuma	1,913	676	59	513	600	594		
Montour								
Montrose	38	15	23					
Moorhead	209				209	209		
Moorland								
Moravia	130		130					
Morrison								
Moulton	130		130					
Mt. Ayr	253	253						
Mt. Union								
Mt. Vernon	2,459	194	424	3	1,838	1,838		
Moville	537				537	537		
Murray	20			20				
Nashua	1,302				1,302	1,302		
Neola	4,240				4,240	2,120	2,120	
New Albin	83		83					
Newell	4,509	1,094	447		3,028	340		2,728
New Hartford	102			102		102		
New London	3,051	89			2,962		2,962	
New Market								
New Providence								
New Sharon	564				564	564		
New Vienna	214				212	212		
New Virginia	475	411			64			
Nichols	281	80	55		2	144	196	
Nora Springs								
Northboro								
North Buena Vista	591					591		
North English	591	470			68	68		
North McGregor								
North Washington		719					634	
Northwood	719		2					
Norwalk	258				258	258		
Norway	905				905	905		
Oakland								
Oakville	71	49	22			988		
Ocheyedan	1,108	120				3,244	326	2,918
Odebolt	3,244							
Ogden						278	278	
Olds	483	305						
Olin								
Ollie								
Onslow	332	6	16	295	65	87		
Orange City	22			22				
Orient								
Orleans	36			36				
Ossian								
Osterdoch	273					273		
Oto	1,227	85	1		1,141	111		1,115
Oxford	489	145			344	383		
Oxford Junction								
Pacific Junction	107	105	2					
Packwood	40		5	35				
Palmer	4			4				
Panama	2,531				2,531	508	2,023	
Panora	1,142	180	245	717		734		
Parkersburg	28			28				
Parnell								
Paton								
Patterson	1,336			60	1,276	1,276		
Paulina	97	3		94		94		
Persia	476	378	75	23		23		
Peterson	371		77	294		294		
Pierson	1		1					
Pilot Mound								
Plainfield								
Pleasanton	16	16						
Pleasant Plain	4,536	631	74		3,831	3,664	167	
Pleasantville								

TABLE NO. 4-B—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Total service, sales, rents and rates	Classified by Source				Classified by Office		
		Service	Sales	Rents	Rates	Water-works	Electric light works	Gas or other lighting
Plymouth								
Pocahontas	35				35	35		
Polk City	50			50				
Pomeroy								
Portsmouth	305			305		305		
Postville	1,025	13		134	878	1,012		
Prairieburg								
Prairie City	85			85		85		
Prescott								
Preston								
Primghar	250	153	106					
Promise City								
Protivin	55				55	55		
Quasqueton								
Radcliffe	390			41	349	349		
Ralston								
Randalla								
Rathbun								
Readlyn	225	225						
Redding								
Redfield	18		18					
Reinbeck	1,083				1,083	1,083		
Rembrandt								
Renwick	2	2						
Riceville	54				54	54		
Richland	400							400
Ricketts	48				48	48		
Ridgeway								
Ringsted	16	1			15	15		
Rippey								
Riverside	1,203				1,203			1,203
Riverton	141	73	68					

Rock Falls								
Rockford	1,709		135		1,644	1,644		
Rock Rapids	15,313	15,175	138			445	13,738	
Rock Valley	1,240	698			542	542		
Rockwell	270		90		180	182		
Rockwell City	800				800	800		
Rodman								
Rodney	10	10						
Rolfe	225				225	225		
Roland								
Rome								
Rosehill								
Rowan	6	6						
Runnells								
Russell	38	2	30	6		6		
Ruthven								
Rutland								
Ryan	332			352		352		
Sabula	674		32		642	642		
St. Ansgar	326		73		253	250		
St. Anthony								
St. Charles								
St. Lucas								
St. Olaf			7	278				
St. Paul	285							
Salem								
Salix	1,332		1,332			1,302		
Sanborn								
Sandyville								
Scarville	223	18			30	305		
Schaller	266				266	266		
Schleswig	527				527	527		
Seranton								
Searsboro								
Sergeant Bluff								
Shambaugh								
Sharpsburg	438		102	5	535		331	
Sheffield	1,300			80	1,270			1,349
Shelby								
Sheldahl	355		30	335		355		
Shell Rock	655		580		85	83		
Shellsburg	3,203		30		3,173	515		2,658
Sibley	673				673	451		
Sidney	1,770			1,770		1,770		
Sigourney								
Silver City	2,846	752	32	65	1,997			2,003
Sioux Center	3,022				3,022	801	2,221	
Sioux Rapids								

TABLE NO. 4-B—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Total service, sales, rents and rates	Classified by Source				Classified by Office		
		Service	Sales	Rents	Rates	Water-works	Electric light works	Gas or other lighting
Slater								
Sloan								
Smithland								
Soldier								
Solon	359	132		15	212	212		
Somers								
South English								
Spillville	10		8	2				
Spirit Lake	3,344	262	1,298		1,784	1,252	2,015	
Spring Hill								
Springville								
Stacyville								
Stanhope	1	1						
Stanton								
Stanwood								
State Center	7,635	2,995	797	20	3,823	1,766	5,846	
Steamboat Rock								
Stockport								
Stockton								
Story City	6,618		217		6,401	744	5,657	
Stratford	27				27	27		
Strawberry Point	1,475				1,475	1,475		
Struble	211	72	1	138				
Sully								
Sumner	1,632		2		1,630	1,632		
Superior	196	189	9					
Sutherland	506		325					
Swaledale	322		40	282	181	282		
Swan								
Swen City	139			90	49	49		
Tabor								
Templeton	122			122		122		

Terrill								
Thayer	163				163	163		
Thompson								
Thor								
Thornburg								
Thornton								
Thurman								
Tingley	40		40					
Titonka								
Tracy	1,043		43		1,000	1,000		
Treynor								
Tripp	621	3			618	618		
Truro								
Turin								
Udell								
Underwood	703	302		201	369	369		
Union	369							
Urbana								
Ute	488		488			481		
Vail	1,272				1,272	316	956	
Van Horn								
Van Meter	12		12					
Van Wert								
Varina								
Victor	2,997		225		2,772	790	1,982	
Vincent								
Wadena	1,030		2		1,028	1,028		
Walcott								
Walker	1,504				1,504	139	1,374	
Wall Lake	5,192		2,192	26	2,974	116	5,054	
Waltham	22		22					
Washita								
Waucoma								
Waukeo								
Wayland								
Webb								
Weldon				10	262	262		
Wellsburg	372				321	359		
Wellman	359	11	27		146	146		
Wesley	146				41	41		
West Bend	130	89			100	100		
West Branch	154		45					
West Burlington	789		610	179				
West Chester	72		72					
Westfield								
Westgate	11,695		445		11,248	2,343	8,125	
West Liberty								
West Mitchell								

TABLE NO. 4-B—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Total service, sales, rents and rates	Classified by Source				Classified by Office		
		Service	Sales	Rents	Rates	Water-works	Electric light works	Gas or other lighting
West Point	2,566	127	280	72	2,087		2,397	
West Side	493		50		443	443		
West Union	2,763	11			2,752	2,752		
Wheatland	384			258	126	258		
Whiting	87		87					
Whittemore	98	98						
Whitten	5		5					
Williams	873	20	853			873		
Williamsburg	3,064	1			3,063	369	2,695	
Wilton	6,096	570	566		4,880	1,191	4,330	
Winfield	907	28	23		856			896
Winthrop	541	103	16		420	420		
Wiota								
Woden								
Woodbine	2,209				2,209	1,439		764
Woodburn								
Woodward								
Woolstock	7		7					
Worthington	5			5				
Wyoming	1,508	585	6	221	786	792		
Yale								
Yetter								
Yorktown								
Zearing								
Zwingle								

TABLE NO. 4-B—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Classified by Office					Total debt receipts	From bond sale	From temporary loans	Current year's warrants outstanding
	Cemetery	Streets	Sidewalks	Town hall	Town scales				
Grand total	\$ 9,884	\$ 6,303	\$ 7,454	\$ 7,732	\$ 14,869	\$ 256,667	\$ 125,833	\$ 22,433	\$ 110,399
Ackley									
Ackworth									
Adair	\$ 5	\$ 245	\$ 1			\$ 945			\$ 945
Adel	109		1						
Afton	377		53			60		\$ 60	
Agency			\$	243					
Ainsworth									
Akron		7			\$ 46	923			923
Albert City									
Albion						598		122	476
Alden						31			31
Alexander						406			406
Allerton									
Allison	112	100	4						
Alta									
Alta Vista									
Alton						2,048		2,048	
Altoona									
Alford									
Andrew					442				
Anita			53		2	1,506			1,506
Ankeny									
Anthon			\$						
Aplington									
Arcadia			69	3					
Arion						67		67	
Arispe									
Arlington				17					
Armstrong						29			29
Arnold's Park									

TABLE NO. 4-B—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Classified by Office					Total debt receipts	From bond sale	From temporary loans	Current year's warrants outstanding
	Cemetery	Streets	Sidewalks	Town hall	Town scales				
Arthur.....			3						
Ashton.....			92			12			12
Atalissa.....									
Atheleston.....						167			167
Auburn.....									
Audubon.....		265				2			2
Aurelia.....						416			416
Aurora.....									
Avoca.....	200								
Ayrshire.....									
Badger.....									
Bagley.....				10		57			57
Baldwin.....					24				
Bancroft.....									
Barnum.....									
Bassett.....									
Batavia.....	40								
Battle Creek.....									
Baxter.....									
Beacon.....		2		16		15			15
Beaconsfield.....									
Beaman.....						22			22
Bellevue.....					112	4,000			4,000
Belmond.....		6	31						
Bennett.....									
Benton.....									
Bentonsport.....									
Bettendorf.....				234		140			140
Birmingham.....	176		6			222			222
Blairsburg.....			22			487			487
Blairstown.....						7			7
Blakesburg.....									

Blanchard.....	110					173			173
Blencoe.....						138			138
Blockton.....		112	48						
Blue Grass.....			98						
Bode.....				11					
Bonaparte.....			21						
Bondurant.....	25					48		48	
Boyd.....				106					
Bradgate.....									
Braddyville.....									
Brandon.....									
Brayton.....									
Breda.....						8,081	8,081		
Brighton.....	195		3			495			495
Bristow.....			6						
Britt.....									
Brooklyn.....									
Buckeye.....			34			554			554
Buffalo.....									
Buffalo Center.....									
Burt.....									
Bussey.....									
Calamus.....					89				
Callender.....				37					
Calmar.....	15		73			568		500	58
Calumet.....				120					
Camanche.....									
Cambridge.....	300					102			102
Cantril.....						214		214	
Carbon.....			14						
Carlisle.....									
Carpenter.....									
Carson.....	39		2						
Cascade.....		61	11			20			20
Casey.....			7						
Castalia.....									
Center Junction.....									
Center Point.....									
Central City.....						503			503
Charlotte.....						3,840			3,840
Charter Oak.....									
Chatsworth.....		70							
Chelsea.....									
Chester.....				10					
Chillicothe.....						120		120	
Churdan.....									
Cincinnati.....	67								
Clare.....									

TABLE NO. 4-B—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Classified by Office					Total debt receipts	From bond sale	From temporary loans	Current year's warrants outstanding
	Cemetery	Streets	Sidewalks	Town hall	Town scales				
Clarence					616				
Clarion									
Clarksville	285								
Clayton	12								
Clearfield									
Clear Lake	244					2,632			2,632
Cleghorn									
Clemons			208						
Clermont									
Cleveland									
Clio									
Clutier	14			3					
Coggon			2			613		600	13
Coin	60		7	6		21			21
Colesburg									
College Spring									
Collins									
Colo.									
Columbus City									
Columbus Junction		150	9			637		400	237
Conrad									
Conway									
Coon Rapids			88			216			216
Coppock									
Coralville									
Correctionville									
Corwith	21	3				2			2
Corydon						7			7
Crawfordsville									
Cromwell						64			64
Crystal Lake									
Cumberland			4						
Curlew			1						
Cushing		35		16					
Cylinder									
Dakota City						200		200	
Dallas Center									
Dana			6	83		5			5
Danbury						400		400	
Danville					37	9,000	7,000	2,000	
Davis City									
Dayton		2		2		3,523			3,523
Decatur						110			110
Deep River									
Defiance									
Delmar									
Delta					20				
Denver		10	16			265			265
Derby						61			61
De Soto									
De Witt	243					1,100		1,100	
Dexter	258		111			2,824			2,824
Diagonal									
Dike									
Dolliver			2			129			129
Donnellson									
Doon									
Dougherty			1	41	250	1,427			1,427
Dow City			38	3					
Dows									
Drakeville			166			218			218
Dumont									
Duncombe									
Dunkerton		8	45	7					
Dunlap									
Durant						837			837
Dyersville		610	238	400	727	449		449	
Dysart									
Earlham	56			36		1,498			1,498
Earling						17,500	17,500		
Earlville									
Early	65								
East Peru									
Eddyville	565					3,556	3,559		
Edenville						41			45
Edgewood									
Elberon									
Elgin		13	2	4					
Elkader	60								
Elkhart			304						3

TABLE NO. 4-B—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Classified by Office					Total debt receipts	From bond sale	From temporary loans	Current year's warrants outstanding
	Cemetery	Streets	Sidewalks	Town hall	Town scales				
Elkport						295			295
Elliot	92	2				500		250	250
Elliston									
Elma			45						
Ely									
Emerson						384		384	
Epworth						113			113
Essex									
Everly					35				
Exline						28			28
Fairbank						953			953
Farley									
Farmersburg									
Farmington						1,391		1,272	119
Farnhamville									
Farragut			42	144					
Fayette						105		105	
Fenton			42			356		356	
Floyd						121		119	2
Fonda									
Fontanelle						2,387			2,387
Forest City						177		177	
Foster									
Franklin		5		15					
Fraser									
Frederika									
Fredericksburg		67	67						
Fremont			40			823			823
Galva									
Garber									
Garden Grove	122		19						
Garnaville	14			2					

Garner			233						
Garrison						19		19	
Garwin									
Geneva									
George				378		916			916
Germania		2							
Gillman	121								
Gilmore City						840			840
Gladbrook									
Gildden	110					12			12
Goldfield									
Goodell						13			13
Gowrie									
Graettinger									
Grafton									
Grand Junction				116		3,706	3,200		500
Grand Mound						609		600	169
Grand View									
Granger									
Grant City									
Granville									
Gravity									
Greely			39						
Greene									
Greenfield						25,694	25,694		
Green Island									
Grimes									
Griswold	40					1,654			1,654
Grundy Center		22	37						
Guthrie Center									
Guttenberg	33		32						
Halbur									
Hamilton									
Hancock	35								
Hanlontown			228	20					
Harcourt									
Harper			3						
Harpers Ferry					149				
Harris			326						
Hartley	570				684				
Harvey						186			186
Hastings	40		15						
Havelock									
Hawkeye		24		36		6			6
Hazleton									
Hedrick			2						
Henderson									
Hinton						43			43

TABLE NO. 4-B—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Classified by Office					Total debt receipts	From bond sale	From temporary loans	Current year's warrants outstanding
	Cemetery	Streets	Sidewalks	Town hall	Town scales				
Holland			3			76			76
Holstein									
Holy Cross									
Hopkinton	66					2,394			2,394
Hornick									
Hospers						1,700			1,700
Hubbard									
Hudson	50								
Hull				200	532				
Humboldt		13				20			20
Humeston	15								
Huxley									
Imogene									
Inwood					727	912			912
Ionia									
Ireton						180			180
Irwin									
Jackson Junction			90						
Jamaica									
Janesville									
Jesup									
Jewell				18		169			169
Kalona				15		281		200	81
Kamrar									
Kanawha						242			242
Kellerton						374			374
Kellogg						58		58	
Kensett	10					22			22
Kent									
Kenwood Park						1,600	1,000		600
Keosauqua					30				
Keota	148					283		283	

Keystone									
Kingsley									
Kinross									
Kirkman						2			2
Kirkville				51					
Kiron			1						
Klemme				8		506			506
Koderim			30			7			7
Knowlton									
Lacona						66			66
Ladora				10		95			95
Lake Mills			85			100			100
Lake Park						8,250	6,500		1,750
Lake View				3					
Lamoni									
Lamont						7			7
La Motte									
Lanesboro			4						
Lansing		181	600		376	394			394
LaPorte City									
Larchwood	171			1,012	877				
Larrabee									
Latimer									
Laurel									
Laurens									
Lawler									
Lawton									
Le Claire				235	20				
Ledyard						72			72
Le Grand			14						
Lehigh	82	2		205					
Leland	5					61			61
Le Roy									
Lester	171				724				
Letts									
Lewis									
Lidderdale		30	110						
Lime Springs									
Lineville	53					748	748		
Lisbon	188					90			90
Liscomb	50								
Littleport									
Little Rock				1	1,024				
Little Sioux	24								
Livermore									
Logan									
Lohrville		11				4,858			4,858
Lone Tree	80		1	15					

TABLE NO. 4-B—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Classified by Office					Total debt receipts	From bond sale	From temporary loans	Current year's warrants outstanding
	Cemetery	Streets	Sidewalks	Town hall	Town scales				
Lorimer						570			570
Lost Nation									
Lovina									
Lowden				90	428	98			98
Low Moor						200		200	
Lucas						184		59	125
Luther									
Luverne									
Luzerne									
Lynnville			70						
Macedonia									
Macksburg									
Madrid						5			5
Malcom		52	4						
Mallard									
Maloy			10			100		100	
Malvern						2,188			2,188
Manly						582		364	218
Manning									
Manson			36		894	272			272
Mapleton		639				421			421
Marathon									
Marble Rock									
Marne									
Martelle									
Martinsburg						35		85	
Masonville									
Massena			42						
Matlock			3						
Maurice									
Maxwell									
Maynard									

McCallsburg			15						
McClelland									
McGregor									
McIntyre									
Mechanicsville									
Medlapolis									
Melbourne			101						
Melrose			18						
Melvin				3					
Menlo						117			117
Meriden					18				
Merrill									
Meyer									
Miles	45								
Millford				4		88		88	
Milo			40						
Milton			2						
Minburn	30								
Minden						184			184
Mingo									
Mitchell	214			179					
Mitchellville		8				620			620
Modale						628			628
Mondamin	147								
Monmouth									
Monona				14					
Monroe					518				
Montezuma		706	95						
Montour						23			23
Montrose	10	23	5			308			308
Moorhead									
Moorland			34						
Moravia	96								
Morrison									
Moulton	120					5,070	4,090		1,070
Mt. Ayr			258						
Mt. Union				3					
Mt. Vernon	436	137	45						
Moville					20	815		815	
Murray									
Nashua									
Neola									
New Albin						83			
Newell	568	87				831	29	29	
New Hartford									
New London			89						
New Market									
New Providence									

TABLE NO. 4-B—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Classified by Office					Total debt receipts	From bond sale	From temporary loans	Current year's warrants outstanding
	Cemetery	Streets	Sidewalks	Town hall	Town scales				
New Sharon						9,110	8,075		1,035
New Vienna				3					
New Virginia									
Nichols				64	411				
Nora Springs		1	80	3		6			6
Northboro						31			31
North Buena Vista									
North English						31			31
North McGregor			470						
North Washington									
Northwood									
Norwalk	85								
Norway		2							
Oakland									
Oakville						1,399			1,399
Ocheyedan									
Odebolt	49	22				545			545
Ogden			130			62			62
Olds									
Olin									
Ollie					205	10			10
Onslow									
Orange City									
Orient				295					
Orleans				22		288		287	1
Ossian									
Osterdoch				36					
Oto									
Oxford									
Oxford Junction			1			50			50
Pacific Junction			1		105				
Packwood		2	105						

Palmer	5			35		2,988		700	2,288
Panama				1					
Panora									
Parkeburg	245		103	28		479			479
Parneil									
Paton									
Patterson				60					
Paulina									
Persia			3			5,000	5,000		
Peterson	75				378	1,465			1,465
Pierson	77								
Pilot Mound			1						
Plainfield									
Pleasanton									
Pleasant Plain					16				
Pleasantville		705				274			274
Plymouth									
Pocahontas						1,232			1,232
Polk City				50					
Pomeroy									
Portsmouth									
Postville			13			57			57
Prairieburg						150			150
Prairie City									
Prescott						514			514
Preston									
Primghar	230								
Promise City						64			64
Protein									
Quasqueton									
Radcliffe				41		2,034			2,034
Ralston									
Randalla									
Rathbun									
Readlyn			225						
Redding									
Redfield	18								
Reinbeck									
Rembrandt									
Renwick			2			638			638
Riceville						493			493
Richland						565			565
Ricketts						24		24	
Ridgeway									
Ringsted		1				371			371
Ripley									
Riverside						168		168	
Riverton	68	73							

TABLE NO. 4-B—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Classified by Office					Total debt receipts	From bond sale	From temporary loans	Current year's warrants outstanding
	Cemetery	Streets	Sidewalks	Town hall	Town scales				
Rock Falls						13			13
Rockford				125		300			
Rock Rapids	138				992	11,691	10,619	1,000	72
Rock Valley					608				
Rockwell			88			367		359	8
Rockwell City									
Rodman									
Rodney			10						
Rolfe						44			44
Roland						800			800
Rome									
Rosehill									
Rowan			6			13			13
Runnells									
Russell									
Ruthven	30		2						
Rutland									
Ryan									
Sabula	32								
St. Ansgar	3	25	5			278			278
St. Anthony									
St. Charles									
St. Lucas									
St. Olaf						90			90
St. Paul			7	276	2				
Salem									
Salix									
Sanborn	30								
Sandyville									
Scarville									
Schaller			18			58			58
Schleswig									

Scranton						630		630	
Searsboro									
Sergeant Bluff									
Shambaugh									
Sharpsburg									
Sheffield	102			5		1,332			1,332
Shelby				11					
Sheldahl									
Shell Rock						275			275
Shellsburg	30	532							
Sibley						3,335			3,335
Sidney	192		27						
Sizourney						1,443			1,443
Silver City						525			525
Sioux Center				65	688				
Sioux Rapids						436			436
Slater						576			576
Sloan									
Smithland									
Soldier						563		563	
Solon		133		15					
Somers									
South English						133			133
Spillville		8		2					
Spirit Lake			77			2,067		1,301	866
Spring Hill									
Springville									
Stacyville									
Stanhope			1						
Stanton									
Stanwood									
State Center		2		21		1,231			1,231
Steamboat Rock									
Stockport									
Stockton									
Story City	217					9,446	9,030		446
Stratford						31			31
Strawberry Point						47			47
Struble		1	72	138					
Sully									
Sumner									
Superior			198						
Sutherland		325				2,735			2,735
Swaledale				40		1,679			1,679
Swan									
Swea City				90					
Tabor									
Templeton									

TABLE NO. 4-B—CONTINUED—GENERAL RECEIPTS OF TOWNS.

Town	Classified by Office					Total debt receipts	From bond sale	From temporary loans	Current year's warrants outstanding
	Cemetery	Streets	Sidewalks	Town hall	Town scales				
Terril									
Thayer									
Thompson									
Thor									
Thornburg									
Thornton						11			11
Thurman									
Tingley	37	3				152			152
Titonka						134			134
Traer		43				632			632
Treynor									
Tripoli			3			1,833			1,833
Truro									
Turin									
Udell									
Underwood			502	201					
Union									
Urbana									
Ute			4			46			46
Vall									
Van Horn						128		128	
Van Meter	12								
Van Wert									
Varina						274			274
Victor				235		3			3
Vincent						146			146
Wadena									
Walcott		2							
Walker						1,087		1,087	
Wall Lake									
Walnut			22			437			437
Washta	22								

Waucoma									
Waukeg						228			228
Wayland									
Webb						288			288
Weldon						338			338
Wellsburg									
Wellman				10		3,724			3,724
Wesley						256			256
West Bend						1,719			1,719
West Branch			89						
West Burlington			5			7			7
West Chester				780		5,200	5,200		
Westfield	72								
Westgate									
West Liberty									
West Mitchell	229					31			31
West Point									
West Side	15		50	72	23	106			106
West Union	50					34		34	
Wheatland			11						
Whiting					126	1,210			1,210
Whittemore	87					557			557
Whitten			98			28			28
Williams		5							
Williamsburg						2,007	2,007		
Wilton						5,483			5,483
Winfield		38			504	1,021			
Winthrop	27	1	23					1,021	
Wiot			121						
Wooden									
Woodbine						225			225
Woodburn									
Woodward									
Woodstock						10,486	9,232		1,234
Worthington		7							
Wyoming									
Yale		585		221		1,181		1,181	
Yetter									
Yorktown									
Zearing						32			32
Zwingle									

TABLE NO. 5—TOTAL AND PER CAPITA DEBT OBLIGATIONS AT CLOSE OF YER.

Town	Total debt	Classified by Character					Per Capita Total debt
		General bonds	Municipal In- dustry bonds	Temporary loans	Warrants out- standing	Miscellaneous	
Grand total.....	\$ 1,770,394	\$ 749,401	\$ 680,080	\$ 61,991	\$ 260,697	\$ 18,300	\$ 4.90
Ackley.....	15,064	7,000			8,664		11.92
Ackworth.....							
Adair.....							
Adel.....	8,800	5,000			800		6.57
Afton.....	4,000		4,000				3.79
Agency.....							
Alinsworth.....	4,000	4,000					9.50
Akron.....	5,123		4,200		923		4.43
Albert City.....							
Albion.....	598			122	476		1.41
Alden.....	3,500		3,500				4.65
Alexander.....	406				406		1.02
Allerton.....							
Allison.....	4,475	4,000				475	8.55
Alta.....	8,500	6,200		2,300			8.84
Alta Vista.....							
Alton.....	8,048	5,500		2,048	500		7.72
Altoona.....							
Alvord.....	1,800			1,800			6.04
Andrew.....							
Anita.....	7,411	5,200			2,211		7.00
Ankeny.....							
Anthon.....	5,550	4,500			1,050		9.15
Aplington.....							
Arcadia.....							
Arion.....	250				250		1.28
Arispe.....							
Arlington.....	4,000		3,500	500			4.77
Armstrong.....	5,015	4,850			165		7.10
Arnold's Park.....							
Arthur.....							
Ashbur.....	3,000		3,000				5.70
Atalissa.....							
Athelston.....	167				167		1.06
Auburn.....							
Audubon.....	10,002	10,000			2		5.62
Aurelia.....	13,564	4,500		8,648	416		21.33
Aurora.....							
Avoca.....	3,000		3,000				1.65
Ayrshire.....	1,500	1,500					4.53
Badger.....	300	300					1.24
Bagley.....	447				57	390	1.32
Baldwin.....							
Bancroft.....	2,500	2,500					2.85
Barnum.....							
Bassett.....							
Batavia.....	1,321				1,321		2.88
Battle Creek.....	4,500				4,500		5.33
Baxter.....	4,279	4,000			279		8.19
Beacon.....	15				15		.02
Beaconsfield.....							
Benaman.....	22				22		.10
Bellevue.....	12,206	2,500			7,800	1,876	7.28
Belmont.....	8,596		7,950	500	146		7.00
Bennett.....	2,000		2,000				7.51
Benton.....							
Bentonsport.....	100			100			.50
Bettendorf.....	4,140	4,000			140		13.49
Birmingham.....	222				222		.40
Blairsburg.....	1,194				1,194		6.12
Blairstown.....	7				7		.01
Blakesburg.....	125					125	.26
Blanchard.....	423				173	250	.93
Blencoe.....	388				388		1.45
Blockton.....							
Blue Grass.....							
Bode.....	6,000	6,000					18.70
Bonaparte.....	2,000	2,000					2.07
Bondurant.....	48			48			.17
Boyd.....							
Braddyville.....							
Bradgate.....							
Brandon.....							
Brayton.....							
Breda.....	8,081	8,081					19.75
Brighton.....	4,318		3,800		494	24	4.96
Bristow.....							
Britt.....	14,564	5,000	7,000		2,564		10.32

TABE NO. 5—CONTINUED—TOTAL AND PER CAPITA DEBT OBLIGATIONS AT CLOSE OF YEAR.

