STATE OF IOWA

1915

Report of the Department of Finance and Municipal Accounts

Statistics of Cities and Towns

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DES MOINES
ROBERT HENDERSON, STATE PRINTER
JOHN M. JAMIESON, STATE BINDER
1915

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LETTER OF TRANSMITTAL

October 1, 1915.

HON. GEORGE W. CLARKE, Governor of Iowa:

SIR: I have the honor to present herewith the Annual report of the Auditor of State, Department of Finance and Municipal Accounting, as provided for by Chapter 14-a Supplement to the Code, 1913, the same being for the year beginning April 1, 1914, and ending March 31, 1915.

This report contains returns as to financial transactions for the year from all of the 101 cities and from 752 of the 763 incorporated towns.

COMMISSION GOVERNED CITIES.

Nine Iowa cities are now operated under the law providing for government by commission. The commission governed cities are: Des Moines, Sioux City, Cedar Rapids, Burlington, Ottumwa, Fort Dodge, Keokuk, Marshalltown and Mason City. These cities have a total population of 321,850, as shown (unofficially) by the census of 1915. The total payments for these cities for the year amounted to $5,131,416, or $15.94 per capita. The total receipts amounted to $4,880,199, or $15.16 per capita. At the close of the year these cities had cash on hand amounting to $645,822 or $2.06 per capita. The cash held by the commissioned governed cities at the beginning of the year was $794,967 or $2.47 per capita.

GENERAL MANAGER CITIES.

Recognizing the demand which has grown up in the United States and in the state of Iowa during the past few years for a more concentrated, responsible and responsive form of city government, the 36th general assembly adopted two separate statutes providing for the operation of cities by general managers. This form of city administration had already been put in force by four of the smaller cities of the state, Clarinda, Bloomfield, Chariton and Iowa Falls. In the absence of specific laws governing the matter, these pioneer cities made their acts legal by naming "city

managers'' and defining their duties by ordinance. Since the adoption of the new laws, one city, Webster City, has by vote decided to take advantage of its provisions and the matter is being considered by other cities. The laws relating to the city manager plan of government may be found in Title 5, ch. 14-D of the supplementary supplement to the code and Sections 679-1a to and including 679-4a, Chapter 2.

FOUR NEW CITIES.

The unofficial figures of the 1915 census as shown in tables A, B and No. 1 in this report will place four towns in the classification of cities. The towns thus advanced are

Name	Population
Audubon	2,080
Forest City	2,128
Hamburg	2,198
Humboldt	2,059

RECEIPTS AND PAYMENTS.

The 853 cities and towns reporting show total receipts from all sources for the year, amounting to $17,009,280, and total expenditures $17,085,480. The total cash on hand at the beginning of the year in these cities and towns was $3,204,882, and the cash on hand at the close of the year was $3,128,682, showing a loss in the cash account of $76,200.

The total assessed or taxable valuation of the 853 cities and towns, as reported, is $369,969,199.

EXAMINATIONS AND REPORTS.

Following is a record of cities and towns inspected and investigated by examiners of the Municipal Accounting Department during the year beginning April 1, 1914, and ending March 31, 1915. The cost of the examination is shown in each instance also the date when same was made. The cost of examination is paid by the cities and towns examined. The total for the year was $4,212.52.

City.	Date.	Amount.
Ottumwa	July 20, 1914	$117.88
Webster City	Nov. 17, 1914	244.28
Waterloo	Jan. 26, 1915	79.83
Marshalltown	March 12, 1915	180.69
Council Bluffs	Sept. 28, 1914	531.34
Council Bluffs	March 5, 1915	99.26
Des Moines	May 11, 1914	282.85
Cedar Rapids	June 1, 1914	433.95
Burlington	April 21, 1914	180.36
Muscatine	Oct. 26, 1914	300.68
Grinnell	Jan. 5, 1915	166.86
Creston	Jan. 28, 1915	102.52
Charles City	Feb. 2, 1915	170.50
Fort Madison	July 13, 1914	68.97
Fort Madison	Feb. 15, 1915	198.65
Keokuk	April 13, 1914	111.48
Keokuk	March 22, 1915	182.80
Oelwein	March 27, 1915	146.54
Mason City	May 4, 1914	95.44
Runnells	July 20, 1914	11.18
Remsen	July 29, 1914	8.19
Fort Dodge	July 13, 1914	40.44
Columbus Junction	May 5, 1914	70.40
Athelstan	Aug. 8, 1914	18.10
Ackworth	July 25, 1914	14.15
Bradgate	July 27, 1914	9.80
Bouton	July 24, 1914	15.00
Clare	July 28, 1914	6.00
Dedham	Aug. 5, 1914	14.78
Kelly	July 23, 1914	11.82
Knoxville	July 17, 1914	12.90
Lenox	Aug. 8, 1914	7.58
Pioneer	July 28, 1914	3.90
Mitchellville	July 21, 1914	11.30
Pleasanton	Aug. 10, 1914	11.15
Sibley	Aug. 3, 1914	18.31
Shambaugh	Aug. 7, 1914	8.91
Storm Lake	July 29, 1914	25.75
Woodward	July 22, 1914	12.00
Valley Junction	Nov. 23, 1914	122.00
Wayland	March 1, 1915	63.98

MUNICIPAL POSSESSIONS.

The 101 cities own municipal industries and other property totaling a valuation of $31,470,922, itemized as follows:

Municipal buildings and land	$ 2,251,755
Furniture and other property	171,778
Police department, land, buildings, apparatus and other property	268,634
Fire department, land, buildings, apparatus and other property	2,039,197
Equipment of streets and alleys	231,734
Bridges	2,923,583
Markets and public scales	219,723

Cemeteries	615,746
City electric light works	1,167,886
City water works	11,259,596
City libraries	3,716,638
Parks, land and other property	6,196,074
Miscellaneous	408,578
Total	$31,470,922

This total shows an increase of $1.193,719 over the previous year when the total valuation was given as $30,277,203.

LEAGUE OF IOWA MUNICIPALITIES.

In conformity with the law adopted by the Thirty-fifth General Assembly the annual statement of the Secretary and Treasurer of the League of Iowa Municipalities is made a part of this report. The statement shows that 302 cities and towns of the state now hold membership in the league.

PAYMENTS BY CITIES, PER CAPITA.

The total payments of the 101 cities of the state during the year amounted to $13,670,229, or $16.02 per capita, the population of the cities, unofficial census 1915, being 853,191. Details of this expenditure are shown in Table 14 in this report. The divisional and departmental totals are as follows:

	Amount.	Per Capita.
For general and municipal service expense	$ 5,645,899	$ 6.62
For municipal industrial expense	1,309,150	1.54
For outlay, other than municipal industries	3,508,092	4.11
Outlay for municipal industries	1,300,237	1.52
For decrease of indebtedness	1,906,851	2.23
Total	$13,670,229	$16.02

RECEIPTS BY CITIES, PER CAPITA.

The receipts of the 101 cities from all sources for the year totaled $13,573,649, or $15.91 per capita, detailed by sources (see Table No. 15) as follows:

	Amount.	Per Capita.
From general and commercial revenue	$ 6,911,533	$ 8.10
From municipal service income	1,016,141	1.19
From municipal industrial income	2,087,858	2.45
From loans, interest, refund, etc.	3,558,117	4.17
Total	$13,573,649	$15.91

DELINQUENT TOWNS.

The clerks of the following towns failed to make any report to the department:

Brandon	Pioneer
Carpenter	Titonka
Clare	Vining
Coralville	Wellsburg

Reports were received from the following towns too late for tabulation in this volume:

Goodell	North McGregor
Graf	

Respectfully submitted,

Frank D. Shaw
Auditor of State.

MUNICIPAL ACCOUNTING LAW

TITLE V, Chapter 14-a of the Supplement to the Code, 1913

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

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

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

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

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

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

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

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

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

GENERAL TABLES

CITIES AND TOWNS

TABLE A—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS. Year Ending March 31, 1915.	Des Moines Population 105,538
Taxes, Licenses and Fines	
General levy, city government	$ 871,082
Independent divisions, city government	
Franchise taxes	18,560
Poll taxes	
Special assessments	
Mulct tax and saloon license	75,834
Other business licenses	16,485
Dog license	3,017
Departmental permits	11,844
Police court fines and forfeits	25,168
County road fund	
Gifts, individuals or corporations	
General Offices	
Executive offices	
Law offices	328
Elections	
Municipal property	
Courts	
Police department	250
Fire department	
Department of inspection	
Pounds	
Health department	
Sewers and sewage disposal	177
Refuse disposal	
Miscellaneous	3,664
General street services	35,173
Bridges (other than toll)	14,175
Libraries	1,303
Parks	4,707
Baths and bathing beaches	2,256
Municipal Industries	
Water works	
Electric light works	
Gas works	
Markets and public scales	7,563
Docks, wharves and landings	
Cemeteries	21,464
Miscellaneous	8,890
From Debt Obligations	
General bonds	
Municipal industry bonds	186,783
Special assessments	
Temporary loans, etc.	
Outstanding warrants	47,636
Miscellaneous	
Interest Receipts	
Current deposits	4,731
Other sources	4,637
All Other Receipts	
Sale of real property	
Refund receipts	187
Special assessments made during the year	
From private trust accounts	
Recapitulation	
Taxes, licenses and fines	$ 1,021,990
General offices	62,082
Municipal industries	37,917
From debt obligations	234,419
Interest receipts	9,368
All other receipts	187
Total receipts	$ 1,365,913
Cash on hand beginning of year	393,286
Grand total	$ 1,759,199

OF CITIES, GRADED BY POPULATION—(CENSUS 1915).

PAYMENTS. Year Ending March 31, 1915.	Des Moines Population 105,538
General Government	
Mayor's office	$ 5,942
City council	12,000
City clerk and auditor	24,079
City treasurer	3,613
City solicitor	10,842
Other attorneys	
City assessor	
Engineer's office	30,208
Collection of taxes	6,556
Audits and examinations	
Elections	7,626
City hall	9,923
Courts	3,127
Miscellaneous	
Protection of Life and Property	
Police department	100,623
Fire department	257,461
Inspection and pounds	8,344
Police and fire alarm systems	
Miscellaneous	2,458
Health Department and Sanitation	
General expenditures	11,288
Quarantine and pest house	5,292
Sewers and sewage disposal	30,702
Refuse disposal	49
Miscellaneous	
Highways	
General administration	8,592
General street expenditures	93,968
Paving and curbing	33,969
Sidewalks and crossings	12,229
Bridges (other than toll)	152,417
Snow removal	73
Street lighting	89,691
Street sprinkling and cleaning	47,882
Miscellaneous	1,866
Recreation, Libraries and Misc.	
General administration	6,011
Libraries	35,981
General park and garden expense	49,914
Miscellaneous	36,004
Municipal Industries	
Water works	
Electric light works	
Gas works	
Markets and public scales	11,804
Docks, wharves, etc.	58,195
Cemeteries and crematories	26,592
Miscellaneous	
Payments on Public Debt	
General and municipal bonds	137,500
Interest	77,183
Special assessment bonds and outstanding warrants	62,042
Refund, transfers, etc.	648
Recapitulation	
General government	$ 113,898
Protection of life and property	368,886
Health department and sanitation	47,391
Highways, recreation, etc.	568,507
Municipal industries	96,591
Payments on public debt	277,373
Total payments	$ 1,472,706
Cash on hand close of year	286,493
Grand total	$ 1,759,199

TABLE A—CONTINUED—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS. Year Ending March 31, 1915.	Sioux City Population 61,787	Davenport Population 48,154	Dubuque Population 41,694	Cedar Rapids Population 40,590
Taxes, Licenses and Fines				
Gen. levy, city government	$ 401,660	$ 444,718	$ 239,201	$ 318,718
Ind. div., city government			68,951	24,954
Franchise taxes	24,133		3,568	
Poll taxes				
Special assessments			115,432	
Mulct tax and saloon license	76,790	69,918	67,600	67,600
Other business licenses	9,720	17,524	2,816	
Dog license	756	3,000	61	902
Departmental permits	1,431	1,323		5,569
Police ct. fines and forfeits	16,004	5,209	321	8,662
County road fund	5,985			3,678
Gifts, individuals or corp.			578	
General Offices				
Executive offices	2,709			75
Law offices	50			
Elections				
Municipal property	8,065		300	1,466
Courts			34	822
Police department	250		378	975
Fire department	767	89	281	400
Department of inspection	4,143	2,290		6,459
Pounds	53		4	
Health department				113
Sewers and sewage disposal	4,275	9,553	4	128
Refuse disposal	35	38	46	
Miscellaneous		3,336	490	12
General street services	13,269	2,791		58
Bridges (other than toll)	277			15,974
Libraries	808	468		1,630
Parks	176	1,181		1,296
Baths and bathing beaches		6,796		651
Municipal Industries				
Water works	146,785			115,572
Electric light works				
Gas works				
Markets and public scales	1,188		803	843
Docks, wharves and landings			338	5,919
Cemeteries	2,192			15
Miscellaneous				606
From Debt Obligations				
General bonds		75,000		9,500
Municipal industry bonds	78,667			
Special assessments			232,789	
Temporary loans, etc.	16,250		75,500	22,122
Outstanding warrants		436	63,822	
Miscellaneous			1,973	
Interest Receipts				
Current deposits	2,600	6,084	1,611	629
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts	241		796	
Spec. assessmts during year	326,344	170,324	102,045	
From private trust accounts				2,999
Recapitulation				
Taxes, licenses and fines	$ 536,485	$ 541,692	$ 498,528	$ 430,083
General offices	34,877	26,542	1,537	30,059
Municipal industries	150,165		1,141	122,955
From debt obligations	94,917	75,436	374,084	31,622
Interest receipts	2,600	6,084	1,611	629
All other receipts	326,585	170,324	102,841	2,998
Total receipts	$ 1,145,629	$ 820,078	$ 979,742	$ 618,348
Cash on hd. beginning yr.	52,692	349,918	165,790	306,822
Grand total	$ 1,198,321	$ 1,169,996	$ 1,145,532	$ 925,168

OF CITIES, GRADED BY POPULATION—(CENSUS 1915).

PAYMENTS. Year Ending March 31, 1915.	Sioux City Population 61,787	Davenport Population 48,154	Dubuque Population 41,694	Cedar Rapids Population 40,590
General Government				
Mayor's office	$ 3,436	$ 1,500	$ 1,188	$ 3,480
City council	9,195	2,400	2,918	7,200
City clerk and auditor	4,524	4,288	4,453	6,012
City treasurer	2,317	4,881	3,474	2,037
City solicitor	3,445	3,581	2,782	3,547
Other attorneys	2,450			2,300
City assessor		3,356	3,572	251
Engineer's office	8,800	4,381	5,210	9,656
Collection of taxes			386	300
Audits and examinations		2,004	441	434
Elections	3,820	3,545	3,415	1,726
City hall	12,854	9,171	3,329	14,946
Courts	1,425	2,100	1,083	2,607
Miscellaneous	36	*5,474	756	435
Protection of Life and Prop.				
Police department	54,774	50,505	45,423	44,541
Fire department	89,002	99,619	62,561	44,419
Inspection and pounds	10,329	7,543	688	4,351
Police and fire alarm systems	1,692	5,181		
Miscellaneous	796		33	9,500
Health Dept. & Sanitation				
General expenditures	2,206	5,157	3,727	2,839
Quarantine and pest house	1,363			
Sewers and sewage disposal	144,213	35,198	27,285	18,662
Refuse disposal	19,056	18,264	11,817	733
Miscellaneous		426	179	652
Highways				
General administration	1,100	2,349	1,595	11,836
General street expenditures	67,387	745	130,681	16,514
Paving and curbing	254,627	36,068	153,356	11,481
Sidewalks and crossings	15,256	19,221	4,524	7,286
Bridges (other than toll)	19,599	4,039		101,408
Snow removal				1,850
Street lighting	33,531	44,183	32,998	27,139
St. sprinkling and cleaning	15,888	58,329	4,170	22,549
Miscellaneous	2,534		4,314	1,213
Recreation, Libraries & Misc.				
General administration	1,500	44,335		8,311
Libraries	27,262	16,481	1,000	15,956
Gen. park and garden exp.	31,158	4,926	2,490	5,485
Miscellaneous	2,348	15,979	9,958	9,848
Municipal Industries				
Water works	157,462			113,403
Electric light works				
Gas works				
Markets and public scales	1,353		18	915
Docks, wharves, etc.		49,694	1,598	94,440
Cemeteries and crematories	3,712	1,196		439
Miscellaneous				9,506
Payments on Public Debt				
General and municipal bonds	60,279	8,000	40,000	56,700
Interest	56,321	22,975	61,582	45,209
Special assessment bonds and outstanding warrants		170,416	179,114	52,487
Refunds, transfers, etc.	276	1,647	160,329	27,250
Recapitulation				
General government	$ 52,302	$ 46,681	$ 33,007	$ 54,991
Protection of life and prop.	156,593	162,848	108,705	102,811
Health dept. and sanitation	166,838	59,045	43,008	22,886
Highways, recreation, etc.	472,190	245,746	345,096	259,408
Municipal industries	162,527	50,890	1,616	218,768
Payments on public debt	122,876	203,038	441,025	181,646
Total payments	$ 1,133,326	$ 768,248	$ 972,447	$ 840,445
Cash on hd. close of yr.	64,995	401,748	173,085	84,723
Grand total	$ 1,198,321	$ 1,169,996	$ 1,145,532	$ 925,168

*Includes $4,179 Board of Public Works.

TABLE A—CONTINUED—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS. Year Ending March 31, 1915.	Waterloo Population 32,968	Council Bluffs Population 31,368	Clinton Population 26,018	Burlington Population 24,357
Taxes, Licenses and Fines				
Gen. levy, city government	$ 272,078	$ 149,190	$ 39,724	$ 177,068
Ind. div., city government	34,899	62,046	96,466	
Franchise taxes		13,181		
Poll taxes	7,084	3,500	954	
Special assessments		89	47,842	824
Mulct tax and saloon license	94	50,834	39,000	40,875
Other business licenses	4,542	4,064	2,100	5,238
Dog license	823	1,100	99	936
Departmental permits	3,057	500	516	1,399
Police ct. fines and forfeits	2,877	4,692	1,685	7,411
County road fund		2,414	1,992	2,385
Gifts, individuals or corp.	39	360		1,110
General Offices				
Executive offices	96			
Law offices	5	97		
Elections	23			
Municipal property	187	55		
Courts		648	575	77
Police department	284	36	400	184
Fire department	450	691		
Department of inspection		1,234		
Pounds				
Health department				
Sewers and sewage disposal	40			
Refuse disposal		449		
Miscellaneous	1,393	711	136	
General street services	2,627	872		3,414
Bridges (other than toll)	34	250		100
Libraries	959	395		154
Parks	144	877		24
Baths and bathing beaches	957			
Municipal Industries				
Water works	144,088	124,871		
Electric light works				
Gas works				
Markets and public scales		774		540
Docks, wharves and landings				958
Cemeteries				
Miscellaneous				
From Debt Obligations				
General bonds		75,000		88,000
Municipal industry bonds				
Special assessments				24,647
Temporary loans, etc.				8,400
Outstanding warrants	80,242	45,650	3,000	11,051
Miscellaneous				
Interest Receipts				
Current deposits	2,281	2,334	800	239
Other sources	663	125		4,749
All Other Receipts				
Sale of real property				500
Refund receipts		2,723		
Spec. assessm'ts during year		295,270	23,145	23,444
From private trust accounts	1,733		4,825	7,520
Recapitulation				
Taxes, licenses and fines	$ 320,393	$ 291,970	$ 230,378	$ 237,206
General offices	7,006	6,095	1,171	3,953
Municipal industries	144,088	125,645		1,498
From debt obligations	80,242	120,650	3,000	132,098
Interest receipts	2,944	2,459	800	4,979
All other receipts	1,733	297,993	27,970	31,464
Total receipts	$ 568,496	$ 844,812	$ 263,319	$ 411,198
Cash on hd. beginning yr.	103,773	115,190	42,255	8,270
Grand total	$ 672,269	$ 960,002	$ 305,574	$ 419,468

OF CITIES, GRADED BY POPULATION—(CENSUS 1915).

PAYMENTS. Year Ending March 31, 1915.	Waterloo Population 32,968	Council Bluffs Population 31,368	Clinton Population 26,018	Burlington Population 24,357
General Government				
Mayor's office	$ 2,010	$ 1,800	$ 958	2,500
City council	1,500	2,000	2,192	7,200
City clerk and auditor	3,074	4,300	2,528	3,542
City treasurer	75	1,200	1,775	1,475
City solicitor	2,912	1,535	958	2,516
Other attorneys	1,428	121		
City assessor		95		82
Engineer's office	6,533	8,816	1,500	2,789
Collection of taxes	679	783		1,366
Audits and examinations		532	544	240
Election	869	2,074	2,219	1,452
City hall	2,932	1,050	690	320
Courts	1,309	1,100	1,200	1,150
Miscellaneous	2,119		2,152	1,701
Protection of Life and Prop.				
Police department	29,684	32,744	17,000	23,690
Fire department	30,694	23,892	41,248	48,456
Inspection and pounds	3,870	843	360	1,200
Police and fire alarm systems	1,777	2,321	150	100
Miscellaneous	327		6,140	50
Health Dept. & Sanitation				
General expenditures	1,872	1,915	676	3,843
Quarantine and pest house				
Sewers and sewage disposal	18,144	146,884	12,475	127,894
Refuse disposal	1,431	1,618		6,157
Miscellaneous		79,837		
Highways				
General administration	1,647	1,257	3,321	997
General street expenditures	24,929	21,066	6,996	24,988
Paving and curbing	9,424	90,978	9,115	7,153
Sidewalks and crossings	5,685	20,060	8,197	5,728
Bridges (other than toll)	3,333	2,660	3,901	63
Snow removal	1,849	1,180	354	250
Street lighting	31,575	27,329	18,400	19,984
St. sprinkling and cleaning	9,585	7,558	6,286	6,616
Miscellaneous	150	4,516	4,551	910
Recreation, Libraries & Misc.				
General administration	15,946	1,445		900
Libraries	14,427	12,514		8,864
Gen. park and garden exp.	7,702	13,647		6,406
Miscellaneous	5,657	11,279	7,727	4,796
Municipal Industries				
Water works	99,224	135,622		
Electric light works				
Gas works				
Markets and public scales		906		740
Docks, wharves, etc.				374
Cemeteries and crematories				
Miscellaneous			12	
Payments on Public Debt				
General and municipal bonds	57,900	13,000	5,926	10,000
Interest	61,419	36,335	11,861	20,563
Special assessments	102,789	47,272	22,100	45,996
Refund, transfers, etc.	12,067	48,649	40,265	8,191
Recapitulation				
General government	$ 25,440	$ 25,466	$ 16,686	$ 26,373
Protection of life and prop.	72,352	69,800	64,898	73,505
Health dept. and sanitation	21,447	230,254	13,151	137,894
Highways, recreation, etc.	131,909	215,489	68,908	87,655
Municipal industries	99,224	136,528	12	1,114
Payments on public debt	234,175	145,256	80,162	84,750
Total payments	$ 584,547	$ 822,733	$ 243,817	$ 411,291
Cash on hd. close of yr.	87,722	137,269	61,757	8,177
Grand total	$ 672,269	$ 960,002	$ 305,574	$ 419,468

TABLE A—CONTINUED—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS. Year Ending March 31, 1915.	Ottumwa Population 22,482	Fort Dodge Population 19,310	Mason City Population 17,066	Marshalltown Population 15,827
Taxes, Licenses and Fines				
Gen. levy., city government	$ 118,268	$ 88,803	$ 85,212	$ 29,650
Ind. div., city government	28,436		24,969	21,302
Franchise taxes	1,005			
Poll taxes	3,035	4,106	3,178	946
Special assessments	1			16,612
Mulct tax and saloon license		15,950		
Other business licenses	2,685	2,373	1,506	
Dog license	73	49	67	127
Departmental permits	4			
Police ct. fines and forfeits	1,966	7,719	2,225	3,700
County road fund				1,287
Gifts, individuals or corp.				
General Offices				
Executive offices			672	
Law offices				
Elections				
Municipal property		405	75	675
Courts			5,857	
Police department	149			
Fire department	667		213	10,991
Department of inspection	218		784	
Pounds				259
Health department	12		18	
Sewers and sewage disposal		280	770	
Refuse disposal				
Miscellaneous	7,168	1,583	6,305	
General street services	524		2,384	
Bridges (other than toll)				
Libraries		108	196	5,216
Parks	101		15	2,201
Baths and bathing beaches	1,587			
Municipal Industries				
Water works	58,138	33,738	42,414	45,450
Electric light works				16,466
Gas works				
Markets and public scales		583		
Docks, wharves and landings				
Cemeteries				
Miscellaneous				
From Debt Obligations				
General bonds	12,000	80,000	7,100	
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants	13,194		15,946	3,358
Miscellaneous			15	
Interest Receipts				
Current deposits	1,419	299		
Other sources	26	322		
All Other Receipts				
Sale of real property			294	
Refund receipts	1,761	16,844		
Spec. assess'nts during year		118,249	86,485	
From private trust accounts		28,613	13,085	
Recapitulation				
Taxes, licenses and fines	166,462	118,991	117,327	65,021
General offices	10,306	2,466	16,794	29,216
Municipal industries	58,138	34,321	42,414	55,916
From debt obligations	25,194	80,000	23,061	3,358
Interest receipts	1,445	621		
All other receipts	1,761	163,206	99,964	
Total receipts	$ 263,367	$ 399,605	$ 299,768	$ 143,467
Cash on hd. beginning yr.	54,467	16,955	38,843	24,854
Grand total	$ 317,834	$ 416,560	$ 338,611	$ 168,321

OF CITIES, GRADED BY POPULATION—(CENSUS 1915).

PAYMENTS. Year Ending March 31, 1915.	Ottumwa Population 22,482	Fort Dodge Population 19,310	Mason City Population 17,066	Marshalltown Population 15,827
General Government				
Mayor's office	$ 2,100	$ 2,400	$ 1,686	$ 2,746
City council	3,000	3,840	2,758	2,640
City clerk and auditor	3,421	1,860	2,665	2,220
City treasurer	374	450	125	
City solicitor	1,355	1,449	700	
Other attorneys	763	1,035	455	1,000
City assessor				
Engineer's office	2,836	2,400	1,799	2,200
Collection of taxes	2,429			171
Audits and examinations	118	40	95	
Elections	1,074	961	1,789	
City hall	1,314	43,742	1,626	720
Courts	600	1,598	2,322	
Miscellaneous				
Protection of Life and Prop.				
Police department	7,637	15,282	12,187	6,395
Fire department	27,119	9,161	9,917	18,706
Inspection and pounds	217	900	1,021	
Police and fire alarm systems		67	28	
Miscellaneous				
Health Dept. & Sanitation				
General expenditures	730	602	1,502	
Quarantine and pest house	1,487		432	
Sewers and sewage disposal	21,870	11,394	23,500	
Refuse disposal		708	2,589	
Miscellaneous			3,044	
Highways				
General administration	1,500	2,160	1,284	4,194
General street expenditures	16,473	18,100	11,886	24,307
Paving and curbing	738	93,053	69,789	1,647
Sidewalks and crossings	598	7,176	844	215
Bridges (other than toll)	1,830	22,826		
Snow removal		147	1,914	
Street lighting	17,625	16,606	10,285	
St. sprinkling and cleaning	4,317	6,454	2,849	
Miscellaneous				544
Recreation, Libraries & Misc.				
General administration	970	5,198		2,021
Libraries	5,088	5,457	7,114	4,925
Gen. park and garden exp.	8,921	117	4,358	764
Miscellaneous	6,897	3,187	7,360	82
Municipal Industries				
Water works	51,040	31,681	61,604	36,149
Electric light works				10,179
Gas works				
Markets and public scales		797		200
Docks, wharves, etc.				
Cemeteries and crematories				
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	7,000		6,000	15,000
Interest	22,704	6,125	20,134	5,600
Special assessments	3,694	22,200	20,472	2,871
Refund, transfers, etc.		827	14,671	
Recapitulation				
General government	$ 20,686	$ 69,695	$ 16,140	$ 12,697
Protection of life and prop.	34,973	25,350	23,153	25,101
Health dept. and sanitation	24,107	12,764	28,127	
Highways, recreation, etc.	65,537	180,497	117,706	39,699
Municipal industries	51,040	31,878	61,604	46,909
Payments on public debt	33,398	53,691	64,277	24,570
Total payments	$ 229,741	$ 369,796	$ 316,007	$ 148,976
Cash on hand close of year	88,093	46,764	22,596	19,485
Grand total	$ 317,834	$ 416,560	$ 338,603	$ 168,461

TABLE A—CONTINUED—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS. Year Ending March 31, 1915.	Muscatine Population 15,692	Keokuk Population 15,173	Boone Population 12,263	Iowa City Population 12,043
Taxes, Licenses and Fines				
Gen. levy, city gov't	$ 99,322	$ 111,470	$ 42,575	$ 21,744
Ind. divisions, city gov't	19,102		3,627	30,312
Franchise taxes			1,023	
Poll taxes	542		4,592	1,755
Special assessments	24,965			
Mulct tax and saloon license		22,125	15,233	9,550
Other business licenses	974	3,511	2,068	
Dog license	445	530		96
Departmental permits	483			
Police ct. fines and forfeits	188		3,016	3,251
County road fund		1,370		
Gifts, individuals or corp.		5,800	60	
General Offices				
Executive offices				
Law offices				
Elections	250			
Municipal property				
Courts		957		
Police department		488		
Fire department			78	
Department of inspection			68	
Pounds				
Health department				
Sewers and sewage disposal		2,389		
Refuse disposal				
Miscellaneous		2,200	79	
General street services	1,215	2,457	1,849	
Bridges (other than toll)				
Libraries		150		
Parks	14			
Baths and bathing beaches				
Municipal Industries				
Water works	48,695		32,800	10,116
Electric light works				10,872
Gas works				
Markets and public scales	691	1,583		
Docks, wharves and land'gs				
Cemeteries	6,314	4,960		3,056
Miscellaneous	179			
From Debt Obligations				
General bonds	64,070			
Municipal industry bonds			25,000	
Special assessments				42,195
Temporary loans, etc.		47,500		
Outstanding warrants	2,463	22,684	6,384	30,438
Miscellaneous				
Interest Receipts				
Current deposits		292	432	
Other sources		254	79	
All Other Receipts				
Sale of real property		2,000		
Refund receipts	97		1,976	
Special ass'mts during year			138,420	
From private trust acc'ts			2,923	
Recapitulation				
Taxes, licenses and fines	$ 145,820	$ 144,896	$ 72,679	$ 66,698
General offices	1,479	8,640	2,074	
Municipal industries	55,810	5,949	32,800	24,044
From debt obligations	66,533	70,194	31,384	72,633
Interest receipts		576	508	
All other receipts	97	2,000	142,919	
Total receipts	$ 269,729	$ 233,195	$ 282,624	$ 163,255
Cash on hd. beginning yr.	52,174	850	17,093	
Grand total	$ 322,913	$ 234,045	$ 299,717	$ 163,255

OF CITIES, GRADED BY POPULATION—(CENSUS 1915).

PAYMENTS. Year Ending March 31, 1915.	Muscatine Population 15,692	Keokuk Population 15,173	Boone Population 12,263	Iowa City Population 12,043
General Government				
Mayor's office	$ 500	$ 2,100	$ 1,000	$ 1,200
City council	2,400	3,000	350	275
City clerk and auditor	1,258	2,580	1,400	1,300
City treasurer	492	6	50	200
City solicitor	1,200	1,200	600	750
Other attorneys		100		
City assessor	350	600		
Engineer's office	4,661	2,625	3,055	3,502
Collection of taxes	612	10		275
Audits and examinations	333	112		
Elections	1,301	900	620	52
City hall	57,178	2,100	1,144	
Courts	155	1,000		
Miscellaneous	727	248	285	389
Protection of Life and Prop.				
Police department	7,900	12,380	9,788	4,345
Fire department	7,561	25,510	6,610	7,469
Inspection and pounds		887	75	242
Police and fire alarm systems		879		
Miscellaneous		856		
Health Dept. & Sanitation				
General expenditures	1,049	1,068	325	
Quarantine and pest house				4,818
Sewers and sewage disposal	8,821	8,214	3,751	8,332
Refuse disposal			733	1,206
Miscellaneous				
Highways				
General administration	1,089	1,200	810	
General street expenditures	17,488	36,187	10,105	20,859
Paving and curbing	29,915	29,775	149,554	
Sidewalks and crossings		730	1,880	4,545
Bridges (other than toll)	7,078	1,111		
Snow removal			722	
Street lighting	14,403	10,108	7,803	
Street sprinkling and clean'g	7,997	1,545	2,433	16
Miscellaneous	266		387	
Recreation, Libraries & Misc.				
General administration		3,132		
Libraries	5,132	5,000	2,597	5,668
Gen. park and garden exp.	821		83	796
Miscellaneous	4,946	6,200	1,042	2,702
Municipal Industries				
Water works	59,283		13,200	9,967
Electric light works	350			12,730
Gas works				
Markets and public scales	280	720	75	
Docks, wharves, etc.	25			
Cemeteries and crematories	10,314	3,581		4,394
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	26,000	2,077	500	
Interest	5,140	10,083	11,247	7,831
Sp. as'mts, bds. & cut. war.		22,500	11,909	
Refund transfers, etc.		7,468	4,253	83
Recapitulation				
General government	$ 71,106	$ 17,300	$ 9,752	$ 7,902
Protection of life and prop.	14,811	42,003	16,473	12,054
Health dept. and sanitation	9,880	10,207	4,809	14,541
Highways, recreation, etc.	80,755	97,023	178,286	40,006
Municipal industries	61,552	4,081	13,474	27,090
Payments on public debt	31,140	42,128	28,009	7,914
Total payments	$ 269,244	$ 209,348	$ 290,803	$ 110,056
Cash on hand close of yr.	53,669	24,697	8,914	53,197
Grand total	$ 322,913	$ 234,045	$ 299,717	$ 163,255

TABLE A—CONTINUED—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS. Year Ending March 31, 1915.	Oskaloosa Population 10,414	Fort Madison Population 9,077	Centerville Population 7,767	Creston Population 7,538
Taxes, Licenses and Fines				
Gen. levy, city gov't	$ 64,962	$ 73,091	$ 32,624	$ 23,013
Ind. div., city government	4,704	2,413		
Franchise taxes	84			
Poll taxes	1,879	1,068	489	534
Special assessments	1,508			20,656
Mulct tax and saloon license		14,500		10,800
Other business licenses	1,063	783	1,192	901
Dog license	300	206	264	98
Departmental permits	24		2	
Police ct. fines and forfeits	904	503	307	1,305
County road fund				775
Gifts, individuals or corp.		3,050		
General Offices				
Executive offices				
Law offices	1			
Elections				
Municipal property				18
Courts				
Police department				
Fire department	57			
Department of inspection				
Pounds				1
Health department	300			
Sewers and sewage disposal	1,230	7		
Refuse disposal				59
Miscellaneous	72	278	1	
General street services	2		557	28
Bridges (other than toll)				
Libraries	311	135		
Parks				7
Baths and bathing beaches				
Municipal Industries				
Water works				
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves and landing		199		
Cemeteries		281		1,091
Miscellaneous			49	
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments			13,711	
Temporary loans, etc.				
Outstanding warrants	28,512	10,021		2,191
Miscellaneous				
Interest Receipts				
Current deposits		370		
Other sources				
All Other Receipts				
Sale of real property	13,000			500
Refund receipts	5	91		3
Spec. ass'mts during year	31,761	79		25,594
From private trust accts.				671
Recapitulation				
Taxes, licenses and fines	$ 75,509	$ 76,224	$ 34,829	$ 58,357
General offices	2,062	420	558	134
Municipal industries		480	511	1,091
From debt obligations	28,512	10,021	13,711	2,191
Interest receipts		370		
All other receipts	44,766	179		26,968
Total receipts	$ 150,870	$ 87,685	$ 49,609	$ 89,391
Cash on hd. beginning yr.	24,747	22,877	10,896	7,747
Grand total	$ 175,617	$ 110,562	$ 60,505	$ 97,138

OF CITIES, GRADED BY POPULATION—(CENSUS 1915).

PAYMENTS. Year Ending March 31, 1915.	Oskaloosa Population 10,414	Fort Madison Population 9,077	Centerville Population 7,767	Creston Population 7,538
General Government				
Mayor's office	$ 1,233	$ 300	$ 1,000	$ 602
City council	421	350	250	114
City clerk and auditor	1,311	600	720	491
City treasurer	300	200	50	240
City solicitor	903	300	257	538
Other attorneys	155	275		
City assessor				
Engineer's office	1,430	1,783	164	95
Collection of taxes			33	
Audits and examinations		165	50	
Elections	329		482	
City hall	1,027		1,891	110
Courts	243			2
Miscellaneous		5,412		40
Protection of Life and Prop.				
Police department	5,714	5,336	3,049	3,729
Fire department	12,109	7,629	5,960	12,285
Inspection and pounds				80
Police & fire alarm systems				44
Miscellaneous				
Health Dept. & Sanitation				
General expenditures	2,102		61	100
Quarantine and pest house	24			
Sewers and sewage disposal	1,581		10,803	21,197
Refuse disposal	508		45	
Miscellaneous	841			
Highways				
General administration	920		776	912
General street expenditures	12,246	10,061	4,062	5,076
Paving and curbing	45,321	2,018		
Sidewalks and crossings	3,450	1,679	835	6,028
Bridges (other than toll)				
Snow removal				
Street lighting	11,017	5,691	4,438	3,849
Street sprinkling & cleaning	4,200		2,503	1,085
Miscellaneous	425			699
Recreation, Libraries & Misc.				
General administration		1,000		633
Libraries	4,200	2,156		
Gen. park and garden exp.	397	753		48
Miscellaneous	542	6,339	1,172	2,120
Municipal Industries				
Water works				
Electric light works				
Gas works				
Markets and public scales	297		50	
Docks, wharves, etc.		9,513		
Cemeteries and crematories		1,007	1,140	1,909
Miscellaneous				
Payments on Public Debt				
Gen. and municipal bonds	4,000	7,000	2,500	19,002
Interest	6,268	5,441	1,502	5,294
Sp. as'mt, bds. & out. war.	19,711	16,136		2,002
Refund., transfers, etc.				18
Recapitulation				
General government	$ 7,307	$ 9,203	$ 4,389	$ 2,232
Protection of life and prop.	17,823	13,150	9,008	15,918
Health dept. and sanitation	4,996		17,001	21,297
Highways, recreation, etc.	82,925	31,727	13,220	20,450
Municipal industries	297	10,520	1,190	1,909
Payments on public debt	30,109	28,754	4,052	26,326
Total payments	$ 143,417	$ 93,530	$ 49,376	$ 88,212
Cash on hd. close of year	32,200	17,032	11,129	8,926
Grand total	$ 175,617	$ 110,562	$ 60,505	$ 97,138

TABLE A—CONTINUED—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS. Year Ending March 31, 1915.	Oelwein Population 7,111	Charles City Population 6,361	Cedar Falls Population 6,254	Fairfield Population 6,110
Taxes, Licenses and Fines				
Gen. levy, city government	$ 36,256	$ 29,056	$ 11,336	$ 25,699
Ind. div., city government		2,772	20,196	2,000
Franchise taxes		2,160		
Poll taxes	1,848	1,042	497	1,164
Special assessments	1,596	70		
Mulct tax and saloon license	5,000			
Other business licenses	647	1,258	682	904
Dog license	40		113	3
Departmental permits		74	80	
Police ct. fines and forfeits	1,302	240		119
County road fund				
Gifts, individuals or corp.				
General Offices				
Executive offices	141			108
Law offices				
Elections	12			
Municipal property	130	83		
Courts				
Police department	1			
Fire department				
Department of inspection		66		
Pounds				
Health department				
Sewers and sewage disposal	9			172
Refuse disposal	3,671			
Miscellaneous		5		22
General street services		74	824	5
Bridges (other than toll)				
Libraries	8	168		
Parks		56		
Baths and bathing beaches				
Municipal Industries				
Water works	9,325	12,737	17,460	8,094
Electric light works			25,456	
Gas works				
Markets and public scales				
Docks, wharves and land'gs				
Cemeteries	605		576	46
Miscellaneous				
From Debt Obligations				
General bonds	7,700			10,000
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants	1,241	1,630	3,587	4,721
Miscellaneous				
Interest Receipts				
Current deposits	301	559		78
Other sources				6
All Other Receipts				
Sale of real property				
Refund receipts			2	
Special ass'mts during year				
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	$ 46,691	$ 46,805	$ 22,855	$ 40,889
General offices	3,972	452	824	308
Municipal industries	9,958	12,737	43,492	8,140
From debt obligations	8,941	1,630	3,587	14,721
Interest receipts	301	559		82
All other receipts			2	
Total receipts	$ 69,863	$ 61,573	$ 80,760	$ 63,540
Cash on hd. beginning yr.	7,428	21,974	22,576	3,990
Grand total	$ 77,291	$ 83,547	$ 103,336	$ 67,530

OF CITIES, GRADED BY POPULATION—(CENSUS 1915).

PAYMENTS. Year Ending March 31, 1915.	Oelwein Population 7,111	Charles City Population 6,361	Cedar Falls Population 6,254	Fairfield Population 6,110
General Government				
Mayor's office	$ 350	$ 61	$ 500	$ 541
City council	290	350	181	661
City clerk and auditor	1,152	982	500	674
City treasurer	30	24		156
City solicitor	94	275	300	334
Other attorneys	222	150	225	1,036
City assessor				
Engineer's office	1,615	696	610	
Collection of taxes		106	30	
Audits and examinations				
Elections	208	280		28
City hall	820	100	243	700
Courts	1,028			
Miscellaneous	68		7,411	
Protection of Life and Prop.				
Police department	3,283	2,330	1,595	2,220
Fire department	1,576	1,668	464	3,396
Inspection and pounds		49		238
Police and fire alarm systems		238		
Miscellaneous	8			
Health Dept. & Sanitation				
General expenditures	35	58	30	36
Quarantine and pest house				
Sewers and sewage disposal	2,346	1,709		2,439
Refuse disposal	187	386		200
Miscellaneous				
Highways				
General administration	461	700	720	600
General street expenditures	3,512	7,286	2,462	4,913
Paving and curbing		284		
Sidewalks and crossings	1,188	469		236
Bridges (other than toll)		321		
Snow removal	74	516		
Street lighting	3,500	3,837	370	3,902
St. sprinkling and cleaning	2	1,902	511	925
Miscellaneous		250		
Recreation, Libraries & Misc.				
General administration		1,686		1,076
Libraries	1,398	2,651		
Gen. park and garden exp.	1,701	3,273		134
Miscellaneous	1,769	208	326	1,903
Municipal Industries				
Water works	10,884	21,102	12,065	23,928
Electric light works			46,217	
Gas works				
Markets and public scales				12
Docks, wharves, etc.				
Cemeteries and crematories	371		1,133	340
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	3,000	7,000	6,500	
Interest	2,874	3,765	8,694	2,822
Sp. ass'mt, bds. & out. war.	3,647	3,308	4,873	8,180
Refund, transfers, etc.	4,843			3,000
Recapitulation				
General government	$ 6,007	$ 3,140	$ 10,029	$ 3,850
Protection of life and prop.	4,867	4,294	2,059	5,824
Health dept. and sanitation	2,568	2,351	50	2,735
Highways, recreation, etc.	13,655	24,812	5,675	13,689
Municipal industries	11,255	21,102	60,475	26,450
Payments on public debt	15,109	8,978	20,067	14,002
Total payments	$ 53,521	$ 64,186	$ 98,355	$ 66,557
Cash on hd. close of yr.	23,770	19,761	4,981	973
Grand total	$ 77,291	$ 83,947	$ 103,336	$ 67,530

TABLE A—CONTINUED—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS. Year Ending March 31, 1915	Webster City Population 5,814	Shenandoah Population 5,624	Red Oak Population 5,577	Perry Population 5,426
Taxes, Licenses and Fines				
Gen. levy, city government	$ 38,646	$ 27,140	$ 39,667	$ 22,900
Ind. div., city government		2,210		
Franchise taxes	318			828
Poll taxes	912	946	8	870
Special assessments	3,440			12,009
Mulct tax and saloon license				
Other business licenses	493	252	815	1,431
Dog license	300	46		137
Departmental permits		474	3	
Police ct. fines and forfeits	212		61	1,450
County road fund			412	564
Gifts, individuals or corp.			3,848	
General Offices				
Executive offices		842		
Law offices	50			
Elections				
Municipal property	5			
Courts		902		
Police department				
Fire department				1,000
Department of inspection				
Pounds				
Health department			3	
Sewers and sewage disposal	149		19	2,602
Refuse disposal				
Miscellaneous			274	
General street services	8,170		128	
Bridges (other than toll)				
Libraries				
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	9,581	6,601	11,630	14,796
Electric light works	54,394			
Gas works				
Markets and public scales	1,083	88		
Docks, wharves and landings				
Cemeteries	1,505		1,946	900
Miscellaneous	22			
From Debt Obligations				
General bonds				
Municipal industry bonds				36,441
Special assessments				
Temporary loans, etc.				
Outstanding warrants	7,081		77	9,443
Miscellaneous				
Interest Receipts				
Current deposits	282		249	
Other sources	349			
All Other Receipts				
Sale of real property	25			
Refund receipts	10			
Spec. ass'mts during year	124,024			
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	$ 44,351	$ 31,068	$ 34,814	$ 40,180
General offices	8,374	1,744	424	3,602
Municipal industries	66,585	6,689	13,576	15,696
From debt obligations	7,081		77	45,887
Interest receipts	581		249	
All other receipts	124,059			
Total receipts	$ 251,034	$ 39,501	$ 49,140	$ 104,815
Cash on hd. beginning yr.	11,698	3,447	8,652	2,913
Grand total	$ 262,732	$ 42,948	$ 57,792	$ 107,728

OF CITIES, GRADED BY POPULATION—(CENSUS 1915).

PAYMENTS. Year Ending March 31, 1915.	Webster City Population 5,814	Shenandoah Population 5,624	Red Oak Population 5,577	Perry Population 5,426
General Government				
Mayor's office	$ 478	$ 225	$ 225	$ 323
City council	316	166	186	250
City clerk and auditor	283	954	751	1,284
City treasurer	40	100	100	54
City solicitor	600	1		798
Other attorneys	775	225	530	
City assessor				
Engineer's office	2,590		272	579
Collection of taxes		35		
Audits and examinations	244			
Elections	186	271	28	316
City hall	91	232	225	396
Courts	57	1,092		1,514
Miscellaneous				159
Protection of Life and Prop.				
Police department	1,501	1,222	1,446	2,692
Fire department	3,002	2,102	2,558	12,621
Inspection and pounds				
Police and fire alarm systems		53		
Miscellaneous				
Health Dept. & Sanitation				
General expenditures	77	70	1,844	138
Quarantine and pest house	20		41	
Sewers and sewage disposal	58,770		3,762	3,260
Refuse disposal	11	13	383	
Miscellaneous			125	
Highways				
General administration	925	756	720	
General street expenditures	2,895	2,504	1,733	4,129
Paving and curbing	78,218	1,218	558	198
Sidewalks and crossings	209	89	661	350
Bridges (other than toll)			166	151
Snow removal	231	249	38	64
Street lighting		3,614	7,803	3,829
Street sprinkling & cleaning	3,182	2,989	2,115	821
Miscellaneous	1,803		264	10
Recreation, Libraries & Misc.				
General administration				
Libraries		28	2,076	
Gen. park and garden exp.	33	1,252	101	
Miscellaneous	3,763	794	823	945
Municipal Industries				
Water works	12,705	10,549	11,388	35,754
Electric light works	36,824			
Gas works				
Markets and public scales	996	6		
Docks, wharves, etc.				
Cemeteries and crematories	1,591		1,779	841
Miscellaneous	794			
Payments on Public Debt				
General and municipal bonds	26,474	1,000	2,000	13,500
Interest	2,867	1,663	1,220	4,154
Sp. as'mt, bds. & out. war.	6,214	6,405	52	10,479
Refund, transfers, etc.	580			2,319
Recapitulation				
General government	$ 5,660	$ 3,231	$ 2,097	$ 5,673
Protection of life and prop.	4,503	3,467	3,999	15,313
Health dept. and sanitation	58,878	83	6,155	3,398
Highways, recreation, etc.	91,309	13,493	16,838	10,494
Municipal industries	52,820	10,555	13,167	36,595
Payments on public debt	36,135	9,068	3,272	30,452
Total payments	$ 249,305	$ 39,897	$ 45,528	$ 101,925
Cash on hand close of yr.	13,427	3,051	12,264	5,803
Grand total	$ 262,732	$ 42,948	$ 57,792	$ 107,728

TABLE A—CONTINUED—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS. Year Ending March 31, 1915.	Chariton Population 5,214	Newton Population 5,182	Albia Population 5,121	Ames Population 5,063
Taxes, Licenses and Fines				
Gen. levy, city government	$ 4,709	$ 13,302	$ 13,246	$ 25,492
Ind. div., city government	22,000	12,949	16,051	2,671
Franchise taxes				
Poll taxes	108	33	163	1,094
Special assessments		401		
Mulct tax and saloon license				
Other business licenses	1,044	683	1,115	494
Dog license	43	109		49
Departmental permits			180	225
Police ct. fines and forfeits		7	132	
County road fund	258	513		1,090
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices	700			
Elections				
Municipal property	65,000			
Courts				
Police department		381		
Fire department		2,158		
Department of inspection				87
Pounds				
Health department				720
Sewers and sewage disposal		3,047		
Refuse disposal				
Miscellaneous	772		442	
General street services	229			
Bridges (other than toll)				
Libraries		3,701		
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	3,990	14,886	3,771	13,906
Electric light works	18,425	44,904		49,084
Gas works		11,785		
Markets and public scales		92		
Docks, wharves and land'gs				
Cemeteries		1,656	6,000	
Miscellaneous	507	4,579		
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants	7,522	3,185		640
Miscellaneous				
Interest Receipts				
Current deposits	704	539		649
Other sources		13		
All Other Receipts				
Sale of real property				
Refund receipts			83	492
Spec. ass'mts during year	1,000	401		23,819
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 28,232	$ 24,442	$ 30,887	$ 31,986
General offices	65,701	9,287	442	807
Municipal industries	22,920	77,802	3,771	62,940
From debt obligations	7,522	3,185	6,000	640
Interest receipts	704	552		649
All other receipts	1,000	401	83	24,311
Total receipts	$ 127,109	$ 115,759	$ 41,183	$ 120,433
Cash on hd. beginning yr.	3,585	30,410	387	34,446
Grand total	$ 130,694	$ 146,169	$ 41,570	$ 154,879

OF CITIES, GRADED BY POPULATION—(CENSUS 1915).

PAYMENTS. Year Ending March 31, 1915.	Chariton Population 5,214	Newton Population 5,182	Albia Population 5,121	Ames Population 5,063
General Government				
Mayor's office	$ 117	$ 417	$ 500	$ 363
City council	216	350	285	117
City clerk and auditor	635	300	757	534
City treasurer	180	25	100	40
City solicitor	285	404	300	325
Other attorneys		106		350
City assessor				
Engineer's office	9,338			2,230
Collection of taxes		281	298	80
Audits and examinations		98		
Elections	156	83	170	220
City hall		318	212	29
Courts			131	
Miscellaneous	679		1	
Protection of Life and Prop.				
Police department	1,323	2,178	1,765	1,293
Fire department	357	2,992	2,292	193
Inspection and pounds				12
Police & fire alarm systems				
Miscellaneous				5
Health Dept. & Sanitation				
General expenditures	117	114	106	27
Quarantine and pest house		42		
Sewers and sewage disposal	2,687	1,293	1,805	23,519
Refuse disposal		7	136	1,611
Miscellaneous				
Highways				
General administration		900	780	1,220
General street expenditures	5,135	6,003	2,728	4,070
Paving and curbing	803	4,121		
Sidewalks and crossings	528	004	1,720	18
Bridges (other than toll)				
Snow removal		4		
Street lighting	1,567	4,200	3,402	3,553
Street sprinkling & cleaning		960	1,427	1,597
Miscellaneous				1,045
Recreation, Libraries & Misc.				
General administration	11		57	
Libraries	1,380	3,536	1,900	
Gen. park and garden exp.			210	283
Miscellaneous	23,125	603	810	8,131
Municipal Industries				
Water works	8,869	14,353	8,449	15,417
Electric light works	15,608	49,459		33,754
Gas works		6,484		
Markets and public scales		329		
Docks, wharves, etc.				
Cemeteries and crematories		3,389	329	
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	14,744	10,173		1,000
Interest	3,878	5,963	2,209	5,441
Sp. ass'mt. bds. & out. war.	3,221	1,896	2,200	4,208
Refund transfers, etc.	3,319	9		2,742
Recapitulation				
General government	$ 10,706	$ 2,382	$ 2,754	$ 4,647
Protection of life and prop.	1,680	6,080	4,097	1,508
Health dept. & sanitation	2,794	1,456	2,047	25,407
Highways, recreations, etc.	32,549	21,004	13,100	20,617
Municipal industries	24,507	70,714	8,788	51,171
Payments on public debt	24,061	17,545	5,409	13,711
Total payments	$ 96,987	$ 125,199	$ 36,195	$ 117,106
Cash on hand close of year	33,707	20,970	5,375	37,773
Grand total	$ 130,694	$ 146,169	$ 41,570	$ 154,879

TABLE A—CONTINUED—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS. Year Ending March 31, 1915.	Le Mars Population 5,056	Grinnell Population 5,043	Atlantic Population 5,026	Marion Population 4,663
Taxes, Licenses and Fines				
Gen. levy, city government	$ 23,423	$ 51,962	$ 7,991	$ 20,561
Ind. div., city government		3,919	15,199	
Franchise taxes			72	
Poll taxes	66	1,055	366	
Special assessments		185		
Mulct tax and saloon license	9,100			
Other business licenses	695	1,344		
Dog license	148	107	44	224
Departmental permits				40
Police ct. fines and forfeits	666	424	1,215	119
County road fund		498	389	
Gifts, individuals or corp.				
General Offices				
Executive offices	24			
Law offices				
Elections	722			
Municipal property			37	
Courts				
Police department				
Fire department		2	3	
Department of inspection				
Pounds			1	
Health department				
Sewers and sewage disposal		189		
Refuse disposal		524		
Miscellaneous		74		
General street services	4		4,314	
Bridges (other than toll)				
Libraries		300		1,784
Parks	9	10		
Baths and bathing beaches				
Municipal Industries				
Water works		11,781	13,916	
Electric light works			29,222	
Gas works				
Markets and public scales	50		96	575
Docks, wharves and land'gs				
Cemeteries		44		678
Miscellaneous			5	289
From Debt Obligations				
General bonds				
Municipal industry bonds		5,005		
Special assessments				122,008
Temporary loans, etc.				
Outstanding warrants	5			48,046
Miscellaneous		2		
Interest Receipts				
Current deposits	194	536	286	
Other sources		58		
All Other Receipts				
Sale of real property			4,847	
Refund receipts				
Spec. assessments during yr.			43,161	
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 33,806	$ 59,494	$ 25,476	$ 21,044
General offices	759	1,099	4,355	1,784
Municipal industries	50	11,825	43,239	1,542
From debt obligations	9	5,007		170,139
Interest receipts	194	594	286	
All other receipts			48,008	
Total receipts	$ 34,820	$ 78,019	$ 121,364	$ 194,529
Cash on hd. beginning yr.	8,200	37,202	16,433	7,368
Grand total	$ 43,020	$ 115,221	$ 137,797	$ 201,877

OF CITIES, GRADED BY POPULATION—(CENSUS 1915).

PAYMENTS. Year Ending March 31, 1915.	Le Mars Population 5,056	Grinnell Population 5,043	Atlantic Population 5,026	Marion Population 4,663
General Government				
Mayor's office	$ 300	$ 300	$ 52	$ 225
City council	250	278	274	336
City clerk and auditor	480	915	698	411
City treasurer	551	100	89	75
City solicitor	150	100	164	200
Other attorneys	325	615	409	417
City assessor				
Engineer's office	206	2,155		1,429
Collection of taxes	22	392		
Audits and examinations		167		
Elections	722	9	38	
City hall	1,382	62	224	
Courts	207	1,497	7	
Miscellaneous		258		
Protection of Life and Prop.				
Police department	2,003	2,418	1,809	1,927
Fire department	4,568	2,300	2,227	3,628
Inspection and pounds	44		10	
Police and fire alarm systems	60			
Miscellaneous				
Health Dept. & Sanitation				
General expenditures	104	150	78	114
Quarantine and pest house	2			
Sewers and sewage disposal	3,255	4,745	3,084	185
Refuse disposal	54	754	264	
Miscellaneous				
Highways				
General administration	780	792	545	780
General street expenditures	5,502	4,040	3,024	5,505
Paving and curbing	115		41,123	138,991
Sidewalks and crossings	1,947	639	825	333
Bridges (other than toll)	189			
Snow removal				
Street lighting	4,747	3,774		2,890
St. sprinkling and cleaning	709		29	233
Miscellaneous		1,576		
Recreation, Libraries & Misc.				
General administration	470		77	274
Libraries	1,548	2,901		
Gen. park and garden exp.	172	390	180	51
Miscellaneous	2,522	1,189	1,429	845
Water works		18,672	12,857	
Electric light works			24,967	
Gas works				
Markets and public scales	19		12	490
Docks, wharves, etc.				
Cemeteries and crematories		539		980
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	1,000	26,000	17,260	
Interest	975	6,926	4,330	
Sp. as'mt. bds. & out. war.	1,500	801	2,415	
Refund'g transfers, etc.	14	2,137	1,836	848
Recapitulation				
General government	$ 4,806	$ 8,758	$ 1,965	$ 3,093
Protection of life and prop.	7,375	4,727	4,106	5,555
Health dept. and sanitation	3,415	5,649	3,426	299
Highways, recreation, etc.	18,791	15,311	47,755	149,902
Municipal industries	19	19,211	37,836	1,470
Payments on public debt	3,489	35,864	25,841	848
Total payments	$ 37,795	$ 87,520	$ 120,919	$ 161,167
Cash on hand close of yr.	5,225	27,701	16,878	40,710
Grand total	$ 43,020	$ 115,221	$ 137,797	$ 201,877

TABLE A—CONTINUED—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS. Year Ending March 31, 1915.	Clarinda Population 4,547	Washington Population 4,525	Cherokee Population 4,518	Glenwood Population 4,330
Taxes, Licenses and Fines				
Gen. levy, city government	$ 6,883	$ 20,770	$ 21,853	$ 12,629
Ind. div., city government	10,258	1,767	1,755	
Franchise taxes				
Poll taxes	40		920	
Special assessments	3,419			
Mulct tax and saloon license				
Other business licenses	1,820	585	590	
Dog license	55		91	25
Departmental permits		935	134	
Police ct. fines and forfeits	925		436	
County road fund	422		354	
Gifts, individuals or corp.		6		
General Offices				
Executive offices				
Law offices			275	
Elections	5		4	
Municipal property				
Courts				
Police department				
Fire department			25	
Department of inspection				
Pounds			20	
Health department		100		
Sewers and sewage disposal	68		420	
Refuse disposal				
Miscellaneous	962		22	
General street services		61	277	
Bridges (other than toll)				
Libraries			493	3
Parks		4,414		27
Baths and bathing beaches				
Municipal Industries				
Water works	5,774	9,907	6,959	2,646
Electric light works		550		
Gas works				
Markets and public scales	352			
Docks, wharves and land'gs				
Cemeteries	467		978	
Miscellaneous	38	10		
From Debt Obligations				
General bonds			4,282	2,001
Municipal industry bonds			2,000	
Special assessments			500	
Temporary loans, etc.		540		
Outstanding warrants			14	5,424
Miscellaneous				
Interest Receipts				
Current deposits	172	253	242	83
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts	8,691		1,003	
Special ass'mts during year			37,085	
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 23,225	$ 24,063	$ 26,133	$ 12,654
General offices	435	4,575	1,538	30
Municipal industries	6,631	10,467	7,937	2,646
From debt obligations		540	6,796	7,425
Interest receipts	172	253	242	83
All other receipts	8,691		38,088	
Total receipts	$ 34,154	$ 39,898	$ 80,732	$ 22,838
Cash on hd. beginning yr.	17,266	20,134	11,978	2,016
Grand total	$ 51,420	$ 60,032	$ 92,710	$ 24,854

OF CITIES, GRADED BY POPULATION—(CENSUS 1915).

PAYMENTS. Year Ending March 31, 1915.	Clarinda Population 4,547	Washington Population 4,525	Cherokee Population 4,518	Glenwood Population 4,330
General Government				
Mayor's office	$ 563	$ 150	$ 401	$ 91
City council	158	174	250	93
City clerk and auditor	2,176	400	1,076	203
City treasurer		75	100	120
City solicitor	583	445	445	50
Other attorneys	42			
City assessor				
Engineer's office	2,744	742		
Collection of taxes				95
Audits and examinations				
Elections		16	27	55
City hall	1,260	99	771	22
Courts				
Miscellaneous	844	222	123	
Protection of Life and Prop.				
Police department	1,773	1,500	1,085	968
Fire department	2,642	1,032	708	555
Inspection and pounds				
Police & fire alarm systems				
Miscellaneous			546	
Health Dept. & Sanitation				
General expenditures	102	108	260	
Quarantine and pest house				
Sewers and sewage disposal	1,632	1,980	257	
Refuse disposal	120	64		
Miscellaneous			2	135
Highways				
General administration	223	780	748	
General street expenditures	1,351	1,697	3,277	3,645
Paving and curbing	1,097	6,902	6,297	
Sidewalks and crossings	104	1,657	461	
Bridges (other than toll)	500			187
Snow removal	78		422	
Street lighting	4,019	3,974	4,545	1,635
St. sprinkling and cleaning	1,325	1,595	510	
Miscellaneous	2,190		1,307	
Recreation, Libraries & Misc.				
General administration				
Libraries		1,503	2,212	
Gen. park & garden exp.	74	5,729		350
Miscellaneous	571	252	1,199	881
Municipal Industries				
Water works	7,752	14,224	13,006	4,705
Electric light works				
Gas works				
Markets and public scales	68			
Docks, wharves, etc.				
Cemeteries and crematories	640	154	1,266	
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	4,698	2,000	32,000	3,000
Interest	1,741	1,650	3,130	2,452
Sp. as'mt. bds. & out. war.	76	260	3,025	2,728
Refund, transfers, etc.			10	
Recapitulation				
General government	$ 8,411	$ 2,314	$ 3,193	$ 729
Protection of life and prop.	4,415	2,532	2,339	1,523
Health dept. and sanitation	1,904	2,461	919	135
Highways, recreation, etc.	12,302	24,049	20,978	6,698
Municipal industries	8,420	14,378	14,272	4,705
Payments on public debt	6,415	3,910	38,765	8,180
Total payments	$ 41,867	$ 49,644	$ 80,466	$ 21,970
Cash on hd. close of year	9,553	10,388	12,244	2,884
Grand total	$ 51,420	$ 60,032	$ 92,710	$ 24,854

TABLE A—CONTINUED—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS. Year Ending March 31, 1915.	Spencer Population 4,200	Estherville Population 4,119	Mt. Pleasant Population 4,092	Eagle Grove Population 4,027
Taxes, Licenses and Fines				
Gen. levy, city government	$ 4,697	$ 17,401	$ 13,100	$ 17,104
Ind. div., city government	5,872	1,741	1,218	2,481
Franchise taxes				
Poll taxes	465		429	872
Special assessments		295	71	97
Mulct tax and saloon license				
Other business licenses	921	844	660	512
Dog license	105	18	14	175
Departmental permits				
Police ct. fines and forfeits	132		91	342
County road fund	296		627	272
Gifts, individuals or corp.			212	360
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property			224	50
Courts				
Police department				3
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal	389			80
Refuse disposal				
Miscellaneous				105
General street services	58			20
Bridges (other than toll)				
Libraries		67	91	
Parks	101			
Baths and bathing beaches				
Municipal Industries				
Water works	3,704	4,318	6,442	4,579
Electric light works	34,674	23,981	19,849	
Gas works				
Markets and public scales	1,290	200	108	
Docks, wharves and land'gs				
Cemeteries	3,400		662	
Miscellaneous		1,643	3,809	
From Debt Obligations				
General bonds		12,500		18,125
Municipal industry bonds		61,423		
Special assessments				
Temporary loans, etc.			6,500	
Outstanding warrants		4,746	2,613	
Miscellaneous		13,449		200
Interest Receipts				
Current deposits	169	57	145	77
Other sources		1,177		
All Other Receipts				
Sale of real property				
Refund receipts		843	32	723
Spec. ass'mts during year				3,232
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 12,488	$ 20,299	$ 16,422	$ 22,215
General offices	548	67	315	258
Municipal industries	43,128	30,142	30,980	4,579
From debt obligations		92,118	9,113	18,325
Interest receipts	169	1,234	145	77
All other receipts		843	32	3,955
Total receipts	$ 56,332	$ 144,203	$ 56,957	$ 49,409
Cash on hd. beginning yr.	4,720	1,970	15,355	1,358
Grand total	$ 61,053	$ 146,173	$ 72,312	$ 50,767

OF CITIES, GRADED BY POPULATION—(CENSUS 1915).

PAYMENTS. Year Ending March 31, 1915.	Spencer Population 4,200	Estherville Population 4,119	Mt. Pleasant Population 4,092	Eagle Grove Population 4,027
General Government				
Mayor's office	$ 227	$ 25	$ 539	$ 151
City council	129	135	357	592
City clerk and auditor	385	1,368	378	791
City treasurer	50		106	
City solicitor	84	240	200	257
Other attorneys	53		184	
City assessor				
Engineer's office	185			1,378
Collection of taxes				
Audits and examinations				
Elections	81	70		103
City hall	4	1,077	1,923	19,077
Courts	62		20	4
Miscellaneous	16	1,073		
Protection of Life and Prop.				
Police department	1,270	1,630	2,364	1,851
Fire department	506	4,778	4,242	229
Inspection and pounds	32			
Police and fire alarm systems			127	
Miscellaneous				102
Health Dept. & Sanitation				
General expenditures	3			31
Quarantine and pest house	157			45
Sewers and sewage disposal	271	51	423	724
Refuse disposal		23		7
Miscellaneous			55	
Highways				
General administration	755	675	910	510
General street expenditures	1,381	1,443	2,913	1,588
Paving and curbing				1,835
Sidewalks and crossings	484	2,323	166	1,097
Bridges (other than toll)				
Snow removal	206		80	224
Street lighting	1,896			3,431
Street sprinkling & cleaning			550	469
Miscellaneous	204			139
Recreation, Libraries & Misc.				
General administration	10	157	56	
Libraries	1,821	1,777	2,017	
Gen. park and garden exp.	144		686	
Miscellaneous	341	620	484	517
Municipal Industries				
Water works	3,304	37,189	14,186	4,164
Electric light works	29,863	60,529	19,179	
Gas works				
Markets and public scales	1,103		52	
Docks, wharves, etc.				
Cemeteries and crematories	1,491		6,915	224
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	1,000	12,500	1,000	1,248
Interest	949	3,222	2,001	881
Sp. as'mt. bds. & out. war.		13,824	1,500	2,500
Refund, transfers, etc.				3,112
Recapitulation				
General government	$ 1,276	$ 3,988	$ 3,707	$ 22,353
Protection of life and prop.	1,805	6,408	6,733	2,182
Health dept. and sanitation	431	74	478	907
Highways, recreation, etc.	7,242	6,995	7,852	10,380
Municipal industries	35,761	97,718	40,332	4,388
Payments on public debt	1,949	29,546	4,501	7,741
Total payments	$ 48,464	$ 144,729	$ 63,603	$ 47,951
Cash on hd. close of year	12,589	1,444	8,709	2,816
Grand total	$ 61,053	$ 146,173	$ 72,312	$ 50,767

TABLE A—CONTINUED—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS. Year Ending March 31, 1915.	Carroll Population 4,020	Decorah Population 4,007	Vinton Population 3,904	Maquoketa Population 3,754
Taxes, Licenses and Fines				
Gen. levy, city government	$ 18,039	$ 6,964	$ 23,961	$ 10,969
Ind. div., city government		9,434	3,555	
Franchise taxes				
Poll taxes	495	465		43
Special assessments	186	12	1,340	
Mulct tax and saloon license	8,100			6,600
Other business licenses	1,055	75	500	726
Dog license		328	34	
Departmental permits				
Police ct. fines and forfeits	300		180	372
County road fund		500		
Gifts, individuals or corp.		4		
General Offices				
Executive offices				
Law offices				
Elections				12
Municipal property			25	214
Courts				
Police department				
Fire department		50		
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal			164	179
Refuse disposal				
Miscellaneous	593			
General street services			1,384	31
Bridges (other than toll)				48
Libraries				
Parks			200	156
Baths and bathing beaches				
Municipal Industries				
Water works	9,107	5,274	9,364	6,927
Electric light works			19,041	
Gas works				
Markets and public scales				270
Docks, wharves and land'gs				
Cemeteries	125			
Miscellaneous				
From Debt Obligations				
General bonds			223	
Municipal industry bonds	25,000			
Special assessments				30
Temporary loans, etc.				
Outstanding warrants				
Miscellaneous				
Interest Receipts				
Current deposits	304			117
Other sources	130			
All Other Receipts				
Sale of real property				
Refund receipts				1,449
Spec. assessm'ts during yr.				
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 28,174	$ 17,782	$ 29,510	$ 18,712
General offices	593	50	1,864	640
Municipal industries	9,232	5,274	28,405	7,197
From debt obligations	25,000		223	30
Interest receipts	434			117
All other receipts				1,449
Total receipts	$ 63,433	$ 23,106	$ 60,002	$ 28,154
Cash on hd. beginning yr.	13,461	5,106	11,205	4,584
Grand total	$ 76,894	$ 28,212	$ 71,207	$ 32,738

OF CITIES, GRADED BY POPULATION—(CENSUS 1915).