Town	Total debt	Classified by Character					Per Capita Total debt
		General bonds	Municipal in- dustry bonds	Temporary loans	Warrants out- standing	Miscellaneous	
Brooklyn	8,000		8,000				6.62
Buckeye	554					554	4.54
Buffalo							
Buffalo Center	4,200	4,200					5.99
Burt							
Bussey							
Calamus							
Callender							
Calmar	2,558			2,500	58		2.72
Calumet							
Camanche							
Cambridge	4,638	3,900			738		5.56
Cantril	214				214		.51
Carbon							
Carlisle							
Carpenter							
Carson							
Cascade	1,520		1,500		20		1.16
Casey	4,630		4,600				7.63
Castalia							
Center Junction	1,800		1,800				8.41
Center Point	880				880		1.08
Central City							
Charlotte	8,840		5,000		3,840		24.62
Charter Oak	4,500		3,500	1,000			5.73
Chatsworth							
Chelsea							
Chester	4,459		1,650		2,809		15.33
Chillicothe							
Churdan							
Cincinnati	3,000	3,000					2.34
Clare	1,784	1,000			784		5.02
Clarence	4,500		4,500				6.80
Clarion	19,000	19,000					10.08
Clarksville							
Clayton	500			500	60		3.75
Clearfield							
Clear Lake	14,802	9,500			5,302		9.04
Cleghora	4				4		.02
Clemons							
Clermont							
Cleveland							
Clio	300				300		1.57
Clutier	5,000	5,000					27.77
Coggon	2,013		2,000		13		3.98
Coln	621			200	421		1.13
Colesburg							
College Spring							
Collins	6,300		6,300				12.34
Colo.							
Columbus City							
Columbus Junction	12,787	12,550			237		11.35
Courad	5,500		5,500				10.38
Conway	500			500			1.41
Coon Rapids	7,216	7,000			216		6.63
Coppock							
Coralville							
Correctionville	5,000		5,000				5.23
Corwith	3,002		3,000		2		5.74
Corydon	10,007		10,000		7		6.13
Crawfordsville							
Crownwell	64				64		.27
Crystal Lake							
Cumberland	4,000		4,000				6.28
Carlew							
Cushing	2,800	2,800					11.91
Cylinder							
Dakota City	946					946	2.64
Dallas Center	5				5		.01
Dana							
Danbury	7,437		7,000		437		13.45
Danville							
Davis City	718				718		1.48
Dayton	5,523		2,000		3,523		7.44
Decatur							
Deep River	3,800	3,300			500		8.43
Defiance							
Delmar	4,009	4,000					7.63
Delta	5,000	5,000					22.03
Denver	61				61		.33

TABLE NO. 5—CONTINUED—TOTAL AND PER CAPITA DEBT OBLIGATIONS AT CLOSE OF YEAR.

Town	Total debt	Classified by Character					Per Capita Total debt
		General bonds	Municipal industry bonds	Temporary loans	Warrants out standing	Miscellaneous	
Derby.....				700			2.04
De Soto.....	700						1.80
De Witt.....	2,824				2,824		.01
Dexter.....	9				9		1.06
Diagonal.....	500			500			17.59
Dike.....	3,700	3,000			700		1.07
Dolliver.....	129				129		18.67
Donnellson.....							12.96
Doon.....	10,514		8,300		2,214		8.31
Dougherty.....	2,100	2,100					1.90
Dow City.....	4,500		4,500				
Dows.....	1,718	1,500			218		
Drakeville.....							
Dumont.....							6.56
Duncombe.....	2,800	2,800					7.39
Dunkerton.....							5.66
Dunlap.....	9,794	8,200			1,594		3.42
Durant.....	3,449	3,000				449	1.09
Dyersville.....	4,950	2,000			2,950		23.61
Dysart.....	1,498				1,498		1.64
Earlham.....	19,500	2,500	17,000				8.76
Earling.....	500	500					2.73
Earlville.....	5,000	5,000					
Early.....	1,500		1,500				
East Peru.....							3.10
Eddyville.....	8,500	3,500					.09
Edenville.....	45				45		
Edgewood.....							
Elberon.....							
Elgin.....							
Elkader.....	8,500	8,500					6.77
Elkhart.....							

Elkport.....	295				295		1.31
Elliott.....	1,750		1,500		250		3.35
Ellston.....							1.59
Elma.....	1,500	1,500					.64
Ely.....							.52
Emerson.....	344			344			7.57
Epworth.....	300			187	113		2.00
Essex.....	5,806	5,000			8,06		.10
Everly.....	800	800					4.70
Exline.....	48				48		
Fairbank.....	2,953	2,000			953		8.21
Farley.....							17.46
Farmersburg.....						105	1.28
Farmington.....	11,118	2,000	5,500	3,500	118		.41
Farnhamville.....							6.44
Farragut.....							3.62
Fayette.....	21,348		15,581		5,662		7.91
Fenton.....	356			356			
Floyd.....	136			134	2		
Fonda.....	6,500	6,500					
Fontanelle.....	3,066				3,066		
Forest City.....	13,177	13,000		177			
Foster.....							
Franklin.....							
Fraser.....							
Frederika.....							
Fredericksburg.....	2,170	2,170					4.52
Fremont.....	2,073				2,073		3.94
Galva.....	77				77		.19
Garber.....							
Garden Grove.....							
Garnaville.....	800				800		2.02
Garner.....	7,500	3,500	4,000				6.25
Garrison.....							
Garwin.....							
Geneva.....							
George.....	916				916		2.19
Germania.....							5.45
Gilman.....	2,750	2,750					2.31
Gilmore City.....	1,500				1,500		7.37
Gladbrook.....	6,500		6,500				7.33
Gladwin.....	6,000	6,000					.02
Goldfield.....	13				13		3.75
Goodell.....	939				939		8.73
Gowrie.....	6,913	5,000			1,913		
Graettinger.....							
Grafton.....							
Grand Junction.....	3,700	3,200			500		3.45

TABE NO. 5—CONTINUED—TOTAL AND PER CAPITA DEBT OBLIGATIONS AT CLOSE OF YEAR.

Town	Total debt	Classified by Character					Per Capita Total debt
		General bonds	Municipal in- dustry bonds	Temporary loans	Warrants out- standing	Miscellaneous	
Grand Mound	1,443		108	500	775		3.56
Grand View	451					451	1.61
Granger	1,600	1,600					88.88
Grant City							
Granville							
Gravitt							
Greeley	500				500		1.20
Greene							
Greenfield	27,794	900	26,000		894		19.23
Green Island							
Grimes							
Griswold	8,521		3,000		3,521		6.57
Grundy Center	6,000		6,000				4.37
Guthrie Center							
Guttenberg	5,800	800	5,000				2.92
Halbur							
Hamilton							
Hancock							
Hanlontown							
Harcourt							
Harper							
Harpers Ferry							
Harris	2,000		2,000				8.51
Hartley	17,500	5,500	12,000				17.24
Harvey	186				186		.55
Hastings							
Havelock	800				800		2.54
Hawkeye	7,006		7,000			6	13.10
Hazleton							
Hedrick	5,600	5,600					5.55
Henderson							
Hinton	48				48		.46

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	76				76		.48
Holland	8,650	4,500			4,150		9.55
Holstein	809			809			6.11
Holy Cross	7,395	5,000			2,395		9.05
Hopkinton							
Hornick	8,700	7,000			1,700		17.19
Hospers	7,500	7,500					12.62
Hubbard	3,000		3,000				8.32
Hudson	6,882		5,500		3,382		9.45
Hull	13,000				4,500	3,000	7.94
Humboldt							
Humeston					200		1.00
Huxley	200						
Imogene	2,406				2,406		3.92
Inwood							
Ionia	4,680	4,500			180		7.81
Ireton							
Irwin							
Jackson Junction							
Jamaica							
Janesville	6,700		6,700				10.15
Jesup	9,031		7,000		2,031		9.48
Jewell	81				81		.16
Kalona							
Kamrar	9,941	5,000			4,941		31.11
Kanawha	37						.72
Kellerton	6,532	4,000		2,532			6.61
Kellogg	1,129				1,129		2.69
Kensett							
Kent			4,000		600		14.00
Kenwood Park	4,600						7.77
Keosauqua	8,500	8,500					2.44
Keota	2,536		2,500				6.46
Keystone	2,306		2,300				1.19
Kingsley	1,926	1,000			26		
Kinross	2,501	1,900			601		11.80
Kirkman							
Kirkville	5,000		5,000				2.73
Kiron	3,564		2,500		1,064		17.85
Klemme	7				7		.04
Kalerim							
Knowlton							
Lacoma	106				100		.30
Ladona	95				95		.44
Lake Mills	1,100				1,100		.82
Lake Park	10,250		8,500		1,750		16.69
Lake View	4,013		4,000		13		6.85
Lamoni	27,500		25,000				17.93
Lamont	5,147	4,000		2,500	1,140	7	8.87

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TABLE NO. 5—CONTINUED—TOTAL AND PER CAPITA DEBT OBLIGATIONS AT CLOSE OF YEAR.

Town	Total debt	Classified by Character					Per Capita
		General bonds	Municipal in- dustry bonds	Temporary loans	Warrants out- standing	Miscellaneous	Total debt
La Motte	616				616		2.11
Lanesboro							
Lansing	13,694		13,300		394		8.67
LaPorte City							
Larchwood	3,000	3,000					6.99
Larrabee							
Latimer	3,000	3,000					7.63
Laurel							
Laurens	2,510		2,500		10		3.21
Lawler	2,500		2,000	500			2.92
Lawton	600	600					5.60
Le Claire	500			500			.64
Ledyard	72				72		.32
Le Grand							
Lehigh							
Leland	61				61		.30
Le Roy							
Lester							
Letts	130				130		.31
Lewis	6,000	6,000					9.29
Lidderdale							
Lime Springs							
Lineville	1,000	1,000					1.22
Lisbon	8,000	8,000					8.44
Liscomb							
Littleport							
Little Rock	8,000	8,000					20.94
Little Sioux							
Livermore	2,750		2,750				4.67
Logan							
Lohrville	12,358	7,500			4,858		19.68
Lone Tree	6,950	1,300	5,750				11.08

Lorimer	570				570		.79
Lost Nation							
Lovilia							
Lowden	3,800	3,800					6.21
Low Moor				50	412		.99
Lucas	471						
Luther							
Luverne							
Luzerne	300			300			.65
Lynnvilla							
Macedonia							
Macksburg							
Madrid	16,000	2,000	14,000				14.91
Malcom	4,000		4,000				9.37
Mallard	1,000	1,000					2.93
Maloy	100			100			.68
Malvern	9,188	7,000			2,188		7.26
Manly	582			364	218		1.78
Manning	6,200		6,200				4.49
Manson	12,401	8,900		3,229	272		9.50
Mapleton	7,550		3,500	3,629	421		6.33
Marathon	5,392		4,500		892		10.25
Marble Rock	4,100		4,100				7.63
Marne	1,100		1,100				2.93
Martelle							
Martinsburg	83				83		.29
Masonville							
Massena							
Matlock							
Maurice	900	900					3.54
Maxwell	4,800	4,800					5.43
Maynard				450			1.50
McCallsburg	450				89		1.25
McClelland	89						10.55
McGregor	15,109	7,000	7,500		1,327		2.46
McIntyre	1,327						12.73
Mechanicsville	9,500	3,500	6,000		2,194		7.32
Mediapolis	6,244	4,050			102		.28
Melbourne	102						
Melrose							
Melvin							
Mento							
Meriden	117				117		.46
Merrill							
Meyer							
Miles							
Milford	13,500	1,500	12,000				23.89
Milo							

TABE NO. 5—CONTINUED—TOTAL AND PER CAPITA DEBT OBLIGATIONS AT CLOSE OF YEAR.

Town	Total debt	Classified by Character					Per Capita
		General bonds	Municipal in-dustry bonds	Temporary loans	Warrants out-standing	Miscellaneous	Total debt
Milton	5,124	5,000			124		4.62
Milburn							
Minden	1,000			1,000			2.47
Mingo	184				184		.70
Mitchell							
Mitchellville	300					300	.40
Modale	429				429		.91
Mondamin	628				628		1.57
Monmouth							
Monona							
Monroe	4,000	4,000					4.78
Montezuma	17,500	14,500		3,000			13.65
Montour							
Montrose	23				23		.03
Moorhead	6,138		5,000		1,138		24.09
Moorland							
Moravia							
Morrison							
Moulton	7,750	7,500			250		32.50
Mt. Air	8,071	7,000		1		1,070	5.01
Mt. Union							
Mt. Vernon	8,057		8,000		57		4.84
Moville	4,000	4,000					7.26
Murray							
Nashua	7,000	7,000					6.25
Neola	1,500	1,500					1.44
New Albin							
Newell	6,550	5,000			1,550		9.92
New Hartford	3,700	3,500				200	6.55
New London	4,000	4,000					3.94
New Market							
New Providence							

New Sharon	16,102	13,500		1,597	1,005		12.24
New Vienna							
New Virginia							
Nichols	2,300	2,300					5.89
Nora Springs	3,546		2,540		6		3.10
Northboro	31				31		.15
North Buena Vista							
North English	6,445		5,500		945		7.71
North McGregor							
North Washington							
Northwood	8,000		8,000				5.83
Norwalk							
Norway	500	500					.92
Oakland	7,145	3,500			3,645		7.07
Oakville							
Ocheyedan	545				545		.90
Odebolt	6,300	6,200					4.33
Ogden	15,996		8,000		7,996		14.06
Olds							
Olita	5,210		3,400			1,810	7.67
Ollie							
Onslow							
Orange City	7,500	7,500					4.85
Orient	288			287	1		.87
Orleans							
Ossian							
Osterdoch							
Oto							
Oxford	6,980		4,500	2,480	50		10.78
Oxford Junction							
Pacific Junction	1,445				1,405	40	2.95
Packwood							
Palmer	3,105				3,105		18.15
Panama	1,000	1,400		200			6.06
Panora	7,000	7,000					7.25
Parkersburg	6,700		5,000	1,700			6.02
Parnell	1,381				1,381		2.53
Paton							
Patterson	205				205		1.14
Paullina							
Persia	5,000		5,000				13.93
Peterson	4,465	3,000			1,464		9.26
Pierson							
Pilot Mound							
Plainfield							
Pleasanton							
Pleasant Plain							
Pleasantville	3,271		2,000		2,71		4.62

TABLE NO. 5—CONTINUED—TOTAL AND PER CAPITA DEBT OBLIGATIONS AT CLOSE OF YEAR.

Town	Total debt	Classified by Character					Per Capita
		General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous	Total debt
Pymouth							
Pocahontas	11,844	5,000			6,844		13.43
Polk City							
Pomeroy							
Portsmouth	1,000		1,000				3.98
Postville	1,057		1,000		57		1.10
Prairieburg	150				150		
Prairie City	2,000		2,000				2.65
Prescott	514				514		1.03
Preston	3,000				3,000		3.69
Primghar	16,000	16,000					19.68
Promise City	70				64	6	.25
Protivin	1,800	1,800					11.31
Quasqueton							
Radcliffe	12,055	8,000			4,055		19.16
Ralston	324				324		3.29
Randalla							
Rathbun							
Readlyn							
Redding							
Redfield							
Reinbeck	5,000		5,000				3.90
Rembrandt							
Renwick	713				713		1.76
Riceville	7,047	5,400			1,647		8.31
Richland	4,250	4,250					7.00
Ricketts	2,374				2,350		21.39
Ridgeway				24			
Ringsted	2,471	2,100			371		9.61
Ripley							
Riverside	2,068	2,500		168			4.36
Riverton	316				316		.44

Rock Falls							
Rockford	12,316		7,500	300	786	3,926	12.91
Rock Rapids	18,612	7,600	10,000	1,000	72		19.30
Rock Valley	2,000	2,000					1.83
Rockwell	5,308		5,500		8		8.91
Rockwell City	11,000	3,000	7,000		1,000		8.95
Rodman							
Rodney							
Rolfe	6,500	6,500					6.72
Roland	800				800		1.63
Rome	300				300		1.80
Rosehill	2,000				2,000		9.47
Rowan	13				13		.05
Runnells	1,507				1,507		3.18
Russell							
Ruthven	4,765		4,700		65		6.45
Rutland							
Ryan	1,500		1,500				4.94
Sabula	8,300	8,500					8.57
St. Ansgar	5,278		5,000		278		8.56
St. Anthony	112				112		1.56
St. Charles							
St. Lucas							
St. Olaf	95				95		.72
St. Paul							
Salem							
Salt							
Sarborn	13,000	13,000					10.34
Sandyville							
Searsville							
Schaller	2,538		2,500		38		4.97
Schleswig	3,200	3,300	300				4.47
Seranton	8,078	7,000		629		429	9.50
Searsboro							
Sergeant Bluff	374				374		.50
Shambaugh							
Sharnsburg							
Sheffield	3,420			38	3,381		5.14
Shelby	4,271	3,300	771				6.58
Sheldahl	5,125		3,000		2,125		6.09
Shell Rock	4,554	3,250			1,300		8.06
Shellsburg	15,325	15,000			3,325		12.38
Sibley	5,600	5,600					4.36
Sidney	21,952	13,300			8,452		11.18
S'courney							
Silver City	1,000				1,000		2.39
Sioux Center	6,221	4,500		18	1,536		5.29
Sioux Rapids	10,576	2,000	8,000		576		11.52

TABE NO. 5—CONTINUED—TOTAL AND PER CAPITA DEBT OBLIGATIONS AT CLOSE OF YEAR.

Town	Total debt	Classified by Character					Per Capita
		General bonds	Municipal bonds	Temporary loans	Warrants out-standings	Miscellaneous	
Slater	2,400		2,400				3.80
Sloan							
Smithland							
Soldier							
Solon							
Somers							
South English	133				133		.46
Spillville							
Spirit Lake							
Spring Hill	31,897	10,000	21,000		897		28.10
Springville							
Stacyville							
Stanhope							
Stanton							
Stearwood							
State Center	3,792		1,500			2,292	3.91
State Rock							
Steamboat							
Stockport	400			500			3.05
Stockton	11,416	11,000			416		7.83
Story City	3,550		3,550		31		6.83
Stratford	71				71		.97
Strawberry Point							
Struble	100				100		.59
Sully							
Sumner	7,300		6,300		1,000		4.95
Superior							
Sutherland	6,235		3,500		2,735		9.42
Svaldale	1,000	1,000					3.79
Swaledale							
Swan							
Swea City	4,886	4,500			386		13.10
Tabor	8,989		6,000		2,989		9.43
Templeton	5,000	5,000					15.02

Terrill	168					148		.74
Thayer	4,100	2,000				2,100		9.51
Thompson								
Thor								
Thornburg	1,701					1,711		6.01
Thornton	291					291		.74
Thurman	139					139		.32
Tingley	976					976		3.98
Tipton								
Tiptonka	2,032		2,000			632		2.58
Traer								
Treynor	6,839		5,000			1,839		9.61
Trippoli								
Tuba								
Tutill								
Udell								
Underwood								
Union								
Urbana	1,446		1,400			46		.27
Ute	4,223		3,200			1,022		6.38
Vail	128			128				.20
Van Horn								
Van Meter								
Van Wert								
Varina	274		4,550			374		1.05
Varna	4,535					3		.580
Victor	136					136		.90
Vincennes								
Wadena								
Walker	2,287							
Walker	3,160	3,100				1,200		4.00
Wall Lake	6,903		2,600					5.69
Wanaminga								7.45
Washita								
Waucoma	1,728	1,300						
Waukegan								
Wayland								
Webb	498					498		5.00
Webb	328					498		3.00
Wellton	2,724					2,724		1.05
Wellsville	2,388		4,450					14.91
Wellman	11,387	1,350	8,000			705		8.35
Wesley						2,037		21.40
West Bend								
West Branch	14,000		14,000					21.30
West Burlington	9,823	5,500	3,000				1,083	8.16
West Chester	146							.71
Westfield								
Westgate								
West Liberty	3,325					25		12.55
West Mitchell	4,731	2,300	4,700	1,000		31		2.91

TABLE NO. 5—CONTINUED—TOTAL AND PER CAPITA DEBT OBLIGATIONS AT CLOSE OF YEAR.

Town	Total debt	Classified by Character					Per Capita
		* General bonds	Municipal industry bonds	Temporary loans	Warrants out- standing	Miscellaneous	Total debt
West Point	5,327	3,700			1,627		8.97
West Side							
West Union	7,000		7,000				3.72
Wheatland	2,210	1,000			1,210		4.30
Whiting	57				57		.90
Whittemore	2,028	2,000			28		4.18
Whitten							
Williams	4,000	4,000					7.65
Williamsburg	14,983		9,500		5,483		14.60
Wilton	10,021		9,000	1,021			8.83
Winfield	5,500		5,000	500			5.73
Winthrop	4,000		4,000				6.59
Wiota							
Woden	225				225		1.12
Woodbine	5,000	5,000					3.32
Woodburn							
Woodward	10,234	9,000			1,234		16.51
Woodstock							
Worthington							
Wyoming	7,038		5,100		1,938		8.85
Yale							
Yetter							
Yorktown	32				32		.17
Zearing							
Zuringle							

TABLE NO. 6—VALUATION OF PROPERTY, RATE OF LEVY, AND AMOUNT LEVIED.

Town	* Total valua- tion	Real property	Personal property	Taxable valua- tion	Rate per \$100	Amount levied
Grand total	\$ 221,075,002	\$ 127,801,400	\$ 97,273,598	\$ 55,268,750	1.57	\$ 866,398
Ackley	\$ 956,524	\$ 510,164	\$ 446,360	\$ 239,131	2.30	\$ 5,500
Ackworth	79,372	54,102	25,180	19,813	1.00	198
Adair						
Adel	783,230	491,750	288,456	196,800	2.80	5,483
Afton	567,316	298,448	268,868	141,829	2.23	3,168
Agency	129,136	51,832	38,304	30,034	.90	270
Ainsworth	374,080	163,732	211,248	93,745	1.80	1,687
Akron	629,732	391,032	239,700	155,138	2.65	4,113
Albert City	222,304	113,812	108,732	55,054	1.40	779
Albion	261,156	189,153	72,000	65,280	1.80	1,175
Alden	424,560	244,800	189,780	108,040	1.72	1,893
Alexander	225,772	172,030	63,732	58,943	1.50	884
Allerton	600,252	314,684	285,668	150,088	1.00	1,501
Allison	457,080	273,048	225,032	124,270	2.31	2,868
Alta	475,300	253,436	221,324	118,840	2.74	3,256
Alta Vista	130,941	80,021	80,920	40,230	.40	161
Altou	447,121	286,844	160,280	111,781	2.99	3,343
Andrew	149,557	67,844	72,713	35,139	.30	128
Anita	338,072	237,340	301,232	149,668	1.90	2,844
Ankeny	343,816	183,290	160,320	85,954	1.00	890
Anthon	292,374	147,834	144,743	73,144		
Aplington	380,276	199,000	201,276	90,069	1.20	1,081
Arcadia	169,280	126,124	49,156	41,570	.54	225
Arion	114,812	69,076	44,736	28,703	1.98	509
Arispe	81,103	50,420	39,779	39,306	1.55	514
Arlington	395,072	239,100	155,973	98,768	2.32	2,272
Armstrong	377,844	235,852	141,992	94,461	3.13	2,969
Arnold's Park	204,764	181,910	42,824	51,191	.50	256
Arthur	168,880	45,366	63,344	27,220	.20	139
Ashton	224,837	137,632	87,205	56,209	.85	481
Atalissa	99,436	41,808	57,628	24,839	1.00	249
Athelston	38,620	19,380	19,240	9,655	1.20	125
Auburn	224,188	124,563	99,635	59,047	1.30	729

TABLE NO. 6—CONTINUED—VALUATION OF PROPERTY, RATE OF LEVY, AND AMOUNT LEVIED.

Town	Total valuation	Real property	Personal property	Taxable valuation	Rate per \$100	Amount levied
Audubon	1,895,624	877,464	1,018,160	473,906	2.10	9,950
Aurelia	390,541	249,068	141,448	97,635	3.30	3,222
Avoca	1,168,228	692,256	476,072	292,232	1.81	5,280
Ayrshire	220,421	90,135	130,286	55,106	.94	417
Badger	53,125	29,025	23,500	13,281	1.40	180
Bagley	274,440	161,592	112,548	68,610	2.00	1,372
Baldwin	187,804	74,896	112,908	46,951		
Bancroft	487,896	240,932	246,964	121,950	2.30	2,805
Bassett	49,484	28,736	20,748	12,371	1.20	148
Battle Creek	426,400	182,460	243,940	105,000	2.50	2,665
Baxter	451,956	215,440	236,516	112,989	2.10	2,373
Beacon	102,328	88,070	21,452	27,332	2.18	596
Beaconsfield	86,828	47,620	39,808	21,707	1.40	304
Beaman	111,656	51,208	60,448	27,914	1.70	475
Bellevue	950,956	562,072	388,884	237,739	1.50	3,566
Belmont	790,584	518,196	272,888	197,646	2.11	4,171
Bennett	246,732	147,820	98,912	61,683	1.98	1,191
Benton	90,226	51,904	47,332	24,890		
Bentonsport	60,092	42,184	26,908	17,273	1.00	173
Bettendorf	661,140	409,268	251,872	165,285	1.20	1,989
Birmingham	257,270	130,802	126,468	64,317	1.00	643
Blairsburg	171,948	98,254	73,694	42,987	1.16	497
Blairstown	300,000	205,326	154,674	90,000	2.00	1,800
Blakesburg	241,935	126,156	105,780	60,481	1.09	657
Blanchard	287,747	126,547	161,200	71,937	1.30	935
Blencoe	147,180	80,720	66,460	36,795		
Blockton	292,132	221,056	171,096	98,038		
Blue Grass	143,936	81,436	62,500	35,984	.30	108
Bode	270,004	121,188	148,816	67,501		
Bonaparte	626,189	324,448	301,732	156,545	1.70	2,661
Bondurant	237,277	151,128	106,119	64,319	1.40	900
Boyd	140,776	76,088	64,688	35,194	1.05	370
Brandon	111,052	59,588	51,464	27,763		
Brayton	116,506	42,984	73,612	29,149	.50	146
Breda	171,000	121,841	49,150	42,750	2.39	1,081

Brighton	613,548	298,592	314,996	153,387	1.34	3,052
Bristow	308,292	110,328	97,964	52,073	1.00	521
Britt	995,016	689,588	405,428	248,754	1.97	4,892
Brooklyn	1,360,048	700,000	660,048	340,012	2.20	7,480
Buckeye	106,220	63,780	42,470	26,568		
Buffalo	128,460	75,120	63,340	34,615	.30	106
Buffalo Center	411,316	258,216	153,100	102,829	2.51	2,571
Burt	447,056	331,220	115,820	111,764		
Bussey	326,852	159,744	167,108	81,713	1.00	817
Calamus	153,540	82,140	71,400	38,885		
Callender	178,500	118,884	59,712	44,649	1.40	625
Calmar	453,094	332,904	190,100	113,851	1.40	1,586
Calumet	27,900	20,796	7,104	6,975		
Camanche	164,732	109,040	55,712	41,188		
Cambridge	469,720	239,416	140,304	117,439	1.50	1,762
Cantril	247,680	127,880	119,800	61,920	.60	372
Carbon	50,576	46,420	13,156	14,894		
Carlisle	309,421	146,568	162,856	77,356	.30	619
Carpenter	73,500	31,148	42,092	18,300	.50	91
Carson	320,732	177,600	142,152	80,188	1.55	1,243
Cascade	1,101,942	470,658	631,284	275,486	1.20	3,306
Cassey	472,968	230,336	241,692	118,067	1.85	2,184
Castalia	171,888	119,400	52,488	42,072	.52	254
Center Junction	239,916	14,556	244,460	64,754	1.00	648
Center Point	1,703,120	1,008,976	694,144	485,789	1.93	8,231
Central City	470,284	272,584	197,700	117,871	3.27	1,616
Charlotte	214,820	108,480	106,340	55,705	1.90	1,020
Charter Oak	362,420	244,284	118,136	90,605	2.93	2,356
Chatsworth	58,556	9,600	48,956	14,620		
Chelsen	430,044	237,428	192,616	107,511	.49	538
Chester	124,544	117,324	7,220	31,136		
Chillicothe	50,996	22,820	37,164	14,998	1.00	150
Churdan	1,374,488	1,075,220	299,299	343,022	.24	857
Cincinnati	377,240	244,508	132,032	94,310		
Clare	135,096	70,980	64,746	33,916	1.51	509
Clarence	696,500	367,776	298,784	166,640		
Clarion	1,259,972	906,004	909,968	314,993	.56	1,759
Clarksville	697,840	321,060	376,780	174,460	1.20	2,092
Clayton	41,696	21,166	20,500	10,416	.50	52
Clearfield	483,464	287,544	195,920	129,806	1.40	1,692
Clear Lake	1,102,600	844,160	318,940	290,625		
Cleghorn	118,772	60,640	52,132	29,693	1.00	297
Clemons	82,477	40,904	41,540	20,619		
Clermont	264,128	126,968	137,200	66,032	1.20	792
Cleveland	39,640	18,296	21,344	9,910	1.00	99
Clutler	47,494	24,424	23,000	11,574		
Cogon	285,480	124,588	160,892	71,370	3.50	2,498
Coin	466,756	208,284	258,472	116,080	1.42	1,658

TABLE NO. 6—CONTINUED—VALUATION OF PROPERTY, RATE OF LEVY, AND AMOUNT LEVIED.