PAYMENTS. Year Ending March 31, 1915.	Carroll Population 4,020	Decorah Population 4,007	Vinton Population 3,904	Maquoketa Population 3,754
General Government				
Mayor's office	$ 668	$ 60	$ 200	$ 350
City council	491	168	232	169
City clerk and auditor	503	1,006	457	330
City treasurer	50	171		50
City solicitor	250	250	200	160
Other attorneys			98	
City assessor				
Engineer's office	2,700	122		
Collection of taxes				
Audits and examinations				
Elections	318			189
City hall	4,155	198	1,307	59
Courts				
Miscellaneous		1,159		1,183
Protection of Life and Prop.				
Police department	2,032	1,421	1,608	1,577
Fire department	201	856	649	1,091
Inspection and pounds				
Police & fire alarm systems				
Miscellaneous				
Health Dept. & Sanitation				
General expenditures	13	79	81	25
Quarantine and pest house				
Sewers and sewage disposal	2,441		978	451
Refuse disposal				18
Miscellaneous				
Highways				
General administration	302	400	700	1,205
General street expenditures	4,606	2,602	1,354	4,554
Paving and curbing	7		1,964	
Sidewalks and crossings	560	1,463	331	499
Bridges (other than toll)				
Snow removal	250		42	
Street lighting	2,970	4,522		3,810
Street sprinkling & cleaning	2,812	682	450	599
Miscellaneous		341	114	696
Recreation, Libraries & Misc.				
General administration		1,036		309
Libraries	1,055		1,585	1,635
Gen. park and garden exp.			2,161	79
Miscellaneous	540	148	100	165
Municipal Industries				
Water works	14,096	6,553	12,554	4,797
Electric light works			19,149	
Gas works				
Markets and public scales				475
Docks, wharves, etc.				
Cemeteries and crematories	432			
Miscellaneous	304			67
Payments on Public Debt				
General and municipal bonds		1,000	2,000	1,500
Interest	2,269	225	1,311	550
Sp. as'mt. bds. & out. war.	2,360		900	16
Refund, transfers, etc.			1,352	35
Recapitulation				
General government	$ 9,135	$ 3,134	$ 2,494	$ 2,690
Protection of life and prop.	2,336	2,277	2,257	2,578
Health dept. and sanitation	2,454	79	1,059	494
Highways, recreation, etc.	13,162	11,234	8,801	13,461
Municipal industries	14,832	6,553	31,703	5,349
Payments on public debt	4,629	1,225	5,563	2,101
Total payments	$ 46,548	$ 24,502	$ 51,877	$ 26,673
Cash on hd. close of yr.	30,346	3,710	19,330	6,065
Grand total	$ 76,894	$ 28,212	$ 71,207	$ 32,738

TABLE A—CONTINUED—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS. Year Ending March 31, 1915.	Mo. Valley Population 3,745	Iowa Falls Population 3,710	Independence Population 3,674	Belle Plaine Population 3,668
Taxes, Licenses and Fines				
Gen. levy, city government	$ 4,671	$ 7,688	$ 21,248	$ 16,314
Ind. div., city government	20,107	15,623		
Franchise taxes		647		
Poll taxes	410	1,114	343	271
Special assessments		10,753		
Mulct tax and saloon license				
Other business licenses	599		424	289
Dog license	16	74	69	
Departmental permits				
Police ct. fines and forfeits	302	844	46	44
County road fund	288	1,084	353	
Gifts, individuals or corp.		890		
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property	70		179	119
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal			572	
Refuse disposal				
Miscellaneous				
General street services		28		
Bridges (other than toll)				
Libraries				
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	7,241	6,584	9,915	1,171
Electric light works			28,117	
Gas works				
Markets and public scales			70	
Docks, wharves and land'gs				
Cemeteries				
Miscellaneous				45
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants		4,152	662	
Miscellaneous				
Interest Receipts				
Current deposits			266	
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts				
Spec. assessm'ts during year				3,930
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 26,293	$ 38,717	$ 22,483	$ 16,918
General offices	70	28	751	119
Municipal industries	7,241	6,584	38,103	1,216
From debt obligations		4,152	662	
Interest receipts			266	
All other receipts				3,930
Total receipts	$ 33,604	$ 49,481	$ 62,265	$ 22,183
Cash on hd. beginning yr.	3,130	6,947	12,742	3,186
Grand total	$ 36,734	$ 56,428	$ 75,007	$ 25,369

OF CITIES, GRADED BY POPULATION—(CENSUS 1915).

PAYMENTS. Year Ending March 31, 1915.	Mo. Valley Population 3,745	Iowa Falls Population 3,710	Independence Population 3,674	Belle Plaine Population 3,668
General Government				
Mayor's office	$ 300	$ 100	$ 300	$ 5
City council	157	300	123	5
City clerk and auditor	180	1,681	300	326
City treasurer		37	100	3
City solicitor	50	131	25	
Other attorneys	476	95	300	250
City assessor			50	
Engineer's office	456	728		
Collection of taxes		112		
Audits and examinations				
Elections			7	5
City hall		228		34
Courts				35
Miscellaneous		23	371	
Protection of Life and Prop.				
Police department	1,449	1,554	1,391	1,000
Fire department	1,407	1,297	2,060	903
Inspection and pounds				
Police & fire alarm systems				
Miscellaneous				14
Health Dept. & Sanitation				
General expenditures	38		267	
Quarantine and pest house				
Sewers and sewage disposal		592	2,175	2,400
Refuse disposal				
Miscellaneous				9
Highways				
General administration	580		1,732	621
General street expenditures	7,274	7,164	555	1,716
Paving and curbing	1,396	10,598		2,028
Sidewalks and crossings	40	779	135	631
Bridges (other than toll)				
Snow removal	20	128	250	41
Street lighting	2,525	2,310	4,437	1,763
Street sprinkling & cleaning	90	1,044	1,409	426
Miscellaneous		67		
Recreation, Libraries & Misc.				
General administration	730	691		
Libraries		1,901	1,316	
Gen. park and garden exp.		574	673	
Miscellaneous	198	1,098	561	1,229
Municipal Industries				
Water works	5,667	6,010	11,283	1,482
Electric light works			26,265	
Gas works				
Markets and public scales			81	
Docks, wharves, etc.				
Cemeteries and crematories				
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	2,000	1,200		1,500
Interest	1,125	1,700	400	1,574
Sp. as'mt. bds. & out. war.	3,000	500	950	4,601
Refund, transfers, etc.	1,794			
Recapitulation				
General government	$ 1,619	$ 3,434	$ 1,626	$ 993
Protection of life and prop.	2,847	2,851	3,451	1,917
Health dept. and sanitation	38	592	2,442	2,409
Highways, recreation, etc.	12,848	30,316	11,068	8,455
Municipal industries	5,677	6,010	37,629	1,482
Payments on public debt	7,919	3,400	1,350	7,675
Total payments	$ 30,948	$ 46,603	$ 57,572	$ 22,601
Cash on hd. close of yr.	5,786	9,825	17,435	2,768
Grand total	$ 36,734	$ 56,428	$ 75,007	$ 25,369

TABLE A—CONTINUED—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS. Year Ending March 31, 1915.	Algona Population 3,581	Waverly Population 3,547	Denison Population 3,464	Indianola Population 3,400
Taxes, Licenses and Fines				
Gen. levy, city government	$ 4,790	$ 6,354	$ 1,850	$ 22,311
Ind. div., city government	10,157	7,152		3,483
Franchise taxes				
Poll taxes	683	450	168	458
Special assessments		4,771		
Mulct tax and saloon license		5,064	6,000	
Other business licenses	733	419	663	265
Dog license	28	87	39	1
Departmental permits				
Police ct. fines and forfeits	171	370	370	98
County road fund	374	257	147	
Gifts, individuals or corp.	551			
General Offices				
Executive offices				
Law offices				
Elections				10
Municipal property			80	
Courts				
Police department				
Fire department			561	
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal	1,106			80
Refuse disposal				
Miscellaneous		14	160	267
General street services			7,718	4,412
Bridges (other than toll)			58	
Libraries				
Parks			80	
Baths and bathing beaches				
Municipal Industries				
Water works	27,223	7,424	7,339	4,196
Electric light works		21,670	92,876	23,447
Gas works				
Markets and public scales				
Docks, wharves and land'gs				
Cemeteries				43
Miscellaneous	583			
From Debt Obligations				
General bonds			3,240	
Municipal industry bonds		7,000		5,000
Special assessments				
Temporary loans, etc.				
Outstanding warrants				1,744
Miscellaneous				
Interest Receipts				
Current deposits	126	366	94	103
Other sources				45
All Other Receipts				
Sale of real property			3	
Refund receipts			10	95
Spec. ass'mts during year	45,640			
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 17,487	$ 24,924	$ 9,237	$ 26,611
General offices	1,106	14	8,657	4,709
Municipal industries	27,806	29,094	100,215	27,686
From debt obligations		7,000	3,240	6,744
Interest receipts	126	366	94	148
All other receipts	45,640		13	95
Total receipts	$ 92,165	$ 61,398	$ 121,456	$ 66,053
Cash on hd. beginning yr.	3,688	20,775	7,072	5,657
Grand total	$ 95,853	$ 82,173	$ 128,528	$ 71,710

OF CITIES, GRADED BY POPULATION—(CENSUS 1915).

PAYMENTS. Year Ending March 31, 1915.	Algona Population 3,581	Waverly Population 3,547	Denison Population 3,464	Indianola Population 3,400
General Government				
Mayor's office	$ 50	$ 257	$ 302	$ 57
City council	300	350	265	297
City clerk and auditor	1,140	440	279	516
City treasurer	40	109	100	38
City solicitor	120	176	282	240
Other attorneys		125		
City assessor				
Engineer's office		152	432	1,294
Collection of taxes				
Audits and examinations	10			
Elections	11	5	143	
City hall		271	235	100
Courts				39
Miscellaneous		30	410	61
Protection of Life and Prop.				
Police department	1,270	1,275	856	1,283
Fire department	81	164	374	416
Inspection and pounds				
Police & fire alarm systems		317		
Miscellaneous	77			
Health Dept. & Sanitation				
General expenditures		15	26	20
Quarantine and pest house		50		58
Sewers and sewage disposal	2,242	106	574	3,434
Refuse disposal		31		
Miscellaneous				
Highways				
General administration	720	753		568
General street expenditures	1,703	4,925	8,896	1,374
Paving and curbing	38,231			6,697
Sidewalks and crossings	755	1,080	1,224	
Bridges (other than toll)		154		
Snow removal		1		15
Street lighting			3,765	
St. sprinkling and cleaning		699		1,921
Miscellaneous	6,110			
Recreation, Libraries & Misc.				
General administration		40	8	305
Libraries	1,400	1,646		2,130
Gen. park and garden exp.		100	29	2,070
Miscellaneous	888	506	436	376
Municipal Industries				
Water works	26,398	6,337	6,587	11,071
Electric light works		34,213	91,814	22,638
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories				313
Miscellaneous			70	
Payments on Public Debt				
General and municipal bonds		10,500	6,175	1,005
Interest	2,823	3,490		1,929
Sp. as'mt. bds. & out. war.	481		852	2,000
Refund, transfers, etc.				110
Recapitulation				
General government	$ 1,671	$ 1,915	$ 2,568	$ 2,952
Protection of life and prop.	1,428	1,756	1,230	1,699
Health dept. and sanitation	2,242	202	600	3,512
Highways, recreation, etc.	49,807	9,904	14,358	15,525
Municipal industries	26,398	40,550	98,477	34,022
Payments on public debt	3,304	13,990	7,027	5,044
Total payments	$ 84,850	$ 68,317	$ 124,260	$ 63,354
Cash on hd. close of year	11,003	13,856	4,268	8,356
Grand total	$ 95,853	$ 82,173	$ 128,528	$ 71,710

TABLE A—CONTINUED—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS. Year Ending March 31, 1915.	Sheldon Population 3,319	Cresco Population 3,194	Jefferson Population 3,189	Storm Lake Population 3,151
Taxes, Licenses and Fines				
Gen. levy, city government	$ 8,533	$ 15,259	$ 10,870	$ 16,934
Ind. div., city government			2,739	2,461
Franchise taxes	580			
Poll taxes	2,141	438	267	
Special assessments				
Mulct tax & saloon license	264			
Other business licenses		431	275	
Dog license				67
Departmental permits		12		
Police ct. fines and forfeits	58	444	200	768
County road fund			805	
Gifts, individuals or corp.		520		
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property		165		
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal	34			
Refuse disposal				
Miscellaneous				
General street services				
Bridges (other than toll)				
Libraries		20	1,251	
Parks			254	24
Baths and bathing beaches				
Municipal Industries				
Water works	4,948	3,684	6,528	4,279
Electric light works			2,213	
Gas works				
Markets and public scales				
Docks, wharves and land'gs				
Cemeteries	980			
Miscellaneous			4,436	
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments				
Temporary loans, etc.		550		
Outstanding warrants		21,894		2,482
Miscellaneous			846	41
Interest Receipts				
Current deposits	76	81		
Other sources				
All Other Receipts				
Sale of real property		650		
Refund receipts				
Spec. assessm'ts during year				
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	$ 11,576	$ 17,014	$ 15,156	$ 20,230
General offices	34	125	1,505	24
Municipal industries	5,928	3,684	13,177	4,279
From debt obligations		22,444	846	2,523
Interest receipts	76	81		78
All other receipts		650		
Total receipts	$ 17,614	$ 43,978	$ 30,684	$ 27,024
Cash on hd. beginning yr.	3,383	1,729	6,053	1,954
Grand total	$ 20,997	$ 45,707	$ 36,737	$ 28,978

OF CITIES, GRADED BY POPULATION—(CENSUS 1915).

PAYMENTS. Year Ending March 31, 1915.	Sheldon Population 3,319	Cresco Population 3,194	Jefferson Population 3,189	Storm Lake Population 3,151
General Government				
Mayor's office	$ 50	$ 300	$ 75	$ 45
City council	115	216	248	756
City clerk and auditor	7	532	140	22
City treasurer	30	50		204
City solicitor	375	146	650	484
Other attorneys				
City assessor			87	
Engineer's office				
Collection of taxes				
Audits and examinations			5	
Elections	81	56	84	
City hall	472		638	
Courts			257	
Miscellaneous	315		720	88
Protection of Life and Prop.				
Police department	948	1,126	480	858
Fire department	340	730		264
Inspection and pounds				
Police & fire alarm systems			34	
Miscellaneous	34			
Health Dept. & Sanitation				
General expenditures	6	68		29
Quarantine and pest house				
Sewers and sewage disposal	455	1,902	11,656	
Refuse disposal			75	
Miscellaneous				
Highways				
General administration	2,395	753		760
General street expenditures	701	1,747	1,817	3,995
Paving and curbing	331	11,231		
Sidewalks and crossings	99	799	204	
Bridges (other than toll)				
Snow removal		303	65	
Street lighting	1,492	2,684	2,300	1,170
Street sprinkling & cleaning		698	83	
Miscellaneous	21	69		
Recreation, Libraries & Misc.				
General administration	87		178	435
Libraries		1,125	1,281	1,576
Gen. park and garden exp.	330	21		
Miscellaneous	20	409	290	
Municipal Industries				
Water works	7,357	6,157	7,226	7,059
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories	718			
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	1,067	380		2,000
Interest	631	1,041		1,922
Sp. as'mt. bds. & out. war.	227	10,785		3,750
Refund transfers, etc.			2,091	
Recapitulation				
General government	$ 1,445	$ 1,390	$ 2,904	$ 1,599
Protection of life and prop.	1,322	1,856	514	1,122
Health dept. and sanitation	461	1,970	11,731	29
Highways, recreation, etc.	5,476	19,832	6,218	7,936
Municipal industries	8,070	6,157	7,226	7,059
Payments on public debt	1,925	12,206	2,091	7,672
Total payments	$ 18,699	$ 43,321	$ 30,684	$ 25,417
Cash on hd. close of year	2,298	2,466	6,053	3,561
Grand total	$ 20,997	$ 45,727	$ 36,737	$ 28,978

TABLE A—CONTINUED—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS. Year Ending March 31, 1915.	Pella Population 3,094	Manchester Population 3,087	Valley Junction Population 3,020	Hampton Population 3,019
Taxes, Licenses and Fines				
Gen. levy, city government	$ 24,369	$ 16,212	$ 4,586	$ 7,249
Ind. div., city government		1,549	3,644	5,477
Franchise taxes				3,923
Poll taxes	258	224		214
Special assessments	36,113	225		3,451
Mulct tax and saloon license			3,275	
Other business licenses	394	192	703	378
Dog license	37	3		49
Departmental permits			138	
Police ct. fines and forfeits	267	15	326	154
County road fund				
Gifts, individuals or corp.				358
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property	17	206		31
Courts				
Police department				
Fire department				
Department of inspection			218	
Pounds				
Health department				
Sewers and sewage disposal			2,235	87
Refuse disposal				
Miscellaneous	1,534		12	
General street services	62	68	404	
Bridges (other than toll)				
Libraries				
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	4,335	5,404	43,104	5,056
Electric light works	17,732			
Gas works				
Markets and public scales				
Docks, wharves and land'gs				
Cemeteries				
Miscellaneous			128	
From Debt Obligations				
General bonds				
Municipal industry bonds	1,000			
Special assessments	18,500			
Temporary loans, etc.				
Outstanding warrants		67		2,477
Miscellaneous	2			
Interest Receipts				
Current deposits	351	206	372	
Other sources				
All Other Receipts				
Sale of real property			11	
Refund receipts			11	
Spec. assessm'ts during year				
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	$ 61,438	$ 18,420	$ 12,672	$ 20,353
General offices	1,613	274	2,869	118
Municipal industries	22,067	5,404	43,227	5,056
From debt obligations	19,502	67		2,477
Interest receipts	351	206	372	
All other receipts			22	
Total receipts	$ 104,971	$ 24,371	$ 59,162	$ 28,004
Cash on hd. beginning yr.	10,254	9,621	5,910	3,275
Grand total	$ 115,225	$ 33,992	$ 65,072	$ 31,279

OF CITIES, GRADED BY POPULATION—(CENSUS 1915).

PAYMENTS. Year Ending March 31, 1915.	Pella Population 3,094	Manchester Population 3,087	Valley Junction Population 3,020	Hampton Population 3,019
General Government				
Mayor's office	$ 300	$ 50	$ 94	$ 122
City council	250	100	228	100
City clerk and auditor	300	990	744	182
City treasurer	100		38	25
City solicitor	150	72	218	150
Other attorneys	50	2	250	23
City assessor				
Engineer's office	20	180		611
Collection of taxes				
Audits and examinations			122	30
Elections	93		81	3
City hall	74	117	681	240
Courts				
Miscellaneous			29	137
Protection of Life and Prop.				
Police department	645	1,035	1,488	1,218
Fire department	1,373	421	1,934	1,281
Inspection and pounds			42	10
Police & fire alarm systems			117	
Miscellaneous			278	
Health Dept. & Sanitation				
General expenditures	63	9	206	
Quarantine and pest house				
Sewers and sewage disposal	1,118	475	1,588	2,139
Refuse disposal				
Miscellaneous				
Highways				
General administration	402	986		1,174
General street expenditures	1,606	2,904	1,801	4,724
Paving and curbing	56,373	563		
Sidewalks and crossings	82	305	411	506
Bridges (other than toll)		909		
Snow removal				61
Street lighting	1,500	2,117	1,444	3,494
St. sprinkling and cleaning	548	312		3
Miscellaneous	388		305	85
Recreation, Libraries & Misc.				
General administration				79
Libraries	813			1,997
Gen. park and garden exp.			100	31
Miscellaneous	154	93	363	403
Municipal Industries				
Water works	3,854	7,229	41,071	6,971
Electric light works	13,497			
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories				
Miscellaneous	2,445			
Payments on Public Debt				
Gen. and municipal bonds	3,500	2,000	1,325	900
Interest	5,758	1,595	1,575	1,784
Sp. as'mt. bds. & out. war.	2,056	4	1,063	1,660
Refund transfers, etc.		1,602	589	
Recapitulation				
General government	$ 1,337	$ 1,511	$ 2,485	$ 1,623
Protection of life and prop.	2,018	1,456	3,859	2,509
Health dept. and sanitation	1,181	484	1,794	2,139
Highways, recreation, etc.	61,866	8,249	4,424	12,557
Municipal industries	19,826	7,229	41,071	6,971
Payments on public debt	11,314	5,201	4,542	4,344
Total payments	$ 97,542	$ 24,130	$ 58,175	$ 30,143
Cash on hd. close of yr.	17,683	9,862	6,897	1,136
Grand total	$ 115,225	$ 33,992	$ 65,072	$ 31,279

TABLE A—CONTINUED—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS. Year Ending March 31, 1915	Winterset Population 2,862	Harlan Population 2,820	Osage Population 2,779	Clear Lake Population 2,729
Taxes, Licenses and Fines				
Gen. levy, city government	$ 5,291	$ 4,949	$ 5,537	$ 4,697
Ind. div., city government	2,521	6,326	9,048	
Franchise taxes				
Poll taxes		154	237	
Special assessments	8,216	7,602		406
Mulct tax and saloon license				10,048
Other business licenses	196	388	129	
Dog license		2		422
Departmental permits				
Police ct. fines and forfeits	173	16	264	387
County road fund	958	159	358	1,633
Gifts, individuals or corp.				1,212
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property				
Courts		232		
Police department				
Fire department	1,330			
Department of inspection				
Pounds				
Health department	102			
Sewers and sewage disposal		73		
Refuse disposal				
Miscellaneous				
General street services	1,023		122	
Bridges (other than toll)				
Libraries				
Parks	1,535	98	330	
Baths and bathing beaches				
Municipal Industries				
Water works	1,215	6,483	6,206	3,497
Electric light works	14,788	21,079		
Gas works				
Markets and public scales				
Docks, wharves and land'gs				
Cemeteries				
Miscellaneous	513		355	405
				5
From Debt Obligations				
General bonds	512			
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding war acts				
Miscellaneous	767		549	7,655
Interest Receipts				
Current deposits				
Other sources		221	115	
All Other Receipts				
Sale of real property				
Refund receipts				
Spec. assessm'ts during yr.		1,898		
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	$ 17,355	$ 19,656	$ 15,573	$ 18,147
General offices	3,990	403	452	
Municipal industries	16,516	27,562	6,621	3,997
From debt obligations	1,279		549	7,655
Interest receipts		221	115	
All other receipts		1,898		
Total receipts	$ 39,140	$ 49,740	$ 23,310	$ 29,799
Cash on hd. beginning yr.	5,499	9,789	4,080	1,914
Grand total	$ 44,639	$ 59,529	$ 27,390	$ 31,623

OF CITIES, GRADED BY POPULATION—(CENSUS 1915).

PAYMENTS. Year Ending March 31, 1915.	Winterset Population 2,862	Harlan Population 2,820	Osage Population 2,779	Clear Lake Population 2,729
General Government				
Mayor's office	$ 200	$ 86	$ 100	$ 19
City council	116	144	137	89
City clerk and auditor	480	1,160	287	246
City treasurer	75	75	25	
City solicitor	411		100	
Other attorneys	75			30
City assessor				
Engineer's office	116			171
Collection of taxes				13
Audits and examinations				
Elections	36	77		79
City hall			4	217
Courts	436			
Miscellaneous	120			
Protection of Life and Prop.				
Police department	844	1,072	807	1,067
Fire department	1,416	586	267	445
Inspection and pounds				
Police & fire alarm systems				
Miscellaneous	332			
Health Dept. & Sanitation				
General expenditures	130		33	29
Quarantine and pest house				
Sewers and sewage disposal		193	225	4,788
Refuse disposal	92		1	
Miscellaneous				
Highways				
General administration			467	
General street expenditures		539	2,269	6,897
Paving and curbing	4,487	285		745
Sidewalks and crossings	257	189	651	268
Bridges (other than toll)				
Snow removal		76		
Street lighting	115		1,922	2,819
Street sprinkling & cleaning	661	432	43	
Miscellaneous		1,477		14
Recreation, Libraries & Misc.				
General administration	339			
Libraries	1,628		2,406	428
Gen. park and garden exp.	1			692
Miscellaneous	978	164	145	10
Municipal Industries				
Water works	719	7,831	5,416	5,920
Electric light works	12,698	23,926		
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories	303		408	390
Miscellaneous		2,383		
Payments on Public Debt				
General and municipal bonds	1,775	6,583	1,000	
Interest	3,465	815	454	1,182
Sp. as'mt. bds. & out. war.	1,456	1,700	3,146	
Refund, transfers, etc.		2,098		23
Recapitulation				
General government	$ 2,065	$ 1,537	$ 653	$ 864
Protection of life and prop.	2,592	1,658	1,064	1,512
Health dept. and sanitation	222	193	259	4,817
Highways, recreation, etc.	8,469	3,162	7,903	11,868
Municipal industries	13,720	34,140	5,824	6,310
Payments on public debt	6,696	11,196	4,600	1,205
Total payments	$ 33,761	$ 51,886	$ 20,303	$ 26,576
Cash on hd. close of yr.	10,878	7,643	7,087	5,047
Grand total	$ 44,639	$ 59,529	$ 27,390	$ 31,623

TABLE A—CONTINUED—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS. Year Ending March 31, 1915.	Eldora Population 2,704	Osceola Population 2,701	Mystic Population 2,684	Nevada Population 2,681
Taxes, Licenses and Fines				
Gen. levy, city government	$ 17,497	$ 16,048	$ 3,061	$ 5,946
Ind. div., city government				9,043
Franchise taxes				
Poll taxes			260	
Special assessments				
Mulct tax and saloon license				
Other business licenses	188	30	743	746
Dog license			19	22
Departmental permits				9
Police ct. fines and forfeits		474	263	202
County road fund				696
Gifts, individuals or corp.				
General Offices				
Executive offices		131		
Law offices				
Elections				
Municipal property				
Courts				
Police department				
Fire department				
Department of inspection		2		
Pounds				
Health department				
Sewers and sewage disposal	531			10
Refuse disposal				
Miscellaneous	2,414			
General street services		175		135
Bridges (other than toll)				
Libraries	392			131
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	5,269	180		4,474
Electric light works				
Gas works		80		
Markets and public scales				
Docks, wharves and land'gs				
Cemeteries		310		645
Miscellaneous		25		
From Debt Obligations				
General bonds	8,776			8,200
Municipal industry bonds		10,000		204
Special assessments		190		
Temporary loans, etc.				
Outstanding warrants				2,786
Miscellaneous				2,100
Interest Receipts				
Current deposits	168			
Other sources				39
All Other Receipts				
Sale of real property				
Refund receipts				
Spec. assessm'ts during year				3,624
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	$ 17,685	$ 16,552	$ 4,346	$ 15,764
General offices	3,337	308		276
Municipal industries	5,269	604		5,119
From debt obligations	8,776	10,190		13,290
Interest receipts	168			39
All other receipts				3,624
Total receipts	$ 35,235	$ 27,654	$ 4,346	$ 38,091
Cash on hd. beginning yr.	11,517	3,409	788	2,770
Grand total	$ 46,752	$ 31,063	$ 5,134	$ 40,861

OF CITIES, GRADED BY POPULATION—(CENSUS 1915).

PAYMENTS. Year Ending March 31, 1915.	Eldora Population 2,704	Osceola Population 2,701	Mystic Population 2,684	Nevada Population 2,681
General Government				
Mayor's office	$ 100	$ 268	$ 177	$ 100
City council	162	171	77	278
City clerk and auditor	300	309	102	266
City treasurer		50	40	
City solicitor		123	75	238
Other attorneys	50		3	
City assessor	140			
Engineer's office		200		
Collection of taxes		408		
Audits and examinations				
Elections			1	
City hall		211	176	65
Courts				34
Miscellaneous				5
Protection of Life and Prop.				
Police department	779	1,154	776	937
Fire department	17	178	165	178
Inspection and pounds		2		
Police and fire alarm systems				8
Miscellaneous				40
Health Dept. & Sanitation				
General expenditures	25	24	14	99
Quarantine and pest house				
Sewers and sewage disposal	11,144			7,188
Refuse disposal				8
Miscellaneous		5		255
Highways				
General administration		588		772
General street expenditures	4,855	1,927	753	1,243
Paving and curbing		5		3,551
Sidewalks and crossings		50	211	19
Bridges (other than toll)			106	
Snow removal				
Street lighting	1,354	1,943	280	1,970
Street sprinkling & cleaning		635		389
Miscellaneous				33
Recreation, Libraries & Misc.				
General administration				
Libraries		1,092		3,961
Gen'l park and garden exp.				228
Miscellaneous	147	310	53	349
Municipal Industries				
Water works	11,335	9,731		4,165
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories		313		456
Miscellaneous			23	
Payments on Public Debt				
General & municipal bonds	10,507	3,500	700	4,448
Interest		3,357	132	1,966
Sp. as'mt. bds. & out. war.		995		1,528
Refund, transfers, etc.		9	70	
Recapitulation				
General government	$ 812	$ 1,740	$ 651	$ 980
Protection of life and prop.	796	1,334	941	1,163
Health dept. and sanitation	11,169	29	14	7,550
Highways, recreation, etc.	6,356	6,550	1,403	12,515
Municipal industries	11,335	10,044	23	4,561
Payments on public debt	10,507	7,861	902	7,942
Total payments	$ 40,975	$ 27,558	$ 3,934	$ 34,717
Cash on hand close of yr.	5,777	3,505	1,200	6,144
Grand total	$ 46,752	$ 31,063	$ 5,134	$ 40,861

TABLE A—CONTINUED—SUMMARY OF FINANCIAL TRANSACTIONS OF CITIES, GRADED BY POPULATION—(CENSUS 1915).

RECEIPTS. Year Ending March 31, 1915.	New Hampton Population 2,654	Emmetsburg Population 2,640	Tama Population 2,611	Colfax Population 2,605
Taxes, Licenses and Fines				
General levy, city governm't	$ 4,503	$ 4,342	$ 12,505	$ 13,297
Ind. divisions, city govt.	8,738	5,178	2,702	1,116
Franchise taxes				
Poll taxes	118	208		428
Special assessments	2,172		143	755
Mulct tax and saloon license	3,477			
Other business licenses	279	576		798
Dog license				18
Departmental permits	47			
Police ct. fines and forfeits	204	50	813	144
County road fund	444			
Gifts, individuals or corp.			96	
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property				320
Courts				
Police department				
Fire department		2		
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal		99		
Refuse disposal				
Miscellaneous				
General street services		234		737
Bridges (other than toll)				23
Libraries		75		
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	4,918	4,142	1,820	6,040
Electric light works	19,485	1,902		
Gas works				
Markets and public scales				
Docks, wharves and land'gs				
Cemeteries			171	
Miscellaneous		1,320		
From Debt Obligations				
General bonds			4,000	
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants		1,278	8,164	3,649
Miscellaneous				
Interest Receipts				
Current deposits		442		
Other sources				
All Other Receipts				
Sale of real property		180		
Refund receipts				
Spec. ass'mts during year			1,812	
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	$ 19,982	$ 10,354	$ 16,259	$ 16,356
General offices		410		1,080
Municipal industries	24,403	7,364	1,991	6,040
From debt obligations		1,278	12,164	3,649
Interest receipts		442		
All other receipts		180	1,812	
Total receipts	$ 44,385	$ 20,028	$ 32,226	$ 27,325
Cash on hd. beginning yr.	7,934	3,917	4,925	2,812
Grand total	$ 52,319	$ 23,945	$ 37,151	$ 30,137

PAYMENTS. Year Ending March 31, 1915.	New Hampton Population 2,654	Emmetsburg Population 2,640	Colfax Population 2,611	Tama Population 2,605
General Government				
Mayor's office	$ 50	$ 114	$ 50	$ 63
City council	192	271	114	160
City clerk and auditor	550	25	216	248
City treasurer	55	436	45	4
City solicitor	50		50	135
Other attorneys			900	
City assessor				
Engineer's office			702	830
Collection of taxes				73
Audits and examinations	75			30
Elections	57	69	125	70
City hall		1,096	9,294	97
Courts				
Miscellaneous				50
Protection of Life and Prop.				
Police department	960	693	726	1,201
Fire department	197	122	388	176
Inspection and pounds				
Police & fire alarm systems				
Miscellaneous				8
Health Dept. & Sanitation				
General expenditures			1	8
Quarantine and pest house				15
Sewers and sewage disposal	1,045	462		
Refuse disposal				
Miscellaneous		12		35
Highways				
General administration	50	376	840	364
General street expenditures	2,480	3,131	1,730	1,288
Paving and curbing			2,547	
Sidewalks and crossings	208	1,685	141	101
Bridges (other than toll)				
Snow removal	50		4	21
Street lighting		1,881	2,145	2,074
Street sprinkl'g and clean'g	425			1,791
Miscellaneous		1,143		26
Recreation, Libraries & Misc.				
General administration				
Libraries	1,078	1,739	746	
General park & garden exp.	95	359		4
Miscellaneous	20	943	445	345
Municipal Industries				
Water works	6,054	4,188		4,862
Electric light works	16,717			
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories			370	
Miscellaneous				
Payments on Public Debt				
General and municipal bonds		1,500	5,222	1,500
Interest	1,936	1,289	1,716	2,172
Sp. as'mt. bds. & out. war.	8,067	508	400	8,147
Refund, transfers, etc.				1,116
Recapitulation				
General government	$ 1,029	$ 2,011	$ 11,556	$ 1,760
Protection of life and prop.	1,157	815	1,114	1,385
Health dept. and sanitation	1,045	474	1	58
Highways, recreation, etc.	4,406	11,257	8,598	6,014
Municipal industries	27,771	4,188	5,809	4,862
Payments on public debt	10,003	3,297	7,344	12,935
Total payments	$ 40,411	$ 22,042	$ 34,422	$ 27,014
Cash on hand close of yr.	11,908	1,903	2,729	3,123
Grand total	$ 52,319	$ 23,945	$ 37,151	$ 30,137

TABLE A—CONTINUED—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS. Year Ending March 31, 1915.	Clarion Population 2,552	Sac City Population 2,529	Knoxville Population 2,514	Anamosa Population 2,473
Taxes, Licenses and Fines				
Gen. levy, city government	$ 11,372	$ 3,702	$ 11,659	$ 19,086
Ind. div., city government		6,536	8,697	8,608
Franchise taxes				
Poll taxes	984			193
Special assessments				
Mulct tax and saloon license				
Other business licenses	802		587	129
Dog license	36	3	5	49
Departmental permits		16		
Police ct. fines and forfeits		138	140	
County road fund	150			55
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections	5			
Municipal property				
Courts		154		
Police department		14		
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal		209		
Refuse disposal		68		
Miscellaneous	6			
General street services			199	
Bridges (other than toll)				
Libraries	13			1,825
Parks	100			
Baths and bathing beaches				
Municipal Industries				
Water works	2,790	6,878	3,873	5,209
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves and land'gs				
Cemeteries	175		932	
Miscellaneous	6	63		
From Debt Obligations				
General bonds	3,000	5,236		
Municipal industry bonds				
Special assessments				
Temporary loans, etc.	152			
Outstanding warrants		4,617	2,568	
Miscellaneous				
Interest Receipts				
Current deposits	171	68	1,736	
Other sources	846			
All Other Receipts				
Sale of real property		450		
Refund receipts				
Spec. ass'mts during year		31,976		
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 13,344	$ 10,395	$ 21,088	$ 28,201
General offices	124	445	199	1,825
Municipal industries	2,971	6,941	4,805	5,209
From debt obligations	3,152	9,853	2,568	
Interest receipts	1,017	68	1,736	
All other receipts		32,426		
Total receipts	**$ 20,608**	**$ 60,128**	**$ 30,396**	**$ 35,235**
Cash on hd. beginning yr.	7,757	4,065	77,361	10,357
Grand total	**$ 28,365**	**$ 64,193**	**$ 107,757**	**$ 45,592**

OF CITIES, GRADED BY POPULATION—(CENSUS 1915).

PAYMENTS. Year Ending March 31, 1915.	Clarion Population 2,552	Sac City Population 2,529	Knoxville Population 2,514	Anamosa Population 2,473
General Government				
Mayor's office		$ 58	$ 302	$ 80
City council		239	391	183
City clerk and auditor	$ 150	226	388	257
City treasurer	50	34	24	
City solicitor	100	776	300	200
Other attorneys			23	342
City assessor				
Engineer's office		2,219		1,886
Collection of taxes				
Audits and examinations				
Elections			115	93
City hall	132	10	504	77
Courts				105
Miscellaneous	31	379		
Protection of Life and Prop.				
Police department	836	483	1,324	1,238
Fire department	194	459	1,265	887
Inspection and pounds		6		
Police & fire alarm systems				25
Miscellaneous	124	3		
Health Dept. & Sanitation				
General expenditures	58		13	25
Quarantine and pest house	15			1
Sewers and sewage disposal	1,195	3,476	241	23
Refuse disposal			102	
Miscellaneous	85	2,292		2
Highways				
General administration			720	
General street expenditures	1,508	2,290	1,981	2,176
Paving and curbing		35,592		24
Sidewalks and crossings	325	758		77
Bridges (other than toll)		215	117	
Snow removal				25
Street lighting		2,168	2,200	2,909
Street sprinkling & cleaning		483		223
Miscellaneous	897	74		
Recreation, Libraries & Misc.				
General administration	897		828	346
Libraries	1,851		1,536	1,457
Gen. park and garden exp.				90
Miscellaneous	290	1,016	244	401
Municipal Industries				
Water works	2,257	4,742	75,007	5,477
Electric light works	2,169			
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories			852	
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	5,000	2,000		9,203
Interest	1,055	1,007	6,032	1,978
Sp. as'mt, bds. & out. war.	1,327		5,202	1,363
Refund, transfers, etc.	801		22	3
Recapitulation				
General government	$ 463	$ 3,941	$ 2,047	$ 3,163
Protection of life and prop.	1,154	951	2,589	1,650
Health dept. & sanitation	1,357	5,768	356	51
Highways, recreation, etc.	5,853	42,655	7,626	7,728
Municipal industries	4,426	4,742	75,949	5,477
Payments on public debt	8,183	3,007	11,276	12,547
Total payments	**$ 21,436**	**$ 61,664**	**$ 99,843**	**$ 30,616**
Cash on hd. close of year	6,929	2,529	7,914	14,976
Grand total	**$ 28,365**	**$ 64,193**	**$ 107,757**	**$ 45,592**

TABLE A—CONTINUED—SUMMARY OF FINANCIAL TRANSACTIONS

OF CITIES, GRADED BY POPULATION—(CENSUS 1915).

RECEIPTS. Year Ending March 31, 1915.	Bloomfield Population 2,272	Lake City Population 2,218	Onawa Population 2,203	Leon Population 2,190
Taxes, Licenses and Fines				
Gen. levy, city government	$ 3,436	$ 3,632	$ 3,013	$ 13,751
Ind. div., city government	11,116	2,808	4,236	
Franchise taxes				
Poll taxes			15	85
Special assessments		3,700	1,292	
Mulct tax and saloon license				
Other business licenses	940		248	369
Dog license			43	81
Departmental permits				
Police ct. fines and forfeits	140			446
County road fund				1,222
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections			5	
Municipal property	64			
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal				
Refuse disposal				
Miscellaneous				
General street services	113		1,200	
Bridges (other than toll)				
Libraries	173			
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	2,599	2,696	459	3,496
Electric light works	15,411	1,285	12,230	
Gas works				
Markets and public scales	53		172	
Docks, wharves and land'gs	30			
Cemeteries		644	227	311
Miscellaneous	15			
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments				
Temporary loans, etc.	350			
Outstanding warrants	28,461		5,019	
Miscellaneous			3,874	
Interest Receipts				
Current deposits	74		84	153
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts	272			
Spec. assessm'ts during year	3,600			
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	$ 15,632	$ 10,140	$ 8,847	$ 19,954
General offices	350		1,205	
Municipal industries	18,108	4,625	13,088	3,807
From debt obligations	28,811		8,893	
Interest receipts	74		84	153
All other receipts	3,872			
Total receipts	$ 66,847	$ 14,765	$ 32,117	$ 19,914
Cash on hd. beginning yr.	1,708	6,290	3,709	3,438
Grand total	$ 68,555	$ 21,055	$ 35,826	$ 23,352

PAYMENTS. Year Ending March 31, 1915.	Bloomfield Population 2,272	Lake City Population 2,218	Onawa Population 2,203	Leon Population 2,190
General Government				
Mayor's office	$ 47	$ 200	$ 92	$ 253
City council	206	222	202	200
City clerk and auditor	340	139	001	104
City treasurer	200	80		176
City solicitor	132	60	75	50
Other attorneys	410	210	8	185
City assessor				
Engineer's office		311		1,107
Collection of taxes	455			
Audits and examinations	10		34	
Elections	54	210	98	51
City hall	72			15
Courts	148		6	
Miscellaneous		80		168
Protection of Life and Prop.				
Police department	1,043	440	152	845
Fire department	50	257	263	249
Inspection and pounds	48			
Police & fire alarm systems	19	41		12
Miscellaneous		36	3	52
Health Dept. & Sanitation				
General expenditures	39	260	3	
Quarantine and pest house	39			
Sewers and sewage disposal	4,297	5,388	255	1,564
Refuse disposal		40		
Miscellaneous	11	22		
Highways				
General administration	870		1,001	3
General street expenditures	710	2,238	686	1,341
Paving and curbing	1,500	1,842		665
Sidewalks and crossings	125	428	53	139
Bridges (other than toll)	350			
Snow removal		64		35
Street lighting		1,393	1,200	495
St. sprinkling and cleaning	280	162		400
Miscellaneous			11	12
Recreation, Libraries & Misc.				
General administration				
Libraries	1,041	720		676
Gen. park and garden exp.		20	38	
Miscellaneous	172	243	191	184
Municipal Industries				
Water works	4,393	2,370	497	2,080
Electric light works	12,868		15,474	
Gas works				
Markets and public scales	102		8	
Docks, wharves, etc.				
Cemeteries and crematories	75		184	238
Miscellaneous				12
Payments on Public Debt				
General and municipal bonds	1,505		2,000	500
Interest	333	300	1,251	2,245
Sp. as'mt. bds. & out. war.	28,461		7,579	
Refund, transfers, etc.	143			
Recapitulation				
General government	$ 2,074	$ 1,512	$ 1,206	$ 2,360
Protection of life and prop.	1,160	774	418	1,158
Health dept. and sanitation	4,377	5,710	258	1,564
Highways, recreation, etc.	5,048	6,610	3,190	3,950
Municipal industries	17,438	2,370	16,163	2,330
Payments on public debt	30,442	300	10,820	2,745
Total payments	$ 60,539	$ 17,276	$ 32,055	$ 14,056
Cash on hd. close of year	8,016	3,779	3,771	9,296
Grand total	$ 68,555	$ 21,055	$ 35,826	$ 23,352

TABLE A—CONTINUED—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS. Year Ending March 31, 1915.	Tipton Population 2,160	Waukon Population 2,159	Seymour Population 2,144	Monticello Population 2,128
Taxes, Licenses and Fines				
General levy, city governm't	$ 10,516	$ 10,521	$ 9,224	$ 15,861
Ind. divisions, city govt.			1,800	2,741
Franchise taxes	3,503	666		
Poll taxes		67	21	556
Special assessments			79	44
Mulct tax and saloon license				
Other business licenses	208	216	315	220
Dog license	120		59	54
Departmental permits		12		110
Police ct. fines and forfeits	642	438	155	17
County road fund	243			178
Gifts, individuals or corp.	214			1,500
General Offices				
Executive offices				
Law offices				
Elections			5	
Municipal property		106		8
Courts				
Police department				3
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal				
Refuse disposal		2		
Miscellaneous				
General street services	311	19		1
Bridges (other than toll)				
Libraries	76			
Parks				62
Baths and bathing beaches				
Municipal Industries				
Water works	3,882	3,189	551	4,653
Electric light works			9,083	
Gas works				
Markets and public scales	1,173			248
Docks, wharves and land'gs				
Cemeteries			186	707
Miscellaneous				
From Debt Obligations				
General bonds				10,602
Municipal industry bonds				
Special assessments		3,455		
Temporary loans, etc.		3,500		9,150
Outstanding warrants		1,219	689	248
Miscellaneous				
Interest Receipts				
Current deposits	184	145	182	155
Other sources				100
All Other Receipts				
Sale of real property				800
Refund receipts			220	
Spec. ass'mts during year		53,836		
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	$ 15,556	$ 11,920	$ 11,653	$ 21,281
General offices	387	127	5	74
Municipal industries	5,005	3,189	9,820	5,608
From debt obligations		8,174	689	20,000
Interest receipts	184	145	182	255
All other receipts		53,836	220	800
Total receipts	$ 21,112	$ 77,391	$ 22,569	$ 48,018
Cash on hd. beginning yr.	9,891	6,035	7,713	5,285
Grand total	$ 31,003	$ 83,426	$ 30,282	$ 53,303

OF CITIES, GRADED BY POPULATION—(CENSUS 1915).

PAYMENTS. Year Ending March 31, 1915.	Tipton Population 2,160	Waukon Population 2,159	Seymour Population 2,144	Monticello Population 2,128
General Government				
Mayor's office	$ 93	$ 150	$ 67	$ 130
City council	146	217	56	125
City clerk and auditor	200	304	222	400
City treasurer	60	3	50	
City solicitor	49	55	43	248
Other attorneys	130			
City assessor				
Engineer's office				30
Collection of taxes				
Audits and examinations	25			
Board of public works				
Elections	188	104		10
City hall	87			
Courts		134		
Miscellaneous	4		30	137
Protection of Life and Prop.				
Police department	1,374	299	771	1,054
Fire department	265	89	41	51
Inspection and pounds	50			
Police & fire alarm systems		15		2
Miscellaneous	20			
Health Dept. & Sanitation				
General expenditures		96	3	25
Quarantine and pest house				
Sewers and sewage disposal	834	173		1,584
Refuse disposal		33		13
Miscellaneous	100			
Highways				
General administration		852	427	590
General street expenditures	4,049	2,569	1,629	700
Paving and curbing	1,654	56,015	28	11,650
Sidewalks and crossings	397	1,744	199	492
Bridges (other than toll)		193	96	200
Snow removal	101	266		50
Street lighting	2,731	1,949	216	1,798
Street sprinkling & cleaning	823	365		860
Miscellaneous				220
Recreation, Libraries & Misc.				
General administration		32		
Libraries	2,238			1,418
General park & garden exp.				1,038
Miscellaneous	273	567	49	800
Municipal Industries				
Water works	5,542	5,391	1,637	13,660
Electric light works			9,604	
Gas works				
Markets and public scales	1,222			270
Docks, wharves, etc.				
Cemeteries and crematories			376	1,567
Miscellaneous				100
Payments on Public Debt				
General and municipal bonds		1,000	4,000	5,093
Interest	905	402	2,655	628
Sp. as'mt bds. & out. war.		1,106	1,046	1,033
Refund, transfers, etc.		184		2,741
Recapitulation				
General government	$ 982	$ 967	$ 408	$ 1,080
Protection of life and prop.	1,709	403	812	1,107
Health dept. and sanitation	934	302	3	1,622
Highways, recreation, etc.	12,326	64,552	2,644	19,834
Municipal industries	6,764	5,391	11,617	15,536
Payments on public debt	905	2,692	7,701	9,495
Total payments	$ 23,620	$ 74,307	$ 23,275	$ 48,774
Cash on hand close of yr.	7,383	9,119	7,007	4,529
Grand total	$ 31,003	$ 83,426	$ 30,282	$ 53,303

TABLE A—CONTINUED—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS. Year Ending March 31, 1915.	Villisca Population 2,119	Sigourney Population 2,111	Ida Grove Population 2,087	Hawarden Population 2,045
Taxes, Licenses and Fines				
General levy, city governm't		$ 15,893	$ 3,382	$ 9,687
Ind. divisions, city govt.	$ 9,899		2,225	788
Franchise taxes		25		
Poll taxes			154	294
Special assessments				11
Mulct tax and saloon license			2,775	
Other business licenses	514	200	391	273
Dog license	31			56
Departmental permits	67			51
Police ct. fines and forfeits	252	50		367
County road fund				
Gifts, individuals or corp.				54
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property	25		910	9
Courts				
Police department				
Fire department			90	
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal		231	74	
Refuse disposal				
Miscellaneous			8	
General street services				
Bridges (other than toll)				
Libraries				20
Parks			98	
Baths and bathing beaches				
Municipal Industries				
Water works	2,317	2,869	4,963	2,443
Electric light works				15,494
Gas works				
Markets and public scales	221			
Docks, wharves and land'gs				
Cemeteries	653			955
Miscellaneous	108		309	
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments				
Temporary loans, etc.	500			
Outstanding warrants				
Miscellaneous		3,500		
Interest Receipts				
Current deposits	69	118	81	116
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts				6
Spec. assessm'ts during year				
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	$ 10,763	$ 16,168	$ 8,927	$ 11,681
General offices	25	231	1,180	29
Municipal industries	2,399	2,869	5,272	18,892
From debt obligations	500	3,500		
Interest receipts	69	118	81	116
All other receipts				6
Total receipts	$ 14,756	$ 22,886	$ 15,460	$ 30,724
Cash on hd. beginning yr.	9,979	4,892	6,130	5,047
Grand total	$ 24,735	$ 27,778	$ 21,590	$ 35,771

OF CITIES, GRADED BY POPULATION—(CENSUS 1915).

PAYMENTS. Year Ending March 31, 1915.	Villisca Population 2,119	Sigourney Population 2,111	Ida Grove Population 2,087	Hawarden Population 2,045
General Government				
Mayor's office	$ 242	$ 260	$ 179	$ 100
City council	126	300	86	125
City clerk and auditor	329	200	220	150
City treasurer	140	200	60	50
City solicitor		50	100	125
Other attorneys	200	250		5
City assessor				
Engineer's office				
Collection of taxes				
Audits and examinations				
Elections	57	88	76	
City hall	88		164	269
Courts	1	94	56	12
Miscellaneous	76		96	
Protection of Life and Prop.				
Police department	915	878	1,247	918
Fire department	149	300	94	481
Inspection and pounds				
Police & fire alarm systems				
Miscellaneous	2			
Health Dept. & Sanitation				
General expenditures	127		51	25
Quarantine and pest house				
Sewers and sewage disposal	208	4,491	207	161
Refuse disposal				
Miscellaneous				
Highways				
General administration	660			414
General street expenditures	1,265	2,552	3,229	1,442
Paving and curbing				247
Sidewalks and crossings	535	350		123
Bridges (other than toll)				304
Snow removal				44
Street lighting	2,021	2,223	3,534	
Street sprinkl'g and clean'g	42			
Miscellaneous		272	730	25
Recreation, Libraries & Misc.				
General administration			69	15
Libraries	921	1,123		847
General park & garden exp.	31		794	41
Miscellaneous	109	53	427	402
Municipal Industries				
Water works	2,488	8,192	2,820	19,322
Electric light work				
Gas works				
Markets and public scales	323			
Docks, wharves, etc.				
Cemeteries and crematories	600			1,087
Miscellaneous			1,486	
Payments on Public Debt				
General and municipal bonds	6,000			1,000
Interest	1,719	2,557	317	448
Sp. as'mt bds. & out. war.	4,946		1,000	1,187
Refund, transfers, etc.		2		
Recapitulation				
General government	$ 1,259	$ 1,442	$ 1,037	$ 836
Protection of life and prop.	1,066	1,178	1,341	1,399
Health dept. and sanitation	335	4,491	258	186
Highways, recreation, etc.	5,644	6,579	8,783	3,904
Municipal industries	3,471	8,192	4,306	20,409
Payments on public debt	12,665	2,559	1,317	2,635
Total payments	$ 24,440	$ 24,441	$ 17,042	$ 29,369
Cash on hand close of yr.	295	3,337	4,548	6,402
Grand total	$ 24,735	$ 27,778	$ 21,590	$ 35,771

TABLE A—CONTINUED—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS. Year Ending March 31, 1915.	Eldon Population 2,038	Rock Rapids Population 2,030	Marengo Population 2,011	Bedford Population 1,932
Taxes, Licenses and Fines				
General levy, city governm't	$ 2,029	$ 3,049	$ 5,254	$ 15,207
Ind. divisions, city govt.	1,787	5,838		
Franchise taxes			163	
Poll taxes	151	233	127	23
Special assessments			2,768	
Mulct tax and saloon license				
Other business licenses	335	321	359	82
Dog license				
Departmental permits				
Police ct. fines and forfeits	50	25	214	167
County road fund		106	145	
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property				18
Courts				
Police department				
Fire department		50		
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal				
Refuse disposal				
Miscellaneous		19		13
General street services				
Bridges (other than toll)		20		
Libraries				
Parks		63		
Baths and bathing beaches				
Municipal Industries				
Water works	9,507	4,177	2,658	
Electric light works		20,958		
Gas works				
Markets and public scales		1,264		6
Docks, wharves and land'gs				
Cemeteries	53	325		75
Miscellaneous	86	1,030		
From Debt Obligations				
General bonds			700	
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants			1,655	31
Miscellaneous				
Interest Receipts				
Current deposits		216	74	
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts				
Spec. assessm'ts during year				
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	$ 4,352	$ 9,672	$ 8,970	$ 15,479
General offices		152		31
Municipal industries	9,646	27,754	2,658	81
From debt obligations			2,355	31
Interest receipts		216	74	
All other receipts			36	
Total receipts	$ 13,998	$ 37,794	$ 14,093	$ 15,622
Cash on hd. beginning yr.		7,669	4,067	4,242
Grand total	$ 13,998	$ 45,463	$ 18,160	$ 19,864

OF CITIES, GRADED BY POPULATION—(CENSUS 1915).

PAYMENTS. Year Ending March 31, 1915.	Eldon Population 2,038	Rock Rapids Population 2,030	Marengo Population 2,011	Bedford Population 1,932
General Government				
Mayor's office	$ 135	$ 50	$ 327	$ 69
City council	250	96	87	116
City clerk and auditor	100	150	66	217
City treasurer	50	75	76	50
City solicitor	100	200	150	139
Other attorneys				
City assessor				
Engineer's office			98	2
Collection of taxes				
Audits and examinations				
Elections		56	69	193
City hall		9	109	208
Courts			46	
Miscellaneous			1	54
Protection of Life and Prop.				
Police department	500	1,007	741	715
Fire department		694	860	91
Inspection and pounds				
Police & fire alarm systems				
Miscellaneous		22	9	6
Health Dept. & Sanitation				
General expenditures		22	15	41
Quarantine and pest house				
Sewers and sewage disposal		320		8
Refuse disposal				
Miscellaneous				
Highways				
General administration		719	507	409
General street expenditures	525	1,531	491	2,397
Paving and curbing				
Sidewalks and crossings		435	691	974
Bridges (other than toll)		15		223
Snow removal		21	3	
Street lighting			1,854	1,089
Street sprinkl'g and clean'g		758		
Miscellaneous		165	43	237
Recreation, Libraries & Misc.				
General administration				
Libraries	443	1,091	1,174	
General park & garden exp.		480	31	
Miscellaneous	156	471	163	175
Municipal Industries				
Water works	8,968	4,029	1,393	822
Electric light works		24,212		
Gas works				
Markets and public scales		838		107
Docks, wharves, etc.				
Cemeteries and crematories	116	449		172
Miscellaneous				
Payments on Public Debt				
General and municipal bonds			8,000	1,000
Interest	2,353	546	1,079	3,296
Sp. as'mt bds. & out. war.		30	2,815	
Refund, transfers, etc.		671		36
Recapitulation				
General government	$ 635	$ 636	$ 1,029	$ 1,048
Protection of life and prop.	500	1,723	1,610	812
Health dept. and sanitation		342	15	49
Highways, recreation, etc.	1,124	5,677	4,937	5,414
Municipal industries	9,084	29,528	1,393	1,101
Payments on public debt	2,353	1,247	6,894	4,332
Total payments	$ 13,756	$ 39,153	$ 15,868	$ 12,756
Cash on hand close of yr.	242	6,310	2,292	7,108
Grand total	$ 13,998	$ 45,463	$ 18,160	$ 19,864

TABLE A—CONTINUED—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS. Year Ending March 31, 1915.	Corning Population 1,872	Stuart Population 1,851	What Cheer Population 1,840	Toledo Population 1,710
Taxes, Licenses and Fines				
General levy, city governm't	$ 12,015	$ 5,824	$ 7,192	$ 12,715
Ind. divisions, city govt.		748		
Franchise taxes				
Poll taxes	122	268		318
Special assessments				
Mulct tax and saloon license				
Other business licenses	623	347	455	139
Dog license	28			
Departmental permits				
Police ct. fines and forfeits	133	137	95	29
County road fund				186
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property				
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal				18
Refuse disposal	40			
Miscellaneous	28			
General street services				
Bridges (other than toll)				
Libraries				
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	1,506	313		2,978
Electric light works	19	10,105	910	
Gas works				
Markets and public scales				
Docks, wharves and land'gs				
Cemeteries	227	60		380
Miscellaneous		56		21
From Debt Obligations				
General bonds	6,040			
Municipal industry bonds		12,000		
Special assessments				
Temporary loans, etc.				
Outstanding warrants	548			1,877
Miscellaneous				
Interest Receipts				
Current deposits	144	61	39	
Other sources		75		
All Other Receipts				
Sale of real property		25	300	
Refund receipts				195
Specs. ass'mts during year.	966			
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	$ 12,921	$ 7,324	$ 7,742	$ 13,378
General offices	68			18
Municipal industries	1,752	10,534	910	3,379
From debt obligations	6,588	12,000		1,877
Interest receipts	144	136	39	
All other receipts	966	25	300	195
Total receipts	$ 22,439	$ 30,019	$ 8,991	$ 18,847
Cash on hd. beginning yr.	8,803	2,140	2,314	3,743
Grand total	$ 31,242	$ 32,159	$ 11,305	$ 22,590

OF CITIES, GRADED BY POPULATION—(CENSUS 1915).

PAYMENTS. Year Ending March 31, 1915.	Corning Population 1,872	Stuart Population 1,851	What Cheer Population 1,840	Toledo Population 1,710
General Government				
Mayor's office	$ 100	$ 50	$ 109	$ 62
City council	186	115	91	138
City clerk and auditor	65	220	104	232
City treasurer	25	50	381	58
City solicitor	175	50	100	50
Other attorneys	105			
City assessor				
Engineer's office	943		180	
Collection of taxes	90	10		
Audits and examinations				16
Elections	64			13
City hall	15		35	293
Courts				
Miscellaneous	525	1,394		3
Protection of Life and Prop.				
Police department	961	635	742	883
Fire department	365	317		170
Inspection and pounds		10		11
Police & fire alarm systems				400
Miscellaneous	17			5
Health Dept. & Sanitation				
General expenditures	58	25		55
Quarantine and pest house				
Sewers and sewage disposal	116			482
Refuse disposal	50	45		
Miscellaneous				
Highways				
General administration	629	800		
General street expenditures	1,786	551	1,415	2,360
Paving and curbing	3,991			
Sidewalks and crossings	113	287	284	873
Bridges (other than toll)				
Snow removal	1			
Street lighting	2,138		1,066	1,919
Street sprinkling & cleaning	74			811
Miscellaneous	78			
Recreation, Libraries & Misc.				
General administration				
Libraries	794	726		
Gen. park and garden exp.	16	228	405	6
Miscellaneous	285	114	52	30
Municipal Industries				
Water works	3,437	7,499	1,440	6,942
Electric light works		10,784		
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories	317	350		554
Miscellaneous				
Payments on Public Debt				
General & municipal bonds				1,000
Interest	989	750	1,287	929
Sp. as'mt bds & out. war.	5,759			1,000
Refund, transfers, etc.		27		
Recapitulation				
General government	$ 2,293	$ 1,089	$ 1,000	$ 865
Protection of life and prop.	1,333	962	742	1,469
Health dept. and sanitation	228	70		537
Highways, recreation, etc.	9,905	2,706	3,212	5,999
Municipal industries	3,754	19,633	1,440	7,496
Payments on public debt	6,748	777	1,287	2,929
Total payments	$ 24,261	$ 26,137	$ 7,681	$ 19,295
Cash on hd. close of yr.	6,981	6,022	3,624	3,295
Grand total	$ 31,242	$ 32,159	$ 11,305	$ 22,590

TABLE B—SHOWING PERCENTAGE OF NET INDEBTEDNESS TO ACTUAL PROPERTY VALUATION.

Number	City	Population 1915 census (unofficial)	Percentage of net indebtedness to actual property valuation	Actual property valuation	Total indebtedness	*Special fund debt	Net indebtedness
	Grand total	853,191	1.80	$699,910,103	$15,624,122	$ 2,982,650	$ 12,641,472
1	Des Moines	105,538	1.02	$129,089,841	$ 1,944,438	$ 626,490	$ 1,317,948
2	Sioux City	61,787	2.60	49,340,794	1,287,449		1,287,449
3	Davenport	48,154	0.81	48,082,840	428,500	18,500	410,000
4	Dubuque	41,604	4.09	26,618,667	1,522,015	379,801	1,142,214
5	Cedar Rapids	40,590	1.89	38,821,497	949,122	215,000	734,122
6	Waterloo	32,968	3.86	27,322,433	1,274,066	219,293	1,054,771
7	Council Bluffs	31,368	4.08	19,613,776	876,219	75,000	801,219
8	Clinton	26,018	0.76	18,963,625	221,922	78,064	143,858
9	Burlington	24,357	2.08	19,728,496	511,351	100,000	411,357
10	Ottumwa	22,402	3.55	14,626,680	519,194		519,194
11	Fort Dodge	19,310	0.90	14,264,400	210,000	80,000	129,000
12	Mason City	17,066	0.91	14,135,235	225,090	96,490	128,600
13	Marshalltown	15,827	1.02	10,553,871	136,578	18,500	118,078
14	Muscatine	15,092	0.94	19,095,064	180,000		180,000
15	Keokuk	15,173	1.97	13,923,121	275,091		275,091
16	Boone	12,263	4.35	6,151,505	267,570		267,570
17	Iowa City	12,043	1.70	9,575,094	382,396	219,396	163,000
18	Oskaloosa	10,414	0.79	9,848,616	144,471	65,705	78,763
19	Fort Madison	9,077	2.67	5,096,140	136,252		136,252
20	Centerville	7,767	0.83	3,876,338	46,026	14,000	32,026
21	Creston	7,538	0.76	3,524,936	94,539	67,585	26,974
22	Oelwein	7,111	1.09	3,132,780	89,581	55,363	34,218
23	Charles City	6,361	5.48	1,499,428	98,157	16,000	82,157
24	Cedar Falls	6,254	2.23	5,303,827	161,415	42,298	119,117
25	Fairfield	6,110	1.31	4,963,866	72,620	7,499	65,121
26	Webster City	5,814	2.35	4,704,692	121,957	10,000	101,957
27	Shenandoah	5,624	1.33	3,576,000	47,883		47,883
28	Red Oak	5,577	0.69	3,941,773	27,161		27,161
29	Perry	5,426	2.46	3,540,747	122,221	35,236	86,985
30	Chariton	5,214	4.46	2,053,000	99,296	7,744	91,552
31	Newton	5,182	2.36	4,954,675	117,192		117,192
32	Albia	5,121	2.49	3,140,464	78,162		78,162
33	Ames	5,063	2.51	3,987,334	106,340	6,000	100,340
34	Le Mars	5,056	0.70	2,883,288	18,576		18,576
35	Grinnell	5,043	1.19	5,195,884	105,941	44,000	61,941
36	Atlantic	5,026	1.56	3,550,945	118,542	63,177	55,365
37	Marion	4,663	0.88	3,113,648	112,938	85,293	27,645
38	Clarinda	4,547	0.98	2,904,216	28,472		28,472
39	Washington	4,525	0.59	5,351,169	37,000		37,000
40	Cherokee	4,518	1.20	3,072,547	98,033	61,237	36,976
41	Glenwood	4,330	2.54	1,611,170	41,000		41,000
42	Spencer	4,200	0.73	2,733,696	20,000		20,000
43	Estherville	4,119	4.44	2,434,280	176,195	68,000	108,195
44	Mt. Pleasant	4,092	1.58	3,234,426	53,074	2,000	51,074
45	Eagle Grove	4,027	1.97	1,861,250	44,917	8,175	36,742
46	Carroll	4,020	2.87	2,303,504	66,179		66,179
47	Decorah	4,007	0.15	2,736,700	4,000		4,000
48	Vinton	3,904	0.96	3,627,660	35,000		35,000
49	Maquoketa	3,754	0.21	5,081,890	10,949		10,949
50	Missouri Valley	3,745	1.22	1,888,544	26,051	2,684	23,187
51	Iowa Falls	3,710	1.07	3,192,456	52,204	18,000	34,204
52	Independence	3,674	0.33	3,381,006	10,066		10,066
53	Belle Plaine	3,668	2.78	1,854,316	51,753		51,753

*Held as an obligation but not affecting constitutional limit of indebtedness.

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

Number	City	Population 1915 census (unofficial)	Percentage of net indebtedness to actual property valuation	Actual property valuation	Total indebtedness	Special fund debt	Net indebtedness
54	Algona	3,581	2.41	2,118,014	51,042		51,042
55	Waverly	3,547	1.36	3,836,105	69,164	17,164	52,000
56	Denison	3,464	3.45	2,607,944	90,074		90,074
57	Indianola	3,400	1.86	4,012,160	74,829		74,829
58	Sheldon	3,319	0.79	1,783,508	14,000		14,000
59	Cresco	3,194	1.67	1,895,304	31,674		31,674
60	Jefferson	3,189	0.59	2,520,900	15,000		15,000
61	Storm Lake	3,151	0.77	3,085,459	33,000	9,000	24,000
62	Pella	3,094	4.43	2,438,439	157,229	49,229	108,000
63	Manchester	3,087	0.63	2,638,730	18,000		18,000
64	Valley Junction	3,020	5.26	1,205,020	63,406		63,406
65	Hampton	3,019		3,370,306			
66	Winterset	2,862	4.00	2,057,304	82,383		82,383
67	Harlan	2,820	0.76	2,409,481	25,600	7,195	18,405
68	Osage	2,779	0.35	2,339,396	8,298		8,298
69	Clear Lake	2,729	2.71	1,734,327	47,047		47,047
70	Eldora	2,704	1.75	2,837,084	49,532		49,532
71	Osceola	2,701	3.09	2,000,888	74,084	12,084	62,000
72	Mystic	2,684	0.29	687,952	2,000		2,000
73	Nevada	2,681	1.77	2,062,803	36,565		36,565
74	New Hampton	2,654	1.15	2,288,248	26,300		26,300
75	Emmetsburg	2,640	1.19	2,127,765	25,278		25,278
76	Tama	2,611	0.91	1,937,848	17,670		17,670
77	Colfax	2,605	0.44	1,247,142	25,819	20,170	5,649
78	Clarion	2,552	1.16	1,477,052	17,154		17,154
79	Sac City	2,529	0.94	2,423,152	21,926		21,926
80	Knoxville	2,514	4.67	2,709,114	126,568		126,568
81	Anamosa	2,473	1.88	1,860,483	34,977		34,977
82	Bloomfield	2,272	2.63	1,435,054	37,724		37,724
83	Lake City	2,218	0.66	1,103,800	7,315		7,315
84	Onawa	2,203	1.96	1,624,347	32,000		32,000
85	Leon	2,190	3.06	1,573,206	48,000		48,000
86	Tipton	2,160	0.74	2,491,653	18,500		18,500
87	Waukon	2,159	0.76	1,640,423	12,505		12,505
88	Seymour	2,144	3.79	1,364,508	51,689		51,689
89	Monticello	2,128	1.09	2,250,965	24,752		24,752
90	Villisca	2,119	1.14	1,526,850	22,500	5,000	17,500
91	Sigourney	2,111	1.52	1,592,744	59,184	35,000	24,184
92	Ida Grove	2,087	0.39	1,521,805	5,900		5,900
93	Hawarden	2,045	0.62	1,134,575	7,000		7,000
94	Eldon	2,038	1.27	702,276	9,000		9,000
95	Rock Rapids	2,030	0.79	1,332,279	10,600		10,600
96	Marengo	2,011	0.54	1,446,354	17,406	9,557	7,849
97	Bedford	1,932	0.30	1,755,209	64,488	11,721	52,767
98	Corning	1,872	0.80	1,806,678	16,548		16,548
99	Stuart	1,851	1.68	1,317,430	22,250		22,250
100	What Cheer	1,840	2.27	1,070,835	24,500		24,500
101	Toledo	1,710	1.42	1,362,944	19,376		19,376

TABLE NO. 1—CITIES—INCORPORATION; AREA; POPULATION;

No. in order of population	CITY	Dates and Area of Incorporations; Population					Payments, Receipts	
		Date of Incorporation		Area	Population			
		First	Last	Square miles incorporated	Census 1910	Census 1915	Payments	Cash on hand at close of year
	Grand total	------	------	--------	746,241	853,191	$13,670,229	$ 2,411,759
1	Des Moines	1857	1891	54.46	86,368	105,538	1,472,706	286,493
2	Sioux City	1857	1874	42.	47,828	61,787	1,133,326	64,995
3	Davenport	1839	1851	8.	43,028	48,154	768,248	401,748
4	Dubuque	1837	1857	13.	38,494	41,694	972,447	173,085
5	Cedar Rapids	1856	1907	13.	32,811	40,599	840,224	84,723
6	Council Bluffs	1853	------	16.25	29,292	31,368	822,733	137,369
7	Waterloo	1868	1906	13.51	26,693	32,968	584,547	87,722
8	Clinton	1859	1881	10.	25,577	26,018	243,817	61,757
9	Burlington	1836	1845	10.5	24,324	24,357	411,291	8,177
10	Ottumwa	1808	1892	7.8	22,012	22,402	229,741	88,093
11	Muscatine	1836	1851	6.7	16,178	15,629	269,244	53,699
12	Fort Dodge	1869	1911	4.3	15,543	19,310	369,796	46,764
13	Keokuk	1848	1910	7.	14,008	15,173	209,348	24,697
14	Marshalltown	1863	1868	7.75	13,374	15,827	148,976	19,485
15	Mason City	1870	1881	5.	11,230	17,066	316,007	22,396
16	Boone	1866	1868	4.98	10,347	12,263	290,803	8,914
17	Iowa City	1853	------	2.38	10,091	12,043	110,058	54,197
18	Oskaloosa	1853	1862	3.7	9,466	10,414	143,417	32,200
19	Fort Madison	1839	------	8.	8,900	9,077	93,530	17,032
20	Centerville	1855	1870	3.9	6,936	7,767	49,376	11,129
21	Creston	1871	------	5.	6,924	7,538	88,212	8,926
22	Oelwein	1888	1897	4.	6,028	7,111	53,521	23,779
23	Charles City	1860	1869	4.	5,802	6,361	64,186	19,761
24	Webster City	1874	1882	12.	5,208	5,814	249,305	13,427
25	Grinnell	1865	1882	2.25	5,036	5,043	87,520	27,701
26	Cedar Falls	1857	1865	4.	5,012	6,254	98,355	4,981
27	Shenandoah	1871	1886	4.	4,976	5,624	39,898	3,061
28	Fairfield	1847	1868	2.25	4,970	6,110	66,557	973
29	Albia	1859	1876	9.	4,969	5,121	26,195	5,375
30	Cherokee	1873	1891	5.5	4,884	4,518	80,466	12,244
31	Red Oak	1869	1876	3.25	4,830	5,577	45,528	12,964
32	Perry	1875	1885	4.	4,630	5,426	101,925	5,803
33	Newton	1857	1876	2.	4,616	5,182	125,199	20,970
34	Atlantic	1869	1878	2.	4,560	5,026	120,919	16,878
35	Marion	1865	1895	4.	4,400	4,663	161,167	40,710
36	Washington	1864	------	2.25	4,380	4,525	49,644	10,388
37	Ames	1870	1893	6.	4,223	5,063	117,156	37,773
38	Le Mars	1881	------	1.5	4,157	5,056	37,795	5,225
39	Glenwood	1857	1884	2.5	4,052	4,330	21,970	2,884
40	Mt. Pleasant	1842	1856	4.	3,874	4,092	63,603	8,709
41	Clarinda	1867	1882	2.	3,832	4,547	41,807	9,553
42	Charlton	1874	------	2.5	3,794	5,214	96,987	33,707
43	Decorah	1857	1871	3.	3,592	4,007	24,502	3,710
44	Maquoketa	1853	1857	4.	3,570	3,754	26,673	6,065
45	Carroll	1869	1892	3.5	3,546	4,020	46,548	30,346
46	Independence	1864	1874	1.75	3,517	3,674	57,572	17,435
47	Estherville	1881	1894	4.	3,404	4,119	144,729	1,444
48	Eagle Grove	1882	1892	4.	3,387	4,044	47,951	2,816
49	Vinton	1869	------	2.	3,336	3,904	51,877	19,330
50	Indianola	1849	------	3.	3,283	3,400	63,354	8,356
51	Waverly	1859	------	4.	3,205	3,547	68,317	13,856
52	Knoxville	1854	1856	4.	3,190	2,514	99,843	7,914
53	Missouri Valley	1871	1885	4.5	3,187	3,745	30,948	5,786
54	Denison	1875	1895	4.	3,133	3,464	124,260	4,268
55	Belle Plaine	1866	1885	3.	3,122	3,668	22,601	2,768
56	Pella	1855	1871	2.	3,021	3,094	97,542	17,683

PAYMENTS, RECEIPTS, CASH BALANCES AND TRUST ACCOUNTS.

and Cash Balances			Private Trust Accounts and Total Special Assessments						No. in order of population
			Private Trust Accounts						
Aggregate of payments and cash on hand at close of year	Cash on hand at beginning of year	Receipts	Payments on account of private trust	Private trust cash at close of year	Total private trust accounts	Private trust cash at beginning of year	Receipts private trust accounts	Special assessments paid during year	
$16,081,988	$2,507,627	$13,574,361	$114,072	$ 19,202	$133,274	$ 31,000	$102,274	$1,068,108	
$ 1,759,199	$ 393,286	$ 1,365,913	------	------	------	------	------	------	1
1,198,321	52,692	1,145,629	------	------	------	------	------	------	2
1,169,996	349,918	820,078	------	------	------	------	------	$ 170,324	3
1,145,532	165,790	979,742	------	------	------	------	------	------	4
924,947	306,822	618,125	$ 3,574	$ 1,960	$ 5,534	$ 2,535	$ 2,999	------	5
960,002	115,190	844,812	42,430	11,992	54,422	9,212	45,210	250,060	6
672,369	103,773	568,496	1,608	2,000	3,608	2,000	1,608	------	7
305,574	42,255	263,319	18,483	------	18,483	13,658	4,825	23,145	8
419,468	8,270	411,198	7,520	------	7,520	------	7,520	23,444	9
317,834	54,467	263,367	------	------	------	------	------	------	10
322,913	53,174	269,739	------	------	------	------	------	------	11
416,560	16,955	399,605	26,440	836	27,276	249	27,027	118,240	12
234,045	850	233,195	------	------	------	------	------	------	13
168,461	24,854	143,607	------	------	------	------	------	------	14
338,403	38,843	299,560	14,017	2,414	16,431	3,346	13,085	86,485	15
299,717	17,093	282,624	------	------	------	------	------	------	16
164,255	------	164,255	------	------	------	------	------	------	17
175,617	24,747	150,870	------	------	------	------	------	------	18
110,562	22,877	87,685	------	------	------	------	------	79	19
60,505	10,896	49,609	------	------	------	------	------	------	20
97,138	7,547	89,591	------	------	------	------	------	25,504	21
77,291	7,428	69,863	------	------	------	------	------	------	22
83,947	21,974	61,973	------	------	------	------	------	------	23
262,732	11,698	251,034	------	------	------	------	------	124,024	24
115,221	37,202	78,019	------	------	------	------	------	------	25
103,336	22,576	80,760	------	------	------	------	------	------	26
42,949	3,448	39,501	------	------	------	------	------	------	27
67,530	3,990	63,540	------	------	------	------	------	------	28
41,570	387	41,183	------	------	------	------	------	------	29
92,710	11,978	80,732	------	------	------	------	------	37,085	30
57,792	8,652	49,140	------	------	------	------	------	------	31
107,728	2,913	104,815	------	------	------	------	------	------	32
146,169	30,410	115,759	------	------	------	------	------	401	33
137,797	16,433	121,364	------	------	------	------	------	43,161	34
201,877	7,368	194,509	------	------	------	------	------	------	35
60,032	20,134	39,898	------	------	------	------	------	------	36
154,929	34,446	120,483	------	------	------	------	------	23,819	37
43,020	8,200	34,820	------	------	------	------	------	------	38
24,854	2,016	22,838	------	------	------	------	------	------	39
72,312	15,355	56,957	------	------	------	------	------	------	40
51,420	17,266	34,154	------	------	------	------	------	------	41
130,694	3,585	127,109	------	------	------	------	------	------	42
28,212	5,106	23,106	------	------	------	------	------	------	43
32,738	4,584	28,154	------	------	------	------	------	------	44
76,894	13,461	63,433	------	------	------	------	------	------	45
75,007	12,742	62,265	------	------	------	------	------	------	46
146,173	1,970	144,203	------	------	------	------	------	------	47
50,767	1,358	49,409	------	------	------	------	------	3,232	48
71,207	11,205	60,002	------	------	------	------	------	------	49
71,710	5,657	66,053	------	------	------	------	------	------	50
82,173	20,775	61,398	------	------	------	------	------	------	51
107,757	77,361	30,396	------	------	------	------	------	------	52
36,734	3,130	33,604	------	------	------	------	------	------	53
128,528	7,072	121,456	------	------	------	------	------	------	54
25,369	3,186	22,183	------	------	------	------	------	3,980	55
115,225	10,254	104,971	------	------	------	------	------	------	56

TABLE NO. 1—CONTINUED—CITIES—INCORPORATION; AREA; POPULATION; PAYMENTS, RECEIPTS, CASH BALANCES AND TRUST ACCOUNTS.

No. in order of population	CITY	Dates and Area of Incorporations; Population					Payments, Receipts and Cash Balances			Private Trust Accounts and Total Special Assessments						No. in order of population
		Date of Incorporation		Area	Population					Private Trust Accounts					Special assessments paid during year	
		First	Last	Square miles incorporated	Census 1910	Census 1915	Payments	Cash on hand at close of year	Aggregate of payments and cash on hand at close of year	Cash on hand at beginning of year	Receipts	Payments on account of private trust	Private trust cash at close of year	Total private trust accounts	Private trust cash at beginning of year	Receipts private trust accounts	
57	Spencer	1890	1892	3.5	3,005	4,200	48,464	12,589	61,053	4,720	56,333						57
58	Anamosa	1867	1871	1.25	2,983	2,473	30,616	14,976	45,592	10,357	35,235						58
59	Sheldon	1872	1894	1.	2,941	3,319	18,699	2,298	20,997	3,383	17,614						59
60	Algona	1872	1888	2.	2,908	3,581	84,850	11,003	95,853	3,688	92,165					45,640	60
61	Winterset	1876	1885	3.	2,818	2,862	33,761	10,878	44,639	5,499	39,140						61
62	Iowa Falls	1869	1895	6.	2,797	3,710	46,603	9,825	56,428	6,947	49,481						62
63	Manchester	1863	1868	7.75	2,758	3,087	24,130	9,862	33,992	9,621	24,371						63
64	Mystic	1889	1909	1.	2,663	2,684	3,934	1,200	5,134	788	4,346						64
65	Cresco	1866	1868	3.	2,658	3,194	43,321	2,406	45,727	1,729	43,998						65
66	Hampton	1870	1885	5.75	2,617	3,019	30,143	1,136	31,279	3,275	28,004						66
67	Valley Junction	1893	1906	2.	2,573	3,020	58,175	6,897	65,072	5,910	59,162						67
68	Harlan	1879	1896	3.	2,570	2,820	51,886	7,643	59,529	9,789	49,740						68
69	Colfax	1875	1901	1.	2,524	2,605	27,015	3,122	30,137	2,812	27,325						69
70	Jefferson	1871	1893	2.5	2,477	3,189	30,684	6,053	36,737	6,053	30,684						70
71	Osage	1871	1880	1.	2,445	2,779	20,302	7,088	27,390	4,080	23,310						71
72	Storm Lake	1873	1901	2.	2,428	3,151	25,417	3,561	28,978	1,954	27,024						72
73	Osceola	1859	1886	2.18	2,416	2,701	27,558	3,505	31,063	3,409	27,654						73
74	Emmetsburg	1877	1893	3.75	2,325	2,640	22,042	1,903	23,945	3,917	20,028						74
75	Tama	1869	1893	3.	2,290	2,611	34,422	2,729	37,151	4,925	32,226						75
76	Seymour	1874	1906	1.25	2,290	2,144	23,275	7,007	30,282	7,713	22,569						76
77	New Hampton	1873	1896	2.25	2,275	2,654	40,411	11,908	52,319	7,934	44,385						77
78	Sac City	1856	1901	6.25	2,201	2,529	61,664	2,529	64,193	4,065	60,128					31,976	78
79	Nevada	1869	1893	2.5	2,138	2,681	34,717	6,144	40,861	2,770	38,091					3,624	79
80	Hawarden	1887	-----	3.	2,107	2,045	29,369	6,402	35,771	5,047	30,724						80
81	Clarion	1881	1911	-----	2,065	2,552	21,436	6,929	28,365	7,757	20,608						81
82	Tipton	1857	-----	1.	2,048	2,160	23,620	7,383	31,003	9,891	21,112						82
83	Lake City	1882	1890	4.75	2,043	2,218	17,276	3,779	21,055	6,290	14,765						83
84	Monticello	1867	1896	4.	2,043	2,128	48,774	4,529	53,303	5,285	48,018						84
85	Villisca	1869	1892	2.5	2,039	2,119	24,440	295	24,735	9,979	14,756						85
86	Sigourney	-----	-----	-----	2,032	2,111	24,441	3,337	27,778	4,892	22,886						86
87	Bloomfield	1883	1894	2.	2,028	2,272	60,539	8,016	68,555	1,708	66,847						87
88	Onawa	1858	1906	4.5	2,026	2,203	32,055	3,771	35,826	3,709	32,117						88
90	Eldon	1873	-----	.75	2,024	2,038	13,756	242	83,426	6,035	77,391					53,836	89
91	Clear Lake	-----	1912	-----	2,014	2,729	26,576	5,047	13,998	-----	13,998						90
92	Rock Rapids	1886	1912	4.	2,005	2,030	29,153	6,310	31,623	1,914	29,709						91
93	Eldora	1895	-----	4.	1,995	2,704	40,975	5,777	45,463	7,669	37,794						92
94	Leon	1867	1906	2.	1,991	2,190	14,056	9,296	46,752	11,517	35,235						93
95	Bedford	1855	1895	1.25	1,883	1,932	12,756	7,108	23,352	3,438	19,914						94
96	Ida Grove	1877	1906	1.5	1,874	2,087	17,042	4,548	19,864	4,242	15,622						95
97	Stuart	1877	1885	1.25	1,826	1,851	26,137	6,022	21,590	6,130	15,460						96
98	Marengo	1859	1896	.66	1,786	2,011	15,868	2,292	32,159	2,140	30,019						97
99	What Cheer	1880	1883	1.25	1,720	1,840	7,681	3,624	18,160	4,067	14,093						98
100	Corning	1871	1905	1.	1,702	1,872	24,261	6,981	11,305	2,314	8,991						99
101	Toledo	1866	1894	2.	1,626	1,710	19,295	3,295	31,242	8,803	22,439						100
									22,590	3,743	18,847						101

TABLE NO. 2—PAYMENTS FOR GENERAL

No. in order of population	CITIES	Classified by Departments, General Salaries, Wages and Other Expenditures of Each Office or Department																			No. in order of population
		Total	Mayor's office	Council or aldermen	Clerk's office	Auditor's office	Treasurer's office	Solicitor's office	City assessors	For collection of taxes	Engineer's office	For elections	City hall	Police or municipal court	Audits and examinations	Miscellaneous	
	Grand total	$ 702,637	$ 53,469	$ 84,279	$ 83,825	$ 30,088	$ 30,104	$ 76,570	$ 8,356	$ 14,711	$146,347	$ 38,347	$ 67,558	$ 27,371	$ 6,086	$ 35,526	
1	Des Moines	$ 112,808	$ 5,924	$ 12,000	$ 8,567	$ 15,512	$ 3,613	$ 10,842	----------	$ 6,556	$ 29,302	$ 7,626	$ 9,739	$ 3,127	----------	----------	1
2	Sioux City	52,302	3,436	9,195	2,077	2,447	2,317	5,895	----------	----------	8,800	3,820	12,854	1,425	----------	$ 36	2
3	Davenport	44,513	1,500	2,670	4,018	----------	4,881	3,581	$ 3,356	----------	4,381	3,545	7,003	2,100	$ 2,004	$ †5,474	3
4	Dubuque	22,773	1,188	2,918	2,172	2,134	3,469	2,703	3,572	386	5,207	3,415	3,329	1,083	441	756	4
5	Cedar Rapids	44,654	3,480	7,222	4,005	2,007	2,037	5,847	251	300	9,656	1,726	4,647	2,607	434	435	5
6	Council Bluffs	24,174	1,800	2,000	2,500	1,800	1,200	1,656	95	783	8,276	----------	1,382	1,050	532	1,100	6
7	Waterloo	24,537	2,010	1,500	1,846	1,228	75	4,340	----------	679	6,520	869	2,498	1,309	----------	1,663	7
8	Clinton	16,686	958	2,192	1,028	1,500	1,775	958	----------	----------	1,500	2,219	660	1,200	544	2,152	8
9	Burlington	26,373	2,500	7,200	2,242	1,300	1,475	2,516	82	1,366	2,789	1,452	360	1,150	240	1,701	9
10	Ottumwa	19,966	2,100	3,600	1,541	1,980	374	2,118	----------	2,429	2,838	1,074	1,184	600	118	----------	10
11	Muscatine	13,025	500	2,400	1,258	----------	422	1,209	350	173	4,661	1,301	136	155	333	727	11
12	Fort Dodge	19,158	2,400	3,840	1,860	----------	450	2,475	----------	----------	3,396	861	2,238	1,039	40	559	12
13	Keokuk	17,306	2,100	3,660	2,580	----------	5	1,300	600	10	2,625	966	2,100	1,000	112	248	13
14	Marshalltown	9,571	1,620	2,640	2,220	----------	1,000	----------	----------	----------	1,200	----------	720	----------	171	----------	14
15	Mason City	15,908	1,686	2,758	2,492	----------	125	1,224	----------	----------	1,770	1,789	1,646	2,323	95	----------	15
16	Boone	9,294	1,000	264	1,657	----------	50	600	----------	----------	3,850	629	1,144	----------	----------	----------	16
17	Iowa City	7,903	1,200	275	1,200	----------	200	750	----------	275	3,562	52	----------	----------	----------	389	17
18	Oskaloosa	7,185	1,233	421	1,327	----------	300	1,058	----------	----------	1,416	319	855	243	----------	13	18
19	Fort Madison	9,323	300	350	600	----------	200	575	----------	----------	1,783	----------	----------	----------	103	5,412	19
20	Centerville	3,945	1,000	250	730	----------	50	257	----------	35	164	482	947	----------	30	----------	20
21	Creston	2,252	662	114	491	----------	200	538	----------	----------	95	----------	110	2	----------	40	21
22	Oelwein	5,911	350	290	1,152	----------	50	416	----------	----------	1,519	208	830	1,028	----------	68	22
23	Charles City	3,149	61	359	982	----------	34	525	----------	106	696	280	106	----------	----------	----------	23
24	Webster City	5,654	478	316	283	----------	40	1,375	----------	----------	2,590	186	85	57	244	----------	24
25	Grinnell	6,758	300	278	915	----------	100	715	----------	322	2,135	9	62	1,497	167	258	25
26	Cedar Falls	8,399	500	181	500	----------	----------	525	----------	59	610	----------	128	----------	----------	5,896	26
27	Shenandoah	3,231	225	166	954	----------	100	296	----------	35	----------	271	252	1,002	----------	----------	27
28	Fairfield	3,789	331	601	674	----------	156	1,380	----------	----------	----------	28	639	----------	----------	----------	28
29	Albia	2,564	500	285	567	----------	100	300	----------	----------	298	170	212	131	----------	1	29
30	Cherokee	3,193	401	250	1,076	----------	100	445	----------	----------	----------	27	771	33	----------	90	30
31	Red Oak	2,097	225	186	751	----------	100	330	----------	----------	252	28	225	----------	----------	----------	31
32	Perry	5,609	323	250	1,220	----------	54	708	----------	----------	579	316	396	1,514	----------	159	32
33	Newton	2,382	417	350	300	----------	25	510	----------	281	----------	83	318	----------	98	----------	33
34	Atlantic	1,923	52	274	698	----------	89	573	----------	----------	----------	38	192	7	----------	----------	34
35	Marion	3,093	225	336	411	----------	75	617	----------	----------	1,429	----------	----------	----------	----------	----------	35
36	Washington	2,314	150	174	400	----------	75	445	----------	----------	742	16	115	----------	----------	197	36
37	Ames	4,647	303	117	934	----------	40	675	----------	80	2,230	239	29	----------	----------	----------	37
38	Le Mars	3,855	300	250	480	----------	551	475	----------	22	296	723	401	357	----------	----------	38
39	Glenwood	729	91	93	208	----------	130	50	----------	95	----------	55	22	----------	----------	----------	39
40	Mt. Pleasant	1,921	539	357	378	----------	106	384	----------	----------	----------	----------	137	20	----------	----------	40
41	Clarinda	7,438	563	158	2,176	----------	----------	696	----------	----------	2,744	----------	287	----------	----------	884	41
42	Chariton	10,706	117	216	635	----------	180	385	----------	----------	8,338	156	----------	----------	----------	679	42
43	Decorah	2,703	60	168	1,006	----------	171	250	----------	----------	122	----------	198	----------	----------	728	43
44	Maquoketa	2,436	350	169	450	----------	50	160	----------	----------	720	189	----------	----------	----------	348	44
45	Carroll	5,105	668	241	503	----------	50	250	----------	----------	2,613	318	462	----------	----------	----------	45
46	Independence	1,626	300	123	300	----------	100	375	50	----------	----------	7	----------	----------	----------	371	46
47	Estherville	2,532	25	135	989	----------	----------	240	----------	----------	----------	70	----------	----------	----------	1,073	47
48	Eagle Grove	3,195	151	592	710	----------	----------	257	----------	----------	1,378	103	----------	4	----------	----------	48
49	Vinton	2,494	200	232	457	----------	----------	298	----------	----------	----------	----------	1,307	----------	----------	----------	49
50	Indianola	2,726	31	297	416	----------	348	240	----------	----------	1,294	----------	----------	----------	39	61	50
51	Waverly	1,866	257	350	440	----------	109	301	----------	----------	152	5	222	----------	----------	30	51
52	Knoxville	2,047	302	391	388	----------	24	323	----------	----------	----------	115	504	----------	----------	----------	52
53	Missouri Valley	1,619	300	157	180	----------	----------	526	----------	----------	456	----------	----------	----------	----------	----------	53
54	Denison	2,568	302	265	279	----------	100	282	----------	----------	452	143	235	----------	----------	510	54
55	Belle Plaine	647	5	5	326	----------	3	250	----------	----------	----------	5	18	85	----------	----------	55
56	Pella	1,337	300	250	300	----------	100	200	----------	----------	20	93	74	----------	----------	----------	56
57	Spencer	1,276	227	129	385	----------	50	137	----------	----------	185	81	4	62	----------	16	57
58	Anamosa	3,063	80	183	234	----------	----------	542	----------	----------	1,826	93	----------	105	----------	----------	58
59	Sheldon	1,445	50	115	7	----------	80	375	----------	----------	----------	81	472	----------	----------	315	59

AND MUNICIPAL SERVICE EXPENSE.

TABLE NO. 2—CONTINUED—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSE.

No. in order of population	CITIES	Classified by Departments. General Government Salaries, Wages and Other Expenditures of Each Office or Department: Total	Mayor's office	Council or aldermen	Clerk's office	Auditor's office	Treasurer's office
60	Algona	1,671	50	300	1,140		40
61	Winterset	2,023	200	116	480		75
62	Iowa Falls	3,367	100	300	1,614		37
63	Manchester	1,394	50	100	990		
64	Mystic	651	177	77	102		40
65	Cresco	1,289	300	216	532		50
66	Hampton	1,623	122	100	182		25
67	Valley Junction	2,142	94	228	744		38
68	Harlan	1,537	81	144	1,160		75
69	Colfax	1,760	63	160	248		4
70	Jefferson	2,094	75	248	140		
71	Osage	653	100	137	287		25
72	Storm Lake	1,599	45	756	22		204
73	Osceola	1,529	268	171	309		50
74	Emmetsburg	1,830		114	271		25
75	Tama	3,640	50	114	216		45
76	Seymour	494	63	56	252		50
77	New Hampton	1,029	50	192	550		55
78	Sac City	3,591	58	239	226		34
79	Nevada	986	100	278	296		
80	Hawarden	836	100	125	150		50
81	Clarion	463			150		50
82	Tipton	982	93	146	200		60
83	Lake City	1,502	200	222	139		80
84	Monticello	997	130	125	317		
85	Villisca	1,259	242	126	329		140
86	Sigourney	1,439	260	300	200		200
87	Bloomfield	1,656	47	206	150	*180	200
88	Onawa	1,206	92	292	601		3
89	Waukon	967	150	217	304		50
90	Eldon	635	135	250	100		
91	Clear Lake	861	19	89	246		75
92	Rock Rapids	636	50	96	150		
93	Eldora	812	100	162	360		176
94	Leon	2,309	253	200	104		50
95	Bedford	840	69	116	217		60
96	Ida Grove	1,037	179	86	220		50
97	Stuart	1,461	50	115	220		76
98	Marengo	1,029	327	87	66		381
99	What Cheer	1,000	109	91	104		25
100	Corning	2,121	100	186	65		58
101	Toledo	584	62	138	232		

No. in order of population	Solicitor's office	City assessors	For collection of taxes	Engineer's office	For elections	City hall	Police or municipal court	Audits and examinations	Miscellaneous
60	120				11			10	
61	486			116	36		436		78
62	226		112	728		228			22
63	74			180					
64	78				1	176			
65	146				45				
66	173			611	3	240		30	137
67	468				81	338		122	29
68					77				
69	135		73	830	70	97		30	50
70	650			87	84	638	257	5	720
71	100					4			
72	484								88
73	123		408	200					
74	436				69	915			
75	950			762	125	1,378			
76	43						30		
77	50				57			75	
78	776			2,219					39
79	238					65	34		5
80	130					269	12		
81	100					132			31
82	179				188	87		25	4
83	200			311	210				80
84	248			30	10				137
85	200				57	88	1		76
86	300				85		94		
87	432			305	54	72		10	
88	83				98		6	34	
89	55				104		134		
90	100								
91	30		10	171	79	217			
92	200				56	9			
93	190								
94	235			1,107	51	15			168
95	139			2	198				54
96	100				76	164	56		96
97	50		10						966
98	150			98	69	109	46		1
99	100			180		35			
100	280		90	943	64	15			353
101	50		16		18	12			3

*City Manager's Office.
†Includes $4,170 salary and expense Board of Public Works.

TABLE NO. 2—CONTINUED—PAYMENTS FOR

| No. in order of population | CITY | Classified by Departments, Offices and Accounts | | |

TABLE NO. 2—CONTINUED—PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSE.

No. in order of population	CITY	Classified by Departments, Offices and Accounts					Classified by Departments, Offices, and Property and Accounts											No. in order of population
		Protection of Life and Accounts					Health Department and Sanitation											
		Salaries, Wages and Other Expenditures					Salaries, Wages and Other Expenditures											
		Total	Police Department	Fire Department		Department of inspection	Total	Health department	Quarantine and pest house	Sewers			Refuse disposal	Miscellaneous	Pound	Police and fire alarm systems	Miscellaneous	
				Salaries and wages	Water for hydrants, etc.					Construction and supervision	General expense	Sewage disposal plant						
56	Pella	2,018	645	330	1,043		1,118			758		360						56
57	Spencer	1,805	1,270		503		431	3	157	185	86				32			57
58	Anamosa	1,300	1,238		37		25	25								25		58
59	Sheldon	1,322	948	340			461	6			455						34	59
60	Algona	1,428	1,270		81		2,242				2,242						77	60
61	Winterset	2,592	844	376	1,040		222	130					92				332	61
62	Iowa Falls	1,698	1,554	106	38		592				592							62
63	Manchester	1,456	1,035	394	27		14	14										63
64	Mystic	776	776				9	9										64
65	Creseo	1,856	1,126	719	11		495	68			427							65
66	Hampton	1,609	1,218	253	128		1,508			25	1,198	285			10			66
67	Valley Junction	2,942	1,488	400	734	42	1,794	206		954	634						278	67
68	Harlan	1,126	1,072	25	29		193				193							68
69	Colfax	1,385	1,201	71	105		58	8	15					35			8	69
70	Jefferson	514	480				979					904	75			34		70
71	Osage	1,064	807	229	28		259	33		200	25		1					71
72	Storm Lake	1,122	858	195	69		29	29										72
73	Osceola	1,206	1,154	50		2	29	24						5				73
74	Emmetsburg	815	693	115	7		362				343	19						74
75	Tama	897	726	171			1				1							75
76	Seymour	812	771		41		3	3										76
77	New Hampton	997	960		37		416				376	40						77
78	Sac City	951	483		459	6	109				109						3	78
79	Nevada	1,163	937	178			606	99			244		8	255		8	40	79
80	Hawarden	1,022	918	104			186	25			161							80
81	Clarion	1,154	836	194			1,347	58	5			1,195		89			124	81
82	Tipton	1,709	1,374	60	205										50		20	82
83	Lake City	708	420		227		200	200								25	36	83
84	Monticello	1,107	1,054		51		80	25			42		13			2		84
85	Villisca	1,096	915	50	99		335	127			208						2	85
86	Sigourney	1,178	878	300			4,491			4,481	10							86
87	Bloomfield	1,010	883	50		48										19		87
88	Onawa	418	152		263		258	3			255						3	88
89	Waukon	408	299	62	27		302	96			173		33			15		89
90	Eldon	560	560															90
91	Clear Lake	1,112	1,067	45			1,596	29			1,567							91
92	Rock Rapids	1,079	1,007	50			342	22		320							22	92
93	Eldora	779	779				25	25										93
94	Leon	1,158	845		249		962			720		242				12	52	94
95	Bedford	812	715		91		49	41			8						6	95
96	Ida Grove	1,341	1,247			94	258	51			207							96
97	Stuart	837	635	100	92	10	70	25					45					97
98	Marengo	1,065	741		315		15	15									9	98
99	What Cheer	742	742															99
100	Corning	993	951	25		17	69	53			16						17	100
101	Toledo	1,069	883		170	11	75	55			20						5	101

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Total	Classified by: Salaries, Wages and Other Expenses: General administration	General street expenditures	Street paving and curbing
	Grand total	$ 1,666,965	$ 78,578	$ 502,696	$ 99,749
1	Des Moines	$ 299,199	$ 8,562	$ 66,856	$ 33,909
2	Sioux City	139,870	1,100	66,582	6,428
3	Davenport	105,710	2,224	745	3,791
4	Dubuque	87,837	1,595	47,612	500
5	Cedar Rapids	83,157	9,390	7,007	7,585
6	Council Bluffs	48,404	1,257	4,644	----------
7	Waterloo	48,224	1,573	5,613	----------
8	Clinton	46,613	----------	6,776	3,223
9	Burlington	58,262	997	24,088	857
10	Ottumwa	34,160	1,500	9,512	----------
11	Muscatine	24,386	1,089	----------	----------
12	Fort Dodge	45,342	2,160	13,909	2,292
13	Keokuk	46,655	1,200	22,850	1,780
14	Marshalltown	12,894	1,111	9,377	1,647
15	Mason City	21,265	1,304	3,429	1,183
16	Boone	15,205	810	2,978	----------
17	Iowa City	5,461	----------	900	4,545
18	Oskaloosa	27,349	926	9,283	1,797
19	Fort Madison	15,509	----------	9,548	----------
20	Centerville	10,589	776	4,082	----------
21	Creston	11,246	912	4,701	----------
22	Oelwein	7,292	461	3,141	----------
23	Charles City	13,650	700	3,741	284
24	Webster City	9,945	825	1,660	2,139
25	Grinnell	10,160	792	3,855	----------
26	Cedar Falls	5,099	721	3,402	----------
27	Shenandoah	10,201	756	2,504	----------
28	Fairfield	10,262	600	4,843	----------
29	Albia	8,086	786	2,428	----------
30	Cherokee	9,281	748	2,928	----------
31	Red Oak	7,157	720	240	94
32	Perry	8,570	----------	3,336	198
33	Newton	13,415	900	6,093	621
34	Atlantic	4,726	545	3,177	944
35	Marion	9,741	780	5,505	----------
36	Washington	6,629	780	1,697	----------
37	Ames	10,901	1,320	4,431	----------
38	Le Mars	7,485	780	1,444	68
39	Glenwood	5,467	----------	3,645	----------
40	Mt. Pleasant	4,453	910	2,913	----------
41	Clarinda	11,128	223	1,040	1,097
42	Chariton	6,466	----------	4,899	----------
43	Decorah	5,895	400	----------	----------
44	Maquoketa	5,504	----------	4,898	----------
45	Carroll	10,503	362	3,542	7
46	Independence	7,687	1,732	250	----------
47	Estherville	2,243	675	1,443	----------
48	Eagle Grove	5,503	510	1,588	----------
49	Vinton	2,089	700	452	----------
50	Indianola	4,716	568	1,242	1,427
51	Waverly	6,258	713	4,023	----------
52	Knoxville	4,768	720	1,800	----------
53	Missouri Valley	7,697	580	4,672	----------
54	Denison	13,885	----------	8,896	----------
55	Belle Plaine	4,490	621	1,587	50

GENERAL AND MUNICIPAL SERVICE EXPENSE.

Departments, Offices and Accounts: Highways and Other Expenses: Sidewalks and crossings	Bridges other than toll bridges	Snow removal	Street lighting	Street sprinkling	Street cleaning	Miscellaneous	No. in order of population
$ 43,639	$ 70,180	$ 12,517	$ 579,582	$ 17,799	$ 225,292	$ 36,876	
$ 6,409	$ 44,067	$ 73	$ 89,691	----------	$ 49,572	----------	1
2,990	10,817	----------	33,531	$ 4,468	11,420	$ 2,534	2
----------	----------	----------	44,183	1,320	48,525	4,922	3
872	----------	----------	32,998	9,655	1,515	----------	4
3,948	3,942	1,850	27,139	1,074	20,078	1,144	5
----------	2,615	1,180	27,329	----------	6,789	4,590	6
----------	231	1,849	29,278	270	9,260	150	7
7,251	938	354	18,460	733	4,957	3,921	8
4,544	6	250	19,984	----------	6,616	910	9
322	884	----------	17,625	----------	4,317	----------	10
----------	631	----------	14,403	----------	7,997	266	11
178	3,596	147	16,606	----------	6,454	----------	12
2,843	629	----------	16,108	----------	1,545	----------	13
215	----------	----------	----------	----------	----------	544	14
301	----------	1,914	10,285	----------	2,849	----------	15
72	----------	722	7,803	112	2,321	387	16
----------	----------	----------	----------	16	----------	----------	17
----------	----------	----------	11,017	115	4,181	30	18
----------	----------	----------	5,961	----------	----------	----------	19
----------	----------	----------	4,438	----------	1,203	----------	20
----------	----------	----------	3,849	74	1,011	699	21
114	----------	74	3,500	2	----------	----------	22
120	231	516	5,837	539	1,682	----------	23
261	----------	231	----------	96	3,086	1,647	24
163	----------	----------	3,774	----------	----------	1,576	25
----------	----------	----------	376	510	----------	----------	26
89	----------	249	3,614	548	2,441	----------	27
----------	----------	----------	3,894	----------	925	----------	28
8	----------	----------	3,462	33	1,369	----------	29
----------	----------	422	4,545	14	484	140	30
174	----------	38	3,522	6	2,383	----------	31
164	151	64	3,826	----------	821	10	32
604	----------	4	4,200	493	500	----------	33
60	----------	----------	----------	----------	----------	----------	34
333	----------	----------	2,890	233	----------	----------	35
169	----------	----------	1,248	105	1,490	1,140	36
----------	----------	----------	3,553	702	895	----------	37
----------	----------	----------	4,398	795	----------	----------	38
----------	187	----------	1,635	----------	----------	----------	39
----------	----------	80	----------	----------	550	----------	40
104	152	78	4,919	202	1,123	2,190	41
----------	----------	----------	1,567	----------	----------	----------	42
----------	----------	----------	4,522	----------	632	341	43
----------	----------	----------	----------	----------	----------	606	44
560	----------	250	2,970	600	2,212	----------	45
135	----------	250	4,437	----------	874	----------	46
125	----------	----------	----------	----------	----------	----------	47
----------	----------	224	2,573	----------	469	139	48
331	----------	42	----------	----------	450	114	49
----------	----------	15	----------	----------	1,464	----------	50
148	34	1	----------	----------	699	----------	51
48	----------	----------	2,200	----------	----------	----------	52
40	----------	20	2,295	----------	90	----------	53
1,224	----------	----------	3,765	----------	----------	----------	54
2	----------	41	1,763	----------	426	----------	55

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by			
		Total	High		
			Salaries, Wages		
			General administration	General street expenditures	Street paving and curbing
56	Pella	3,887	402	1,355	
57	Spencer	4,926	755	1,581	
58	Anamosa	5,410		2,176	
59	Sheldon	5,029	2,395	701	331
60	Algona	9,288	729	1,703	
61	Winterset	5,423			4,487
62	Iowa Falls	6,647		3,008	
63	Manchester	5,874	986	2,805	
64	Mystic	1,139		753	
65	Cresco	17,767	753	1,747	11,231
66	Hampton	7,824	1,174	3,337	
67	Valley Junction	3,961		1,801	
68	Harlan	2,395		626	285
69	Colfax	5,065	364	1,288	
70	Jefferson	4,469		1,817	
71	Osage	4,748	467	2,269	
72	Storm Lake	5,925	760	3,995	
73	Osceola	5,148	588	1,927	5
74	Emmetsburg	6,103	376	1,998	
75	Tama	4,248	840	1,253	
76	Seymour	2,272	427	1,629	
77	New Hampton	2,641	50	2,012	
78	Sac City	5,310		2,198	
79	Nevada	7,684	772	950	3,551
80	Hawarden	2,229	414	1,442	
81	Clarion	1,593		1,593	
82	Tipton	9,755		4,040	1,654
83	Lake City	5,515		2,238	1,342
84	Monticello	3,822	590	713	
85	Villisca	3,988	660	1,265	
86	Sigourney	5,403		2,552	
87	Bloomfield	1,775	720	500	
88	Onawa	1,951	1,001	686	
89	Waukon	6,001	852	2,569	
90	Eldon	470		470	
91	Clear Lake	9,038		5,942	
92	Rock Rapids	3,473	710	1,531	
93	Eldora	720		720	
94	Leon	2,672	3	1,341	247
95	Bedford	5,239	409	2,307	
96	Ida Grove	6,564		2,800	
97	Stuart	1,638	800	551	
98	Marengo	3,019	507	491	
99	What Cheer				
100	Corning	4,706	629	1,786	
101	Toledo	4,855		2,125	

GENERAL AND MUNICIPAL SERVICE EXPENSE.

Departments, Offices and Accounts							No. in order of population
ways and Other Expenses							
Sidewalks and crossings	Bridges other than toll bridges	Snow removal	Street lighting	Street sprinkling	Street cleaning	Miscellaneous	
82			1,500		548		56
484		206	1,896			204	57
77		25	2,909		223		58
99			1,492			21	59
755						6,110	60
257			115		564		61
		128	2,310		1,044	67	62
			2,083				63
	106		280				64
282		303	2,684	698		69	65
180		61	3,069	3			66
411			1,444			306	67
		76			345	1,063	68
101		21	2,074		1,791	26	69
204		65	2,300	83			70
47			1,922		43		71
			1,170				72
50			1,943		635		73
1,685			1,881			163	74
10		4	2,141				75
			216				76
104		50		125	300		77
113	215	59	2,168	68	415	74	78
19			1,970		389	33	79
	304	44				25	80
							81
397		101	2,731	37	786		82
428		60	1,285	60	102		83
145	56	50	1,785		478	5	84
			2,021	42			85
356			2,223			272	86
125	150				280		87
53			1,200			11	88
		266	1,949	44	321		89
							90
263			2,819			14	91
435	15	21		673	85	8	92
							93
139		35	496		400	12	94
974	223		1,089			237	95
			3,534	164		66	96
287							97
146		3	1,854			18	98
							99
		1	2,138	82	42	78	100
			1,919	55	756		101

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments														No. in order of population
		Salaries, Wages and						Offices and Accounts								
		Total	Recreation, Libraries, Etc.				Other Expenditures									
			General administration	General park and garden expense	Libraries	Miscellaneous	Total	Miscellaneous Objects				Total	Refund taxes, licenses, etc.	Miscellaneous		
								Damage settlements and judgments	Printing and stationery	League of Iowa municipalities	Miscellaneous					
	Grand total	$ 399,418	$ 97,902	$ 185,682	$ 188,802	$ 7,032	$ 218,163	$ 103,085	$ 68,277	$ 4,528	$ 32,273	$ 270,646	$ 236,282	$ 34,364		
1	Des Moines	$ 58,910	$ 6,011	$ 41,743	$ 9,297	$ 1,859	$ 25,554	$ 20,329		$ 60	$ 6,165	$ 648	$ 648			1
2	Sioux City	47,349	1,500	18,115	27,262	472	1,876	499	1,084	127	166	276	276			2
3	Davenport	58,582	37,175	4,926	16,481		15,079	1,807	10,245	900	2,127	1,647	1,647			3
4	Dubuque	1,042			1,000	42	9,958	2,127	5,361	71	2,459	159,505	159,505			4
5	Cedar Rapids	32,718	15,463	2,496	11,747	3,012	9,960	7,551	1,709			8,051	1,588	$ 6,463		5
6	Council Bluffs	16,831	1,445	7,454	7,932		9,177	2,633	1,905	680	3,959	3,155	3,155			6
7	Waterloo	32,503	13,232	6,912	12,107	342	5,427	2,941	1,784	240	462	10,459	2,452	8,007		7
8	Clinton						7,521	1,403	3,673	190	2,355	40,265	40,265			8
9	Burlington	14,781	900	5,017	8,864		4,396	521	2,268	92	1,515	671	671			9
10	Ottumwa	9,184	970	4,448	3,766		6,897	1,128	5,769							10
11	Muscatine	4,547		821	3,526	200	4,746	2,302	2,444							11
12	Fort Dodge	8,048	3,949		4,036	63	3,187	784	2,256	147		827	827			12
13	Keokuk	7,348	4,348		3,000		6,209	3,469	1,810	40	890	7,468	7,468			13
14	Marshalltown	8,710	3,021	764	4,925		82			82						14
15	Mason City	7,486	1,600	306	5,580		7,360	203		40	7,117	654	654			15
16	Boone	2,007		28	1,979		1,665	57	1,438	58	112	1,751	1,751			16
17	Iowa City	6,424		756	5,668		2,769		869	185	1,768	83	83			17
18	Oskaloosa	4,882		397	4,299	186	356	56	209	30	61	104	104			18
19	Fort Madison	2,103	128	753	1,312		4,278	2,139	2,109	30		187	187			19
20	Centerville						1,172	924	148							20
21	Creston	454	454				1,872	872	1,000			18	18			21
22	Oelwein	881		401	480		1,769	1,139	574	56		4,682	1,011	3,671		22
23	Charles City	3,703	1,636	311	1,631	125	158	158								23
24	Webster City	49				49	3,688	1,169	2,412	89	18	580	580			24
25	Grinnell	3,336		390	2,901	45	1,144	293	851							25
26	Cedar Falls						576		546	30						26
27	Shenandoah	771		771			794		730	64						27
28	Fairfield	149	15	98		36	1,602	1,337	233	32		3,000	3,000			28
29	Albia	1,403	57		1,346		810	575	89	20	126					29
30	Cherokee	2,212			2,212		1,199	600	142	20	437	10	10			30
31	Red Oak	1,375		94	1,281		823	222	550	51						31
32	Perry						945	825		120						32
33	Newton	2,803			2,753	50	553	179	234	140		9	9			33
34	Atlantic	173	77	96			1,429	565	861		3	1,836		1,836		34
35	Marion	325	274	40		11	845	218	569	20	38	848	848			35
36	Washington	1,503			1,503		252		200	52						36
37	Ames	283		283			8,131	7,800		55	276	2,742	10	2,732		37
38	Le Mars	2,190	470	172	1,548		2,522	1,791	705	20	6	14	14			38
39	Glenwood	1,114		350	764		117		117							39
40	Mt. Pleasant	1,566	56		1,510		484	155	204	20	105					40
41	Clarinda						571		551	20		76	76			41
42	Chariton	1,391	11		1,380		23,125	21,510	1,615			3,318	3,318			42
43	Decorah	1,036	1,036				148		148							43
44	Maquoketa	1,713	309	79	1,325		20			20		35	35			44
45	Carroll	670			670		540		520	20						45
46	Independence	1,183		275	908		561	113	335	20	93					46
47	Estherville	1,934	157		1,777		620		600	20						47
48	Eagle Grove						517	28	454	35		3,112	16	3,096		48
49	Vinton	3,746		2,161	1,585		100	100				1,357	1,357			49
50	Indianola	2,390	355	655	1,376		376	25	351							50
51	Waverly	1,295	6	34	1,155	100	506	425	61	20						51
52	Knoxville	2,361	825		1,536		244		101	20	123	22	22			52
53	Missouri Valley	741		730		11	182		182			1,794		1,794		53
54	Denison	37	8	29			436		416	20						54
55	Belle Plaine						1,229	798	431							55

GENERAL AND MUNICIPAL SERVICE EXPENSE.

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments: Salaries, Wages and: Total	Recreation, Libraries, Etc.: General administration	General park and garden expense	Libraries	Miscellaneous
56	Pella	813			813	
57	Spencer	1,775		154	1,570	51
58	Anamosa	1,653	346		1,217	90
59	Sheldon	417	87	330		
60	Algona	600			600	
61	Winterset	1,968		340	1,628	
62	Iowa Falls	2,365	691	241	1,433	
63	Manchester					
64	Mystic					
65	Cresco	46				46
66	Hampton	1,475	79	31	1,365	
67	Valley Junction	100				100
68	Harlan					
69	Colfax	4		4		
70	Jefferson	1,459	178		1,281	
71	Osage	1,344			1,344	
72	Storm Lake	2,011	236	199	1,576	
73	Osceola					
74	Emmetsburg	1,094	172		922	
75	Tama	535			535	
76	Seymour					
77	New Hampton	1,131		95	1,036	
78	Sac City					
79	Nevada	1,394		228	1,166	
80	Hawarden	632	15	41	576	
81	Clarion	897		897		
82	Tipton	1,802			1,802	
83	Lake City	720			720	
84	Monticello	1,878		460	1,418	
85	Villisca	952		31	921	
86	Sigourney					
87	Bloomfield	481			480	1
88	Onawa	38		10		28
89	Waukon	32		32		
90	Eldon	240			240	
91	Clear Lake	1,120	531	161	428	
92	Rock Rapids	870		300	570	
93	Eldora					
94	Leon	300			300	
95	Bedford	2				2
96	Ida Grove	263	69	99		95
97	Stuart	558		87	471	
98	Marengo	1,205		31	1,174	
99	What Cheer					
100	Corning	810			794	16
101	Toledo	6		6		

GENERAL AND MUNICIPAL SERVICE EXPENSE.

Offices and Accounts: Other Expenditures: Total	Miscellaneous Objects: Damage settlements and judgments	Printing and stationery	League of Iowa municipalities	Miscellaneous	Refund taxes, licenses, etc.	Miscellaneous	No. in order of population
154	134		20				56
290	2	205	83				57
401		386	15		3	3	58
20			20				59
888		888					60
946	769	177					61
678			20	657			62
93				93	1,549	1,549	63
53		38	15		70	70	64
20			20				65
806	403	353		50			66
363	5	318		40	589	589	67
164		164			2,098	2,098	68
345		97	20	228	1,116	1,116	69
290		290			2,091	2,091	70
145		139		6			71
							72
							73
348		348					74
445		425	20				75
49		49					76
20			20				77
1,016	402	614					78
349		314	35				79
402		186	80	136			80
290		270	20				81
273	48	192	33				82
							83
800	250	316	20	214	2,840	99	84
169	25	124	20				85
53		53			2	2	86
171		156	15		143	143	87
191		191					88
567		369	20	178	184	184	89
156	100			56			90
					23	23	91
20			20		671	4	667 92
147		137	10				93
							94
173		173			36	36	95
427	82	105	10	230			96
114		104	10		27	27	97
163		133	26	4			98
							99
285	95	190					100
30		30					101

TABLE NO. 3—PAYMENTS FOR MUNICIPAL INDUS

No. in order of population	CITY	Payments to Public			Classified by Water Works	
		Total	For salaries and wages	For miscellaneous objects	Salaries and wages	All other
	Grand total	$ 1,306,438	$ 497,676	$ 808,762	$ 383,692	$ 435,662
1	Des Moines	$ 44,820	$ 27,541	$ 17,279		
2	Sioux City	52,357	24,951	27,406	$ 21,256	$ 26,634
3	Davenport	1,196	1,131	65		
4	Dubuque	947	525	422		
5	Cedar Rapids	63,518	33,058	30,460	32,007	27,199
6	Council Bluffs	53,186	24,582	28,904	23,742	28,880
7	Waterloo	68,835	27,806	40,929	27,806	40,929
8	Clinton					
9	Burlington	947	859	88		
10	Ottumwa	31,681	14,751	16,930	14,751	16,930
11	Muscatine	25,350	12,143	13,207	7,989	5,944
12	Fort Dodge	19,837	6,320	13,517	5,600	13,440
13	Keokuk	3,636	3,473	163		
14	Marshalltown	8,143	8,143		4,949	
15	Mason City	22,418	9,419	12,999	9,419	12,999
16	Boone	24,639	9,988	14,651	9,988	14,576
17	Iowa City	14,301	4,394	9,907		9,907
18	Oskaloosa	297		297		
19	Fort Madison	3,278	2,618	660		
20	Centerville	290	240	50		
21	Creston	1,959	1,703	256		
22	Oelwein	7,912	2,285	5,627	2,265	5,627
23	Charles City	7,371	1,626	3,745	1,626	3,745
24	Webster City	41,583	14,806	26,778	2,058	5,250
25	Grinnell	9,557	4,044	5,513	4,044	4,974
26	Cedar Falls	24,288	6,873	17,415	2,383	5,542
27	Shenandoah	5,765	5,060	705	5,060	699
28	Fairfield	14,321	5,395	8,926	5,165	8,918
29	Albia	3,893	1,647	2,246	1,647	1,997
30	Cherokee	6,647	2,319	4,328	1,202	4,119
31	Red Oak	8,549	1,807	6,752	1,147	5,723
32	Perry	14,668	8,953	5,665	8,189	5,588
33	Newton	72,572	16,901	55,671	3,006	10,395
34	Atlantic	31,661	6,125	25,536	2,235	8,194
35	Marion	1,470	1,049	421		
36	Washington	11,397	1,925	9,342	1,800	9,326
37	Ames	33,875	8,107	25,768	1,383	5,479
38	Le Mars	19		19		
39	Glenwood	4,785	1,246	3,459	1,246	3,459
40	Mt. Pleasant	17,347	6,220	11,127	323	1,506
41	Clarinda	6,224	6,134	90	5,406	90
42	Chariton	11,983	6,551	5,432	2,083	923
43	Decorah	3,397		3,397		3,397
44	Maquoketa	3,776	2,235	1,541	1,760	1,474
45	Carroll	10,239	1,459	8,780	1,083	8,489
46	Independence	25,445	7,969	17,476	1,091	1,194
47	Estherville	*24,696	5,741	18,955	5,741	18,955
48	Eagle Grove	2,095	1,355	740	1,131	740
49	Vinton	24,769	4,659	19,901	1,171	7,814
50	Indianola	24,923	6,768	18,155	1,554	3,710
51	Waverly	13,831	6,734	7,097	2,378	3,462
52	Knoxville	8,410	3,365	5,045	2,660	4,898
53	Missouri Valley	4,682	1,623	3,059	1,623	3,059
54	Denison	98,477	6,663	91,814	6,587	
55	Belle Plaine	1,049	964	85	964	85

MUNICIPAL INDUSTRY EXPENSE.

TRIAL EXPENSE

Industries

Electric Light Works		Markets and Public Scales		Cemeteries and Crematories			No. in order of population
Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other	Miscellaneous	
$ 115,874	$ 334,836	$ 16,415	$ 7,329	$ 52,254	$ 22,486	$ 18,920	
		$ 5,885	$ 5,350	$ 21,237	$ 4,375	$ 7,964	1
		660	693	3,033	629		2
				1,131	65		3
			18	595	404		4
		660	255	391	48	2,967	5
		840	24				6
							7
							8
		660	80			207	9
							10
		480	100	3,649	4,163	25	11
		720	77				12
		720		2,752	163		13
$ 2,674		520					14
							15
		75					16
							17
		297			4,394		18
				858	102	2,318	19
			50	240			20
				1,703	256		21
				20			22
							23
10,302	$ 20,674	917	51	1,425	22	704	24
					539		25
2,780	11,450			710	423		26
			6				27
		4	8	226			28
					339		29
				1,697	200		30
				750	1,029		31
				764	77		32
12,995	42,948		29	900	2,489		33
3,890	17,330		12				34
		480	10	569	411		35
				125	16		36
6,724	20,289						37
			19				38
							39
5,437	9,569		52	400			40
		68		570			41
4,468	4,500						42
							43
		475				67	44
				376	56	994	45
6,908	16,291			81			46
							47
				224			48
3,488	12,087						49
4,902	14,444			312	1		50
4,356	3,625						51
				892			52
							53
							54
	91,814					76	
							55

TABLE NO. 3—CONTINUED—PAYMENTS

No. in order of population	CITY	MUNICIPAL INDUS				
		Payments to Public			Classified by	
					Water Works	
		Total	For salaries and wages	For miscellaneous objects	Salaries and wages	All other
56	Pella	14,284	5,416	8,868	1,166	821
57	Spencer	29,841	8,601	21,240		1,184
58	Anamosa	3,294	195	3,099	195	3,099
59	Sheldon	3,218	1,724	1,494	1,059	1,446
60	Algona	*19,551	7,048	12,903	*7,048	*12,903
61	Winterset	11,560	4,553	7,007	500	219
62	Iowa Falls	3,216	1,678	1,538	1,678	1,538
63	Manchester	4,689	1,647	3,042	1,647	3,042
64	Mystic	23		23		
65	Creseo	1,978	1,760	218	1,760	218
66	Hampton	4,697	2,804	1,893	2,804	1,893
67	Valley Junction	3,277	1,841	1,436	1,841	1,436
68	Harlan	10,872	7,221	3,651	1,841	742
69	Colfax	4,819	2,869	1,950	2,869	1,950
70	Jefferson	2,400	2,400		2,400	
71	Osage	4,978	1,105	3,873	830	3,843
72	Storm Lake	4,715	1,658	3,057	1,658	3,057
73	Osceola	313	120	193		
74	Emmetsburg	2,360	1,107	1,250	1,107	1,250
75	Tama	4,080	787	3,293	433	3,293
76	Seymour	11,007	2,900	8,647	581	1,056
77	New Hampton	14,300	4,300	10,000	1,132	3,617
78	Sac City	3,797	3,797			3,797
79	Nevada	3,173	2,785	388	2,451	388
80	Hawarden	17,958	6,072	11,886	*5,431	11,993
81	Clarion	4,496		4,496		2,071
82	Tipton	3,950	3,196	757	2,625	518
83	Lake City	2,370		2,370		2,370
84	Monticello	7,259	2,647	4,612	1,675	4,193
85	Villisca	3,323	3,012	311	2,040	300
86	Sigourney	3,965		3,965		3,965
87	Bloomfield	5,732	4,097	1,635	740	480
88	Onawa	16,163	5,827	10,336	497	
89	Waukon	2,480	846	1,634	846	1,634
90	Eldon	8,080	6,074	2,006	*6,074	1,800
91	Clear Lake	4,442	3,263	1,179	2,895	1,157
92	Rock Rapids	10,621	10,564	57	840	
93	Eldora	1,783	1,783		1,783	
94	Leon	1,340	1,138	202	900	202
95	Bedford	1,101		1,101		822
96	Ida Grove	3,181	1,020	2,161	1,020	675
97	Stuart	11,406	3,622	7,784		
98	Marengo	1,013		1,013	1,013	
99	What Cheer	406	406			406
100	Corning	3,754	1,125	2,629	1,000	2,427
101	Toledo	3,055	2,029	1,026	1,493	1,098

*Electric light and waterworks combined.

FOR MUNICIPAL INDUSTRY EXPENSE.

TRIAL EXPENSE							
Industries							
Electric Light Works		Markets and Public Scales		Crematories and Cemeteries			No. in order of population
Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other	Miscellaneous	
4,250	8,047						56
6,805	19,228	1,076	37	720	771		57
							58
				995	48		59
2,755	6,785			300	3		60
							61
							62
						23	63
							64
							65
							66
							67
5,380	520					2,383	68
							69
							70
				275	30		71
							72
				120	193		73
							74
				354			75
2,140	7,464			239	127		76
3,228	6,383						77
							78
				334			79
				641	193		80
	2,169					236	81
		508	239				82
							83
		270		702	319	100	84
		512	11	660			85
							86
3,282	1,053			75			87
5,138	10,336	8	102	184			88
							89
				116			90
				368	22		91
8,612		729		302	57		92
							93
				238			94
			107		172		95
						1,486	96
3,272	7,784			350			97
							98
							99
				125	192		100
				596	18		101

TABLE NO. 4—PAYMENTS

No. in order of population	CITY	Total	Group of Departments,						
			General government	Protection of Life and Property			Health Department and Sanitation		
				Police department	Fire Department	All other objects	Sewers	All other objects	
	Grand total	$ 4,807,328	$ 162,530	$23,860	$ 185,433	$20,722	$ 787,186	$ 15,567	
1	Des Moines	$ 255,487	$ 1,090	$ 824	$ 44,588	$ 1,131			1
2	Sioux City	551,854		1,206	32,726		$ 123,457	$ 1,200	2
3	Davenport	153,452	2,168	3,239	8,010	975	21,820	1,171	3
4	Dubuque	284,678	234	3,286	12,535		21,611	94	4
5	Cedar Rapids	325,394	10,337	1,404	5,757	10,205	8,432	21	5
6	Council Bluffs	451,743	1,232	3,941	3,596	788	217,962	292	6
7	Waterloo	107,542	903	3,953	10,768	751	15,113		7
8	Clinton	27,489		1,064	1,348	6,290	4,113		8
9	Burlington	136,246		753	1,571		122,956	583	9
10	Ottumwa	72,390	130		16,891		20,114		10
11	Muscatine	146,078	57,481		3,164		2,155		11
12	Fort Dodge	187,231	41,508	329	277		6,206		12
13	Keokuk	44,409		893	3,027		7,625	8	13
14	Marshalltown	66,955	3,126		8,050				14
15	Mason City	148,913	232	718	99		18,545	8,538	15
16	Boone	193,755	458	885	1,072		3,099		16
17	Iowa City	38,608							17
18	Oskaloosa	51,594	182		272		332	470	18
19	Fort Madison	19,178							19
20	Centerville	18,720	944				15,311		20
21	Creston	28,606			1,306		20,512		21
22	Oelwein	9,541	96		364		2,025		22
23	Charles City	23,636		20	22	49	1,010		23
24	Webster City	144,057	6		912		54,275		24
25	Grinnell	15,007					4,682		25
26	Cedar Falls	37,817	1,630						26
27	Shenandoah	6,517							27
28	Fairfield	16,066	61		382		1,849		28
29	Albia	10,181	190		520		1,775		29
30	Cherokee	16,887			405		571		30
31	Red Oak	16,284		6	613		3,663		31
32	Perry	36,884	64		10,768		3,096		32
33	Newton	6,378			653				33
34	Atlantic	49,977	32		25		2,319		34
35	Marion	138,991							35
36	Washington	20,960			131		1,989	64	36
37	Ames	43,009					23,819	592	37
38	Le Mars	8,210	951		445		220		38
39	Glenwood								39
40	Mt. Pleasant	29,533	1,786		3,413				40
41	Clarinda	5,063	973	39	1,192				41
42	Chariton	14,181							42
43	Decorah	7,742	431						43
44	Maquoketa	8,393	254		342				44
45	Carroll	12,620	4,030		180		2,378		45
46	Independence	15,161			45		1,295		46
47	Estherville	80,026	1,456		3,350				47
48	Eagle Grove	26,707	19,158	171			680	45	48
49	Vinton	10,009							49
50	Indianola	18,613	226		48		603		50
51	Waverly	28,955	49	317			25		51
52	Knoxville	68,034	58		187				52
53	Missouri Valley	5,223							53
54	Denison								54
55	Belle Plaine	5,732	16		147		2,400		55

FOR OUTLAY.

Offices and Accounts						Municipal Industries			No. in order of population
Highways									
General street expenditures and paving	Sidewalks and crossings	Bridges	All other objects	Libraries	Recreation and Miscellaneous	Water works	Electric light works	All other industries	
$ 1,754,407	$ 131,102	$ 248,054	$ 37,067	$49,102	$ 89,082	$ 858,498	$ 216,295	$ 225,473	
$ 27,112	$ 5,820	$ 108,350	$ 176	$ 7,863	$ 6,762			$ 51,771	1
249,004	12,266	8,782			13,043	$ 110,170			2
32,402	19,221		7,592		7,160	1,567		*48,127	3
235,835	3,652		4,314		2,448			669	4
15,849	3,338	97,466	1,466	4,239	11,915	54,206		100,759	5
107,400	20,060	45	695	4,582	8,108	83,000		42	6
28,814	5,685	3,102	2,352	2,320	3,392	30,389			7
9,433	946	2,963	1,226		106				8
7,196	1,174	57			1,789			167	9
7,689	266	946		1,922	4,473	19,959			10
38,403	7,047			1,626		33,350	$ 350	2,502	11
94,962	6,998	19,242		1,421	1,297	14,991			12
30,334	191	482			804			1,045	13
17,013						31,200	7,496	70	14
77,066	543			1,534	2,452	39,186			15
156,741	1,747			618	302	28,835			16
25,059							12,739		17
46,487	3,456		395						18
3,431	1,679			844	5,932			7,292	19
	355	1,210						900	20
375	6,028				475				21
371	1,074			908	1,300	2,992		351	22
3,545	349			1,020	1,887	15,731			23
77,314	38		216		59	5,397	5,758	82	24
	671					9,654			25
						5,100	31,087		26
1,218				28	481	4,790			27
70	536		8		1,061	11,845		284	28
300	1,712		19	554	210	4,895			29
6,646	461		1,179			7,625			30
1,737	488	166	4,291	795	7	4,518			31
793	186					21,977			32
3,500				783		1,142		300	33
40,625	765				7	2,428	3,747	29	34
138,991									35
6,952	1,398		1,586		5,729	3,098		13	36
239	18		1,045			8,555	8,741		37
4,105	1,947	189	353						38
									39
	156			507	686	12,357	4,173	6,455	40
321		208			74	2,166		30	41
1,039	528					5,884	6,730		42
2,692	1,463					3,156			43
1,205	499		4,065	310	145	1,058		515	44
1,064				375		4,593			45
296			535	408	398	9,118	3,066		46
	2,198					36,425	36,597		47
1,835	1,667		858			2,293			48
2,866						3,560	3,574		49
5,402	457			763	1,415	6,407	3,292		50
302	932	120		491		497	26,222		51
181	69					67,589			52
3,998			230			995			53
									54
2,107	629					433			55

TABLE NO. 4—CONTINUED—

No. in order of population	CITY	Total	Group of Departments.					
			General government	Protection of Life and Property			Health Department and Sanitation	
				Police department	Fire Department	All other objects	Sewers	All other objects
56	Pella	62,554						
57	Spencer	6,170						
58	Ananosa	3,013	100		350		23	3
59	Sheldon	4,852						
60	Algona	45,478						
61	Winterset	2,331	42					
62	Iowa Falls	24,640	67		1,153		1	
63	Manchester	5,414	117				475	
64	Mystic	376			165			
65	Cresco	7,664	11					
66	Hampton	6,660			900		631	
67	Valley Junction	39,054	343		800	117		
68	Harlan	24,403			532			
69	Colfax	43						
70	Jefferson	15,578					10,752	
71	Osage	2,512						
72	Storm Lake	2,344						
73	Osceola	11,472	211		128			
74	Emmetsburg	5,827	181				100	12
75	Tama	13,232	7,916		217			
76	Seymour	337	4					
77	New Hampton	9,814			160		629	
78	Sac City	43,193	350				3,277	2,292
79	Nevada	11,420					6,944	
80	Hawarden	3,499			377			
81	Clarion	3,073						
82	Tipton	3,310						
83	Lake City	5,951		20	30	16	5,388	122
84	Monticello	23,237	83				1,542	
85	Villisca	683						
86	Sigourney	5,353	3					
87	Bloomfield	18,695	418	150			3,800	
88	Onawa							
89	Waukon	60,863						
90	Eldon	1,262						
91	Clear Lake	7,202	3		400		3,221	
92	Rock Rapids	20,865		644				
93	Eldora	26,202			17		11,144	
94	Leon	2,570					602	
95	Bedford	208	208					
96	Ida Grove	2,654						
97	Stuart	9,276	528		125			
98	Marengo	1,465			545			
99	What Cheer	4,246						
100	Corning	4,775	172		340		159	
101	Toledo	6,692	281			400	462	

*Docks and landings.

PAYMENTS FOR OUTLAY.

Offices and Accounts						Municipal Industries			No. in order of population
Highways									
General street expenditures and paving	Sidewalks and crossings	Bridges	All other objects	Libraries	Recreation and Miscellaneous	Water works	Electric light works	All other industries	
56,624			388			1,867	1,200	2,475	56
				250		2,120	3,800		57
24				240		2,273			58
						4,852			59
38,231				800		6,447			60
			97		32		2,160		61
14,664	779	3,962		468	753	2,794			62
1,027	909		346			2,540			63
	211								64
1,475	510			1,125	364	4,179			65
1,387	326		510	632		2,274			66
						37,794			67
	189		414			5,248	18,020		68
						43			69
						4,826			70
	604			1,062		743		103	71
							2,344		72
				1,092	310	9,731			73
1,133			980	817	782	1,822			74
	3,024	131	4	211		1,713		16	75
28	199	96						10	76
468	104			42		1,305	7,106		77
35,684	645					945			78
293				2,795		1,266		122	79
247	123			271			2,228	253	80
	325		897	1,851					81
				496		2,399		415	82
									83
			112		263				84
11,650	347	144	615		578	7,732		546	85
	535					148			86
				1,123		4,227			87
1,860		200		561		3,173	8,533		88
									89
56,015	1,744	193				2,911			90
55				203			1,004		91
1,700					10	1,808			92
			162	521	631	3,189	15,600	118	93
4,135			1,354			9,552			94
418				376	184	978		12	95
									96
429			500		600	1,125			97
				255	141	7,499	728		98
	545		25			350			99
1,415	284		1,056		457	1,034			100
3,991	113								101
235	873					4,441			

TABLE NO. 5—PAYMENT FOR OUTLAY AND PAYMENT OF INTEREST ON MUNICIPAL DEBT OBLIGATIONS.