Town	Total valuation	Real property	Personal property	Taxable valuation	Rate per \$100	Amount levied
Colesburg	151,048	60,536	90,512	37,762	1.20	453
College Springs	304,408	193,364	111,044	76,102		
Collins	574,340	309,924	174,416	143,385		
Colo.	365,092	231,452	133,640	91,273	1.02	929
Columbus City	2,088,350	1,534,738	473,832	302,637	1.20	6,116
Columbus Junction	1,058,000	112,000	946,000	264,502	1.42	3,761
Conrad	455,950	247,172	208,784	113,889	1.50	2,166
Conway	175,744	65,390	110,348	43,936	1.30	571
Coon Rapids	484,172	332,280	151,802	121,043	1.18	1,420
Coppock	29,310	18,464	10,876	7,335	1.00	73
Corralville	97,113	85,891	11,312	24,278	.54	132
Correctionville	402,210	230,371	171,839	100,553	1.84	1,849
Corydon	372,539	189,330	183,149	93,135	1.55	1,444
Crawfordsville	129,780	114,797	14,989	32,446		
Cromwell	153,561	64,368	89,196	38,391	.25	96
Crystal Lake	122,334	49,964	72,420	30,596		
Cumberland	445,000	209,864	235,136	111,250		
Cushing	183,522	128,636	54,886	45,880	1.50	688
Cylinder	97,711	59,967	37,744	24,428	1.00	244
Dakota City	22,882	18,569	4,283	5,721		
Dallas Center	705,248	357,092	348,156	176,312	.50	882
Dana	113,181	45,276	67,908	28,296	1.00	283
Danbury	138,908	88,581	50,324	34,727	1.70	590
Danville	352,096	128,332	223,764	88,024	.50	440
Davis City	196,290	127,084	69,172	40,034	1.20	580
Dayton	632,072	329,232	302,840	158,618	1.30	1,895
Decatur	276,464	169,256	107,308	60,116	1.00	601
Deep River	375,185	238,568	166,620	93,797	2.50	2,344
Delta	405,292	275,028	222,264	123,823	2.13	2,637
Denver	217,772	106,236	111,476	54,443	.70	381
Derby	180,270	92,120	88,156	45,000	1.20	541
De Soto	80,480	27,200	53,280	20,122		
De Witt	1,231,740	535,140	698,600	308,435	1.30	3,995
Dexter	329,712	286,204	243,538	132,428	1.00	1,324
Diagonal	220,068	132,125	88,833	55,240	1.03	592
Dike	207,380	169,712	97,368	51,820	1.92	992
Dolliver	38,066	12,038	26,028	9,516	1.80	171
Donnellson	207,053	131,696	75,260	51,764	1.70	880
Doon	287,272	179,776	116,496	71,818	2.40	1,724
Dougherty	184,884	66,492	91,222	46,221	3.00	1,387
Dow City	207,324	233,888	67,666	76,656	2.50	1,924
Dows	558,360	322,204	236,156	139,500	2.00	2,792
Drakeville	102,040	39,540	62,500	25,510	.55	140
Dumont	321,001	217,257	173,744	97,750	1.00	977
Duncombe	190,830	128,634	62,356	47,715	.94	451
Dunkerton	234,620	92,024	142,596	58,655	1.01	563
Dunlap	713,468	427,664	286,404	178,367	3.30	5,891
Durant	709,730	393,940	315,796	177,434	2.58	4,581
Dyersville	1,145,400	640,000	505,400	295,250	1.50	4,295
Dysert	749,764	451,316	238,248	187,441	2.37	4,445
Earlham	373,480	227,520	145,000	93,370	2.00	1,807
Earling	123,850	70,114	79,726	35,962	3.40	1,216
Earlville	379,928	169,232	210,676	94,682	2.55	2,420
Early	305,996	171,094	131,972	75,984	2.19	1,664
East Peru	159,484	85,948	79,636	39,871	1.00	370
Eddyville	478,328	256,888	215,430	118,077	2.50	2,951
Edenville	215,000	169,000	103,000	66,250	.94	625
Edgewood	396,732	223,146	173,623	96,196	1.00	922
Elberon	387,484	315,772	79,712	96,021		
Elgin	317,764	151,858	166,906	79,441	.17	548
Elkader	232,684	115,886	146,193	65,521	3.22	2,114
Elkhart	125,038	77,636	47,345	31,260	1.30	406
Elkport	53,646	34,241	19,405	13,412		
Elliott	262,448	153,148	139,300	73,112	2.32	1,696
Ellston	93,436	46,240	44,190	22,609	1.00	226
Elma	425,084	271,216	153,968	103,271	2.00	2,125
Ely	119,312	63,924	55,388	29,828	1.20	358
Emerson	310,828	166,240	174,588	85,297		
Epworth	456,636	350,448	106,188	114,150	1.00	1,142
Essex	642,400	326,336	316,014	160,600	2.69	4,323
Everly	222,928	121,324	101,944	55,817	1.33	742
Exline	263,820	158,656	105,164	65,955	1.80	1,187
Fairbank	94,169	51,926	42,340	23,542	5.00	1,318
Farley	310,098	163,796	306,302	77,535	.79	610
Farmersburg	169,804	83,492	88,402	41,791	.30	125
Farmington	301,488	181,108	147,872	65,476	1.88	2,775
Farnhamville	183,532	87,866	95,476	45,823	.68	311
Farragut	544,120	146,432	197,688	86,030	1.00	800
Fayette	679,856	375,200	235,552	167,713	2.21	3,714
Fenton	191,376	70,708	120,968	47,844	1.42	679
Floyd	206,300	141,748	67,552	52,335	1.40	523
Fonda	639,032	364,912	274,140	159,703	1.38	3,091
Fontanelle	443,856	261,644	182,212	110,364	.87	966

TABLE NO. 6—CONTINUED—VALUATION OF PROPERTY, RATE OF LEVY, AND AMOUNT LEVIED.

Town	Total valuation	Real property	Personal property	Taxable valuation	Rate per \$100	Amount levied
Forest City	1,109,776	766,796	336,080	275,944	2.60	7,185
Foster	151,428	91,960	59,498	37,837	1.00	378
Fraser	158,308	138,696	19,672	39,392	1.00	396
Frederika	88,802	43,300	45,532	22,223		
Fredericksburg	202,105	92,335	109,800	50,549		
Fremont	296,078	170,030	126,048	74,019	2.08	1,539
Galva	221,060	117,696	103,364	55,265		
Garber	51,631	29,770	21,861	12,907	.60	77
Garden Grove	558,788	212,128	344,660	139,197	1.25	1,740
Garnaville	458,440	178,028	280,412	114,610	.30	344
Garner	736,516	497,928	238,588	181,629	3.10	5,630
Garrison	403,412	189,208	214,204	100,853	.60	6,051
Geneva	123,180	79,632	43,548	30,795	1.15	353
George	336,477	197,327	139,150	84,119	1.39	1,163
Germania	163,012	85,000	78,012	40,753	1.00	408
Gilman	313,808	143,296	170,512	78,452	1.80	1,412
Gilmore City	342,254	190,256	151,998	85,563	2.00	1,711
Gladbrook	694,480	374,448	320,032	173,630	2.00	3,472
Gidden	507,624	352,416	155,238	126,906	1.87	2,370
Goldfield	278,108	183,132	94,950	69,527	2.51	1,745
Goodell	81,848	43,632	38,216	20,462	2.00	409
Gowrie	424,038	257,420	166,618	106,000	2.50	2,712
Graettinger	152,708	78,912	73,796	38,177	3.12	1,193
Grafton	110,948	56,652	54,206	27,737		
Grand Junction	538,536	340,224	198,312	134,634	1.10	1,481
Grand Mound	297,860	144,240	153,620	74,465	.90	670
Grand View	61,735	33,779	27,950	15,434		
Granger	142,072	62,316	80,656	33,743		
Grant City	44,609	26,798	7,811	11,152	1.14	408
Granville	212,892	113,856	94,538	53,223		
Gravity	387,672	219,112	168,560	96,918	1.10	1,066
Greeley	450,802	255,398	204,524	114,973	.36	401
Greenfield	854,471	541,311	313,160	213,618	2.20	4,700
Green Island	81,192	23,108	8,081	7,798	.49	38
Griswold	549,280	316,660	222,620	137,330	2.85	3,914
Grundy Center	1,199,280	591,620	604,660	299,820	2.20	6,596
Guthrie Center	948,230	618,030	330,200	237,050	2.03	4,812
Guttenberg	614,500	411,348	203,212	133,648	.70	1,076
Hancock	160,784	90,344	70,440	40,190	.90	377
Hanlontown	150,630	90,992	39,028	37,512	1.16	433
Harcourt	145,980	87,533	61,450	37,216	1.82	678
Harper	165,970	59,134	107,840	41,742	.60	250
Harris	148,324	101,208	47,616	37,304		
Hartley	536,684	366,850	229,091	148,921	2.00	2,978
Harvey	118,264	88,304	29,960	29,596	2.30	680
Hastings	206,712	77,220	131,492	62,178	1.00	522
Havelock	124,624	62,980	61,644	31,156		
Hawkeye	429,020	234,464	194,556	107,255	1.29	1,380
Hazleton	409,924	143,148	265,876	102,236	.70	716
Hedrick	188,378	100,643	87,735	47,095	2.40	1,130
Henderson	181,748	71,740	110,008	45,437	6.73	3,037
Hinton	127,904	66,940	60,961	31,976	1.32	422
Holland	90,364	46,232	44,032	22,591	1.50	339
Holstein	549,864	333,572	190,202	137,466	1.87	2,573
Holy Cross	34,318	22,456	11,862	8,580	.40	315
Hopkinton	509,532	300,220	209,532	127,463	1.39	2,421
Hornick	84,324	46,200	38,024	21,081	1.80	381
Hospers	135,194	116,294	69,180	45,776	2.00	916
Hubbard	428,476	232,728	135,743	107,119		
Hudson	302,816	143,828	139,088	75,729	1.93	1,464
Hull	615,080	333,080	232,000	153,770	1.55	2,382
Humboldt	1,310,120	806,962	509,128	329,630	2.42	7,973
Humeston	507,632	293,302	245,720	126,738	2.05	2,599
Huxley	230,400	135,484	84,916	55,100	1.20	661
Inwood	301,288	189,152	112,136	75,322	1.70	1,280
Ionia	136,356	74,732	51,684	31,589		
Ireton	308,592	185,168	125,724	77,223	1.80	1,390
Irwin	183,301	113,688	69,616	45,826		
Jackson Junction	188,618	161,330	27,288	47,155		
Jamaica	181,562	93,032	88,500	45,398	1.10	500
Janesville	794,784	392,240	432,544	198,606	1.00	1,987
Jesup	475,132	234,197	240,966	118,783	1.40	1,663
Jewell	384,528	399,716	171,812	133,632	2.20	2,940
Kalona	398,679	173,896	154,756	82,176	1.33	1,233
Kamrar	160,000	50,000	79,000	40,000	1.20	480
Kanawha	314,706	119,832	94,964	53,699	1.83	983
Kellerton	135,374	74,880	69,488	33,844	2.00	679
Kellooz	126,016	387,824	189,806	96,456	2.60	2,521
Kensett	276,430	138,826	122,600	69,106	1.00	691
Kent	139,232	65,136	65,096	32,558	.70	228
Kenwood Park	221,523	198,160	23,268	55,362	1.50	831
Keosauqua	672,908	314,160	258,743	143,227	2.73	3,909
Keota	839,552	425,736	413,816	209,883	1.50	3,148

TABLE NO. 6—CONTINUED—VALUATION OF PROPERTY, RATE OF LEVY, AND AMOUNT LEVIED.

Town	Total valuation	Real property	Personal property	Taxable valuation	Rate per \$100	Amount levied
Keystone	408,976	190,884	218,092	102,244	1.92	1,961
Kingsley	481,520	309,016	172,504	120,380	1.18	199
Kinross	67,096	27,284	39,812	10,774	2.36	621
Kirkman	105,432	50,376	55,056	20,358	.70	147
Kirkville	84,328	43,028	41,300	21,057	2.50	1,227
Kiron	196,306	86,038	110,268	49,077	2.30	1,177
Klemme	204,708	111,064	93,644	51,177	1.23	443
Knierim	142,052	87,780	54,272	35,513	2.57	152
Knowlton	23,724	17,185	6,539	5,931	1.00	673
Lacona	209,196	131,876	134,320	67,299	1.00	504
Ladora	201,408	65,456	135,952	50,232	1.80	2,861
Lake Mills	635,820	471,084	164,136	158,955	2.40	2,054
Lake Park	312,206	188,500	153,736	85,574	2.94	2,232
Lake View	308,056	174,772	128,281	75,764	3.02	5,664
Lamoni	712,808	423,336	319,472	185,702	2.50	1,558
Lamont	249,333	165,076	84,257	62,323	.30	148
La Motte	197,158	118,648	78,510	49,280	.40	174
Lanesboro	173,088	115,232	38,456	43,422	1.65	2,477
Lansing	600,428	321,084	278,744	159,107	1.55	3,873
LaPorte City	908,667	570,224	419,443	249,696	1.38	914
Larchwood	264,684	143,557	121,127	66,171	1.00	271
Larrabee	108,506	46,660	61,936	27,149	5.000	2,842
Latimer	20,060	18,000	2,060	45,593	1.33	637
Laurel	189,372	54,536	97,836	109,546	1.70	97
Laurens	438,184	240,076	111,717	79,238	5.710	738
Lawler	280,053	169,236	111,717	5,710	2.30	2,832
Lawton	22,840	12,378	10,562	36,445	1.61	587
Le Claire	508,840	216,600	152,180	124,144	.55	315
Ledyard	492,576	257,644	234,932	24,847	1.40	348
Le Grand	145,780	106,796	33,984	57,309	.50	356
Lehigh	229,076	165,456	63,620	24,347	.50	356
Leland	99,388	62,656	36,732	71,121	.50	356
Le Roy	118,408	53,844	64,564	60,597		
Lester	294,485	180,128	104,362			
Letts	242,388	112,964	129,424			

Lewis	302,808	139,492	143,316	75,702	2.50	1,823
Lime Springs	376,472	240,020	135,556	94,118	1.30	1,224
Lisbon	962,372	383,276	549,096	233,093	2.50	5,827
Liscomb	192,324	127,912	64,312	48,056	1.01	485
Little Rock	332,073	232,801	90,272	83,018	.20	166
Little Sioux	184,212	197,212	77,000	46,053	1.52	702
Livermore	232,927	137,432	95,405	58,232	1.85	1,267
Locan	1,015,116	645,769	369,356	236,779	1.53	3,803
Lohrville	490,916	333,724	157,102	122,729	2.79	3,423
Lone Tree	571,933	318,956	352,997	142,983	.80	1,144
Lorimor	290,812	161,828	128,984	72,703	1.70	1,236
Lost Nation	419,669	230,769	198,990	104,915	.95	970
Lovilla	289,632	143,732	145,920	72,413	1.00	724
Lowden	371,168	206,336	167,832	92,792	1.50	5,568
Low Moor	97,800	54,620	43,180	21,450		
Lucas	123,424	94,044	39,380	33,536	1.50	590
Luther	100,880	64,084	36,196	25,223	1.00	252
Luverne	307,848	207,669	103,188	76,962	.75	579
Luzerne	198,916	96,098	102,248	49,725	.90	448
Lynnville	196,008	124,041	71,961	49,002	1.93	945
Macedonia	250,720	100,812	154,908	63,920	.80	511
Macksburg	218,822	86,070	135,745	54,706	1.50	690
Madrid	641,132	404,320	236,812	160,282	2.80	4,488
Malcom	238,657	169,001	103,026	82,164	2.00	1,643
Mallard	239,624	161,289	108,341	52,496	2.60	1,333
Maloy	81,767	33,967	44,806	20,442	1.10	225
Malvern	887,704	520,160	307,544	221,026	2.00	4,439
Manly	162,824	87,839	75,988	40,956	1.60	614
Manning	836,492	663,384	106,108	214,123	2.10	4,711
Manson	303,328	487,564	105,761	148,332	2.40	3,590
Mapleton	654,924	347,032	207,872	158,731	1.54	2,131
Marathon	96,571	55,492	40,870	21,093	6.94	1,871
Marble Rock	103,653	50,737	32,916	25,913		
Marne	183,172	96,728	83,444	45,043	1.32	585
Martelle	196,148	80,324	49,824	34,037	1.20	427
Martinsburg	120,460	45,628	93,832	24,865	.80	279
Masonville	223,232	157,116	66,126	55,813	1.20	669
Massena	376,800	218,990	157,909	94,215	1.58	1,489
Maurice	94,688	46,092	47,696	23,672	2.30	544
Maxwell	123,241	67,131	39,110	31,599	1.70	537
Maynard	343,632	141,856	101,776	60,608		
McCallsburg	200,700	135,116	65,384	59,175	1.40	702
McClelland	143,000	119,692	26,338	35,750		
McGregor	979,304	456,241	492,916	244,826	2.70	6,610
McIntyre	881,196	312,270	568,920	329,379	.46	1,016
Mechanicsville	873,328	369,768	503,540	215,327	2.00	4,367
Mediapolis	800,548	382,688	418,220	200,212	1.65	3,303
Melbourne	373,288	291,956	82,232	93,322	.48	454

TABLE NO. 6—CONTINUED—VALUATION OF PROPERTY, RATE OF LEVY, AND AMOUNT LEVIED.

Town	Total valuation	Real property	Personal property	Taxable valuation	Rate per \$100	Amount levied
Melrose	103,556	97,700	95,656	48,339	2.00	967
Melvin	103,624	40,084	57,540	25,905	.50	136
Menlo	307,572	167,956	139,916	76,968		
Meriden	141,814	77,296	61,548	35,461	2.81	996
Merrill	275,830	137,004	139,816	69,205		
Meyer	411,256	359,522	50,764	102,824	.50	514
Miles	339,130	155,900	149,830	75,783	.80	636
Millford	311,182	224,500	116,592	85,225	1.41	1,200
Milo	512,512	246,252	265,266	128,008	1.00	1,280
Milton	735,306	500,000	235,206	183,849	2.40	4,413
Minburn	207,224	191,332	165,832	51,806	.77	397
Minden	284,920	163,381	130,636	71,230	2.16	1,466
Mingo	151,225	70,280	87,948	37,807	1.60	605
Mitchell	100,343	42,007	58,235	25,061	1.00	251
Mitchellville	597,140	288,434	298,716	149,285	1.05	1,567
Modale	215,062	120,418	94,634	33,762	1.00	538
Monkamin	225,296	133,628	91,668	56,324	1.00	563
Monmouth	183,836	79,616	104,220	45,950	.80	368
Monona	442,581	351,016	81,568	110,646		
Monroe	619,054	290,252	328,812	154,766	2.00	3,095
Montezuma	924,096	588,000	336,096	231,024	2.34	5,413
Montour	310,232	115,000	195,232	77,573	2.00	1,551
Montrose	203,259	138,532	64,707	59,815	1.00	598
Moorhead	146,844	35,698	111,176	36,711		
Moorland	28,000	20,600	7,400	7,000	.40	28
Moravia	469,696	297,856	171,850	117,424		
Morrison	123,568	78,748	44,820	80,592	1.00	209
Mt. Ayr	1,086,356	694,952	391,401	271,589	1.80	4,894
Mt. Union	200,388	67,248	133,140	50,067	.70	331
Mt. Vernon	1,138,878	753,494	385,381	284,720	2.40	6,829
Moville	858,384	490,896	367,488	214,596	1.50	3,219
Murray	568,220	311,814	256,396	142,057	1.50	2,131
Nashua	830,075	590,908	319,167	220,018	1.91	4,198
Neola	332,570	316,744	15,826	83,142	2.10	1,747
Newell	512,988	301,621	211,364	128,247	2.41	3,095
New Hartford	306,592	156,620	149,972	76,618	1.30	996
New London	829,536	422,804	476,532	221,834	1.96	4,272
New Market	74,747	39,617	35,139	18,687	1.00	187
New Providence	192,320	120,840	71,480	48,080	.75	362
New Sharon	781,484	382,680	398,804	125,371	2.40	4,689
New Vienna	277,888	177,840	90,045	67,575	.80	539
New Virginia	232,812	125,469	110,343	58,203	.70	407
Nichols	272,130	148,482	122,648	68,033	1.30	884
Nora Springs	791,516	427,472	364,044	197,879	2.25	4,458
Northboro	141,904	47,948	93,956	35,475	.50	178
North English	559,328	252,876	306,452	139,832	2.00	2,797
North McGregor	190,182	121,797	77,385	49,795	.50	249
North Washington	40,419	27,069	13,330	10,105	.50	51
Northwood	903,750	506,788	336,932	225,938	2.30	4,971
Norwalk	301,488	142,596	158,892	75,372	.30	226
Norway	306,716	190,764	245,932	136,679	1.50	1,900
Oakland	519,068	300,072	218,096	129,767	2.50	3,244
Oakville	254,496	136,908	117,528	63,624		
Ocheyedan	300,472	183,108	114,264	75,118	.55	413
Odebolt	713,856	410,340	303,516	178,461	2.20	4,105
Ogden	830,020	406,712	392,308	214,755	2.95	6,325
Olds	210,232	71,356	138,876	32,538	.52	273
Olin	337,384	277,796	239,388	181,346	1.40	1,871
Ollie	48,286	21,575	26,711	14,572	.70	102
Onslow	244,532	165,964	141,628	41,133	.50	306
Orange City	599,616	411,284	158,332	119,904	1.85	2,775
Orient	254,400	107,100	147,300	65,600	.70	445
Orleans	86,316	68,736	11,610	20,080	2.54	511
Ossian	569,404	303,176	226,228	149,851	.60	749
Oto	127,700	62,116	75,784	31,925	1.30	415
Oxford	459,881	218,502	220,962	109,971	1.00	1,100
Oxford Junction	399,448	193,692	226,756	99,892	1.00	999
Pacific Junction	121,093	82,424	38,626	33,265	1.80	545
Packwood	263,392	118,776	144,616	65,848	1.50	988
Palmer	118,098	48,068	70,000	29,517	1.52	448
Panama	165,448	77,872	87,576	41,302		
Parkersburg	834,400	462,926	361,424	206,100	2.45	5,049
Parnell	194,136	78,670	115,450	48,530	1.60	776
Paulina	413,228	224,976	188,252	103,397	.51	618
Persla	228,976	112,620	126,356	59,744	2.60	1,191
Peterson	309,692	163,048	146,644	77,423	2.30	1,781
Pilot Mount	397,229	110,799	196,620	76,505	.90	691
Plainfield	68,800	28,000	30,200	17,050	1.80	307
Pleasanton	116,030	64,000	32,000	29,000	.70	203
Pleasant Plain	144,149	65,997	78,152	39,037	.69	248
Pleasantville	539,556	281,098	258,548	134,889	2.40	3,237
Pocahontas	144,967	96,139	47,228	36,017		
Polk City	76,768	66,532	19,216	19,192	1.00	192

TABLE NO. 6—CONTINUED—VALUATION OF PROPERTY, RATE OF LEVY, AND AMOUNT LEVIED.

Town	Total valuation	Real property	Personal property	Taxable valuation	Rate per \$100	Amount levied
Portsmouth	185,630	169,112	16,508	46,405	1.50	892
Postville	983,516	507,312	476,201	245,870	1.00	2,450
Prairieburg	137,131	96,703	40,428	31,282	.90	309
Prairie City	756,708	305,120	451,648	189,192	2.13	4,031
Prescott	966,976	670,480	295,496	241,744	1.00	2,417
Preston	388,112	183,712	204,401	97,028	2.41	2,338
Pringhar	301,132	230,492	101,610	90,283	1.70	1,535
Promise City	193,548	67,760	125,788	48,387	.25	109
Prottvin	51,924	37,340	19,584	14,231	1.23	683
Quasqueton	200,138	191,546	95,592	50,065	1.31	670
Radcliffe	207,288	187,916	109,372	74,322	2.30	1,635
Ralston	169,352	117,323	62,032	42,328	1.10	463
Randalla	62,470	29,280	33,196	15,619	.08	105
Rathbun	20,748	18,012	2,736	5,187	1.40	73
Readlyn	189,494	99,612	89,882	47,330	.30	142
Redding	169,806	83,932	85,964	42,474		
Redfield	333,960	229,902	113,365	88,300		
Reinbeck	636,732	357,832	278,900	159,183	2.50	3,980
Rembrandt	97,148	44,948	52,200	24,287	1.00	243
Renwick	341,550	229,856	119,700	87,580	1.69	1,398
Riceville	533,312	336,632	196,680	133,325	1.60	2,133
Richland	545,330	244,760	301,576	135,281	2.33	3,182
Ricketts	163,164	73,141	90,020	25,791	.50	129
Ridgeway	330,048	174,306	125,632	75,012	.70	526
Ringsted	198,428	88,833	130,545	49,607	2.40	1,191
Ripley	181,000	82,000	90,000	45,250	1.70	769
Riverside	320,448	210,790	279,683	130,112	2.10	2,732
Riverton	217,856	122,501	95,332	54,464	1.00	545
Rockford	735,943	330,110	425,830	188,983	1.70	3,213
Rock Rapids	1,427,340	1,038,340	320,000	359,835	1.98	7,037
Rock Valley	485,329	249,793	235,330	121,282	1.30	1,577
Rockwell	436,456	217,542	218,904	109,114	1.82	1,985
Rockwell City	963,432	635,220	268,232	240,836	2.50	6,031
Rockman	63,778	35,158	28,620	15,944	.40	64

Rodney	118,112	79,412	38,700	29,528		
Rolfe	607,600	384,220	313,380	171,430		
Roland	303,336	214,830	88,736	75,884		
Rosehill	134,972	48,572	83,400	33,745	1.80	608
Rowan	93,243	47,927	25,816	23,311	1.36	316
Runnells	192,794	137,822	84,972	48,199		
Russell	375,303	223,873	151,520	96,848	.98	914
Ruthven	332,914	176,216	163,728	81,980	2.30	1,935
Rutland	119,656	64,601	55,552	29,914		
Ryan	251,632	128,722	130,880	67,400	1.50	1,281
Sabula	508,690	208,000	300,000	127,000	.80	1,016
St. Ansgar	435,164	281,273	153,828	108,776	2.00	2,176
St. Anthony	100,615	58,445	42,170	25,154		
St. Charles	214,872	125,966	208,876	78,718	1.20	943
St. Lucas	273,932	116,500	137,392	63,488		
St. Olaf	129,191	62,104	77,087	32,308	1.00	323
St. Paul	51,493	22,640	28,856	12,874	.30	39
Salem	346,972	108,132	188,180	39,500	.80	713
Salix	133,920	55,106	77,734	35,480	1.70	569
Sanborn	523,670	198,160	354,516	139,639	2.80	3,659
Sandyville	146,060	62,032	83,128	36,515	.41	150
Scarville	178,000	93,728	81,272	41,500		
Schaller	435,430	210,330	223,076	116,859	2.50	2,771
Schleswig	339,191	231,900	107,251	84,791	2.70	2,281
Scouten	435,924	315,316	120,638	108,981	2.10	2,288
Sergeant Bluff	113,832	70,341	43,568	28,458	1.50	427
Shambaugh	130,384	55,932	76,432	32,566	1.20	391
Sharpsburg	162,144	55,000	40,657	25,530	.30	76
Sheffield	436,518	478,932	137,993	139,130	2.80	3,591
Shelby	235,810	230,338	145,456	91,461	3.01	2,735
Sheldahl	162,307	70,819	85,548	40,522	.75	304
Shell Rock	436,108	306,704	199,234	124,227	2.30	2,481
Shellsburg	332,684	162,956	189,728	88,171	1.68	1,477
Sibley	928,748	699,716	327,432	232,037	2.60	434
Sidney	851,694	333,708	433,336	213,651	2.05	4,380
Sigourney	1,492,188	836,244	655,914	373,047	3.69	11,191
Silver City	255,400	116,340	139,963	63,820	1.99	1,194
Sioux Center	541,344	329,950	231,390	140,336	2.13	2,987
Sioux Rapids	525,754	282,120	245,644	131,441	2.33	4,371
Slaters	385,104	126,702	258,336	93,276	.80	770
Sloan	401,806	270,736	131,136	107,466	2.60	291
Smithland	136,924	70,628	66,206	31,231	1.00	342
Solon	367,750	144,024	196,732	85,189		
Somers	104,928	57,612	47,268	26,290	.80	210
Spillville	122,132	85,320	56,832	25,538		
Spirit Lake	973,591	684,224	289,289	243,376	1.86	4,394
Spring Hill	82,116	31,692	47,424	20,529	1.00	205

TABLE NO. 6—CONTINUED—VALUATION OF PROPERTY, RATE OF LEVY, AND AMOUNT LEVIED.