No. in order of population	CITY	Payments for Outlay			Interest on Municipal Debt Obligations				No. in order of population
		Total	For salaries and wages	For exchange of equipment	Total Payments	Items of Payment			
						For Contracts for construction	For material, land and miscellaneous objects	On loans for general purposes	On debts for local improvements special assessments	On loans for municipal industries	
	Grand total	$ 4,807,328	$ 237,093	$ 359,709	$ 635,916	$ 370,017	$ 433,997	$ 71,197	$ 194,702		
1	Des Moines	$ 255,487	$ 7,674	$ 47,315	$ 77,183	$ 76,853	$ 9,240		$ 330	1	
2	Sioux City	551,854	15,887	33,715	56,321	53,919	85,319		2,402	2	
3	Davenport	153,452	46,291	9,140	22,975	18,554	56,008	$ 4,421		3	
4	Dubuque	284,678		17,491	61,582	39,381	2,274	13,606	8,595	4	
5	Cedar Rapids	325,394	23,159	62,106	45,209	32,834	47,016	1,500	10,875	5	
6	Council Bluffs	451,743		14,899	36,335	6,928	2,721	1,997	27,410	6	
7	Waterloo	107,542	40,128	17,834	61,419	23,620	6,695	13,717	24,082	7	
8	Clinton	27,489	1,117	2,650	11,861	6,426	8,470	5,435		8	
9	Burlington	136,246	900	2,724	20,563	18,440	2,196	2,123		9	
10	Ottumwa	72,390	18,813		22,704	10,671			12,033	10	
11	Muscatine	146,078	2,502	5,579	5,140	3,216			1,924	11	
12	Fort Dodge	187,230	6,620	4,235	6,125	3,829	48,311		2,296	12	
13	Keokuk	44,409	25,019	3,568	10,083	10,083	15,822			13	
14	Marshalltown	66,955		10,176	5,699	4,570	70	712	417	14	
15	Mason City	148,913	24,115	4,095	10,134	5,117	31,712	1,166	3,851	15	
16	Boone	193,755	9,066	4,377	11,347	230	8,210		11,117	16	
17	Iowa City	38,698								17	
18	Oskaloosa	51,594	589	1,125	6,308	6,308	6,356			18	
19	Fort Madison	19,178		2,676	5,441	5,441	4,197			19	
20	Centerville	18,720		1,210	1,552	1,552	2,681			20	
21	Creston	28,696		1,800	5,204	1,392	48	913	2,899	21	
22	Oelwein	9,541	98	4,147	3,674	2,251	2,197	554	869	22	
23	Charles City	23,636	345	12,252	3,585	535	4,968		3,050	23	
24	Webster City	144,057		13,519	2,867	326	7,008		2,541	24	
25	Grinnell	15,007			6,926	2,423	185	3,828	675	25	
26	Cedar Falls	37,817			8,694	3,273	1,515		5,421	26	
27	Shenandoah	6,517		509	1,663	1,493			170	27	
28	Fairfield	16,096		443	2,829	2,408	292		421	28	
29	Albia	10,181		1,289	3,209	284	7,180		2,925	29	
30	Cherokee	16,887		417	3,130	921	349	972	1,237	30	
31	Red Oak	16,284	3,710	1,546	1,220		8,498		1,220	31	
32	Perry	36,884		10,954	4,154	905	936	868	2,381	32	
33	Newton	6,378		1,736	5,963	75		995	4,893	33	
34	Atlantic	49,977		504	4,330	540	36	1,330	2,460	34	
35	Marion	138,991								35	
36	Washington	20,960		131	1,650		970		1,650	36	
37	Ames	43,009		17,296	5,441	1,125		1,216	3,100	37	
38	Le Mars	8,210	4,008		975	975	1,151			38	
39	Glenwood				2,452	120			2,332	39	
40	Mt. Pleasant	29,533	485	3,920	2,001	1,116	12,817	805	80	40	
41	Clarinda	5,003		2,204	1,741		633	471	1,270	41	
42	Chariton	14,181			3,378	487	1,567	871	2,020	42	
43	Decorah	7,742		245	225	225	186			43	
44	Maquoketa	8,393		1,849	550	6	914	106	438	44	
45	Carroll	12,620					6,549			45	
46	Independence	15,161	535	503	403				403	46	
47	Estherville	80,026		3,350	3,222	475	379		2,747	47	
48	Eagle Grove	26,707		297	881	514	4,819		367	48	
49	Vinton	10,009								49	
50	Indianola	18,613		1,494	1,929	29	132		1,900	50	
51	Waverly	28,955		857	3,490	6	1,876	1,175	2,309	51	
52	Knoxville	68,034			6,052	1,348	495		4,704	52	
53	Missouri Valley	5,223			1,125	478	1,225	242	405	53	
54	Denison									54	
55	Belle Plaine	5,732	1,301		1,574	136	2,474		1,438	55	
56	Pella	62,554			5,758	1,657	3,114	450	3,651	56	
57	Spencer	6,170		250	949	949				57	

TABLE NO. 5—CONTINUED—PAYMENT FOR OUTLAY AND PAYMENT

No. in order of population	CITY	Payments for		
		Total	For salaries and wages	For exchange of equipment
58	Anamosa	3,013		
59	Sheldon	4,852		690
60	Algona	45,478		
61	Winterset	2,331		
62	Iowa Falls	24,640	97	
63	Manchester	5,414		5,235
64	Mystic	376	445	
65	Cresco	7,664	165	
66	Hampton	6,660		1,136
67	Valley Junction	39,054		1,957
68	Harlan	24,403		
69	Colfax	43		532
70	Jefferson	15,578		
71	Osage	2,512		
72	Storm Lake	2,344		1,062
73	Osceola	11,472		
74	Emmetsburg	5,827		1,431
75	Tama	13,232		1,412
76	Seymour	337		432
77	New Hampton	9,814		4
78	Sac City	43,193	645	202
79	Nevada	11,420		
80	Hawarden	3,499	295	415
81	Clarion	3,073		1,778
82	Tipton	3,310		1,851
83	Lake City	5,951		911
84	Monticello	23,237	3,084	178
85	Villisca	683		4,299
86	Sigourney	5,353		1,126
87	Bloomfield	18,695		721
88	Onawa			
89	Waukon	60,863		2,911
90	Eldon	1,262		203
91	Clear Lake	7,202		403
92	Rock Rapids	20,865		1,459
93	Eldora	26,202		
94	Leon	2,570		376
95	Bedford	208		208
96	Ida Grove	2,654		600
97	Stuart	9,276		380
98	Marengo	1,465		570
99	What Cheer	4,246		
100	Corning	4,775		340
101	Toledo	6,692		400

OF INTEREST ON MUNICIPAL DEBT OBLIGATIONS.

Outlay		Interest on Municipal Debt Obligations				No. in order of population
			Items of Payment			
For Contracts for construction	For material, land and miscellaneous objects	Total Payments	On loans for general purposes	On debts for local improvements special assessments	On loans for municipal industries	
2,273	50	1,978	590		1,388	58
4,852		631			631	59
45,478		2,823		859	1,964	60
2,160	74	3,465			3,465	61
19,405		1,700	321	1,289	90	62
2,429	2,540	1,595	417	278	900	63
211		132	42		90	64
6,164	364	1,041	495		546	65
4,618	85	1,784	232	891	661	66
39,054		1,575		325	1,250	67
23,457	414	815			815	68
	43	2,172	300	1,872		69
15,578						70
707	743	454	66	388		71
2,344		1,922	337	525	1,060	72
9,731	310	3,357	1,586	655	1,116	73
2,955	1,460	1,289		371	918	74
12,176	624	1,716	1,716			75
227	106	2,655	982		1,673	76
9,612		1,939		850	1,086	77
41,161	1,387	1,607	480	550	577	78
9,739	1,266	1,966	89	1,006	871	79
370	1,056	448		448		80
325	897	1,955	1,955			81
2,399		905		825	80	82
5,388	385	300	300			83
12,196	3,608	628	443		185	84
683		1,719	378	150	1,191	85
4,227		2,557			2,557	86
17,366	608	333	107		226	87
		1,251	1,251			88
57,952		402	87		315	89
1,004	55	2,353			2,353	90
6,789	10	1,182	754		428	91
18,789	617	546	36	60	450	92
24,831	1,371					93
1,998	196	2,245	2,245			94
						95
1,125	929	317	20		297	96
7,499	1,397	750			750	97
	895	1,079	633	218	228	98
2,733	1,513	989	225	164	600	99
4,104	331					100
5,461	831	929	296		633	101

TABLE NO. 6—PAYMENTS AND RECEIPTS ON ACCOUNT

No. in order of population	CITY	Payment for Cancellation or Redemption of Debt Obligations						Receipts from Debt Obligations Issued						Excess of receipts over payments	Excess of payments over receipts	No. in order of population
		Total	General and municipal industry bonds	Special assessment bonds	Temporary loans, tax loans, etc.	Outstanding warrants and orders	Miscellaneous debt obligations	Total	General and municipal industry bonds	Special assessments	Temporary loans, tax loans, etc.	Outstanding warrants and orders	Miscellaneous debt obligations			
	Grand total	$ 1,828,768	$ 662,200	$ 476,850	$ 54,081	$ 570,550	$ 65,087	$ 2,250,400	$ 971,333	$ 444,318	$ 196,793	$ 611,025	$ 26,931	$ 1,033,936	$ 618,398	
1	Des Moines	$ 199,542	$ 137,500			$ 62,042		$ 234,419	$ 186,783			$ 47,636		$ 34,877		1
2	Sioux City	66,279	66,279					94,917	78,667		$ 16,250			28,638		2
3	Davenport	178,416	8,000	$ 170,323		93		75,436	75,000			270	$ 166		$ 102,980	3
4	Dubuque	219,114	40,000	107,781		71,010	$ 323	374,084		$ 232,789	75,500	63,822	1,973	154,970		4
5	Cedar Rapids	124,812	56,700			52,487	15,625	31,401	9,500		21,901				93,411	5
6	Council Bluffs	63,272	13,000			47,272	3,000	120,650	75,000			45,650		57,378		6
7	Waterloo	160,689	57,900	52,500		50,289		86,242				86,242			74,447	7
8	Clinton	28,036	5,936	20,600	$ 1,500			3,000				3,000			25,036	8
9	Burlington	55,996	10,000	5,500	10,800	29,696		132,098	88,000	24,647	8,400	11,051		76,102		9
10	Ottumwa	10,694	7,000			3,694		25,194	12,000			13,194		14,500		10
11	Muscatine	26,000	26,000					66,533	64,070			2,463		40,533		11
12	Fort Dodge	22,299				22,299		80,000	80,000					57,701		12
13	Keokuk	25,577	3,077		22,500			70,194			47,500	22,694		44,617		13
14	Marshalltown	18,871	15,000			3,871		3,558				3,558			15,313	14
15	Mason City	39,472	2,000			26,375	11,097	23,061	7,100			15,946	15		16,411	15
16	Boone	12,409	500			11,909		31,584	25,000			6,584		19,175		16
17	Iowa City							72,523		42,105		30,418		72,523		17
18	Oskaloosa	23,607	4,000			19,607		28,512				28,512		4,965		18
19	Fort Madison	23,126	7,000			16,126		10,021				10,021			13,105	19
20	Centerville	2,500	2,500					13,711				13,711		11,211		20
21	Creston	21,114	17,062	2,000		3	2,049	2,191				2,191			18,923	21
22	Oelwein	6,653	3,006			3,647		8,941	7,700			1,241		2,288		22
23	Charles City	5,393		2,000		3,391	2	1,630				1,630			3,763	23
24	Webster City	22,688	23,091	3,383		4,806	1,408	7,084				7,084			25,604	24
25	Grinnell	26,801	3,000	23,000		801		5,007	5,005			2			21,794	25
26	Cedar Falls	11,373	6,500		2,000	2,873		3,587				3,587			7,786	26
27	Shenandoah	7,405	1,000			6,405									7,405	27
28	Fairfield	8,180				1,913	6,267	14,121	10,000			4,121		5,941		28
29	Albia	2,200			2,200			6,000			6,000			3,800		29
30	Cherokee	35,625	2,503	29,500		3,588	37	6,796	6,282	500		14			28,829	30
31	Red Oak	2,052	2,000			52		77				77			1,975	31
32	Perry	23,979	1,000	12,500		8,546	1,933	45,886	36,444			9,442		21,907		32
33	Newton	11,571	3,000	7,173		1,398		3,185				3,185			8,386	33
34	Atlantic	19,675	15,000	2,260		2,415									19,675	34
35	Marion							170,139		122,093		48,046		170,139		35
36	Washington	2,260	2,000			260		540			540				1,730	36
37	Ames	5,528		1,000	2,500	2,028		640				640			4,888	37
38	Le Mars	2,500	1,000			1,500		98				98			2,402	38
39	Glenwood	5,728	3,000			2,728		7,425	2,001			5,424		1,697		39
40	Mt. Pleasant	2,500	1,000				1,500	9,113			6,500	2,613		6,613		40
41	Clarinda	4,598	1,085	3,513											4,598	41
42	Chariton	17,965	7,000	7,744		3,221		7,552				7,552			10,413	42
43	Decorah	1,000	1,000												1,000	43
44	Maquoketa	1,516	1,000	500		16		156		39		117			1,360	44
45	Carroll	2,360				2,360		25,000	25,000					22,640		45
46	Independence	956				956		662				662			294	46
47	Estherville	26,324	12,500			5,802	8,022	92,118	73,923			4,746	13,449	65,794		47
48	Eagle Grove	3,748	1,000	248	2,500			18,325	18,125				200	14,577		48
49	Vinton	2,900	2,000				900	223	223						2,677	49
50	Indianola	3,005	1,005			2,000		5,744	5,000			1,744		3,739		50
51	Waverly	10,500	8,000	2,500				7,000	7,000						3,500	51
52	Knoxville	5,202				5,202		2,568				2,568			2,634	52
53	Missouri Valley	5,000	2,000				3,000								5,000	53
54	Denison	7,027	6,175			852		3,240	3,240						3,787	54
55	Belle Plaine	6,101	1,500			4,340	261								6,101	55
56	Pella	5,556	3,500			2,056		19,502	1,000	18,500		2		13,946		56
57	Spencer	1,000	1,000												1,000	57

OF THE PRINCIPAL OF THE PUBLIC DEBT.

TABLE NO. 6—CONTINUED—PAYMENTS AND RECEIPTS ON

No. in order of population	CITY	Payment for Cancellation or Redemption of Debt Obligations					
		Total	General and municipal industry bonds	Special assessment bonds	Temporary loans, tax loans, etc.	Outstanding warrants and orders	Miscellaneous debt obligations
58	Anamosa	10,566	9,203			1,363	
59	Sheldon	1,294		1,067			227
60	Algona	481				481	
61	Winterset	3,231	500	1,275		1,374	82
62	Iowa Falls	1,700		1,200		500	
63	Manchester	2,004		2,000		4	
64	Mystic	700	700				
65	Cresco	11,165	380		550	10,235	
66	Hampton	2,560		900		1,660	
67	Valley Junction	2,378	325		1,000	1,009	44
68	Harlan	8,283		6,583		200	1,500
69	Colfax	9,748	501	1,000		5,447	2,800
70	Jefferson						
71	Osage	4,146		1,000		1,646	1,500
72	Storm Lake	5,750	1,000	1,000		3,750	
73	Osceola	4,495	1,500	2,000	45		950
74	Emmetsburg	2,008	500	1,000		508	
75	Tama	5,628	5,222			406	
76	Seymour	5,046	4,000			1,046	
77	New Hampton	8,067			67	8,000	
78	Sac City	2,000	2,000				
79	Nevada	5,976	4,448			1,528	
80	Hawarden	2,187	1,000			1,187	
81	Clarion	6,327	5,000			1,327	
82	Tipton						
83	Lake City						
84	Monticello	6,126	5,093		900	133	
85	Villisca	10,946	5,000	1,000	1,500	3,446	
86	Sigourney						
87	Bloomfield	29,966	1,505			28,461	
88	Onawa	9,579	2,000		5,019		2,560
89	Waukon	2,106	1,000			1,106	
90	Eldon						
91	Clear Lake						
92	Rock Rapids	30				30	
93	Eldora	10,507	10,507				
94	Leon	500	500				
95	Bedford	1,000	1,000				
96	Ida Grove	1,000			1,000		
97	Stuart						
98	Marengo	5,815	3,000	2,800		15	
99	What Cheer						
100	Corning	5,759				5,759	
101	Toledo	1,000	1,000				

ACCOUNT OF THE PRINCIPAL OF THE PUBLIC DEBT.

Receipts from Debt Obligations Issued						Excess of receipts over payments	Excess of payments over receipts	No. in order of population
Total	General and municipal industry bonds	Special assessments	Temporary loans, tax loans, etc.	Outstanding warrants and orders	Miscellaneous debt obligations			
							10,566	58
							1,294	59
							481	60
1,279	512				767		1,952	61
4,152				4,152		2,452		62
67				67			1,937	63
							700	64
22,444			550	21,894		11,279		65
2,477				2,477			83	66
							2,378	67
							8,283	68
3,649				3,649			6,099	69
846					846	846		70
549				549			3,597	71
2,523				2,482	41		3,227	72
10,190	10,000	190				5,695		73
1,249				1,249			759	74
12,164	4,000			8,164		6,536		75
689				689			4,357	76
							8,067	77
9,853	5,236			4,617		7,853		78
13,269	8,404			2,765	2,100	7,253		79
							2,187	80
3,152	3,000		152				3,175	81
								82
								83
20,000	10,602		9,150	248		13,874		84
500			500				10,446	85
3,500					3,500	3,500		86
28,811			350	28,461			1,155	87
8,893				5,019	3,874		686	88
8,174		3,455	3,500	1,219		6,068		89
								90
7,655				7,655		7,655		91
							30	92
8,776	8,776						1,731	93
							500	94
31				31			969	95
							1,000	96
12,000	12,000					12,000		97
2,355	700			1,655			3,460	98
								99
6,588	6,040			548		829		100
1,877				1,877		877		101

TABLE NO. 7.—RECEIPTS FROM GENERAL

AND COMMERCIAL REVENUES

No. in order of population	City	Receipts from Taxes and																No. in order of population
		Total general and commercial revenue	From General Revenue Tax			Poll taxes for city government	Special Assessments	Franchise Taxes	From Licenses, Permits and Fines					Gifts from individuals and corporations				
			Total	General levy for city government and county road fund.	For independent divisions of city government				Total	Mulct tax and saloon licenses	Other business license	Dog license	Departmental permits	Police court fines and forfeitures				
	Grand total	$ 6,908,069	$ 5,578,747	$ 4,771,829	$ 738,539	$ 61,183	$ 346,991	$ 60,265	$ 929,322	$ 626,074	$ 119,479	$ 15,865	$ 29,076	$ 118,299	$ 20,259			
1	Des Moines	$ 1,621,960	$ 889,642	$ 871,082				$ 18,560	$ 132,348	$ 75,834	$ 16,485	$ 3,017	$ 11,844	$ 25,168				1
2	Sioux City	536,485	431,784	407,651				24,133	104,701	76,790	9,729	756	1,431	16,004				2
3	Davenport	541,692	444,718	444,718					96,974	69,918	17,524	3,000	1,323	5,209				3
4	Dubuque	498,528	427,152	229,301	$ 72,519		$ 115,422		71,376	67,600	2,816	61		321	$ 578			4
5	Cedar Rapids	430,983	347,350	322,536	24,954				82,733	67,000		902	5,569	8,662				5
6	Council Bluffs	291,970	230,331	151,604	62,046	$ 3,590		13,181	61,639	50,834	4,153	1,100	500	4,602	360			6
7	Waterloo	326,393	314,961	272,078	34,899	7,984			11,432	94	4,542	823	3,057	2,877	39			7
8	Clinton	206,768	163,368	41,717	72,855	954	47,842		43,400	29,000	2,100	99	516	1,685				8
9	Burlington	237,206	180,267	179,443			824		50,939	40,875	5,238	936	1,399	7,411	1,110			9
10	Ottumwa	166,462	160,745	118,208	38,436	3,035	1	1,005	5,718		3,685	73	4	1,956				10
11	Muscatine	145,821	143,731	99,323	19,102	342	24,965		2,090		974	445	483	188				11
12	Fort Dodge	118,091	92,909	88,803		4,199			26,082	15,960	2,373	49		7,710				12
13	Keokuk	144,896	112,840	112,840					32,056	22,125	3,511	530			5,890			13
14	Marshalltown	68,691	50,864	29,567	21,303	946	16,618		3,827			127		3,700				14
15	Mason City	117,337	112,429	85,212	24,049	3,178			4,888		1,590	67		3,225				15
16	Boone	72,679	51,822	42,575	3,632	4,592		1,023	20,857	15,233	2,008			3,016	600			16
17	Iowa City	66,688	53,811	21,744	30,312	1,755			12,877	9,530		96		3,251				17
18	Oskaloosa	75,569	73,188	64,923	4,704	1,879	1,398	84	2,381		1,063	300	24	994				18
19	Fort Madison	76,224	57,982	53,001	2,413	1,968			19,142	14,500	783	306		503	3,050			19
20	Centerville	34,829	33,104	32,624		480			1,725		1,132	264	2	307				20
21	Creston	58,337	43,238	23,788		834	20,616		13,000	10,800	901	93		1,305				21
22	Oelwein	46,691	39,702	36,258		1,848	1,596		6,989	5,000	647	40		1,302				22
23	Charles City	46,595	45,087	39,026	4,942	1,042	26		1,558		1,238		74	246				23
24	Webster City	44,351	43,346	38,646		912	3,440	348	1,005		498			212	200			24
25	Grinnell	59,494	57,619	52,460	3,919	1,055	185		1,875		1,344	107		424				25
26	Cedar Falls	32,855	32,029	11,336	20,196	497			826		682	114	30					26
27	Shenandoah	31,068	30,296	27,140	2,210	946			772		252	46	474					27
28	Fairfield	40,589	39,803	35,699	3,000	1,164			1,090		904	3		119				28
29	Albia	20,887	20,460	13,246	16,051	163			1,427		1,115		180	132				29
30	Cherokee	26,133	24,882	22,207	1,755	920			1,251		500	91	134	426				30
31	Red Oak	34,814	30,087	29,667	412	8			4,727		815		3	61	3,848			31
32	Perry	40,180	37,162	23,464		870	12,000	828	3,018		1,431	137		1,450				32
33	Newton	15,048	14,249	13,815		33	401		799		682	109		7				33
34	Atlantic	25,476	24,217	8,580	13,583	396	1,616	72	1,259			44		1,215				34
35	Marion	21,044	20,561	20,561					483		324	40		119				35
36	Washington	24,093	22,543	20,776	1,767				1,550		585		695					36
37	Ames	31,086	30,318	26,553	2,671	1,094			768		494	49	225					37
38	Le Mars	33,808	23,480	23,423		66			10,319	9,100	605	148		466				38
39	Glenwood	12,654	12,629	12,629					25			25						39
40	Mt. Pleasant	16,422	15,446	13,728	1,218	429			976		660	14		91	211			40
41	Clarinda	22,225	21,025	7,368	10,258	40	3,419		2,200		1,820	55		325				41
42	Chariton	28,232	27,145	4,977	22,060	108			1,087		1,044	43						42
43	Decorah	17,782	16,879	6,908	9,434	465	12		903		75	238		500				43
44	Maquoketa	18,712	11,014	10,969		45			7,698	6,600	726			372				44
45	Carroll	28,175	18,720	18,039		495	186		9,455	8,100	1,055			300				45
46	Independence	22,483	21,944	21,601		343			539		424	69		46				46
47	Estherville	20,200	19,437	17,401	1,741		295		968		844	18						47
48	Eagle Grove	22,215	20,838	17,476	2,481	872	97		1,389		512	175		342	360			48
49	Vinton	29,510	28,796	23,901	3,559		1,340		714		500	34		180				49
50	Indianola	26,611	26,232	22,311	3,483	458			350		265	1		93				50
51	Waverly	24,924	18,984	6,611	7,152	460	4,771		5,940	5,064	419	87		370				51
52	Knoxville	21,068	20,356	11,659	8,697				732		587	5		140				52
53	Missouri Valley	29,292	25,376	4,959	29,107	310			916		568	16		302				53
54	Denison	9,337	2,165	1,997		168			7,072	6,000	693	39		370				54
55	Belle Plaine	16,918	16,385	16,114		271			533		280			44				55
56	Pella	61,438	60,740	24,369		258	36,113		698		294	37		267				56

TABLE NO. 7—CONTINUED—RECEIPTS FROM

No. in order of population	City	Receipts from Taxes and				
		Total general and commercial revenue	From General Revenue Tax			Poll taxes for city government
			Total	General levy for city government and county road fund.	For independent divisions of city government	
57	Spencer	12,488	11,330	4,993	5,872	465
58	Anamosa	28,201	28,032	19,141	8,698	193
59	Sheldon	11,576	11,254		8,533	580
60	Algona	17,487	16,004	5,164	10,157	683
61	Winterset	17,355	16,986	6,249	2,521	
62	Iowa Falls	38,717	36,909	8,772	15,623	1,114
63	Manchester	18,420	18,210	16,212	1,549	224
64	Mystic	4,346	3,321	3,061		260
65	Cresco	17,014	15,697	15,259		438
66	Hampton	20,353	19,414	7,249	8,500	214
67	Valley Junction	12,672	8,230	4,586	3,644	
68	Harlan	21,775	21,369	7,006	6,326	154
69	Colfax	16,556	15,596	13,297	1,116	428
70	Jefferson	15,156	14,681	11,675	2,739	267
71	Osage	15,573	15,180	5,895	9,048	237
72	Storm Lake	20,230	19,395	16,934	2,461	
73	Osceola	16,552	16,048	16,048		
74	Emmetsburg	10,354	9,728	4,342	5,178	208
75	Tama	16,250	15,350	12,505	2,702	
76	Seymour	11,663	11,124	9,224	1,800	21
77	New Hampton	19,982	15,975	4,947	8,738	118
78	Sac City	10,395	10,238	3,702	6,536	
79	Nevada	15,764	14,785	5,742	9,043	
80	Hawarden	11,680	10,880	9,687	788	394
81	Clarion	13,344	12,506	11,522		984
82	Tipton	15,536	14,352	10,759	3,593	
83	Lake City	10,140	10,140	3,632	2,808	
84	Monticello	21,281	19,380	16,039	2,741	556
85	Villisca	10,763	9,899		9,899	
86	Sigourney	16,168	15,918	15,893		25
87	Bloomfield	15,632	14,552	3,436	11,116	
88	Onawa	8,847	8,556	3,013	4,236	15
89	Waukon	11,920	11,254	10,521		666
90	Eldon	4,352	3,967	2,029	1,787	151
91	Clear Lake	18,147	16,305	5,849		408
92	Rock Rapids	9,672	9,326	3,155	5,838	333
93	Eldora	17,685	17,497	17,497		
94	Leon	15,954	15,058	14,973		85
95	Bedford	15,479	15,230	15,207		23
96	Ida Grove	8,927	5,761	3,382	2,225	154
97	Stuart	7,324	6,840	5,824	748	268
98	Marengo	8,970	8,397	5,399		127
99	What Cheer	7,742	7,192	7,192		
100	Corning	12,921	12,137	12,015		122
101	Toledo	13,378	13,219	12,901		318

GENERAL AND COMMERCIAL REVENUES.

and Municipal Service Income									No. in order of population
Special Assessments	Franchise Taxes	Total	From Licenses, Permits and Fines					Gifts from individuals and corporations	
			Mulct tax and saloon licenses	Other business license	Dog license	Departmental permits	Police court fines and forfeitures		
		1,158		921	105		132		57
		169		120	49				58
2,141		322		264			58		59
		1,483		733	28		171	551	60
8,216		389		196			173		61
10,753	647	1,808			74		844	890	62
225		210		192	3		15		63
		1,025		743	19		263		64
		1,317		341		12	444	520	65
3,451		939		378	49		154	358	66
		4,442	3,275	703		138	326		67
7,662	221	406		388	2		16		68
755		960		798	18		144		69
		475		275			200		70
		393		129			264		71
		835			67		768		72
		504		30			474		73
		626		576			50		74
143		909					813	96	75
79		529		315	59		155		76
2,172		4,007	3,477	279		47	204		77
		157			3	16	138		78
		979		746	22	9	202		79
11		800		272	56	51	367	54	80
		838		802	36				81
		1,184		208	120		642	214	82
3,700									83
44		1,901		220	54	110	17	1,500	84
		864		514	31	67	252		85
		250		200			50		86
		1,080		940			140		87
1,292		291		248	43				88
67		666		216		12	438		89
		385		335		50			90
10,048		1,842		422		387	1,033		91
		346		321			25		92
		188		188					93
		896		369	81		446		94
		249		82			167		95
		3,166	2,775	391					96
		484		347			137		97
2,768	103	573		359			214		98
		550		455			95		99
		784		623	28		133		100
		159		139			20		101

TABLE NO. 8.—DEPARTMENTAL RECEIPTS

No. in order of population	City	Total departmental receipts	Classified by Source				
			Charges	Fees	Rents and privileges	Sales	Total
	Grand total	$ 406,503	$ 250,765	$ 35,577	$ 25,267	$ 94,824	$ 406,503
1	Des Moines	$ 62,032	$ 53,411	$ 2,971	$ 2,644	$ 3,006	$ 62,03
2	Sioux City	34,877	23,210	4,433	5,975	1,259	34,877
3	Davenport	26,542	16,275	2,290	7,232	745	26,542
4	Dubuque	1,537	628	266	313	330	1,537
5	Cedar Rapids	30,059	12,971	7,281	3,731	6,076	30,059
6	Council Bluffs	6,095	2,913	1,169	991	1,022	6,095
7	Waterloo	7,096	3,051	2,364	287	1,394	7,096
8	Clinton	24,782	23,747	575	-------	460	24,782
9	Burlington	3,953	2,907	355	165	526	3,953
10	Ottumwa	10,366	9,437	-------	67	862	10,366
11	Muscatine	1,479	1,229	-------	250	-------	1,479
12	Fort Dodge	2,466	1,628	343	-------	495	2,466
13	Keokuk	8,640	6,799	1,595	-------	246	8,640
14	Marshalltown	20,342	20,342	-------	-------	-------	20,342
15	Mason City	16,794	16,517	77	90	110	16,794
16	Boone	2,074	2,067	-------	-------	7	2,074
17	Iowa City	-------	-------	-------	-------	-------	-------
18	Oskaloosa	2,023	2,019	-------	-------	4	2,023
19	Fort Madison	420	413	-------	-------	7	420
20	Centerville	6	-------	-------	-------	6	6
21	Creston	104	79	-------	18	7	104
22	Oelwein	3,972	3,832	1	130	9	3,972
23	Charles City	452	317	79	56	-------	452
24	Webster City	8,374	7,267	-------	101	1,006	8,374
25	Grinnell	1,099	799	300	-------	-------	1,099
26	Cedar Falls	824	754	-------	70	-------	824
27	Shenandoah	1,744	-------	902	842	-------	1,744
28	Fairfield	308	121	177	6	4	308
29	Albia	442	442	-------	-------	-------	442
30	Cherokee	1,536	1,261	275	-------	-------	1,536
31	Red Oak	424	424	-------	-------	-------	424
32	Perry	3,052	2,052	-------	-------	1,000	3,052
33	Newton	-------	-------	-------	-------	-------	-------
34	Atlantic	4,355	1,074	3,000	53	228	4,355
35	Marion	1,784	1,784	-------	-------	-------	1,784
36	Washington	4,575	-------	100	-------	4,475	4,575
37	Ames	807	807	-------	-------	-------	807
38	Le Mars	759	724	-------	33	2	759
39	Glenwood	30	3	-------	27	-------	30
40	Mt. Pleasant	315	91	-------	207	17	315
41	Clarinda	435	435	-------	-------	-------	435
42	Chariton	66,701	700	772	-------	65,229	66,701
43	Decorah	50	-------	-------	-------	50	50
44	Maquoketa	640	48	167	140	285	640
45	Carroll	593	593	-------	-------	-------	593
46	Independence	752	573	179	-------	-------	752
47	Estherville	67	-------	-------	67	-------	67
48	Eagle Grove	258	100	-------	-------	158	258
49	Vinton	1,864	1,486	-------	64	314	1,864
50	Indianola	4,769	1,969	60	30	2,710	4,769
51	Waverly	14	-------	-------	6	8	14
52	Knoxville	199	-------	-------	-------	199	199
53	Missouri Valley	70	-------	-------	70	-------	70
54	Denison	8,657	8,577	-------	80	-------	8,657

FROM MUNICIPAL SERVICE INCOME.

Classified by Departments, Offices and Accounts											
General Government											
Executive offices	Municipal property	Police department and courts	Fire departments	Department of inspection	Health department	Sewers and sewage disposal	General street service and bridges	Library	Parks	All other	No. in order of population
$ 5,932	$79,362	$17,248	$17,093	$15,505	$ 740	$29,100	$130,239	$30,531	$31,153	$48,800	
$ 328	-------	$ 250	-------	-------	-------	$ 177	$ 49,348	$ 1,303	$ 4,707	$ 5,919	1
2,709	$ 8,665	300	$ 767	$ 4,143	-------	4,275	13,546	808	176	88	2
-------	-------	-------	89	2,290	$ 38	9,553	6,127	468	1,181	6,796	3
-------	300	412	281	4	4	-------	490	-------	-------	46	4
75	1,466	1,797	400	6,459	113	128	15,974	1,630	1,296	721	5
97	55	684	691	1,234	-------	-------	872	395	877	1,190	6
93	187	289	450	-------	-------	40	2,661	859	144	2,373	7
-------	-------	1,035	-------	-------	-------	-------	-------	9,873	13,738	136	8
-------	-------	261	-------	-------	-------	-------	3,514	154	24	-------	9
-------	-------	149	667	218	12	-------	524	-------	101	8,695	10
-------	-------	-------	-------	-------	-------	-------	1,215	-------	14	250	11
-------	495	-------	63	-------	-------	280	-------	108	-------	1,520	12
-------	-------	1,445	-------	-------	-------	2,388	4,657	-------	150	-------	13
-------	675	-------	10,991	-------	-------	259	-------	5,216	3,201	-------	14
673	75	5,857	313	784	18	276	2,284	196	15	6,303	15
-------	-------	78	68	-------	-------	-------	1,849	-------	-------	79	16
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	17
1	-------	57	-------	-------	350	1,230	2	311	-------	72	18
-------	-------	-------	-------	-------	-------	7	-------	135	-------	278	19
-------	-------	-------	-------	-------	-------	-------	6	-------	-------	-------	20
-------	18	-------	-------	-------	-------	50	-------	-------	7	29	21
141	130	1	-------	-------	-------	9	-------	8	-------	3,683	22
-------	83	-------	-------	66	-------	-------	74	168	56	5	23
-------	5	50	-------	-------	-------	149	8,170	-------	-------	-------	24
-------	-------	-------	2	-------	-------	713	74	300	10	-------	25
-------	-------	-------	-------	-------	-------	824	-------	-------	-------	-------	26
842	-------	902	-------	-------	-------	-------	-------	-------	-------	-------	27
108	-------	-------	-------	-------	-------	172	-------	-------	-------	28	28
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	442	29
-------	-------	275	25	-------	-------	420	277	498	-------	46	30
-------	-------	-------	-------	-------	3	19	70	-------	-------	332	31
-------	-------	-------	1,000	-------	-------	2,052	-------	-------	-------	-------	32
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	33
-------	37	3,000	3	-------	-------	-------	240	-------	-------	1,075	34
-------	-------	-------	-------	-------	-------	-------	-------	1,784	-------	-------	35
-------	-------	-------	-------	-------	100	-------	61	-------	4,414	-------	36
-------	-------	-------	-------	87	-------	-------	666	-------	-------	54	37
24	-------	-------	-------	-------	-------	-------	4	-------	9	722	38
-------	-------	-------	-------	-------	-------	-------	-------	3	27	-------	39
-------	224	-------	-------	-------	-------	-------	-------	91	-------	-------	40
-------	-------	-------	-------	-------	-------	68	-------	-------	-------	367	41
700	65,000	-------	-------	-------	-------	-------	229	-------	-------	772	42
-------	-------	-------	50	-------	-------	-------	-------	-------	-------	-------	43
-------	214	-------	-------	-------	-------	179	48	156	-------	43	44
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	593	45
-------	179	-------	-------	-------	-------	573	-------	-------	-------	-------	46
-------	-------	-------	-------	-------	-------	-------	-------	67	-------	-------	47
-------	50	3	-------	-------	-------	80	125	-------	-------	-------	48
-------	25	-------	-------	-------	-------	164	1,385	-------	290	-------	49
10	-------	-------	-------	-------	-------	80	4,412	-------	-------	267	50
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	14	51
-------	-------	-------	-------	-------	-------	-------	199	-------	-------	-------	52
-------	70	-------	-------	-------	-------	-------	-------	-------	-------	-------	53
-------	80	-------	561	-------	-------	-------	7,776	-------	80	160	54

TABLE NO. 8—CONTINUED—DEPARTMENTAL RECEIPTS

No. in order of population	City	Total departmental receipts	Classified by Source				
			Charges	Fees	Rents and privileges	Sales	Total
55	Belle Plaine	119			119		119
56	Pella	1,613			17	1,596	1,613
57	Spencer	548	422		84	42	548
58	Anamosa	1,825		1,825			1,825
59	Sheldon	34		34			34
60	Algona	1,106	1,106				1,106
61	Winterset	3,990	3,888	102			3,990
62	Iowa Falls	28				28	28
63	Manchester	274			59	215	274
64	Mystic						
65	Cresco	125				125	125
66	Hampton	118	87		31		118
67	Valley Junction	2,869	2,869				2,869
68	Harlan	403		232	98	73	403
69	Colfax	1,080	1,050		30		1,080
70	Jefferson	1,505	1,505				1,505
71	Osage	452	63	267		122	452
72	Storm Lake	24	24				24
73	Osceola	308	308				308
74	Emmetsburg	410	3	87	12	308	410
75	Tama						
76	Seymour	5			5		5
77	New Hampton						
78	Sac City	445	291	154			445
79	Nevada	276	266	10			276
80	Hawarden	29	20		9		29
81	Clarion	124	6		118		124
82	Tipton	387		387			387
83	Lake City						
84	Monticello	74	6		65	3	74
85	Villisca	25				25	25
86	Sigourney	231		231			231
87	Bloomfield	350	273		64	13	350
88	Onawa	1,205	1,205				1,205
89	Waukon	127		21	106		127
90	Eldon						
91	Clear Lake						
92	Rock Rapids	152	20	82	50		152
93	Eldora	3,337	392	2,414	531		3,337
94	Leon						
95	Bedford	31	13		18		31
96	Ida Grove	1,180	1,074		106		1,180
97	Stuart						
98	Marengo						
99	What Cheer						
100	Corning	68	68				68
101	Toledo	18				18	18

FROM MUNICIPAL SERVICE INCOME.

Classified by Departments, Offices and Accounts											No. in order of population
General Government											
Executive offices	Municipal property	Police department and courts	Fire departments	Department of inspection	Health department	Sewers and sewage disposal	General street service and bridges	Library	Parks	All other	
	119										55
	17						62			1,534	56
						359		101		58	57
								1,825			58
						34					59
						1,106					60
			1,330		102			1,535		1,023	61
							28				62
	206						68				63
											64
	105							20			65
	31					87					66
				218		2,235				416	67
		232				73			98		68
	320						601			159	69
								1,251	254		70
							122	330			71
									24		72
131				2			175				73
			2			99	234	75			74
											75
										5	76
											77
		168				277					78
						10	135	131			79
								20		9	80
								13	100	11	81
							311	76			82
											83
	8	3					1		62		84
	25										85
							231				86
	64						113	173			87
							1,200			5	88
	106					2	19				89
											90
											91
			50				20	63		19	92
						531		392		2,414	93
											94
	18									13	95
	910		90			74			98	8	96
											97
											98
											99
							40			28	100
						18					101

TABLE NO. 9.—RECEIPTS FROM INTEREST, SALE OF

No. in order of pop.	City	Interest; Real Estate Refund			Total receipts from municipal industries	Classification	
		Total interest receipts	Total receipts from sale of real estate	Refund receipts		Charges	Fees
	Grand total	$ 48,867	$ 24,685	$ 32,646	$ 2,097,503	$ 609,449	$ 29,895
1	Des Moines	$ 9,368		$ 187	$ 37,917	$ 9,361	$ 7,137
2	Sioux City	2,600		241	159,165	2,396	4,325
3	Davenport	6,084					
4	Dubuque	1,611			1,141	402	
5	Cedar Rapids	629			122,955	116,430	
6	Council Bluffs	2,459		2,723	125,645	120,788	1,506
7	Waterloo	2,944			144,088	55,280	353
8	Clinton						
9	Burlington	4,979	$ 500		1,498		540
10	Ottumwa	1,445		1,761	58,138		
11	Muscatine				55,810	4,824	
12	Fort Dodge	621		16,344	31,321	583	
13	Keokuk	516	3,000		5,949	2,698	1,583
14	Marshalltown				55,916	55,916	
15	Mason City		394		42,414	3,136	
16	Boone	502			32,866	99	
17	Iowa City				24,044	24,044	
18	Oskaloosa		13,000	5			
19	Fort Madison	370		91	480		
20	Centerville				1,063	1,063	
21	Creston		500	3	1,991	1,087	
22	Oelwein	301			9,958	28	
23	Charles City				12,737	37	
24	Webster City	581	25	10	66,585	6,053	
25	Grinnell	594			11,825		44
26	Cedar Falls			2	43,492	576	
27	Shenandoah				6,689	88	
28	Fairfield	82			8,140	21	
29	Albia			83	3,771		
30	Cherokee	242		1,003	7,937	778	39
31	Red Oak	249			13,576	1,297	
32	Perry				15,696		
33	Newton	552			77,892		9,648
34	Atlantic	286	4,847		43,239		
35	Marion				1,542	575	289
36	Washington	253			10,467	693	861
37	Ames	649		492	62,940		
38	Le Mars	194			50		
39	Glenwood	83			2,646		
40	Mt. Pleasant	145		32	30,930	6,146	
41	Clarinda	172		3,691	6,631	819	
42	Chariton	704		1,000	22,920	22,820	100
43	Decorah				5,274		
44	Maquoketa			1,449	7,197	7,197	
45	Carroll	434			9,232		
46	Independence	266			38,103		71
47	Fstherville	1,234		313	30,142	3,465	
48	Eagle Grove	77		723	4,579		105
49	Vinton				28,405	805	
50	Indianola	148		95	27,686		18
51	Waverly	366			29,094		
52	Knoxville	1,736			4,805	932	
53	Missouri Valley				7,241		
54	Denison	94	3	10	100,215	100,215	
55	Belle Plaine				1,216		
56	Pella	351			22,067	1,925	
57	Spencer	169			43,128	11,495	
58	Anamosa				5,209		
59	Sheldon	76			5,928	337	32
60	Algona	126			27,806	583	732

REAL ESTATE, REFUND AND MUNICIPAL INDUSTRIES.

by Sources			Classification by Industries						No. in order of pop.
Rents	Privilege rentals	Sales	Water works	Electric light works	Markets and public scales	Docks, wharves and landings	Cemeteries	All other	
$ 207,619	$ 1,122,635	$ 127,905	$ 1,267,886	$ 707,908	$21,252	$ 8,231	$ 61,988	$ 30,238	
$ 6,973	$ 860	$ 13,586			$ 7,563		$ 21,464	$ 8,890	1
142,739		705	$ 146,785		1,188		2,192		2
									3
739					803	$ 338			4
		6,525	115,572		843	5,919	15	606	5
25		3,326	124,871		774				6
	76,357	12,098	144,088						7
									8
	958				540	958			9
	52,396	5,742	58,138						10
306	48,695	1,985	48,695		601	170	6,344		11
31,512		2,226	33,738		583				12
5	42	1,651			1,583		4,366		13
			45,450	$ 10,466					14
	36,203	2,985	42,414						15
40	32,601	126	32,866						16
			10,016	10,872			3,056	100	17
									18
152	47	281				199	281		19
					462			601	20
		904					1,991		21
	9,325	605	9,353				605		22
970	11,685	45	12,737						23
	43,505	17,027	9,581	54,394	1,083		1,505	22	24
	11,555	226	11,781				44		25
	42,916		17,460	25,456		576			26
	6,601		6,601		88				27
	8,094	25	8,094				46		28
	3,771		3,771						29
	5,683	1,437	6,959				978		30
210	10,156	1,913	11,630				1,946		31
	14,315	1,381	14,796				900		32
	68,244		14,886	56,689	92		1,655	4,570	33
5	43,138	96	13,916	29,222	96			5	34
		678			575		678	289	35
	7,523	1,300	9,907	550				10	36
	62,274	666	13,906	49,034					37
50					50				38
	2,646		2,646						39
	24,942	742	6,442	19,099	108		662	4,619	40
	5,774	38	5,774		352		467	38	41
			3,990	18,423				507	42
	5,274		5,274						43
			6,927		270				44
9,107		125	9,107				125		45
	38,032		9,915	28,117		71			46
	24,834	1,843	4,318	23,981	200			1,643	47
	4,474		4,579						48
	26,943	657	9,364	19,041					49
	16,214	11,454	4,196	23,447			43		50
1,034	25,959	2,101	7,321	21,670					51
3,873			3,873				932		52
	7,241		7,241						53
			7,339	92,876					54
	1,216		1,171		45				55
	20,141		4,335	17,732					56
	30,515	1,118	3,704	34,674	1,290		3,460		57
	5,209		5,209						58
	4,611	948	4,948				980		59
	26,491			27,223				583	60

TABLE NO. 9—CONTINUED—RECEIPTS FROM INTEREST, SALE

No. in order of pop.	City	Interest; Real Estate Refund			Total receipts from municipal industries	Classification	
		Total interest receipts	Total receipts from sale of real estate	Refund receipts		Charges	Fees
61	Winterset				16,516		513
62	Iowa Falls				6,584		
63	Manchester	206			5,404	5,404	
64	Mystic						
65	Cresco	81	650		3,684		
66	Hampton				5,056		
67	Valley Junction	372	11	11	43,227	123	
68	Harlan				27,562		
69	Colfax				6,040		
70	Jefferson				13,177	13,177	
71	Osage	115			6,621	15	32
72	Storm Lake	78			4,279		
73	Osceola				604		
74	Emmetsburg	442	180		7,364	4,029	
75	Tama			1,812	1,991		
76	Seymour	182		220	9,820	7,712	3
77	New Hampton				24,403		23
78	Sac City	68	450		3,941	3,593	
79	Nevada	39			5,119		
80	Hawarden	116		7	18,892	401	
81	Clarion	1,017			2,971		
82	Tipton	184			5,005		
83	Lake City				4,623		1,285
84	Monticello	255	800		5,608	545	248
85	Villisca	69			3,368	292	320
86	Sigourney	118			2,860		22
87	Bloomfield	74		272	18,108	585	53
88	Onawa	84			13,088		
89	Waukon	145			3,189	52	
90	Eldon				9,646	86	
91	Clear Lake				3,907		
92	Rock Rapids	216			27,754	1,264	
93	Eldora	168			5,269		
94	Leon	153			3,807		7
95	Bedford				81		6
96	Ida Grove				5,272	4,963	
97	Stuart	136	25		10,534	110	
98	Marengo	74		36	2,658		
99	What Cheer	39	300		910	420	
100	Corning	144			1,772	1,752	
101	Toledo				3,379		

OF REAL ESTATE, REFUND AND MUNICIPAL INDUSTRIES.

by Sources			Classification by Industries						No. in order of pop.
Rents	Privilege rentals	Sales	Water works	Electric light works	Markets and public scales	Docks, wharves and landings	Cemeteries	All other	
244	13,378	2,381	1,215	14,787			514		61
	6,584		6,584						62
			5,404						63
									64
	3,684		3,684						65
5,056			5,056						66
3,254	39,850		43,104					123	67
	27,562		6,483	21,079					68
	5,917	123	6,040						69
			6,528	2,213				4,436	70
	3,445	3,119	6,376				255		71
	4,279		4,279						72
159		445	189				310	105	73
	2,972	363	4,142	1,902				1,320	74
	1,820	171	1,820				171		75
	793	1,312	551	9,083			186		76
	19,092	5,288	4,918	19,485					77
5		343	3,878					63	78
	4,474	645	4,474				645		79
	14,019	4,409	2,443	15,494			955		80
	2,790	181	2,790				175	6	81
	5,005		5,005						82
	2,696	642	2,696	1,285			642		83
	3,791	1,024	4,673		248		707		84
	2,148	678	2,317		320		653	108	85
	2,847		2,869						86
1,155	11,543	4,772	2,599	15,411	53		30	15	87
	13,088		459	12,230	172		227		88
	3,137		3,189						89
	9,507	53	9,507					139	90
	3,502	405	3,497				405	5	91
	25,135	1,355	4,177	20,958	1,264		325	1,030	92
	5,269		5,269						93
	3,496	304	3,496				311		94
		75			6		75		95
		309	4,963					309	96
6	8,026	2,392	313	10,195			60	56	97
	2,658		2,658						98
	490			910					99
			1,506				227	19	100
	2,978	401	2,978				380	21	101

TABLE NO. 10—TOTAL AND PER CAPITA

No. in order of population	CITY	Par Value		Debt Obligations at Close of Year						Per Capita	No. in order of population
		Total	General bonds	Municipal industry bonds	Tax warrants, temporary loans, etc.	Outstanding warrants	*Special fund bonds	All other obligations	Total Debt		
	Grand total	$ 15,769,268	$ 7,366,607	$ 3,738,699	$ 282,283	$ 817,890	$ 3,186,471	$ 375,218	$ 18.48		
1	Des Moines	$ 1,944,438	$ 1,064,000		$ 121,273	$ 48,510	$ 626,490	$ 84,165	$ 18.32	1	
2	Sioux City	1,287,449	1,185,100	$ 86,099	16,250				20.82	2	
3	Davenport	595,000	410,000				185,000	49,000	12.36	3	
4	Dubuque	1,522,015	658,782	169,000	15,000	250,432	379,801		36.50	4	
5	Cedar Rapids	958,122	711,000			22,122	215,000	10,000	23.60	5	
6	Council Bluffs	876,210	147,000	600,000		45,650	75,000	8,560	27.93	6	
7	Waterloo	1,274,064	465,879	500,000		86,242	219,293	62,650	38.64	7	
8	Clinton	219,922	118,000	5,600		20,258	76,064		8.45	8	
9	Burlington	511,351	340,000	52,000	8,300	11,051	100,000		20.99	9	
10	Ottumwa	519,194	231,000	275,000		13,194			23.17	10	
11	Muscatine	180,000	150,000	30,000					11.47	11	
12	Fort Dodge	209,000	77,000	52,000			80,000		10.80	12	
13	Keokuk	275,091	204,000		22,500	6,382		42,209	18.13	13	
14	Marshalltown	136,578	78,000	37,000	1,766	1,312	18,500		9.58	14	
15	Mason City	225,090	84,000	28,000		16,000	96,490		13.13	15	
16	Boone	267,570	5,000	246,500		16,070			21.82	16	
17	Iowa City	382,396	163,000				219,396		31.75	17	
18	Oskaloosa	143,871	36,000			42,163	65,708		13.81	18	
19	Fort Madison	136,252	112,000				18,252	6,000	15.01	19	
20	Centerville	46,025	31,509			525	14,000		5.92	20	
21	Creston	94,559	26,000		843	131	67,585		12.54	21	
22	Oelwein	89,581	13,712	14,000	99	6,416	55,363		12.58	22	
23	Charles City	98,157	61,500	14,000		6,657	16,000		15.43	23	
24	Webster City	111,957	20,481	31,245		7,084	10,000	43,147	16.88	24	
25	Grinnell	105,941	10,929	48,000		3,012	44,000		21.09	25	
26	Cedar Falls	161,415	1,500	108,000	6,030	3,587	42,298		25.81	26	
27	Shenandoah	47,883	36,500			11,383			8.50	27	
28	Fairfield	72,620	61,000			4,121	7,499		11.88	28	
29	Albia	78,162		61,000	16,500	602			15.26	29	
30	Cherokee	98,033	13,282	23,500		14	61,237		21.09	30	
31	Red Oak	27,161	27,000			161			4.87	31	
32	Perry	122,221	20,500	47,000		9,442	35,236	10,043	22.54	32	
33	Newton	117,192		103,000		14,192			22.61	33	
34	Atlantic	118,542	12,000	38,000		5,365	63,177		23.58	34	
35	Marion	152,209	6,500	24,146			121,563		32.64	35	
36	Washington	37,000	8,000	17,000	12,000				8.17	36	
37	Ames	100,340	25,000	62,000	12,000	640		700	19.82	37	
38	Le Mars	18,576	16,000			2,576			3.67	38	
39	Glenwood	41,000	41,000						9.44	39	
40	Mt. Pleasant	53,074	22,500		6,500	2,613	2,000	19,461	12.97	40	
41	Clarinda	28,472	27,000	1,415		57			6.26	41	
42	Chariton	41,552	9,000	25,000		7,552			7.97	42	
43	Decorah	4,000	4,000						0.99	43	
44	Maquoketa	10,949	9,500			472		977	2.92	44	
45	Carroll	66,179	13,000	47,500	4,179	1,500			16.47	45	
46	Independence	10,066		10,000		66			2.79	46	
47	Estherville	176,195	22,000	68,000		4,746	68,000	13,449	4.27	47	
48	Eagle Grove	44,917	18,000	8,000	9,099	3	9,815		11.15	48	
49	Vinton	35,000	13,000	12,000				10,000	8.19	49	
50	Indianola	74,829	20,000	54,829					22.01	50	
51	Waverly	69,164	250	51,750			17,164		19.49	51	
52	Knoxville	126,568	23,000	101,000		2,568			50.35	52	
53	Missouri Valley	26,051	4,000	8,000		11,187	2,864		6.95	53	
54	Denison	90,074	22,500	65,000		74			26.00	54	
55	Belle Plaine	51,753		50,400		1,353			13.86	55	
56	Pella	157,229	34,000	74,000			49,229		50.81	56	
57	Spencer	20,000	20,000						4.76	57	
58	Anamosa	34,977	10,000	22,500		2,477			14.14	58	
59	Sheldon	14,000	14,000						4.22	59	
60	Algona	51,042		50,000		1,042			14.25	60	

DEBT OBLIGATIONS AT CLOSE OF YEAR.

TABLE NO. 10—CONTINUED—TOTAL AND PER

No. in order of population	CITY	Par Value	
		Total	General bonds
61	Winterset	82,383	2,000
62	Iowa Falls	52,204	13,000
63	Manchester	18,000	18,000
64	Mystic	2,000	
65	Cresco	31,674	11,000
66	Hampton		
67	Valley Junction	63,406	12,000
68	Harlan	25,600	
69	Colfax	25,819	2,000
70	Jefferson	15,000	3,000
71	Osage	8,298	500
72	Storm Lake	33,000	3,000
73	Osceola	74,084	32,000
74	Emmetsburg	25,278	6,000
75	Tama	17,671	17,271
76	Seymour	51,689	14,500
77	New Hampton	26,390	23,390
78	Sac City	21,926	20,500
79	Nevada	36,565	31,700
80	Hawarden	7,000	1,000
81	Clarion	17,154	13,000
82	Tipton	18,500	16,500
83	Lake City	7,315	6,000
84	Monticello	24,752	14,103
85	Villisca	22,500	4,000
86	Sigourney	59,184	19,500
87	Bloomfield	37,724	
88	Onawa	32,000	14,000
89	Waukon	12,705	
90	Eldon	9,000	8,500
91	Clear Lake	47,047	9,500
92	Rock Rapids	10,600	600
93	Eldora	49,532	23,798
94	Leon	48,000	48,000
95	Bedford	64,488	37,500
96	Ida Grove	5,900	5,500
97	Stuart	22,250	
98	Marengo	17,407	1,630
99	What Cheer	24,500	24,500
100	Corning	16,548	10,000
101	Toledo	19,377	

CAPITA DEBT OBLIGATIONS AT CLOSE OF YEAR.

of Debt Obligations at Close of Year						No. in order of population
Municipal industry bonds	Tax warrants, temporary loans, etc.	Outstanding warrants	*Special fund bonds	All other obligations	Per Capita: Total Debt	
76,000		3,126		1,257	28.78	61
8,000		13,204	18,000		14.07	62
					5.91	63
1,600		400			0.72	64
	10,439	10,235			9.91	65
						66
50,000		1,406			20.99	67
17,000		1,405	7,195		9.08	68
		3,649	20,170		9.91	69
12,000					4.70	70
		798		7,000	2.98	71
21,000			9,000		10.47	72
30,000			12,684		27.43	73
18,000		1,278			9.56	74
	400				6.76	75
36,500		689			24.11	76
		3,000			9.94	77
		1,426			8.67	78
		2,765		2,100	13.09	79
6,000					3.42	80
		4,154			6.72	81
2,000					8.57	82
		1,315			3.29	83
	10,400	249			11.63	84
12,000			5,000	1,500	10.62	85
	4,684		35,000		28.03	86
9,000	263	28,461			16.69	87
18,000					14.53	88
7,000	3,500	1,255		750	5.79	89
500					4.42	90
		37,547			17.24	91
10,000					5.22	92
20,000		5,734			18.31	93
					21.91	94
15,000	267		11,721		33.39	95
		400			2.82	96
22,000		250			12.02	97
2,315		1,655	9,557	2,250	8.65	98
					13.32	99
6,000		548			8.84	100
17,500		1,877			11.33	101

TABLE NO. 11—ASSESSED VALUATION OF PROPERTY—BASIS OF ASSESSMENT AND GENERAL PROPERTY TAXES LEVIED.

No. in order of population	CITY	Valuation of Property			Assessed for Taxation			Reported Basis of Assessment in Practice		General Property Taxes Levied for Municipal Purposes			Per Capita		No. in order of population
		Total	Real property	Personal property	Railroad property	Telephone and telegraph and express companies	Monies and credits	Personal property	Real property	Amount	Mills Levied: On general property	Mills Levied: For road and agricultural purposes	Total of assessed valuation	Tax levy for municipal purposes	
	Grand total	**$248,093,776**	**$149,317,601**	**$ 37,647,852**	**$ 6,309,511**	**$651,963**	**$54,166,849**			**$6,154,940**			**$290.67**	**$ 7.21**	
1	Des Moines	$ 35,227,169	$ 23,539,490	$ 4,075,415	$ 927,975	$ 56,750	$6,627,539	.25	.25	$ 895,548	31.8	5.	$333.78	$ 8.49	1
2	Sioux City	13,432,843	9,328,064	2,297,851	262,915	80,487	1,463,526	.25	.25	401,666	34.7	1.	217.04	6.48	2
3	Davenport	24,041,420	18,543,440	5,251,790	207,790	38,400	----------	.50	.50	426,941	37.	5.	499.26	8.65	3
4	Dubuque	26,618,667	18,687,680	7,422,387	431,770	76,830	----------	1.00	1.00	385,971	14.5	-------	638.43	9.25	4
5	Cedar Rapids	9,831,152	8,427,313	*1,105,445	285,752	12,642	----------	.25	.25	378,510	39.	5.	242.21	9.32	5
6	Council Bluffs	4,903,444	3,668,205	759,445	443,445	32,349	----------	.25	.25	214,135	45.7	-------	124.47	6.83	6
7	Waterloo	8,159,933	5,231,120	929,208	217,467	9,705	1,772,433	.25	.25	365,391	53.4	5.	247.51	11.08	7
8	Clinton	7,624,060	3,057,572	583,806	120,786	17,601	3,844,205	.25	.25	190,055	67.	5.	293.09	7.31	8
9	Burlington	5,745,916	3,602,173	965,283	79,019	14,308	1,085,043	.25	.25	173,325	38.2	-------	235.90	7.12	9
10	Ottumwa	4,860,428	2,699,717	839,235	92,780	24,938	1,203,758	.25	.25	156,705	41.	-------	216.96	6.99	10
11	Muscatine	4,773,966	3,458,105	*1,165,070	130,305	11,486	----------	.25	.25	122,950	25.25	1.	304.25	7.83	11
12	Fort Dodge	3,595,269	2,966,496	538,895	67,005	22,874	----------	.25	.25	132,223	31.	-------	186.19	6.84	12
13	Keokuk	3,640,715	2,878,076	502,726	72,438	7,562	179,913	.25	.25	155,847	41.	-------	239.35	10.27	13
14	Marshalltown	3,335,366	1,649,305	340,581	67,206	15,743	1,262,531	.25	.25	64,784	36.	4.	210.74	4.16	14
15	Mason City	3,947,037	2,656,251	538,785	191,780	5,920	554,301	.25	.25	127,639	37.5	5.	231.28	7.44	15
16	Boone	2,017,595	1,070,798	218,981	80,672	7,524	639,625	.25	.25	45,999	34.	-------	164.53	3.75	16
17	Iowa City	3,144,492	1,747,850	342,973	46,661	6,398	1,000,510	.25	.25	110,040	40.8	-------	261.11	9.14	17
18	Oskaloosa	3,592,447	1,633,635	391,787	59,967	----------	1,507,058	.25	.25	70,447	30.7	5.	344.96	6.77	18
19	Fort Madison	1,415,599	878,056	213,145	130,497	5,149	188,752	.25	.25	56,388	46.	1.	155.95	6.21	19
20	Centerville	1,255,592	700,519	134,398	36,837	1,828	382,010	.25	.25	62,779	42.	5.	161.65	8.08	20
21	Creston	881,234	645,149	188,870	43,978	3,237	----------	.25	.25	27,998	36.	5.	116.91	3.71	21
22	Oelwein	988,725	581,502	93,231	37,652	2,300	274,040	-------	-------	25,804	41.	5.	139.04	3.61	22
23	Charles City	1,499,428	1,171,432	284,675	41,352	1,969	----------	.25	.25	46,250	33.5	-------	235.71	7.27	23
24	Webster City	1,199,558	907,004	182,540	75,627	3,207	31,180	.25	.25	40,781	54.	-------	206.32	7.02	24
25	Grinnell	2,352,475	760,529	163,754	19,073	4,447	1,404,672	.25	.25	47,305	42.5	-------	466.88	9.38	25
26	Cedar Falls	1,882,039	907,764	165,717	61,598	5,517	741,443	.25	.25	55,507	29.5	-------	800.93	8.87	26
27	Shenandoah	1,298,868	545,887	184,457	28,700	----------	539,824	.25	.25	29,350	38.5	5.	230.95	5.22	27
28	Fairfield	2,028,351	730,487	216,227	30,706	995	1,049,846	.25	.25	38,284	39.3	5.	331.97	6.26	28
29	Albia	1,025,005	548,936	105,516	50,701	----------	319,852	.25	.25	31,213	42.	5.	200.15	6.09	29
30	Cherokee	1,264,003	558,001	82,013	28,104	362	595,523	.25	.25	24,677	40.75	5.	279.77	5.39	30
31	Red Oak	1,527,649	612,918	153,691	32,899	5,200	722,941	.25	.25	29,667	36.3	5.	273.92	5.59	31
32	Perry	1,097,914	663,942	120,513	29,103	1,113	283,633	.25	.25	23,464	32.	5.	202.34	5.65	32
33	Newton	2,015,901	768,759	182,180	27,564	1,088	1,036,310	.25	.25	40,692	36.25	5.	388.63	7.85	33
34	Atlantic	1,224,475	620,155	127,005	26,880	1,450	448,985	.25	.25	21,791	28.5	5.	243.63	4.33	34
35	Marion	1,267,384	638,783	95,598	39,836	4,195	488,972	.25	.25	20,561	40.	5.	271.79	4.41	35
36	Washington	2,309,751	764,780	201,174	39,869	8,023	1,295,945	.25	.25	22,537	30.3	5.	510.44	4.98	36
37	Ames	1,342,414	699,480	121,615	56,173	4,372	460,774	.25	.25	30,468	33.	5.	265.14	6.02	37
38	Le Mars	720,822	553,259	138,994	27,777	1,692	----------	.25	.25	22,345	31.	5.	142.57	4.45	38
39	Glenwood	595,787	177,556	64,847	4,484	1,574	347,366	.25	.25	17,066	65.5	-------	137.59	3.94	39
40	Mt. Pleasant	1,393,902	435,581	160,663	15,646	1,508	780,474	.25	.25	25,374	35.	5.	340.65	6.20	40
41	Clarinda	726,054	392,538	*185,375	144,130	4,011	----------	.25	.25	25,411	35.	5.	159.68	5.59	41
42	Chariton	572,098	359,327	94,959	37,604	1,764	78,464	.25	.25	27,548	52.	5.	109.72	5.28	42
43	Decorah	946,325	528,222	141,990	13,202	761	262,150	.25	.25	18,543	23.	5.	236.17	4.63	43
44	Maquoketa	1,752,493	753,276	329,957	23,859	2,707	642,694	.25	.25	24,844	19.5	5.	466.84	6.61	44
45	Carroll	631,151	464,695	59,297	30,255	3,204	73,700	.25	.25	17,394	33.	5.	157.00	4.32	45
46	Independence	1,429,614	486,500	154,781	7,637	1,546	779,150	.25	.25	24,060	31.	5.	389.11	6.55	46
47	Estherville	608,570	426,529	146,968	33,261	1,812	----------	.25	.25	23,127	28.	5.	147.74	5.61	47
48	Eagle Grove	510,617	312,175	82,884	55,132	8,266	52,160	.25	.25	19,606	48.5	5.	176.79	4.87	48
49	Vinton	1,839,432	425,528	151,416	17,433	1,699	1,243,356	.25	.25	33,673	45.5	5.	471.16	8.62	49
50	Indianola	1,851,018	544,943	170,998	4,235	203	1,130,639	.25	.25	32,939	46.	5.	544.41	9.08	50
51	Waverly	1,430,768	610,083	130,132	58,256	3,308	628,989	.25	.25	18,355	23.	5.	403.37	5.17	51
52	Knoxville	1,065,199	402,141	129,345	20,226	12,022	502,265	.25	.25	19,397	38.4	4.	423.71	7.71	52
53	Missouri Valley	632,185	260,213	176,761	33,517	1,647	160,047	.25	.25	18,269	37.	-------	168.81	4.88	53
54	Denison	958,862	372,318	118,931	56,581	1,864	409,168	.25	.25	17,605	30.	4.	276.81	5.08	54
55	Belle Plaine	537,454	302,045	80,023	49,748	7,138	98,500	.25	.25	21,498	40.	5.	146.52	5.89	55
56	Pella	1,236,887	305,447	92,110	2,409	554	836,367	.25	.25	21,604	43.5	5.	399.77	6.98	56
57	Spencer	963,658	397,528	123,494	33,618	3,458	395,560	.25	.25	12,023	18.	2.	227.06	2.86	57

TABLE NO. 11—CONTINUED—ASSESSED VALUATION OF PROPERTY—

No. in order of population	CITY	Valuation of Property		
		Total	Real property	Personal property
58	Anamosa	622,443	284,893	101,419
59	Sheldon	496,829	285,163	100,950
60	Algona	712,139	334,587	94,404
61	Winterset	514,326	364,470	139,730
62	Iowa Falls	1,334,553	456,587	116,880
63	Manchester	1,115,532	394,544	88,979
64	Mystic	181,402	118,767	29,478
65	Cresco	473,826	349,432	111,576
66	Hampton	1,348,144	475,431	127,879
67	Valley Junction	301,255	233,400	67,856
68	Harlan	934,808	371,343	100,251
69	Colfax	380,891	225,652	50,138
70	Jefferson	630,255	375,000	200,000
71	Osage	1,986,210	426,154	137,630
72	Storm Lake	771,365	485,487	132,600
73	Osceola	500,222	301,109	86,067
74	Emmetsburg	712,082	344,175	89,954
75	Tama	459,402	217,410	87,505
76	Seymour	507,959	206,543	52,468
77	New Hampton	1,064,137	268,871	119,823
78	Sac City	1,203,328	252,190	105,927
79	Nevada	440,253	287,656	89,159
80	Hawarden	337,223	174,463	46,166
81	Clarion	394,488	273,072	*66,454
82	Tipton	1,645,251	298,870	110,143
83	Lake City	275,950	225,000	46,250
84	Monticello	1,216,522	226,949	141,303
85	Villisca	658,328	218,950	55,572
86	Sigourney	916,441	278,708	95,829
87	Bloomfield	874,209	259,294	84,700
88	Onawa	517,388	255,521	61,234
89	Waukon	652,676	257,719	70,877
90	Eldon	175,569	129,367	26,022
91	Clear Lake	597,339	321,991	26,592
92	Rock Rapids	371,757	215,036	74,678
93	Eldora	1,361,471	388,222	99,780
94	Leon	667,218	285,237	
95	Bedford	851,399	208,117	86,051
96	Ida Grove	638,440	223,994	57,643
97	Stuart	602,170	174,025	64,290
98	Marengo	638,055	196,180	68,742
99	What Cheer	391,195	152,546	50,829
100	Corning	1,007,786	204,996	86,389
101	Toledo	340,736	231,209	85,429

*Includes moneys and credits.

BASIS OF ASSESSMENT AND GENERAL PROPERTY TAXES LEVIED.

Assessed for Taxation			Reported Basis of Assessment in Practice		General Property Taxes Levied for Municipal Purposes			Per Capita		No. in order of population
Railroad property	Telephone and telegraph and express companies	Monies and credits	Real property	Personal property	Amount	Mills Levied		Total of assessed valuation	Tax levy for municipal purposes	
						On general property	For road and agricultural purposes			
23,289	3,079	209,763	.25	.25	25,810	53.	6.	251.69	10.44	58
41,689	1,091	67,936	.25	.25	12,807	29.	-------	149.69	3.86	59
34,771	1,863	243,514	.25	.25	17,855	-------	5.	198.86	4.98	60
10,126	-------	-------	.25	.25	15,275	29.7	5.	179.71	5.30	61
42,829	3,005	715,252	.25	.25	27,011	48.5	5.	359.72	7.28	62
23,224	985	607,800	.25	.25	18,906	31.	5.	361.36	6.12	63
20,279	326	12,552	.25	.25	4,812	28.5	3.	67.58	1.79	64
11,870	948	-------	.25	.25	17,305	38.	5.	148.34	5.42	65
67,876	2,888	674,090	.25	.25	19,558	33.	-------	446.55	6.48	66
-------	-------	-------	-------	-------	8,188	23.	5.	99.75	2.71	67
18,863	1,098	443,253	.25	.25	16,015	31.5	5.	331.13	5.68	68
12,211	816	92,074	.25	.25	12,415	45.	-------	146.14	4.76	69
53,470	1,755	-------	.25	.25	16,435	35.8	5.	197.63	5.12	70
20,412	653	1,401,371	.25	.25	18,544	19.75	5.	714.72	6.67	71
25,284	1,111	126,882	.25	.25	18,744	27.8	5.	244.80	5.95	72
8,894	10,152	-------	.25	.25	21,513	42.	5.	185.90	7.96	73
33,406	4,360	240,185	.25	.25	14,137	30.	5.	269.73	5.35	74
45,789	2,008	106,750	.25	.25	17,323	41.	4.	175.97	6.63	75
25,863	643	222,442	.25	.25	-------	-------	-------	236.92	-------	76
18,468	875	656,100	.25	.25	10,915	31.	5.	400.95	4.11	77
45,121	1,690	798,400	.25	.25	19,176	37.5	5.	475.81	7.58	78
27,697	1,148	34,593	.25	.25	13,761	33.8	4.	164.21	5.13	79
43,879	1,276	71,439	.25	.25	10,808	40.5	4.	164.90	5.28	80
52,902	2,060	-------	.25	.25	13,058	33.	4.	154.57	5.12	81
13,662	526	798,849	.25	.25	12,424	30.5	-------	761.68	5.75	82
4,000	700	-------	.25	.25	10,317	37.5	-------	124.41	4.65	83
9,500	2,219	731,080	.25	.25	15,861	40.5	5.	571.67	7.41	84
14,665	287	368,954	.25	.25	11,749	34.	4.	310.67	5.54	85
23,045	595	518,255	.25	.25	17,918	45.	5.	434.12	8.49	86
13,403	1,307	515,445	.25	.25	16,129	46.	5.	389.18	7.09	87
50,668	1,550	148,415	.25	.25	10,325	35.	-------	234.85	4.69	88
132	518	323,439	.25	.25	9,190	23.	-------	302.30	4.21	89
19,224	956	-------	.25	.25	4,961	28.25	-------	86.15	2.43	90
26,266	4,147	218,343	.25	.25	14,835	36.5	5.	218.88	5.44	91
28,013	2,447	51,583	.25	.25	8,887	24.	3.	183.13	4.23	92
36,356	7,513	869,600	.25	.25	29,925	52.	5.	503.50	11.09	93
15,912	847	365,222	.25	.25	17,983	53.5	-------	304.66	8.21	94
5,676	1,425	550,130	.25	.25	15,556	42.5	5.	440.68	8.05	95
11,325	1,493	343,985	.25	.25	9,110	29.4	5.	305.43	4.36	96
-------	105	363,750	.25	.25	6,574	25.5	5.	325.32	3.55	97
3,744	767	368,622	.25	.25	6,137	24.2	-------	317.23	3.05	98
-------	22,905	165,715	.25	.25	6,994	30.9	5.	212.07	3.80	99
1,531	36	714,873	.25	.25	14,119	36.	5.	538.34	7.54	100
23,195	903	-------	.25	.25	16,793	36.	4.	199.26	9.82	101

TABLE NO. 12—VALUE AT CLOSE OF THE

No. in order of population	CITY	Total value of possessions	Municipal Buildings		Police Department	Fire Department	Equipment of streets and alleys
			Land and buildings	Furniture and other property	Lands, buildings, apparatus and other property	Lands, buildings, apparatus and other property	
	Grand total	$31,470,922	$2,251,755	$ 171,778	$268,634	$ 2,039,197	$ 231,734
1	Des Moines	$ 4,241,507	$ 450,000	----------	$ 45,000	$ 426,406	$ 30,000
2	Sioux City	1,866,095	116,000	$ 21,845	50,000	125,000	44,800
3	Davenport	1,384,000	150,000	6,000	65,000	154,000	----------
4	Dubuque	1,444,925	20,000	2,500	6,000	157,575	17,000
5	Cedar Rapids	2,123,742	237,696	18,000	16,917	78,738	4,900
6	Council Bluffs	2,300,875	22,000	5,500	31,000	161,000	6,000
7	Waterloo	1,721,340	70,000	20,000	7,000	83,850	7,000
8	Clinton	433,450	95,000	2,000	5,000	56,000	4,500
9	Burlington	573,112	15,000	3,000	4,000	156,100	7,700
10	Ottumwa	1,033,151	15,000	2,700	1,850	47,045	918
11	Muscatine	931,000	185,000	5,000	500	60,000	----------
12	Fort Dodge	1,178,500	50,000	15,000	1,500	10,000	----------
13	Keokuk	296,000	40,000	2,500	4,700	37,300	6,100
14	Marshalltown	467,500	----------	3,000	1,000	26,000	1,500
15	Mason City	1,072,946	28,000	----------	----------	56,010	1,752
16	Boone	453,900	15,000	1,100	----------	11,700	1,500
17	Iowa City	229,700	25,000	3,200	5,500	20,000	5,500
18	Oskaloosa	185,753	65,000	8,000	3,500	14,000	----------
19	Fort Madison	63,850	6,275	500	300	18,200	----------
20	Centerville	76,710	11,000	1,000	----------	4,000	5,210
21	Creston	37,500	4,250	250	----------	18,000	3,000
22	Oelwein	133,700	22,000	700	----------	10,000	----------
23	Charles City	662,400	5,000	1,500	----------	8,500	3,900
24	Webster City	497,100	15,000	1,500	----------	18,000	600
25	Grinnell	262,000	7,000	1,000	----------	7,000	1,500
26	Cedar Falls	360,529	11,500	----------	----------	5,200	18,000
27	Shenandoah	151,720	13,000	920	900	6,000	1,200
28	Fairfield	389,450	4,500	700	3,000	8,000	1,500
29	Albia	169,300	5,700	200	500	5,800	500
30	Cherokee	124,000	18,350	850	----------	3,000	400
31	Red Oak	281,825	----------	575	1,800	8,500	10,500
32	Perry	205,200	3,500	3,000	200	20,000	6,500
33	Newton	273,020	6,000	1,000	----------	7,020	1,500
34	Atlantic	225,975	1,250	75	1,300	5,500	----------
35	Marion	31,575	----------	100	25	4,500	450
36	Washington	142,700	4,000	200	----------	2,000	----------
37	Ames	235,886	13,000	----------	200	2,500	3,000
38	Le Mars	44,950	7,500	1,000	500	6,500	550
39	Glenwood	68,505	5,000	5	----------	1,500	1,200
40	Mt. Pleasant	176,800	5,500	500	----------	6,000	1,300
41	Clarinda	115,944	8,000	2,000	----------	8,000	----------
42	Chariton	60,800	5,000	----------	----------	4,000	200
43	Decorah	110,010	15,775	1,275	400	3,000	----------
44	Maquoketa	152,000	12,500	10,000	----------	3,500	2,300
45	Carroll	108,478	20,000	500	----------	3,000	----------
46	Independence	238,650	25,500	----------	----------	3,450	500
47	Estherville	208,975	14,346	779	----------	4,850	----------
48	Eagle Grove	113,176	22,076	2,400	----------	4,300	----------
49	Vinton	193,092	8,524	650	----------	2,925	949
50	Indianola	145,093	----------	----------	----------	2,950	625
51	Waverly	206,100	13,450	1,000	850	7,800	1,000
52	Knoxville	162,250	12,000	----------	----------	2,000	----------
53	Missouri Valley	122,500	36,500	500	----------	2,000	500
54	Denison	113,696	8,000	696	----------	----------	----------
55	Belle Plaine	55,100	3,500	----------	----------	6,600	----------
56	Pella	209,104	32,500	600	----------	1,434	579
57	Spencer	163,770	1,251	398	----------	2,600	400

YEAR OF MUNICIPAL POSSESSIONS.

Bridges	Markets and public scales	Cemeteries	City electric light works	City water works	Libraries: Land, buildings, books, furniture and apparatus	Parks: Land and other property	Hospitals, docks, wharves and miscellaneous	No. in order of population
$ 2,923,583	$ 219,723	$ 615,746	$ 1,167,886	$ 1,259,596	$ 3,716,638	$ 6,196,074	$ 408,578	
$ 1,150,601	$ 130,000	$ 241,500	----------	----------	$ 570,000	$ 1,173,000	$ 25,000	1
200,000	477	----------	----------	$ 856,113	145,000	183,279	123,500	2
----------	----------	25,000	----------	----------	170,000	759,000	55,000	3
----------	6,000	----------	----------	900,000	154,550	180,300	1,000	4
458,864	300	115	----------	890,754	140,000	270,000	8,000	5
192,000	10,300	----------	----------	963,775	183,800	718,000	7,500	6
382,068	----------	----------	----------	702,000	114,422	335,000	----------	7
92,350	----------	----------	----------	----------	75,000	140,000	----------	8
50,000	6,854	----------	----------	----------	105,880	150,000	878	9
158,150	----------	----------	----------	600,000	77,239	38,249	92,000	10
35,000	----------	70,000	----------	500,000	50,000	25,000	----------	11
122,000	10,000	----------	----------	650,000	70,000	250,000	----------	12
12,000	15,000	35,000	----------	----------	37,000	81,000	26,000	13
----------	1,000	----------	$ 25,000	350,000	40,000	20,000	----------	14
----------	----------	----------	----------	357,184	90,000	540,000	----------	15
5,600	----------	----------	----------	355,000	35,500	24,500	----------	16
25,000	500	35,000	----------	----------	60,000	45,000	----------	17
----------	7,500	----------	----------	----------	33,253	47,000	7,500	18
----------	----------	----------	----------	----------	36,375	----------	2,200	19
----------	500	20,000	----------	----------	35,000	----------	----------	20
----------	----------	1,000	----------	----------	----------	11,000	----------	21
----------	----------	6,500	----------	75,000	4,500	15,000	----------	22
1,500	----------	----------	----------	125,000	25,800	491,200	----------	23
----------	10,000	12,000	110,000	80,000	240,000	10,000	----------	24
----------	----------	22,000	----------	165,000	36,000	21,500	13,000	25
25,000	----------	5,000	82,978	126,752	30,500	15,600	40,000	26
1,600	300	----------	----------	89,900	19,900	18,000	----------	27
----------	300	250	15,000	175,000	100,000	61,150	----------	28
2,000	----------	----------	----------	75,000	15,000	4,600	----------	29
----------	----------	----------	----------	75,000	22,800	----------	----------	30
6,000	----------	10,000	----------	130,000	13,500	100,950	----------	31
3,000	----------	20,000	----------	115,000	17,000	17,000	----------	32
----------	300	500	*140,100	92,000	20,000	----------	----------	33
350	----------	1,500	----------	†190,000	16,000	10,000	----------	34
----------	2,000	3,500	----------	----------	16,000	5,000	----------	35
----------	----------	----------	20,000	88,000	22,000	6,500	----------	36
----------	----------	----------	88,823	81,363	30,000	20,000	----------	37
----------	----------	----------	----------	----------	17,500	11,150	----------	38
8,000	----------	----------	----------	30,000	12,000	10,800	----------	39
----------	6,500	20,000	45,000	45,000	29,500	1,000	----------	40
----------	300	10,000	----------	46,894	20,750	20,000	----------	41
----------	----------	----------	----------	35,000	16,000	600	----------	42
12,000	----------	----------	----------	75,000	----------	2,500	----------	43
----------	200	----------	----------	100,000	18,000	5,500	----------	44
----------	5,585	----------	----------	63,093	16,500	----------	----------	45
----------	200	----------	110,000	84,000	8,000	7,000	----------	46
----------	----------	----------	----------	†125,000	12,000	50,000	----------	47
----------	----------	8,000	----------	42,200	14,000	20,200	----------	48
----------	----------	----------	65,838	74,593	31,613	8,000	----------	49
----------	----------	18	75,000	50,000	11,500	5,000	----------	50
6,000	----------	----------	----------	97,500	52,500	19,000	7,000	51
----------	----------	3,500	----------	124,000	15,750	5,000	----------	52
----------	----------	----------	----------	50,000	25,000	8,000	----------	53
----------	----------	----------	65,000	40,000	----------	----------	----------	54
----------	----------	----------	----------	45,000	----------	----------	----------	55
----------	----------	----------	47,000	85,000	22,000	20,000	----------	56
----------	332	8,913	38,120	33,000	16,456	2,300	----------	57

TABLE NO. 12—CONTINUED—VALUE AT CLOSE OF

No. in order of population	CITY	Total value of possessions	Municipal Buildings		Police Department	Fire Department	Equipment of streets and alleys
			Land and buildings	Furniture and other property	Lands, buildings, apparatus and other property	Lands, buildings, apparatus and other property	
58	Anamosa	63,650	8,000	150		2,000	700
59	Sheldon						
60	Algona	99,625	6,500	5,000			
61	Winterset	111,000	5,000			1,000	
62	Iowa Falls	149,984	28,500	550		1,000	
63	Manchester	97,550	13,000	1,500	50	6,744	1,500
64	Mystic	11,750	2,500	250	750	6,500	
65	Creseo	56,485	1,635	250		500	2,000
66	Hampton	83,250				3,100	
67	Valley Junction	56,545	5,000	185	10	4,250	
68	Harlan	83,903	5,000	536		1,000	350
69	Colfax	56,125	6,850	375		3,442	1,600
70	Jefferson	55,685	1,500	250		4,600	1,300
71	Osage	56,200	3,000	200		2,500	435
72	Storm Lake	106,210				2,500	500
73	Osceola	77,000	6,000			1,750	1,460
74	Emmetsburg	166,000	13,000			2,000	500
75	Tama	30,347	9,047	300		4,000	1,000
76	Seymour	58,705	500	55	25	1,500	325
77	New Hampton	119,477				1,500	
78	Sac City	42,700	4,500	250		25,000	
79	Nevada	68,525	1,500	25	1,500	2,850	
80	Hawarden	72,175	1,000	100		3,500	
81	Clarion	50,925	6,000	200		2,000	75
82	Tipton	72,400	5,000			2,000	2,225
83	Lake City	13,000			3,400		
84	Monticello	91,409	2,600	250	400		
85	Villisca	37,350	3,500	150	550	2,500	2,000
86	Sigourney					2,600	800
87	Bloomfield	60,150	3,700	500	1,500	5,650	2,700
88	Onawa	68,800	3,000	250		2,000	
89	Waukon	66,000	10,000	500		500	
90	Eldon	37,450	1,000	50		1,000	
91	Clear Lake	8,000	8,000				
92	Rock Rapids	75,650	8,500	550	1,000	3,000	1,100
93	Eldora	133,000	5,000			2,500	2,000
94	Leon	44,200	200			3,000	
95	Bedford	35,800	10,000	300		2,500	200
96	Ida Grove	20,400	9,000	2,000		1,700	
97	Stuart	59,157	6,000	100	1,007	7,000	300
98	Marengo	37,625	4,200	175		2,600	650
99	What Cheer	29,685	4,180	150		3,900	450
100	Corning	51,100	4,000	100		2,000	
101	Toledo	54,500	30,000	200		2,000	300

*Includes gas works $4,100.
†Electric light and water works combined.

THE YEAR OF MUNICIPAL POSSESSIONS.

Bridges	Markets and public scales	Cemeteries	City electric light works	City water works	Libraries	Parks	Hospitals, docks, wharves and miscellaneous	No. in order of population
					Land, buildings, books, furniture and apparatus	Land and other property		
				30,000	10,800	12,000		58
								59
	125		25,000	35,000	21,000	6,000		60
			30,000	60,000	10,000	5,000		61
				56,000	25,000	31,000		62
				53,000	20,000	3,500		63
								64
5,000		750		20,000	22,500			65
				32,000	28,000	19,000		66
				50,000				67
			37,855	34,270		1,200		68
					40,300	2,700		69
				25,000	16,000	10,000		70
		5,000		20,000	25,000			71
				70,000	15,500	37,500		72
		3,000		50,000	15,500			73
				50,000	18,000	20,000		74
		6,000			12,000	1,500		75
		1,000	20,500	32,000		2,800		76
			44,172	31,305	14,000	5,000		77
				35,100				78
				30,000	22,000	9,000		79
8,000		8,000		†45,000	7,000	1,000		80
		2,000		15,000	16,000	5,500		81
	2,000				58,000	4,000		82
				1,600	9,000	3,000		83
500	500	5,000		50,000	17,000	10,500		84
	300	6,500		19,000		4,500		85
				30,000				86
	500	2,300	13,500	12,800	17,000			87
	550	5,000	20,000	12,000	26,000			88
				50,000		5,000		89
		1,200		†25,000	9,200			90
								91
	1,200	5,000	25,000	18,000	10,500	1,800		92
			1,000	50,000	20,000	2,500		93
				35,000	6,000			94
	300	2,500		20,000				95
				3,300		4,700		96
1,000		1,200	23,000	5,800	10,250	3,500		97
				30,000				98
				20,000		405		99
		2,000		40,000	3,000			100
				22,000				101

TABLE NO. 13—SUPPLEMENTARY INFORMATION, GIVING

No. in order of population	CITY	Mayor	Auditor	Treasurer	Engineer	Assistant engineer	City clerk	Assistant clerk	Marshal
1	Des Moines	$3,500	$2,000	$2,000	$2,100	$2,000	$2,000	-------	$ 2,000
2	Sioux City	3,000	1,500	1,500	2,000	1,800	1,500	-------	1,380
3	Davenport	1,500	-------	2,500	1,500	1,320	1,950	-------	1,800
4	Dubuque	1,400	1,500	1,600	2,500	1,500	1,500	$1,400	1,500
5	Cedar Rapids	2,500	1,800	1,800	2,000	1,500	1,800	1,200	1,600
6	Council Bluffs	1,800	1,200	1,200	1,800	1,500	1,500	1,000	1,500
7	Waterloo	2,000	1,800	75	2,500	1,600	-------	720	1,500
8	Clinton	1,000	600	1,200	-------	-------	600	-------	1,200
9	Burlington	2,500	1,300	1,200	1,500	1,680	1,300	-------	900
10	Ottumwa	2,100	1,200	300	1,500	1,235	1,200	900	-------
11	Muscatine	500	-------	400	1,800	-------	1,200	-------	1,080
12	Fort Dodge	2,400	-------	450	1,200	-------	1,320	-------	1,200
13	Keokuk	2,100	-------	5	1,500	840	1,800	-------	1,200
14	Marshalltown	1,600	-------	-------	1,200	720	1,320	-------	1,200
15	Mason City	1,650	-------	125	1,500	960	1,500	-------	1,200
16	Boone	1,000	-------	50	1,500	-------	1,020	-------	1,020
17	Iowa City	1,200	-------	200	1,800	-------	1,000	-------	1,080
18	Oskaloosa	1,200	-------	300	1,200	-------	900	-------	900
19	Fort Madison	300	-------	200	1,200	-------	600	-------	-------
20	Centerville	1,000	-------	50	-------	-------	720	-------	900
21	Creston	600	-------	200	-------	-------	300	180	900
22	Oelwein	350	-------	50	-------	-------	840	480	900
23	Charles City	50	-------	25	1,200	-------	1,000	-------	780
24	Webster City	500	-------	50	-------	-------	1,200	-------	780
25	Grinnell	300	-------	100	-------	-------	1,200	-------	840
26	Cedar Falls	500	-------	-------	600	-------	500	-------	840
27	Shenandoah	225	-------	100	-------	-------	900	-------	720
28	Fairfield	300	-------	125	-------	-------	600	-------	600
29	Albia	300	-------	100	660	-------	780	-------	780
30	Cherokee	300	-------	100	-------	-------	1,000	-------	600
31	Red Oak	200	-------	-------	-------	-------	300	-------	780
32	Perry	300	-------	50	1,500	-------	1,200	-------	900
33	Newton	400	-------	25	-------	-------	300	-------	780
34	Atlantic	500	-------	150	-------	-------	720	-------	600
35	Marion	150	-------	75	-------	-------	200	-------	780
36	Washington	150	-------	75	-------	-------	400	-------	720
37	Ames	300	-------	40	1,500	-------	900	-------	900
38	Le Mars	300	-------	551	296	-------	480	-------	840
39	Glenwood	50	-------	120	-------	-------	200	-------	450
40	Mt. Pleasant	300	-------	100	-------	-------	300	-------	720
41	Clarinda	350	-------	-------	-------	-------	1,700	-------	780
42	Chariton	50	-------	180	-------	-------	600	-------	600
43	Decorah	60	-------	50	-------	-------	900	-------	720
44	Maquoketa	350	-------	50	-------	-------	450	-------	710
45	Carroll	300	-------	50	1,380	1,080	500	-------	1,020
46	Independence	300	-------	100	-------	-------	300	-------	720
47	Estherville	25	-------	50	-------	-------	900	-------	900
48	Eagle Grove	150	-------	1	-------	-------	300	-------	900
49	Vinton	200	-------	-------	-------	-------	300	-------	780
50	Indianola	31	-------	-------	-------	-------	900	-------	720
51	Waverly	100	-------	100	152	-------	300	-------	720
52	Knoxville	300	-------	24	-------	-------	780	-------	600
53	Missouri Valley	300	-------	-------	-------	-------	180	-------	720
54	Denison	300	-------	100	-------	-------	175	-------	720
55	Belle Plaine	50	-------	25	-------	-------	300	-------	720
56	Pella	300	-------	100	-------	-------	300	-------	600
57	Spencer	200	-------	25	-------	-------	300	-------	600
58	Anamosa	80	-------	-------	-------	-------	180	-------	840
59	Sheldon	50	-------	30	-------	-------	900	-------	600
60	Algona	50	-------	40	-------	-------	1,080	-------	900
61	Winterset	200	-------	-------	-------	-------	480	-------	720
62	Iowa Falls	100	-------	35	1,300	-------	1,500	-------	-------
63	Manchester	50	-------	1	180	-------	240	600	720
64	Mystic	90	-------	40	-------	-------	100	-------	720

SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYES.

Solicitor	Street commissioner	Weighmaster	Physician	Health officer	Councilmen: Number	Councilmen: Salary of each	Chief of fire department	Assistant chief of fire department	Firemen: Number	Firemen: Salary of each	Police judge	No. in order of population
$ 2,200	$ 2,000	-------	$ 1,230	$ 1,900	4	$ 3,000	$ 2,200	$ 1,666	127	$ 1,000	$ 1,800	1
2,000	1,200	$ 720	720	1,200	4	2,500	1,800	1,320	51	1,000	900	2
2,400	1,500	-------	400	1,200	8	300	1,800	1,320	47	1,020	1,500	3
1,800	1,200	780	600	780	7	300	1,500	1,200	48	780	-------	4
2,500	1,500	660	720	1,200	4	1,800	1,600	1,200	31	900	3,000	5
1,500	1,000	840	500	250	8	250	1,500	1,140	-------	-------	2,000	6
1,850	600	-------	-------	600	6	250	1,500	1,200	24	900	1,200	7
1,000	960	-------	-------	200	9	240	1,320	1,140	18	960	1,200	8
1,800	1,000	720	100	900	4	1,800	1,500	1,200	18	900	1,200	9
1,500	1,000	-------	750	840	2	1,800	1,200	960	8	756	600	10
1,200	900	480	600	300	8	300	50	-------	4	600	100	11
1,440	1,200	720	-------	400	2	960	1,200	1,020	4	840	925	12
1,200	1,200	720	300	720	2	1,680	900	240	10	720	600	13
-------	1,020	600	600	-------	2	1,320	1,200	960	11	840	-------	14
600	1,020	-------	-------	50	2	1,320	1,200	-------	9	750	-------	15
600	720	-------	-------	300	7	50	900	75	4	825	-------	16
750	900	-------	150	-------	7	50	1,200	900	1	900	-------	17
900	900	240	-------	1,200	7	60	920	-------	4	780	-------	18
300	900	-------	-------	150	7	50	350	840	4	630	-------	19
100	-------	-------	50	-------	5	50	50	-------	15	-------	-------	20
480	900	-------	-------	100	7	50	60	-------	2	720	-------	21
200	840	-------	-------	50	6	50	60	-------	-------	-------	1,000	22
375	720	-------	-------	-------	6	26	-------	-------	-------	-------	-------	23
600	900	720	-------	25	7	50	100	-------	11	-------	-------	24
100	840	-------	-------	100	6	50	100	-------	50	-------	-------	25
300	720	-------	-------	50	6	82	50	-------	4	100	-------	26
1	720	-------	-------	-------	5	50	-------	-------	21	-------	1,000	27
250	600	-------	-------	25	6	50	100	-------	16	75	-------	28
300	780	-------	-------	100	6	50	-------	-------	-------	-------	-------	29
300	-------	-------	-------	52	5	50	60	-------	17	-------	-------	30
300	720	-------	-------	600	5	35	100	25	3	600	-------	31
600	900	-------	25	-------	5	50	25	-------	-------	-------	1,000	32
400	900	-------	25	-------	6	50	180	-------	-------	-------	-------	33
100	585	-------	-------	100	6	50	1,200	-------	1	-------	-------	34
200	780	480	-------	100	6	56	150	25	-------	-------	-------	35
150	780	-------	-------	150	6	50	100	-------	-------	-------	-------	36
250	1,320	-------	25	-------	6	18	-------	-------	-------	-------	-------	37
150	780	-------	-------	100	5	50	100	-------	40	-------	-------	38
50	-------	-------	-------	25	6	19	-------	-------	-------	-------	-------	39
200	-------	-------	-------	-------	6	48	50	50	8	50	-------	40
300	-------	780	-------	100	4	40	25	-------	22	-------	-------	41
-------	600	-------	-------	50	5	43	-------	-------	-------	-------	-------	42
250	400	-------	-------	30	6	28	-------	-------	-------	-------	-------	43
160	720	475	-------	-------	6	28	-------	-------	-------	-------	-------	44
250	-------	-------	-------	-------	6	36	100	-------	-------	-------	-------	45
25	-------	-------	-------	100	7	17	-------	-------	-------	-------	-------	46
240	900	-------	-------	-------	5	27	-------	-------	-------	-------	-------	47
250	510	-------	-------	-------	6	51	-------	-------	-------	-------	-------	48
900	720	-------	-------	50	6	40	120	60	-------	-------	-------	49
240	-------	-------	-------	20	6	50	-------	-------	-------	-------	-------	50
100	738	-------	-------	-------	7	50	-------	-------	-------	-------	-------	51
300	720	-------	100	-------	5	78	900	-------	-------	-------	-------	52
50	580	-------	-------	-------	5	31	100	-------	1	720	-------	53
100	-------	-------	25	-------	5	50	-------	-------	-------	-------	-------	54
50	624	-------	-------	-------	5	-------	-------	-------	-------	-------	-------	55
150	400	-------	-------	60	6	40	30	-------	-------	-------	-------	56
25	780	900	-------	-------	5	26	-------	-------	-------	-------	-------	57
200	-------	-------	25	-------	6	30	-------	-------	-------	-------	-------	58
-------	900	-------	-------	30	5	23	-------	-------	-------	-------	-------	59
50	720	-------	-------	-------	6	25	-------	-------	-------	-------	-------	60
100	-------	-------	-------	120	4	29	-------	-------	-------	-------	-------	61
150	-------	-------	-------	-------	4	50	25	-------	-------	-------	-------	62
300	600	-------	-------	-------	5	20	25	-------	-------	-------	-------	63
100	-------	-------	-------	-------	5	12	-------	-------	-------	-------	-------	64

TABLE NO. 13—CONTINUED—SUPPLEMENTARY INFORMATION,

GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYES.

No. in order of population	CITY	Mayor	Auditor	Treasurer	Engineer	Assistant engineer	City clerk	Assistant clerk	Marshal	Solicitor	Street commissioner	Weighmaster	Physician	Health officer	Councilmen: Number	Councilmen: Salary of each	Chief of fire department	Assistant chief of fire department	Firemen: Number	Firemen: Salary of each	Police judge	No. in order of population
65	Cresco	300		50	720		480		1,080				25		5	44						65
66	Hampton	100		25			150		720						6	16	50					66
67	Valley Junction	100					600		720	150	900				5	46						67
68	Harlan	75		75			1,200		600	60			25		6	24	25					68
69	Colfax	50		1			240		780				25		5	32						69
70	Jefferson	75					90		240	100	360		1		5	24						70
71	Osage	100		25			384		900	50	720				5	24						71
72	Storm Lake	24		204			100		720	100	500			25	6	25	50					72
73	Osceola	350		50			400		600		720				6	24						73
74	Emmetsburg			25			240		660	50					5	35	50					74
75	Tama	50					175		720	200					6	18						75
76	Seymour			50			240		720	50	720				5	50						76
77	New Hampton	50		50			440		660	25			20		5	10						77
78	Sac City	25		25			50		240	50	400				6	32						78
79	Nevada	100					250		720	25					6	40						79
80	Hawarden	100					600		600	150	960			60	6	50						80
81	Clarion	100		50			150		720	50	420		25		5	25						81
82	Tipton	100		60			120		720	150	800			25	6	50						82
83	Lake City	100		60			100		420	5		480		25	5	19						83
84	Monticello	100					300		600	60	480				6	37						84
85	Villisca	240		120			300		600			270			5	25						85
86	Sigourney	200		200			200		900		660	312		10	5	25						86
87	Bloomfield	40		200			150		480	50					6	50						87
88	Onawa	50			900	720	600		190	100												88
89	Waukon	150					1,180		900	75	660				6	50						89
90	Eldon	100		50			100		540	75					5	50						90
91	Clear Lake	19					130			100	720				5	50						91
92	Rock Rapids	50		75			150		840						5	19						92
93	Eldora	100					720		720	200	1,200	720			5	50	50					93
94	Leon	250		75			100		446	50	720			25	6	24						94
95	Bedford	100		50			100		540	50					5	40						95
96	Ida Grove	150		60			200		600	50	480			25	5	25						96
97	Stuart	50		50			600		240	100					5	16						97
98	Marengo	100		75			75		480	50	360			25	5	23						98
99	What Cheer	100			180		100			100	480				5	17						99
100	Corning	100		25			65		600	100					5	18						100
101	Toledo	50		50			200		840	100	600			50	5	37						101
										50	1,000			25	5	27						

TABLE NO. 13—CONTINUED—SUPPLEMENTARY INFORMATION,

No. in order of population	CITY	Police judge clerk	Police Captain		Police Lieutenant		Patrolmen		Patrol driver	Police matron
			Number	Salary of each	Number	Salary of each	Number	Salary of each		
1	Des Moines	$ 1,200	2	$ 1,300	3	$ 960	50	$ 990	$ 990	$ 780
2	Sioux City	840	1	1,080	2	1,140	47	960	900	900
3	Davenport	600	1	1,320	1	1,200	32	1,020	968	810
4	Dubuque									
5	Cedar Rapids		1	1,200	9	960	21	900	780	900
6	Council Bluffs		1	1,020	2	960	24	935	900	400
7	Waterloo		1	1,200	1	1,080	13	1,080	75	70
8	Clinton		1	1,020	1	840	14	840		
9	Burlington		2	1,000	2	960	16	900	720	
10	Ottumwa		1	1,250	1	900	5	884		
11	Muscatine		1	900	1	540	6	780		
12	Fort Dodge		1	960			9	900		
13	Keokuk		1	960	1	900	8	780	300	
14	Marshalltown						5	840	840	
15	Mason City		1	960	2	720	6	840		
16	Boone						6	820		210
17	Iowa City						5	780		
18	Oskaloosa						4	780		
19	Fort Madison		1	900	2	720	6	600		
20	Centerville									
21	Creston		1	720			3	610		
22	Oelwein	210								
23	Charles City						2	720	900	
24	Webster City									
25	Grinnell									
26	Cedar Falls									
27	Shenandoah		1	720	1	360				
28	Fairfield						2	600		
29	Albia									
30	Cherokee									
31	Red Oak									
32	Perry	360								
33	Newton									
34	Atlantic									
35	Marion						1	720		
36	Washington									
37	Ames									
38	Le Mars						2	780		
39	Glenwood						1	420		
40	Mt. Pleasant				1	720	1	200		
41	Clarinda									
42	Chariton									
43	Decorah									
44	Maquoketa									
45	Carroll									
46	Independence									
47	Estherville									
48	Eagle Grove									
49	Vinton									
50	Indianola									
51	Waverly						1	600		
52	Knoxville									
53	Missouri Valley									
54	Denison									
55	Belle Plaine									
56	Pella									
57	Spencer									
58	Anamosa									
59	Sheldon									
60	Algona									
61	Winterset									
62	Iowa Falls						2	840		

GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYES.

Superintendent of water works	Asst. superintendent of water works	Superintendent of light works	Chief engineer of water works	Assistant engineer of water works	Chief engineer of light works	Assistant engineer of light works	Librarian	Assistant librarian	Park commissioner	Park superintendent	No. in order of population
							$ 1,680				1
$ 1,800			$ 1,440	$ 1,140			1,800	$ 840		$ 1,500	2
							1,800	900	$ 100	1,680	3
1,500			2,100				1,500	480			4
1,800	$ 1,100		1,320	960			1,300	780	1,800	960	5
2,500	1,800						1,500	550	900		6
1,980	1,248		1,440	960			1,000	780	200		7
							1,000	780			8
							1,200	653			9
2,700	1,200		1,380				1,000	435	180	840	10
2,000	1,000		900	900							11
660			960				1,200	660	780		12
											13
1,300			1,200	840			600			720	14
1,500			1,080	900			1,200	780			15
700	1,000						660	390			16
							660	240			17
											18
							600				19
							420				20
											21
				1,000	$ 720		480				22
900							660				23
600	540	$ 1,200			900	$ 840	1,200	480			24
840			1,300	900			840	360			25
600			400	300	800	600					26
			900	720			600				27
1,200	300		600	600			400	150			28
							640				29
			960				420	204			30
600							600				31
1,200			900	900			540				32
300		1,380	1,065		930	900	800				33
528	384	792	720	720	576	528	480				34
							300				35
1,200				900		840	540	109			36
600		1,200	720	720	960	840	720	540			37
							720				38
200			600				300				39
1,200					780	780	540	300			40
							620	240			41
		1,200			768		600				42
											43
1,320							50	18			44
							360	180			45
1,800			780	780							46
1,140	720	1,140	720	720	720	720	480				47
510							300				48
225		675	240	195	720	585	600				49
480		1,320	900				540	480			50
480		900	660		780						51
900	720						300				52
720			840				600				53
720		1,500			780	78					54
											55
											56
		1,500			840	780					57
											58
720											59
840		1,200			900	840	600				60
420		960			720	660	300	180			61
900	720						500				62

TABLE NO. 13—CONTINUED—SUPPLEMENTARY INFORMATION,

No. in order of population	CITY	Police judge clerk	Police Captain		Police Lieutenant		Patrolmen		Patrol driver	Police matron
			Number	Salary of each	Number	Salary of each	Number	Salary of each		
63	Manchester									
64	Mystic									
65	Cresco									
66	Hampton									
67	Valley Junction									
68	Harlan									
69	Colfax									
70	Jefferson									
71	Osage									
72	Storm Lake									
73	Osceola									
74	Emmetsburg									
75	Tama									
76	Seymour									
77	New Hampton									
78	Sac City									
79	Nevada									
80	Hawarden									
81	Clarion									
82	Tipton									
83	Lake City									
84	Monticello									
85	Villisca									
86	Sigourney									
87	Bloomfield									
88	Onawa									
89	Waukon									
90	Eldon									
91	Clear Lake									
92	Rock Rapids									
93	Eldora									
94	Leon									
95	Bedford									
96	Ida Grove									
97	Stuart									
98	Marengo									
99	What Cheer									
100	Corning									
101	Toledo									

GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYES.

Superintendent of water works	Asst. superintendent of water works	Superintendent of light works	Chief engineer of water works	Assistant engineer of water works	Chief engineer of light works	Assistant engineer of light works	Librarian	Assistant librarian	Park commissioner	Park superintendent	No. in order of population
600			1,080								63
											64
							100				65
300			900	720							66
1,800											67
540	300	840			840	720					68
720			720	660			264				69
480											70
			900				510				71
900	720						600				72
							420				73
900											74
							205				75
1,020											76
											77
											78
300											79
1,500					780	780	177				80
							480				81
300							600				82
							300				83
360	300						540				84
400											85
											86
240		900			876	720	300				87
											88
											89
1,080	720				720		240				90
											91
840		1,800			840	720	420				92
720	660										93
							300				94
											95
180			840								96
		1,200			730	600	300				97
							540				98
											99
											100
1,000											101

TABLE NO. 14—CLASSIFIED MUNICIPAL

No. in order of population	CITY	Corporate Payments		Payments for General and Municipal Service Expense	
		Total	Per capita	Total	Per capita
	Grand total	$13,670,229	$ 16.02	$ 5,645,899	$ 6.62
1	Des Moines	$ 1,472,706	$ 13.95	$ 895,674	$ 8.49
2	Sioux City	1,133,326	18.34	462,836	7.49
3	Davenport	768,218	15.95	435,184	9.04
4	Dubuque	972,447	23.32	467,708	11.22
5	Cedar Rapids	840,225	20.70	326,501	8.04
6	Council Bluffs	822,733	26.21	254,232	8.11
7	Waterloo	584,549	17.73	247,481	7.53
8	Clinton	243,817	9.33	188,280	7.23
9	Burlington	411,291	16.88	218,102	8.96
10	Ottumwa	229,741	10.25	114,976	5.13
11	Muscatine	269,244	17.15	71,816	4.58
12	Fort Dodge	369,796	19.15	140,429	7.26
13	Keokuk	209,348	13.79	135,726	8.94
14	Marshalltown	148,976	9.41	54,007	3.41
15	Mason City	316,007	18.52	105,204	6.16
16	Boone	200,803	23.71	59,999	4.89
17	Iowa City	110,058	9.13	57,059	4.73
18	Oskaloosa	143,417	13.77	67,919	6.52
19	Fort Madison	93,330	10.30	47,948	5.28
20	Centerville	49,376	6.35	27,806	3.59
21	Creston	88,212	11.70	30,443	4.83
22	Oelwein	53,521	7.53	29,415	4.12
23	Charles City	64,186	10.07	29,786	4.68
24	Webster City	249,305	42.88	30,977	5.33
25	Grinnell	87,520	17.35	36,155	7.17
26	Cedar Falls	98,355	15.72	24,877	3.97
27	Shenandoah	39,897	7.09	20,210	3.59
28	Fairfield	66,557	10.89	27,960	4.58
29	Albia	36,195	7.09	19,921	3.89
30	Cherokee	80,466	17.76	21,307	4.71
31	Red Oak	45,528	8.16	18,543	3.32
32	Perry	101,925	18.78	26,444	4.87
33	Newton	125,199	24.35	31,978	6.17
34	Atlantic	120,919	24.05	19,606	3.90
35	Marion	161,167	34.56	20,706	4.44
36	Washington	49,644	10.97	15,157	3.33
37	Ames	117,106	23.01	34,694	6.85
38	Le Mars	37,795	7.47	27,066	5.35
39	Glenwood	21,970	5.07	11,537	2.66
40	Mt. Pleasant	63,603	15.54	14,223	3.48
41	Clarinda	41,867	9.41	26,042	5.94
42	Chariton	96,987	18.60	52,858	10.14
43	Decorah	24,502	6.11	12,363	3.09
44	Maquoketa	26,673	7.11	12,988	3.46
45	Carroll	46,548	11.58	21,329	5.31
46	Independence	57,572	15.69	16,010	4.35
47	Estherville	144,729	35.14	13,683	3.32
48	Eagle Grove	47,951	11.91	15,401	3.82
49	Vinton	51,877	13.29	14,408	3.69
50	Indianola	63,354	18.63	16,813	4.94
51	Waverly	68,317	19.23	15,031	4.23
52	Knoxville	99,843	40.36	18,197	7.36
53	Missouri Valley	30,978	8.27	16,073	4.27
54	Denison	124,260	35.87	18,756	5.41
55	Belle Plaine	22,601	6.13	9,719	2.64
56	Pella	97,562	31.51	15,168	4.90

MUNICIPAL PAYMENTS, TOTAL AND PER CAPITA.

Payments for Industrial Municipal Expense		Payments for Outlay.				Payments for Decrease of Indebtedness		No. in order of population
		Other than for Municipal Industries		For Municipal Industries				
Per capita	Total	Total	Per capita	Total	Per capita	Total	Per capita	
$ 1,309,150	$ 1.54	$ 3,508,092	$ 4.11	$ 1,300,237	1.52	$ 1,906,851	2.23	
$ 44,820	$ .42	$ 203,716	$ 1.92	$ 51,771	$ .49	$ 276,725	$ .26	1
52,357	.85	441,684	7.15	110,170	1.78	66,279	1.07	2
1,196	.02	103,758	2.12	49,694	1.03	178,416	3.74	3
947	.02	284,009	6.09	669	.01	219,114	5.02	4
63,518	1.57	170,429	4.19	154,965	3.82	124,812	3.07	5
53,486	1.71	368,701	11.75	83,042	2.64	63,272	2.12	6
68,835	2.08	77,153	2.34	30,389	.92	160,689	5.17	7
12	-------	27,489	1.05	-------	-------	28,036	1.08	8
947	-------	136,079	5.58	167	-------	55,996	2.29	9
31,681	1.41	52,431	2.34	19,959	.89	10,694	.47	10
25,350	1.62	109,876	7.00	36,202	2.30	26,000	1.65	11
19,837	1.03	172,240	8.93	14,991	.77	22,299	1.16	12
3,636	.24	43,364	2.86	1,045	.07	25,577	1.68	13
8,143	.54	29,189	1.83	38,766	2.44	18,871	1.19	14
22,418	1.32	109,727	6.43	39,186	2.30	39,472	2.31	15
24,639	2.01	164,927	13.45	28,835	2.35	12,409	1.01	16
14,301	1.18	25,959	2.15	12,739	1.07	-------	-------	17
297	.03	51,594	4.95	-------	-------	23,607	2.27	18
3,278	.36	11,886	1.31	7,292	.80	23,126	2.55	19
290	.04	17,820	2.39	900	.11	2,500	.32	20
1,959	.26	28,696	3.81	-------	-------	21,114	2.80	21
7,912	1.12	6,198	.87	3,343	.48	6,653	.94	22
5,371	.84	7,905	1.24	15,731	2.47	5,393	.84	23
41,583	7.15	132,820	22.84	11,237	1.93	32,688	5.63	24
9,557	1.89	5,353	1.06	9,654	1.92	26,801	5.31	25
24,288	3.89	1,630	.26	36,187	5.79	11,373	1.81	26
5,765	1.03	1,727	.31	4,790	.85	7,405	1.31	27
14,321	2.34	3,967	.65	12,129	1.98	8,180	1.34	28
3,893	.76	5,286	1.03	4,895	.96	2,200	.45	29
6,647	1.44	9,262	2.05	7,625	1.68	35,625	7.88	30
8,649	1.55	11,766	2.11	4,518	.81	2,052	.37	31
14,618	2.69	14,907	2.74	21,977	4.05	23,979	4.43	32
75,272	14.73	4,936	.95	1,442	.27	11,571	2.23	33
31,661	6.30	43,802	8.61	6,175	1.23	19,675	3.91	34
1,470	.32	138,991	29.80	-------	-------	-------	-------	35
11,267	2.55	17,849	3.94	3,111	.68	2,260	.47	36
33,875	6.69	25,713	4.97	17,296	3.41	5,528	1.09	37
19	-------	8,210	1.63	-------	-------	2,500	.49	38
4,705	1.09	-------	-------	-------	-------	5,728	1.32	39
17,347	4.24	6,548	1.60	22,985	5.61	2,500	.61	40
6,224	1.36	2,807	.62	2,196	.48	4,598	1.01	41
11,983	2.29	1,567	.31	12,614	2.42	17,965	3.44	42
3,397	.85	4,586	1.14	3,156	.79	1,000	.24	43
3,776	1.00	6,820	1.81	1,573	.42	1,516	.42	44
10,239	2.55	8,027	1.99	4,593	1.14	2,360	.59	45
25,445	6.92	2,977	.84	12,184	3.32	956	.26	46
24,696	5.99	7,004	1.71	73,022	17.75	26,324	6.37	47
2,095	.53	24,414	6.06	2,293	.57	3,748	.93	48
24,500	6.29	2,866	.74	7,143	1.83	2,900	.74	49
24,923	7.33	8,914	2.62	9,699	2.86	3,005	.88	50
13,831	3.90	2,236	.62	26,719	7.52	10,500	2.96	51
8,410	3.40	495	.20	67,539	27.30	5,202	2.1	52
4,682	1.25	4,228	1.15	995	.26	5,000	1.34	53
98,477	28.42	-------	-------	-------	-------	7,027	2.04	54
1,049	.27	5,299	1.44	433	.12	6,101	1.66	55
14,284	4.62	57,012	18.41	5,542	1.79	5,556	1.79	56

TABLE NO. 14—CONTINUED—CLASSIFIED

No. in order of population	CITY	Corporate Payments		Payments for General and Municipal Service Expense	
		Total	Per capita	Total	Per capita
57	Spencer	48,464	11.53	11,453	2.73
58	Anamosa	30,616	12.36	13,833	5.59
59	Sheldon	18,699	5.63	9,335	2.81
60	Algona	84,840	23.69	18,930	5.29
61	Winterset	33,761	11.79	16,639	5.81
62	Iowa Falls	46,603	12.56	17,047	4.59
63	Manchester	24,130	7.82	12,023	3.89
64	Mystic	3,934	1.46	2,835	1.05
65	Cresco	43,321	13.56	22,514	7.05
66	Hampton	30,143	9.98	16,226	5.37
67	Valley Junction	58,175	19.26	13,466	4.46
68	Harlan	51,886	18.39	8,328	2.95
69	Colfax	27,015	10.37	12,505	4.80
70	Jefferson	30,684	9.62	12,706	3.98
71	Osage	20,302	7.31	8,666	3.13
72	Storm Lake	25,417	8.07	12,608	4.02
73	Osceola	27,558	10.29	11,278	4.18
74	Emmetsburg	22,042	8.35	11,841	4.48
75	Tama	34,422	13.18	11,482	4.40
76	Seymour	23,275	10.85	6,285	2.93
77	New Hampton	40,411	15.23	8,170	3.08
78	Sac City	61,664	24.38	12,674	5.01
79	Nevada	34,717	12.95	14,148	5.28
80	Hawarden	29,369	14.29	5,755	2.81
81	Clarion	21,436	8.40	7,610	2.98
82	Tipton	23,620	10.93	16,360	7.57
83	Lake City	17,276	7.79	8,955	4.04
84	Monticello	48,774	22.92	12,152	5.71
85	Villisca	24,440	11.53	9,488	4.47
86	Sigourney	24,441	11.58	15,123	7.16
87	Bloomfield	60,539	26.64	6,146	2.71
88	Onawa	32,055	14.55	6,313	2.86
89	Waukon	74,307	34.41	8,858	4.11
90	Eldon	13,756	6.70	4,414	2.17
91	Clear Lake	26,576	9.73	14,932	5.47
92	Rock Rapids	29,153	18.79	7,637	3.76
93	Eldora	40,975	15.15	2,483	.93
94	Leon	14,066	6.42	9,656	4.41
95	Bedford	12,756	6.45	10,447	5.30
96	Ida Grove	17,042	8.16	10,207	4.89
97	Stuart	26,137	14.12	5,455	2.94
98	Marengo	15,868	7.89	7,575	3.77
99	What Cheer	7,681	4.22	3,029	1.64
100	Corning	24,261	12.96	9,973	5.34
101	Toledo	19,295	11.28	7,548	4.44

MUNICIPAL PAYMENTS, TOTAL AND PER CAPITA.

Payments for Industrial Municipal Expense		Payments for Outlay.				Payments for Decrease of Indebtedness		No. in order of population
		Other than for Municipal Industries		For Municipal Industries				
Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	
29,841	7.10	250	.06	5,920	1.41	1,000	.23	57
3,204	1.29	740	.29	2,273	.92	10,566	4.27	58
3,218	.97			4,852	1.46	1,294	.39	59
19,951	5.57	39,031	10.89	6,447	1.81	481	.13	60
11,560	4.04	171	.06	2,160	.75	3,231	1.13	61
3,216	.86	21,846	5.89	2,794	.76	1,700	.46	62
4,689	.52	2,874	.93	2,540	.82	2,004	.66	63
23	.01	376	.14			700	.26	64
1,978	.62	3,485	1.09	4,179	1.31	11,165	3.49	65
4,697	1.55	4,386	1.45	2,274	.75	2,560	.86	66
3,277	1.08	1,260	.42	37,794	12.51	2,378	.79	67
10,872	3.85	1,135	.40	23,268	8.25	8,283	2.94	68
4,819	1.85			43	.01	9,648	3.71	69
2,400	.75	10,752	3.37	4,826	1.52			70
4,978	1.79	1,666	.59	846	.31	4,146	1.49	71
4,715	1.49			2,344	.74	5,750	1.82	72
313	.11	1,741	.65	9,731	3.60	4,495	1.66	73
2,366	.89	4,005	1.52	1,822	.69	2,008	.77	74
4,080	1.56	11,503	4.41	1,729	.66	5,628	2.15	75
11,607	5.41	327	.16	10		5,046	2.35	76
14,360	5.41	1,403	.52	8,411	3.16	8,067	3.06	77
3,797	1.59	42,248	16.71	945	.37	2,000	.79	78
3,173	1.18	10,032	3.74	1,388	.52	5,976	2.23	79
17,928	8.76	1,018	.49	2,481	1.16	2,187	1.07	80
4,426	1.73	3,073	1.21			6,327	2.48	81
3,950	1.83	496	.23	2,814	1.30			82
2,370	1.07	5,951	2.68					83
7,259	3.41	14,959	7.03	8,278	3.89	6,126	2.88	84
3,323	1.56	535	.25	148	.08	10,946	5.17	85
3,965	1.88	1,126	.53	4,227	2.01			86
5,732	2.52	6,989	3.07	11,706	5.15	29,966	13.19	87
16,163	7.34					9,579	4.35	88
2,480	1.14	57,952	26.84	2,911	1.34	2,106	.98	89
8,080	3.96	258	.12	1,004	.55			90
4,442	1.63	5,334	1.95	1,868	.68			91
10,621	5.23	1,938	.96	18,907	9.32	30	.02	92
1,783	.65	16,650	6.15	9,552	3.54	10,507	3.88	93
1,340	.61	1,580	.72	900	.45	500	.23	94
1,101	.52	208	.10			1,000	.53	95
3,181	1.52	1,529	.73	1,125	.54	1,000	.48	96
11,406	6.16	1,049	.56	8,227	4.46			97
1,013	.51	1,115	.55	350	.17	5,815	2.89	98
406	.28	3,212	1.74	1,034	.56			99
3,754	2.01	4,775	2.55			5,759	3.06	100
3,055	1.78	2,251	1.33	4,441	2.97	2,000	1.16	101

TABLE NO. 15—CLASSIFIED MUNICIPAL

No. in order of population	CITY	Corporate Receipts	
		Total	Per Capita
	Grand total	$ 13,573,649	$ 15.91
1	Des Moines	$ 1,365,913	$ 12.94
2	Sioux City	1,145,629	18.54
3	Davenport	820,078	17.03
4	Dubuque	979,742	23.49
5	Cedar Rapids	618,125	15.23
6	Council Bluffs	844,812	26.93
7	Waterloo	568,496	17.24
8	Clinton	263,319	10.12
9	Burlington	411,198	16.88
10	Ottumwa	263,367	11.76
11	Muscatine	269,739	17.19
12	Fort Dodge	399,605	20.69
13	Keokuk	233,195	15.36
14	Marshalltown	143,848	9.09
15	Mason City	289,560	17.55
16	Boone	282,024	23.04
17	Iowa City	163,255	13.55
18	Oskaloosa	150,870	14.48
19	Fort Madison	87,685	9.66
20	Centerville	49,009	6.39
21	Creston	89,591	11.88
22	Oelwein	69,863	9.82
23	Charles City	61,973	9.76
24	Webster City	251,034	43.17
25	Grinnell	78,019	15.47
26	Cedar Falls	80,760	12.91
27	Shenandoah	29,501	7.02
28	Fairfield	63,540	10.39
29	Albia	41,188	8.04
30	Cherokee	80,732	17.87
31	Red Oak	49,140	8.81
32	Perry	104,815	19.32
33	Newton	115,759	22.34
34	Atlantic	121,364	24.14
35	Marion	194,509	41.71
36	Washington	39,898	8.81
37	Ames	120,433	23.79
38	Le Mars	34,820	6.89
39	Glenwood	22,838	5.27
40	Mt. Pleasant	56,957	13.91
41	Clarinda	34,154	7.51
42	Chariton	127,109	24.37
43	Decorah	23,106	5.76
44	Maquoketa	28,154	7.49
45	Carroll	63,433	15.78
46	Independence	62,265	16.94
47	Estherville	144,203	35.05
48	Eagle Grove	49,409	12.27
49	Vinton	60,002	15.36
50	Indianola	66,053	19.42
51	Waverly	61,398	17.31
52	Knoxville	30,396	12.09
53	Missouri Valley	33,604	8.97
54	Denison	121,456	35.07
55	Belle Plaine	22,183	6.05
56	Pella	104,971	33.92
57	Spencer	56,333	13.41
58	Anamosa	35,235	14.24

MUNICIPAL RECEIPTS, TOTAL AND PER CAPITA.

Receipts from General and Commercial Revenue		Municipal Service Income		Municipal Industrial Income		Receipts from Loans, Increasing Indebtedness; Interest and Refund		No. in order of population
Total	Per Capita	Total	Per Capita	Total	Per Capita	Total	Per Capita	
$ 6,911,533	$ 8.10	$ 1,016,141	$ 1.19	$ 2,087,858	$ 2.45	$ 3,558,117	$ 4.17	
$ 1,021,990	$ 9.68	$ 62,032	$ .59	$ 37,917	$ .36	$ 243,974	$ 2.31	1
536,485	8.68	34,877	.57	150,165	2.43	424,102	6.86	2
541,692	11.25	202,950	4.21			75,436	1.57	3
498,528	11.95	105,989	2.54	1,141	.02	374,084	8.98	4
430,083	10.59	30,059	.74	122,955	3.03	35,028	.87	5
291,970	9.31	306,547	.97	125,645	4.01	120 650	3.84	6
326,393	9.90	7,096	.22	144,088	4.37	90,919	2.75	7
206,767	7.94	24,782	.95			31,770	1,23	8
237,206	9.74	3,953	.16	1,498	.06	168,541	6.92	9
166,163	7.43	10,396	.46	58,138	2.59	28,400	1.28	10
145,820	9.29	1,479	.09	55,810	3.56	66,630	4.25	11
118,991	6.16	2,466	.13	34,321	1.77	243 827	12.63	12
148,472	9.78	8,640	.57	5,949	.39	70,134	4.62	13
63,691	4.02	20,342	1.28	55,916	3.53	3,8.9	.26	14
117,327	6.87	16,794	.98	42,414	2.48	123,025	7.22	15
72,679	5.93	2,074	.16	32,866	2.68	175,105	14.27	16
66,688	5.54			24,044	1.99	72,523	6.02	17
75,569	7.26	2,023	.98			73,278	7 04	18
76,224	8.39	420	.04	480	.06	10,561	1.17	19
31,829	4.49	6		1,063	.13	13 711	1.77	20
58,337	7.74	104	.01	1,991	.26	29,159	3.87	21
46,691	6.56	3,972	.56	9,958	1.40	9,212	1.30	22
46,595	7.32	452	.07	12,737	2.00	2,189	3 07	23
44,351	7.63	8,374	1.44	66,585	11.45	131,724	22.65	24
59,494	11.79	1,099	.22	11,825	2.34	5,601	1.12	25
32,855	5.25	824	.16	43,492	6.94	3,589	.56	26
31,068	5.51	1,744	.32	6,689	1.19			27
40,889	6.69	308	.05	8,140	1.33	14,203	2.32	28
30,887	6.03	442	.08	3,771	.73	6,083	1.20	29
26,133	5.78	1,536	.34	7,937	1.76	45,126	9.99	30
34,814	6.24	424	.07	13,576	2.43	326	.07	31
40,180	7.41	3,052	.56	15,696	2.89	45,887	8.46	32
15,018	2.90	18,681	3.61	77,892	15.03	4,138	.80	33
25,476	5.07	4,355	.86	43,239	8.60	48,294	9.61	34
21,044	4.51	1,784	.38	1,542	.33	170,139	36.49	35
24,063	5.32	4,575	1.01	10,467	2.31	793	.17	36
31,086	6.12	807	.16	62,940	12.43	25,600	5.08	37
33,808	6.68	759	.15	50	.01	203	.05	38
12,654	2.92	30	.01	2,646	.61	7,508	1.73	39
16,422	4.01	315	.07	30,930	7.55	9,290	2.28	40
23,225	5.09	435	.09	6,631	1.45	3,863	.88	41
28,232	5.42	66,701	12.79	22,920	12.79	9,256	1.77	42
17,782	4.44	50	.01	5,274	1.31			43
18,712	4.98	640	.17	7,197	1.90	1,605	.44	44
28,174	7.01	593	.15	9,232	2.29	25,434	6.33	45
22,483	6.12	751	.20	38,103	10.37	928	.25	46
20,299	4.93	67	.01	20,142	7.31	93,695	22.80	47
22,215	5.51	258	.06	4,579	1.13	22,377	5.57	48
29,510	7.56	1,864	.47	28,405	7.27	223	.06	49
26,611	7.82	4,769	1.40	27,686	8.14	6,987	2.06	50
24,924	7.03	14		29,094	8.20	7,366	2.08	51
21,088	8.38	199	.08	4,805	1.91	4,304	1.32	52
28,203	7.02	70	.02	7,241	1.93			53
9,237	2.66	8,657	2.49	100,215	28.06	3,347	.96	54
16,918	4.60	119	.03	1,216	.36	3,930	1.06	55
61,438	19.85	1,613	.52	22,067	7.13	19,853	6.32	56
12,488	2.97	548	.13	43,128	10.26	169	.04	57
28,201	11.40	1,825	.73	5,209	2.11			58

TABLE NO. 15—CONTINUED—CLASSIFIED

No. in order of population	CITY	Corporate Receipts	
		Total	Per Capita
59	Sheldon	17,614	5.31
60	Algona	92,165	25.74
61	Winterset	39,140	13.65
62	Iowa Falls	49,481	13.33
63	Manchester	24,371	7.89
64	Mystic	4,346	1.62
65	Cresco	43,997	13.77
66	Hampton	28,004	9.27
67	Valley Junction	59,162	19.59
68	Harlan	49,740	17.65
69	Colfax	27,325	10.48
70	Jefferson	30,684	9.62
71	Osage	23,310	8.39
72	Storm Lake	27,024	8.56
73	Osceola	27,654	10.24
74	Emmetsburg	20,028	7.58
75	Tama	32,226	12.34
76	Seymour	22,569	10.52
77	New Hampton	44,385	16.72
78	Sac City	60,128	23.78
79	Nevada	38,091	14.21
80	Hawarden	30,724	15.02
81	Clarion	20,008	8.07
82	Tipton	21,112	9.77
83	Lake City	14,763	6.65
84	Monticello	48,018	22.46
85	Villisca	14,756	6.96
86	Sigourney	22,886	10.84
87	Bloomfield	66,847	29.42
88	Onawa	32,117	14.58
89	Waukon	77,391	35.84
90	Eldon	13,908	28.79
91	Clear Lake	29,709	10.88
92	Rock Rapids	37,794	18.61
93	Eldora	35,235	13.03
94	Leon	19,914	9.09
95	Bedford	15,622	8.29
96	Ida Grove	15,460	7.41
97	Stuart	30,019	16.22
98	Marengo	14,069	7.01
99	What Cheer	8,991	4.88
100	Corning	22,439	11.99
101	Toledo	18,847	11.02

RECEIPTS, TOTAL AND PER CAPITA.

Receipts from General and Commercial Revenue		Municipal Service Income		Municipal Industrial Income		Receipts from Loans, Increasing Indebtedness; Interest and Refund		No. in order of population
Total	Per Capita	Total	Per Capita	Total	Per Capita	Total	Per Capita	
11,576	3.49	34	.01	5,928	1.78	76	.03	59
17,487	4.88	1,106	.30	27,806	7.76	45,766	12.80	60
17,355	6.05	3,990	1.39	16,516	5.76	1,279	.45	61
38,717	10.43	28	.01	6,584	1.77	4,172	1.12	62
18,420	5.96	274	.09	5,404	1.75	273	.09	63
4,346	1.62	------	------	------	------	------	------	64
17,014	5.32	125	.04	3,684	1.15	23,174	7.26	65
20,353	6.74	118	.03	5,056	1.67	2,477	.83	66
12,672	4.19	2,869	.95	43,227	14 31	394	.14	67
21,775	7.72	403	.14	27,502	9.79	------	------	68
16,556	6.36	1,080	.41	6,010	2.31	3,649	1.40	69
15,156	4.75	1,505	.47	13,177	4.13	846	.27	70
15,573	5.60	432	.16	6,621	2.38	664	.25	71
20,120	6.38	24	------	4,279	1.35	2,601	.83	72
16,552	6.13	308	.11	604	.22	10,190	3.78	73
10,354	3.92	410	.15	7,364	2.78	1 900	.73	74
16,259	6.23	------	------	1,991	.76	13,976	5.35	75
11,653	5.43	5	------	9,820	4.58	1,091	.51	76
19,982	7.53	------	------	24,403	9.19	------	------	77
10,395	4.11	445	.17	3,941	1.55	42,347	16.75	78
15,761	5.88	276	.10	5,119	1.91	16,932	6.32	79
11,680	5.71	29	.01	18,892	9.23	123	.07	80
13,344	5.23	124	.05	2,971	1.17	4,169	.62	81
15,536	7.19	387	.18	5,005	2.31	184	.09	82
10,140	4.57	------	------	4,623	2.08	------	------	83
21,281	10.00	74	.03	5,608	2.63	23,035	10.80	84
10,763	5.08	25	.01	3,399	1.60	569	.27	85
16,168	7.65	231	.11	2,869	1.36	3,618	1.72	86
15,632	6.89	370	.15	18,108	7.97	32,737	14.41	87
8,847	4.01	1,295	.59	13,088	5.94	8,977	4.08	88
11,929	5.52	127	.05	3,189	1.48	62,155	28.79	89
4,352	2 02	9,646	4.47	------	------	------	------	90
18,147	6.65	------	------	3,907	1.43	7,655	2.80	91
9,672	4.76	172	.08	27,754	13 67	216	.10	92
17,685	6.54	3,337	1.23	5,269	1.94	8,944	3.32	93
15,954	7.28	------	------	3,807	1.74	153	.07	94
15,479	8.01	31	.01	81	.06	31	.01	95
8,927	4.28	1,180	.56	5,272	2.52	81	.05	96
7,324	3 96	------	------	10,531	5.69	12,161	6.57	97
8,979	4.46	------	------	2,658	1.32	2,465	1.23	98
7,742	4.21	------	------	910	.49	339	.18	99
12,921	6 90	68	.04	1,752	.93	7,698	4.12	100
13,378	7.82	18	.01	3,379	1.98	2,072	1.21	101

TABLE NO. 16—WATERWORKS, GENERAL

INFORMATION AND COST OF SERVICE.

No. in order of population	CITY	Water Works — Municipal: Number of miles of mains	Number of fire hydrants	Cost (rate per hydrant) for year	Water Rate per M Gallons: Maximum	Minimum	Number of Connections	Number of meters	Water Works — Private or Corporation: Number of miles of mains	Number of fire hydrants	Cost (rate per hydrant) for year	Water Rate per M Gallons: Maximum	Minimum	Number of Connections	Number of meters	Other City Enterprises: Miles of paving	Miles of Sewers: Sanitary	Storm	Miles of permanent walks	Acres in park	No. in order of population
1	Des Moines	------	------	------	------	------	------	------	177	1,700	------	$ .30	----	1,900	18,000	116	162	3	350	717	1
2	Sioux City	90	633	------	$ .25	------	7,460	7,459	------	------	------	------	----	------	------	56	72	47	264	890	2
3	Davenport	------	------	------	------	------	------	------	------	880	$ 38.00	------	$ .08	11,400	------	83	92	12	300	100	3
4	Dubuque	57	428	------	.25	$ .10	4,400	4,500	------	------	------	------	----	------	------	111	50	14	160	165	4
5	Cedar Rapids	69	527	------	.25	.08	6,902	6,758	------	------	------	------	----	------	------	49	70	19	170	164	5
6	Council Bluffs	63	411	$ 36.50	.35	.10	6,100	5,400	------	------	------	------	----	------	------	33	69	17	248	793	6
7	Waterloo	54	557	------	------	------	7,972	4,605	------	------	------	------	----	------	------	52	73	2	136	192	7
8	Clinton	------	------	------	------	------	------	------	49	392	------	.30	----	3,926	2,814	20	2	28	100	50	8
9	Burlington	------	------	------	------	------	------	------	50	501	------	.25	.10	5,400	200	38	------	44	------	515	9
10	Ottumwa	38	304	------	.25	.06	------	1,200	------	------	------	------	----	------	------	21	37	7	151	108	10
11	Muscatine	39	391	------	.25	.06	3,300	750	------	------	------	------	----	------	------	20	------	32	48	83	11
12	Fort Dodge	31	201	------	.50	.08	2,400	2,400	------	------	------	------	----	------	------	26	26	17	107	130	12
13	Keokuk	------	------	------	------	------	------	------	30	166	50.00	------	----	------	------	35	------	21	80	48	13
14	Marshalltown	------	------	------	------	------	------	------	------	------	------	------	----	------	------	13	40	8	90	40	14
15	Mason City	35	222	------	.40	.10	2,433	2,433	------	------	------	------	----	------	------	13	33	------	------	40	15
16	Boone	30	337	------	.60	.10	1,540	1,540	------	------	------	------	----	------	------	11	38	9	------	19	16
17	Iowa City	------	------	------	------	------	------	------	------	------	------	------	----	------	------	24	27	3	68	95	17
18	Oskaloosa	------	------	------	------	------	------	------	------	135	------	------	----	------	------	14	22	------	59	1	18
19	Fort Madison	------	------	------	------	------	------	------	13	137	40.00	.40	.20	1,560	520	6	------	7	------	10	19
20	Centerville	------	------	------	------	------	------	------	------	------	50.00	.50	----	560	560	10	16	1	35	------	20
21	Creston	------	------	------	------	------	------	------	------	142	48.00	------	----	------	------	10	15	3	28	35	21
22	Oelwein	12	65	------	.40	.15	1,012	1,010	------	------	------	------	----	------	------	4	9	1	60	53	22
23	Charles City	18	106	------	.30	.07	875	930	------	------	------	------	----	------	------	2	16	1	40	80	23
24	Webster City	14	93	50.00	.20	.10	900	405	------	------	------	------	----	------	------	10	17	5	13	5	24
25	Grinnell	16	83	------	.40	.30	1,066	930	------	------	------	------	----	------	------	6	13	4	24	3	25
26	Cedar Falls	19	125	------	.30	.08	1,457	1,057	------	------	------	------	----	------	------	10	16	4	52	3	26
27	Shenandoah	14	105	------	.20	------	870	860	------	------	------	------	----	------	------	12	13	------	26	34	27
28	Fairfield	12	69	------	.40	.15	680	553	------	------	------	------	----	------	------	5	17	6	30	3	28
29	Albia	7	56	------	.60	.25	340	335	------	------	------	------	----	------	------	4	2	3	27	14	29
30	Cherokee	11	64	50.00	------	.25	792	790	------	------	------	------	----	------	------	2	7	------	------	------	30
31	Red Oak	14	91	------	.25	.10	1,310	1,310	------	------	------	------	----	------	------	10	14	3	60	20	31
32	Perry	14	80	20.00	.40	.10	1,300	1,200	------	------	------	------	----	------	------	4	13	2	30	20	32
33	Newton	18	108	11.00	.40	.15	950	950	------	------	------	------	----	------	------	14	13	------	------	------	33
34	Atlantic	15	115	45.00	.35	.10	1,000	250	------	------	------	------	----	------	------	13	11	------	15	4	34
35	Marion	------	------	------	------	------	------	------	------	------	------	.37	.10	------	------	12	20	2	30	1	35
36	Washington	10	131	------	.40	------	888	888	------	------	------	------	----	------	------	4	------	------	------	10	36
37	Ames	15	75	------	.40	.12	8 3	853	------	------	------	------	----	------	------	1	14	10	21	3	37
38	Le Mars	13	70	------	.40	.15	600	600	------	------	------	------	----	------	------	1	17	------	20	6	38
39	Glenwood	3	21	------	.60	.20	190	190	------	------	------	------	----	------	------	1	4	2	18	10	39
40	Mt. Pleasant	11	75	------	.50	.20	504	490	------	------	------	------	----	------	------	5	6	9	26	34	40
41	Clarinda	10	108	------	------	.20	700	720	------	------	------	------	----	------	------	9	10	2	30	20	41
42	Chariton	2	70	------	.30	.15	250	270	------	------	------	------	----	------	------	4	16	6	------	3	42
43	Decorah	8	60	------	.30	.10	460	250	------	------	------	------	----	------	------	2	------	------	------	------	43
44	Maquoketa	15	109	------	.20	.06	1,105	1,070	------	------	------	------	----	------	------	5	9	------	33	5	44
45	Carroll	9	68	------	.35	.07	708	283	------	------	------	------	----	------	------	1	5	2	10	------	45
46	Independence	11	91	18.00	.25	.15	503	503	------	------	------	------	----	------	------	4	10	------	45	6	46
47	Estherville	9	60	------	------	.20	340	290	------	------	------	------	----	------	------	------	6	------	38	------	47
48	Eagle Grove	5	37	------	.30	.06	367	352	------	------	------	------	----	------	------	3	9	------	41	44	48
49	Vinton	8	58	------	.40	.08	------	------	------	------	------	------	----	------	------	5	9	2	------	86	49
50	Indianola	7	------	------	.30	------	------	------	------	------	------	------	----	------	------	4	------	------	------	5	50
51	Waverly	10	68	------	.40	.05	481	481	------	------	------	------	----	------	------	2	6	3	24	26	51
52	Knoxville	14	52	------	.40	.13	500	365	------	------	------	------	----	------	------	4	6	------	70	5	52
53	Missouri Valley	6	62	------	.35	.10	600	70	------	------	------	------	----	------	------	1	6	------	10	40	53
54	Denison	15	40	------	.33	.06	725	700	------	------	------	------	----	------	------	------	------	------	------	------	54
55	Belle Plaine	10	60	30.50	.25	------	400	278	------	------	------	------	----	------	------	4	7	------	3	------	55
56	Pella	10	46	------	.40	------	140	140	------	------	------	------	----	------	------	------	9	------	18	12	56
57	Spencer	7	41	------	.25	.15	364	227	------	------	------	------	----	------	------	------	6	------	16	26	57

TABLE NO. 16—CONTINUED—WATERWORKS.