Town	Total valuation	Real property	Personal property	Taxable valuation	Rate per \$100	Amount levied
Springville	451,736	174,328	277,508	112,949	1.90	2,146
Stanhope	216,996	95,426	120,569	54,219	1.00	542
Stanton	500,260	243,532	256,708	135,065	1.20	1,501
Stanwood	420,080	259,128	160,932	105,930	.90	945
State Center	683,000	409,000	283,000	170,750	2.00	3,415
Steamboat Rock	100,692	161,536	59,136	40,173		
Stockport	226,716	113,236	113,480	56,079		
Stockton	48,461	38,448	10,010	12,116	1.00	121
Story City	917,310	551,836	335,504	229,335		
Stratford	303,916	151,504	152,412	75,979	1.64	1,246
Strawberry Point	989,952	506,109	483,943	247,263	.75	1,851
Struble	109,928	49,540	60,388	27,482		
Sully	211,744	103,880	110,864	52,936	1.82	961
Sumner	832,776	405,260	357,516	213,194	1.25	2,695
Superior	99,024	69,088	36,936	21,756	.54	134
Sutherland	355,612	200,536	155,076	88,903	1.50	1,334
Swaledale	168,916	68,876	100,040	42,229	1.36	573
Swea City	276,184	133,181	143,000	69,046	2.10	1,449
Tabor	539,951	344,443	215,508	139,988	2.05	2,870
Templeton	177,040	115,800	61,240	44,260	.65	288
Terrill	167,364	100,664	63,700	41,811	1.40	586
Thayer	100,954	70,622	30,332	25,238	1.49	377
Thompson	253,672	170,232	88,436	64,668	2.90	1,875
Thornburg	124,980	87,932	87,028	31,245	.73	219
Thornton	155,001	108,036	46,965	38,751	1.00	388
Thurman	235,764	115,576	140,188	63,941	1.45	927
Tingley	241,113	130,213	100,900	60,273	1.00	603
Titonka	173,732	78,864	94,868	43,438	2.00	869
Tracer	1,176,980	645,424	531,556	294,245	2.90	8,213
Tripoli	247,732	24,700	223,032	61,938	1.20	743
Truro	200,000	100,834	99,116	50,000	1.00	500
Turin	65,824	80,630	35,294	16,455	1.00	165
Udell	79,229	43,709	35,520	19,897	.90	178
Union	306,746	164,012	142,728	76,685	1.07	830

Urbana	202,912	87,436	115,476	50,728	.80	406
Ute	237,380	141,472	95,908	59,345	1.80	1,068
Vall	251,904	194,032	69,872	63,736	1.60	1,020
Van Horn	338,880	214,120	144,760	82,739	3.10	2,381
Van Meter	177,228	79,640	97,588	44,307	1.09	443
Varina	163,040	88,900	61,140	40,769	.68	1,115
Victor	133,032	63,876	69,176	33,263	1.70	535
Wadena	620,584	256,036	373,548	157,396	2.00	3,154
Walcott	106,298	51,296	54,972	26,567	.95	232
Walker	446,840	195,400	251,440	111,719	.80	824
Wall Lake	453,744	221,442	232,302	113,436	1.39	1,475
Walnut	442,716	300,576	133,140	110,679	3.50	3,874
Washita	438,689	359,800	252,880	150,620	1.75	2,611
Wanona	308,238	134,364	67,904	59,597	1.00	596
Waukee	389,032	124,012	155,741	70,163	.70	401
Wayland	309,709	181,609	123,098	77,425	.81	888
Webb	444,128	213,724	231,404	111,032	1.70	427
Weldon	100,584	46,380	114,960	50,632	1.00	503
Wellsburg	202,528	88,468	31,204	25,146		
Wellman	399,736	167,536	102,236	52,449	1.60	2,297
Wesley	574,260	278,572	295,688	143,520	1.40	812
West Bend	232,280	139,408	92,812	58,070	.56	406
West Branch	224,932	147,936	176,932	81,233	2.56	4,447
West Burlington	711,480	309,344	402,136	76,157	1.30	990
West Chester	301,629	294,000	40,629	41,090	2.46	984
Westgate	164,363	68,640	95,720	43,177	1.30	361
West Liberty	172,707	91,532	81,175	43,177	1.75	6,793
West Mitchell	1,532,080	854,956	678,124	283,276	.86	371
West Point	185,366	96,728	88,608	46,349	1.75	1,399
West Union	318,144	181,484	136,660	79,536	2.38	9,356
Wheatland	1,574,532	833,098	746,364	393,583	1.46	627
Whiting	322,620	181,000	138,320	80,739	1.09	642
Whittemore	179,132	112,998	66,244	41,788	.57	237
Whitten	189,616	124,132	132,668	64,295	3.50	2,913
Williams	831,790	89,708	107,908	47,154	2.20	5,557
Williamsburg	1,010,414	265,780	109,696	82,040	1.50	1,285
Wilton	953,600	419,380	624,624	232,604	2.02	930
Winfield	641,372	331,008	532,680	238,415	2.30	2,910
Winthrop	415,188	192,620	250,394	160,313		
Wiot	139,516	69,068	222,368	103,797		
Woodbine	1,002,680	568,192	70,448	34,879		
Woodburn	312,700	262,439	434,688	230,670		
Woodward	452,592	257,704	80,240	85,673		
Woodstock	183,757	100,236	194,888	113,148		
Worthington	147,900	81,776	83,464	45,529		
Wyoming	496,084	236,144	66,124	36,975		
Yale	305,620	138,016	259,940	124,021		

TABLE NO. 6—CONTINUED—VALUATION OF PROPERTY, RATE OF LEVY, AND AMOUNT LEVIED.

Town	Total valuation	Real property	Personal property	Taxable valuation	Rate per \$100	Amount levied
Yetter	80,000	52,000	28,000	80,000	1.40	240
Yorktown	212,901	61,698	151,203	53,301	1.00	533
Zearing	261,203	205,700	155,800	90,375	1.00	904
Zwingle	19,628	7,716	11,912	4,907		

APPENDIX.

The following extracts from the law governing the municipalities of Iowa may be found helpful as a ready reference to the most important sections relating to the powers and duties of city and town officials.

CONCERNING THE MAYOR.

Sec. 643. *Officers to be residents.* Every mayor, councilman-at-large, town councilman and officer elected by the whole electorate of the city or town, or by its council, or appointed by the council, mayor or other officer of any city or town, shall be a resident and qualified elector of any city in which he shall be elected, and shall reside within the limits of said city, during his term of office. [21 G. A., ch. 141, § 1; 19 G. A., ch. 25; 17 G. A., chs. 9, 14; 16 G. A., ch. 58; C. '73, § 511, 518, 521; R., § 1091, 1093.]

Sec. 647. *Code Supplement, Repeal—elective officers in cities of first-class.* That section six hundred and forty-seven (647) of the code be repealed and the following enacted in lieu thereof:

"In all cities of the first class there shall be elected biennially, a mayor, solicitor, treasurer, auditor, city engineer, assessor, and in cities where there is no superior court a police judge." [32 G. A., ch. 26, § 4.]

Sec. 649. *Repeal—elective officers in towns.* That section six hundred and forty-nine (649) of the code is hereby repealed and the following enacted in lieu thereof.

"In towns there shall be elected, biennially, a mayor, treasurer and assessor. [32 G. A., ch. 26, § 6.]

Sec. 670. *Code. Fees of Mayor.* Mayors of cities and towns, where no salary is provided by ordinance in lieu of fees, shall receive, for holding a mayor's or police court, or discharging the duties of a justice of the peace, the compensation allowed by law for similar services for such officers, to be paid in the same manner." [24 G. A., ch. 7, § 1; C. '73, § 519, 547; R., § 1091, 1121.]

Sec. 658. *Code Supplement. Mayor—powers and duties.* In cities and towns, the mayor shall have powers and perform duties as follows:

1. *Executive officer—magistrate.* He shall be a conservator of the peace, and, within the limits of the same, shall have all the powers con-

ferred upon sheriffs to suppress disorders. He shall be the chief executive officer thereof, and it shall be his duty to enforce all regulations and ordinances; he may, upon view, arrest any one guilty of a violation thereof, or of any crime under the laws of the state, and shall, upon information supported by affidavit, issue process for the arrest of any person charged with violating any ordinance of the city; shall supervise the conduct of all corporate officers, examine into the grounds of complaint made against them, and cause all neglect or violation of duty to be corrected, or report the same to the proper tribunal, that they may be dealt with as provided by law. [C. '73, § 506, 537; R., § 1085, 1091, 1102, 1105.]

2. *Office.* He shall keep an office at some convenient place in the city or town, to be provided by the council, and keep the corporate seal thereof in his charge. [16 G. A., ch. 58; C. '73, § 518; R., § 1091.]

3. *Signature.* He shall sign all commissions, licenses and permits granted by the authority of the council, and do such other acts as by law or ordinance may require his signature or certificate. [16 G. A., ch. 58; C. '73, § 518; R., § 1091.]

4. *Other Duties.* He shall also perform such other duties compatible with the nature of his office as the council may from time to time require. [C. '73, § 519; R., § 1091.]

5. *Repeal—mayor—powers and duties.* That paragraph five (5) of section six hundred and fifty-eight (658) of the supplement to the code be repealed and the following enacted in lieu thereof:

"He shall be the presiding officer of the council with the right to vote only in case of a tie." [32 G. A., ch. 26, § 11.]

6. *Report.* He shall, at the first regular meeting of the newly elected council in April, and at such other times as he may deem expedient, report to it concerning the municipal affairs of the city or town, and recommend such measures as to him may seem advisable. [C. '73, § 534; R., § 1105.]

7. *Hold the police court.* Until a police judge or judge of superior court shall be elected and qualified in cities entitled to elect such officer he shall have all the powers and jurisdiction and shall hold the police court in such manner as is required of such judge. [C. '73, § 547; R., § 1121.]

8. *Station-houses for women.* In all cities containing a population of twenty-five thousand or more, he shall designate one or more station-houses within such city for the detention or imprisonment of all women and children under arrest in said city, and see that provisions are made by which the rooms or cells set apart for them shall be separate from and out of sight of the rooms or cells in which male prisoners are imprisoned. [25 G. A., ch. 15, 1.]

Sec. 879-p. *Executive powers and duties.* All executive functions, powers and duties in cities and towns shall be exercised and performed by the mayor and other elective and appointive officers and boards as provided by law, and neither the council nor the members thereof shall

exercise any executive function unless expressly conferred by law. [32 G. A., ch. 26, § 18.]

Sec. 652. *Repeal—officers appointed by the mayor.* That section six hundred and fifty-two (652) of the code is hereby repealed and the following enacted in lieu thereof:

"The officers to be appointed by the mayor shall be as follows:

1. The mayor of each city or town shall appoint a health physician, street commissioner and a marshal who shall be ex-officio chief of police, and may also appoint one or more deputy marshals. In cities and towns he shall appoint as many policemen as the council, by general ordinance, shall direct, and such officers shall hold their positions during the pleasure of the mayor. He shall also appoint such officers as shall be provided by ordinance. He may also, in cases of emergency, appoint such number of special policemen as he may think proper, reporting such special appointment to the council at its next regular meeting. All such special appointments to continue in force until such meetings, unless sooner terminated by the mayor. In cities having a board of police and fire commission, policemen shall be appointed as provided in the act creating such board.

2. In cities of the first class he shall appoint, when deemed necessary, a wharf master. If there is a board of public works, such board shall appoint a street commissioner." [32 G. A., ch. 26, § 8.]

Sec. 654. *Police matrons—appointment—number.* In cities having a population of twenty-five thousand or more, for each station house provided, therein for the detention or imprisonment of women or children under arrest, the mayor may, and in cities having a population of thirty-five thousand or over, shall appoint one or more women, residents of the city, as police matrons, who shall be over thirty years of age. The appointees shall be, so far as applicable, subject to the same regulations and restrictions as policemen, and hold their positions during good behavior, unless by reason of age or infirmity they become incapacitated to perform the duties of the position. [25 G. A., ch. 15, §§ 2, 3, 5.] [27 G. A., ch. 18, § 1.]

Sec. 654-a. *Police matrons—appointment—compensation.* The provisions of the law as it appears in section six hundred and fifty-four (654) of the supplement to the code, and section six hundred and seventy-two (672) of the code, are also made applicable to cities acting under special charters. [32 G. A., ch. 27.]

Sec. 655. *Other officers.* Cities and towns may, by general ordinance, provide for the appointment, by the mayor, of such additional officers, including superintendent of markets, harbor masters and port wardens, usual and proper for the regulation and control of navigation, trade or commerce, or needful and proper for the good government of the city or town, or the due exercise of its corporate powers, and fix their term of office, as they may deem necessary. [16 G. A., ch. 33, §§ 1, 2; C. '73, §§ 514, 524, 528; R., §§ 1084, 1095, 1098.] [32 G. A., ch. 26, § 9.]

Sec. 657. *Repeal—removal of appointive officers.* That section six hundred and fifty-seven (657) of the code be repealed and the following enacted in lieu thereof:

"All persons appointed to office in any city or town may be removed by the officer or body making the appointment, but every such removal shall be by written order, which shall give the reasons therefor and be filed with the city clerk." [32 G. A., ch. 26, § 10.]

Sec. 691. *Code—Jurisdiction of mayor.* The mayor shall have exclusive jurisdiction of all actions or prosecutions for violations of the city or town ordinances. He shall also have, in criminal matters, the jurisdiction of a justice of the peace, co-extensive with the county, and, in civil cases, the same jurisdiction within the city or town as a justice of the peace has within the township. None of the jurisdiction referred to in this section shall be exercised by the mayors in cities having a superior or police court. If the mayor or judge of the superior or police court is absent or unable to act, the nearest justice of the peace shall have jurisdiction and hold his court in criminal proceedings and receive the statutory fees, to be paid by the city or county, as the case may be. [24 G. A., ch. 6, § 2; 18 G. A., ch. 189, § 1; C. '73, §§ 506, 546; R., §§ 1085, 1102, 1105, 1120.]

Sec. 692. *Procedure—appeal—judicial notice of ordinances.* The proceedings before a mayor or a police court shall be, as far as applicable, in accordance with the law regulating similar proceedings before a justice of the peace, unless otherwise provided; but there shall be no change of venue in actions or prosecutions under ordinances, and the trial shall be by the court without a jury, except on appeal; appeals and writs of error shall be taken from the mayor or the police court in the same time and manner, and subject to the same restrictions. If a city or town is situated in two or more counties, the appeal or writ of error shall be taken to or in the district court of the county in which the mayor's court or police court is held. On the hearing of such appeal, or writ of error, the court shall take judicial notice of the ordinances of the city or town. [18 G. A., ch. 77, § 1; C. '73, §§ 506, 546, 4707; R., §§ 1085, 1102, 1105, 1120, 5105.]

Sec. 675. *Salaries in lieu of fees.* It may be provided by ordinance that any city or town officer elected or appointed shall receive a salary in lieu of all other compensation; and in such case such officer shall not receive for his own use any fees or other compensation for his services as such officer, but shall collect the fees authorized by law or ordinance, and pay the same as collected, or as prescribed by ordinance, into the city or county treasury, as the case may be. [17 G. A., ch. 56, §§ 1, 2.]

Sec. 393. *Who may administer oaths.* Judges of the supreme, district, superior and police courts; clerks of said courts and their deputies; county auditors and their deputies; justices of the peace and notaries public within the county of their residence; sheriffs and their deputies, in cases where they are authorized by law to select commissioners or appraisers, or to impanel jurors for the view of appraisement of prop-

erty, or are directed as an official duty to have property appraised, or take the answers of garnishees; the governor, secretary of state, auditor and treasurer of state, in any matter pertaining to the business of their respective offices, or that may come before them for consideration and action as members of the executive council; that mayor and clerk of cities and towns; judges and clerks of election; township clerks; the chairman of the board of supervisors; the surveyor and coroner in any county, in relation to any duty imposed upon either of them where the administration of an oath may be required; members of all boards of any state institutions, of all commissions, boards or bodies created by law, and all persons, referees or appraisers appointed by authority of law, who have any duty to perform by virtue of their office or appointment requiring the administration of oaths, are authorized to administer oaths and take affirmations. Notaries public may perform such services in any adjoining county in which they have filed with the clerk of the district court a certified copy of the certificate of their appointment. [25 G. A., ch. 52; 16 G. A., ch. 110; C. '73, §§ 277-8, 396; R., §§ 201, 449, 1843-4, 2683, 3201; C. '51, §§ 226, 979, 980, 1594, 1865.]

Sec. 1302. *Report of forfeited bonds.* Clerks of district, superior and police courts, mayors of cities and towns, and justices of the peace shall, on the first Monday in January in each year, make report in writing to the board of supervisors for their respective counties of all forfeited recognizances in their offices; of all fines, penalties and forfeitures imposed in their respective courts, which by law go into the county treasury for the benefit of the school fund; in what cause or proceeding, when and for what purpose, against whom and for what amount, rendered; whether said fines, penalties, forfeitures and recognizances have been paid, remitted, canceled or otherwise satisfied; if so, when, how and in what manner; and if not paid, remitted, canceled or otherwise satisfied, what steps have been taken to enforce the collection thereof. Such report must be full, true and complete with reference to the matters therein contained, and of all things required by this section to be reported, and be under oath, and any officer failing to make such report shall be guilty of a misdemeanor. [C. '73, § 3974.]

Sec. 3145. *Who may solemnize.* Marriages must be solemnized:

1. By a justice of the peace, or by the mayor of the city or town wherein the marriage takes place;
2. By some judge of the supreme, district or superior court of the state;
3. By some minister of the gospel, ordained or licensed according to the usages of his denomination. [21 G. A., ch. 4; C. '73, § 2193; R., § 2524; C. '51, § 1472.]

Sec. 5097. *Magistrates—duties.* The term magistrate includes any judge of the supreme, district or superior court, throughout the state, and justices of the peace, mayors of cities and towns, judges of police or other city courts, and police and other special justices in cities and towns, within their respective counties. [C. '73, § 4108; R., §§ 4439, 4447; C. '51, §§ 2778, 2823.]

Sec. 5098. *Powers.* Magistrates have power to hear complaints or preliminary informations, issue warrants, order arrests, require security to keep the peace, make commitments and take bail as provided by law. [Same.]

Sec. 43. *Copy of the laws supplied by county auditor.* Each county officer, justice of the peace, township clerk and mayor of a city or town shall be supplied with a copy of the laws for the use of his office, which shall be delivered to his successor in office. Distribution shall be made upon the requisition of the county auditor upon the secretary of state, which requisition shall state the number of copies required for distribution under the provisions of this section, and also the number of copies requisite for sale in the county, and said requisition shall be made before the first day of March in each year, and thereupon the secretary of state shall forward the number so certified, and file with the auditor of state a certificate thereof, which shall be charged to such county by the auditor of state. The auditor of state shall credit the county with the number of copies distributed under the provisions of this chapter, upon the filing of the proper vouchers by the county auditors, and upon the sale of such laws by the county auditor at the rate of fifty cents per copy. The said county auditor shall pay said amounts to the county treasurer of his county, for the use of the state revenue, and the treasurer shall execute duplicate receipts therefor, one of which shall be filed with the auditor of state. The county auditors shall furnish the laws in their respective counties as hereinbefore provided. [17 G. A., ch. 123, § 2; 16 G. A., ch. 132; C., '73, § 40.]

Sec. 46. *Copies to be delivered to successors.* When the secretary of state or county auditor goes out of office having any such copies remaining, he shall deliver them to his successor, taking his duplicate receipts therefor, one of which he shall transmit to the auditor of state, who shall thereupon give such officer the proper credit and charge his successor with the copies received by him. Every officer receiving a copy of such laws shall execute a receipt therefor, and shall deliver such copy to his successor, or to the officer from whom he received it, for the use of such successor, and upon failure to do so shall be liable on his official bond or in his individual capacity. [C. '73, § 43.]

Chap. 78. *Laws 33 G. A.* Removal of officers for misfeasance or nonfeasance in office.

An Act authorizing the district court or judge to remove officers for misfeasance, malfeasance or nonfeasance in office, and providing the method of procedure therefor.

Be it enacted by the General Assembly of the State of Iowa:

Sec. 1. *Officers subject to removal—causes.* Any county attorney, sheriff, mayor, police officer, marshal or constable shall be removed from office by the district court or judge upon charges made in writing and hearing thereunder for the following causes:

1. For wilful or habitual neglect or refusal to perform the duties of his office.

2. For wilful misconduct or maladministration in office.
3. For corruption.
4. For extortion.
5. Upon conviction of a felony.
6. For intoxication or upon conviction of being intoxicated.

Sec. 2. *Complaint or petition—who to prosecute.* The complaint or petition shall be entitled in the name of the State of Iowa, and may be filed upon the relation of any five qualified electors of the county in which the person charged is an officer, the county attorney of such county, or the attorney general, and shall be filed by the attorney general when directed so to do by the governor. It shall be the duty of the county attorney to appear and prosecute this proceeding when the officer sought to be removed is one other than himself; and when the proceeding is brought to remove the county attorney, the court may appoint an attorney to appear in behalf of the state and prosecute such proceedings.

Sec. 3. *Governor may direct attorney general to file complaint—answer to be filed.* It shall be the duty of the governor, whenever he has knowledge that reasonable grounds exist for the filing of complaints against any of the within named officers, to direct the attorney general to file the same against the offending party and prosecute said action. The accused shall be named as defendant and the petition, unless filed by the attorney general, shall be verified. The petition shall state the charges against the accused and may be amended as in ordinary actions, and shall be filed in the office of the clerk of the district court of the county in which the person charged is an officer. The accused may at any time prior to the time fixed for hearing file in the office of the clerk of the district court his answer which shall be verified.

Sec. 4. *Cause heard by judge of another district—when—how commissioned—order fixing time of hearing.* If the person or persons filing the complaint or the defendant believe that the cause ought not to be heard before any of the judges in such district, he shall at the time he files his petition or answer in the office of the clerk of the district court, file a copy thereof in the office of the clerk of the supreme court, together with an application to the supreme court asking for the appointment of a judge outside of such district to hear the complaint. Upon the filing of the copy of said complaint, together with the application, in the office of the clerk of the supreme court, it shall be the duty of the chief justice thereof, to forthwith issue a written commission directing a district judge in the State of Iowa outside of such district to proceed to the county in which the complaint was filed and hear the same. Upon receipt of such commission, said judge shall immediately make an order fixing a time for hearing, which shall be not less than ten (10) nor more than twenty (20) days thereafter, and forward said order to the clerk of the district court of the county in which the hearing is to be had. The clerk shall file said order and forthwith cause a copy thereof or a notice of the time and place of hearing to be served on the accused. If the cause is to be heard by a judge within the judicial district, upon the presen-

tation of the petition, or a copy thereof, to such judge, he shall make the order fixing a time for the hearing as hereinbefore specified.

Sec. 5. *Triable as an equitable action—accused may be suspended—vacancy—how filled.* The proceeding shall be summary in its nature and triable as an equitable action and may be heard either in vacation or term time, and shall be heard before the court or judge without the intervention of a jury. Upon the filing of the petition in the office of the clerk of the district court, and presentation of the same to the judge, the court or judge may suspend the accused from office, if in his judgment sufficient cause appear from the petition and affidavit or affidavits which may be presented in support of the charges contained therein. In case of suspension, as herein provided, the temporary vacancy shall be filled in the manner specified in section 1257 of the code.

Sec. 6. *Order of removal—vacancy—how filled.* If upon the hearing herein provided for, the district court or judge shall find that the accused should be removed from office, he shall make and enter of record an order of removal and the vacancy thus created shall be filled as provided in section 1272 of the supplement to the code, 1907.

Sec. 7. *Appeal to supreme court—costs—how taxed.* In case of appeal to the supreme court, the cause shall be advanced and take precedence over all other causes upon the court calendar, and shall be heard at the next term after the appeal is taken, provided the abstract and arguments are filed in said court in time for said action to be heard. The supreme court shall fix the time of hearing and the filing of arguments. The taking of an appeal by the defendant and the filing of a supersedeas bond shall not operate to stay the proceedings of the district court or judge, or restore said defendant to office pending such appeal. If the final termination of such proceedings be favorable to any accused officer, said officer shall be allowed the reasonable and necessary expense including a reasonable attorney fee to be fixed by the court or judge he has incurred in making his defense, by the county if he be a county officer, or by the city or town in which he holds office if he be a mayor, police officer or marshal. If the action is instituted upon complaint of citizens as herein provided, and it appears to the court that there was no reasonable cause for filing the complaint, the costs may be taxed against the complaining parties.

Sec. 8. *Expenses of judge and reporter—how paid.* Any judge who is required to preside at a hearing, herein provided for, outside of his judicial district, shall be allowed his necessary and actual expenses incurred by reason of such hearing, and the necessary and actual expenses of his official reporter. An itemized sworn statement shall be made by such judge and official reporter showing the amount of expense incurred, and the same shall be filed with the auditor of state. Thereupon, the auditor shall draw his warrant upon the treasurer of state for such amount.

Sec. 9. *Acts in conflict repealed.* All acts and parts of acts in conflict with this act, in so far as they apply to the officers herein designated, are hereby repealed.

Sec. 10. *In effect.* This act being deemed of immediate importance shall take effect and be in force from and after its publication in the Register and Leader and Des Moines Capital, newspapers in the city of Des Moines, Iowa.

Approved March 25, A. D. 1909.

I hereby certify that the foregoing act was published in the Register and Leader and Des Moines Capital, March 27, A. D. 1909.

W. C. HAYWARD,
Secretary of State.

Sec. 1251. *Code.. Causes of removal from office.* All county, township, city and town officers, elected or appointed, may be removed upon charges made in writing and trial thereunder, for the following causes:

1. For habitual or wilful neglect of duty;
2. For any disability preventing a proper discharge of the duties of his office;
3. For gross partiality;
4. For oppression;
5. For extortion;
6. For corruption;
7. For wilful misconduct or maladministration in office;
8. Upon conviction of a felony;
9. For a failure to produce and fully account for all public funds and property in his hands at any inspection or settlement. [C. '73, § 746; R., § 628; C. '51, § 397.]

Sec. 1258. *Municipal officers.* Any councilman, marshal, police matron, or other officer of a city or town, may be removed from office for any of the foregoing causes, or when charged with the commission of any crime, upon charges preferred in writing to the council, and a hearing thereon, by a vote of five members of the town council or a two-thirds vote of all the members elected to the city council. The council may, by ordinance, provide as to the manner of preferring and hearing such charges. No person shall be twice removed by the council from the same office for the same cause, but proceedings before the council shall not be a bar to proceedings in the district court as in this chapter provided. [25 G. A. ch. 13, § 2; 25 G. A., ch. 15, § 5; 22 G. A., ch. 3, § 2; 22 G. A., ch. 16, § 1; 17 G. A., ch. 20, § 1; 16 G. A., ch. 33, § 1; C. '73, § 516; R., § 1087.]

CONCERNING THE CLERK.

Sec. 651. *Repeal—officers appointed by the council.* That section six hundred and fifty-one (651) of the code is hereby repealed and the following enacted in lieu thereof:

"In all cities and towns, the council, at its first meeting after the biennial election, shall appoint a clerk; and in cities of four thousand population or less, shall appoint a solicitor." [32 G. A., ch. 26, § 7.]

Sec. 659. *Code. Clerk—duties.* The clerk in all cities and towns shall perform the following duties: He shall attend all meetings of the council, but in no event have the right to vote on any question before it;

make an accurate record of all proceedings had, rules and ordinances adopted by the council, and the same shall at all times be open to the public; he shall supply the treasurer with a statement of all warrants issued after each meeting, giving the number, and amounts of each, and shall have the custody of all by-laws and ordinances of the city or town, and perform such duties as may be required by ordinance. [17 G. A., ch. 9; C. '73, § 512, 522; R., § 1082, 1093.]

Sec. 676. *Code. Compensation of other officers.* All officers elected or appointed in any city or town, whose compensation is not fixed by law, shall receive such salary, compensation or fees for their services as the council may by ordinance from time to time prescribe. For all attested certificates and transcripts, other than those ordered by the council, the clerk shall be paid the same fees as are allowed to county officers for like services. [16 G. A., ch. 33, § 1; C. '73, § 523-4, 528; R., § 1904-5, 1908.]

Sec. 677. *Compensation not changed.* The fees, salary, compensation or emoluments of any officer whose election or appointment is required or authorized by this chapter, shall not be increased or diminished during the term for which he shall have been elected or appointed; nor shall any change of compensation affect any officer whose office shall be created under the authority of this chapter during his existing term, unless the office be abolished. No person who shall have resigned or vacated any office shall be eligible to the same during the time for which he was elected or appointed when, during the same time, the emoluments have been increased. [C. '73, § 491, 519; R. S. 1091, 1122.]

Section 741-a. *Code Supplement, 1907. Accounts—how kept—receipts and vouchers.* That all cities and towns, including cities acting under special charter, shall establish and keep their accounts so the same shall exhibit a true and detailed statement of all public funds collected, received and expended on account of such municipality for any purpose, whatever, by any and all public officers, employees or other persons. Such accounts shall show the receipt, use and disposition of all public property, and the income, if any derived therefrom, and of all sources of public income and the amount due and received from each source. All receipts, vouchers and other documents kept, or that may be required to be kept, necessary to prove the validity of every transaction and the identity of every person having any beneficial relation thereto, shall be filed and preserved in the office of the clerk or recorder as the case may be. [29 G. A., ch. 37, § 1.]

Sec. 741-b. *Separate accounts.* Separate accounts shall be kept for every appropriation, showing date and manner of each payment made out of the funds providing by such appropriation, the name and address of each person or corporation to whom paid, and for what purpose paid. Separate accounts shall be kept for each department, public improvement, or undertaking and for each public utility owned or operated by the said municipality. Said separate accounts for each public utility shall show the true and entire cost of the said utility and operation thereof, the amount collected annually by general or special taxation for the services rendered to the public, and the amount and character of the service ren-

dered therefor, and the amount collected annually from private users, if any, for the services rendered to them, and the amount and character of the services rendered therefor. [29 G. A., ch. 37, § 2.]

Chapter 14-a. OF UNIFORM SYSTEM OF MUNICIPAL ACCOUNTS.

Sec. 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, § 1.]