No. in order of population	CITY	Water Works						
		Municipal						
		Number of miles of mains	Number of fire hydrants	Cost (rate per hydrant) for year	Water Rate per M Gallons		Number of Connections	Number of meters
					Maximum	Minimum		
58	Anamosa	------	------	------	------	------	------	------
59	Sheldon	6	60	------	------	------	530	530
60	Algona	------	50	------	.40	.20	602	481
61	Winterset	10	------	------	.40	------	120	120
62	Iowa Falls	8	65	------	.35	.15	500	450
63	Manchester	8	60	40.00	.40	.15	600	525
64	Mystic	------	------	------	------	------	------	------
65	Creseo	4	37	------	.40	------	372	380
66	Hampton	5	32	------	.40	.12	770	320
67	Valley Junction	8	61	29.50	.15	------	300	------
68	Harlan	------	56	------	.30	.10	428	230
69	Colfax	5	53	28.00	.30	.10	442	27
70	Jefferson	------	------	------	------	------	------	------
71	Osage	3	42	------	.40	------	623	623
72	Storm Lake	5	46	------	.35	------	548	535
73	Osceola	3	32	------	------	------	200	200
74	Emmetsburg	13	41	------	.35	.11	400	300
75	Tama	6	50	------	.40	.15	210	20
76	Seymour	3	38	------	.25	.08	31	30
77	New Hampton	6	55	------	.30	.09	450	450
78	Sac City	------	52	------	------	------	440	420
79	Nevada	4	66	------	.40	.04	168	166
80	Hawarden	3	25	13.15	.35	.10	208	208
81	Clarion	2	22	------	.40	.08	220	220
82	Tipton	5	60	------	.40	------	------	------
83	Lake City	5	32	------	.40	------	92	25
84	Monticello	8	40	------	.35	.10	515	500
85	Villisca	4	32	------	.50	.10	250	249
86	Sigourney	7	30	------	------	------	------	------
87	Bloomfield	4	65	------	.40	.25	165	165
88	Onawa	------	24	------	*1.75	1.50	90	4
89	Waukon	5	50	------	.50	.35	365	365
90	Eldon	------	16	------	.25	.10	90	70
91	*Clear Lake*	3	50	------	------	------	400	400
92	Rock Rapids	7	38	------	------	.20	502	270
93	Eldora	6	49	------	.40	.10	483	419
94	Leon	6	93	------	.40	------	140	140
95	Bedford	5	32	------	.30	------	25	------
96	Ida Grove	6	41	------	.20	------	300	------
97	Stuart	------	4	------	.35	.25	28	16
98	Marengo	4	45	28.00	.25	------	130	------
99	What Cheer	4	28	------	.25	------	80	80
100	Corning	4	30	------	.35	------	325	280
101	Toledo	------	------	------	.40	.15	------	------

GENERAL INFORMATION AND COST OF SERVICE.

Water Works							Other City Enterprises					No. in order of population
Private or Corporation												
Number of miles of mains	Number of fire hydrants	Cost (rate per hydrant) for year	Water Rate per M Gallons		Number of Connections	Number of meters	Miles of paving	Miles of Sewers		Miles of permanent walks	Acres in park	
			Maximum	Minimum				Sanitary	Storm			
------	------	------	------	------	------	------	5	2	------	------	4	58
------	------	------	------	------	------	------	1	5	------	------	5	59
------	------	------	------	------	------	------	4	4	3	------	18	60
------	------	------	------	------	------	------	2	------	2	------	40	61
------	------	------	------	------	------	------	3	7	------	------	35	62
------	------	------	------	------	------	------	2	5	------	27	8	63
------	------	------	------	------	------	------	------	------	------	------	------	64
------	------	------	------	------	------	------	1	10	3	18	10	65
------	------	------	------	------	------	------	4	3	------	12	12	66
------	------	------	------	------	------	------	------	7	4	14	2	67
------	------	------	------	------	------	------	3	5	------	------	1	68
------	------	------	------	------	------	------	1	2	------	8	------	69
------	------	------	------	------	------	------	------	------	------	------	------	70
------	------	------	------	------	------	------	1	------	1	28	------	71
------	------	------	------	------	------	------	1	4	3	18	60	72
------	------	------	------	------	------	------	2	2	------	------	------	73
------	------	------	------	------	------	------	------	7	------	------	18	74
------	------	------	------	------	------	------	------	4	------	9	2	75
------	------	------	------	------	------	------	------	------	------	15	2	76
------	------	------	------	------	------	------	1	7	1	------	3	77
------	------	------	------	------	------	------	2	------	1	------	------	78
------	------	------	------	------	------	------	1	7	5	11	4	79
------	------	------	------	------	------	------	------	3	------	9	5	80
------	------	------	------	------	------	------	1	------	2	20	2	81
------	------	------	------	------	------	------	1	10	3	40	------	82
------	------	------	------	------	------	------	------	3	------	37	2	83
------	------	------	------	------	------	------	2	4	------	10	40	84
------	------	------	------	------	------	------	1	------	3	9	2	85
------	------	------	------	------	------	------	2	7	------	------	------	86
------	------	------	------	------	------	------	8	3	2	32	1	87
------	------	------	------	------	------	------	------	------	------	12	3	88
------	------	------	------	------	------	------	1	5	------	10	15	89
------	------	------	------	------	------	------	------	------	------	17	------	90
------	------	------	------	------	------	------	------	------	------	------	------	91
------	------	------	------	------	------	------	------	4	------	12	3	92
------	------	------	------	------	------	------	------	------	------	------	------	93
------	------	------	------	------	------	------	8	2	1	10	------	94
------	------	------	------	------	------	------	3	5	------	------	------	95
------	------	------	------	------	------	------	------	5	1	------	27	96
------	------	------	------	------	------	------	------	------	------	6	3	97
------	------	------	------	------	------	------	1	------	------	12	2	98
------	------	------	------	------	------	------	------	------	------	------	2	99
------	------	------	------	------	------	------	3	2	------	6	2	100
------	------	------	------	------	------	------	1	7	------	9	------	101

TABLE NO. 17—STREET LIGHTING,

GENERAL INFORMATION, COST OF SERVICE.

No. in order of population	CITY	Plant Owned and Operated by Private Parties or Corporations; also Municipal Plants														No. in order of population
		Arc Light; Candle Power						Incandescent; Candle Power						Gas light; Welsbach and others						
		All Night			Moonlight			All Night			Moonlight									
		Number	Price each per annum	Candle power	Number	Price each per annum	Candle power	Number	Price each per annum	Candle power	Number	Price each per annum	Candle power	Number	Price each per annum	Total amount paid by city for street lighting	Commercial incandescent per K. W. hour: Max	Commercial incandescent per K. W. hour: Min.	Gas lighting, per cubic foot	Heating per cubic foot	
1	Des Moines	357	$ 65.00	2,000				1,926	$ 17.04	32				1,211	$ 23.00	$ 85,893.60	12	3.06	$.90		1
2	Sioux City*	100	75.00	2,000				1,336	20.00	32						33,530.75					2
3	Davenport	747	60.00													44,820.00	.10		1.00		3
4	Dubuque	425	60.00		452	$ 55.00			25.00			$ 36.00				32,968.00					4
5	Cedar Rapids	389														27,139.46	.15	.025	.90		5
6	Council Bluffs	128	90.00	4,000				210													6
7	Waterloo	141	65.00					718	21.25	60						27,329.26					7
8	Clinton	1	60.00	1,200				94	15.00					556	13.86	27,086.58					8
9	Burlington	302	60.00	2,000												18,459.92	.10	.06	.90		9
10	Ottumwa							108	18.00	75						19,893.91	.10	.02	1.00		10
11	Muscatine	50	65.00													17,625.00					11
12	Fort Dodge*	162	70.00					455	24.00							14,170.00	.13	.07	1.20		12
13	Keokuk	245	60.00					70	18.00					154	28.00	16,912.00	.12	.04	1.20		13
14	Marshalltown*															16,107.98					14
15	Mason City	130	52.10	2,000	18	48.00										10,700.00					15
16	Boone															10,080.00					16
17	Iowa City*				201	55.00		22	10.00	16	317					8,054.73	.12	.06	1.30		17
18	Oskaloosa	72	60.00								88	17.00				12,752.00					18
19	Fort Madison	109	60.00					319	25.00	60						11,017.17	.15		1.50		19
20	Centerville				44	65.00	2,000									6,540.00	.10	.02	1.40		20
21	Creston				44	72.00	2,000	20	21.00							4,448.16	.15	.05	1.50		21
22	Oelwein*	9	60.00	250							58	18.00	32			3,829.26					22
23	Charles City*							119	20.00	32						3,099.63	.10	.03	1.50		23
24	Webster City*	108		80	432		44	39	40.00		201	20.00	60			5,837.19	.14	.04	1.55		24
25	Grinnell							50		80	238		48			4,944.53	.10	.05	1.50		25
26	Cedar Falls*	42	15.00	60	108	12.00	40	131	25.00	80	35	20.00	48			4,033.92					26
27	Shenandoah	25		2,500				8	15.00	60	278	12.00	60			5,382.00	.11	.02			27
28	Fairfield							176		100						4,730.00	.13	.06	1.75	.20	28
29	Albia	43	70.00	1,200				78		60	226		100			3,902.00					29
30	Cherokee	4	78.00	1,200	55	42.00	60				56	18.00	25			3,469.14					30
31	Red Oak							19	27.00	100	73	21.00	80			4,559.53	.15	.05	1.50		31
32	Perry	39	36.00	1,000												3,521.97	.12	.05	1.70		32
33	Newton*	175									170	12.00	60			3,896.00	.12		1.50	.20	33
34	Atlantic*															3,600.00	.08		1 35		34
35	Marion															3,877.45	.10	.06			35
36	Washington*															2,890.44	.15	.05	1.20		36
37	Ames*															3,074.29					37
38	Le Mars	70														3,552.60	.13	.06	1.50		38
39	Glenwood							151								4,397.57					39
40	Mt. Pleasant*	10			108			116	15.00	60						1,740.00	.15				40
41	Clarinda	16		60	163		100				207						.10	.06			41
42	Chariton		36.00	300				96		60						3,733.75					42
43	Decorah	84	23.00	40					18.00	80		15.00	60			1,567.00	.12	.08	1.65		43
44	Maquoketa	40	25.20								179	12.00	32			4,495.50					44
45	Carroll										126	22.40	100			3,810.40					45
46	Independence								39.00	200		22.30	60			2,070.22				.25	46
47	Estherville*															4,428.00	.11				47
48	Eagle Grove				38	6.00	32	50		60	350		100			4,000.00	.11				48
49	Vinton*	62		48	192		32	44	12.00	32	136	12.00	32			2,327.64	.13				49
50	Indianola*							210		32						3,252.52	.12	.04			50
51	Waverly*	8		550												3,008.17	.08	.06			51
52	Knoxville	4	72.00					202		100						2,381.48	.12	.05			52
53	Missouri Valley							145	13.20							2,202.00					53
54	Denison*															2,295.08					54
55	Belle Plaine															3,764.43	.13	.06			55
56	Pella										118	16.00	80			1,888.00			1.50		56
											218		60			1,500.00					

TABLE NO. 17—CONTINUED—STREET LIGHTING;

No. in order of population	CITY	Plant Owned and Operated by					
		Arc Light; Candle Power					
		All Night			Moonlight		
		Number	Price each per annum	Candle power	Number	Price each per annum	Candle power
57	Spencer	------	------	------	48	------	140
58	Anamosa	------	------	------	------	------	------
59	Sheldon	------	------	------	------	------	------
60	Algona*	------	------	------	50	------	176
61	Winterset*	------	------	------	------	------	------
62	Iowa Falls	------	------	------	33	33.00	------
63	Manchester	65	------	------	------	------	------
64	Mystic	31	19.00	40	------	------	------
65	Cresco	------	------	------	------	------	------
66	Hampton	------	------	------	------	------	------
67	Valley Junction	5	65.04	400	71	17.04	35
68	Harlan*	------	------	------	------	------	------
69	Colfax	------	------	------	28	13 80	32
70	Jefferson	------	------	------	------	------	------
71	Osage	------	------	------	------	------	------
72	Storm Lake	------	------	------	------	------	------
73	Osceola	15	72.50	2,000	------	------	------
74	Emmetsburg	------	------	------	------	------	------
75	Tama	46	23.60	175	------	------	------
76	Seymour	------	------	------	50	------	60
77	New Hampton*	------	------	------	------	------	------
78	Sac City	27	36.00	60	------	------	------
79	Nevada	------	------	------	------	------	------
80	Hawarden*	------	------	------	------	------	------
81	Clarion	------	------	------	31	21.00	------
82	Tipton	------	------	------	------	------	------
83	Lake City	------	------	------	------	------	------
84	Monticello	21	------	------	3	------	------
85	Villisca	------	------	------	------	------	------
86	Sigourney	------	------	------	------	------	------
87	Bloomfield	------	------	------	------	------	------
88	Onawa*	------	------	------	------	------	------
89	Waukon	1	72.00	------	46	27.00	------
90	Eldon*	1	------	------	------	------	------
91	Clear Lake	------	------	------	------	------	------
92	Rock Rapids*	50	------	------	60	------	32
93	Eldora	------	------	------	------	------	------
94	Leon	------	------	------	17	57.00	------
95	Bedford	------	------	------	18	------	------
96	Ida Grove	57	36.00	------	------	------	------
97	Stuart*	1	------	40	------	------	------
98	Marengo	------	------	------	------	------	------
99	What Cheer	12	10.00	------	------	------	------
100	Corning	------	------	------	------	------	------
101	Toledo	30	88.00	------	------	------	------

*Plant owned and operated by municipality.

GENERAL INFORMATION, COST OF SERVICE.

Private Parties or Corporations; also Municipal Plants													
Incandescent; Candle Power						Gas light; Welsbach and others		Total amount paid by city for street lighting	Commercial incandescent per K. W. hour		Gas lighting, per cubic foot	Heating per cubic foot	No. in order of population
All Night			Moonlight										
Number	Price each per annum	Candle power	Number	Price each per annum	Candle power	Number	Price each per annum		Max	Min			
48	------	16	156	------	60	------	------	1,896.48	.15	.09	------	------	57
------	------	------	------	------	------	------	------	2,923.20	.15	------	------	------	58
------	------	------	------	------	------	------	------	1,514.20	------	------	------	------	59
------	------	------	125	------	32	------	------	2,343.13	.11	.10	------	------	60
------	------	------	------	------	------	------	------	114.67	.10	------	------	------	61
5	24.00	------	122	12.00	------	------	------	2,310.00	------	------	------	------	62
128	9.00	------	------	------	------	------	------	1,843.00	------	------	------	------	63
------	------	------	------	------	------	------	------	306.71	.15	.07	------	------	64
------	------	------	------	------	------	------	------	2,684.00	------	------	------	------	65
------	------	------	------	------	------	------	------	3,069.36	------	------	------	------	66
------	------	------	------	------	------	------	------	1,535.04	.12	.06	1.35	------	67
180	------	32	205	------	------	------	------	2,486.76	.10	.05	------	------	68
84	19.20	32	------	------	------	------	------	1,999.20	------	------	------	------	69
------	------	------	------	------	------	------	------	2,300.00	------	------	------	------	70
60	27.00	------	------	------	------	------	------	1,620.00	------	------	------	------	71
------	------	------	------	------	------	------	------	1,350.00	------	------	------	------	72
50	30.00	50	------	------	------	------	------	2,787.50	------	------	------	------	73
------	------	------	89	21.00	60	------	------	1,869.00	.20	------	------	------	74
6	------	32	110	------	32	------	------	4,544.60	------	------	------	------	75
80	------	100	12	------	250	------	------	------	------	------	------	------	76
530	------	30	------	------	------	------	------	3,210 00	.13	.08	------	------	77
90	16.00	------	------	------	------	------	------	2,322.00	.15	------	------	------	78
94	16.20	40	------	------	------	------	------	1,970.25	------	------	------	------	79
75	------	60	29	------	100	------	------	1,878.50	.15	.10	------	------	80
------	------	------	------	------	------	80	12.00	1,611.00	.13	.07	------	------	81
------	------	------	106	18.50	80	------	------	1,961.00	.10	.07	------	------	82
------	------	------	------	------	------	------	------	1,285.00	------	------	------	------	83
5	------	------	54	------	------	------	------	2,233.11	.15	.09	------	------	84
------	------	------	------	------	------	------	------	2,020.65	------	------	------	------	85
------	------	------	------	------	------	------	------	2,223.45	------	------	------	------	86
------	------	------	------	------	------	------	------	2,000.00	.13	.10	------	------	87
------	------	------	------	------	------	------	------	1,200.00	.15	.10	------	------	88
------	------	------	81	12.60	------	------	------	2,374.00	.15	------	------	------	89
------	------	------	80	------	------	------	------	------	.12	------	------	------	90
------	------	------	------	------	------	------	------	2,819.00	------	------	------	------	91
------	------	------	------	------	------	------	------	------	.10	------	------	------	92
------	------	------	------	------	------	------	------	2,518.68	------	------	------	------	93
------	------	------	80	9.00	------	------	------	1,680 00	------	------	------	------	94
81	------	32	------	------	------	------	------	1,080.00	------	------	------	------	95
------	------	------	79	16.50	------	------	------	3,355.50	------	------	------	------	96
47	------	32	80	------	16	------	------	1,247.00	.15	.10	------	------	97
------	------	------	102	10.80	32	------	------	1,719.72	------	------	------	------	98
------	------	------	60	10.80	------	------	------	1,056.00	------	------	------	------	99
------	------	------	------	------	------	------	------	2,200.00	------	------	------	------	100
79	15.00	40	------	------	------	------	------	2,100.00	------	------	------	------	101

TOWN TABLES

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population	Total payments of town	Cash on hand at close of year
	Grand total			$ 3,414,992	$ 717,023
1	Ackely	1.	$ 1,290	$ 28,107	$ 1,480
2	Ackworth	1.	114	139	169
3	Adair	2.25	1,012	15,917	809
4	Adel		1,416	9,191	1,135
5	Afton	1.	1,006	28,185	3,450
6	Agency	1.	374	756	69
7	Ainsworth	3.75	431	2,830	152
8	Akron	1.	1,230	17,083	867
9	Albert City	.75	416	414	993
10	Albion	1.	479	1,318	43
11	Alburnett	.25	169	702	1
12	Alden	1.06	802	23,796	2,116
13	Alexander	4.	305	9,379	431
14	Allerton	4.	1,015	11,808	264
15	Allison	2.25	535	2,681	2,068
16	Alta	1.	1,073	23,015	6,122
17	Alta Vista	1.	365	3,878	655
18	Alton		988	9,085	2,123
19	Altoona	.75	512	590	450
20	Alvord		364	2,106	5,726
21	Andover	.25	67	943	2
22	Andrew	.25	334	967	1,287
23	Anita	1.56	1,210	12,873	1,538
24	Ankeny	1.	523	1,235	
25	Anthon	1.		3,444	
26	Aplington	.5	514	3,564	333
27	Arcadia	1.	381	1,378	1,068
28	Archer	.06	140	329	72
29	Arion		237	1,452	1,932
30	Arispe	1.	127	467	81
31	Arlington	1.	790	2,788	570
32	Armstrong	.5	752	8,469	1,279
33	Arnold's Park	2.	408	2,917	
34	Arthur	.5	259	2,955	795
35	Ashton	1.	395	3,602	2,352
36	Aspinwall	.25	107	31	45
37	Atalissa	.12	205	484	9
38	Athelstan	.5	163	289	2
39	Auburn	.75	409	1,213	772
40	Audubon	1.54	2,080	18,180	4,083
41	Aurelia	1.	654	19,130	2,021
42	Aurora	.38	292	316	363
43	Avenarius		94	582	54
44	Avoca		1,642	14,421	727
45	Ayrshire	.5	300	1,896	
46	Badger	1.12	220	621	147
47	Bagley	.25	463	16,929	47
48	Bailey	12.75	226	532	212
49	Baldwin	.5	256	2,430	43
50	Bancroft	.5	891	4,036	1,784
51	Barnes City	.75	384	588	396
52	Barnum	2.75	151	1,109	59
53	Bassett	.4	133	97	50
54	Batavia	1.	602	1,150	887
55	Battle Creek	1.	681	10,349	1,395
56	Baxter		570	6,897	331
57	Bayard	1.5	706	13,859	354
58	Beacon	1.	490	889	459
59	Beaconsfield	.75	164	388	
60	Beaman	.12	238	1,420	277
61	Beaver	.25	137	217	281

NO. 1.

Number	Receipts and Cash Balances			Payments for Outlay or New Improvements				
	Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous
	$ 4,132,015	$ 693,057	$ 3,438,958	$ 1,087,691	$ 731,863	$ 76,605	$ 171,757	$ 107,446
1	$ 29,587	$ 5,885	$ 23,702	$ 2,313	$ 2,092	$ 230	$ 21	
2	308	135	173	16		16		
3	16,717	964	15,753	3,534	1,994	560	980	
4	10,326	3,437	6,889	1,571	613	14	834	$ 80
5	31,635	4,067	27,568	18,217	17,730	251	126	110
6	825	139	686					
7	2,982		2,982	1,005	378		627	
8	17,950	1,103	16,847	1,713	949	404		360
9	1,407	620	787	195		173		22
10	1,361	89	1,272	348			348	
11	703		703	123		123		
12	25,912	1,138	24,774	19,061	290	114	9,691	8,966
13	9,810	367	9,443	8,320	8,320			
14	12,072	144	11,928	4,977	3,078	1,317	463	119
15	4,749	1,550	3,199	1,064	205	168	233	458
16	29,137	3,923	25,214	3,616	1,940	280	1,396	
17	4,533	430	4,103	357		122		235
18	11,208	2,085	9,123	82		50	32	
19	1,040	386	654	143			143	
20	7,832	1,582	6,250	129		38		91
21	945	402	543	807				807
22	2,254	1,164	1,090	457		177	280	
23	14,411	5,912	8,499	4,879	2,765	15	138	1,961
24	1,235	3	1,232	77		16		61
25	3,444	129	3,315					
26	3,897	124	3,773	805	805			
27	2,476	940	1,536					
28	401	131	270	321			321	
29	3,384	1,617	1,767	634	134		103	397
30	548	148	400	143		143		
31	3,358	710	2,648	773	631	130		12
32	9,748	3,341	6,407	2,702	472	87		2,143
33	2,917		2,917	28			18	10
34	3,750	427	3,323	109	109			
35	6,014	2,218	3,796	1,030	1,030			
36	76		76					
37	493		493	105			10	95
38	291	206	85					
39	2,015	20	1,995					
40	22,263	6,852	15,411	6,537	4,948	629	960	
41	21,151	192	20,959	5,628	5,116	41	197	274
42	679	164	515	137		33	92	12
43	636	41	595					
44	15,148	1,900	13,248	8,457	7,925	216	290	26
45	1,896		1,896					
46	768	49	719	386		62		324
47	16,976	86	16,890	6,705	5,215			1,490
48	744	206	538					
49	2,473	584	1,889	994	367	126	408	93
50	5,820	1,746	4,074	38		38		
51	984	376	608	90		90		
52	1,168	136	1,032	317	80		237	
53	147	16	131					
54	2,037	351	1,686					
55	11,744	2,177	9,567	7,704		571	2,140	4,993
56	7,228	1,456	5,772	1,224	712		312	200
57	14,213	6,949	7,264					
58	1,348	420	928	64		14	50	
59	388	49	339	166		166		
60	1,697	351	1,346	650			175	475
61	498	118	380	211		40	171	

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of town	Cash on hand at close of year
62	Bellevue	------	1,705	26,054	5,749
63	Belmond	4.	1,418	10,090	3,010
64	Bennett	------	320	3,052	1,257
65	Benton	------	213	234	54
66	Berkley	.5	119	231	38
67	Berlin	------	142	428	101
68	Bernard	------	109	1,419	624
69	Bertram	1.	124	121	27
70	Bettendorf	1.	1,421	21,074	2,095
71	Birmingham	------	581	1,721	3
72	Blairsburg	.5	298	1,557	17
73	Blairstown	.5	585	1,767	1,716
74	Blakesburg	.25	339	809	44
75	Blanchard	1.	422	3,259	155
76	Blencoe	.75	307	800	70
77	Blockton	------	649	1,144	282
78	Blue Grass	.38	226	907	1,233
79	Bode	.41	428	1,438	1,039
80	Bonaparte	.54	639	1,988	1,059
81	Bondurant	1.5	382	652	14
82	Bouton	.75	202	2,958	13
83	Boxholm	1.	225	388	29
84	Boyden	2.	396	1,356	32
85	Braddyville	1.12	326	1,275	------
86	Bradgate	.75	204	384	197
87	Brandon	.5	349	------	------
88	Brayton	1.	196	337	238
89	Breda	1.	413	2,456	2,887
90	Bridgewater	.5	362	491	721
91	Brighton	1.64	1,016	5,766	429
92	Bristow	1.	336	531	346
93	Britt	1.	1,440	14,186	1,547
94	Brooklyn	1.	1,476	15,036	6,204
95	Brunsville	.12	111	918	38
96	Buckeye	1.	193	1,605	161
97	Buffalo	.13	490	7,325	379
98	Buffalo Center	------	907	4,527	564
99	Burt	1.	626	3,900	74
100	Bussey	.37	654	1,128	318
101	Calamus	4.	390	1,350	12
102	Callender	1.	303	1,631	401
103	Calmar	1.	949	8,691	------
104	Calumet	.25	205	846	743
105	Camanche	2.5	650	608	723
106	Cambridge	2.	673	4,649	------
107	Cantril	.47	464	934	4
108	Carbon	.75	305	336	95
109	Carlisle	.59	632	12,469	15
110	Carpenter	------	143	------	------
111	Carson	.44	654	17,357	599
112	Cascade	.8	1,313	9,757	2,063
113	Casey	.75	803	5,819	356
114	Castalia	2.18	262	662	935
115	Castana	.75	438	2,560	453
116	Center Junction	------	232	1,365	621
117	Center Point	4.	904	5,005	1,107
118	Central City	------	732	6,032	911
119	Charlotte	1.	385	3,833	998
120	Charter Oak	.25	895	9,078	3,019
121	Chatsworth	1.	134	223	649
122	Chelsea	1.	580	20,621	161
123	Chester	------	289	1,141	489

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
31,803	3,098	28,705	1,981	1,719	------	------	262	62
13,100	3,213	9,887	1,461	707	320	17	417	63
4,399	355	3,954	59	------	43	16	------	64
288	121	167	139	------	------	139	------	65
269	------	269	156	------	156	------	------	66
529	------	529	75	------	31	39	5	67
2,013	393	1,650	1,165	------	------	1,165	------	68
148	------	148	------	------	------	------	------	69
23,169	1,194	21,975	7,216	------	208	728	6,310	70
1,724	184	1,540	797	------	------	397	400	71
1,574	5	1,569	------	------	------	------	------	72
3,483	1,442	2,041	196	------	196	------	------	73
853	------	853	------	------	------	------	------	74
3,414	112	3,302	287	234	13	40	------	75
870	159	711	171	------	171	------	------	76
1,426	142	1,284	201	------	164	------	37	77
2,140	1,009	1,131	------	------	------	------	------	78
2,477	767	1,710	283	55	32	196	------	79
3,047	998	2,049	527	14	91	422	------	80
666	------	666	375	------	3	372	------	81
2,971	17	2,954	149	------	91	58	------	82
408	164	244	143	------	------	104	39	83
1,388	233	1,155	174	6	17	108	43	84
1,275	------	1,275	474	------	80	354	40	85
581	77	504	49	------	------	49	------	86
------	------	------	------	------	------	------	------	87
595	95	500	------	------	------	------	------	88
5,343	57	5,286	90	------	------	90	------	89
1,212	561	651	117	------	90	27	------	90
6,195	292	5,903	1,405	------	104	100	1,201	91
877	115	762	79	------	------	79	------	92
15,733	3,188	12,545	1,714	658	998	36	22	93
21,240	3,544	17,696	3,105	1,832	637	636	------	94
956	45	911	50	------	23	27	------	95
1,166	10	1,156	------	------	------	------	------	96
7,704	1,337	6,367	5,378	4,896	96	386	------	97
5,091	------	5,091	1,148	1,016	50	82	------	98
3,974	1	3,973	815	815	------	------	------	99
1,446	328	1,118	43	------	43	------	------	100
1,362	542	820	583	90	------	58	435	101
2,035	920	1,115	1,028	1	178	------	849	102
8,691	------	8,691	661	385	200	76	------	103
1,589	361	1,228	278	180	------	56	42	104
1,331	484	847	------	------	------	------	------	105
4,649	1,476	3,173	2,209	1,131	52	947	79	106
938	10	928	102	------	30	------	72	107
431	27	404	------	------	------	------	------	108
12,484	8,000	4,484	9,768	9,768	------	------	------	109
------	------	------	------	------	------	------	------	110
17,956	708	17,248	14,869	14,249	126	------	494	111
11,820	1,877	9,943	2,034	------	------	------	2,034	112
6,205	161	6,044	1,323	1,141	53	129	------	113
1,597	1,047	550	------	------	------	------	------	114
3,013	505	2,508	103	------	------	29	74	115
1,986	560	1,426	243	117	63	63	------	116
6,112	442	5,670	1,667	1,593	3	15	56	117
6,043	267	6,676	120	------	------	120	------	118
4,831	73	4,758	742	61	289	392	------	119
12,097	3,526	8,571	4,138	3,185	517	410	26	120
872	828	44	------	------	------	------	------	121
20,782	1,158	19,624	17,785	17,492	------	230	63	122
1,630	------	1,630	------	------	------	------	------	123

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles on incorporation	Population census 1915	Total payments of town	Cash on hand at close of year
124	Chillicothe		192	171	240
125	Churdan	10.5		6,230	4,207
126	Cincinnati	1.25	1,626	2,119	827
127	Clare		284		
128	Clarence	1.	670	5,656	216
129	Clarkeville	1.31	961	6,414	2,287
130	Clayton		141	599	443
131	Clearfield	.7	604	3,797	307
132	Cleghorn	1.	220	462	602
133	Clemons	.5	245	366	201
134	Clermont	.5	714	1,430	76
135	Cleveland	.5	62	87	12
136	Clio	.6	264	514	354
137	Clover Hills		198	439	36
138	Clutier	1.	276	1,087	1,633
139	Coburg		177	415	243
140	Coggon		568	4,705	360
141	Coin			2,183	680
142	Colesburg	.75	325	3.1	174
143	College Springs	1.	589	1,773	
144	Collins	6.	568	4,500	4,726
145	Colo	.75	537	130	339
146	Columbus City		387	746	83
147	Columbus Junction	1.5	1,108	7,059	2,176
148	Conesville	4.	335	375	272
149	Conrad	1.	616	3,415	1,709
150	Conway		276	857	332
151	Coon Rapids	1.	1,218	6,375	1,623
152	Coppock	.5	108	112	1
153	Corairville				
154	Correctionville		1,053	9,015	1,116
155	Corwith	4.	556	8,419	1,882
156	Corydon	1.	1,705	46,200	4,968
157	Cotter	4.	136	606	517
158	Coulter	2.	207	1,474	200
159	Craig		135	985	280
160	Crawfordsville	.25	323	1,234	10,073
161	Cromwell	.5	180	170	151
162	Crystal Lake	2.	177	808	348
163	Cumberland	.62	571	2,437	826
164	Curlew		178	390	408
165	Cushing		286	2,481	
166	Cylinder	1.5	166	702	
167	Dakota City	1.	444	1,070	
168	Dallas	1.5	320	911	18
169	Dallas Center	.38	855	1,255	482
170	Dana	.5	213	455	307
171	Danbury	1.	574	6,721	474
172	Danville	.75	280	285	830
173	Davis City	.39	630	8,213	1,632
174	Dayton	.75	805	4,408	334
175	Decatur City	.5	342	790	17
176	Dedham		435	2,509	359
177	Deep River		516	6,335	1,491
178	Defiance		309	1,526	606
179	Delmar	1.	553	3,963	997
180	Delhi	1.	440	1,375	15
181	Deloit		297	1,015	491
182	Delta	1.	720	2,898	1,299
183	Denver	.75	475	6,012	3,474
184	Derby	.5	322	582	190
185	De Soto	.38	296	1,337	85

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of town	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
411	198	213	115			105	10	124
10,537	3,038	7,499	322		200		116	125
2,946	194	2,752						126
								127
5,972	163	5,809	4,554	3,170		1,384		128
8,801	3,465	5,336	2,732	908	1,161	10	653	129
1,012	294	718	5		5			130
4,104	2	4,102	249		152	64	33	131
1,154	590	553	218			18	200	132
567	139	428	203			94		133
1,566	68	1,448	129		120			134
99	29	70						135
868	264	604	288		111		177	136
465	177	288						137
3,020	1,448	2,172	767		20		747	138
658	210	448						139
5,815	961	4,854	1,048	1,048				140
2,818	288	2,530	149			78	71	141
525	72	453	255		75	180		142
1,773	287	1,486	1,559	540	210	776	33	143
9,292	5,871	3,421	2,206	561	73	365	1,207	144
1,259	315	984	208		65	143		145
829	139	690						146
9,235	1,031	8,204	210	44	5	160	1	147
647	277	370						148
5,124	1,664	3,460	942	329		327	286	149
1,209	464	745	200		52	148		150
7,968	2,238	5,740	595	187		361	47	151
113	2	111						152
								153
10,131	1,887	8,244	797	457			340	154
10,301	1,162	9,139	6,136	5,981	155			155
61,237	4,464	46,773	26,314	2,202	429	23,655	28	156
1,183	181	1,002	322			322		157
1,674		1,674	862		66	71	625	158
1,275	171	1,104	405		188		217	159
11,306	378	10,928	429	386	43			160
321	169	152						161
1,156	678	478	808			727	81	162
3,263	652	2,611	397	275	102	20		163
708	229	539	290		290			164
2,481	168	2,313	728	380	58	290		165
702		702	329	329				166
1,070	16	1,054	412		123	289		167
929	63	866	*586		586			168
1,737		1,737						169
762	330	432						170
7,195	229	6,966	1,615	916		699		171
1,124	467	657						172
9,846	156	9,690	7,234	6,782			452	173
4,742	147	4,595	142		142			174
807	66	741						175
2,868		2,868	290		290			176
7,736	1,128	6,608	350	350				177
2,192	319	1,873						178
4,630	1,073	3,557	1,248	1,248				179
1,350	65	1,285	285				285	180
1,416	468	948						181
4,162	54	4,108	72		51		21	182
9,486	1,741	7,745	2,421	2,016	222	128	55	183
722	429	293	25		25			184
1,422	67	1,355	112		62	25	25	185

*And jail.

TABLE

NO. 1—CONTINUED.

Number	TOWNS	Area, Population, Payments,				Receipts and Cash Balances			Payments for Outlay or New Improvements					Number
		Square miles in incorporation	Population census 1915	Total payments of town	Cash on hand at close of year	Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	
186	De Witt	1.	1,870	17,671	3,534	21,205	357	20,848	7,568	3,298	691	1,206	2,373	186
187	Dexter	.54	803	12,431	2,407	14,838	694	14,144	475	421	12	42		187
188	Diagonal	1.	496	949	235	1,184	123	1,061	18		18			188
189	Dickens	4.	201	871	63	934	242	692	433				433	189
190	Dike	1.	377	4,919	358	5,277	335	4,942	1,532	1,319	123	90		190
191	Dixon		218	1,663	1,447	3,110	1,745	1,365						191
192	Dolliver		109	205	455	660	184	476						192
193	Donohue		84	1,159	785	1,944	1,288	656	963		373	15	575	193
194	Donnellson	.64	425	2,206	2,147	4,353	2,025	2,328	228	100	88	40		194
195	Doon	.75	609	3,965	841	4,806	731	4,075	727	605		32		195
196	Dougherty	1.	232	1,426	798	2,224	799	1,425	266	40		179	47	196
197	Dow City	1.	571	6,140	1,017	7,157	899	6,258	309	267	42			197
198	Dows		999	6,235	207	6,442	508	5,934	767	521		246		198
199	Drakesville	.5	275	340	131	471	190	281	229	47	72	110		199
200	Dumont	2.75	580	2,234	599	2,833	21	2,812						200
201	Duncombe		473	2,299		2,299		2,299	394		226	3	165	201
202	Dunkerton		300	1,141	359	1,500	713	787	272		272			202
203	Dunlap	1.	1,394	6,909	4,125	11,034	4,092	6,942						203
204	Durango	.5	59	316	323	639	338	301						204
205	Durant	.5	727	8,017	2,070	10,087	1,649	8,438	1,164	750	219	195		205
206	Dversville	3.5	1,819	17,234	458	17,692		17,692	3,919	3,037		410	472	206
207	Dysart	.75	937	13,289	4,280	17,869	4,671	13,198	3,906	3,837	54		15	207
208	Earlham	.75	749	7,784	11,970	19,754	2,598	17,156	277	91	127	47	12	208
209	Earling	.37	307	450	644	1,094	50	1,044	27	27				209
210	Earlville	.38	580	14,933	815	15,748	658	15,090	8,550	8,500	50			210
211	Early		533	7,625	641	8,266	580	7,686	2,682	2,224	110	175	173	211
212	East Peru	1.5	297	708	12	720	31	689						212
213	Eddyville	1.1	1,047	17,053	498	17,551	2,329	15,222	6,403	5,698	314	391		213
214	Edenville	1.	451	11,076	297	11,373	463	10,910	291			291		214
215	Edgewood	1.	633	4,381	40	4,421	179	4,242	1,185	921	88	176		215
216	Elberon	3.	336	1,005	672	1,677	300	1,377	43			43		216
217	Eldridge	.12	234	2,577	1,572	4,149	1,401	2,748	300				300	217
218	Elgin	.56	608	1,468	219	1,687	223	1,464	333			93	240	218
219	Elkader	1.	1,215	7,861	947	8,808		8,808	1,841	1,747			94	219
220	Elkhart	1.	163	471	189	660	45	615						220
221	Elkhorn	.62	525	872	426	1,298	66	1,232	672		236	436		221
222	Elkport		212	635	265	900	168	732						222
223	Elliott	.5	555	6,527	6,012	12,539	1,569	10,970	3,366	3,228	89	42	7	223
224	Ellston	.25	212	189	88	277	65	212						224
225	Ellsworth	1.	529	5,727	326	6,053	52	6,001	169		169			225
226	Elma	1.	871	26,627		26,627		26,627	16,007	15,676	331			226
227	Ely		181	431	195	626	127	499	208	71		128	9	227
228	Emerson	.5	462	2,768	315	3,083	173	2,910	919		460		459	228
229	Enworth	1.5	449	3,258	410	3,618	558	3,060	1,342	1,131	170		41	229
230	Essex		797	4,475	802	5,277	659	4,618	1,444	1,025	334		85	230
231	Everly	1.87	479	1,865	295	2,160	774	1,386	1,097		81	159	857	231
232	Exira		837	5,346	728	6,074	1,654	4,420	2,580	2,424			156	232
233	Exline	1.	649	1,441	85	1,526	83	1,443	690		507	183		233
234	Fairbank	.67	631	3,823		3,823	92	3,731	21		21			234
235	Farley	1.25	728	4,493		4,493	409	4,084	2,144	861	135	1,148		235
236	Farmersburg		283	1,364	596	1,960	520	1,440	806		323		483	236
237	Farmington	1.5	1,190	14,739	848	15,587	983	14,604	1,345	1,345				237
238	Farnhamville	1.	355	6,461	281	6,682	61	6,621						238
239	Farragut	3.75	510	1,964	122	2,086	173	1,913						239
240	Fayette	3.5	1,169	12,579	1,755	14,314	1,289	13,025	843		241	437	165	240
241	Fenton		304	2,618		2,618		2,618	1,123	680	219	224		241
242	Ferguson		160	318	6	324	17	307	301	47	140	114		242
243	Fertile	1.25	232	472		472		472						243
244	Floris	.56	253	97		97	11	86						244
245	Floyd	3.5	359	680	72	752		752	96			96		245
246	Fonda	1.	1,102	11,620	196	11,816	141	11,675	3,056	2,313		122	621	246
247	Fontanelle	4.06	860	9,613	934	10,547	2,839	7,708	4,067	3,773	45		249	247

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of town	Cash on hand at close of year
248	Forest City	4.	2,128	13,941	2,833
249	Ft. Atkinson		303	1,525	47
250	Ft. Des Moines	.5	534	2,070	100
251	Fostoria	.37	144	252	58
252	Franklin	.5	133	297	477
253	Fraser	2.5	519	769	
254	Fredericksburg	1.	635	4,501	
255	Frederika		204	301	418
256	Fremont	1.	518	2,541	527
257	Galt	.75	184	706	41
258	Galva	.62	478	15,232	1,807
259	Garber		126	264	503
260	Garden Grove	.75	736	2,063	119
261	Garnavillo	.81	368	898	1,024
262	Garner	1.37	1,228	12,791	568
263	Garrison	.5	488	989	982
264	Garwin	1.	513	2,876	534
265	Geneva	.37	205	771	211
266	George		711	6,186	1,001
267	Germania	1.	426	899	688
268	Gilbert	1.	249	7,472	348
269	Gilman	.5	472	4,981	706
270	Gilmore City		936	3,631	717
271	Gladbrook	4.	955	6,362	1,189
272	Glidden	1.	909	5,142	1,673
273	Goldfield		749	2,241	12,678
274	Goodell		240		
275	Goose Lake	.25	112	522	924
276	Gowrie	4.	954	7,085	1,951
277	Graettinger	3.25	750	3,826	50
278	Graf	.5	74		
279	Grafton		200	148	475
280	Grand Junction		981	3,510	479
281	Grand Mound		480	9,813	767
282	Grand River		370	607	437
283	Grand View		375	1,172	165
284	Granger		273	6 8	374
285	Grant		314	1,950	19
286	Grant City	1.	178	54	68
287	Granville	1.	416	1,505	1,743
288	Gravity		551	1,951	
289	Gray	1.	184	444	
290	Greeley		375	9,818	69
291	Greene		1,318	14,502	2,633
292	Greenfield	1.5	1,627	20 839	2,488
293	Green Island	.38	128	825	571
294	Grimes	1.	350	11,860	
295	Griswold	1.	1,148	7,200	1,977
296	Grundy Center	1.	1,626	10,391	6,187
297	Gruver		110	597	
298	Guthrie Center	.88	1,681	12,700	1,961
299	Guttenberg		1,873	6,311	466
300	Halbur	.5	168	812	918
301	Hamburg	1.5	2,198	31,985	943
302	Hamilton	1.	306	646	261
303	Hancock	1.	263	247	259
304	Hanlontown	1.	179	473	760
305	Harcourt		302	655	1,003
306	Harper		253	491	506
307	Harper's Ferry		315	1,941	340
308	Harris	1.	307	7,551	2,065
309	Hartley	1.	1,114	20,248	211

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements					Number
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	
16,774	6,462	10,312	7,457	3,440	90	3,307	620	218
1,575	722	853						249
2,170	90	2,080	1,037				1,037	250
310	8	302						251
774	426	348	106			106		252
769	133	636	429		429			253
4,501		4,501						254
719	229	490						255
3,068	338	2,730	311			311		256
747	82	665	348	195	96	57		257
17,129	594	16,535	6,214	5,910		195	79	258
767	321	446						259
2,182	943	1,239	921	106	37	585	193	260
1,922	664	1,258	252		187	65		261
13,359		13,359	4,277	3,908	369			262
1,971	850	1,121	419	55	47	312	5	263
3,410	342	3,068	1,138	851	274	13		264
982	107	875	21		21			265
7,187	1,114	6,073	53		53			266
1,587	604	983	270		179		91	267
7,820	1	7,819	6,776	6,776				268
5,087	778	4,909						269
4,348	544	3,804	245	146	99			270
7,551	1,096	6,455	1,702	1,331		371		271
6,755	718	6,037	1,006	454	88	384	80	272
14,919	309	14,610	816	200	139	387	90	273
								274
1,446	315	1,131	14				14	275
9,036	1,222	7,814	935				935	276
3,876	15	3,861	375		66	309		277
								278
623	298	325	117			117		279
3,989	1,276	2,713	1,028		319	703	6	280
10,580	590	9,990	6,774	6,764			10	281
1,044	599	445	226		226			282
1,337	108	1,229	167		95	72		283
1,022	102	920	118		38	80		284
1,969	19	1,950	320		320			285
122	35	87	9		9			286
3,248	2,029	1,219	611	534	9	68		287
1,951	111	1,840	560		237	148	175	288
444	29	415						289
9,887	39	9,848	7,828	6,928			900	290
17,135	2,765	14,370	6,843				6,843	291
23,327	3,392	19,935						292
1,306	289	1,107	116			116		293
11,860	2,747	9,113	7,023	6,930		93		294
9,177	1,551	7,626	2,087	1,231	458	398		295
16,578	4,710	11,868	1,189	316			873	296
597	50	547	209		184	25		297
14,661	1,213	13,448	2,806	84	256	517	1,949	298
6,777	326	6,451	606	121	435		50	299
1,730	383	1,347	133	10	107	16		300
32,928	447	32,481	1,807	464	294	883	166	301
907	185	722	222			41	181	302
506	151	355	38		17	21		303
1,213	485	728	89			89		304
1,658	827	831	233		49	184		305
1,087	482	605	228	85		143		306
2,281	1,222	1,059	1,344		953	235	156	307
9,616	780	8,836	6,826	6,776	17	33		308
20,459	1,803	18,656	7,624		284		7,340	309

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of town	Cash on hand at close of year
310	Harvey	-------	400	775	281
311	Hastings	.75	428	1,226	589
312	Havelock	4.	277	819	123
313	Hawkeye	-------	614	2,417	499
314	Hazleton	2.	505	1,137	236
315	Hedrick	1.56	928	4,572	999
316	Henderson	-------	236	590	485
317	Hepburn	-------	112	520	-------
318	Hinton	.5	288	5,027	-------
319	Holland	-------	152	438	100
320	Holstein	1.	1,137	13,727	1,812
321	Holy Cross	-------	134	586	340
322	Hopeville	.09	89	108	94
323	Hopkinton	-------	835	5,884	680
324	Hornick	-------	308	1,251	1,836
325	Hospers	.5	557	2,663	213
326	Hubbard	-------	662	5,964	3,315
327	Hudson	-------	411	4,631	663
328	Hull	.42	768	4,982	1,329
329	Humboldt	2.87	2,059	13,582	1,646
330	Humeston	-------	1,032	33,734	-------
331	Huxley	2.5	359	929	523
332	Imogene	.75	309	549	157
333	Inwood	1.5	715	6,784	18
334	Ionia	.75	291	372	-------
335	Ireton	1.	669	5,219	259
336	Irwin	-------	313	554	271
337	Jackson Jct.	6.	151	279	358
338	Jamaica	.38	403	543	550
339	Janesville	.75	310	638	445
340	Jesup	1.	783	3,373	170
341	Jewell Jct.	-------	1,074	7,415	153
342	Joice	1.	173	926	103
343	Jolley	4.	246	1,069	1,325
344	Kalona	.75	511	1,506	1,719
345	Kamrar	-------	268	2,648	621
346	Kanawha	2.	615	2,819	1,107
347	Kellerton	1.5	582	1,994	169
348	Kelley	1.5	219	277	1,132
349	Kellogg	1.	618	6,596	441
350	Kensett	1.	430	1,416	36
351	Kent	-------	165	525	151
352	Kenwood Park	.75	555	5,582	1,690
353	Keosauqua	1.25	1,009	9,446	1,880
354	Keota	1.	1,072	6,350	-------
355	Keystone	-------	494	3,412	132
356	Kingsley	1.5	1,053	14,253	3,084
357	Kinross	.13	152	277	68
358	Kirkman	.25	199	623	512
359	Kirkville	.75	278	341	102
360	Kiron	.25	240	1,445	902
361	Klemme	1.	405	2,561	-------
362	Knierim	1.	196	1,257	215
363	Knowlton	1.	182	172	387
364	Laconia	1.5	524	1,047	56
365	Ladora	-------	215	760	450
366	Lake Mills	4.	1,481	8 374	-------
367	Lake Park	-------	708	16 280	639
368	Lake View	1.84	812	22 574	1,712
369	Lamoni	3.	1,766	36.760	3,328
370	Lamont	.75	592	2,038	1
371	La Motte	1.	299	3,511	505

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
1,056	83	973	120	-------	-------	120	-------	310
1,815	927	888	330	-------	123	16	191	311
942	211	731	70	-------	36	13	21	312
2,916	365	2,551	602	-------	316	177	109	313
1,373	54	1,319	884	-------	-------	884	-------	314
5,571	-------	5,571	459	-------	-------	-------	459	315
1,075	571	504	27	-------	-------	27	-------	316
520	15	505	10	-------	10	-------	-------	317
5,027	2,055	2,972	3,867	3,702	-------	165	-------	318
538	133	405	228	-------	228	-------	-------	319
15,539	1,627	13,912	2,198	868	-------	951	379	320
920	402	518	72	42	-------	30	-------	321
202	104	98	76	-------	-------	59	17	322
6,564	1,009	5,555	27	-------	27	-------	-------	323
3,087	2,301	786	952	-------	894	58	-------	324
2,876	-------	2,876	155	-------	95	45	15	325
9,279	4,567	4,712	688	638	35	-------	15	326
5,294	219	5,075	-------	-------	-------	-------	-------	327
6,311	908	5,403	333	271	62	-------	-------	328
15,228	1,670	13,558	2,299	1,890	-------	398	11	329
33,734	-------	33,734	30,158	29,765	-------	-------	393	330
1,452	248	1,204	154	100	38	16	-------	331
706	244	462	23	-------	12	-------	11	332
6,802	118	6,684	587	441	-------	134	12	333
372	128	244	-------	-------	-------	-------	-------	334
5,478	2,097	3,381	-------	-------	-------	-------	-------	335
825	25	800	66	-------	18	48	-------	336
637	370	267	-------	-------	-------	-------	-------	337
1,093	393	700	161	-------	126	-------	35	338
1,083	357	726	385	-------	-------	385	-------	339
3,543	125	3,418	-------	-------	-------	-------	-------	340
7,568	663	6,905	2,255	300	38	1,265	652	341
1,029	44	985	327	61	266	-------	-------	342
2,394	724	1,670	191	-------	191	-------	-------	343
3,225	1,282	1,943	360	-------	360	-------	-------	344
3,269	440	2,829	192	-------	42	150	-------	345
3,926	285	3,641	415	234	148	-------	33	346
2,163	24	2,139	-------	-------	-------	-------	-------	347
1,409	434	975	-------	-------	-------	-------	-------	348
7,037	97	6,940	488	-------	226	262	-------	349
1,452	9	1,443	111	111	-------	-------	-------	350
676	301	375	288	-------	239	49	-------	351
7,182	11	7,171	388	224	148	4	12	352
11,326	1,477	9,849	-------	-------	-------	-------	-------	353
6,350	-------	6,350	1,427	-------	313	945	169	354
3,544	242	3,302	1,316	312	448	260	296	355
17,337	2,371	14,966	-------	-------	-------	-------	-------	356
345	78	267	-------	-------	-------	-------	-------	357
1,135	445	690	93	-------	93	-------	-------	358
443	112	331	105	-------	-------	81	24	359
2,347	380	1,967	171	77	-------	94	-------	360
2,551	952	1,599	1,160	565	95	500	-------	361
1,472	178	1,294	107	-------	-------	-------	107	362
559	227	332	-------	-------	-------	-------	-------	363
1,103	4	1,099	396	-------	190	206	-------	364
1,210	521	689	126	-------	90	36	-------	365
8,374	1,246	7,128	3,694	2,605	766	113	210	366
16,919	801	16,118	9,437	9,437	-------	-------	-------	367
24,286	913	23,373	14,170	14,142	28	-------	-------	368
40,088	171	39,917	25,933	164	284	25,459	26	369
2,039	-------	2,039	27	-------	-------	27	-------	370
4,016	911	3,105	1,328	-------	1,073	-------	255	371

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of town	Cash on hand at close of year
372	Lanesboro	----------	306	771	161
373	Lansing	3.	1,657	8,628	477
374	La Porte City	----------	1,529	5,405	4,006
375	Larchwood	1.	475	2,256	2,266
376	Larrabee	.12	193	325	507
377	Latimer	2.25	356	1,682	1,371
378	Lattners	----------	43	110	210
379	Laurel	1.	194	287	961
380	Laurens	.5	845	10,432	4,899
381	Lawler	----------	656	9,611	297
382	Lawton	----------	193	1,826	500
383	Le Claire	1.5	688	2,297	379
384	Ledyard	1.	3 0	1,566	799
385	Le Grand	1.	363	911	----------
386	Lehigh	1.5	1,281	8,082	341
387	Leighton	----------	131	368	----------
388	Leland	3.	186	421	421
389	Lenox	.75	1,316	11,070	329
390	Le Roy	.25	220	268	14
391	Lester	4.	271	3,049	669
392	Letts	----------	457	856	689
393	Lewis	.5	653	3,8 2	----------
394	Lidderdale	1.5	175	752	1,512
395	Lime Springs	.75	547	2,762	----------
396	Linden	1.	326	1 020	290
397	Lineville	----------	753	6,864	1,132
398	Linn Grove	.82	3'8	947	39
399	Lisbon	1.47	878	6,148	----------
400	Liscomb	1.	308	324	1,867
401	Littleport	----------	205	646	25
402	Little Rock	6.	636	6,072	591
403	Little Sioux	.37	451	638	1,033
404	Livermore	1.	630	11,962	1,866
405	Lockridge	.5	206	196	132
406	Log n	----------	633	7,493	1,394
407	Lohrville	4.	696	11,579	3,282
408	Lone Tree	.75	808	4,498	1,171
409	Long Grove	.46	146	976	391
410	Lorimor	4.	707	2,035	636
411	Lost Nation	.75	575	3,499	856
412	Lovilia	.5	519	1,950	463
413	Lowden	----------	630	2,695	403
414	Low Moor	.5	263	678	321
415	Luana	1.	166	380	516
416	Lucas	1.	621	883	1
417	Luther	.5	141	1,256	179
418	Lu Verne	1.87	558	1,110	685
419	Luxemburg	.5	121	648	212
420	Luzerne	1.	161	831	58
421	Lynnville	.2	447	637	1,054
422	Lytton	.17	237	1,619	291
423	Macedonia	----------	390	1,295	277
424	Macksburg	2.	304	1,759	----------
425	Madrid	----------	1,444	9,540	2,397
426	Magnolia	.5	296	879	60
427	Malcom	1.	426	3,423	1,876
428	Mallard	.37	384	2,292	200
429	Maloy	1.	121	233	248
430	Malvern	1.	1,249	11,229	----------
431	Manilla	1.	1,124	29,605	863
432	Manly	1.25	982	15,643	421
433	Manning	1.56	1,610	17,882	879

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
932	15	917	167	----------	36	----------	131	372
9,105	456	8,649	1,044	994	50	----------	----------	373
9,411	2,254	7,157	149	----------	----------	106	43	374
4,522	1,493	3,029	301	----------	----------	301	----------	375
832	462	370	----------	----------	----------	----------	----------	376
3,053	1,330	1,723	247	----------	75	22	150	377
320	----------	320	----------	----------	----------	----------	----------	378
1,548	1,121	427	----------	----------	----------	----------	----------	379
15,331	2,545	12,786	727	470	232	----------	25	380
9,908	212	9,696	5,483	4,744	39	700	----------	381
2,326	247	2,079	630	605	25	----------	----------	382
2,676	267	2,409	140	----------	----------	----------	140	383
2,365	1,061	1,304	211	55	13	----------	143	384
911	240	671	72	----------	72	----------	----------	385
8,423	739	7,684	1,182	931	83	36	132	386
368	107	261	275	----------	178	97	----------	387
842	433	409	----------	----------	----------	----------	----------	388
11,379	227	11,152	6,253	6,253	----------	----------	----------	389
282	49	233	44	----------	33	11	----------	390
3,718	238	3,480	100	----------	----------	100	----------	391
1,545	419	1,126	345	320	----------	----------	25	392
3,842	----------	3,842	809	286	268	206	49	393
2,264	1,434	830	----------	----------	----------	----------	----------	394
2,762	----------	2,762	345	26	----------	100	219	395
1,310	554	756	497	----------	374	87	36	396
7,996	198	7,798	----------	----------	----------	----------	----------	397
986	246	740	274	----------	239	24	11	398
6,148	990	5,158	1,374	119	----------	143	1,112	399
2,191	1,433	758	37	----------	----------	37	----------	400
671	29	642	----------	----------	----------	----------	----------	401
6,663	717	5,946	1,414	1,308	78	----------	28	402
1,671	978	693	30	30	----------	----------	----------	403
13,828	981	12,847	7,809	7,777	32	----------	----------	404
328	53	275	60	----------	----------	60	----------	405
8,887	587	8,300	483	313	----------	----------	170	406
14,861	846	14,015	1,461	249	575	239	398	407
5,669	1,277	4,392	560	32	400	128	----------	408
1,347	417	930	245	----------	245	----------	----------	409
2,671	272	2,399	43	----------	43	----------	----------	410
4,355	----------	4,375	424	361	----------	54	9	411
2,413	868	1,545	44	----------	----------	----------	44	412
3,098	433	2,665	----------	----------	----------	----------	----------	413
979	162	817	----------	----------	----------	----------	----------	414
896	201	695	----------	----------	----------	----------	----------	415
884	41	843	726	----------	----------	----------	726	416
1,435	460	975	----------	----------	----------	----------	----------	417
1,795	1,011	784	----------	----------	----------	----------	----------	418
860	435	425	156	----------	156	----------	----------	419
889	86	803	245	----------	----------	245	----------	420
1,691	446	1,245	----------	----------	----------	----------	----------	421
1,910	279	1,631	1,093	----------	359	303	431	422
1,572	----------	1,572	----------	----------	----------	----------	----------	423
1,759	607	1,152	500	----------	250	----------	250	424
11,937	1,156	10,781	497	----------	211	238	48	425
939	----------	939	----------	----------	----------	----------	----------	426
5,299	2,612	2,687	1,072	467	290	67	248	427
2,462	269	2,193	147	147	----------	----------	----------	428
481	151	330	----------	----------	----------	----------	----------	429
11,229	2,349	8,880	3,036	1,600	440	996	----------	430
30,468	537	29,931	21,765	20,981	216	83	482	431
16,064	178	15,886	3,170	2,031	1,139	----------	----------	432
18,761	3,124	15,637	5,815	3,441	360	1,400	614	433

TABLE

Number	TOWNS	Area, Population, Payments,				Receipts and Cash Balances			Payments for Outlay or New Improvements					Number
		Square miles in incorporation	Population census 1915	Total payments of town	Cash on hand at close of year	Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	
434	Manson	3.	1,306	10,928	3,504	14,432	3,255	11,177	2,907	1,461	----------	1,446	----------	434
435	Mapleton	1.	1,200	7,039	932	7,971	231	7,740	1,200	950	----------	250	----------	435
436	Marathon	4.	579	4,812	973	5,785	520	5,265	464	----------	168	103	193	436
437	Marble Rock	.87	536	7,689	1,370	9,059	921	8,129	8	----------	----------	8	----------	437
438	Marcus	1.	987	6,814	3,427	10,241	5,433	4,808	334	128	191	----------	15	438
439	Marne	.75	292	1,089	558	1,647	567	1,080	----------	----------	----------	----------	----------	439
440	Martelle	----------	181	872	125	997	390	607	511	155	----------	154	202	440
441	Martinsburg	.66	288	567	----------	557	----------	557	----------	----------	----------	----------	----------	441
442	Marysville	.75	215	291	419	710	454	256	----------	----------	----------	----------	----------	442
443	Masonville	----------	267	251	422	673	140	533	----------	----------	----------	----------	----------	443
444	Massena	1.	545	1,714	112	1,826	157	1,669	----------	----------	----------	----------	----------	444
445	Matlock	.75	77	193	241	434	324	110	143	22	----------	----------	120	445
446	Maurice	.75	307	1,100	164	1,264	----------	1,264	34	----------	34	----------	----------	446
447	Maxwell	----------	856	3 675	198	3,873	54	3,819	590	140	173	----------	277	447
448	Maynard	1.	427	1,3 6	259	1,605	326	1,279	----------	----------	----------	----------	----------	448
449	McCallsburg	1.	291	2,705	45	2,750	776	1,974	791	183	----------	548	60	449
450	McCausland	.25	110	207	1,106	1,313	463	850	94	----------	89	----------	5	450
451	McClelland	.25	144	1,020	1,361	2,381	1,624	757	284	----------	197	78	9	451
452	McGregor	----------	1,240	9,174	4,998	14,172	4,096	10,076	2,710	564	1,206	850	----------	452
453	McIntire	4.	579	1,624	35	1,659	140	1,519	37	5	----------	32	----------	453
454	Mechanicsville	.75	818	4,828	3,174	8,002	3,712	4,290	1,146	286	601	101	158	454
455	Mediapolis	----------	866	9,508	1,523	11,031	1,404	9,627	----------	----------	----------	----------	----------	455
456	Melbourne	1.	339	970	287	1,257	18	1,239	177	----------	----------	177	----------	456
457	Melcher	.28	560	1,146	17	1,163	45	1,118	----------	----------	----------	----------	----------	457
458	Melrose	----------	461	1,831	----------	1,831	----------	1,831	----------	----------	----------	----------	----------	458
459	Melvin	.09	278	5,414	1,329	6,743	755	5,988	1,622	17	400	78	1,187	459
460	Menlo	.5	437	3,411	----------	3,411	----------	3,411	329	----------	95	234	----------	460
461	Meriden	1.25	264	765	612	1,377	417	960	41	----------	----------	----------	41	461
462	Merrill	.38	536	7,994	2,537	10,531	780	9,751	4,191	3,616	73	82	390	462
463	Meservey	1.25	256	2,924	253	3,177	190	2,987	----------	----------	----------	----------	----------	463
464	Meyer	----------	420	767	106	873	150	723	----------	----------	----------	----------	----------	464
465	Miles	1.	319	3,316	1,199	4,515	720	3,795	200	228	----------	----------	52	465
466	Milford	2.5	825	15,259	953	16,212	8,334	7,878	9,959	9,448	200	100	211	466
467	Millersburg	----------	197	225	435	660	87	573	----------	----------	----------	----------	----------	467
468	Milo	1.	607	4,749	270	5,019	269	4,750	800	800	----------	----------	----------	468
469	Milton	4.	998	5,682	307	5,989	995	4,994	3,250	----------	1,075	2,175	----------	469
470	Minburn	.25	415	889	19	908	223	685	195	----------	----------	195	----------	470
471	Minden	1.	428	10,681	----------	10,981	7,159	3,822	6,687	6,628	59	----------	----------	471
472	Mingo	2.8	301	421	368	789	79	710	----------	----------	----------	----------	----------	472
473	Mitchell	----------	223	410	44	454	1	453	----------	----------	----------	----------	----------	473
474	Mitchellville	1.	778	19,926	----------	19,926	16,753	3,173	15,359	15,359	----------	----------	----------	474
475	Modale	1.	402	903	77	980	86	894	247	----------	----------	225	22	475
476	Mondamin	1.	451	2,334	167	2,521	63	2,458	412	----------	412	----------	----------	476
477	Moneta	----------	87	130	383	513	143	370	35	----------	15	14	6	477
478	Monmouth	1.	222	1,710	----------	1,710	712	998	762	----------	68	460	234	478
479	Monona	1.	965	7,117	115	7,232	1,008	6,224	1,320	----------	802	----------	518	479
480	Monroe	.75	917	6,405	348	6,753	153	6,600	916	----------	680	166	70	480
481	Montezuma	----------	1,326	8,643	8,456	17,099	8,102	8,997	1,076	----------	----------	543	533	481
482	Montour	.47	413	1,408	89	1,497	447	1,050	241	----------	25	----------	216	482
483	Montrose	1.	703	2,613	784	3,397	745	2,652	140	----------	21	----------	119	483
484	Moorhead	----------	381	2,154	1,302	3,456	991	2,465	272	----------	115	157	----------	484
485	Moorland	2.	157	2'3	230	473	----------	473	----------	----------	----------	----------	----------	485
486	Moravia	1.25	719	1,650	164	1,814	141	1,673	76	----------	----------	23	53	486
487	Morning Sun	1.	904	3,200	536	3,736	465	3,271	313	----------	313	----------	----------	487
488	Morrison	----------	218	309	774	1,023	295	728	199	20	----------	163	16	488
489	Moulton	1.	1,351	3,770	5,550	9,320	4,887	4,233	861	----------	870	----------	11	489
490	Mt. Ayr	2.	1,701	44,311	3,503	47,814	38,638	9,176	35,698	35,303	200	----------	15	490
491	Mt. Union	----------	200	315	614	959	447	512	163	----------	163	----------	----------	491
492	Mt. Vernon	1.	1,564	15,885	7,452	23,337	5,003	18,334	2,535	1,922	517	----------	96	492
493	Moville	1.	802	6,478	647	7,125	167	6,958	632	632	----------	----------	----------	493
494	Murray	1.	850	2,515	----------	2,515	----------	2,515	281	----------	243	6	32	494
495	Nashua	4.	1,275	10,486	1,916	12,402	1,568	10,834	1,106	----------	200	310	596	495

NO. 1—CONTINUED.

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of town	Cash on hand at close of year
496	Neola		971	6,378	2,100
497	New Albin	.17	617	1,620	1,027
498	Newell	1.25	784	14,276	1,868
499	Newhall	.13	248	918	13
500	New Hartford	.25	473	2,002	1,002
501	New Liberty		115	1,367	2,317
502	New London	.75	1,161	18,812	1,191
503	New Market	3.	733	1,736	88
504	New Providence	1.	219	364	181
505	New Sharon	4.	1,221	6,346	1,224
506	New Vienna	.75	211	1,825	321
507	New Virginia	1.	408	356	60
508	Nichols	2.	425	1,569	589
509	Nodaway	.5	332	1,120	19
510	Nora Springs	3.	1,143	7,244	1,145
511	Northboro	.5	219	461	111
512	North Buena Vista	1.	164	556	32
513	North English	.28	933	7,079	1,410
514	North Liberty		186	378	34
515	North McGregor	.75	573		
516	North Washington	.75	124	680	402
517	Northwood	2.	1,518	6,425	9,450
518	Norwalk	1.	358	294	567
519	Norway	1.	491	2,064	441
520	Numa	.75	738	1,256	162
521	Oakland		1,194	12,703	3,265
522	Oakville	.6	416	483	663
523	Ocheyedan	1.	725	4,965	993
524	Odebolt	1.	1,233	11,502	2,135
525	Ogden	1.	1,405	11,138	1,948
526	Olds	.5	164	1,347	342
527	Olin	1.	708	5,345	3,483
528	Ollie		342	602	116
529	Oneida	1.5	145	169	49
530	Onslow		230	855	128
531	Orange City	1.25	1,420	4,477	4,102
532	Orchard		141	618	202
533	Orient		500	884	836
534	Orleans		135	583	
535	Ossian	1.	850	3,418	
536	Osterdock		97	429	103
537	Oto		364	1,687	117
538	Oxford			4,081	231
539	Oxford Junction	1.	851	3,984	1
540	Pacific Junction	.75	654	2,495	128
541	Packwood	1.	295	619	25
542	Palmer	1.	222	3,580	600
543	Panama	.25	169	818	40
544	Panora	1.	1,118	15,692	650
545	Parkersburg	.44	1,028	8,112	3,606
546	Parnell	.25	279	1,191	1,896
547	Paton		358	6,152	3,358
548	Patterson		133	95	137
549	Paullina	.39	874	9,751	615
550	Persia	1.	382	1,872	1,024
551	Peterson		534	4,107	3,035
552	Pierson		496	11,854	2,995
553	Pilot Mound	1.	343	4,298	930
554	Pioneer		109		
555	Pisgah		404	1,172	13
556	Plainfield	.5	327	1,058	796
557	Pleasanton	.5	264	88	306

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
8,478	976	7,502						496
2,647	1,174	1,473	239		53	34	202	497
16,084	3,145	12,939	5,560		4,419	478	279	498
931	49	882	18				419	499
3,024	1,106	1,918					18	500
3,684	2,180	1,504						501
20,003	1,418	18,585	4,541		4,250	24	267	502
1,824	20	1,804						503
545	117	428	52				52	504
9,570	1,055	8,515	1,990		25	75	370	1,520 505
2,146	314	1,832	258		40	218		506
416	33	383	106			12	94	507
2,158	297	1,861	415			415		508
1,139		1,139						509
8,389	958	7,431	1,698		143	527	1,028	510
572	72	500						511
588	9	579	47			47		512
8,489	3,617	4,872	385		216	62	14	93 513
329		352	218			218		514
1,082	429	653	381			289	92	515
15,875	6,591	9,284	2,033		131	169	1,239	464 517
861	554	307						518
2,505	140	2,365	229		62	140	15	12 519
1,418	9	1,409	212		212			520
15,968	3,724	12,244	5,899		5,526	28	136	209 521
1,146	268	878						522
5,658	3,295	2,363	2,137		1,719	15	75	328 523
13,637	3,042	10,595	2,754		2,625	129		524
13,686	2,219	10,837	2,424		1,710	288	123	303 525
1,689	377	1,312	717			11	32	674 526
8,828	2,361	6,467	374			274		527
778	44	734						528
218		218						529
1,013	428	615	171			142	29	530
8,574	2,318	6,256						531
806	27	803	12			12		532
1,729	809	854	146			90	56	533
583	12	439						534
3,418	452	2,966	814				814	535
592	247	345						536
1,894	178	1,646	194		102	92		537
4,912	516	4,396	336			335	121	338
3,685	291	3,394	1,624		1,434	190		539
2,023	163	2,460	38			22		16 540
644		644	382				382	541
4,220	285	3,935	517				517	542
858	9	849	133		*8		55	543
16,342	332	16,009	2,014		2,700		24	290 544
11,758	3,020	8,238	625		93	8	30	494 545
2,987	1,053	1,934						546
9,410	458	8,952	5,230		5,181		28	41 547
232		232						548
10,306	543	9,823	1,224		882	124	180	38 549
2,876	261	2,615						550
7,142	2,893	4,249	1,200		974	226		551
13,859	1,595	12,264	8,247		8,178			69 552
4,664	555	4,109	2,350		2,350			553
1,185	6	1,179						554
1,844	1,474	370						555
394	128	266	5				*	5 556
								557

TABLE

Number	TOWNS	Area, Population, Payments,				Receipts and Cash Balances			Payments for Outlay or New Improvements					Number
		Square miles in incorporation	Population census 1915	Total payments of town	Cash on hand at close of year	Grand total	Cash on hand at beginning of year	Total receipts of town	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	
558	Pleasant Plain	1.	172	194	282	477	164	313						558
559	Pleasantville		815	8,245		8,245		8,245	1,584	1,300		384		559
560	Plymouth		371	605	221	826		826	113	54		59		560
561	Pocahontas	2.	1,190	15,199	2,679	17,878	1,140	16,738	1,516	1,362	154			561
562	Polk City	1.		3 2		332	29	323						562
563	Pomeroy		933	5,602	1,226	6,828	621	6,207	1,034		632			563
564	Portsmouth	2.	335	1,322	1,388	2,711	1,489	1,222	160		135		25	564
565	Postville		1,004	25,571	3,721	29,092	1,531	27,561	506	44	3 3	89	30	565
566	Prairieburg	.75	236	1,991	135	2,129	418	1,711	240	146		94		566
567	Prairie City	2.	814	5,724	499	6,223	1,039	5,184	1,848	1,560	78		210	567
568	Prescott		446	1,618	220	1,908	36	1,872	738		148	90	500	568
569	Preston		654	6,897	1,474	8,301	509	7,792	1,489	510	264	447	230	569
570	Primghar	.75	918	4,357	2,236	6,613	2,129	4,474	1,266	1,032	130	97	17	570
571	Princeton	1.13	427	2,380	452	2,832	413	2,419	221				225	571
572	Promise City		277	238	461	699	295	404						572
573	Protivin	1.	185	423	178	601	91	510	126	89	14		23	573
574	Pulaski	1.	455	434	141	575	21	554						574
575	Quasqueton	1.	465	427	169	606		606						575
576	Radcliffe	1.	750	5,236	1,035	6,571	386	6,185	1,033	1,033				576
577	Rake	1.	230	611	159	770	133	637	469		44	305		577
578	Ralston	2.5	205	660		660		660						578
579	Randalia	.19	140	135	199	334	207	127						579
580	Randolph	1.	321	694	742	1,3.6	618	698	198		90		108	580
581	Rathbun	.5	619	515	74	289	141	448	216		216			581
582	Readlyn	.5	319	2,517	932	3,449	484	2,965	984	581	283	116	4	582
583	Redding	1.	290	419	335	754	402	352	279		141	138		583
584	Redfield		667	6,364	200	6,564	635	5,929	743	608	11	20	14	584
585	Reinbeck	2.5	1,257	12,882		12,882	3,141	9,741	4,738	3,340	357		1,041	585
586	Rembrandt	.5	227	508	187	785	158	627	194			194		586
587	Remsen	.37	1,096	10,844	400	11,244	1,846	9,398	4,736	4,454	126	156		587
588	Renwick	1.	482	8,029	4,458	12,487	663	12 22						588
589	Riceville	1.	945	9,761	987	10,748	2,0 0	8,7	3,737	3,521	188	188		589
590	Richland	6.	619	3,333	359	3,692	920	2,762	574			185	389	590
591	Rickardsville	1.	93	381	200	671	223	44						591
592	Ricketts	.25	141	1,907	727	2,681	202	2,4 2	511	436	84		11	592
593	Ridgeway	3.19	388	2,110	417	2,327	1,968	35	1,578	1,575			3	593
594	Rinard	1.	155											594
595	Ringsted	1.	449	2,546	121	2,667	9	2,6	923	575	148			595
596	Rippey		411	1,455	805	2,260	80	2,18	121		121			596
597	Riverside	.56	665	4,976	488	5,464	179	5,2						597
598	Riverton		632	934		934	3	586	223	17	166		40	598
599	Rock Falls		108	116	318	434	277	157	14			14		599
600	Rockford	1.	1,133	7,179	524	7,713	1,67.	6,038	222		151		71	600
601	Rock Valley	1.31	1,304	5,125	330	5,455		5,455	144	52	42	50		601
602	Rockwell	3.25	726	2 239	1,081	3,320	377	2,943	150	7	112	31		602
603	Rockwell City	4.	1,870	28,774	5,117	33,891	2,260	31,631	12,892	12,844		48		603
604	Rodman		162	335	577	912	912							604
605	Rodney	.06	174	292	115	407	247	160	72		21	51		605
606	Rolfe	1.	1,114	8,289	1,510	9,799	1,808	7,991	2,944	2,922	21			606
607	Roland	1.	691	6,161	3,361	9,522	2,307	7,215	1,036	634	91	29	282	607
608	Rome		163	346	74	420	103	317						608
609	Rose Hill		257	538	345	893	207	676	295		24	174	7	609
610	Rowan	.9	325	948	317	1,265		1,265	80		9	21	50	610
611	Rudd		447	1,235	9	1,235	26	1,209						611
612	Runnells		389	1,171		1,180	50	1,130						612
613	Russell	.94	628	1,118	4,216	1,118		1,118	192		141	40	11	613
614	Ruthven	1.	738	3,229	708	7,445	4,339	3,106	203		146		57	614
615	Rutland	1.	225	375	313	1,143	687	456	328		76	232		615
616	Ryan	4.5	479	2,168	296	2,481		2,481	671	429	40	198	4	616
617	St. Ansgar	.44	851	4,659		4,964	441	4,523	1,524	1,524				617
618	St. Anthony		218	802	112	802	102	670						618
619	St. Charles		454	709		821	142	679						619

NO. 1—CONTINUED.

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1915	Total payments of town	Cash on hand at close of year
620	St. Lucas	.5	146	66	185
621	St. Olaf	2.	145	224	206
622	St. Paul	1.25	66	589	541
623	Sabula	1.	937	9,326	2,272
624	Salem	1.	516	779	269
625	Salix	.5	339	1,523	250
626	Sanborn	1.	1,453	14,761	2,964
627	Sandyville	1	110	154	254
628	Searville		164	565	438
629	Schaller	1.25	681	9,783	947
630	Schleswig	.25	567	6,673	722
631	Scranton	1.37	900	4,399	273
632	Searsboro	1.	208	349	189
633	Sergeant Bluff	.75	502	617	183
634	Shambaugh	.37	296	560	205
635	Shannon City		289	528	339
636	Sharpsburg	.12	164	136	211
637	Sheffield	3.	1,123	32,768	3,276
638	Shelby	1.	622	2,530	851
639	Sheldahl	.87	220	1,812	236
640	Shell Rock	1.25	824	4,656	298
641	Shellsburg		602	1,787	1,084
642	Sherrill		121	177	595
643	Sibley		1,750	72,380	4,309
644	Sidney	1.19	1,071	4,786	1,157
645	Silver City	1.	480	1,075	547
646	Sioux Center	1.	1,209	5,313	
647	Sioux Rapids	.38	1,020	5,338	759
648	Slater	4.	670	14,345	116
649	Sloan	.75	590	3,219	2,161
650	Smithland	1.25	334	1,832	49
651	Soldier	1.	243	530	2,084
652	Solon	1.	441	1,821	1,317
653	Somers	.31	178	812	770
654	South English	.2	333	887	280
655	Sperryville	.37	214	313	2,359
656	Spirit Lake	1.	621	18,096	5,070
657	Spragueville	1.	102	385	100
658	Spring Hill	.5	85	161	299
659	Springville	.75	63	2,983	1,285
660	Stacyville		696	682	711
661	Stanhope	.08	378	2,044	366
662	Stanton	.91	698	12,733	2,249
663	Stanwood		546	13,143	192
664	State Center	1.	1,037	24,529	2,581
665	Steamboat Rock		414	948	417
666	Stockport	1.	362	1,108	
667	Stockton	1.	120	252	68
668	Story City	5.	1,572	27,932	3,241
669	Stout	2.25	147	354	653
670	Stratford	.51	604	2,735	1,116
671	Strawberry Point		1,158	11,026	8,136
672	Struble	1.	160	1,120	756
673	Sully	1	315		
674	Sumner	2.	1,587	27,912	2,611
675	Superior	1.	187	305	412
676	Sutherland	1.	809	4,898	1,153
677	Swaledale	.5	208	994	344
678	Swan	1.	270	325	39
679	Swea City	1.	593	19,474	602
680	Tabor	1.25	1,045	5,422	1,096
681	Templeton	.5	277	3,845	178

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements					Number
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	
251	144	107						620
430	103	327						621
1,130	345	785	234		68	26	140	622
11,598	2,521	9,077	449	42			407	623
1,048	252	796	83		35		48	624
1,773	693	1,080	391	104	287			625
17,725	3,085	14,640	4,804	4,098	140	554	12	626
408	265	143	108		41		67	627
1,003	574	429						628
10,730	861	9,869	5,794	1,205	23	4,418	148	629
7,395	397	6,998	1,005		352	653		630
4,672	93	4,579	389		159		230	631
538	172	366	214			214		632
800	122	678						633
765	192	573						634
867	377	490	212			212		635
347	84	263						636
26,044	1,250	24,794	27,784	27,585			199	637
3,381	754	2,627						638
2,068	287	1,781	1,528	75		1,453		639
4,954	509	4,445	706	473	107	114	12	640
2,871	799	2,072	169	152	17			641
772	163	609	29			29		642
76,689	5,189	71,500	37,909	37,617	292			643
5,943	625	5,318	248	248				644
1,622	186	1,436	127			87	40	645
5,313	1,597	3,716	981	67	236	335	293	646
6,097	1,597	4,500	3,396	2,410	438	548		647
14,461	919	13,542	245		47	173	25	648
5,380	1,954	3,426	820	713	61		46	649
1,881	358	1,523	373	233	99	33	8	650
2,614	1,824	790						651
3,138	655	2,483						652
1,582	773	809	302	45	185	72		653
1,167	405	762	210		45	165		654
2,702	2,432	270						655
24,006	2,293	21,773	1,617	818	249		580	656
485	48	437	165			165		657
460	247	213	11			11		658
4,268	1,720	2,548	860		91	482	287	659
1,393		1,393						660
2,410	1,308	1,102	1,028		133		895	661
14,982	361	14,621	10,435	9,735	381	319		662
13,335	784	12,551	10,362	9,875		487		663
27,060	418	26,642	2,132	1,899		163	70	664
1,365	5	1,360						665
1,108	289	819	608			608		666
320	27	293	25		25			667
31,173	3,164	28,009	3,305	2,517	337	329	122	668
1,007	326	681	15			15		669
3,851	570	3,281	388		73	184	131	670
19,162	7,730	11,432	1,046				1,046	671
1,876	653	1,223	61		61			672
								673
30,523	2,201	28,322	17,686	2,988	473	14,225		674
717	271	446	147	65	54		28	675
6,051	469	5,582	818		67	781		676
1,338	804	534	277		214	62	1	677
364	14	350	36	36				678
20,166	22	20,144	13,155	12,969	186			679
6,518	1,216	5,302	258		258			680
4,023	1,214	2,809	100	23			77	681

TABLE

Number	TOWNS	Area, Population, Payments.			
		Square miles in incorporation	Population census 1915	Total payments of town	Cash on hand at close of year
682	Terril	.5	452	915	413
683	Thayer	2.	188	462	48
684	Thompson	1.	576	6,356	1,315
685	Thor	1.	297	446	93
686	Thornburg		222	318	99
687	Thornton	1.	307	1,589	114
688	Thurman	1.	337	1,830	375
689	Tingley	1.	411	1,446	319
690	Tijonka		350		
691	Toronto	.25	141	462	95
692	Traer	1.	1,379	12,330	1,535
693	Treynor	.72	207	1,203	60
694	Tripoli	1.25	855	6,716	2,583
695	Truro		322	304	581
696	Turin	.25	202	509	369
697	Udell	.37	190	217	303
698	Underwood		295	1,184	972
699	Union	1.	591	2,971	524
700	University Park		435	603	335
701	Urbana		391	623	
702	Ute		568	2,103	1,584
703	Vail	1.	684	7,788	407
704	Valeria	1.	92	271	
705	Van Horne	.75	505	3,880	363
706	Van Meter	.75	472	1,245	57
707	Van Wert	.25	469	476	581
708	Varina	.25	215	818	401
709	Victor	1.	755	6,489	1,304
710	Vincent	4.	182	371	134
711	Vining	1.	164		
712	Volga		456	2,025	
713	Wadena		278	180	260
714	Walcott		460	12,732	3,886
715	Walker	.75	526	4,759	1,209
716	Wallingford	4.	185	477	91
717	Wall Lake		726	7,108	1,886
718	Walnut	1.	1,008	11,794	586
719	Wapello	1.75	1,529	11,632	1,835
720	Washta	1.25	429	780	1,365
721	Waterville	.33	193	663	
722	Waucoma		448	19,961	1,027
723	Waukee	1.03	346	1,507	25
724	Wayland	.5	559	1,317	518
725	Webb	.75	185	435	1
726	Weldon		289	288	230
727	Welsburg	1.	381		
728	Wellman	.75	837	2,665	2,676
729	Wesley	.75	461	5,954	130
730	West Bend		701	2,543	10,998
731	West Branch	1.5	712	5,880	2,261
732	West Burlington		1,091	2,925	1,193
733	West Chester	.5	233	827	176
734	Westfield	.01	198	564	57
735	Westgate	.5	266	685	292
736	West Liberty	1.	1,776	23,416	10,220
737	West Mitchell	1.	140	89	58
738	West Point	.25	563	5,296	1,044
739	West Side	2.	400	4,235	291
740	West Union	2.19	1,770	12,012	5,893
741	Wheatland	.25	556	2,529	2,653
742	Whiting		640	7,058	247
743	Whittemore		586	2,970	272

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements					Number
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	
1,328	38	1,290	177		177			682
510	7	503	403			344	59	683
7,671	137	7,534	1,337		1,180		157	684
539	29	510	131		131			685
417	135	282	8				8	686
1,703	107	1,596	260		260			687
2,235	1,108	1,127	894	31			863	688
1,765	197	1,568	249	129	91	29		689
								690
537	168	369	128			128		691
13,865	2,229	11,646	3,586	983		2,577	26	692
1,913	1,138	775	935			421	514	693
9,299	23	9,276	2,421	1,192	578	651		694
885	206	679	192				192	695
878	489	389	120	7		113		696
550	206	344	62		62			697
2,156	1,022	1,134						698
3,495	681	2,814	1,566		783	783		699
938		938	94		94			700
623	30	593	216		167	49		701
3,747	1,589	2,158	335	167	168			702
8,195	1,914	6,281	990	406	216	368		703
271	13	258	23		12	11		704
4,243	48	4,195	352	32	100	14	206	705
1,302	114	1,188						706
1,057	434	623	60			58	2	707
1,219	529	690	507		177		330	708
7,793	990	6,803	967	678	97	173	19	709
485		485						710
								711
2,025	640	1,385	321	269	52			712
440	200	240						713
16,619	1,292	15,326	1,581	806	275	503		714
5,068	484	5,484	3,235	3,228		7	40	715
568		568						716
8,994	1,913	7,081	1,257	160	375	198	524	717
12,380	205	12,175	556	450	106			718
12,867	1,595	11,272	4,550	3,185	485	415	465	719
2,145	1,078	1,067						720
663		663	22		22			721
20,992	74	20,918	8,541	8,520	21			722
1,582	274	1,308	300		5	295		723
1,837	247	1,588	170		50	120		724
436	41	395	200			200		725
518		518	26				26	726
								727
5,371	51	5,320	778	3	469	306		728
6,084	121	5,963	911	607	214			729
13,541	327	13,214	312	79	14	219		730
8,141	2,892	5,249	466	243	139	84		731
4,118	907	3,211	975	412	105	378	80	732
1,003	757	246	225				225	733
691	313	378	170		170			734
887	169	718	89	89				735
33,936	8,597	25,339	1,632	1,137	261	234		736
147		147						737
6,370	480	5,890	1,742	380	26	1,043	293	738
4,526	377	4,149	871	871				739
18,505	3,102	15,313	705	335	370			740
5,182	1,153	4,029	938	51	759		128	741
7,305	118	7,187	213	208	5			742
3,242		3,242	354	271	58	15	10	743

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census, 1915	Total payments of towns	Cash on hand at close of year
744	Whitten	3.75	236	315	436
745	Wiley	----	71	15	66
746	Williams	.9	550	4,525	3,945
747	Williamsburg	.91	1,170	10,823	9,999
748	Wilton	.5	1,174	16,217	1,754
749	Winfield	1.	1,006	2[illegible]5 8	2,738
750	Winthrop	.75	561	5,974	588
751	Wiota	.5	243	480	799
752	Woden	1.	161	538	94
753	Woodbine	----	1,608	11,709	1,981
754	Woodburn	3.	338	1,076	673
755	Woodward	----	815	3,364	98
756	Woolstock	1.	337	8,788	1,629
757	Worthington	.5	330	1,825	2,333
758	Wyoming	.5	908	4,155	619
759	Yale	.75	301	2,4[illegible]0	8,567
760	Yetter	.06	132	462	432
761	Yorktown	----	212	937	85
762	Zearing	1.	533	849	630
763	Zwingle	.25	85	734	312

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements					Number
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay of new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	
745	359	386	20	----	20	----	----	744
81	54	27	----	----	----	----	----	745
8,470	3,578	4,892	508	165	69	128	236	746
20,822	6,990	13,832	3,132	2,431	----	----	701	747
17,971	4,090	13,881	733	400	166	167	----	748
24,236	14,895	9,401	15,339	15,159	----	14	226	749
6,562	1,446	5,116	2,293	2,213	35	45	----	750
1,279	9[illegible]8	361	176	81	----	8	87	751
632	382	250	347	----	328	19	----	752
13,600	3,068	10,622	5,063	4,214	182	140	527	753
1,749	612	1,137	----	----	----	----	----	754
3,462	520	2,942	289	289	----	----	----	755
10,417	1,530	8 887	5,741	5,741	----	----	----	756
4,178	2,056	2,122	200	----	----	----	200	757
4,774	506	4 268	177	----	----	177	----	758
10,967	600	10,367	1,309	611	208	240	250	759
894	342	552	350	319	31	----	----	760
1,022	451	571	763	----	----	81	682	761
1,479	155	1,324	----	----	----	----	----	762
1,046	436	610	410	----	410	----	----	763

TABLE NO. 2—PAYMENTS OF TOWNS FOR

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
	Grand total	$ 2,327,201	$18,135	$30,854	$11,288	40,269	$ 142,409	94,288	$12,135
1	Ackley	$ 25,791	$ 376	$ 132	$ 5	41	$ 720	$ 382	$ 259
2	Ackworth	123	5	6	5	30		62	
3	Adair	12,383	1	165			3 3	308	506
4	Adel	7,620	50	71	80	82	478	326	
5	Afton	9,968	83	126	51	75	365	231	14
6	Agency	736	12	27	10	60	60	147	
7	Ainsworth	1,825		30		71	66	610	
8	Akron	15,370	107	103	50	2'8	839	285	77
9	Albert City	219	6	30		26	25		
10	Albion	970	9	17	15	52	17	145	
11	Alburnett	579			5			75	
12	Alden	4,735	28	39	4	57	635	194	
13	Alexander	1,059	22	32	10	117	72	84	9
14	Allerton	6,831	13	40	50	59	488	208	
15	Allison	1,617		35	25	62	90	321	
16	Alta	19,399		480			282	340	
17	Alta Vista	3,521	16	32		75	660		
18	Alton	9,003	59	71	25	130	722	201	113
19	Altoona	447	8	50	3	42	80	3	
20	Alvord	1,977	50	50	35	60		380	
21	Andover	136	15	20	10	15			
22	Andrew	510	10	20	15	50	50		
23	Anita	7,994		23			18	324	3
24	Ankeny	1,158					18		15
25	Anthon	3,444			40		908		
26	Aplington	2,759	14	40		18	60	60	
27	Arcadia	1,378	30	35	10	97	661	38	
28	Archer	8							
29	Arion	818	7	39	10	39	131	116	
30	Arispe	324	5	5		45	2		
31	Arlington	2,015		44			45	187	5
32	Armstrong	5,767	19	76	10	103	433		90
33	Arnold's Park	2 889	78	77	26	146	178	385	
34	Arthur	2 8'6	25	50	10	325	390	300	
35	Ashton	2,632	18	35		84	780	144	
36	Aspinwall	31	18	10	3				
37	Atalissa	379		22				15	62
38	Athelstan	289							
39	Auburn	1,243		25	15		42		
40	Audubon	11,6'3	17	145	75	121	459	363	177
41	Aurelia	13,502		25	25	67	52		
42	Aurora	179	6	19		45	38		
43	Avenarius	582	14	19	10	58			
44	Avoca	5,961	112	96		64	703	112	
45	Ayrshire	1,806	29	26		64			
46	Badger	235		25			78		
47	Bagley	10,224	20	50		162	10		
48	Baney	532	7	9	27	30	85		
49	Baldwin	1,436	13	16	5	35	68	28	
50	Bancroft	3,968	35	35			240	180	
51	Barnes City	498	76	16		62	74		
52	Barnum	792	18	35	15	63	60		
53	Bassett	97		5	5			19	
54	Batavia	1.150	6	36	13	33	222	243	
55	Battle Creek	2,615	20	40	35	100	600	600	
56	Baxter	5,673	24	46		69	150	274	
57	Bayard	13,859	20	50	15	92	331	133	
58	Beacon	825	12	44	25	26	490		
59	Beaconsfield	222	15	2	11	42	30	40	
60	Beaman	770	14	31	28	17	20	106	35
61	Beaver	6							

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Iowa League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous years' issue paid	Number
$ 275,769	$ 282,835	$597,594	$32,521	$19,804	33,593	$ 2,974	$ 115,492	$ 316,671	$ 300,670	
$ 1,780	$ 215	$ 13,954	$ 27		$ 33			$ 7,555	$ 335	1
					15					2
212	3,168	3,167	140	$ 252	14			2,482	1,624	3
341	1,899	1,0 3	51	188	302	$ 10.00	$ 3'6	271	2,012	4
601	498	3,800	78	2,282	14		400	711	636	5
123			27				200			6
377	219	100	19		7		26	1'0	200	7
1,401	928	8,651	112	320	10	10.00	1,216	721	582	8
32		78	10				12			9
158		86	5		25		43		398	10
40			2						448	11
599	796	453	57		171		1,089	762		12
130	85	10	17		7		193	241		13
742		3.000		59	10			1,890	302	14
90	395	316	20	136			27	100		15
1,247	4,200	4,200		303	25	10 00	7,927	271	114	16
52	176	188	170	11	25	10 00	16	2.110		17
172	293	2,864	51	140		10.00	188	3,961		18
125		44	37		40	15.00				19
168	142	127			234		511	220		20
76										21
	365									22
627	4,204	1,414			178		126	980	97	23
581		458	35		22		63		3	24
382	488		133		530	10.00	31	626	206	25
2'0		1,620	113		15		51	360	168	26
557		43	31	31		10.00	30		2	27
			8							28
99	338		19	12			5			29
58			12		19				178	30
614	920	69	24		8	10.00		80		31
83	620	882	57	151	110	10.00		1,169	1,974	32
838			2				228	188	1,302	33
96					250			420	1,070	34
235			12			10.00	1,314			35
										36
115		113	3					49		37
									289	38
182	10	192	661				116			39
2,524	2,413	1,516	141		66		2,605	1,021		40
281	936	3,962	12		110			723	7,319	41
54			5		12					42
384									97	43
239	2,968	1,3 2	20		75	10 00	708			44
30	316		18			10 00	30		1.378	45
65		37	5		15	10 00				46
409	394	5,558	13	30		10.00	256	330	2,987	47
327					47					48
										49
222	1,062	1,766			333		69	1,202		50
70		112	27		22			125		51
215		181							205	52
63			5							53
371			60	126	10					54
	600	300			100			250		55
1,102		3 584	15	78	9	10.00	47	175		56
992	779	9,975	222		44		240	289	1.447	57
79		15	109		12		13			58
70			12							59
14		179				10.00			316	60
6										61

TABLE NO. 2—CONTINUED—PAYMENTS OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
62	Bellevue	24,073	33	120	40	135	488	120	157
63	Belmond	8,629	150	248	20	29	528	94	
64	Bennett	2,993	14	46		62			
65	Benton	95	6	3	6	20		60	
66	Berkley	75	10	10					
67	Berlin	353							
68	Bernard	254	29	43	30	41			
69	Bertram	121							
70	Bettendorf	13,828	94	132	31	222	933	439	
71	Birmingham	924	4	29	10	38	78	175	
72	Blairsburg	1,537	12	29	15	198	39	3	
73	Blairstown	1,571	50	30	10		538		27
74	Blakesburg	809	7	35	10	31			39
75	Blanchard	2,972	13	31	10	52	110	242	
76	Blencoe	629	2	10	18		32	186	
77	Blockton	943	52	27	5	20	72		15
78	Blue Grass	907	18	30	15	22	73	182	
79	Bode	1,155	1	15	14	5	50	62	
80	Bonaparte	1,461	15	14	55	57	103	100	
81	Bondurant	277	6	10		26	8	3	
82	Bouton	2,869							78
83	Boxholm	245	31	33	13	80	6	15	
84	Boyden	1,182	49	40	16	134	72	74	11
85	Braddyville	801	50	25	6	30	75	113	
86	Bradgate	335	28	11	10	43	40		
87	Brandon								
88	Brayton	337	18	9			5	39	
89	Breda	2,366	19	42	15	95	334	334	
90	Bridgewater	374		14		2	136		
91	Brighton	4,361	22	60	20	55	282	293	
92	Bristow	452	12	13		37	18	19	
93	[illegible]	12,472	2	90			300	698	
94	Brooklyn	11,031	133	260	25	104	4	1,000	45
95	Brunsville	868	88	40	25	46	50		
96	Buckeye	1,005	10	20	20				
97	[illegible]	1,947	25	78	25	65	421		
98	Buffalo Center	3,379	5	52			120	392	
99	Burt	3,085	32	100	22	91	105		
100	Bussey	1,085	22	4	5	265	488	278	
101	Calumus	767	15	15	10	57	52	45	56
102	Callender	606	30	50		50	43	18	
103	Calmar	8,090	22	108		30	728		4
104	Calumet	568	28	26	27	60	8		
105	Camanche	608		37	10	3	50	5	
106	Cambridge	2,440	10	37	15	50	127	89	
107	Cantril	882	6	10	5	24	53		
108	Carbon	336	2	7	4	37	44	71	
109	Carlisle	2,701		25	103	20	300	300	
110	Carpenter								
111	Carson	2,488	17	28	17	79	109	18	18
112	Cascade	7,723	66	105	10	142	920	398	68
113	Casey	4,526	9	145		55	15	240	
114	Castalia	662	12	25		29	13	105	
115	Castana	2,487	7	17	10		312		24
116	Center Junction	1,122	25	35	10	22	25		
117	Center Point	3,338	51	46	153	88	123	45	1
118	Central City	5,912	25	20	12	60	233		
119	Charlotte	3,091	24	52	25	120	25	85	28
120	Charter Oak	4,940	78	160	25	105	410	200	
121	Chatsworth	223	13	25		63	4		9
122	Chelsea	2,836	50	28	15	75	103	304	400
123	Chester	1,141							
124	Chillicothe	56	2	7	2	8	18		

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Iowa League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous years' issue paid	Number
768	2,367	9,676	29			10.00	4,618	550	4,972	62
1,413	1,610	1,236	498	31	20	21.00	92	2,001	60	63
193	410	1,597	24		88	10.00	309	180		64
										65
4					25		4		22	66
					333					67
		60	41		10					68
13					42				66	69
3,313	1,239	1,889	417	52	387	40.00		2,040	2,780	70
470		86	2	26	6					71
162				15					1,084	72
184		634			14		84			73
76			5		44				559	74
65	516	499	6	152		10.00		413	853	75
		86	108		24		6		157	76
398			20		13			290	31	77
168		264	31	1		10.00	93			78
176	241	94	11	10	91		25	360		79
747	360					10.00				80
	122		1	61			37			81
112		283	10	39	28		15	1,663	581	82
			48		10		6			83
199	105	273	173	26	10					84
31		378	10		4		26		53	85
48		137	5		13					86
										87
126		65				5.00				88
168		144	59		25		731		400	89
201			21							90
563		1,478	82	122	90		91	572	621	91
88		233	23				9			92
1,805	935	806	116	4	273	10.00	6	7,320	17	93
473	1,278	5,141	195	29	93		156	2,995		94
							23		506	95
678			7				174		96	96
546		756	25				6			97
425	249	420	90		14		37	126	1,449	98
564	806	770	17				41	220	317	99
			8			5				100
231	10	226	42		8					101
184		128	58	10	3		32			102
996	665	2,856	100	17		10.00		545	1,949	103
39		30	153			10.00	45		142	104
115		283	83	13	9					105
546	734	364	13	198		10.00	71	176		106
138				12			64	250	270	107
			42		129					108
39		1,169	39				167	440	99	109
										110
492	372	450	28	228	37	5.00	90	413	87	111
3,421	782	1,332	42		20	10.00	380		27	112
475	246	1,390			20			1,901		113
469			9							114
187	371		205		57		37	1,230		115
504	107		23		19	10.00	12	330		116
284	547	395	89	39	20		92	500	865	117
390	1,008	760	18		15		804	501	2,066	118
1,275	850		17				75	515		119
719	757	669	31		80	10 00	560		1,076	120
66		27	6			10.00				121
292	622	55	99		65	10.00		468	270	122
124	321							210	486	123
10				9						124

TABLE NO. 2—CONTINUED—PAYMENTS OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
125	Churdan	5,968	54	102	15	147	389	98	
126	Cincinnati	2,119	16	23	36	26	89	180	25
127	Clare								
128	Clarence	1,102	25	21		100	180		
129	Clarksville	3,682	195	42		110	192		28
130	Clayton	594	7	25	10	32	6	50	9
131	Clearfield	3,548	14	34	20	71	506	241	14
132	Cleghorn	244	3	32	12	59	20	56	
133	Clemons	163		6			3	10	
134	Clermont	1,310		48	5	26	68	97	
135	Cleveland	87	16	5	3	26			
136	Clio	226	10	10	10	32	29	91	
137	Clover Hills	439							
138	Clutier	1,220	15	20		61	220	187	
139	Coburg	415	4	8	25	15	28		
140	Coggon	3,717	24	32		60	42		
141	Coin	2,031	21	28	51	122	20	213	
142	Colesburg	96		15			32		
143	College Springs	214	8	20	10	47	24		
144	Collins	2,300	8	103		90	482	121	
145	Colo	722	17	41	43	29	202		
146	Columbus City	716	20	20	15	42	12		
147	Columbus Junction	6,819	105	59	50	265	377	308	
148	Conesville	375	14	25	18	47	70		
149	Conrad	2,473		69		154	712	184	
150	Conway	657	6	20		30	27	101	
151	Coon Rapids	5,780	29	38	25	92	325	132	8
152	Coppock	112	24	8	4	10		9	
153	Coralville								
154	Correctionville	8,218	167	60	25	59	322	234	
155	Corwith	2,283	16	64	12	70	105	100	
156	Corydon	19,955	58	317	101	78	607	582	168
157	Cotter	314		15					
158	Coulter	612	25	25	10	36			
159	Craig	590	75	66	38	49	20	37	
160	Crawfordsville	805	15	37		68		84	
161	Cromwell	170	2	6		9	2		
162	Crystal Lake								
163	Cumberland	2,040	18	36	19	72	335		
164	Curlew	136		30					
165	Cushing	1,753	6	38		40			
166	Cylinder	373		25			36		
167	Dakota City	678	21	15	15	25		40	
168	Dallas	325	20			23	146	57	
169	Dallas Center	1,255		35		36	15		
170	Dana	455	32	31	42	57	4	51	
171	Danbury	5,106					90		
172	Danville	285	6	16	10	42	11		
173	Davis City	979	30	47	6	60	144	63	
174	Dayton	4,266	32	28	10	104	546	284	380
175	Decatur City	790	6	8	5	17	221	27	
176	Dedham	2 249	92	26	15	104	308		
177	Deep River	5,985	25	12	378	60	795	780	
178	Defiance	1,526							
179	Delmar	2,715	50	26		75	600		
180	Delhi	1,050	4			5	13		
181	Deloit	1,015	25	20	20	60	180	200	
182	Delta	2,824	16	39	25	100	432		
183	Denver	3,591	47	60	10	48	373	156	
184	Derby	507	6	12	4	30	120		
185	De Soto	1,225	41	37		109	4	27	
186	De Witt	10,103	356	154		307	1,559	768	2
187	Dexter	11,956	38	113	60	149	274	274	5

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Iowa League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous years' issue paid	Number
730	2,870		111		1,354		25		13	125
766		190	44	80			31	613		126
										127
	300		26		15		360	75		128
679	937	978	49	346					126	129
377	7	56	15							130
270	3	749	65		132			286	1,143	131
40		5	5		3		9			132
129			5			10.00				133
28		498	27		161	10.00	262		80	134
37										135
24					20					136
132							7			137
19			19	5	22		376	276		138
319			11	5						139
283	331	1,538	10			10.00	120	180	1,067	140
851	129	424	17		43	10.00	75			141
26			13			10.00				142
				10			95			143
193		375	83		76	10.00		759		144
174		108	21			10.00	77			145
112		228	31						263	146
684	1,900	9 3	324	25	6			1,672	131	147
201										148
422	188	257	26			10.00		451		149
70			4		25		13		361	150
505	802	682	508	132	72		200	2.230		151
49			8							152
										153
158	1,395	4,259	112	156		10.00	324	877		154
259	544	243	26	206		10.00	100	315	213	155
1,171	1,478	9,267	118	187	36		219	4,588	980	156
328			1							157
154					299				63	158
			13				31		267	159
120	13	102	38	32	58		37	200	1	160
139			12							161
										162
245	420	7	86	67	116		439	175	5	163
100										164
204	550		6		10			473	426	165
2.3			18				14		37	166
264		225	21		15		17			167
			4		75					168
695		318	42						84	169
123		31	64		10	10.00				170
142	776	1,773	12			10.00	846	350	1,107	171
145			28				27			172
136			77		48	10.00		358		173
739	512	716	127	16		10.00		200	562	174
250		256								175
921	320	458				5.00				176
976	1,100	1,412	6				396		45	177
72	153		25				353	440	483	178
188	743	122	16			10.00	9	576		179
737		21	52						218	180
510										181
111		1,002	35	33		10.00		1,021		182
1,130	251	1,286	20					250		183
154			20				161			184
51		407	12	82	7			176	272	185
2,415	1,974	2,327	47	85	35	10.00	47		17	186
18		4,018	18	75				1,160	5,754	187

TABLE NO. 2—CONTINUED—PAYMENTS OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
188	Diagonal	931	12	13	12	68	190	88	
189	Dickens	438	14	25	10	58	8		
190	Dike	3,387	25	22	15	81	56	202	
191	Dixon	1,663	19	36		82	123	164	5
192	Dolliver	205	18	15	5	31	30	10	
193	Donohue	196				35	2		
194	Donnellson	1,978	15	35		78	176	175	
195	Doon	3,238		49			100		
196	Dougherty	1,160	4	18	10	23	150		
197	Dow City	5,831		40	140	65	592		
198	Dows	5,468		70	25		7	880	
199	Drakesville	111	6	12	5	28	20		
200	Dumont	2,234	6	22	1		201	260	
201	Duncombe	1,905	25	25	1	5		18	
202	Dunkerton	869	9	15		29		58	
203	Dunlap	6,909	28	72		79	394	812	521
204	Durango	316	15	15	4	72			
205	Durant	6,853	32	*600	20	60	120	120	
206	Dysersville	13,315		135	31	144	821	459	73
207	Dysart	9,683	50	75		165	710	406	
208	Earlham	7,507	27	124	25	83	150	95	10
209	Earling	423	2	25		5	11	65	
210	Earlville	6,383	1	34		17	142	50	
211	Early	4,943	46	166		140	130	100	16
212	East Peru	708				12	59		
213	Eddyville	10,650	66	60		60	650	116	
214	Edgerville	10,785	35	17	12	144	116	270	
215	Edgewood	3,196	15	20		47	2	36	
216	Elberon	962	14	33	6	29	90		
217	Eldridge	2,277	13	30	10	62	80		12
218	Elgin	1,135				28		156	8
219	Elkader	6,020			55		456	542	34
220	Elkhart	47		2					
221	Elkhorn	200					4		
222	Elkport	633	1	36		39	5	114	
223	Elliott	3,16.	18	105	53	78	35	108	51
224	Elliston	189		12				95	
225	Ellsworth	5,558		50	10		30	200	
226	Elma	10,620	12	50		60	43	194	
227	Ely	223	11	18	6	68	25	51	
228	Emerson	1,849	46	49	32	80	443	10	
229	Epworth	1,866		21			3	53	
230	Essex	3,031	44	77	25	106	228	312	
231	Everly	768	26	28	10	76	65	180	
232	Exira	2,766	23	59	76	104	672		
233	Exline	751	64	30	25	51	86	140	
234	Fairbank	3,802	28	182	10	126	459	211	7
235	Farley	2,349	12	35		110	841	60	
236	Farmersburg	558	1	35		5	66		
237	Farmington	13,394	100	114	25	86	448	212	
238	Farnhamville	6,401		25			30	82	
239	Farragut	1,964	94	95	10	139	62	57	
240	Fayette	11,716	16	145	33	75	373		9
241	Fenton	1,495	10	50	15	59	38	68	
242	Ferguson	17	1				3		
243	Fertile	472		12			14		
244	Floris	97					5	11	
245	Floyd	584		27			66	247	
246	Fonda	8,564	42	287	5	122	123	67	
247	Fontanelle	5,546	26	60	25	93	97	268	68
248	Forest City	6,484	38	183	25	199	702		47
249	Ft. Atkinson	1,528	14	20		19	6	45	
250	Ft. Des Moines	1,033		18			120	76	

*And weighmaster.

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Iowa League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous years' issue paid	Number
102			26		50		350		20	188
212		108							3	189
105	412	1,341	50		5	10.00	38	495	530	190
1,084			80		10		60			191
75			18		2		1			192
			14				145			193
112	52		37		25	19.00	329	500	425	194
317	415	113			28		131	878	1,204	195
545		18	15				12	195	170	196
314	595	2,290	24		191	10.00	33	638	890	197
824	962	1,6 7						590	463	198
			22				18			199
543	399	5	20		10	10.00	105	385	267	200
121	787	517	44	5	40	5.00	6	306		201
418		280	40			10.00				202
435	826	732	42		36	10.00	1,294	1,711	7	203
210										204
320	367	4,901	153		150	10.00				205
1,851	2,024	1,691	507	22	263	47.00	1,140	813	3 20	206
894	780	4,027	73		26		396	1,917	164	207
311	120	4,770	66	91		10.00	52	1,487	86	208
29	264		22							209
133	957	1,635	11		255	5.00		600	2,543	210
647	301	2,387	28	54	50	10.00		789	79	211
155		302			10		170			212
361	150	8,567	258	25	35		174	120	8	213
	10,071		15		31	10.00	64			214
		2,373	31	3			461	193	15	215
382	294	18	55	31		10.00				216
263	462				210	15.00		1,120		217
235		609	54			10.00	35			218
1,286	600	915	16	15		10.00	356	280	1,455	219
58				59	20		31		301	220
		128	26		42					221
351					89					222
161	1,275	398	21	516		10.00	302			223
82										224
91	577	3 783	12				63	480	172	225
615		8.788	135			10.00		366	347	226
			44							227
173	90	606		10			62		248	228
202	586	167	20		164	10.00	52	550	98	229
637	313		20			10.00		226	1,033	230
			10			10.00	239	124		231
1,122		331	22					357		232
55			6		50				244	233
837	573		74		21		880	158	236	234
	252	567			229	10.00		233		235
212		188	41			10.00				236
92	58	4,146	16			10.00	240	7,888		237
718		5,390	18					138		238
329	30	512	53	42	98		79		356	239
494	1,089	3,021	67			10.00	109	1,886	4,389	240
117	389	7	14		2			275	465	241
			13							242
248		82			1		11		104	243
22							59			244
137		69	28			3.00	9			245
98	2,428	3.727	10	25		10.00		1,083	53	246
200	1.092	1.835	131			10.00		1,502	46	247
719	1,571	1.445	24		150	10.00	818	553		248
129		1,107	19						169	249
			17						802	250

TABLE NO. 2—CONTINUED—PAYMENTS OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
251	Postoria	252		10					
252	Franklin	191	6	5		29	40	28	
253	Fraser	340	15	24	18	48			
254	Frederi'cksburg	4,501	1		85	5			
255	Frederika	301	16	25	3	36	101	48	
256	Fremont	2,230	14	25	15	65	366	220	
257	Gilt	358	35	16	12	20	60	62	
258	Galva	9,018	79	75	25	72	55	138	
259	Garber	264	1	21	1	5		120	
260	Garden Grove	1,142	18	32		30	219		
261	Garnavillo	646	2	22	8	5	14	85	5
262	Garner	8,514	100	75		101		771	58
263	Garrison	570	72	25		100	130		
264	Garwin	1,738	14	66	10	53	62	297	96
265	Geneva	750		52			9	185	
266	George	6,133		56	15	121	591		
267	Germania	629			19		121		77
268	Gilbert	696		12			7		
269	Gilman	4,981							
270	Gilmore City	3,386		21				424	
271	Gladbrook	4,660	28	259	25	160	88	678	
272	Glidden	4,136	50	50		65	205		
273	Goldfield	1,425	24	45	15	142	142	234	
274	Goodell								
275	Goose Lake	508	23	25	5	25			
276	Gowrie	6,150	3	22					
277	Graettinger	3,451	48	50	23	31	481		138
278	Graf					53	80	180	
279	Grafton	31		15	5	6	5		
280	Grand Junction	2,482	40	17	20	32	202	286	59
281	Grand Mound	3,039	25	40	10	90	657	147	
282	Grand River	381		11		18	52		
283	Grand View	1,005		22			162	138	168
284	Granger	530		25	20				
285	Grant	1,630	16	50	23	86	187	175	
286	Grant City	45		10					
287	Granville	894	12	38		65	301	300	
288	Gravity	1,391	35	30	25	102	233	94	
289	Gray	444							
290	Greeley	1,990	45	20			20	184	
291	Greene	7,659	18	95	10	89	435	331	62
292	Greenfield	20,839	22	367	50	130	600	420	
293	Green Island	709	36	40	11	56	25		
294	Grimes	4,837		175		11	2	56	
295	Griswold	5,113	17	63	35	90	993		
296	Grundy Center	9,202	37	99	50	701	752	309	132
297	Gruver	388	13	20	5	42			
298	Guthrie Center	9,894		185			401	313	113
299	Guttenberg	5,705		113	25	6	630		
300	Halbur	679							30
301	Hamburg	30,178	450	168	60	90	868	390	24
302	Hamilton	424	61	27	10	33			
303	Hancock	209		7				85	
304	Hanlontown	364		13			111	69	17
305	Harcourt	422	12	18	5	17	25		
306	Harper	263	12	17	9	48	5	20	
307	Harper's Ferry	597	10	50	1	48	422		
308	Harris	725	16	36	4	80	128		15
309	Hartley	12,621	283	138			176	1,175	
310	Harvey	655	63	36	15	60	40	74	
311	Hastings	896	118	31	5	65	27	33	
312	Havelock	749	12	12	24	51	25	94	
313	Hawkeye	1,815	1	31	1	5	44	204	

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Iowa League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous years' issue paid	Number
33			15						194	251
31			7				45			252
200			19		25					253
230	1,397	1,397				5.00	398	632	381	254
31		5	10				26			255
184		487			112				742	256
93		32	22						6	257
1,816	726	4,511	222	50		10.00	367	874		258
71			15			10.00	20			259
107		655	28		17	5.00	31			260
331			80	13		10.00	71			261
320	3,196	1,806	18	15	75	10.00	712	1,135	102	262
207		6	19		1	10.00				263
205	238		52			5.00	15	605		264
247		224	3				30			265
1,370	300	479	95	102			102	275	2,627	266
316			15		41	10.00				267
411			26		75			165		268
	1,525		9	313			535	648	1,951	269
347	215	598	26			10.00	150	827	735	270
201	1,893	370	64			10.00	117	387	390	271
108	1,440	719					158	1,303	8	272
183	1	435	62	96	1	10.00	35			273
										274
45	120	83						180		275
316	975	714	31			10.00	1,515	1,253	661	276
88	230	1,675	7					72	945	277
										278
										279
195		526	23		10	10.00		1,076	6	280
425	1,075	454	53			10.00	6		47	281
165	82		53							282
246			41	6	230				52	283
43		139	20		75		36	172		284
581									512	285
31				4						286
		68	89		16	5.00				287
68		682	39		15	10.00	58			288
255							189			289
522		444	20					220	275	290
959	1,200	1,139	172	291	1,245		281	1,133	189	291
613	2,100	11,257					3,275	2,005		292
190		214	10			10.00	117			293
218	44	2,141		30	8			793	1,520	294
232	756	778		83	25	10.00	43	1,988		295
2,313	1,783	1,547	28	10	174	10.00	987	270		296
							21		284	297
1,311	3,314	1,214	59	80		10.00	2,129	743	22	298
522	773	1,681	226		50	10.00	102	1,567		299
249	145	234	16	5						300
2,289	1,041	2,273	119	439	216	10.00	2,326	6,759	12,766	301
104			60	45					84	302
104			51	10					2	303
61			18		5	10.00	60			304
180			165							305
72	24		44	10	2					306
10			39		12	5.00				307
167	120		12		7	10.00		120		308
	1,244	7,019	18	451	102		643		1,375	309
75		235			57					310
150	6	362	69	30						311
		464	21			10.00			36	312
	352	675	18		32		127	325		313

TABLE NO. 2—CONTINUED—PAYMENTS OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
314	Hazleton	253	22	25		15	112	25	
315	Hedrick	4,113	37	43		62	414		
316	Henderson	563					75		
317	Hepburn	510		6	70			18	
318	Hinton	1,160	20	50	58	102	240	10	
319	Holland	210		12			59		
320	Holstein	11,529	126	275	50	168	796	745	
321	Holy Cross	508	6	9		30	6	42	
322	Hopeville	32		12				13	
323	Hopkinton	5,857	94	61			486	144	
324	Hornick	209		30			140		
325	Hospers	2,508	50	70	15	57	132		58
326	Hubbard	5,276	8	26		39	127	368	
327	Hudson	4,631		15	15		233	114	
328	Hull	4,649	44	53		62	177	354	
329	Humboldt	11,283	11	75	50	54	1,216	230	212
330	Humeston	3,576	28	90	25	136	120	540	19
331	Huxley	775		38			43	41	
332	Imogene	526	18	7	24	80	171	50	
333	Inwood	6,197	2	63		10		31	
334	Ionia	372	2	15		10	24		108
335	Ireton	5,219	25	27	25	56	254		
336	Irwin	488	20	44	24	22	13	169	
337	Jackson Jct.	279	4	4	8	20		125	
338	Jamaica	382	14	30	12	67	60	97	
339	Janesville	253	3	28	10	15	57		
340	Jesup	3,373	20	16	15	38	268	238	
341	Jewell Jct.	5,160	67	53	25	98	616	150	
342	Joice	599						60	
343	Jolley	878	14	15		62	50		
344	Kalona	1,146		5			301	20	
345	Kamrar	2,456	8	17		6		7	
346	Kanawha	2,404	25	58	15	60	128	7	
347	Kelley	1,994	12	44		28	65	16	
348	Kellogg	277	8	12	6	10	3	6	
349	Kensett	6,108	19	50	15	78	331	33	
350	Kent	1,305		21			5		
351	Kenwood Park	237		8					
352	Keosauqua	5,194	12	31	19	93	66		
353	Keota	9,446	79	25	125	50	88		
354	Keystone	4,923	40	40	20	103	240	480	46
355	Kingsley	2,096	51	77	25	113	328	73	
356	Kinross	14,253	76	72	25	126	600		
357	Kirkman	277	6	23			40		
358	Kirkville	530		35	11	10		85	
359	Kiron	236	3	2	6	30		65	
360	Klemme	1,274	16	42	12	79	106	90	10
361	Knierim	1,391		35	10				
362	Knowlton	1,150	26	35	19	72	14	78	
363	Laconia	172						30	
364	Ladora	651	2	12	5	26	120	113	
365	Lake Mills	634	13	40	10	59	32		5
366	Lake Park	4,680					126	742	101
367	Lake View	6,843	21	50		56	289		
368	Lamoni	8,404	30	92		145	227		12
369	Lamont	10,827	16	110			496	313	51
370	La Motte	2,011		26			616	128	
371	Lanesboro	2,183	25	50	25	64	458		
372	Lansing	604	25	22	15	58	9	80	5
373	La Porte City	7,584	50	115	32	52	718		80
374	Larchwood	5,256	181	60	25	105	785		51
375	Larrabee	1,955	17	50	5	76	543		
376		325		22				165	

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Iowa League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous years' issue paid	Number
									54	314
365	956	913	43				96	926	238	315
85		203			140					316
46			11				9		350	317
25		153	375	5	54		68			318
124			15							319
751	3,369	3,388	240			10.00	53	662	896	320
144	249	2	20							321
			3	4						322
1,299	985	1,004	46	33	64		91	255	1,345	323
54				40			2		33	324
222	364	614	12		70	10.00		210	624	325
921	191	1,148	8			10.00	336	1,891	203	326
342	421	2,132	15	66		5.00	296	538	419	327
322	824	760	128			10.00		1,091	524	328
2,210	2,154	1,423	149		12	10.00	1,311	1,939	227	329
972		1,259	18	241		10.00	118			330
509	15	118				10.00			1	331
62		55	27			10.00	22			332
351	349	584	3		7		666	827	3,304	333
86		88	15				24			334
518	2,794	732	183		100		36	154	315	335
96		43	47							336
104			10		4					337
			15			10.00	77			338
84			12		34	10.00				339
246		1,458	17	10	20		29	993	5	340
442	437	797	226	48	25			853	1,323	341
101			7						431	342
638			28		71					343
473			16				50			344
76	593	78	9	18	50			420	1,181	345
327	503					10.00		159	1,044	346
656		486	14	23			17	121	407	347
70			18		15	10.00		61		348
171	94	516	10		30		18	3,593	800	349
217		735	25		21		3		278	350
143			33			5.00			48	351
1,732	497	594	5		80	5.00	133	421	1,500	352
240	1,606	4,140	17		1,731			1,345		353
784	926	900	65	195	34	10.00	52		988	354
141	323	404	25		13	10.00		490	23	355
9,961		1,409					232	1,500	2.2	356
					192				16	357
45	254		13						77	358
36			33						61	359
314	288	76	17			10.00	34	180		360
109	133	221	193		5	10.00	109	546		361
273						10.00			623	362
130							3			363
43		31	10	23		10.00	86		170	364
273		156	43		3					365
657	936	1,084	94		829	10.00			101	366
330	633	1,205			1,421	10.00	692	420	1,713	367
780	700	4,835	67		7	5.00	376	801	227	368
841	614	784	55	213	41	10.00	190	4,873	2,218	369
117	278							489	357	370
448	100	202	15				155	300	341	371
		189			104				97	372
885	1,142	1,130	8	27	50		869	923	1,498	373
791	830	918	20	50	50	10.00	264		1,116	374
19			55	10		10.00		165	1,005	375
55		65	14				4			376

TABLE NO. 2—CONTINUED—PAYMENTS OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
377	Latimer	1,435	19	10	10	55	90	221	
378	Lattners	110		12		32			
379	Laurel	587	2	6	5	12			
380	Laurens	9,705	204					46	
381	Lawler	4,128	12	50	10		806		
382	Lawton	1,156	20	20	15	50	600		
383	Le Claire	2,157	32	80	36	78	15	16	
384	Ledyard	1,355		83	20	78	194	171	
385	Le Grand	839	4	20	6				
386	Lehigh	6,100	25	62	69	41	40		
387	Leighton	93				36	300	23	45
388	Leland	421	4	25	15	17	50	93	
389	Lenox	4,797	126	137	85	230	394	127	
390	Le Roy	224	7	13	6	25	54	339	766
391	Lester	2,949	50	25	1	58	181	47	
392	Letts	511	12	24	20	60	23	240	
393	Lewis	3,033	10	54	10	9	96	105	
394	Lidderdale	752	18	6		28	93	91	
395	Lime Springs	2,117		25	83	205	43	52	255
396	Linden	523	22	44		83	65	319	
397	Lineville	6,861	35	8	50	78	480	81	
398	Linn Grove	673		76			2	226	
399	Lisbon	4,774	50	57	20	85	504	81	
400	Liscomb	287	6	13		33	42	480	
401	Littleport	646	5	25	4	25	70	71	
402	Little Rock	4,658	19			106	7	98	
403	Little Sioux	608	10	15	10	25	13	630	
404	Livermore	4,153	25	49	35	76	33	115	
405	Lockridge	136						420	
406	Logan	7,010	75	87	17	125	22	16	
407	Lohrville	10,118	75	66	12	192		631	87
408	Lone Tree	3,988	23	37	49	117	160	281	46
409	Long Grove	711						100	
410	Lorimor	1,992	29	30		24	279	191	
411	Lost Nation	3,075		64		61	246	241	102
412	Lovilia	1,506	15	52	20	60	547		
413	Lowden	2,695		24			200	300	
414	Low Moor	638	20	20	23	60	48		
415	Luana	380					19	137	
416	Lucas	157	23	15	10	15		60	22
417	Luther	1,287		16		30	15		
418	Lu Verne	1,110	9	28	5	30	276	27	
419	Luxemburg	492	3	9		31		20	
420	Lozerne	586	25	13		61	175	26	
421	Lynnville	637	33	14	12	78	127	263	
422	Lytton	526		15			45	47	
423	Macedonia	1,295	13	25			75		
424	Mackshurg	1,259	4	14	26	23	250	442	
425	Madrid	9,043	81	82	20	210	811	579	105
426	Magnolia	879	1	25	1	5			
427	Malcom	2,351	20	24	19	64	237	303	
428	Mallard	2,115	12	24	14	30	160	150	
429	Maloy	233							
430	Malvern	8,103	30	24	60	150	510	780	4
431	Manilla	7,810	25	33	64	121	982		
432	Manly	12,173	56	45		86		1,155	
433	Manning	12,067	303	88	114	193	1,602		
434	Manson	8,021	27	64	16	50	72		48
435	Mapleton	5,834	13	101	25	60	108		
436	Marathon	4,318	12	13		22	150	600	
437	Marble Rock	7,672	28			72	100	68	
438	Marcus	6,480	98	102		108	251	720	100
439	Marne	1,089	32	29		80	10	279	

†And street commissioner.

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Iowa League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous years' issue paid	Number
584	311				2		17	113		377
46			20							378
355			129			5.00	27			379
405	659	5,527		5	786		267	951	5	380
		900						165	2,341	381
71	99	45						556	261	382
773		485	51		5		258			383
157			10					220	865	384
303		315	2				18			385
146	1,848	1,847	60	44	272	10.00	83	1,102	928	386
										387
42		51		20			70			388
595			117		50			1,760	178	389
21			26		10	10.00	5			390
441	170	799	37				643	240	64	391
229			17		14	5.00			2	392
28	001	379	27		249			311	1,168	393
60		47			2		185			394
143	82	579						400	508	395
198			22		5					396
		5,227		10				750		397
287		112	11		80		52			398
838	467	1,391	141	216	25		92		408	399
7			11	84		10.00	10			400
277			10		25				107	401
1,227	947	505	35	100			138	400	544	402
378		12	24		6					403
263	119	2,452	20		215	31.00		475		404
					120					405
883	933	1,108	30		41			1,000	1,971	406
704	958	1,355	6			10.00		550	6,144	407
191	615	552	105	115	18	23.00	257	1,345	50	408
475			20				95		21	409
282		63	15	10	60	10.00	122	224	604	410
691	300	529	29	53	80		236	316	127	411
384		136	24		75		593			412
47		1,265				10.00	259	590		413
289		148	40			10.00				414
183					10		7		24	415
									10	416
215	227	72	41				15	144	481	417
488			47		190	10.00				418
410			14		2					419
120		101	6		24		26			420
68		30	12							421
		155	23		33		1		207	422
136	243		85					401	317	423
500										424
922	1,346	1,837	253		97		43	732	2,025	425
322		275				10.00	240			426
454	339	334	23				94	380		427
219	468		19		258			138	683	428
101	127		2							429
616	400	900			30	10.00	1,000	3,360	319	430
63	493	3,193	582	18	17		219	1,430	570	431
831	465	288			64		25	561	8,894	432
2,192	2,637	1,288	175	22	50	70.00	823	225	2,225	433
1,387	2,988	749	129	197	60	10.00		416	1,155	434
339	1,345	731	96	1	50	32.00	780	881	371	435
60	549	1,004	106		139			240	1,454	436
11	1,234	3,008	17		173		837	1,705	419	437
2,371	420	1,000	57		65	10.00			1,178	438
53	285		12				309			439

TABLE NO. 2—CONTINUED—PAYMENTS OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
440	Martelle	361	11	11	-------	24	12	-------	-------
441	Martinsburg	557	18	12	-------	30	-------	20	-------
442	Marysville	291	-------	3	-------	-------	-------	262	-------
443	Masonville	251	7	6	-------	26	-------	198	-------
444	Massena	1,714	7	36	37	93	226	25	1
445	Matlock	50	2	1	-------	9	-------	-------	-------
446	Maurice	1,066	25	25	25	-------	-------	50	-------
447	Maxwell	3,085	20	20	25	82	750	9	-------
448	Maynard	1,316	6	39	1	30	72	91	-------
449	McCallsburg	1,914	8	115	-------	50	145	-------	-------
450	McCausland	113	6	-------	-------	-------	-------	-------	-------
451	McClelland	736	21	42	30	63	2	-------	11
452	McGregor	6,464	2	180	25	104	497	335	2
453	McIntire	1,587	-------	31	10	51	6	-------	-------
454	Mechanicsville	3,682	11	39	25	56	633	-------	17
455	Mediapolis	9,508	35	32	13	185	540	348	-------
456	Melbourne	793	15	27	5	82	60	66	-------
457	Melcher	1,146	-------	-------	-------	-------	120	112	-------
458	Melrose	1,831	6	10	24	35	278	-------	-------
459	Melvin	3,732	152	75	98	148	455	-------	52
460	Menlo	3,082	14	10	20	65	215	255	-------
461	Meriden	724	9	20	21	25	78	67	-------
462	Merrill	3,803	50	50	50	71	602	-------	36
463	Meservey	2,924	-------	45	20	-------	9	-------	-------
464	Meyer	767	3	6	-------	14	-------	108	-------
465	Miles	3,026	19	46	10	91	29	213	16
466	Milford	5,300	35	75	20	119	50	175	30
467	Millersburg	225	-------	15	7	42	72	-------	-------
468	Milo	3,919	19	25	18	90	130	-------	8
469	Milton	2,432	13	20	15	63	31	240	-------
470	Minburn	694	13	13	20	59	62	114	31
471	Minden	4,294	30	76	105	143	582	-------	-------
472	Mingo	421	17	37	14	61	21	38	-------
473	Mitchell	410	-------	10	-------	-------	-------	31	-------
474	Mitchellville	4,567	24	30	-------	141	407	-------	-------
475	Modale	636	25	25	12	56	182	70	-------
476	Mondamin	1,942	92	12	48	45	539	-------	16
477	Moneta	95	5	3	-------	18	-------	-------	-------
478	Monmouth	948	-------	34	-------	-------	90	295	-------
479	Monona	5,797	-------	75	114	-------	144	573	-------
480	Monroe	5,489	408	55	40	102	214	428	182
481	Montezuma	7,567	32	68	52	84	315	330	-------
482	Montour	1,167	-------	55	-------	-------	126	-------	-------
483	Montrose	2,473	50	43	-------	73	362	131	12
484	Moorhead	1,882	19	25	40	82	-------	-------	-------
485	Moorland	243	15	15	15	28	11	128	-------
486	Moravia	1,574	1	-------	-------	-------	237	195	-------
487	Morning Sun	2,887	12	32	20	51	314	321	41
488	Morrison	110	5	5	13	20	7	-------	-------
489	Moulton	2,709	131	50	99	46	104	-------	63
490	Mt. Ayr	8,613	50	75	-------	72	100	218	34
491	Mt. Union	152	-------	10	5	-------	10	-------	-------
492	Mt. Vernon	13,350	22	89	-------	164	455	777	111
493	Moville	5,846	18	120	20	94	120	-------	-------
494	Murray	2,231	36	28	35	63	405	56	18
495	Nashua	9,380	7	36	30	66	321	579	-------
496	Neola	6,378	-------	-------	-------	-------	-------	-------	-------
497	New Albin	1,251	12	36	1	68	537	-------	-------
498	Newell	8,681	-------	-------	-------	-------	35	21	35
499	Newhall	900	-------	38	-------	-------	96	42	-------
500	New Hartford	2,002	13	37	-------	64	130	20	-------
501	New Liberty	1,367	-------	-------	-------	-------	60	97	133
502	New London	14,271	37	300	25	105	660	20	-------

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Iowa League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous years' issue paid	Number
162	-------	114	21	-------	-------	-------	6	-------	-------	440
89	-------	288	-------	-------	-------	-------	-------	-------	100	441
26	-------	-------	-------	-------	-------	-------	-------	-------	-------	442
3	-------	-------	8	-------	2	-------	-------	-------	-------	443
270	-------	-------	6	15	5	-------	181	-------	813	444
17	-------	-------	6	-------	-------	-------	15	-------	-------	445
47	-------	334	35	-------	17	-------	67	219	222	446
627	392	541	96	-------	8	10.00	28	150	327	447
226	-------	176	25	-------	-------	10.00	104	-------	566	448
190	28	88	9	-------	20	-------	250	-------	1,011	449
90	-------	-------	15	-------	2	-------	-------	-------	-------	450
531	9	-------	11	-------	-------	-------	16	-------	-------	451
1,634	891	1,194	269	-------	39	10.00	660	622	-------	452
311	5	66	18	-------	33	15.00	-------	62	949	453
1,000	100	882	14	-------	45	10.00	50	800	-------	454
145	4,276	2,082	10	-------	5	-------	-------	526	1,311	455
157	-------	319	10	-------	-------	10.00	12	-------	-------	456
-------	-------	844	70	-------	-------	-------	-------	-------	-------	457
303	-------	-------	-------	-------	-------	-------	-------	-------	1,195	458
94	-------	1,812	70	-------	51	-------	725	-------	-------	459
110	-------	427	15	-------	-------	-------	73	-------	1,838	460
219	-------	136	25	-------	-------	-------	91	-------	-------	461
123	-------	1,869	84	-------	-------	-------	138	730	-------	462
207	310	-------	12	-------	-------	15.00	138	330	1,748	463
622	-------	-------	-------	-------	-------	-------	14	-------	-------	464
107	351	1,066	63	39	13	-------	15	918	-------	465
217	1,907	494	-------	-------	50	64.00	5	1,933	126	466
48	-------	-------	19	-------	22	-------	-------	-------	-------	467
350	-------	2,784	-------	-------	-------	-------	-------	375	150	468
-------	-------	900	20	-------	25	-------	-------	700	405	469
251	32	-------	21	51	21	-------	-------	-------	-------	470
322	478	1,189	16	-------	-------	10.00	284	420	639	471
28	-------	195	6	-------	-------	-------	4	-------	-------	472
121	103	15	-------	-------	-------	-------	-------	-------	127	473
315	1,153	862	7	542	-------	-------	224	853	-------	474
52	-------	-------	20	-------	-------	10.00	73	-------	131	475
139	-------	30	-------	-------	27	-------	-------	-------	996	476
18	-------	-------	9	-------	37	5.00	-------	-------	-------	477
363	-------	156	-------	-------	10	-------	-------	-------	-------	478
879	690	1,048	166	-------	5	30.00	453	1,538	82	479
194	-------	3,671	28	8	79	-------	5	50	25	480
1,317	680	1,316	366	-------	75	-------	300	1,947	625	481
435	-------	365	19	-------	167	-------	-------	-------	-------	482
949	9	20	74	97	341	15.00	96	-------	202	483
235	689	-------	10	-------	-------	-------	96	300	386	484
-------	-------	13	18	-------	-------	-------	-------	-------	-------	485
302	-------	112	75	36	4	-------	-------	24	588	486
432	16	843	45	-------	25	10.00	38	657	-------	487
26	-------	-------	34	-------	-------	-------	-------	-------	-------	488
427	-------	758	-------	141	25	-------	-------	865	-------	489
635	531	1,281	16	-------	56	-------	-------	4,051	1,494	490
108	-------	-------	-------	-------	-------	10.00	9	-------	-------	491
3,758	2,319	2,053	89	370	202	10.00	-------	1,780	1,161	492
666	655	3,111	-------	-------	10	-------	141	669	222	493
173	-------	946	10	10	117	-------	38	295	4	494
2,469	2,561	1,236	44	-------	15	10.00	593	440	1,043	495
-------	-------	-------	-------	-------	-------	-------	6,378	-------	-------	496
291	-------	140	49	-------	25	-------	92	-------	-------	497
1,928	1,676	2,392	33	712	-------	-------	774	665	410	498
110	-------	15	3	-------	8	-------	-------	-------	588	499
287	420	750	32	-------	-------	5.00	88	150	-------	500
826	-------	-------	26	-------	225	-------	-------	-------	-------	501
1,727	400	6,649	-------	-------	-------	10.00	-------	2,755	1,588	502

TABLE NO. 2—CONTINUED—PAYMENTS OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
503	New Market	1,736	84	12	10		132	100	
504	New Providence	312	4	8	15	20		34	
505	New Sharon	6,356	199	105	40	125	386	361	
506	New Vienna	1,567	15	27	15	85	72	113	
507	New Virginia	250	7	15	13	31	14	12	
508	Nichols	1,154	16	9		35	56		
509	Nodaway	1,120	58	12		60	327	171	8
510	Nora Springs	5,516	4	25		3	750	328	3
511	Northboro	461	30	22		65	22		
512	North Buena Vista	509	14	24	36	39	52	64	
513	North English	6,694	38	83	30	181	944		23
514	North Liberty	160					65	13	
515	North McGregor								
516	North Washington	299	6	15	10	30	30		
517	Northwood	4,392	165	103	15	191	837	303	200
518	Norwalk	294	4	20	15	19	10	76	
519	Norway	1,835	20	35	10	66	504		5
520	Numa	1,044	16	13	19	81	74	20	
521	Oakland	6,804	19	75	20	87	616		
522	Oakville	483	8	17	10	35	73	111	
523	Ocheyedan	2,858	25	40		154	683	221	12
524	Odebolt	8,758	50	100	12	150	974	239	
525	Ogden	8,714	108	125	50	136	969	254	28
526	Olds	630	20	22	20	72		56	
527	Olin	5,071	8	25	10	67		300	
528	Ollie	662	15	15	10	21	62	108	
529	Oneida	169							18
530	Onslow	681	5	28	5	26	96		
531	Orange City	4,472	50	60	60	63	849		
532	Orchard	636							
533	Orient	738	1	21	10	11	200	1	
534	Orleans	583	7	18	20	30		84	
535	Ossian	2,601	5	50	5	25	600		
536	Osterdock	429	6	12	5	30		78	
537	Oto	1,402		29	10		126	120	
538	Oxford	4,925	11	61	44	56	28	720	20
539	Oxford Junction	2,660	13	60		51	180	96	
540	Pacific Junction	2,477	19	24	25	71	55	84	
541	Packwood	237	6	40	5	26	36	87	
542	Palmer	3,063	8	12	10	30	11		
543	Panama	681	16	21	16	37	73	96	
544	Panora	12,678	19	19	50	103	290	278	
545	Parkersburg	7,487	39	27		473	376	10	2
546	Parnell	1,181	100	25	25	20	300	27	
547	Paton	902	25	9	6	24			
548	Patterson	95						28	
549	Paullina	8,597	12	63	308	60	540	25	
550	Persia	1,872		35	25		12	540	30
551	Peterson	2,007				236	286	376	
552	Pierson	3,607	14	68	20	58	231		
553	Pilot Mound	1,948	15	14	7	30	18		
554	Pioneer								
555	Pisgah	1,172		15	15		22		
556	Plainfield	1,058	12	20	10	60	300		
557	Pleasanton	83							
558	Pleasant Plain	104	6	15	10	31			
559	Pleasantville	6,601		22			220		22
560	Plymouth	492	12				144	100	
561	Pocahontas	13,083	12	100		61		700	
562	Polk City	372		27			48	45	
563	Pomeroy	3,060	33	89	15	41	139	305	21
564	Portsmouth	1,163	8	14	10	35	60	100	
565	Postville	24,865	53	77		91	401	395	