Sec. 1056-a8. *How published.* In cities having a population of five thousand or over, the annual report aforesaid shall be printed in pamphlet form. At least five hundred copies of said report shall be printed 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, § 2.]

Sec. 1056-a9. *Certified to auditor of state—auditor to publish returns.* On or before the first day of July the auditor or clerk of each city or town shall forward to the auditor of state a certified copy of the annual report in the 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. Three thousand copies of such auditor's report shall be annually printed on or before December first for general distribution in accordance with law. [31 G. A., ch. 34, § 3.]

Sec. 741-c. *Annual report—publication.* Each municipality shall make an annual public report, which shall contain an accurate statement, in summarized form, of all collections made or receipts of such municipality from all sources, all accounts due the public, but not collected, and all expenditures for every purpose; and a statement in detail of the cost and operation and all income of each public utility operated or owned by the municipality. Said report shall further show in detail the entire public debt of such municipality, and the amount of debt, which the municipal-

ity may under the law contract for the year for which the report is made. Said report shall be published annually at the close of the fiscal year in at least two newspapers of general circulation in said city or town as the case may be, but if only one paper is so published, then in one, and if none be published, then by posting a copy in three public places in said city or town. [29 G. A., ch. 37, § 3.]

Sec. 900. *Code. Warrants—how drawn.* The auditor, clerk or other officer of cities and towns whose duty it is to draw the warrants thereof, shall not draw any such warrant except upon the vote of the council, and he shall draw no single warrant for an amount in excess of five hundred dollars. Warrants issued by any city or town shall not be received by the county treasurer in payment of the city or town taxes. [22 G. A., ch. 3, § 1-3.]

Sec. 901. *List of warrants.* The officer drawing such warrants shall, on the first Monday of each month, furnish the council a sworn and complete list of all warrants, and the amount thereof, drawn by him during the preceding month, which list shall state on whose account and the object and purpose for which each warrant was drawn. [Same, § 1.]

Sec. 1056-a11. *Code Supplement. 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 treasurer 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. [G. A., ch. 34, § 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 the 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, § 6.]

Sec. 898. *Code. Loans in anticipation of revenue.* Loans may be negotiated or warrants issued by any municipal corporation in anticipation of its revenues for the fiscal year in which such loans are negotiated or warrants issued, but the aggregate amount of such loans and warrants shall not exceed the estimated revenue of such corporations for the fund or purpose for which the taxes are to be collected for such fiscal year. [21 G. A., ch. 108; 20 G. A., ch. 79; 16 G. A., ch. 95, § 1; C. '73, § 500; R., § 1129.]

State of Iowa, Office of Attorney General.

SIR: I beg to acknowledge receipt of your letter of the 4th instant in which you say:

"Will you please give me your official opinion as to what penalty attaches where the officials of a city or town fail to adopt and use the uniform system of books and blanks provided for in Chapter 34, Acts of the 31st General Assembly?

"Are officials who fail to comply with the provisions of Section 4 of said chapter subject to the penalty provided for in Section 1 thereof?"

In response thereto I submit the following opinion:

Section one (1) of the Act referred to provides:

"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 of 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 the 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."

It will be noted that by this section a refusal or gross neglect to comply with this chapter governing the method of accounting and reporting municipal transactions makes the official so delinquent guilty of a misdemeanor.

Section 4906 of the Code provides:

"Every person who is convicted of a misdemeanor, the punishment of which is not otherwise prescribed by any statute of this state, shall be punished by imprisonment in the county jail not more than one year, or by fine not exceeding five hundred dollars (\$500.00), or by both such fine and imprisonment."

Reading this section into the chapter under consideration, as it must be in order to determine the penalty attaching to a violation of its provisions, any officer of a city or town, whose duty it is to put in operation and enforce the provisions of this chapter, guilty of a refusal to perform such duties or guilty of gross neglect in the performance of the same may be imprisoned in the county jail not more than one year or fined not exceeding five hundred dollars (\$500), or may be both fined and imprisoned, and this penalty would attach to a wilful violation of any of the provisions of the chapter including Section 4.

Respectfully,

(Signed) H. W. BYERS,
Attorney General of Iowa.

CONCERNING THE MARSHAL AND POLICE.

Sec. 679-g. *Code Supplement. Appointments—how and by whom made.* The law as it appears in section six hundred and seventy-nine-g (679-g) of the supplement to the code is hereby amended so that the same shall read as follows: "The chief of police shall appoint the police force for said city and the chief of the fire department shall appoint the fire force for said city." [29 G. A., ch. 31, § 7.] [32 G. A., ch. 29, § 3.]

Sec. 653. *Code.* Deputy marshal—appointment.* The marshal, in cities of the first class, may designate one or more members of the police force to act as deputies. [25 G. A., ch. 13, § 3; same, ch. 14; 20 G. A., ch. 7, § 1.]

Sec. 664. *Policemen—powers and duties.* The officers and members of the police force shall have such powers and perform such duties as may be provided by law or ordinance, and shall have the same powers to make arrests and suppress riots, disturbances and breaches of the peace as marshals. [21 G. A., ch. 92; C. '73, §§ 525, 537; R., § 1695.]

Sec. 665. *Police matrons—duties.* Police matrons shall have charge of all the women and children under arrest, accompanying such as may require such aid to court. They shall be subject to the authority of the marshal and the rules and regulations prescribed by his authority, and in stations, when on duty, shall be subject to the authority of the officers in command. In cities where workhouses are established for the detention of women, or where there are houses of detention, they shall have at all times the right of entering such establishments, and shall visit

them whenever in their judgment such visits may be necessary. A suitable place shall be provided for the police matrons, when not on duty, for rest and refreshment. [25 G. A., ch. 15.]

Sec. 671. *Fees of police judge.* The police judge shall be entitled, in all criminal cases prosecuted before him in behalf of the state, to the same fees, to be collected in the same manner, as a justice of the peace in like cases; in prosecutions before him in behalf of the city, to such fees, not exceeding those for services of like nature in state prosecutions, as the council may by ordinance prescribe. [C. '73, § 544; R., § 1118.]

Sec. 672. *Compensation of police matrons.* Police matrons shall receive not less in any case than the minimum salary paid to policemen in the city in which they are appointed. [25 G. A., ch. 15, § 6.]

Sec. 673. *Fees of marshal and deputy.* The marshal shall receive, in criminal cases arising under ordinances, the same fees as constables receive for similar services, payable from the treasury of the city or town; and in criminal cases arising under the state law, the same fees as constables receive for similar services, payable from the county treasury. In civil proceedings he shall receive the same fees as constables receive for similar services, payable in the same way. The deputy marshal shall receive the same fees for services performed as the marshal. [C. '73, §§ 515, 533, 536; R., §§ 1086, 1104, 1107.]

Sec. 688. *Police court—jurisdiction.* The police court shall be a court of record, and have a seal to be provided by the council, with the name of the state in the center, and style of the court around the margin. It shall be held in suitable rooms to be provided by the council, and shall always be open for the dispatch of business. It shall have, in all criminal cases, the powers and jurisdiction of justices of the peace, and the jurisdiction of a mayor's court in the case of violation of the city ordinances. [C. '73, §§ 542, 543, 545; R., §§ 1116, 1117, 1119.]

Sec. 690. *Jurors.* Provisions shall be made by ordinance for selecting, summoning and impaneling jurors in the police court, who shall have the qualifications of jurors as provided by law, and for all other matters touching said court that may tend to make it efficient. [C. '73, §§ 542, 545; R., §§ 1116, 1119.]

Sec. 675. *Salaries in lieu of fees.* It may be provided by ordinance that any city or town officer elected or appointed shall receive a salary in lieu of all other compensation; and in such case such officer shall not relieve for his own use any fees or other compensation for his services as such officer, but shall collect the fees authorized by law or ordinance, and pay the same as collected, or as prescribed by ordinance, into the city or county treasury, as the case may be. [17 G. A., ch. 56, §§ 1, 2.]

CHAPTER 188. TRUANT OFFICERS. 33 G. A.

AN ACT to amend section two thousand eight hundred and twenty-three-e (2823-e) of the supplement to the code, 1907, relating to the truant officers.

Be it Enacted by the General Assembly of the State of Iowa:

Section 1. *Truant officers in towns and cities of second class.* That the law as it appears in section two thousand eight hundred and twenty-three-e (2823-e) of the supplement to the code, 1907, be amended by adding after the period at the end of said section the following:

"In towns and cities of the second class, the independent school district may employ the marshal or other police officer of such city or town to act as truant officer, and pay him a salary in addition to that received from such city or town of not to exceed five (\$5.00) dollars per month."

Approved April 8, A. D. 1909.

CONCERNING THE TREASURER.

Sec. 647. *Code Supplement. Repeal—elective officers in cities of first class.* That section six hundred and forty-seven (647) of the code be repealed and the following enacted in lieu thereof:

"In all cities of the first class there shall be elected biennially a mayor, solicitor, treasurer, auditor, city engineer, assessor, and in cities where there is no superior court a police judge." [32 G. A., ch. 26, § 4.]

Sec. 648. *Repeal—elective officers in cities of second class.* That section six hundred and forty-eight (648) of the code is hereby repealed and the following enacted in lieu thereof:

"In cities of the second class there shall be elected biennially a mayor, solicitor, treasurer and assessor, except that in cities of four thousand population or less, the solicitor shall be appointed by the council. [32 G. A., ch. 26, § 5.]

Sec. 649. *Repeal—elective officers in towns.* That section six hundred and forty-nine (649) of the code is hereby repealed and the following enacted in lieu thereof:

"In towns there shall be elected, biennially, a mayor, treasurer and assessor." [32 G. A., ch. 26, § 6.]

Sec. 1185. *Code. County and municipal officers.* The bonds of the following county officers, viz., treasurers, clerks of the district courts, county attorneys, recorders, coroners, surveyors, auditors, superintendents of schools, sheriffs, justices of the peace and constables, and city, town and township assessors, shall each be in a penal sum to be fixed by the board of supervisors; but those of treasurers, clerks of the district courts, county auditors, sheriffs and county attorneys shall not be in a less sum than five thousand dollars each, and those of justices and constables not less than five hundred dollars each. The bonds of all municipal officers who are required to give bonds shall each be in such penal sum as may be provided by law, or as the council shall from time

to time prescribe by ordinance. [18 G. A., ch. 201, § 1; 17 G. A., ch. 20, § 2; 16 G. A., ch. 33, § 2; C. '73, §§ 390, 504, 514, 678; R., §§ 128, 135, 165, 377, 556-7, 1084, 1132; C. '51, § 326-7.]

Sec. 676. *Compensation of other officers.* All officers elected or appointed in any city or town, whose compensation is not fixed by law, shall receive such salary, compensation or fees for their services as the council may by ordinance from time to time prescribe. For all attested certificates and transcripts, other than those ordered by the council, the clerk shall be paid the same fees as are allowed to county officers for like services. [16 G. A., ch. 33, § 1; C. '73, §§ 523-4, 528; R., §§ 1094-5, 1098.]

Sec. 660. *Treasurer—duties.* The treasurer of cities and towns shall receive all money payable to the city or town, and disburse the same only on warrants drawn and signed by the proper officer, sealed with the city seal, and perform such other duties as may be prescribed by law or ordinance. He shall keep in a book provided by the town a register and description of all warrants reported to him by the clerk. When a warrant drawn on the treasury is presented for payment, and not paid for want of money, he shall indorse the fact thereon, with the date of presentation, and sign it, and thereafter it shall draw interest at six per cent per annum, unless issued under a resolution or contract providing that it shall not draw interest, or shall draw interest at a lower rate. He shall keep a record of all warrants drawn upon the treasury and presented, in a book so ruled as to show in separate columns, as to each warrant, the number, date, principal, name of drawee, when paid, to whom paid, and the amount of interest paid, and all such warrants shall be paid in the order of their presentation. He shall issue calls for outstanding warrants at any time he may have funds on hand for the payment thereof; shall give notice of the number of the warrants which will be paid, by posting a written notice thereof in the mayor's office, and in the treasurer's office when there is one, and, at the expiration of ten days from the date of the posting, interest on the warrants so named shall cease. When a warrant which draws interest is taken up, he shall also indorse upon it the date and amount of interest allowed, and such warrants shall be canceled and not reissued. He shall make returns monthly, or oftener if required by the council, to the officer drawing such warrants, showing the warrants paid and amount of principal and interest paid. He shall make a written report under oath to the council at its first regular meeting in each month, showing the financial condition of the city. [22 G. A., ch. 3, § 2; 16 G. A., ch. 33, § 2; C. '73, §§ 532, 535; R., §§ 1103, 1106.]

Sec. 904. *Diversion of funds.* Any councilman or officer of a city or town who shall participate in, advise, consent to, permit or allow any tax or assessment levied by such city or town, or by other lawful authority, for city or town purposes, to be diverted to any purpose other than the one for which it was assessed and levied, except as provided in subdivision seven, section eight hundred and ninety-four, of chapter eleven of this title, or shall in any way become a party to such diversion, shall be

guilty of embezzlement. [24 G. A., ch. 14, § 8; 22 G. A., ch. 17, § 8; 21 G. A., ch. 78, § 8; 21 G. A., ch. 160, § 4.]

Sec. 897. *Surplus of judgment or bond tax.* When a tax has been levied by any city or town to pay off a judgment against such municipality, or by any city or town or by the executive council, to pay the principal and interest, or either of them, of funding or refunding bonds issued by such municipality, such tax shall not be held invalid, if the rate of tax levied raises a sum in excess of the amount sought for such specific object, but the excess shall go into the general city or town funds. Money so raised is in the hands of the treasurer until the obligation assumed is discharged. [25 G. A., ch. 6, § 1; C. '73, §§ 318, 319; R., §§ 259, 260; C. '51, §§ 123, 124.]

CONCERNING THE COUNCIL.

CODE SUPPLEMENT. Sec. 641. *Wards.* Cities may be, by the council thereof, divided into wards, new ones created, or the boundaries changed, but in all cases, whether it be the creation of wards or the changing of the boundaries thereof, the same shall be laid off, as nearly as may be, in a rectangular form, conforming the lines to the center of the streets or alleys and giving to each ward, as far as practicable, an equal population; but in cities of the second class the number shall not be increased beyond five nor decreased to less than two. [18 G. A., ch. 26; C. '73, § 520; R., § 1092.] [32 G. A., ch. 26, § 1.]

CODE SUPPLEMENT. Sec. 645. *Repeal—council—how composed.* That section 645 of the supplement to the code be repealed and the following enacted in lieu thereof: "City and town councils shall be composed as follows: In cities, two councilmen at large and one councilman from each ward; in towns, five councilmen at large." [32 G. A., ch. 26, § 2.]

CODE SUPPLEMENT. Sec. 646. *Repeal—election of councilmen—terms of office.* That section six hundred and forty-six (646) of the code be repealed and the following enacted in lieu thereof: "On the organization of a city or town or on its reorganization after the change of its class, or at the first regular municipal election hereafter, a council shall be elected as follows, except that in those cities of the second class that elect a mayor in odd numbered years, the term of those councilmen or officers expiring in 1908 is extended one year; in those cities of the second class that elect a mayor in even numbered years, the term of those councilmen and officers expiring in 1909 is extended one year; and the municipal election at which a mayor is elected in 1909 or 1910, as the case may be, the council shall be elected in accordance with the provisions of this act: By the election of two councilmen at large, but if any city embraces within its limits the whole or part of two or more townships, two of which contain one thousand or more electors, only one of the councilmen at large shall be chosen from any one township. There shall also be elected at the same time one councilman from each ward, who shall be chosen by the electors residing within the limits thereof. Thereafter, the successors of such councilmen at large and ward councilmen and officers shall be chosen at the regular biennial elections and shall hold

office for two years. In towns in which a mayor is elected in the even numbered years the officers and councilmen shall be elected under the provisions of this act in the year 1910, and the councilmen and officers to be elected in 1908 shall be elected for a term of two years, and the term of councilmen and officers whose term expires in 1909 shall be extended one year. In towns in which a mayor is elected in odd numbered years the officers and councilmen shall be elected under the provisions of this act in 1911, and the councilmen and officers to be elected in 1908 shall be elected for a term of three years. The councilmen and officers to be elected in 1909 shall be elected for two years, and the term of councilmen and officers whose term expires in 1910 shall be extended one year. All town officers elected in 1910 or 1911, as the case may be, and thereafter under the provisions of this act, shall be elected for the term of two years." [32 G. A., ch. 26, § 3.]

CODE SUPPLEMENT. Sec. 651. *Repeal—officers appointed by council.* That section six hundred and fifty-one (651) of the code is hereby repealed and the following enacted in lieu thereof: "In all cities and towns the council, at its first meeting after the biennial election, shall appoint a clerk; and in cities of four thousand population or less, shall appoint a solicitor." [32 G. A., ch. 26, § 7.]

CODE SUPPLEMENT. Sec. 669. *Repeal—removal of appointive officers.* That section six hundred and fifty-seven (657) of the code be repealed and the following enacted in lieu thereof: "All persons appointed to office in any city or town may be removed by the office or body making the appointment, but every such removal shall be by written order, which shall give the reasons therefor and be filed with the city clerk." [32 G. A., ch. 26, § 10.]

CODE SUPPLEMENT. Sec. 669. *Compensation of councilmen—how paid.* Councilmen in cities of the first class shall be paid an amount prescribed by ordinance, not in excess of two hundred and fifty dollars per annum, which shall be in full compensation of all services of such councilmen of every character connected with their official duties; and in all other cities and towns they shall receive not to exceed one dollar each for every regular or special meeting, and in the aggregate not exceeding fifty dollars in any one year; but in such cities and towns the members shall be paid in addition to the foregoing, for services as members of the board of review, an amount not exceeding one dollar for each session of not less than three hours, and the compensation for services as members of the board of review shall be paid out of the county treasury. [22 G. A., ch. 24, § 1; C. '73, § 505; R., § 1095.] [28 G. A., ch. 17, § 1.]

CODE SUPPLEMENT. Section 683. *Adoption—majority vote.* No resolution or ordinance for any of the purposes hereinafter set forth shall be adopted without the concurrence of a majority of the whole number of members elected to the council, to-wit:

1. To pass or adopt any by-laws or ordinance;
2. To pass or adopt any resolution or order to enter into a contract.
3. To pass or adopt any ordinance for the appropriation or payment of money; but in towns, by-laws, ordinances, and the resolutions and

orders set forth in this section, shall require for their passage or adoption a concurrence of four councilmen, or of three councilmen and the mayor. On the passage or adoption of every by-law, ordinance and every such resolution or order, the yeas and nays shall be called and recorded. No money shall be appropriated except by ordinance. In towns money may be appropriated by resolution. [18 G. A., ch. 146, §§ 2, 3; C., '73, §§ 489, 493; R., §§ 1122, 1134.] [27 G. A., ch. 19, § 1.]

CODE SUPPLEMENT. Sec. 1056 a-34. *Appropriations.* If, at the beginning of the term of office of the first council elected in such city under the provisions of this act, the appropriations for the expenditures of the city government for the current fiscal year have been made, said council shall have power by ordinance, to revise, repeal or change said appropriations and to make additional appropriations. [32 G. A., ch. 48, § 16.]

CODE. Sec. 680. *Power to pass ordinances—penalties.* Municipal corporations shall have power to make and publish from time to time, ordinances, not inconsistent with the laws of the state, for carrying into effect or discharging the powers and duties conferred by this title, and such as shall seem necessary and proper to provide for the safety, order, comfort and convenience of such corporations and the inhabitants thereof, and to enforce obedience to such ordinances by fine not exceeding one hundred dollars, or by imprisonment not exceeding thirty days. C., '73, § 482; R., § 1071-3.]

CODE. Sec. 681. *Adoption of ordinances.* No ordinance shall contain more than one subject, which shall be clearly expressed in its title; and no ordinance or section thereof shall be revised or amended unless the new ordinance contain in the entire ordinance or section revised or amended, and the former ordinance or section shall be repealed. [C., '73, § 489; R., § 1122.]

CODE. Sec. 686. *Recording—publishing.* All ordinances shall, as soon as may be after their passage, be recorded in a book kept for that purpose, and be authenticated by the signature of the presiding officer of the council and the clerk; and all ordinance of a general or permanent nature, and those imposing any fine, penalty or forfeiture, shall be published in some newspaper of general circulation in the city or town; and it shall be sufficient defense to any suit or prosecution for such fine, penalty or forfeiture to show that no such publication was made; but if no such newspaper is published within the limits of the corporation, then such ordinance may be published by posting up copies thereof in three public places within the limits thereof, two of which places shall be the post-office and the mayor's office of such city or town. When the ordinance is published in a newspaper, it shall take effect from and after its publication; when published by posting, it shall take effect five days thereafter. Immediately following the record of every ordinance, the clerk shall append a certificate, stating therein the time and manner of publication thereof, which certificate shall be presumptive evidence of the facts therein stated. [26 G. A., ch. 15; C., '73, § 492; R., § 1133.]

CODE. Sec. 684. *Two-thirds vote.* No resolution or ordinance for any of the purposes hereinafter set forth, except as otherwise provided by law, shall be adopted without the concurrence of two-thirds of the whole number of the members elected to the council, to-wit:

1. Directing the opening, straightening or widening of any street, avenue, highway or alley;
2. Directing the making of any improvement which will require proceedings to condemn private property;
3. Directing any improvement or repair of a street, avenue, highway or alley, the cost of which is to be assessed upon the property, or against the owners thereof, unless two-thirds of the owners to be charged therefor shall petition in writing for the same.

On the passage of every such ordinance or resolution, the yeas and nays shall be called and recorded. [C. '73, § 494; R., § 1135.]

CODE. Sec. 685. *Signing by mayor—veto—passing over veto.* The mayor shall sign every ordinance or resolution passed by the council before the same shall be in force, and, if he refuses to sign any such ordinance or resolution, he shall call a meeting of the council within fourteen days thereafter, and return the same, with his reasons therefor. If he fails to call the meeting within the time fixed above, or fails to return the ordinance or resolution, with his reasons, as herein required, such ordinance or resolution shall become operative without his signature, and the clerk shall record it in the ordinance book, with a minute of the facts making it operative. Upon the return of any such ordinance or resolution by the mayor to the council, it may pass the same over his objections, upon a call of the yeas and nays, by not less than a two-thirds vote of the council, and the clerk shall certify on said ordinance or resolution that the same was passed by a two-thirds vote of the council, and sign it officially as clerk. [20 G. A., ch. 192.]

CODE. Sec. 687. *Published ordinances.* When any city or town shall cause or has heretofore caused its ordinances to be published in book or pamphlet form, such book or pamphlet shall be received as evidence of the passage and legal publication of such ordinances, as of the dates mentioned or provided for therein, in all courts and places, without further proof. When the ordinances are so published, it shall not be necessary to publish them in the manner provided for in the preceding section. [19 G. A., ch. 128, § 1.]

CODE SUPPLEMENT. Sec. 658-a. *Legalizing certain proceedings.* That all acts, motions, proceedings, resolutions and ordinances heretofore passed or adopted by the council of any city, including cities acting under special charter, and incorporated towns in the state on the supposition that the mayor was not a member of such council, and which would conform to the law if the mayor had not been a member of said council, shall for all purposes from the date of such act, motion, proceeding, resolution or ordinance, be considered as valid and legal as they would have been had the mayor not been a member of such body. [29 G. A., ch. 224, § 1.]

CODE. Sec. 693. *Fines recovered.* Fines and penalties may in all cases, and in addition to any mode provided, be recovered by action be-

fore a justice of the peace or other court of competent jurisdiction, in the name of the proper municipal corporation, for its use. In any such action, where pleading is necessary, it shall be sufficient to declare generally for the amount claimed to be due in respect to the violation of the ordinance, referring to its title and the date of its adoption or passage, and showing, as near as may be, the facts of the alleged violation. [C., '73, § 483; R., § 1074.]

CODE. Sec. 694. *Commitment.* Whenever a fine and costs imposed for the violation of any ordinance are not paid, the person convicted may, by the court having jurisdiction of the case, be committed to jail until the fine and costs are paid, not to exceed thirty days. [C., '73, § 484.]

CODE. Sec. 5166. *Misdemeanor triable before a justice.* A prosecution for a misdemeanor triable before a justice of the peace, or violation of an ordinance of a city or town, must be commenced within one year after the commission thereof, and not after. [C., '73, § 4168.]

ART. II. Sec. 3. *Indebtedness of political or municipal corporations.* No county or other political or municipal corporation shall be allowed to become indebted in any manner, or for any purpose, to an amount in the aggregate, exceeding five per centum on the value of the taxable property within such county or corporation—to be ascertained by the last state and county tax lists, previous to the incurring of such indebtedness.

Sec. 780. *Repair of sidewalks.* Cities and towns shall have power to repair sidewalks without notice to the property owner, and assess the expense thereof on the property in front of which such repairs are made, and the same shall be certified and collected as other taxes. [25 G. A., ch. 5; 22 G. A., ch. 15; 22 G. A., ch. 16, § 1; C. '73, § 467.]

Sec. 781. *Removal of snow and ice.* They shall have power to remove snow, ice or accumulations from abutting property from the sidewalk, without notice to the property owner, if the same has remained upon the walk for the period of ten hours, and assess the expenses thereof on the property from the front of which such snow, ice or accumulations shall be removed; but the expense shall not exceed one and one-half cents per front foot of any lot, and the same shall be certified and collected as other special taxes. [25 G. A., ch. 5, § 1; 23 G. A., ch. 7, § 1; 22 G. A., ch. 16, § 1.]

Sec. 717. *Markets.* They shall have power to establish and regulate markets and scales, to build market houses and establish and regulate the same; to provide for the measuring or weighing of merchandise offered for sale, to prevent forestalling, and regulate or prohibit huckstering in the markets; to prescribe the kind and description of articles which may be sold in the markets, and the stands or places to be occupied by the vendors; to authorize the immediate arrest of any person violating its regulations, and the seizure and removal from the market of any article of produce in his possession. But no charge or assessment of any kind shall be made or levied on any wagon or other vehicle, or the horses attached thereto, or the owner thereof, bringing produce or provisions to any of the markets in the city, or through the streets contiguous thereto, for standing in or occupying a place in any of the market spaces, or in the

streets contiguous thereto, on market days and evenings previous thereto. [22 G. A., ch. 16, § 1; C. '73, §§ 456, 526; R., §§1057, 1096.]

Sec. 1306-b. *Repeal—amount of indebtedness limited.* That section thirteen hundred and six-b (1306-b) of the supplement to the code and chapter forty-three (43) of the acts of the thirtieth general assembly be and the same are hereby repealed, and the following enacted in lieu thereof:

"No county or other political or municipal corporation, shall be allowed to become indebted in any manner or for any purpose, to an amount exceeding in the aggregate the amount of one and one-fourth per centum of the actual value of the taxable property within such county or corporation, except that cities and incorporated towns, may, for the purpose of purchasing, erecting or maintaining and operating waterworks, electric light and power plants, gas works and heating plants or of building and constructing sewers, incur an indebtedness, not exceeding in the aggregate, added to all other indebtedness, five per centum of the actual value of the taxable property within such city or incorporated town. The amount of such taxable property shall be ascertained by the last state and county tax list previous to the incurring of such indebtedness." [31 G. A., ch. 49, § 1.]

Sec. 879-q. *Officers not to be interested in contracts—free passes or franks.* No officer, including members of the city council shall be interested, directly or indirectly, in any contract or job of work or material or the profits thereof or services to be furnished or performed for the city or town. No such officer shall accept or receive, directly or indirectly, from any person, firm, or corporation operating within the said city or town, any railway, inter-urban railway, street railway, gas works, water-works, electric light or power plants, telegraph line or telephone exchange or other business using a public franchise, any frank, free pass or ticket or other service upon terms more favorable than is granted to the public generally, except where, by franchise granted by the municipality to any such person or corporation, any officers of said municipality are granted such privileges as part of such franchise, and except that members of the police and fire departments of any city or town shall be carried without charge. Any violation of the provision of this section shall be a misdemeanor. [32 G. A., ch. 26, § 19.]

Sec. 777. *Temporary sidewalks.* They shall have power to provide for the laying, relaying and repairing of temporary sidewalks upon any street, avenue, public ground, wharf, landing or market place within the limits of such city or town, at a cost not exceeding forty cents a linear foot, to prescribe a uniform width thereof, and to regulate the grade of the same, and to provide for the assessment of the cost thereof on the property in front of which the same shall be laid, in proportion to the special benefits conferred upon the property thereby and not in excess thereof, and the city or town clerk shall certify the amount of such assessment to the county auditor, and it shall be collected the same as other taxes. [C., '73, § 468; 28 G. A., ch. 26, § 1.]

Sec. 779. *Permanent sidewalks—city clerks to certify assessment—special tax.* They shall have power to provide for the construction, reconstruction and repair of permanent sidewalks upon any street, highway, avenue, public ground, wharf, landing or market place within the limits of such city or town; but the construction of permanent sidewalks shall not be made until the bed of the same shall have been graded so that, when completed, such sidewalks will be at the established grade; and to assess the cost thereof on the lots or parcels of land in front of which the same shall be constructed; and the city clerk shall certify the amount of such assessment to the county auditor, and it shall be collected the same as other taxes. But, in cities having a city collector or treasurer who collects city taxes, the city clerk shall certify the amount of such assessment to such collector or treasurer, and the same shall be collected as other city taxes. Towns shall have the power to make the street improvements provided for in chapter seven of this title, and pay for the same, or any part thereof, out of the general fund, or to assess, levy and collect special taxes for the cost, or any part thereof, against the abutting property, in the manner provided in the said chapter. But unless the owners of a majority of the linear feet of the property fronting on the improvements referred to in this section petition the council therefor, the same shall not be made unless three-fourths of all the members of the council shall by vote order the making thereof. [20 G. A., ch. 20, § 1; C., '73, § 466.] [28 G. A., ch. 27, § 1.]

INCORPORATION.

Sec. 599. *How effected.* When the inhabitants of part of any county, or of two or more counties lying contiguous to each other, not embraced within the limits of any city or town, desire to become incorporated as a town, they may apply to the district court of the proper county, by a petition in writing signed by not less than twenty-five of the qualified electors of the territory proposed to be embraced in such town, which petition shall describe said territory, and contain or have annexed thereto an accurate plat thereof, and shall state the name proposed for such town. Proof of the residence and qualification of the petitioners as electors shall be made by affidavit or otherwise, as directed by the court. If the territory embraced within the limits of said proposed town lies in more than one county, the district court of either of said counties shall have jurisdiction of such proceedings, but that in which the petition for incorporation is first filed, shall have exclusive jurisdiction thereafter. [24 G. A., ch. 6, § 1; 18 G. A., ch. 79; C. '73, § 421.]

Sec. 601. *Election.* The commissioners shall act as judges and clerks of the election, and shall qualify as required by law, and the proposition to be submitted thereat shall be. "Shall the proposition for incorporation be adopted?" and the commissioners shall have charge of the printing of the ballots, and shall cause the proposition to be placed upon them, and the elector shall designate his vote in the same manner provided with respect to like or similar propositions in the chapter on elections. The commissioners shall promptly report the result of the election to the court,

or judge thereof, which may be confirmed and approved, or set aside, by said court, or judge in vacation. If it is set aside, the court or judge thereof may order a new election with the same or other commissioners. [C. '73, § 422.]

Sec. 603. *Incorporation complete.* Said commissioners shall promptly report the result of the election to the court, and it, or a judge thereof in vacation, may confirm and approve such election and report, or set the same aside and order a new election, with the same or other commissioners. Upon the confirmation of such election and report, a judgment shall be entered of record declaring the town duly incorporated, and confirming and approving the first election of officers; who, after having qualified as provided for city officers, shall hold until the next annual election of officers. The court or judge shall declare the office of any person elected, and who fails to qualify as such as aforesaid, vacant, and shall at once proceed to appoint some other person to fill such vacancy. The clerk shall enter all the proceedings in the court in the matter of such incorporation and election of officers in the complete record book and file a certified copy of such entry in the office of the recorder of said county, who shall record the same, and in the office of the secretary of state. The costs of all the aforesaid proceedings shall be paid by the town; but if no judgment is entered establishing the town, they shall be paid by the petitioners, and judgment entered accordingly. [C. '73, § 424.]

CODE SUPPLEMENT, 1907. Sec. 600. *Commissioners—notice.* Upon compliance with the provisions of the preceding section, the court shall at once appoint five commissioners, who shall at once give notice of an election for incorporation, for not less than three successive weeks preceding the same, by posting notices in three public places within the limits of the proposed town, and by publication, once each week, for three (3) consecutive weeks in one or more newspapers published in the county where the court is held; which notice shall state the time and place of holding the election, and a description of the limits of the proposed town, and that a plat and description thereof is on file in the office of the clerk of the district court. The court is vested with power to change or limit the territory proposed to be incorporated, before appointing the commissioners as herein provided. [C. '73, § 422.] [31 G. A., ch. 9, § 20.]

Sec. 602. *Notice of election of officers—council to elect assessors.* If a majority of the ballots cast at such election be in favor of the incorporation, and the same has been confirmed and approved as above provided, the court, or a judge thereof in vacation, shall order the election of a council, mayor, clerk and treasurer. The commissioners shall give notice for two consecutive weeks of the time and place of holding the election of councilmen and the aforesaid officers, by publication, once each week, in a newspaper published in the county where the court is held, and by posting the same in five public places within the limits of such town, at which the qualified electors residing within such limits shall elect such councilmen and officers, who shall hold their offices until the first regular election thereafter. Said commissioners shall act as judges and clerks of the election, and shall have the same power and dis-

charge the same duties as clerks in city or town elections, and such election shall be conducted, as far as practicable, in the manner prescribed by law for the election of town councilmen and officers. When the election of town officers as provided by this section shall be held on, or after, the date of the annual election for towns and prior to January first following, the council of said town so elected and confirmed by the court, shall, at a regular meeting held prior to the first day of November following their election, elect an assessor for said town, who shall hold office for one year commencing on the first day of January next after his election. The council shall elect the said assessor in the manner provided by subdivision nine (9) of section six hundred sixty-eight (668) of the code. [C. '73, § 423, 425.] [28 G. A., ch. 16, § 1.] [31 G. A., ch. 9, § 28.]

CODE. Sec. 604. *Discontinuance—how effected.* Upon a petition of voters equalling twenty-five per cent of the number voting at the last preceding municipal election, petitioning the district court of the county wherein such corporation is situated for the discontinuance of the same, the court shall, thirty days next prior to the next annual corporation election, cause notice to be given that the question of discontinuing such corporation will be submitted to the legal voters of the same at the next annual corporation election, by publication at least once a week in a newspaper, if any, published within the limits of such city or town, and by posting the same in five public places within such limits. The proposition to be submitted shall be: "Shall the proposition to discontinue the incorporation be adopted?" and the clerk of the city or town shall cause the ballots to be printed and the proposition to be placed thereon, and the elector shall designate his vote and the election shall be conducted in the same manner provided with respect to like or similar propositions in the chapter on elections. [C. '73, § 447-8.]

Sec. 607. *Records deposited.* The books, documents, records, papers and corporate seal of any city or town so discontinued shall be deposited with the county auditor of the county in which the council last held its sessions, for safe keeping and reference in future. All court records of any mayor or other officer shall be deposited with the nearest justice in the township in the county where the office of mayor or other officer is situated, who shall have authority, to execute and complete all unfinished business standing on the same. [C. '73, § 451.]

Sec. 609. *Expenses.* All expenses of the election and of winding up the affairs of the corporation shall be paid by it. [C. '73, § 450.]

CODE SUPPLEMENT, 1907. Sec. 608. *Publication.* When the incorporation of any city or town shall have been discontinued, the clerk of the court shall cause a notice thereof to be published, once each week, for four consecutive weeks in a newspaper published in the county where the court is held, and shall also certify the fact to the secretary of state and to the recorder of the county. [C. '73, § 452.] [31 G. A., ch. 9, § 21.]

CODE. Sec. 610. *Annexation—submission of question.* When any city or town shall desire to annex any unplatted contiguous territory, the council may, by an ordinance describing by metes and bounds the territory

proposed to be annexed, passed at least one month before the annual election, submit thereat the question of annexation to the qualified electors of such corporation. The proposition to be submitted shall be: "Shall the proposition to annex the territory described in the ordinance of (giving the date of its passage) be adopted?" The ballots shall be printed and the proposition submitted in the manner provided for in section six hundred and four of this chapter. If a majority of those voting shall favor it, the council shall present to the district court a petition praying for such annexation, which shall describe the territory proposed to be annexed, and have attached thereto a plat thereof; and like proceedings shall be had upon said petition as are provided for the incorporation of towns, so far as may be applicable; and if the result of the election be favorable to annexation, the same record and certified copies thereof shall be made and filed as provided in case of incorporation. Should the annexed territory, or any part thereof, be in a different county from that where the court is held, such certified copy shall be filed and recorded in the office of the recorder of such county. Thereupon the territory proposed to be annexed shall be included in said corporation. [C. '73, § 430.]

Sec. 617. *Annexation—petition.* When the inhabitants of a part of any county adjoining any city or town shall desire to be annexed thereto, they may apply to the district court of the county in which the land lies, by petition in writing, signed by not less than a majority of the electors residing within the territory proposed to be annexed, which shall state at whose instance it is presented, and shall be accompanied by a plat of such territory. [C. '73, § 426; R., § 1038.]

Sec. 620. *When complete.* When a resolution ordinance declaring such annexation has been adopted, and the copies recorded, the territory shall be a part of the city or town. [C. '73, § 429; R., § 1042.]

CODE SUPPLEMENT. Sec. 611. *By proceedings in court.* When any city or town shall desire to annex abutting and contiguous territory which has been laid out in lots or parcels, not within the limits of a city or town, the council thereof may present to the district court of the county in which the city or town is situated a petition, describing the territory to be annexed, and stating that the same had been laid out as above mentioned, the facts constituting the desirability of annexation, the name of each owner of any portion thereof, if there is more than one such owner, and the particular portion of such territory owned by each, which petition shall have attached thereto a plat thereof. Notice of the filing of such petition shall be served, by publication in one newspaper published in the city or town, once each week, for four consecutive weeks, and by posting in five public places in the territory desired to be annexed for the same period; the corporation shall be plaintiff, the owners defendants, and issues joined and the case tried as an ordinary action, as far as applicable, except that no judgment for costs shall be rendered against any defendant who does not make defense. If the court finds the allegations of the petition true, and that justice requires the annexation of said territory or any part thereof, a decree shall be entered accordingly, and from that time the territory therein described shall be included in such corporation.

The same record and certified copies shall be made and filed as provided in the preceding section. [C. '73, § 431.] [31 G. A., ch. 9, § 22.]

CODE. Sec. 612. *Corporations unite.* When any city or town desires to be annexed to another and contiguous city or town, the council of each shall appoint three commissioners to arrange and report to the respective councils the terms and conditions on which the proposed annexation can be made; and if the council of each approve of the terms and conditions proposed, they shall by proper ordinance so declare. Thereupon the council of each of such cities or towns, by one publication of each of said ordinances in a newspaper, if any, published in each of such cities or towns, and by posting the same in five public places in each of such cities or towns, at least ten days prior to the general annual election, or at a special election therein, may submit the question of annexation, upon the terms and conditions proposed, to the electors of their respective cities or towns. The proposition to be submitted at such election shall be: "Shall the proposition for the annexation of (naming the city or town) to (naming the city or town) be adopted?" The clerk of each city or town shall cause the ballots to be printed and the proposition to be placed on the same, and the elector shall designate his vote and the election shall be conducted in the manner provided in like or similar cases in the chapter on elections. If a majority of the votes cast in each city or town is in favor of annexation, the council of each shall by ordinance so declare; and a certified copy of the whole proceedings for annexation of the city or town to be annexed being filed with the clerk of the city or town to which the annexation is made, the latter shall file with the secretary of state, and in the recorder's office of the county, a certified copy of all proceedings had by both of such cities or towns in relation thereto, and which shall be recorded in the recorder's office. [25 G. A., ch. 11; 17 G. A., ch. 3, § 1; C. '73, § 432; R., § 1044.]

Sec. 614. *Indebtedness—how paid.* All present indebtedness of the city to which annexation is made shall be paid by such city by a tax to be levied exclusively upon the property subject to taxation within the limits of the same as it existed prior to such annexation, and none of the real estate or property embraced within the limits of the annexed city or town shall ever be subjected, in any way, to the payment of any part of said indebtedness. The indebtedness of the city or town annexed shall be paid by such city or town, and the council of the city as it exists after annexation is authorized, and it is made its duty, to provide for the payment of such indebtedness by the levy of taxes upon the property subject to taxation within the limits of such city or town so annexed, and to continue such tax from year to year so long as the same shall be necessary; but if such city or town owns any real estate, the fair market value thereof at the time of its annexation shall be credited upon its said indebtedness, and the amount of such credit shall be assumed and paid by such city as it exists after annexation, and such property shall become the property of such city as enlarged. Suits to enforce claims or demands existing at the time of annexation against the city or town annexed may be prosecuted or brought against the city or town to which annexation is

made, and judgments obtained shall be paid as hereinbefore provided for the payment of the indebtedness of such annexed city or town. [17 G. A., ch. 3, § 2; C. '73, § 433.]

Sec. 621. *Extension by application to council.* When the owner or owners of lands adjoining any city or town shall desire to have such lands brought within the same, they may apply to the council to have the limits thereof extended so as to include such lands, and attach to the application a plat of such lands, showing their situation with respect to the existing limits of the city or town. If the council assent to the extension of the limits applied for, a minute thereof shall be indorsed by the clerk upon the plat, and the same shall then be acknowledged by the owner, and recorded in the office of the recorder of deeds of the proper county, and thereafter the limits of the city shall be extended so as to conform to the line proposed and assented to by the council. [18 G. A., ch. 56.]

Sec. 615. *Code Supplement. Extension—how affected.* Any city or town may have its limits enlarged by resolution of the council, fixing the boundaries of the city or town, to the proposed extent, which shall, as far as practicable, be terminated by straight lines drawn parallel, respectively, to the corresponding lines of the government survey, and the question must then be submitted to the vote of the electors of the city or town as thus proposed to be enlarged, on a day fixed by resolution of the council, and notice thereof given by proclamation of the mayor of the time and place of holding the same, setting forth the exact question to be presented to the electors for determination, which shall be published in some newspaper published in said city or town, once each week, for four weeks, consecutively. The council shall select three judges and two clerks for said election, whose duties shall be the same as prescribed by law for judges and clerks of election. If at such election a majority of the votes cast are for such extension, the mayor shall issue a proclamation announcing that fact, and from thenceforth the limits of said city or town shall be enlarged as proposed. [17 G. A., ch. 169, § 1-3; 16 G. A., ch. 47, § 1-3] [31 G. A., ch. 9, § 23.]

Sec. 628. *Code. Changing name—question submitted.* The corporate name of any city or town may be changed as follows: The council may, by resolution, propose such change of name, setting forth therein the proposed new name, which shall not be the same as that of any city, town or postoffice existing in the state at the time of the passage of such resolution. The question shall then be submitted to a vote of the qualified electors at the next annual election, or at a special election, as the council may provide. Notice that a change of name is to be voted on at any election shall be published in a newspaper published in said city or town, or, if there be none, then by posting in five public places, at least ten days before the election. [19 G. A., ch. 16, § 1-3.]

Sec. 630. *Change complete.* When certified copies are made and filed as required by the preceding section, the change of name shall be complete,

and the new name adopted shall be judicially recognized in all subsequent proceedings wherein said city or town may be interested. [Same, § 5.]

Sec. 638. *Classes of cities—towns.* The municipal corporations referred to in this title shall be divided into cities of the first and cities of the second class and towns. Town sites platted and unincorporated shall be known as villages. Every municipal corporation now organized as a city of the first class, or having a population of fifteen thousand or over, shall be a city of the first class; every municipal corporation now organized as a city of the second class, or having a population of two thousand, but not exceeding fifteen thousand, shall be a city of the second class, and every municipal corporation having a population of less than two thousand shall be deemed a town. [18 G. A., ch. 139; C. '73, § 507-8; R. § 1077-8, 2105.]

Sec. 639. *Change of class.* Within six months after the publication of any state or federal census, the executive council shall cause a statement and a list of each city or town affected thereby, in its class as a municipal corporation, to be published in some newspaper at the seat of government, and in each city or town the class of which is changed by an increase of population. [15 G. A., ch. 52; C. '73, § 509; R., § 1079.]

Sec. 640. *Necessary ordinances to be passed.* At the next regular annual or biennial period for the election of officers after such statement is published, showing a change of class of a city or town, the council shall make and publish such ordinances, not inconsistent with law, as may be necessary to perfect such organization in respect to the election, duties and compensation of officers. All the assets and property of the corporation shall be held and administered as provided for its new class as a corporation. Upon the change of a town to a city, for the purpose of holding the first election, the council shall divide the same into wards as provided by law. [15 G. A., ch. 52; C. '73, § 509-10; R., § 1079-80.]

REFERENCE.

The following reference may be found convenient in locating sections of municipal law not found in the foregoing extracts.

It will be noted that the index is both by section and page. The letter "p" before a number indicates "page," "c" indicates "Code," "s" "Supplement to the Code," "ch" "chapter" and "33 G. A." indicates "Acts of the Thirty-third General Assembly."

MISCELLANEOUS REFERENCES.

- Erection of City Hall. 741 c-d-f-g-h-i-j-k-l and m., p. 136-137S.
- Amount of indebtedness—bonds. Ch. 48, 33 G. A.
- Entrance and exit of certain buildings to open outward. Ch. 220, 33 G. A.
- Dangerous buildings, p. 301, § 710.
- Pest Houses, p. 579, C., § 2575 a-2.
- Taxes for city hospitals levied and collected, p. 138, S., § 141-q.
- Limit of indebtedness by cities of second class for hospitals, p. 139, S., § 741-u.
- Maintaining benevolent institutions, ch. 47, 33 G. A.
- Jurisdiction over county hospitals, ch. 26, 33 G. A.
- Public Libraries, p. 305, C., § 731; p. 133, C., § 729-a and 729-b; p. 134, S., § 730-a; p. 137, S., § 741-n; p. 189, S., § 894-p; ch. 46, 33 G. A.
- Jails, stations, houses, etc., p. 307, C., § 735.
- Submission to voters, ch. 44, 33 G. A.
- As to purchase of construction and control of waterworks by cities of first class, pages 308 C., 309 C., and 310 C.; §§ 743, 749, 750, 742, 748.
- Cities and towns authorized to purchase, establish, maintain and operate heating plant, water works, gas works, electric light or electric power plants, p. 129, S., § 720; pp. 130 and 131, S., §§ 721, 722, 724, and 725; p. 304, C., § 723.
- Power to regulate heat, water, light and power rates, p. 131, C., § 725.
- Lighting, p. 322, C., § 756; p. 357, C., § 869.
- Electric wires and posts, p. 329, C., § 775.
- Compensation of assessors and deputies, p. 119, S., § 674.
- Compensation of Park Commissioners, p. 179, S., § 850-b.
- Compensation of members board of public works, p. 356, C., § 864.
- Park Commissioners election, qualification, etc., p. 179, S., § 850-a and 850-d; p. 180, S., § 850-e and 850-i; p. 181, S., § 850-j and 859-l; p. 359, C., § 880, 882 and 886; p. 187, S., § 881.
- Acquisition of waterworks, etc., ch. 45, 33 G. A.
- Expenditures from water-works sinking fund, ch. 50, 33 G. A.

Franchise for use of streets, etc., granted by vote of people, p. 324, C., § 767.

Sewers and sewage, p. 165, S., § 792-a and 792-e; p. 337, C., § 794 and 798; p. 338, C., § 800, 802, and 813; p. 341, C., § 815 and 822; p. 344, C., § 824, 834, 836, and 849; pp. 167, S., and 172, S., § 799, 801 and 823; p. 175, S., § 840-b and 840-g; p. 176, S., § 849-a; ch. 55, 33 G. A.

As to streets and public grounds, p. 329, C., § 751, 766; p. 329, C., § 775 and 778; pp. 156, S., and 159, S., § 766-a, 766-d, 771-a, 773, 774, 776, 777, 779.

Sewer outlets, cities of second class, ch. 54, 33 G. A.

Throwing garbage into streams, p. 195, C., § 4979, ch. 218, 33 G. A.

Filling and draining lots, p. 297, C., § 698.

To prevent obstruction of drainage, p. 297, C., § 699.

Obstruction in streets and alleys, penalties for, ch. 210, 33 G. A.

Bridges, construction, care and repairing, p. 322, C., § 557; p. 155, S., § 758-a, 758-b, 758-c; p. 156, S., § 766-a, 766-d; p. 322, C., § 758; p. 324, C., § 766.

Viaducts, p. 328, C., § 770, 771, 772; p. 158, S., § 771, 773, and 774.

Grades and grading, uniformity, assessments, etc., p. 330, C., § 782 and 790.

Taxes and licenses. Tax levies to be made and certified to county auditor on or before the first Monday in September, p. 191, S., § 902.

Limit of tax to be levied, p. 360, C., § 887.

Road tax on agricultural land, p. 361, C., § 890.

Power to levy poll tax, p. 361, C., § 891.

Power to levy special taxes, p. 362, C., § 894.

Fire fund in cities of second class, ch. 43, 33 G. A.

Levy of cemetery tax, ch. 38, 33 G. A.

For park purposes, chs. 56, 57, 58 and 59, 33 G. A.

Licenses. To regulate and tax certain places, persons and occupations, p. 128, S., § 700-a.

Dance halls, p. 128, S., § 700-a.

Liquor traffic, p. 846, C., § 2455.

Brokers and junk dealers, p. 299, C., § 701.

Billiards, saloons and gambling, p. 299, C., § 702.

Circuses, theaters and shows, p. 299, C., § 703.

Disorderly houses and gambling, p. 128, S., § 704.

Riots, disorderly assemblies, etc., p. 300, C., § 705.

As to plumbing, p. 134, S., § 737.

Railways and street railways, p. 324, C., § 767; p. 157, S., § 768; p. 328, C., § 770, 772; p. 158, S., § 771, 774; p. 467, S., § 2084 et seq.; p. 452, S., and p. 453, S., § 2033-a and 2033-b; p. 451, S., § 2026.

Condemnation of property for obtaining gravel, stone, etc., p. 451, S., § 2024-j and 2024-l.

Commission plan of government, ch. 64, 33 G. A., p. 209, S., § 1056-a18; p. 220, S., § 1056-a40.

Cities under special charter. Much of the law relating to cities under special charters is made applicable by reference to other portions of the Code. For particulars see index to Supplement to the Code, 1907.

CITY OFFICIALS.

No. in order of population	City	Mayor	Clerk	Treasurer	Date term expires
29	Albia	A. C. Pabst	C. C. Archison	Roy T. Alford	1911
30	Algona	Jos. W. Wolsworth	S. W. Crowell	W. H. Reed	1912
31	Ames	Harry Shelton	A. B. Maxwell	W. A. Manning	1912
32	Anamosa	Robert Johnson	J. E. Michael	M. E. Walters	1912
33	Ashton	S. W. W. Straight	F. E. Michael	Jas. G. Whitney	1912
34	Bedford	F. N. Lewis	Harry Slack	Shirley P. Welch	1912
35	Bella Plaine	H. H. Irwin	Harry Slack	L. W. Morrow	1912
36	Bloomfield	H. C. Leach	J. M. Krawson	E. Z. Morrow	1912
37	Boone	C. L. Willer	Otto Hile	E. C. Hughes	1912
38	Burlington	W. C. Cross	Frank C. Norton	C. Mathes	1912
39	Carrroll	S. H. Johnston	J. A. Daugherty	E. C. Mathes	1912
40	Cedar Falls	H. J. Pfeiffer	J. C. M. Overman	W. A. Arts	1912
41	Cedar Rapids	Matt. J. Miles	L. J. Storey, Clerk; V. E. Vane, Auditor	H. W. Johnson	1911
42	Centerville	R. M. Hicks	Thos. W. Meers	H. J. Achter	1912
43	Chariton	Geo. F. Carpenter	G. J. Gittinger	W. M. Evans	1911
44	Charles City	John G. Segel	John S. Bradley	Channing Smith	1911
45	Cherokee	A. R. Molyneux	Wm. Sharrow	Geo. E. Way	1911
46	Charlton	E. R. Bailey	C. W. Stuart	Geo. Brunner	1911
47	Clio	Jas. C. Smith	Wm. E. Hayes	Hugh Miller	1911
48	Codax	M. E. Penquit	W. C. Chubb	E. B. Chandler	1912
49	Corning	Thomas McManey	W. C. Chubb	E. B. Chandler	1912
50	Council Bluffs	Thomas McManey	F. F. McCullow	E. B. Chandler	1912
51	Cresco	Dr. J. W. Reynolds	F. F. McCullow	E. B. Chandler	1912
52	Creston	Alfred C. Mueller	Hugo Mueller	E. B. Chandler	1912
53	Decorah	F. W. Danbury	F. M. Hughes	E. B. Chandler	1912
54	Denison	W. H. Lamb	Alfred Wright	E. B. Chandler	1912
55	Des Moines	Jas. R. Hanna	Neal Jones, Clerk; J. W. Hawk, Auditor	Raf. Alger	1912
56	Dubuque	D. J. Haas	Otto P. Gieger, Clerk; M. E. Lyons, Auditor	C. L. Voss	1912
57	Earle Grove	W. R. Blake	Sam. Middleton	John B. Lucas	1912
58	Elkton	H. W. Engart	J. E. Varum	Geo. D. Wybrant	1911
59	Eldora	Grant Tyler	L. J. Stout	J. W. McGrath	1911
60				S. C. McKee Duren	1912

CITY OFFICIALS—CONTINUED.

No. in order of population	City	Mayor	Clerk	Treasurer	Date term expires
63	Emmetsburg	T. J. Duffy	T. F. Rutledge	J. W. Neary	1911
42	Estherville	H. C. Coon	N. B. Egbert	W. W. Walker	1911
26	Fairfield	J. Fred Clarke	Wm. L. Long	Frank D. Kerriek	1911
13	Ft. Dodge	S. J. Bennett	W. S. Tang	C. H. Habnrecht	1911
71	Ft. Madison	A. E. Johns	L. G. Kiel	A. M. Towrey	1911
17	Glenwood	E. S. Bogart	C. W. Edwards, Recorder	O. E. Shay	1911
29	Grinnell	L. D. Kimmerer	A. C. Harriman	J. C. Manly	1911
63	Hampton	D. W. Parks	W. H. Leckey	S. Y. Pohl	1911
66	Harlan	Edmund Lockwood	O. F. Graves	P. Hammer	1912
93	Hawarden	Jno. H. Hutchinson	T. J. Reeves	G. H. Walter	1912
91	Ida Grove	T. S. Brannan	Geo. C. Hubbard	F. C. Kiner	1912
41	Independence	R. G. Swan	Rufus Brewer	W. H. Joslin	1911
46	Indianola	Clint S. Price	John H. Clark	W. G. Stanley	1911
18	Iowa City	Ralph Otto	O. J. Slater	C. B. Crain	1911
55	Iowa Falls	B. R. Bryson	J. O. Gregg	W. S. Walker	1912
72	Jefferson	W. C. Grisier	B. S. McCully	Chas. E. White	1912
12	Keokuk	J. F. Elder	O. W. Sandberg	L. J. Wolf	1912
53	Knoxville	L. K. Butterfield	W. H. Rinehart	J. C. Collins	1912
76	Lake City	J. M. Toliver	J. M. Fickle	G. G. Hutchinson	1912
25	Le Mars	J. F. Scharles	D. S. Struble	Geo. Striegel	1911
92	Leon	Jas. F. Harvey	S. G. Mitchell	M. A. Gammil	1911
58	Manchester	A. D. Long	Edw. Hruby	Chas. J. Seeds	1911
42	Maquoketa	F. W. Myatt	M. T. Fleming	Geo. L. Mitchell	1911
84	Marango	John F. Cronin	T. J. Davidson	R. H. Shannon	1912
35	Marion	F. L. Anderson	T. J. Cleveland	P. A. Griffin	1911
14	Marshalltown	O. L. Ingledue	F. B. Wiley	C. C. Trine	1911
20	Mason City	F. A. Kirchman	J. H. McEwen	C. H. Barber	1911
48	Missouri Valley	J. J. Amen	T. M. Gilmore	Geo. A. Kellogg	1911
81	Monticello	J. A. Voorhees	A. Kumpf	H. C. Bohlken	1911
44	Mount Pleasant	J. D. Dugdale	W. D. Worthington	George Hill	1911
11	Muscataine	*W. S. Hill	T. H. Brannan	*C. H. Reesink	1911
87	Mystic	Chas. Gallagher	James A. Colgan	Edward McConville	1911
74	New Hampton	W. G. Shaffer	F. B. Strike	T. B. Condon	1911

*Term expires 1912.

32	Newton	O. C. Meredith	E. G. Finch	W. C. Bergman	1911
79	Nevada	Wm. Gates	R. A. Davis	J. A. Mills	1911
22	Nelweim	T. L. Hanson	C. D. Shippy	G. W. Jamison	1911
86	Onawa	M. B. Pullen	H. C. Morley	P. K. Holbrook	1912
65	Osage	Chas. T. Kathan	A. S. Wright	Avery Brush	1911
64	Oseola	Frank P. Barnhill	Will N. Temple	A. D. Simmons	1911
15	Oskaloosa	L. M. Bacon	C. E. Munroe	V. P. Wittenmeyer	1911
9	Ottumwa	T. J. Phillips	Chas. Deeds	M. L. Byrne	1911
60	Pella	N. J. Gesman	A. C. Kuyper	W. M. Kruger	1911
34	Perry	H. C. Modlin	Adrian Cross	H. A. Rouse	1911
27	Red Oak	D. B. Gunn	Birchard Roberts	R. M. Roberts	1911
83	Sac City	W. H. Townsend	I. S. Shannon	C. C. Jameson	1911
85	Seymour	J. M. Stevens	E. W. Smith	J. W. Lowry	1912
67	Sheldon	A. J. Schaap	W. A. Edington	Fred E. Frisbee	1912
33	Shenandoah	O. H. Frink	C. M. Conway	C. W. Fishbaugh	1911
3	Sioux City	A. A. Smith	W. E. True	C. A. Carlson	1912
54	Spencer	H. Chamberlain	R. L. Taylor	E. Taggart	1912
75	Storm Lake	E. L. O'Banion	I. H. LaGrange	J. W. Gilbert	1911
88	Stuart	A. A. Taylor	J. P. Kiely	J. L. Swinehart	1911
73	Tama	P. Hixson	Lee I. Carson	T. L. Williamson	1911
82	Tipton	W. A. Grove	C. H. Foy	Geo. W. Dean	1912
97	Toledo	C. M. Morford	I. N. Lichty	M. J. Krezek	1911
94	Valley Junction	J. S. Compton	J. W. Mullane	C. P. Waldron	1911
80	Villisca	E. C. Gibbs	Geo. B. Sexton	Carl A. Slias	1912
45	Vinton	E. A. Buxton	W. E. Kinyaman	Jabez Young	1911
31	Washington	R. F. Dixon	Fred H. Stock	W. A. White	1911
19	Washloo	J. R. Rector	R. C. Thompson	C. W. Stilson	1912
89	Waukon	T. B. Stock	C. M. Stone	Max Wittlinger	1911
47	Waverly	T. Y. Hazlett	E. A. Lee	W. Woldtshka	1911
28	Webster City	H. M. Sparboe	P. M. Banks	Elston F. King	1911
70	What Cheer	W. I. Meade	E. J. Lally	G. P. Baughman	1911
59	Winterset	W. O. Lucas	H. S. Ely	W. E. Grismer	1911

TOWN OFFICIALS.

Town	Mayor	Clerk	Treasurer	Date Term Expires
Ackley	J. S. Roberts	L. Stanton	S. Y. Eggert	1912
Ackworth	J. W. Short	F. E. Glinder	C. A. Fowler	1912
Adair	S. M. Work	H. D. Byers	F. C. Williams	1912
Adel	A. J. Goodrich	Vic T. Sweeley	V. W. Miller	1912
Afton	W. F. Craig	F. A. Shute	W. R. DeLay	1912
Agency	G. L. Nye	W. H. Reynolds	H. E. Woodford	1911
Ainsworth	J. H. Pearson	W. W. Moore	S. A. Stephens	1912
Akron	N. S. Moore	E. H. Youngstrom	H. Shoulberg	1912
Albert City	N. L. Danielson	Amandus Slego	C. E. Gulbranson	1912
Albia	W. C. Van Horn	Jabez Ballad	A. L. Burgett	1912
Alden	G. E. Stringer	H. E. Button	T. B. Birdsal	1912
Alexander	James Cook	A. G. Schoeneich	E. R. Green	1912
Allerton	E. M. Conarrghey	S. F. Shields	W. T. Grimes	1912
Allison	E. C. Troger	W. C. Shepard	F. B. Merrill	1912
Alta	W. W. Parker	Wm. Zeriman	W. J. Slever	1912
Alta Vista	Geo. J. Scholz	F. Rahe	Harry Radtke	1912
Alton	Peter Goebel	Jno. F. D. Aue	M. D. Gibbs	1911
Altoona	M. W. Wilson	N. B. Shaffer	L. O. Shaffer	1911
Alvord	Wm. Barron	H. H. Grill	W. P. Page	1911
Andrew	R. C. Gibson	Geo. W. Gibson	Chas. Jacobs	1912
Anita	F. O. Naylor	H. H. Cate	W. R. Spence	1912
Ankeny	L. D. Winhart	E. R. Wagner	J. G. Wagner	1912
Anthony	S. R. Lucas	G. F. Kane	N. L. Heidelberg	1912
Aplington	D. Voogl	C. G. Whaley	Albert Dreyer	1912
Arcadia	John G. Kelley	E. C. Mohr	A. H. Mohr	1912
Archer	W. J. Sinyard	R. M. Sullivan	H. H. Kleinhessel	1911
Arlon	N. F. Stilson	C. C. Phillippe	A. A. Conrad	1911
Arispe	Frank Forbes	I. T. Sevier	C. C. Petrie	1911
Arlington	D. D. Palmer	E. S. Taylor	E. B. Walrath	1911
Armstrong	K. Faltinson	E. H. Stokes	T. W. Doughty	1912
Arnold's Park	Val Rausch	G. L. Atchison	J. G. Burger	1912
Arthur	L. Harting	Fred J. Whinery	G. E. Clifford	1912
Ashton	I. W. Clark	F. W. Jameson	T. O. Olcott	1912
Atalissa	Jacob Vauble	John B. Vanhorn	Harry H. Whitehead	1911
Athelston	D. L. Fluke	W. O. Markke	M. F. Older	1911
Auburn	Dr. A. Beck	C. C. Bosler	Paul Luckon	1912
Audubon	R. C. Spencer	W. J. Laubender	Chas. L. Johnson	1912
Aurelia	M. Munsmert	J. A. Rapp	W. H. Bichel	1912
Aurora	B. B. Warren	T. W. Dolan	W. I. Waren	1912
Avoca	Henry Niemann	Frank Wise	Herman Seiffert	1912

Ayrshire	J. K. Steenson	H. R. O'Grady	H. Emrick	
Badger	Otto Gangestael	Chris Christensen	T. K. Peterson	1912
Bagley	J. J. Chapman	W. J. Johnson	F. H. Jenkins	1912
Bailey	J. J. Carter	A. Lamfert	S. Hall	1912
Baldwin	John Kilmo	W. E. Potter	Wm. Permale	1912
Bancroft	J. B. Monset	C. E. McDowell	C. J. Senander	1911
Barnes City				
Barnum	P. C. Connors	M. L. Harrington	M. D. Gurnett	1911
Bassett	C. F. Young	Fred W. Tucker	O. H. Potter	1912
Batavia	James McDowell	Lew Abryon	L. E. Copeland	1912
Battle Creek	Jed. B. Campbell	I. F. Christensen	C. H. Dahl	1912
Baxter	Harry Hazlett	Carl C. Webb	Chas. Burdick	1912
Bayard	G. L. Arrasmith	F. E. Munger	J. J. O'Maley	1912
Beacon	I. P. McMurry	Alfred Hoot	Thos. Morrisk	1912
Beaconsfield	T. A. Thompson	C. E. Fonger	M. A. Johnston	1912
Beaman	G. W. Beery	E. G. Elliott	M. V. B. Evans	1912
Belleve	P. C. Glade	W. J. Fay	Jos. Kelso, Jr.	1912
Belmond	R. M. Cameron	E. A. Pierce	S. J. Jones	1912
Beloit				
Bennett	H. W. Danmann	I. B. Vaughan	E. P. Wingert	1912
Benton	W. S. Monger	Sam Slaughter	E. C. Gurnes	1912
Bentonsport	S. M. Campbell	I. W. Scott	W. H. Carter, Jr.	1911
Bernard	Wm. Cannon	J. C. Maloy	Bd. Methan	1911
Bettendorf	W. O. Calvert	H. R. Smythe	J. E. Browalee	1912
Birmingham	L. G. Boles	M. D. Hope	Will Hasstings	1912
Blairsburg	A. B. McNab	G. E. Conway	Jas. W. McNoe	1912
Blairstown	P. H. Lynch	G. F. Paul	Geo. G. Sherwood	1912
Blakesburg	E. G. Smith	W. S. Wilson, Jr.	C. T. Slavis	1912
Blanchard	F. Mersmith	T. D. McKee	F. Hooker	1912
Blencoe	A. O. Gray	T. A. Shes	B. H. Danforth	1912
Blockton	H. L. Carr	M. E. Root	W. M. Wright	1912
Blue Grass	I. H. Buchmeier	Henry Schroeder	E. G. Platt	1912
Bode	L. L. Kinseth	John E. Long	N. A. Nashy	1911
Bonaparte	P. A. Doughty	C. C. Smith	W. I. Bogle	1911
Bondurant	A. P. Palmer	I. M. Ingle	John Jamison	1912
Boyd	Will H. Eddy	C. O. Tuttle	A. Vanden Brink	1912
Bradyville	J. W. Gillespie	Frank W. Winter	John F. Wolfe	1911
Bradgate	Chas. Templeman	H. P. Schoonover	M. R. Hight	1912
Brandon	W. W. Bain	W. A. Albert	V. W. Daves	1911
Braxton	Frank Jenkins	L. P. Rasmussen	W. R. Koob	1912
Breda	Frank Salmen	Frank Van Erdewyk	Leo E. Snyder	1912
Bridgewater	J. G. Hendry	F. V. Brower	J. H. Kordick	1912
Brighton	Ed. Deeds	A. B. Endicott	B. C. Tracy	1912
Bristow	C. T. Coonley	I. B. Williams	J. F. Jaungkunz	1912
Britt	C. W. Erwin	Jas. E. Verroll	C. P. Lewis	1912
Brooklyn	Dr. A. E. Anger	Frank Talbot	N. H. Wright	1911

*Expires 1912.

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date Term Expires
Buckeye	E. Stringer	R. S. Cornell	H. J. Brulins	1911
Buffalo	Wm. De Tap	Chris Zogg	John Waspi	1911
Buffalo Center				
Burt	C. H. Blossom	R. S. Sherwood	H. O. Buell	1911
Bussey	B. E. Evans	W. E. Wellons	W. A. Amsberry	1912
Calamus	F. A. Pieper	V. A. White	W. F. Siegmund	1911
Callender	J. R. Russell	Geo. W. Knutson	P. H. Spangler	1912
Calmar	Jacob Meyer	C. G. Anderson	O. P. Ode	1912
Calumet	Geo. Reifsteck	L. Mead	L. Reifsteck	1912
Camanche	H. L. Steele	C. C. Judd	E. G. Cady	1911
Cambridge	F. V. Morgan	L. G. Puls	W. H. Hogen	1912
Cantril	M. M. Stewart	G. D. Hustead	Simon Teter	1912
Carbon	James Jones	J. A. Nayle	F. W. Stone	1912
Carlisle	E. A. Owens	H. D. Reynolds	J. E. DeFord	1912
Carpenter	S. F. McGillivray	G. H. Lubbers	A. Stiley	1912
Carson	Chas. E. Bradley	F. E. Clark	J. R. Clealoupka	1911
Cascade	Jas. L. Conlin	Clarence Crawford	A. V. Devlin	1912
Cassey	C. B. Galloway	Ellis A. Betts	S. Lincoln Rutt	1912
Castalia	A. C. Tatra	D. C. Malloy	George Allen	1912
Castana	A. L. Craik		E. S. Waller	1912
Center Junction	J. E. Coder	E. L. Tomlinson	H. Lesech	1912
Center Point	J. H. Pearsall	J. A. Mahuran	J. F. Stauffer	1911
Central City	E. S. Wetherbee	L. H. Brown	J. W. Ellenberger	1912
Charlotte	C. W. Beeby	A. H. Dohrmann	E. A. Garside	1912
Charter Oak				
Chatsworth	D. K. Bennett	J. F. Martin	L. R. Crowell	1912
Chelsea	J. W. Shaler	Jos. Benesh	Frank W. Sell	1912
Chester	John Hammond	E. H. Babcock	E. D. McWilliamz	1911
Chillicothe	Andrew Lomes	Alfred Peterson	D. N. Briggs	1912
Churdan	M. M. Reading	Yates S. Allen	M. B. Westevelt	1912
Cincinnati				
Clare	Chas. Donahoe	W. J. McDermott	Thos. Donahoe	1912
Clarence	S. S. Crittenden	E. W. Crow	H. A. Jons	1911
Clarion	P. H. Goslin	F. W. Walker	H. J. Barr	1912
Clarksville	J. F. Mott	C. H. Ilgenfritz	B. Wamsley	1912
Clayton	Herman H. Baumer	James McGuire	John Hanschen	1912
Clearfield	J. R. Plummer	C. C. Carlton	P. H. Boster	1912
Clear Lake	D. H. Campbell	J. C. Davenport	R. R. Rogers	1911
Cleghorn	A. W. Shafer	L. L. Patton	R. C. McKenney	1912
Clemons	Calvin Dickson	W. E. Jones	A. Brackney	1911

Clermont	C. C. Miller	E. T. Scott	B. C. Gräver	1912
Cleveland		G. R. Haley		
Clio	W. A. Briner	R. A. Cook	F. O. Corlston	1912
Clinton	J. P. Novak	James Hack	J. C. Pingle	1912
Coburg	Wm. Parrott	W. F. McGreer	A. McDevitt	1912
Coggou	A. W. Coquillotte	Wallace S. Hamilton	D. D. Johnson	1912
Coin	L. F. Cowger	E. H. King	G. F. Mitchell	1912
Colesburg	Cyrus Craig	W. S. Shaffer	P. D. Peck	1912
College Springs	G. M. Nixon	J. C. Dow	J. Dee Loudon	1911
Collins	O. B. Patterson	M. H. Beddick	W. H. Thompson	1912
Colo	Robert Jack	H. E. Ransom	John Niland	1912
Columbus City	C. N. Johnston	J. W. Garner	Frank Colton	1912
Columbus Junction				
Conrad	H. G. Taddiken	E. O. Ecklund	E. L. Guild	1912
Conway	G. W. Hough	W. A. Conway	A. T. West	1912
Coon Rapids	C. M. Harris	Blinn Smith	J. D. Royer	1912
Coppock	Francis Vantrump	John Hesser	F. H. Alter	1912
Coralville	Ed. Roser	S. F. Fairchild	G. H. Robinson	1912
Correctionville	H. B. Spenkes	J. L. Dubois	J. E. Wesley	1911
Corwith	C. Stull	A. J. Dodge	W. L. Monlux	1912
Corydon	D. L. Murrow	J. J. C. Bower	Roy Wolf	1912
Crawfordsville	N. L. Long	Geo. R. Yeager	R. S. Dix	1912
Cromwell	L. M. Randolph	E. N. Dougherty	M. A. Howell	1912
Crystal Lake	I. P. Johnson	Chris Gillstrap	C. W. Jensen	1912
Cumberland	John Smith	C. E. Read	C. P. Shearer	1911
Curlew		J. P. Hunter		
Cushing				
Cylinder	P. F. Littleton	G. Gordon	Ole Cody	
Dakota City	Wm. Allen	Will Locke	Wm. Schinkel	1911
Dallas Center	S. A. Sumner	Frank L. Loring	A. Emmet	1912
Dana	I. B. Patrick	Wm. Dana	J. A. Rowles	1912
Danbury	P. C. Keltres	P. A. McLaughlin	J. H. Crelly	1912
Danville	Jos. Bolick	B. M. Chambers	K. W. Mix	1912
Davis City	P. E. Shirley	W. Riley	J. N. Gates	1912
Dayton	Swan Johnson	F. O. Shold	C. J. Swanstrom	1912
Decatur City	M. Camp	Lorin Tullis	J. C. Cozad	1912
Dedham	M. Slife	H. W. Bruce	John Schreck	1912
Deep River	I. W. Scovel	J. Odlin	H. W. Hatter	1912
Defiance	L. Hubbard	O. F. Cox	R. G. Penniston	1912
Delmar	Edward Canty	C. P. Goodjohn	A. M. Cassin	1911
Deloit		J. W. True		
Delta	I. P. Randall	H. E. Mathew	C. A. Burt	1912
Denver	John Homrighans	John G. Hoffman	H. C. Wente	1912
Derby	J. J. George	Geo. E. Parkin	U. G. Penick	1911
De Soto		Geo. M. Kile		
De Witt	D. Armentraut	H. Siefert	Wm. Hines	1912

*Expires 1912.

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date Term Expires
Dexter	S. Callison	Ed. J. Frum	M. F. Palmer	1911
Diagonal	P. H. Bailey	J. R. Stewart	Jessie N. Talley	1912
Dike	C. D. Vaught	A. L. Campbell	Geo. P. Jenson	1911
Dolliver	G. W. Matern	L. P. Stillman	B. F. Wagon	1912
Donnelson	Geo. W. Bowers	R. H. Armistead	J. A. Masters	1912
Doon	Richard Lator	L. J. Brady	Jos. Fartinek	1911
Dougherty	S. A. Dow	E. G. Wiggins	Ed. Butts	1912
Dows	J. W. Thompson	F. S. Updike	C. B. Irelan	1912
Drakeville	Fred Linde	J. A. Barlow	A. E. Hartson	1912
Dumont	T. F. Sims	M. L. Harkins	W. N. Fisher	1912
Duncombe	Sultar Trumbauer	E. W. Magee, Jr.	Jno. A. Campbell	1912
Dunkerton	J. F. Rawlings	Paul Samberg	L. K. Moore	1912
Dunlap	E. P. Jocklack	S. M. Child	W. H. Crescillus	1912
Durant	D. W. Armstrong	J. B. Feldman	Jno. J. Fitzgerald	1912
Dyersville	John P. Redmond	C. C. Horstman	Ervin Moeller	1912
Dysart	O. L. Earley	W. H. Dudley	H. S. Thompson	1912
Earlham	J. Werkmeister	Wm. Hunt	Geo. Hunt	1912
Earling	S. F. Clifton	C. F. Jackson	W. Painter	1911
Earlville	Phill K. Scott	*W. E. Holdercroft	F. M. Eperson	1911
Early	F. L. Pilkington	J. M. Crosson	J. W. Forward	1912
East Peru	W. B. Willey	E. B. Shaffer	E. P. Skrahe	1912
Eddyville	H. S. Hadsel	Philip J. Seelvik	Nicklaus Schori	1912
Edgewood	G. H. Schulte	J. H. Williams	M. G. Hagensick	1912
Elberon	G. A. Twiner	Chas. Nichols	W. H. Altha	1912
Eldridge	*Asa G. Kriebs	M. Manning	*Chas. J. Kircher	1911
Elgin	H. S. Leonard	A. W. Hohman	W. H. Powell	1912
Elkader	I. W. Smith	M. I. Jones	O. J. Hess	1912
Elkhart	D. O. Eittrich, Jr.	W. H. Clark	L. E. Williams	1912
Elkport	D. O. Foley	J. A. Nelson	S. B. Depres	1912
Elliott	F. C. Dvorik	C. Garmen	M. D. Vonourmy	1912
Ellston	W. D. Gay	Geo. L. Benesh	Frank Peterson	1912
Ellsworth	Michael Fell	Frank P. Rotton	John Stuhr	1912
Elma		Geo. Nugent		
Ely				
Emerson				
Epworth				
Essex				
Everly				
Extra	John H. Rendleman	T. M. Rasmussen	O. W. Harvey	1912
Exline	L. J. Sturdivant	L. Johnson	S. A. Paul	1912
Fairbank	L. Shoenut	H. C. Phelps	G. F. Monroe	1912
Farley	I. A. Pitman	E. J. Ellis	W. F. Fuelling	1912
Farmersburg	I. B. Adams	W. D. McCormick	S. M. Harmon	1912
Farmington	J. B. Neff	M. W. Farnham	W. E. Johnson	1912
Farmhamville	Chas. Parsons	W. C. Scott	Wm. Rogers	1912
Farragut	Fr. H. Whisler	O. W. Stevenson	W. N. Clothier	1912
Fayette	J. F. Newel	T. M. Bilsborough	F. Bailey	1912
Fenton	Geo. H. Jackson	C. N. Barney	W. H. Starbler	1912
Floyd	I. F. Boswick	Chas. P. Frost	Melvin Boyer	1912
Fonda	Chas. T. Lander	H. J. Stuhlmiller	W. J. Cramm	1912
Fontanille	I. E. Anderson	B. J. Lockore	Andrew Clausen	1912
Forest City	A. J. Schneider	David Anderson	C. E. Ades	1911
Fort Atkinson	W. H. Burdan	August Fey	Hugo P. Seyb	1912
Foster	E. H. Ohning	Ino. R. Curry	Peter Sinclair	1912
Franklin	Malcolm Reid	Chas. Golding	H. Z. Wickman	1911
Fraser	Hes Whitman	W. L. Clapham	J. B. McCook	1912
Fredericksburg	J. O. Griffith	W. P. Rhoads	Jay Forbes	1912
Fremont	I. B. Krout	I. E. Baumgardner	F. H. Schleiter	1912
Galva	John H. Wents	Henry C. Schnepf	M. J. O'Connor	1912
Garber	J. Schnepf	L. J. Ede	C. S. Stearns	1912
Garden Grove	W. E. Ward	R. O. Schumacher	Chas. Regman	1912
Garavillo	I. H. Kuhlman	C. R. Sweigard	Isaac Sweigard	1912
Garner	F. E. Blackstone	C. C. Gross	A. J. Donald	1912
Garrison	I. A. Grim	Earl Morrison	Edwin Beery	1912
Garwin	Fred B. Thomas	B. D. Hunt	H. E. Luke	1912
Geneva	E. H. Haymond	John H. Behrends	A. P. Meyer	1912
George	L. E. Walter	M. H. Stoddard	G. H. Dalton	1911
Germania	J. N. Wheeler	H. B. Darrach	J. W. Doze	1912
Gilbert	F. R. Bauminger	H. C. Marmon	C. B. Fitch	1912
Gilman	E. A. Belt	Frank Stanton	H. H. Wentzeln, Jr.	1912
Gilmore City	Chas. Emmerling	O. B. Moorhouse	M. Linn	1912
Gladsbrook	H. W. Porter	*B. W. Agard	H. W. Griffin	1911
Glidden	Geo. Hewett	Earl Clark	S. S. Matsou	1912
Goldfield	H. D. Kepner	Annulus F. Patton	K. A. Lindquist	1912
Goodell	C. G. Messerole	C. A. Vannoy	John Gnettinger	1912
Growie	D. W. Cameron	W. Paulus	H. Walk	1911
Graettinger	J. I. Brinolf	O. W. Dutton	F. O. VanPelt	1912
Grafton	E. F. Hillman	R. C. Quinn	Henry Moeller	1912
Grand Junction	W. R. Barber	J. E. Fieve	Patrick Griffin	1912
Grand Mound	J. F. Hines	F. Samansky	D. J. Higley	1911
Grand River	W. H. Dickerson	Wm. Andrews	John Schulte	1912
Grand View	N. F. Anderson			
Granger				

*Expires 1912.

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date Term Expires
Grant City	J. S. Birt	S. H. Bates	N. A. Simpson	1912
Granville	Henry Ricker	E. U. Thomas	Herman Ahlers	1912
Gravity	H. Swandee	W. B. Stewart	J. N. Banks	1912
Gray				
Greene	A. C. Marcham	E. A. Long	L. B. Armstrong	1912
Greenfield	Geo. D. Musmaker	C. D. Myers	W. D. McCollom	1911
Green Island	John Callaghan	John Tarr, Jr.	J. H. Chick	1912
Grimes				
Griswold	F. W. Ponder	Dan E. Epelsheimer	Ira L. Welch	1912
Grundy Center	F. W. Reisinger	E. V. McBroom	Jas. J. Dalglish	1912
Guthrie Center	H. B. Holzman	C. B. Hughes	Ino. W. Foster	1912
Guttenberg	G. H. Niemeyer	Albert J. Kappen	John Fest	1911
Halbur	Leo. J. Wigman	C. M. Condon	Peter Longeroth	1912
Hamburg	E. G. Tiller	August Wagner	C. B. Clayton	1911
Hamilton	John Stilwell, Sr.	L. M. Francis	Geo. Stilwell	1911
Hancock	D. A. Coe	B. M. Halladay	W. W. Bingham	1912
Hanlontown	T. O. Rye	H. K. Lockrem	J. O. Rye	1912
Harcourt	A. Perry	O. T. Engquist	G. G. Smith	1912
Harper	*M. J. Claiborn	L. H. White	*S. J. Stinzel	1911
Harpers Ferry	P. J. Donahue	M. D. Kelly	T. A. Houlihan	1912
Harris	D. Zwank	A. A. Thompson	H. E. Richards	1911
Hartley	F. R. Lock	Chas. McElwain	F. R. Patch	1912
Harvey	F. A. Graves	G. C. Neiswanger	W. G. Maddy	1912
Hastings	S. B. Hutchings	Fred H. Priest	R. S. McDonough	1912
Havelock	A. F. Clarke	J. A. Dickerson	F. W. Lucas	1912
Hawkeye	A. B. Peters	A. C. Burkhardt	M. V. Henderson	1912
Hazleton	El. H. Hunt	Wm. Truax	5 Adam Kiefe	---
Hedrick	Wade Kirkpatrick	L. L. Bowlin	F. H. Tinsley	---
Henderson	Henry Maxwell	L. S. Gaudry, M. D.	M. C. Harover	1911
Hepburn	Alfred Falk	E. A. Pendergraft	J. A. Swanson	1912
Hinton	B. F. Bogenrief	Geo. Ellison	M. H. Manmen	1912
Holland	Chas. Bibbeshiemer	O. A. Ontjes	C. Dirks	1912
Holstein	Wm. Schippmann	Albert G. Merkley	Henry Gloe	1912
Holy Cross	F. J. Hess	J. P. Sweeney	M. Clemen	---
Hopeville	E. W. McPherron	*E. F. Perdue	*S. S. Shattstule	1911
Hopkinton	F. A. Irish	A. W. McDonald	E. A. Kirkwood	1912
Hornick	R. N. Rawson	W. S. Spencer	F. M. Williams	1912
Hospers	A. Allingh	J. W. Klein	J. A. Smith	1912

Hubbard		Calvin Boylan		
Hudson	H. H. Mueller	H. R. Hollis	A. T. Joder	1911
Hull	Ed. C. Weir	E. C. Stevens	J. S. Wilson	1912
Humboldt	A. E. Rise	J. A. Parker	Otto Windrath	1912
Humeston		J. L. Taylor		
Huxley	O. M. Johnson	H. J. Birkestrand	Dan B. Lewis	1911
Imogene	*Robert Frenohhn	*G. L. Schubeler	M. M. Halbut	1911
Inwood	W. J. Badgley	Hugo Reimers	H. F. Storjohann	---
Ionia	C. B. Moody	I. J. Meyer	Otto Routh	1912
Ireton	D. A. Wheeler	E. R. Campbell	O. B. Kessey	1912
Ireton				
Jackson Junction		L. A. Jirak		
Jamaica	W. E. Fair	E. S. Shannon	J. E. Garrity	---
Janesville	J. W. Bennett	C. H. Howe	G. W. Briden	1912
Jesup	C. L. Bright	F. S. Stoddard	James Dalton	1912
Jewell Junction	W. S. Allen	M. J. Levenson	E. W. Knudson	1912
Jolley	H. Mowitzer	A. G. Anderson	J. E. Nutter	1912
Kalona	Wm. O'Laughlin	F. A. Kirkpatrick	Wm. H. Palmer	1912
Kamrar	H. H. Carson	I. D. Torrence	*Chris Nelson	1911
Kanawha	J. A. Hamilton	Henry Africa	W. E. Richards	1911
Kellerton	C. J. McDonough	G. E. Turner	Taylor Grimes	1912
Kelley	E. J. Penfield	H. O. Sandness	L. W. Johnston	1912
Kellogg	F. L. Philp	R. C. Birchard	C. J. Irish	1912
Kensett	A. S. Tragathon	H. T. Finch	H. R. Cleophas	---
Kent	L. O. Patch	I. T. Livingston	Fred Westerbeck	1911
Kenwood Park	A. A. Doolittle	F. B. Armstrong	Ira B. Taft	1912
Keosauqua		R. B. Kittle		
Keota		T. F. Walt		
Keystone	G. H. Sieck	Geo. Harder	J. F. Fenerbrach	1912
Kingsley	H. J. Wright	J. H. Beardsley	J. A. Ingalls	1912
Kinross	C. W. Carter	T. E. Kerr	M. A. Fischer	1912
Kirkman	E. B. Fairchild	E. B. Tucker	Jas. Gregerson	1912
Kirkville	T. N. Hayes	Wm. Abegg	Geo. Thompson	---
Kiron	P. O. Wollerson	J. E. Hoaglund	R. A. Nordell	1911
Klemme	Frank Grunsmacher	N. L. Palmer	F. H. Ridder	1911
Klerim	J. A. Mueller	Albert Aronson	C. A. Christopherson	1912
Knowlton	J. E. Williams	J. B. Forsyth	E. T. Kendal	1911
Lacoma	W. W. Burger	G. F. Tilden	C. E. West	1912
Ladora	I. D. Shaul	G. V. Fisher	J. E. Bosley	1912
Lake Mills	H. Howard Doorland	O. N. Styve	J. M. Topager	1912
Lake Park	John Jacobsen	E. Mueller	August Sindt	1912
Lake View	W. M. Dean	E. P. Hartman	C. P. Therkelsen	1912
Lamoni	I. A. Smith	Jas. F. Jones	W. A. France	1912
Lamont	G. W. Hoffman	James Carr	C. T. Ross	1912
La Motte	J. H. Ailers	N. A. Hoffmann	N. B. Nemmers	---
Lanesboro	B. F. Hadlen	E. L. Carstensen	G. Lane	1912

*Expires 1912. 2 Temporary. 5

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date Term Expires
Lansing	J. J. Dunlevy	N. A. Nelson	C. M. Kerndt	1911
La Porte City	W. W. Smith	G. E. Stebbins	Jesse O. Kober	1912
Larchwood	L. P. Grotewold	W. F. Ashton	Geo. Fagan	1912
Larrabee	R. H. Gray	D. D. Tilton	L. E. Jacobson	1912
Latimer	F. H. Dohmann	H. H. Roemer	Wm. Seuf	1911
Laurel	Cecil Rogers	A. J. Bloom	J. F. Patton	1912
Laurens	J. G. Hinn	G. W. Harper	B. L. Allen	1911
Lawler	T. A. Larson	C. M. Parker	John Eickhoff	1911
Lawton	J. A. Lowden	E. J. Huey	H. J. Johnson	1911
Le Claire	J. A. Feeter	J. A. Laird	J. L. Meyer	1912
Ledyard	O. H. Dutton	A. J. Galagan	C. F. Wheeler	1911
Le Grand	A. A. Richards	C. B. Adair	J. M. Hockett	1911
Lehigh	J. A. Williams	R. A. DuBois	J. E. Lowery	1912
Leland	E. G. McGreevey	W. P. Baren	J. E. Anderson	1912
Leaok	Geo. L. Goodale	Hugh Humphrey	E. Wright	1912
Le Roy	E. S. Buffum	D. S. Burbank, M. D.	R. D. Barger	1912
Lester	H. A. Wick	Wm. Lauck	Wm. Schroeder	1912
Letts	V. G. Shellabarger	C. C. Snyder	M. J. McCormack	1912
Lewis	J. C. Livingston	G. W. B. Fletcher	Geo. Roberts	1912
Lidderdale	S. J. Reiff	John Roelofsma	F. P. Chur	1911
Lime Springs	D. H. Thomas	M. B. Davis	H. P. Anderson	1912
Linden	G. H. Wallace	J. T. Forster	G. W. Malleston	1912
Linneville	Dr. J. R. Gardner	T. M. Lee	J. Anpacher	1912
Lisbon	Geo. E. Morey	J. B. Sweet	G. W. Biersborne	1912
Liscomb	C. C. Pust	S. M. Stalnakter	J. J. Brich	1912
Littleport	F. A. Dunn	J. D. Kruse	B. C. Abben, Jr.	1912
Little Rock	L. L. Reynolds	L. H. Bassett	George H. Gibson	1912
Livermore	J. J. Bowes	C. N. Howitt	O. H. Johnson	1912
Logan	C. A. Bolton	F. E. Penrod	C. S. Ichell	1912
Lohrville	Wm. Towers	F. G. Papousek	G. W. Evans	1912
Lone Tree	Jesse Holleman	H. V. McCluskey	H. P. Loring	1912
Lorimer	C. Thurman	H. L. Albert	Wm. Cochran	1912
Lost Nation	E. T. Honsh	A. J. Cook	C. W. Comstock	1912
Lovilia	S. G. Moser	Le Roy Barnes	C. B. Dearinger	1911
Lowden	G. F. Reinking	E. R. Struck	A. Freund	1912
Low Moor	C. A. Wolfe	W. L. Dannott	Geo. Crampton	1912
Lucas	B. M. Hutchins	B. Frank Phillips	N. F. Baker	1911
Luther	W. H. Howell	J. V. Allen	O. M. Thatcher	1912

Luverne	Nick Thude	H. L. Simons	H. Wehrman	1912
Luzerne	C. W. Wildman	W. H. Ranstead	C. F. Briggs	1912
Lynnvile	C. W. Wigginton	E. M. Cary	W. P. Dinwiddie	1912
Macedonia	J. D. Callison	J. H. Blames	W. P. Lane	1912
Mackburg	Geo. W. Crank	C. S. Adams	G. C. Carlson	1912
Madrid	John A. Maxwell	J. E. Winchel	W. F. Vogel	1912
Malcom	A. H. Randall	J. W. Johnson	Henry Hahn	1912
Mallard	A. E. Cook	H. A. Smith	J. J. Wilson	1912
Malvern	F. A. Brown	W. H. Guyer	Edw. Theobald	1911
Manilla	J. H. Lyford	C. A. Sykes	W. D. McKercher	1911
Manly	Douglas Rogers	L. H. Tyford	Julius Wehrmann	1912
Manning	W. S. Virt	Martin Brunner	B. E. Sebern	1912
Manson	C. A. Miller	W. C. Moody	W. T. Mitchell	1912
Mapleton	Geo. W. Smith	G. C. Harris	E. B. Wells	1912
Marathon	F. E. Gates	F. O. Danielson	W. S. Shepardson	1912
Marble Rock	Dan'l Melter	R. D. Walster		
Marcus	A. O. Anderson	A. O. Anderson		
Marne	A. Laskine	Chas. Ellis	F. N. Moon	1912
Martelle	A. B. Caffee	C. H. Brown	P. Hoffman	1912
Martinsburg		F. F. Richardson		
Marysville	Phos. Rose	F. H. Clark	T. O. Ryan	1911
Masonville	E. S. Smith	A. F. Fairholm	Edward Arnold	1911
Massena	H. C. Beldt	E. H. Beldt	C. W. Brink	1912
Matlock	J. C. Emery	F. C. Harrison	J. E. Miers	1912
Maurice	J. B. Angelo	L. H. Shepherd	O. W. Parker	1911
Maxwell	W. H. Seely	L. D. Bowler	E. F. Vankle	1912
Maynard	C. E. Harris	H. E. Boston	Thor. O. Hegland	1911
McCallsburg	S. H. Childs	J. E. Pritchard	Wm. Quick	1912
McClelland	John A. Walter	E. B. Plumb	F. S. Richards	1911
McGregor	A. H. Fessenmeyer	Jas. Vaughn	R. D. Williams	1912
McIntyre	L. Hines, Jr.	J. H. Onstott	H. E. Gibeant	1912
Mechanicsville	A. E. Nordstrom	H. F. Bandy	M. U. Bridwell	1911
Mediapolis	W. H. Bollenbacher	W. A. Sawtell	Albert Sanderman	
Melbourne				
Melrose	D. C. Steelsmith	Art. M. Evans	Wm. Schlicht	1912
Melvin	A. L. Gibson	U. G. Smith	E. G. Rigdon	1912
Mendo	J. E. Wiese	W. O. Dalley	F. S. Lane	1911
Meriden	C. Montague	A. B. Barnett	Frank Hoese	1912
Merrill	F. L. Agler	E. E. Butz	F. B. LeFevor	1912
Meservoy	John J. DeMuth	Peter Meyer	John E. Hemann	1912
Meyer				
Miles	J. E. Knudson	W. M. Quisfe	F. A. Heldridge	1912
Millford	N. D. Gordon	Claire S. Williams	J. N. Goode	1912
Milo	J. C. Forbes	D. A. Miller	J. E. Spence	1912
Milton				

*Expires 1912.

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date Term Expires
Minburn	W. Nourse	Jno. Schaffer	A. F. McQuile	1912
Minden	John W. Crowe	Tewes Rohlfis	Geo. Groneweg	1912
Mingo				
Mitchell	F. H. Chandler	C. G. Wagner	A. C. Prime	1911
Mitchellville	S. J. Jeffries	Paul Crosby	J. W. McCurnin	1912
Modale	W. W. Morton	W. A. Butler	H. M. Silsby	1911
Mondamin	W. T. McEvoy	W. L. Stuart	H. D. Silsby	1912
Moneta		G. C. Burr		
Monmouth	Dr. D. B. Staggs	J. B. Hubbard	Geo. Kegley	1912
Monona	L. A. Walch	H. S. Rittenhouse	W. F. Humphrey	1912
Monroe	W. T. Wolcott	D. C. Phillips	A. G. Warner	1912
Montezuma	G. W. Hawkins	R. A. Moreland	H. F. Mortimer	1912
Montour	Wm. Corns, Jr.	Walter Curphy	R. E. Hustin, Jr.	1912
Montrose	S. N. Sawyer	C. R. Cragman	C. Allen	1912
Moorhead	D. E. Levens	C. J. Sandvold	T. O. Strand	1912
Moorland	Isaac Bird	L. S. Papoušek	T. J. Hailigan	1911
Moravia	A. M. Ochler	R. W. Winsley	H. G. Broskor	1912
Morning Sun	P. A. Yohr	W. B. Garvin	J. W. Smith	1912
Morrison	E. H. Reimers	Robt. E. Kaufman	E. S. Barlick	1911
Moulton	Geo. L. Bovard	L. E. Buckles	F. C. Moore	1912
Mt. Ayr	D. B. Marshall	C. S. Palmer	W. K. Scott	1912
Mt. Union	Robt. Turkington	W. R. Buchanan	W. E. Buchanan	1911
Mt. Vernon	E. T. Gruwell	Wm. E. Gamble	Chas. M. Hartung	1912
Moville	D. M. Hamilton	W. H. Rockefeller	R. M. McCarter	1912
Murray	W. H. Riggle	C. W. Hendrick	S. W. Tobey	1912
Nashua	E. S. Morse	G. B. Edlison	R. F. Wentworth	1912
Neola	R. J. O'Connor	Robt. Williams	H. H. Pogue	1912
New Albin	G. F. Wild	R. G. May	E. Rice	1912
Newell	Guy E. Mack	C. R. Collins	Geo. W. Chaney	1911
New Hartford	Ed. Fitch	C. R. Harmon	L. E. Bourquin	1912
New London		J. H. Hobbs		
New Market	E. A. Pace	B. D. Pace	T. M. Daugherty	1911
New Providence	C. C. Miller	W. H. Alberty	A. C. Smallwood	1911
New Sharon	Howard Bryan	A. J. Way	Chas. Dungan	1912
New Vienna	A. J. Hoefer	Frank G. Abeln	A. B. Mescher	1911
New Virginia	J. J. Stansell	L. C. Brantch	R. K. McGee	
Nichols	W. B. Loeb	S. H. Smith, Jr.	H. Kirchner	1911
Nodaway	A. J. Linn, Sr.	C. V. Frazier	F. E. Shane	1911
Nora Springs	F. W. Schmidt	B. I. Pollock	H. F. Schneider	1912
Northboro	W. W. Crael	B. Hays	J. R. Harris	1911

North Buena Vista	John Moll	C. F. Nagel	E. P. Sawyer	1912
North English	W. E. Stamp	J. W. Hadley	Geo. E. Swain	1912
North McGregor	F. C. Gilmore	John Hagensick	G. Wingen	1912
North Washington		Jos. J. Hess		
Northwood	H. C. Finch	C. W. Remore	T. S. Hanson	
Norwalk	D. W. Yount	W. M. Dorsey	G. G. Good	1911
Norway	W. H. Blakely	F. E. Hofferd	John T. Smith	1912
Oakland	I. N. Gardner	C. A. Sample	M. H. Evans	
Oakville	E. S. Willard	D. D. Marshall	G. W. Graham	1911
Ocheyedan	H. E. Dean	E. J. Parrott	W. Woodworth	1912
Odebolt	Wm. Graham	A. F. F. Schmitz	R. W. Sayre	1912
Ogden	Dr. Dan'l Sickler	Jos. M. Bowen	S. P. Clark	1912
Olds	I. F. Phillips	J. E. Stuckey	F. A. Morgan	1911
Olin		Geo. B. Macomber		
Ollie	Geo. McKinnis	F. A. Terrell	T. A. Miller	1912
Onslow	W. C. Paul	T. H. Lightfoot	R. C. Walters	
Orange City	H. Slickervest	F. J. Lohr	G. L. Van de Steeg	
Orient	B. F. Jenkins	S. H. Treichler	M. Hennessy	1912
Orleans	F. J. Weed	J. M. Hardman	W. F. Foot	1912
Ossian	T. F. Schmitz	Chas. Green	F. Franzen	1912
Osterdock	John Habbermann	Wm. Tomkins	A. W. Latta	1912
Oto	I. S. Horton	E. H. Miller	W. A. Hansen	1912
Oxford	T. F. Murray	R. P. Jones	W. B. Jones	1912
Oxford Junction	A. Stratteck	Frank Kenney	F. H. Shimanek	1912
Pacific Junction	R. E. McDonald	E. A. Parcell	Chas. Kroon	1912
Packwood	I. N. Loomis	O. F. Steigleder	E. E. Phelps	1912
Palmer	R. Ross	M. A. Hansen	F. B. Hatfield	1911
Panama	Ira Bendz	F. S. Oppold	Jno. M. Oppold	1911
Panora	E. E. Kellogg	Geo. Goetzmann	Wade Spurgin	1912
Parkersburg	R. S. Blair	W. T. Evans	H. W. Williams	1912
Parnell		J. P. Carroll		
Paton	J. S. Williams	W. W. Walton	W. J. Walker	1912
Patterson	Harvey Brown	J. E. Salisbury	Gipson Cunningham	1912
Paullina	H. R. Dealy	David Algyer	J. V. Adkins	
Persia	Robert Ivens	James Laing	C. M. Willard	1912
Peterson	I. J. Merwin	J. F. Pastenow	E. F. Turner	1912
Pierson		S. O. Jackson		
Pilot Mound	L. L. Wolf	G. H. Kick	C. H. Lundblad	1911
Pisgah				
Pialafield	J. W. Duvall	E. T. Rice	D. Farnsworth	1912
Pleasanton	Royal Richardson	W. R. Clappitt	C. H. Smith	
Pleasant Plain	D. H. Rickard	Aaron Williams	J. J. Glinther	1911
Pleasantville	A. L. Etheridge	Oren J. Spalti	E. R. Jordan	1911
Plymouth				
Pocahontas	F. R. Hronek	Geo. Schneiders	W. C. Ralston	1912
Polk City	F. R. Davis	G. W. McLean	H. L. Merchant	1912

*Expires 1912.

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date Term Expires
Pomeroy	W. J. Johnson	Scott H. McClure	R. C. Berry	1912
Portsmouth	Peter Herkenrath	Wm. Thomas	Peter Gubbels	1912
Postville	P. J. Bencher	William Shepherd	James McEwen	1912
Prairieburg	Thos. Stimpson	J. J. Dolan	C. E. Buckley	1911
Prairie City	J. W. Hayes	D. A. McDonald	H. M. Wilson	1912
Prescott	W. C. Timmons	H. G. Abraham	A. E. Booth	
Preston	Ed. Howell	G. H. Lucas	F. H. Rodewald	1912
Pringhar				
Princeton				
Promise City		W. L. Holliday		
Protivin	F. Lukes	E. Lukes	A. J. Mikesch	1912
Pulaski				
Quasqueton	A. P. Burrhus	Frank Vierth	J. F. Bidingier	1911
Radcliffe	S. L. Iverson	E. T. Rorem	C. G. Wiemer	1912
Ralston	E. G. Boyes	Chas. M. Graffeo	H. S. Olds	1912
Randall	L. L. Fordyce	E. F. Sorg	A. J. Ramsay	1912
Randolph		J. E. Stout		
Rathbun	R. P. Still	H. Froelick	D. F. Cushing	1911
Readlyn	J. W. Hough	E. C. Stume	John Kinttel	1911
Redding	O. J. Tardy	Ralph Smith	S. R. Emerson	
Redfield	J. L. Armstrong	L. J. Mahoney	L. De Ford	1912
Reinbeck	*Geo. E. Watson	H. B. Ferguson	*E. P. Bleber	1911
Rembrandt	A. C. Schlutz	L. F. Pingel	H. C. Berger	1911
Remsen	H. Ahmann	A. Paschke	W. G. Sievers	1912
Renwick	W. B. Parsons	Irwin Peer	R. R. Smith	1912
Riceville	W. E. Peaver	E. A. Yager	E. R. St. John	1912
Richland	L. S. Hinchaw	G. G. Jones	A. F. Bridger	1912
Ricketts	P. H. Clausen	H. T. Bierman	Hugo Rix	1911
Ridgeway	S. R. Rinzo	Rolf G. Baker	M. R. Rinzo	1912
Ringsted	Wm. Nelsen	*T. B. Peterson	*J. M. Jensen	1911
Ripley	S. W. Johnson	J. A. Haberer	J. M. Munson	1911
Riverside	Wm. Griffin	E. Hora	Victoria Saferek	
Riverton	H. H. Chaney	R. E. Williams	Joseph Samuels	1912
Rock Falls	John F. Stanley	M. D. Stickney	2L. C. Blum	1911
Rockford	S. E. Burton	E. H. Benson	B. A. Wallace	1912
Rock Rapids	E. L. Partch	J. K. Medberry	P. G. Smith	1912
Rock Valley	W. C. Leonard	A. L. Halsted	F. M. Bunting	1912
Rockwell	H. W. Roodl	Geo. W. Grummon	Geo. H. Fuller	1912
Rockwell City	L. E. Eslick	J. E. Dougherty	W. A. Sandberg	1912
Redman	W. S. Sloan	Emery Bevard	C. J. Frye	1912
Rodney	A. E. Fisher	S. L. Van Doran	O. A. Swanson	1912
Rolfe	Robert Bruce	W. P. Wheeler	C. M. Webb	1912
Roland	J. H. Larson	J. A. Christian	O. S. Boyd	1912
Rome		Frank Dold		
Roschill	F. M. Roberts	I. D. Fry	W. H. Brown	1911
Rowan	F. B. Sheldon	W. H. Whitten	A. C. Reitz	1912
Ruid				
Runnells	C. B. Osborne	D. E. Ferree	Roy E. Cavett	1911
Russell	A. L. Latham	W. J. Marshall	E. G. Latham	1912
Ruthven	M. H. Dewey	G. A. Appelman	P. F. Mortenson	1912
Rutland	H. H. Gregory	S. J. Sherman	A. H. Grimm	1911
Ryan	E. E. McCloud	A. O. Thompson	John Dolphin	1912
St. Ansgar	M. R. Odegard	John F. Dermody	O. H. Koch	1912
St. Anthony	C. E. Pettithory	G. W. Lewison	H. G. Van Orsdel	1912
St. Charles	*G. L. Archer	J. L. Fleming	J. F. Johnston	1911
St. Lucas	Theo. Perry	H. Vorderbrick	J. Gretzman	
St. Olaf	Otto O. Johnson	F. K. Orris	John Christenson	
St. Paul	Joseph Werner	J. S. Kempker	Ben G. Hellman	1912
Sabula	Henry Schallitz	Wade Gunther	G. E. Hilsinger	1912
Salem	A. A. Banta	J. C. Cramer	W. H. Blas	1912
Salix	C. F. Corr	L. P. Manning	J. F. Taylor	1912
Saunder	B. M. Flint	W. A. Solon	J. H. Daly	
Sandyville				
Scarville	C. L. Suby	T. T. Folken	P. H. Moe	1912
Schaller	H. J. Strahn	H. N. Snell	Sam'l Hahne	1912
Schleswig	*Aug. Schultz	Aug. Rickert	*T. E. Hollander	1911
Seranton		Geo. K. Steigerwalt		
Searsboro	W. E. Murdy	G. G. Bowen	W. H. McNeill	1911
Sergeant Bluff	B. M. Conney	S. P. Hawk	W. F. Goudie	1912
Shambaugh	A. E. Westopher	A. E. Richardson	W. E. Howard	1911
Shanon City	F. M. Edwards	*M. J. Roberts	*S. G. Smith	1911
Sharpsburg	E. L. West	F. L. Hauptlin	Clyde Miller	1911
Sheffield	*L. S. Sullivan	Alvin C. Schaefer	*B. F. Hudson	1911
Shelby	John Burwell	J. H. Hager	M. E. Clapp	1912
Sheldahl	H. D. Shepherd	*Otto Klein	*Elbert Busnell	1911
Shellrock	*W. H. Mason	R. S. Stoddard	*Jas. Carter	1911
Shellsburg	L. A. Dickinson	H. W. Hrath	E. M. Bralton	1912
Sibley	T. S. Redmond	E. C. Upp	A. W. McCalum	1912
Sidney	F. C. Glinther	T. E. Newby	C. A. Metelman	1912
Sigourney	J. H. Wyllie	A. M. Neas	C. C. Williamson	1912
Silver City	M. E. Hoffaker	J. B. Heide	E. H. Van Kirk	1912
Sioux Center	Anthony Te Paske	Fred C. Aue	J. De Ruyter	1912
Sioux Rapids	H. C. Piager	W. F. Wichman	E. J. Norris	1912
Slater	R. P. Viland	O. J. Viland	A. A. Lande	1912
Sloan	Geo. S. Jeffrey	S. J. Oliver	O. L. Olson	1912

* Expires 1912. 2 Temporary.

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date Term Expires
Smithland	*John D. Folsom	J. F. Yockey	*G. R. Taylor	1911
Soldier	Geo. N. Kleffer	C. B. Whitehead	W. E. Loyd	
Solon	F. N. Meyers	E. F. Heinsius	W. H. Buchanan	1912
Somers	V. C. Head	W. H. Habermehl	W. H. Lotspeich	1911
South English	W. N. Hotchkiss	V. Safeurek	O. K. Morrison	1912
Spillville	G. F. Heuser	A. A. Novak	J. J. Haug	1912
Spirit Lake	Jno. W. Hartman	A. W. Osborne	C. E. Narey	1912
Spring Hill	Owen Alexander	E. J. Yount	G. H. Lockwood	1912
Springville	Carl L. Burroughs	O. C. McShane	S. James, Jr.	1912
Stacyville		Jos. N. Wolf		
Stanhope	F. E. Ristrim	A. H. Berggren	E. G. Fardal	
Stanton	T. J. McCormick	C. G. Carlton	A. L. Anderson	1912
Stanwood	James George	Chris. Stoecker	Otto Evers	1912
State Center	Alex. Dobin	J. W. Sparks	M. J. Rohwedder	1912
Steamboat Rock	J. Willard Caldwell	E. W. Noyes	H. H. Turner	
Stockport	A. R. Hunt	F. S. Smith	L. E. Harlan	1911
Stockton	L. Schlapkahl	C. H. Anderson	H. Boling	1912
Story City	Alex. Henderson	A. Williamson	H. T. Henryson	1912
Stratford	C. G. Peterson	N. Sandell	R. A. Swanson	1912
Strawberry Point	H. M. Eaton	A. R. Cole	R. C. Barnes	
Struble	John McMahon	Clarence Becker	P. J. Kaiser	1912
Sully	F. G. Sherman	L. H. Zimmerman	J. C. Huigen	1912
Sumner		E. A. Wismer		
Superior	Thos. Buckman	E. T. Briggs	J. C. Smith	1911
Sutherland	E. W. Parker	A. H. Schultz	T. B. Bark	1912
Swaledale		S. H. Crawford		
Swan	John F. Reeves	C. L. Mix	D. C. Gates	1912
Sven City		S. P. Eckholm		
Tabor	W. H. Wyant	M. L. Myers	M. C. Gaston	1912
Templeton	Frank Schultiz	M. J. Dalges	Frank Greteman	1912
Terril	B. J. Starkey	A. D. Christolm	I. C. Gravatt	1912
Thayer	J. A. Parsons		J. H. Gerrell	1912
Thompson	J. O. Osmondson	Otto Alquist	S. E. Isaacs	1912
Thor	Nell Hanson	I. O. Olson	Henry Hanson	1912
Thornburg	Jos. B. King	Geo. H. Pendleton	S. M. Shibley	1912
Thornton	C. F. Alberty	Roy Seney	A. O. Engelbretson	1912
Thurman	L. P. Hummel	J. C. Paul	L. S. Ambler	1912
Tingley	H. W. Edwards	L. F. Hall	C. C. Haver	1912
Titonka		W. F. Junger		

Traer	N. R. Morison	T. F. Stokes	R. H. Moore	1912
Treynor	*O. O. Buck	Chas. T. Carter	*F. G. Silver	1911
Tripoli	*J. J. Mueller	*H. W. Bockhaus	W. H. Furrow	1911
Truro	W. W. Alkinson	Ed. Gust	J. E. Walker	1912
Turin	*Louis J. Seybold	C. J. Rasmussen	*Frank Wettsand	1911
Udell	J. J. Taylor	T. H. Glenn	Dr. J. A. Replogle	
Underwood	A. O. Wyland	L. O. Bundy	W. F. Cash	1912
Union	David Houser		C. E. Laurence	
Urbana	W. E. Hon	J. Dean Burrell	Geo. W. Dingman	
Ute	F. A. Vore	W. C. Hitchens	R. W. Bass	1912
Vail	Richard McGuire	J. P. Duffy	E. P. Ryan	1912
Van Horne	*Wm. Baumgardner	P. R. Holler	*U. S. Fry	1911
Van Meter	Clarence Dunn	E. A. C. Trindle	E. B. King	1912
Van West	Edd. Holt	J. M. Halstead	E. O. Stearns	1911
Varina	R. W. Morison	J. D. Fitzgerald		
Victor	D. P. Lanning	T. A. Lane	H. L. Musselter	1912
Vincent	P. J. Hanley	J. B. Sells	G. C. Anderson	1911
Volga		Fred Susie		
Wadena	C. A. Talcott	J. P. Harrington	John Corkery	1912
Walcott	Karl Heinrichs	J. H. Strouffer	Norman Leabo	1912
Walker	Theo. Hamblin	G. C. Murphey	Theo. Hawkinson	
Wall Lake	John McGloin	J. H. Shwert	C. M. Herrig	
Walnut	J. B. Johannsen	C. R. Spangler	W. F. Burke	1912
Wapello	J. S. McChesney	Jao. G. Keck	R. D. McCullough	1911
Washta	Wm. L. Hunter	O. E. Hess	C. W. Bailey	1912
Waucoma	J. P. Webster	N. A. Hurd	J. M. Burnside	1912
Waukeo	Jesse Copeland	E. R. Binlart	F. Snow	1912
Wayland	H. F. Dolph	E. G. Rittler	E. J. Elcher	1911
Webb	Thos. Miller, Jr.	A. E. Birdsall	W. L. Archer	
Weldon	T. S. Wady	F. L. Hall	H. C. Vedbury	1911
Wellsburg	H. H. Heddens	D. C. Cassen	Chas. Birchesheimer	1912
Wellman	Eardley Bell	L. S. Bradford	M. C. Struble	1912
Wesley	B. J. Emmertell	S. E. Renson	Geo. H. Klinck	1912
West Bend	I. N. Phillips	Walt Miller	A. B. Carter	1912
West Branch	L. J. Leich	A. R. Cavin	J. F. Adair	1912
West Burlington	Elias Schwartz	C. J. Herwald	Jno. Geo. Feldman	1912
Westchester	T. P. Dayton	R. C. Ferguson	Dr. Caldwell	1911
Westfield	N. H. Ginsback	Thos. Hanes	Nell McFarlan	1912
Westgate	N. H. Spens	E. W. Lushy	W. C. Textmeyer	
West Liberty	Chas. J. Mackey	Irvn. Atkins	W. S. Lane	1912
West Mitchell	George Walter	George Weiss	David Horner	1912
West Point	John M. Billman	Wm. Culligan	Geo. H. Duker	1912
West Side	P. H. Dohse	E. J. Peters	C. W. Payne	
West Union	C. B. Hughes	J. O. Elwing	H. A. Gurney	1912
Wheatland	C. F. Jeppe	W. A. Templeton	Edw. Guenther	1912
Whiting		R. L. Foss		

Expires 1912. 1 Appointed. 2 Temporary.

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date Term Expires
Whittemore	J. M. Farley	E. C. Allen	*Theodore Elbert	1911
Whitten	Sam Melick	M. L. Barnes	F. D. Lindeman	1911
Williams	William Whisler	Roy T. Johnson	John McCarley	1912
Williamsburg	J. A. Ogle	Chas. Fletcher	A. A. Hall	1912
Wilton	A. B. Whitmer	W. D. Harris	Geo. J. Nicolaus	1912
Winfield	C. W. Gardner	J. A. Baxter	E. D. Patterson	1912
Winthrop	A. W. Norman	L. N. Norman	H. C. Nubehann	1912
Witota	R. B. Bell	Arthur S. Rice	R. H. Bell	1912
Woden	J. H. Bode	C. A. Lawler	C. L. Cunningham	1911
Woodbine	*C. J. Tuttle	S. S. Cadwallader	*Geo. W. Coe	1911
Woodburn	W. L. Garris	C. B. McDonough	T. V. Dalley	1911
Woodward	C. M. Crank	H. R. Nalden	H. S. Taylor	1912
Woolstock	L. W. Tyrell	Geo. L. Jones	J. C. Smith	1912
Worthington	R. B. Martindale	Jno. Kraus	Thos. Robin	1912
Wyoming	J. S. Brownell	Geo. W. Field, Jr.	R. M. Corbit	1911
Yale	J. V. Shory	Fred Smith	L. M. Swindler	1912
Yorktown	H. C. Nicholson	W. O. Miles	C. E. Harding	1912
Zearling	John H. Gwynn	M. List	G. E. Chapman	1911
Zwingle	Dr. E. R. Wheeler	W. J. J. Slattery	M. D. McCarthy	1912

Expires 1912.

LEAGUE OF IOWA MUNICIPALITIES

OFFICERS 1910-11

Mayor J. R. Bector	President	Waterloo
Mayor J. F. Schares	Vice-President	LeMars
Frank G. Pierce	Secretary-Treasurer	Marshalltown
Mayor J. A. Walter	Treasurer	McGregor
Hon. C. D. Huston		Cedar Rapids
Mayor F. W. Daubney		Decorah

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