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Iowa League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous years' issue paid	Number
470		482	229				47		170	503
128		88	8			5.00	3			504
102		2,680	73	70	19		172	984	1,040	505
730	225	247	22			10.00	6			506
		3			5				150	507
59			23				680	267		508
201			18				53		272	509
919	960	893	66	7	27	10.00	58	1,122	543	510
210				10			72			511
160		82					38			512
318	1,400	148	229	15		10.00	50	2,749	476	513
32			50							514
										515
198			10							516
	480	1,155	101	314	14	10.00	104	400		517
126			1				23			518
203	484	210	18		23	10.00	32		215	519
193			17		48	10.00			553	520
547	1,089	897	73		63		289	612	2,417	521
127		6	20		66	10.00				522
256	117	52	122	155	3		48	960		523
2,481	1,798	1,047	645		36	10.00	554	650	2	524
488	643	2,935	23		25			1,295	1,635	525
29			367		5	17.00	18	4		526
897	591	906	1,380	10		10.00	57	208	602	527
342			13	45		10.00	21			528
69		56	22		2		2			529
293		193	21			10.00	7			530
24	263	1,469	48	87		10.00	417	100	972	531
299							27		310	532
280		121	19		56	10.00	6		2	533
414			10							534
1,115		771	23			10.00				535
216		60			22					536
77	464	195	21				29		422	537
939	379	1,036	29		172	10.00		640	189	538
316	445	578	45	40		10.00	193			539
61		621	51		159	35.00	8		1,244	540
37										541
40	4			3			91	87	2,767	542
204	57	65	5			10.00		42	113	543
273	331	10,014	31			10.00	193	125	936	544
2,995	809	1,017	35	124	42		12	1,074	489	545
			10						674	546
269			30				339	200		547
34					12			21		548
244	639	3,395	46	211	50	10.00	269	1,762	893	549
175	300	216	15					498	6	550
120	306	623	10	22			784		150	551
359	638	650	20	71		10.00	603	407	368	552
51		1,458			13		88	237	17	553
										554
665			10		206	5.00	47	127		555
271		73	18		256	10.00	23			556
65			2		11	5.00				557
129			8							558
1,190		3,879				10.00	217		1,091	559
120		35							81	560
3,098	1,009	6,718	16		160	10.00		1,721	18	561
52	100	53	12				14		1	562
323	444	1,748	51		118	10.00		635	2	563
291	300	168	27	5	25			120		564
1,127	1,100	845	181			10.00	269	20,366		565

TABLE NO. 2—CONTINUED—PAYMENTS OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
566	Prairieburg	1,754		17			127		
567	Prairie City	3,876	22	75	25	407	721	270	
568	Prescott	880	25	40	15	47	282	263	
569	Preston	5,347		95			126	440	
570	Primghar	3,111	215	56		213		297	
571	Princeton	2,155	28	72	10	145	112	83	
572	Promise City	238	14	25	5	58	25	25	
573	Protivin	297	6		34	27			
574	Pulaski	434		11			6	82	10
575	Quasqueton	527		36	25		180	75	
576	Radcliffe	4,493		52			122		
577	Rake	202		10			24		
578	Ralston	660	25	25	10	36	12		
579	Randalia	135			5				
580	Randolph	406	6	15		28	28		
581	Rathbun	209	26	30	10	48	50		
582	Readlyn	1,533	15	12	10	48	610	62	
583	Redding	140	5	5		30	35	40	
584	Redfield	5,621	19	33	25	51	145		
585	Reinbeck	8,144	11	190	1	125	732	674	40
586	Rembrandt	404		10					22
587	Remsen	6,108	50	52	25	103	738	608	122
588	Renwick	8,429	17	18	10	88	77	125	
589	Riceville	6,021	15	14		67	360	99	
590	Richland	2,779	46	33	20	66	112	367	37
591	Rickardsville	381	3	14	6	33	3		
592	Ricketts	1,446	32	32	15	72	60		15
593	Ridgeway	532	3	15		24	30	236	
594	Rinard								
595	Ringsted	2,023	16	26		54	65	199	9
596	Rippey	1,331	60	25	60			112	
597	Riverside	4,976	38	22	5	128		576	
598	Riverton	711	12	31		60	17	97	
599	Rock Falls	102	2	12		8	5	52	
600	Rockford	6,957		24		19	582		25
601	Rock Valley	4,981	15	47	55	61	144	350	85
602	Rockwell	2,089		40			601	23	
603	Rockwell City	15,882	73	156		131	468	1,022	6
604	Rodman	335	12	15		30	25	50	
605	Rodney	220	9	10		47	16	44	
606	Rolfe	5,315		35	106	25	45	350	115
607	Roland	5,125	8	38	5	19	77	141	
608	Rome	316	32	12	3	23		15	
609	Rose Hill	333	33	23	5	85	17	55	5
610	Rowan	868		8				87	
611	Rudd	1,235	12	29	20	90	165	44	
612	Runnells	1,171	33	24		106	39	36	
613	Russell	926	14	21	17	65		89	
614	Ruthven	3,026		30	30		487		
615	Rutland	47						45	
616	Ryan	1,497	2	45			337		94
617	St. Ansgar	3,135	25	35		60	35	172	4
618	St. Anthony	862				12	8		
619	St. Charles	709					85	79	
620	St. Lucas	66	2	2				5	
621	St. Olaf	224	1	20	1	5		16	
622	St. Paul	315	29	24	5	85	82	10	
623	Sabula	8,877	51	50	25	121	660		
624	Salem	606	109	9		73	90		
625	Salix	1,132		25			79	442	
626	Sanborn	9,957	54		108	80	165	493	199
627	Sandyville	46							
628	Scarville	566							

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Iowa League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous years' issue paid	Number
61	105							250	1,194	566
240	25	1,147	22			10.00			912	567
62		15	81		4	10.00	36			568
282	600	2,926	14	1	2	10.00	63		788	569
253	884	198	8	198			35	724		570
1,100		520	17		32				36	571
33				27	26					572
3	157							70		573
229			10				86			574
160			20	26	5					575
737	1,446	336	609						1,191	576
125	14	15	14							577
92		115	17				27		301	578
87			7		36					579
281			12			10.00	26			580
135										581
32	13	42				15.00	344	330		582
		15	10							583
439	141	2,546	44	75	1			825	1,277	584
621	1,184	1,387	13			60.00	44	3,062		585
317		25								586
364	4'3	3,117	172			10.00		294		587
393	5'7	5,813				10.00	907	385	29	588
213	574	1,063	16	544			218	472	2,339	589
267		570	129	25	25	10.00	24	663	385	590
322										591
381	362	54	16			10.00	397			592
		175	49							593
										594
40	465	260			93			192	604	595
130	365		120				42	42		596
266		2,754	80					524	583	597
419			14	25		10.00	26			598
			9				14			599
173	1,6'2	1,312			37		253	2,296	584	600
787	387	1,206	100			10.00	595		1,139	601
266	205	433	20			5.00	194	248	54	602
1,447	4,324	1,273	38		590		1,685	420	4,249	603
178		25								604
15		63	15				1			605
631	427	8'0	29		45			2,500	194	606
228	576	2,825	14		55	10.00		991	138	607
12			12				9		228	608
40			38	27						609
528		201					10		34	610
367		162			25		36		285	611
318			20		11				584	612
90		6	224				103		288	613
487	418		30	66	282	10.00	391	230	655	614
			1				1			615
123	726		12		5	10.00	17	75	21	616
16'	436	441	13	28	365		180	1,177		617
126			3		203				420	618
208				62			101		174	619
53					4					620
38		120	12				11			621
		22	98							622
122	127	2,835		165	25		336	4,364		623
198		161	26		30					624
137		391		8			50			625
42	1,323	940	94	226	116	10.00	806	781	4,127	626
42			4							627
			46		519					628

TABLE NO. 2—CONTINUED—PAYMENTS OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
629	Schaller	3,989	37	109	10	196	584	315	
630	Schleswig	5,668	40	56		115	784		7
631	Scranton	4,010	3	17	8	26	372	100	343
632	Searsboro	135		1				131	
633	Sergeant Bluff	617	5	40			91		
634	Shambaugh	560	13	10		34	45		
635	Shannon City	316	31	18	10	40	3	141	
636	Sharpsburg	136	1	5	2	3	28		
637	Sheffield	4,984	31	123	50	184	819	500	
638	Shelby	2,530	11	61		58		293	
639	Sheldahl	281	15	7			37		15
640	Shell Rock	3,950		38		22	190		8
641	Shellsburg	1,618	25	25	10	29	285		
642	Sherrill	148	6	15	12	65			
643	Sibley	34,471	31	230	60	158	813	771	341
644	Sidney	4,538	75	52	25	83	4	300	12
645	Silver City	948	25	84	20	70	37	154	
646	Sioux Center	4,382	18	55	12	82	180	281	
647	Sioux Rapids	1,942			88		321		
648	Slater	14,100	31	31		117	390		
649	Sloan	2,399		17	20		240	79	360
650	Smithland	1,459		30		177	79		
651	Soldier	530	5	5	4	22	144		
652	Solon	1,821	84	52	20	61	697		103
653	Somers	510	13	20		49	55		
654	South English	677	11	14	8	26	28	96	
655	Spillville	343	10	15	10	30		27	
656	Spirit Lake	17,349	90	494	59	119	603	758	121
657	Spragueville	220		15					
658	Spring Hill	150		1					
659	Springville	2,123	15	30	10	60	60	256	4
660	Stacyville	689		25				218	
661	Stanhope	1,016	6	28		537	114	140	
662	Stanton	2,298	44	90	58	96	423	279	12
663	Stanwood	2,787	12	40		60	5		
664	State Center	22,397	20	175		99	600	844	
665	Steamboat Rock	948		14		29	63		18
666	Stockport	500	4	20		23	264		
667	Stockton	227		15					
668	Story City	24,627	25	120		124	118		87
669	Stout	339	10	17	10	31	40	48	
670	Stratford	2,317	10	10	6	55	23	13	
671	Strawberry Point	9,080	2	10			499	92	
672	Struble	1,059	50	55		186	160		10
673	Sully								
674	Sumner	10,226		39			475	1,611	
675	Superior	158		33	4		3	45	
676	Sutherland	4,020	15	50	59	81	180	121	15
677	Swaledale	717		10		8	44		41
678	Swan	289	9	10	17	47		40	
679	Swea City	6,319	16	30		77	95	161	
680	Tabor	5,164	11	25		45	712		
681	Templeton	3,745	69	39	451	83	723	32	87
682	Terril	738	10	17	5	55	44	50	
683	Thayer	159	11	12	9	27			
684	Thompson	5,079	1	54	25	75	611		
685	Thor	315	11	12	11	60	27	114	
686	Thornburg	310	6	15	11		3		
687	Thornton	1,329		41	5		1		
688	Thurman	966	50	28	30	32	242		
689	Tingley	1,197		25			134	126	15
690	Titonka								
691	Toronto	334	23	15	10	75	105	94	

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Iowa League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous years' issue paid	Number
330	730	739	21		285	10.00	862	60	1	629
334	2,348	122	146			10.00		100	1,606	630
	1,630	630	12					750	708	631
							3			632
199			39	18	207				24	633
120		287	10				41			634
			20	53						635
66			13		18					636
185	424	1,001	123	114	25	10.00	175	1,214	6	637
405		789			403	10.00		500		638
					100	5.00	105			639
547	521	670	42		41			600	1,273	640
270	283		29	75	2		220	356		641
46					4					642
949	1,760	12,953	94	20	373		2,801	4,582	8,505	643
579	618	1,017	19	89	252		55	558	800	644
189		320	43							645
1,005		981	20		111	10 00	724	220	681	646
		899	65				656			647
70	12.394	344		42	5		372	275	17	648
112	381	100	22					1,065		649
147	298		21		6		90	385	226	650
141					209					651
332	201	205	19	14	10		23			652
287		55	2		90					653
316			43	80	25					654
84		138	19			10.00				655
1,279	2 385	1,207	97		30	10.00	1,559	2,963	5,575	656
			17		48				140	657
147			2							658
483	384	553	17				251			659
317			22		20		63		17	660
142			39			10.00				661
350		293			110	10.00	233	200		662
442	991	723	42		20		218	225		663
68	2,772	10,099	18			10.00		585	7.107	664
200	3	433	20	55	2		9			665
107		48	21				13			666
		126	15		61	10.00				667
1,350	1 256	9,541	97	192	67	10.00	276	1,012	10 340	668
38		92	39		14					669
	478		13		85		74	175	1 402	670
914	837	3 485	900				324	350	2.562	671
100		225	15	25	218				15	672
										673
604	3.630	1,295	60	76	40	10.00	150	1,065	451	674
21	10		42							675
315	934	354	57	25			196	175	1,443	676
62			12					540		677
127			14	9			9		7	678
229	594	3,672	42		220		266	907	7	679
1,016	552	911	18	20	50	25.00	773	576	450	680
50	35	68	13	73	88		65	1,931		681
176			12		274				95	682
										683
			22	267	187	10.00	813	2 323	681	684
			23				57			685
268			7							686
195					15				1,072	687
97		466	16			10 00				688
113		44	287					264	189	689
										690
							12			691

TABLE NO. 2—CONTINUED—PAYMENTS OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
692	Traer	8,744	36	156	3	155	792	369	46
693	Treynor	328					74		100
694	Tripoli	4,295	25	102	20	135	896	609	259
695	Truro	112	112						
696	Turin	389	25	36	12	48	115		
697	Udell	185	15	13		19	5		
698	Underwood	1,184		26		14			
699	Union	1,405					25		
700	University Park	509	5	65			1		3
701	Urbana	407	26	24		44	29		
702	Ute	1,828	20	36	48	44	480		
703	Vail	6,798	60	100	60	60	1,200	110	
704	Valeria	248		6			8	20	
705	Van Horne	3,528	60	28			85	104	49
706	Van Meter	1,245	12	22	3	29	82	54	
707	Van Wert	416	11	5	5	27	53	21	
708	Varina	311	9	33	8	32	12	37	
709	Victor	5,522	28	41	31	80	96	361	
710	Vincent	351	1	12	15	6	100		
711	Vining								
712	Volga	1,704	12	25	1	60	63		
713	Wadena	180	25	14	4	17	9	72	
714	Walcott	11,148		106		181	882		36
715	Walker	1,464	32	30	10	72	2	15	5
716	Wallingford	477					17		
717	Wall Lake	5,851	53	110		54	341		
718	Walnut	11,238	42	40		78	348	347	
719	Wapello	6,482	34	64	25	189	813	410	73
720	Washta	780	6	27	10	35	115	97	
721	Waterville	641		17					
722	Waucoma	11,424	17	39	6	35			
723	Waukee	1,207	4	39	61	17	133		
724	Wayland	1,147	40	25	6	54	124	35	
725	Webb	235	5	12		12			
726	Weldon	262	25					237	
727	Wellsburg								
728	Wellman	1,887	50	10	27	29	971		
729	Wesley	5,013		32			165	65	
730	West Bend	2,231	40	1	8	55	256	241	1
731	West Branch	5,414	17	81	73	76	319	346	50
732	West Burlington	1,950	30	48	20	103	96	99	26
733	West Chester	602	18	18	5	47	16	106	
734	Westfield	394	12	41		24	122		
735	Westgate	596		5					
736	West Liberty	21,784	158	120	33	102	736		123
737	West Mitchell	89	3	4	5	16			
738	West Point	3,554	29	36	26	89	436	150	1
739	West Side	3,364	49	81		137	728	215	
740	West Union	11,907	51	260	75	166	665	594	441
741	Wheatland	1,591	15	50	20	140	276	228	9
742	Whiting	6,845		37		12	14		
743	Whittemore	2,616	2	60	29		144	180	
744	Whitten	295	10	24	10	34	10	94	
745	Willey	15	1			5		9	
746	Williams	3,927	12	41	20	68	266		45
747	Williamsburg	7,691	4	75	60	88	737		
748	Wilton	15,484	60	120	25	66	488	597	40
749	Winfield	6,159	32	95	12	108	150	116	
750	Winthrop	3,687	4	31	2	11	106	339	
751	Wiota	304		9	17		75		
752	Woden	191		28			15		
753	Woodbine	6,646	96	16		85	654	300	
754	Woodburn	1,076	15	13	24	68	66	210	

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Iowa League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous years' issue paid	Number
2,031	1,442	1,443	99		360	10.00		1,276	526	692
		105	29				20			693
104	974	632	25	32		10.00	247	225		694
										695
104			14	23			12			696
115			18							697
58	395		46			10.00	19	250	366	698
		418	15		50	10.00		32	855	699
132									303	700
100							79		105	701
220	466		40		41		10	264	165	702
420	276	1,751				10.00	18	220	2,513	703
127		1					4		82	704
441		2,147	53			10.00		551		705
93		330	13	56	23		3	192	333	706
265			16				13			707
159						10.00	11			708
506	545	3,345	68	19	50			282	67	709
75	18		24		25		4		71	710
										711
763	687		15		25		53			712
30			9							713
3,658	875	695	19		2	10.00		2,000	2,684	714
157	421		49			5.00	145		521	715
261			6		50		139		4	716
212	1,549	1,433	37	679		5.00		1 378		717
512	419	6,100			419	10.00	148	2,111	670	718
363	741	892	103	96	6	10.00	229	2.250	184	719
436			10				44			720
443		12				5.00			104	721
107		10,7 2	68					400		722
532		60	17		5	5.00	4	530		723
340		77	77		4				365	724
32		80	21				73			725
										726
										727
207	202		16		142	10.00		223		728
339	962					10.00		743	2,727	729
55	400	360	65		6		77	666		730
421	285	938	92	109	10	10.00	644	1,913		731
74	9	610	27		25			754		732
165		194	28	5						733
			170		25					734
67	153		20		27	10.00	8	304		735
2,307	3.211	10,407	77	491	20	29.00	1,616	1,010	1.344	736
36			25							737
96		2,160	87	25		10.00	151	258		738
678	115		10	100		10.00			1,241	739
3,707	1,642	1,706	56	154	50		501	620	1,159	740
150	230	259	104			10.00	100			741
112		4,352	18	5			291	500	1,504	742
53	685	80	33		3	5.00	182	460	700	743
103			10							744
										745
674	1,746	470	82	80		10.00	143	490		746
2,740	2,487	727	53		25			695		747
	3,015	3,014				10.00	635	7,414		748
591	20	1,856	30	133	32	10 00	1,435	1,737	2	749
	609	1,595	78			10.00	371	525		750
145		53	5							751
123			10				15			752
271	962	1,159	21	139	573	10.00	846		1,584	753
224		186	6				82	213		754

TABLE NO. 2—CONTINUED—PAYMENTS OF

Number	TOWNS	Total	Town clerk	Mayor's office	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
755	Woodward	3,075	11	25	45	53	487	114	30
756	Woolstock	3,017	14	26	5	61	58		
757	Worthington	1,625	24	25	15	100	120	100	
758	Wyoming	3,978	30	15	25	75	102	309	
759	Yale	1,091	16	19		74	131	266	
760	Yetter	112							
76	Yorktown	174	5			2			
762	Zearing	849	23	16		60	182	40	
763	Zwingle	324		15				93	

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates to Iowa League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous years' issue paid	Number
780		471	12		23		599	425		755
430		2,130			227			96		756
1,131		100	10							757
908	793	642	143		30		180	605	130	758
						10.00		575		759
112										760
133			3			10.00	21			761
281		51	19	46			131			762
128		78				10.00				763

TABLE NO. 3.

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous
	Grand total	$3,438,958	$1,739,302	$1,328,535	$43,387	$89,082	$187,513	$90,785
1	Ackely	$ 23,702	$ 6,017	$ 5,412	$ 333	$ 146		$ 126
2	Ackworth	173	173	173				
3	Adair	15,753	7,184	6,684	69	431		
4	Adel	6,889	2,689	2,144		526		19
5	Afton	27,568	3,515	2,983	85	333		94
6	Agency	686	436	436				
7	Ainsworth	2,082	1,738	1,719		19		
8	Akron	16,847	6,514	5,463	3	390	$ 550	108
9	Albert City	787	768	716	9	43		
10	Albion	1,272	617	588				29
11	Alburnett	703	703	561	64	78		
12	Alden	24,774	15,076	5,741	130	336		8,869
13	Alexander	9,443	978	881	60	37		
14	Allerton	11,928	5,929	5,736		193		
15	Allison	3,199	2,113	1,921	82	110		
16	Alta	25,214	5,266	4,983		283		
17	Alta Vista	4,103	3,644	64	107	110	3,300	63
18	Alton	9,123	6,560	6,344		171		45
19	Altoona	654	654	642	10	2		
20	Alvord	6,250	1,200	1,053	62	70		15
21	Andover	543	471	86	15	10	360	
22	Andrew	1,050	1,050	600		17	433	
23	Anita	8,499	4,930	4,437	24	142		327
24	Ankeny	1,232	1,007	925		67		15
25	Anthon	3,315	2,539	2,187	120	199		33
26	Aplington	3,773	2,201	2,177		24		
27	Arcadia	1,536	1,509	320	25	59	1,080	25
28	Archer	270	270	218		52		
29	Arion	1,767	1,445	693	77	58	600	17
30	Arispe	400	314	314				
31	Arlington	2,648	1,963	1,863		85		15
32	Armstrong	6,407	4,099	3,218		364		517
33	Arnold's Park	2,917	1,586	991	33	519		43
34	Arthur	3,323	3,094	527	47	230	2,275	15
35	Ashton	3,796	3,607	561	24	122	2,900	
36	Aspinwall	76	76			26	50	
37	Atalissa	493	390	364	7	1		18
38	Athelstan	85	85	85				
39	Auburn	1,995	1,806	1,742	78	76		
40	Audubon	15,411	13,209	11,881	374	323		631
41	Aurelia	20,959	4,502	4,191	138	173		
42	Aurora	515	515	377	78	80		
43	Avenarius	595	555	136			396	23
44	Avoca	13,248	5,062	4,818	22	202		20
45	Ayrshire	1,896	1,502	1,365		137		
46	Badger	719	719	638		81		
47	Bagley	16,890	1,694	1,540	15	30		109
48	Bailey	538	538	538				
49	Baldwin	1,889	1,501	480		113	900	8
50	Bancroft	4,074	2,782	2,339	149	294		
51	Barnes City	608	608	354		254		
52	Barnum	1,032	604	576	20	8		
53	Bassett	131	131	131				
54	Batavia	1,686	1,686	1,528	33	125		
55	Battle Creek	9,567	6,195	3,578	109	194	2,300	14
56	Baxter	5,772	3,225	3,098	42	85		
57	Bayard	7,264	1,974	1,832	43	99		
58	Beacon	928	895	842	49	4		

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
$674,217	$268,611	$405,606	$105,630	$34,572	$40,181	$30,877	$919,809	$572,950	$240,654	$106,205	
$ 14,435	$ 1,060	$ 13,375					$ 3,250	$ 2,250	$ 1,000		1
											2
5,981	45	5,936	$ 24		$ 24		2,564		2,564		3
1,500	1,451	49	221	$ 1	220		2,479		2,479		4
4,721	308	4,413	418	49	343	$ 26	18,914	18,333	581		5
			250		244	6					6
481	471	10	3			3	760			$ 760	7
8,512	1,385	7,127					1,821		1,821		8
							19		19		9
							655		654	1	10
											11
576	576		75		15	60	9,047		31	9,016	12
							8,465	8,065	400		13
5,943		5,943	56	44	12						14
518	518		188		130	58	380		346	34	15
10,008	567	9,441	9,927			9,927	13		13		16
449	449		10		10						17
2,175	1,191	984					388		388		18
											19
496	283	213	1,051		1,051		3,503	3,503			20
							72			72	21
							40		40		22
762	762		27		10	17	2,780		2,672	108	23
							225		225		24
589	589						187			187	25
1,521		1,521	51		51						26
			27		27						27
											28
281	281		1	1			40			40	29
							86		86		30
352	352		10		10		333		333		31
1,105	1,105						1,203		1,203		32
							1,331	1,297		34	33
220	220										34
189	189										35
											36
3	3						100			100	37
											38
99		99									39
2,202	2,202										40
2,152	376	1,776					14,305		7,305	7,000	41
											42
							40			40	43
2,198	2,198		260		260		5,728	5,000	728		44
117	117						277		277		45
											46
8,773		8,773	79	74	5		6,344		6,344		47
											48
328	328		60		60						49
1,258	205	993					34			34	50
											51
			16		16		412			412	52
											53
											54
3,372	883	2,489									55
2,261		2,261	286		286						56
3,357	853	2,504	28		28		1,905			1,905	57
			33		33						58

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous
59	Beaconsfield	339	314	303		9		2
60	Beaman	1,346	920	821	58	41		
61	Beaver	380	380	277	50	53		
62	Bellevue	28,705	9,900	2,488	295	42	6,800	325
63	Belmond	9,887	7,977	6,964	275	548		190
64	Bennett	3,954	1,566	1,392	36	55		113
65	Benton	167	167	167				
66	Berkley	269	228	84		8		136
67	Berlin	529	529	386	138	5		
68	Bernard	1,650	1,650				1,650	
69	Bertram	148	148	148				
70	Bettendorf	21,975	15,511	12,792		219	2,475	25
71	Birmingham	1,540	984	971		13		
72	Blairsburg	1,569	885	575	78	199		33
73	Blairstown	2,041	2,041	1,808	105	128		
74	Blakesburg	853	853	847		6		
75	Blanchard	3,302	1,912	1,749	58	100		5
76	Blencoe	711	711	551	22	138		
77	Blockton	1,284	1,284	1,163	65	46		10
78	Blue Grass	1,131	1,131	146	70	38	675	202
79	Bode	1,710	1,283	1,113	123	47		
80	Bonaparte	2,049	1,157	1,086	6	65		
81	Bondurant	666	634	634				
82	Bouton	2,954	648	532	60	56		
83	Boxholm	244	244	143	89	2		10
84	Boyden	1,155	970	853		117		
85	Braddyville	1,275	962	931		31		
86	Bradgate	504	504	405		99		
87	Brandon							
88	Brayton	500	500	419		68		13
89	Breda	5,286	5,159	1,540	42	150	3,400	27
90	Bridgewater	651	651	495	67	78		11
91	Brighton	5,903	3,891	3,322		308		261
92	Bristow	762	762	731		30		1
93	Britt	12,545	7,078	6,203	175	700		
94	Brooklyn	17,696	10,559	10,470	27	9		53
95	Brunsville	911	699	385	114	25	175	
96	Buckeye	1,156	1,156	909	85	162		
97	Buffalo	6,367	2,071	194	138	24	1,700	15
98	Buffalo Center	5,001	2,627	1,974		503		150
99	Burt	3,973	2,988	2,450	145	386		7
100	Bussey	1,118	1,118	784	212	122		
101	Calamus	820	820	51	3	20	723	23
102	Callender	1,115	1,115	934	117	59		5
103	Calmar	8,691	2,962	2,804		117		41
104	Calumet	1,298	925	871		44		10
105	Camanche	847	847	774	51	22		
106	Cambridge	3,173	2,685	2,223	3	459		
107	Cantril	928	659	580	60	19		
108	Carbon	404	404	204		200		
109	Carlisle	4,484	1,380	1,363	9	8		
110	Carpenter							
111	Carson	17,248	1,484	1,381	68	35		
112	Cascade	9,943	9,238	3,249	120	155	5,625	89
113	Casey	6,044	3,593	3,457		136		
114	Castalia	550	550	349	8	3		190
115	Castana	2,508	1,721	1,449	18	254		
116	Center Junction	1,426	758	746	3	9		
117	Center Point	5,670	5,297	3,864	94	87		1,252
118	Central City	6,676	3,862	3,747	6	92		17

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
							25		9	16	59
							426		426		60
											61
15,797	3,549	12,248	110		110		2,848		2,848		62
1,712	1,712		198		4	194					63
1,836	405	1,431	552		552						64
											65
			41	41							66
											67
											68
											69
			6,464	445	80	5,939					70
			156	51	105		400		400		71
							684		684		72
											73
											74
256	256		84		84		1,050		1,050		75
											76
											77
											78
407	407		20		20						79
358	358						534			534	80
			32		32						81
							2,306		2,306		82
											83
			178		178		7			7	84
			16		16		297			297	85
											86
											87
											88
127	127										89
											90
639		639	634		634		739		731	8	91
											92
968	968						4,499	4,000	499		93
6,117	2,330	3,787	1,020		30	990					94
							212		212		95
											96
124		124	172	172			4,000	4,000			97
644	644						1,820		1,820		98
828	828		151	11		140	6		6		99
											100
											101
											102
2,523	997	1,526	158	141	17		3,048		805	2,243	103
			137		137		166		166		104
											105
382	382		49		49		57		57		106
							269		269		107
											108
747		747	71	71			2,286		2,193	93	109
											110
142	142		62	2	60		15,500	15,000	322	239	111
602	602		100	100			3		3		112
2,451	726	1,725									113
											114
537	537		250		250						115
308	308		300			300					116
354	354		11	7	4		8		8		117
490	490						2,324			2,324	118

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous
119	Charlotte	4,758	4,414	1,610		77	2,700	27
120	Charter Oak	8,571	5,029	2,219	7	103	2,700	
121	Chatsworth	44	44			30		14
122	Chelsea	19,624	1,554	1,351		203		
123	Chester	1,630	1,527	1,471		56		
124	Chillicothe	213	213	210		3		
125	Churdan	7,499	2,430	2,027	133	270		
126	Cincinnati	2,752	2,663	2,189	70	404		
127	Clare							
128	Clarence	5,809	3,197	3,099	39	28		31
129	Clarksville	5,336	2,640	2,071	238	282		49
130	Clayton	748	745	244		1	500	
131	Clearfield	4,102	3,355	3,193	77	60		25
132	Cleghorn	555	555	476	63	16		
133	Clemons	428	428	256	40	30		102
134	Clermont	1,448	1,446	888	183	77		295
135	Cleveland	70	70	70				
136	Clio	604	558	519		39		
137	Clover Hills	288	288	288				
138	Clutier	2,172	2,149	1,946		203		
139	Coburg	448	448	448				
140	Coggon	4,354	2,313	2,245	13	43		12
141	Coin	2,530	2,423	2,305	105	11		2
142	Colesburg	453	453	386	15	45		7
143	College Springs	1,486	1,453	1,253		37		163
144	Collins	3,421	2,553	2,089	50	317		97
145	Colo	984	984	890	5	89		
146	Columbus City	690	690	675		15		
147	Columbus Junction	8,204	6,381	5,889		416		76
148	Conesville	370	370	296		74		
149	Conrad	3,460	3,384	3,020	130	36		198
150	Conway	745	745	671		74		
151	Coon Rapids	5,740	4,843	4,153	15	675		
152	Coppock	111	111	111				
153	Coralville							
154	Correctionville	8,244	2,794	2,562		222		10
155	Corwith	9,139	2,111	1,765	86	243		17
156	Corydon	46,773	35,506	9,775		79		25,652
157	Cotter	1,002	1,002	986	15	1		
158	Coulter	1,674	1,048	892	147	9		
159	Craig	1,104	1,104	509	66	113	408	8
160	Crawfordsville	10,928	928	925		3		
161	Cromwell	152	152	103	37	1		11
162	Crystal Lake	478	467	435	32			
163	Cumberland	2,611	1,902	1,834		114		14
164	Curlew	550	532	377	155			
165	Cushing	2,313	1,888	1,738	68	82		
166	Cylinder	769	423	375	36	12		
167	Dakota City	1,054	986	631	15	13		27
168	Dallas	866	634	590	18	26		
169	Dallas Center	1,737	1,690	1,544	128	18		
170	Dana	403	403	353		22		28
171	Danbury	6,866	2,903	2,510	178	215		
172	Danville	697	697	598	78	4		37
173	Davis City	9,690	1,067	831	69	167		
174	Dayton	4,595	3,623	3,079	218	308		18
175	Decatur City	741	741	628		113		
176	Dedham	2,865	1,436	8		28	1,400	
177	Deep River	6,608	3,286	3,038		76		172
178	Defiance	1,873	1,625	1,398		216		11

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
344	344										119
3,498	1,385	2,113	44	3		41					120
											121
			55	55			18,015	17,107	908		122
93	93		10		10						123
											124
							5,069	5,061	8		125
2		2	87		87						126
											127
1,695	831	864	917		917						128
834	834		931	613	263	55	931		860	71	129
							3			3	130
			207	203	4		540		540		131
											132
											133
			2	2							134
											135
			46	46							136
											137
23	23										138
											139
1,973	284	1,689					68		68		140
			107		107						141
											142
							33		33		143
853	853						15		15		144
											145
											146
1,706	1,706						27			27	147
											148
71	71		5		5						149
											150
835	835						62		62		151
											152
											153
5,380	1,064	4,316	70		70						154
853	853		139		104	35	6,036	6,036			155
10,311	1,353	8,958	100			100	856		794	62	156
											157
							626		626		158
											159
							10,000	10,000			160
											161
							11			11	162
129	129		520			520					163
			27	27							164
282	282		35		35		108		108		165
							279			279	166
							118			118	167
							232		7	225	168
			47		47						169
											170
3,157	842	2,315	671		530	141	135		135		171
											172
							8,623	8,623			173
572	572		141	14	27	100	259		259		174
											175
							1,432			1,432	176
3,322	724	2,598									177
248	248										178

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous
179	Delmar	3,557	2,973	1,142	45	83	1,700	
180	Delhi	1,325	955	830	48	44		33
181	Deloit	948	948	387		29	500	32
182	Delta	4,108	4,086	3,936		150		
183	Denver	7,745	4,947	1,078	121	80	3,668	
184	Derby	293	293	272	10	11		
185	De Soto	1,355	1,067	997	57	13		
186	De Witt	20,848	17,091	5,294		481	8,100	3,216
187	Dexter	14,144	2,467	2,435	18	14		
188	Diagonal	1,061	1,061	856	66	55		84
189	Dickens	692	692	582		110		
190	Dike	4,942	2,156	1,735	170	212		9
191	Dixon	1,365	1,365	112	84	33	1,075	61
192	Dolliver	476	476	417	7	52		
193	Donohue	656	656	2	45	8	575	26
194	Donnellson	2,528	2,249	1,249	65	75	850	10
195	Doon	4,075	3,270	3,123	19	128		
196	Dougherty	1,425	1,182	1,035	21	102		24
197	Dow City	6,258	3,471	1,672	66	184	1,525	24
198	Dows	5,934	4,423	3,690	83	650		
199	Drakesville	281	281	276		1		4
200	Dumont	2,812	2,673	2,323	25	128		197
201	Duncombe	2,290	1,391	1,328	17	46		6
202	Dunkerton	787	787	710	55	16		6
203	Dunlap	6,942	5,687	4,710		420		557
204	Durango	301	294				294	
205	Durant	8,438	4,243	3,917	153	113		60
206	Dyersville	17,692	11,565	6,536	40	122	4,867	
207	Dysart	13,198	7,118	6,832		286		
208	Earlham	17,156	4,330	4,054	217	48		11
209	Earling	1,044	806	670		136		
210	Earlville	15,090	2,048	1,946	67	35		
211	Early	7,686	2,223	2,100	51	53		19
212	East Peru	689	624	624				
213	Eddyville	15,222	2,944	2,719	90	135		
214	Edenville	10,910	779	557	18	181		23
215	Edgewood	4,242	1,094	867	79	138		10
216	Elberon	1,377	1,228	1,096	63	68		1
217	Eldridge	2,748	2,562	728	42	32	1,750	10
218	Elgin	1,464	1,407	1,218	129	60		
219	Elkader	8,808	5,392	1,507	157	107	3,555	66
220	Elkhart	615	535	484	43	8		
221	Elkhorn	1,232	1,232	940	151	141		
222	Elkport	732	732	89	25	18	600	
223	Elliott	10,970	2,800	1,843	173	50		734
224	Ellston	212	212	191		11		10
225	Ellsworth	6,001	2,555	2,437	85	33		
226	Elma	26,627	2,363	2,049	217	97		
227	Ely	499	499	297	56	125		21
228	Emerson	2,910	2,625	2,508		117		
229	Epworth	3,060	1,965	1,954		11		
230	Essex	4,618	4,232	4,149	31	18		34
231	Everly	1,386	1,335	994		317		24
232	Exira	4,420	3,335	3,021		290		24
233	Exline	1,443	1,253	1,164	10	79		
234	Fairbank	3,731	3,390	2,162	194	132		902
235	Farley	4,084	2,757	1,515		117	1,125	
236	Farmersburg	1,440	1,440	385	61	6	988	
237	Farmington	14,604	2,591	2,392		174		25
238	Farnhamville	6,621	950	792	120	38		

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
583	583		1	1							179
							370		370		180
											181
			22	22							182
2,764	469	2,295	3	3			31			31	183
											184
			87	68	19		201			201	185
2,737	2,737		1,020	777	243						186
4,491		4,491	249		104	145	6,937		3,852	3,085	187
											188
											189
2,234	489	1,745	52		24	28	500			500	190
											191
											192
											193
79	79										194
573	429	144	232		232						195
			208		13	195	35		35		196
2,404	291	2,113	383		300	83					197
668	668						843		843		198
											199
105	105		12	2	10		22		22		200
399	399		194	31	35	128	315		315		201
											202
1,221	1,221		34			34					203
							7			7	204
3,498	752	2,746	697		697						205
1,271	1,271		2,856	535	2,321		2,000		2,000		206
6,070	604	5,466	10		10						207
4,758	326	4,432	42		42		8,026	8,018		8	208
238	238										209
2,014	433	1,581	3	3			11,025	8,500		2,525	210
2,610	339	2,271	34		34		2,819			2,819	211
							65		65		212
8,675		8,675					3,603		3,603		213
							10,131	10,131			214
1,857		1,857					1,291		1,291		215
149	149										216
186	186										217
			7		7		50		50		218
1,985	1,985		439			439	992	992			219
			80		80						220
											221
											222
			172		52	100	8,018	8,018			223
											224
2,436	408	2,028					1,010		1,010		225
5,967	322	5,645					18,297	13,000	5,297		226
											227
			285		285						228
650	650		436		429	7					229
386	386										230
			51		51						231
585	585						500			500	232
			23	23			167		167		233
195	195		17	3	6	8	129		129		234
945	611	334					382			382	235
											236
5,007	1,457	3,550	6	6			7,000	7,000			237
668		668	3		3		5,000	5,000			238

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous
239	Farragut	1,913	1,827	1,679	35	113		
240	Fayette	13,025	4,399	4,074	201	34		90
241	Fenton	2,618	1,571	1,358	92	115		6
242	Ferguson	307	247	168	10	9		60
243	Fertile	472	437	369	64	4		
244	Floris	86	60		32	28		
245	Floyd	752	752	650		102		
246	Fonda	11,675	4,013	3,338	165	450		60
247	Fontanelle	7,708	4,291	3,908	120	261		2
248	Forest City	10,312	6,469	4,472	3	1,910		84
249	Ft. Atkinson	853	751	616	105	11		19
250	Ft. Des Moines	2,080	802	718	84			
251	Fostoria	302	302	274		25		3
252	Franklin	348	318	6	8	4	300	
253	Fraser	636	429	429				
254	Fredericksburg	4,501	1,610	1,563		47		
255	Frederika	490	490			99	350	41
256	Fremont	2,730	2,230	2,002				228
257	Galt	665	470	395	14	45		16
258	Galva	16,535	4,622	1,731	9	231	2,500	151
259	Garber	446	446	46			400	
260	Garden Grove	1,239	1,194	1,133	26	35		
261	Garnavillo	1,258	1,165	473	74	12	600	6
262	Garner	13,359	7,210	6,612		310		288
263	Garrison	1,121	1,121	839	146	113		23
264	Garwin	3,068	2,187	2,109		77		1
265	Geneva	875	875	645	75	154		1
266	George	6,073	1,394	1,181		213		
267	Germania	983	895	568	60	254		13
268	Gilbert	7,819	690	548	134	8		
269	Gilman	4,909	2,968	2,813	84	71		
270	Gilmore City	3,804	2,155	1,897		246		12
271	Gladbrook	6,455	4,378	4,186	192			
272	Glidden	6,037	3,695	3,639		56		
273	Goldfield	14,610	2,501	2,155	213	77		56
274	Goodell							
275	Goose Lake	1,131	1,131	785	15	21	700	10
276	Gowrie	7,814	5,848	4,632	174	208		834
277	Graettinger	3,861	1,977	1,479	172	326		
278	Graf							
279	Grafton	325	325	171	59	95		
280	Grand Junction	2,713	2,713	2,185	160	321		47
281	Grand Mound	9,990	2,955	714		56	2,150	35
282	Grand River	445	445	417		28		
283	Grand View	1,229	1,229	867	26	8		328
284	Granger	920	910	815	67	16		12
285	Grant	1,950	610	403	131	95		11
286	Grant City	87	87	87				
287	Granville	1,219	1,204	993	80	118		13
288	Gravity	1,840	1,617	1,441		135		41
289	Gray	415	273	270		3		
290	Greeley	9,848	868	849		19		
291	Greene	14,370	6,606	5,170	271	737		498
292	Greenfield	19,935	9,293	8,746	312	235		
293	Green Island	1,107	1,105		9	10	1,086	
294	Grimes	9,113	1,988	1,944	41	3		95
295	Griswold	7,636	5,636	4,126	268	547		
296	Grundy Center	11,868	9,394	9,354	40			58
297	Gruver	547	438	311	42	27		623
298	Guthrie Center	13,448	7,139	6,089	352	75		

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
			86		86						239
3,874	752	3,122					4,752	4,000	55	697	240
589	589						458		458		241
							60			60	242
			22	22			13			13	243
							26		26		244
											245
6,440	1,783	4,657	7		7		1,215		1,215		246
2,756	6	2,750	38	24	14		623		623		247
3,843	3,843										248
			102		102						249
							1,278		1,278		250
											251
			30		17	13					252
			2		2		205		205		253
2,105		2,105					786		347	439	254
											255
							500		500		256
							195		195		257
5,245	1,310	3,935	1,432	15		1,417	5,236	4,875		361	258
											259
10	10		35		35						260
			85	51	34		8			8	261
1,226	1,226						4,923		4,923		262
											263
881	881										264
											265
1,591	1,566	425	953	652	285	16	1,735		1,735		266
			88	88							267
							7,129	6,000	75	1,054	268
1,691	1,691		250		250						269
563	563						1,086		1,086		270
1,912	1,912		165	65		100					271
2,139	1,748	391	201		201		2			2	272
							12,109	12,000	20	89	273
											274
											275
682	682		96		96		1,188		1,188		276
1,884	213	1,671									277
											278
											279
											280
547	547		88		10	78	6,400	6,400			281
											282
											283
			10		10						284
							1,310		1,310		285
											286
15	15										287
							223		223		288
							142		142		289
957		957					8,023	8,023			290
1,101	1,101		225		220	5	6,348	3,513		2,835	291
9,379	1,424	7,955					1,263		1,263		292
			2		2						293
2,213	19	2,194	40		40		4,872		2,276	2,596	294
1,019	1,019		55		55		1,516		1,516		295
2,216	2,216		258		258						296
							109		109		297
2,808	2,808		2,151	15	492	1,644	1,350		1,350		298

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous
299	Guttenberg	6,451	5,483	1,814	102	146	3,300	121
300	Halbur	1,347	1,264	606		58	600	
301	Hamburg	32,481	9,850	8,630	15	710		475
302	Hamilton	722	689	633		56		
303	Hancock	355	355	254	30	71		
304	Hanlontown	728	728	684		26		18
305	Harcourt	831	831	658		1		172
306	Harper	605	605	557		43		5
307	Harper's Ferry	1,059	873	798	40	35		
308	Harris	8,836	1,202	1,117		85		
309	Hartley	18,656	4,331	4,289	12	30		
310	Harvey	973	888	843		45		
311	Hastings	888	878	775	21	73		9
312	Havelock	731	572	455		117		
313	Hawkeye	2,551	2,108	1,919		189		
314	Hazleton	1,319	1,319	1,245	68	6		
315	Hedrick	5,571	5,422	5,188	72	127		35
316	Henderson	504	504	437	55	12		
317	Hepburn	505	421	309		15		97
318	Hinton	2,972	1,852	1,210	78	43	508	13
319	Holland	405	403	365		35		3
320	Holstein	13,912	10,113	4,418	330	460	4,875	30
321	Holy Cross	518	485				485	
322	Hopeville	98	98	74		10		14
323	Hopkinton	5,555	3,319	3,153	106	60		
324	Hornick	786	786	739		47		
325	Hospers	2,876	2,185	1,916	135	119		15
326	Hubbard	4,712	4,248	3,832	184	203		29
327	Hudson	5,075	2,426	2,327	39	45		15
328	Hull	5,403	4,663	4,387		268		8
329	Humboldt	13,558	9,942	8,914	535	493		
330	Humeston	33,734	3,372	3,308		64		
331	Huxley	1,204	1,195	850	58	206		81
332	Imogene	462	446	277	47	110		12
333	Inwood	6,684	4,333	4,019	176	138		
334	Ionia	244	219	175		25		19
335	Ireton	3,381	3,219	2,971	66	177		5
336	Irwin	800	800	630	93	77		
337	Jackson Jct.	267	267	267				
338	Jamaica	700	695	606		89		
339	Janesville	726	726	724		2		
340	Jesup	3,418	2,728	2,423		305		
341	Jewell Jct.	6,905	4,756	4,128	206	422		
342	Joice	985	585	500		71		14
343	Jolley	1,670	1,670	1,154	60	245		211
344	Kalona	1,943	1,943	1,591	32	84		236
345	Kamrar	2,829	1,822	1,814		8		
346	Kanawha	3,641	2,527	2,230	216	81		
347	Kellerton	2,139	1,660	1,174	105	82		299
348	Kelley	975	966	801	49	116		
349	Kellogg	6,940	3,114	2,896	143	75		
350	Kensett	1,443	1,067	972		95		
351	Kent	375	374	317	57			
352	Kenwood Park	7,171	3,068	2,824	66	60		58
353	Keosauqua	9,849	6,192	6,101		91		
354	Keota	6,350	4,176	3,841		202		133
355	Keystone	3,302	2,834	2,496	165	151		23
356	Kingsley	14,966	3,984	2,833	166	138	833	14
357	Kinross	267	267	176	52	35		4
358	Kirkman	690	483	450		33		

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
934	650	284	31		31		3		3		299
83	83										300
2,265	2,265		485	64	421		19,901	19,260	641		301
			31		31		2		2		302
											303
											304
											305
											306
											307
			186		186						
233	14	219	55		5	50	7,346	7,000		346	308
7,005		7,005	327		327		6,993		2,493	4,500	309
85		85									310
			10		10						311
133		133	26	26							312
403	403		40		40						313
											314
149	149										315
											316
							84		75	9	317
							1,120		1,065	55	318
			2	2							319
3,776	2,657	1,119	23	8	15						320
33	33										321
											322
899	837	62	95	48	24	23	1,242		1,242		323
											324
189	189		2	2			500			500	325
459	459						5		5		326
2,606	252	2,354	43		43						327
531	531		209		209						328
3,230	3,230		367	300	22	45	19		19		329
15	15		192	107	85		30,155	21,289	219	8,647	330
							9		9		331
							16			16	332
384	384		1,306		1,306		661		661		333
							25		25		334
162	162										335
											336
											337
			5		5						338
											339
690	690										340
353	353						1,796		1,796		341
							400		400		342
											343
											344
347	347		40			40	620		620		345
804	804		8		8		302		302		346
479		479									347
							9		9		348
476	142	334					3,350			3,350	349
			102		50	52	274		274		350
							1		1		351
1,242	1,242		2		2		2,919		2,919		352
3,657	291	3,366									353
1,173	1,173		210		210		791			791	354
158	158		10		10		300			300	355
1,552	1,552		9,430	9,430							356
											357
194	194		5	5			8			8	358

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous
359	Kirkville	331	202	193		9		
360	Kiron	1,967	1,687	1,646	21	12		8
361	Klemme	1,599	860	665	195			
362	Knierim	1,294	1,027	873	80	73		1
363	Knowlton	352	331	331				
364	Lacona	1,099	956	891		58		7
365	Ladora	689	686	550	76	33		27
366	Lake Mills	7,128	2,745	1,806	170	769		
367	Lake Park	16,118	2,850	2,463	96	273		18
368	Lake View	23,373	3,294	3,002	126	144		22
369	Lamoni	39,917	14,612	6,945	237	377		7,053
370	Lamont	2,639	1,830	1,589	78	29		134
371	La Motte	3,105	2,759	576	3	40	2,100	40
372	Lanesboro	917	706	534	71	90		11
373	Lansing	8,640	5,805	5,195	188	293		129
374	La Porte City	7,157	7,151	6,508	6	528		109
375	Larchwood	3,029	1,574	872		146		556
376	Larrabee	370	352	292		53		7
377	Latimer	1,723	1,566	1,313	102	91		
378	Lattners	320	320	20			300	
379	Laurel	427	412	368		44		
380	Laurens	12,786	4,856	4,467	215	145		29
381	Lawler	9,696	4,202		17	185	4,000	
382	Lawton	2,079	1,535	1,485		50		
383	Le Claire	2,409	2,213	836		2	1,375	
384	Ledyard	1,304	1,304	1,201	31	60		12
385	Le Grand	671	615	596	18	1		
386	Lehigh	7,684	4,404	3,964	275	129		36
387	Leighton	261	146	127		19		
388	Leland	409	393	313	12	68		
389	Lenox	11,152	3,523	3,086		418		19
390	Le Roy	233	233	169	24	40		
391	Lester	3,480	1,739	1,705	9	75		
392	Letts	1,126	1,126	1,018	26	82		
393	Lewis	3,842	2,412	2,228	61	123		
394	Lidderdale	830	696	12	44	40	600	
395	Lime Springs	2,762	2,242	2,188		54		
396	Linden	756	747	565	55	89		38
397	Lineville	7,738	3,743	3,400		343		
398	Linn Grove	740	740	534	129	77		
399	Lisbon	5,158	3,340	3,300	18	9		13
400	Liscomb	758	693	678		15		
401	Littleport	642	499			12	487	
402	Little Rock	5,946	3,401	2,496	85	351		469
403	Little Sioux	693	691	434	162	90		5
404	Livermore	12,847	2,109	1,697	58	329		25
405	Lockridge	275	275	188		87		
406	Logan	8,300	5,891	5,572	228	91		
407	Lohrville	14,015	5,375	4,879	102	225		169
408	Lone Tree	4,392	3,672	3,272	130	252		18
409	Long Grove	930	916	176		5	735	
410	Lorimor	2,399	2,399	2,031		343		25
411	Lost Nation	4,335	3,265	391	105	263	2,400	106
412	Lovilia	1,545	1,545	1,392	6	147		
413	Lowden	2,665	1,626	1,507		119		
414	Low Moor	817	816	277	9	80	450	
415	Luana	695	695	389	6	19	275	6
416	Lucas	843	515	470	23	22		
417	Luther	975	742	701	33	8		
418	Lu Verne	784	748	107		638		3

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
			68	20	48		61		61		359
267	267		1	1			12			12	360
413	413		10		10		316	316			361
							267		267		362
			1			1					363
			2		2		141		141		364
			3		3						365
736	736						3,647		3,500	147	366
914	281	633	772		709	63	11,582	10,000	1,487	95	367
4,822	805	4,017	667	590		77	14,590	12,187	2,403		368
811	811		91	23	8	60	24,403	20,523		3,880	369
209	209										370
			346	286	60						371
			86	86			125		125		372
1,557	1,557		502		453	49	785		785		373
			6			6					374
			1,455		1,445	10					375
							18			18	376
150	150		67	50	4	13					377
											378
			15		15						379
7,765	405	7,360	163		163		2		2		380
3,278	267	3,011					2,216		2,216		381
275	275						269		269		382
			196		195	1					383
											384
							56		56		385
2,606	1,046	1,560	24		24		650		650		386
							115		115		387
			15		15		1			1	388
435	435		98		98		7,006		7,006		389
											390
477	105	372	1,214		1,214						391
											392
914	914		331	309	10	12	185		185		393
			134	134							394
154	154		135		14	121	231		231		395
							9		9		396
3,831		3,831	125	48	77		99			99	397
											398
501	501		260		205	55	1,057		270	787	399
			65		65						400
							143		143		401
187	187		1,724	148	1,576		634		634		402
			2		2						403
703	485	218					10,035	10,035			404
											405
2,306	2,306						103		103		406
790	274	516					7,850		7,772	78	407
500	500		220	70	150						408
							14			14	409
											410
292	292		798	68	55	675					411
											412
934		934	85		85		20			20	413
							1			1	414
											415
							328		328		416
83	83						150			150	417
			16		16		20		20		418

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous
419	Luxemburg	425	425		2	3	420	
420	Luzerne	803	403	395	4	2		2
421	Lynnville	1,245	1,245	1,216	23	6		
422	Lytton	1,631	1,143	911	75	139		18
423	Macedonia	1,572	1,185	1,044		105		36
424	Macksburg	1,152	702	609	36	57		
425	Madrid	10,781	6,555	5,970	197	353		35
426	Magnolia	939	939	646		60		233
427	Malcom	2,687	1,884	1,652	3	155		74
428	Mallard	2,193	1,841	1,610	96	121		14
429	Maloy	330	330	329				1
430	Malvern	8,880	7,151	6,495	97	362		197
431	Manilla	29,931	6,010	4,382		554	1,067	7
432	Manly	15,886	2,811	1,749	450	487		125
433	Manning	15,637	10,589	3,841	336	598	5,790	114
434	Manson	11,177	6,716	5,838		578		300
435	Mapleton	7,740	4,553	4,124	6	327		96
436	Marathon	5,265	2,658	2,479	4	90		85
437	Marble Rock	8,129	8,129	8,054		75		
438	Marcus	4,808	3,730	3,285	138	292		15
439	Marne	1,080	930	728	62	122		18
440	Martelle	607	607	468	47	92		
441	Martinsburg	557	522	418	87			17
442	Marysville	256	256	253		3		
443	Masonville	533	516	445		71		
444	Massena	1,669	1,466	1,203	138	125		
445	Matlock	110	110			18	74	18
446	Maurice	1,264	1,045	866	76	69		34
447	Maxwell	3,819	3,251	2,934	127	162		28
448	Maynard	1,279	1,279	1,233	30	16		
449	McCallsburg	1,974	1,223	941		282		
450	McCausland	850	842	140	31	11	660	
451	McClelland	757	458	371	32	44		11
452	McGregor	10,076	8,568	5,848	144	76	2,500	
453	McIntire	1,519	1,519	1,421	40	58		
454	Mechanicsville	4,290	3,500	3,267		233		
455	Medimpolis	9,627	4,026	3,752	124	150		
456	Melbourne	1,239	1,165	857	78	109		121
457	Melcher	1,118	539	207	108	220		4
458	Melrose	1,831	1,195	1,195				
459	Melvin	5,988	4,451	441	123	212	3,675	
460	Menlo	3,411	1,150	1,094	14	23		19
461	Meriden	960	957	916	24	10		7
462	Merrill	9,751	3,980	3,006	54	225	675	20
463	Meservey	2,987	1,886	1,731	47	33		75
464	Meyer	723	723	530	122			71
465	Miles	3,795	3,076	1,919	38	92	1,027	
466	Milford	7,878	5,414	4,668	206	480		
467	Millersburg	573	573	369	52	152		
468	Milo	4,750	2,223	2,177	12	12		22
469	Milton	4,994	4,519	4,240	160	119		
470	Minburn	685	655	571	55	24		5
471	Minden	3,822	2,375	2,135	59	166		15
472	Mingo	710	710	567		143		
473	Mitchell	453	453	434	19			
474	Mitchellville	3,173	2,034	1,723	102	8		201
475	Modale	894	765	574	46	136		9
476	Mondamin	2,458	1,011	649	124	236		2
477	Moneta	370	370	310	60			
478	Monmouth	998	832	346		11	475	

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
											419
							400			400	420
											421
			41			41	447		447		422
302	302		85		21	64					423
							450		450		424
932	932						3,294		188	3,106	425
											426
377	377						426		426		427
190	190		2		2		160		160		428
											429
835	835		394			394	500		500		430
2,742	995	1,747					21,179	20,000	54	1,125	431
1,860	1,860		60	60			11,155	8,882	1,691	582	432
5,044	5,044						4		4		433
4,405	4,405						56		56		434
911	911		1,106		1,105	1	1,170		1,170		435
1,481	640	841					1,126		1,126		436
											437
			990	990			88			88	438
150	150										439
											440
							35		35		441
											442
							17		17		443
							203		203		444
											445
							219		219		446
284	284		284			284					447
											448
			421			421	330		330		449
			8		8						450
			209	185		24	90			90	451
1,342	1,342		70	52	18		96		9	87	452
											453
790	790										454
2,414	675	1,739	132			132	3,055	3,055			455
			74			74					456
							579		579		457
							636		636		458
1,537		1,537									459
			73	73			2,188		138	2,050	460
			3	2	1						461
2,181	349	1,832	77		77		3,513	3,500		13	462
213	213						888		840	48	463
											464
485		485	234		234						465
2,157	2,157		307	107		200					466
											467
2,527		2,527									468
			475	475							469
			30		30						470
743	347	396					704		704		471
											472
											473
129	129		160		160		850			850	474
			6	3	3		123		123		475
							1,447		1,447		476
											477
			118	48	70		48		48		478

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous
479	Monona	6,224	5,437	2,284	72	85	2,550	446
480	Monroe	6,600	3,550	3,156	3	385		6
481	Montezuma	8,907	7,720	7,313	200	207		
482	Montour	1,050	1,050	1,006	16			28
483	Montrose	2,652	1,660	675		158	825	2
484	Moorhead	2,465	1,693	1,513	87	93		
485	Moorland	473	473	230	156	35		52
486	Moravia	1,673	1,334	1,140	165	29		
487	Morning Sun	3,271	3,241	2,985	242	14		
488	Morrison	728	708	611		97		
489	Moulton	4,233	4,173	3,745	150	278		
490	Mt. Ayr	9,176	7,720	7,648		38		34
491	Mt. Union	512	512	460	46	6		
492	Mt. Vernon	18,334	13,108	10,159	179	108		2,662
493	Moville	6,958	2,674	2,205	210	227		32
494	Murray	2,515	1,769	1,539	37	88		105
495	Nashua	10,834	6,852	4,751		220	1,800	81
496	Neola	7,502	3,627	3,627				
497	New Albin	1,473	1,393	967	142	1		283
498	Newell	12,939	3,904	3,543	177	145		39
499	Newhall	882	880	671	66	122		21
500	New Hartford	1,918	1,716	1,608		106		2
501	New Liberty	1,504	1,504	156	17	10	1,300	21
502	New London	18,585	8,261	8,261				
503	New Market	1,804	903	822	6	54		21
504	New Providence	428	428	330	90	8		
505	New Sharon	8,515	3,604	3,207	123	274		
506	New Vienna	1,802	1,602	606	42	19	925	10
507	New Virginia	383	383	284	66	33		
508	Nichols	1,861	1,460	1,264	25	71		100
509	Nodaway	1,139	1,139	536	30	168		405
510	Nora Springs	7,431	3,921	3,685	47	189		
511	Northboro	500	500	500				
512	North Buena Vista	579	579	29		10	540	
513	North English	4,872	3,695	3,150	163	263		119
514	North Liberty	392	217	132	60	19		
515	North McGregor							
516	North Washington	653	653	17			609	27
517	Northwood	9,284	7,550	6,896	267	387		
518	Norwalk	307	307	284	19	4		
519	Norway	2,365	1,969	1,492	110	89	278	
520	Numa	1,409	1,296	871	114	293		18
521	Oakland	12,244	4,893	4,331	105	433		24
522	Oakville	878	878	823		36		19
523	Ocheyedan	2,363	1,748	1,331	1	201	75	140
524	Odebolt	10,595	7,711	6,902	215	260		334
525	Ogden	10,867	6,531	6,114		377		40
526	Olds	1,312	695	621	65	9		
527	Olin	6,467	3,372	3,237		96		39
528	Ollie	734	734	652		82		
529	Oneida	218	218	185		33		
530	Onslow	615	613	545	44	24		
531	Orange City	6,256	4,689	4,783		70		36
532	Orchard	863	263	224	39			
533	Orient	854	850	740	96	14		
534	Orleans	459	402	372	30			
535	Ossian	2,966	2,019	880	84	83		972
536	Osterdock	345	345	45			300	
537	Oto	1,646	894	795	3	91		5
538	Oxford	4,396	3,723	3,333		122		268

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
787	787										479
3,050		3,050									480
805	805		472		472						481
											482
			792	1	80	711	200			200	483
421	421						351		351		484
											485
			32		32		307		1	306	486
			30		30						487
			20		20						488
			60		60						489
855	855						601		601		490
											491
4,540	4,540		655	136	519		31			31	492
4,284	1,062	3,222									493
							746			746	494
2,156	2,156		1,784	1,784			42			42	495
3,654	3,654						221		221		496
			80		80						497
4,245	4,245		1,790	78	1,712		3,000			3,000	498
							2		2		499
202	202										500
											501
10,152	568	9,554					172		172		502
532		532					369		369		503
											504
931	931		541			541	3,439		2,839	600	505
170	170		30		30						506
											507
			401		401						508
											509
1,011	719	292	784	784			1,715		1,715		510
											511
											512
916	916		2		2		259		259		513
							175			175	514
											515
											516
1,201	1,201		339		170	169	194			194	517
											518
396	396										519
							113		113		520
1,570	1,570		12		10	2	5,769		5,707	62	521
											522
581	581		34	1	33						523
1,884	1,884						1,000		1,000		524
4,335	255	4,080					1		1		525
							617		599	18	526
827	827		188	188			2,080	1,500	580		527
											528
											529
			2	2							530
245	245		590		590		732		732		531
							600		600		532
4		4									533
			4		4		53		53		534
880		880	67		67						535
											536
346	346		6		6		400			400	537
673	117	556									538

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous
539	Oxford Junction	3,394	2,325	2,096	90	101		23
540	Pacific Junction	2,460	1,429	1,171		239		19
541	Packwood	644	644	640		4		
542	Palmer	3,935	1,028	834		184		10
543	Panama	849	826	710	54	52		10
544	Panora	16,009	3,902	3,374	93	133		302
545	Parkersburg	8,238	5,754	4,099	191	406		1,058
546	Parnell	1,934	534	512		22		
547	Paton	8,952	627	563	35	29		
548	Patterson	232	232	217		15		
549	Paullina	9,823	1,707	1,313	252	96		16
550	Persia	2,615	2,294	2,073		221		
551	Peterson	4,219	2,395	2,266	84	45		
552	Pierson	12,264	2,420	2,151	87	158		24
553	Pilot Mound	4,109	628	550	8	70		
554	Pioneer							
555	Pisgah	1,179	1,179	1,112		66		1
556	Plainfield	370	342	200	67	75		
557	Pleasanton	266	263	247		5		11
558	Pleasant Plain	313	313	307	3	3		
559	Pleasantville	8,245	3,028	2,700	21	307		
560	Plymouth	826	826	754	16	53		3
561	Pocahontas	16,738	3,648	3,512		127		9
562	Polk City	323	275	186	12	77		
563	Pomeroy	6,267	3,236	2,794		442		
564	Portsmouth	1,222	1,085	1,039		13		33
565	Postville	27,561	5,596	5,251	199	97		49
566	Prairieburg	1,711	1,520	1,421	30	69		
567	Prairie City	5,184	3,419	3,149	9	236		25
568	Prescott	1,872	1,372	1,257		31		84
569	Preston	7,732	5,295	1,702	37	169	3,350	37
570	Primghar	4,474	3,172	3,065	35	69		3
571	Princeton	2,419	1,919	564		66	1,275	14
572	Promise City	404	404	349	48	7		
573	Protivin	510	372	286		10		76
574	Pulaski	554	554	485	27	42		
575	Quasqueton	696	696	610		36		50
576	Radcliffe	6,185	4,132	3,977	135	20		
577	Rake	637	637	367	77	95		98
578	Ralston	660	557	528	10	19		
579	Randalia	127	127	127				
580	Randolph	698	679	533	70	55		21
581	Rathbun	448	448	147	186	106		9
582	Readlyn	2,965	2,826	667		73	2,086	
583	Redding	352	352	348		4		
584	Redfield	5,929	2,373	2,029	152	46		146
585	Reinbeck	9,741	6,227	5,874	126	227		
586	Rembrandt	627	627	385	105	137		
587	Remsen	9,398	6,055	3,223	332	493	1,850	157
588	Renwick	12,224	1,682	1,410	102	170		
589	Riceville	8,748	3,566	3,307	145	114		
590	Richland	2,762	2,290	2,103	154	33		
591	Rickardsville	448	448	28			420	
592	Ricketts	2,422	2,230	207	40	99	1,880	4
593	Ridgeway	559	516	428		88		
594	Rinard							
595	Ringsted	2,658	2,426	2,133	75	199		19
596	Rippey	2,180	1,961	1,915		24		22
597	Riverside	5,294	3,646	3,631	15			
598	Riverton	586	461	419		38		4

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
491	491		64		64		514		514		539
							1,031		1,031		540
											541
							2,907	2,907			542
1	1		22	9	13						543
8,106	735	7,371					4,001		4,001		544
1,883	1,105	778	395	180	215		206		206		545
							1,400		1,400		546
							8,325	8,000		325	547
											548
										702	549
7,070	1,707	5,363	344	50	267	27	702				550
321	321										551
599	599		881		881		374		374		552
1,325	460	865	398		145	253	8,121	5,000	1,403	1,718	553
1,740		1,740					1,741		1,741		554
											555
							28			28	556
			3		3						557
							401		8	393	558
4,816		4,816									559
							2,968	1,399	1,569		560
10,122	759	9,363	43		43		5		5		561
			34	34			5		5		562
2,992	371	2,621									563
137	137						20,003	20,000	3		564
1,688	1,688		274	274							565
191	191						1,560		1,560		566
205	205						500		500		567
						216					568
2,221		2,221	216		489		31		31		569
782	782		489				500			500	570
											571
											572
136	136		2		2						573
											574
											575
708	708		35		35		1,310		1,310		576
							103			103	577
											578
							19			19	579
											580
											581
71	71		68	51	10	7					582
							200		200		583
3,281	454	2,827	15		15		183			183	584
3,331	3,331										585
											586
3,343	1,346	1,997					10,118	10,051	67		587
424	185	239					3,848		3,821	27	588
1,136	1,136		198	198			396		396		589
76		76									590
											591
180	180		12			12					592
14		14					29			29	593
											594
181	181		4	4			47		47		595
219	219										596
1,633		1,633	15	15	4		101		101		597
			24	20							598

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous
599	Rock Falls	157	157	142	15			
600	Rockford	6,036	3,095	2,564	235	268		28
601	Rock Valley	5,455	3,635	2,203	191	457		784
602	Rockwell	2,943	2,784	2,556	34	51		143
603	Rockwell City	31,631	11,039	10,282	189	528		40
604	Rodman							
605	Rodney	160	160	72	51	28		9
606	Rolfe	7,931	5,626	4,552	174	730		170
607	Roland	7,215	3,015	2,539	324	152		
608	Rome	317	317	306		11		
609	Rose Hill	676	676	652		19		5
610	Rowan	1,265	1,207	1,030	81	96		
611	Rudd	1,209	1,195	1,023		171		1
612	Runnells	1,130	543	513	2	28		
613	Russell	1,118	898	886	2	10		
614	Ruthven	3,106	3,097	2,960	137			
615	Rutland	456	456	367	64	20		5
616	Ryan	2,481	1,484	1,303	47	126		8
617	St. Ansgar	4,513	3,424	3,170	74	180		
618	St. Anthony	670	419	313		91		15
619	St. Charles	679	679	616	6	36		21
620	St. Lucas	107	107	104		3		
621	St. Olaf	327	327	286	36	5		
622	St. Paul	785	316			16	300	
623	Sabula	9,077	4,211	4,112	3	71		25
624	Salem	796	794	776		18		
625	Salix	1,080	1,064	904		136		24
626	Sanborn	14,640	5,351	4,467	138	415		331
627	Sandyville	143	143	140				3
628	Searville	429	429	389	29	11		
629	Schaller	9,869	9,023	3,887	95	105		4,936
630	Schleswig	6,908	6,561	3,030	159	312	3,050	10
631	Scranton	4,579	3,542	3,269	146	127		
632	Searsboro	366	366	236	10	118		2
633	Sergeant Bluff	678	678	610	46	22		
634	Shambaugh	573	573	535		38		
635	Shannon City	490	428	348		73		7
636	Sharpsburg	263	263	233	29	1		
637	Sheffield	34,794	3,061	2,635	174	252		
638	Shelby	2,627	1,815	1,655	92	59		9
639	Sheldahl	1,781	469	426		43		
640	Shell Rock	4,445	3,538	3,145	40	171		182
641	Shellsburg	2,072	1,640	1,433	75	132		
642	Sherrill	609	609	84			525	
643	Sibley	71,500	11,217	6,834		483	3,900	
644	Sidney	5,318	4,175	4,112		63		
645	Silver City	1,436	1,436	1,185	23	75	144	9
646	Sioux Center	3,716	1,660	1,266	255	25		114
647	Sioux Rapids	4,500	3,185	2,750	270	165		
648	Slater	13,542	1,800	1,425	167	208		
649	Sloan	3,426	2,299	2,173	45	69		12
650	Smithland	1,523	1,230	1,006	54	60		110
651	Soldier	790	720	489	62	118		51
652	Solon	2,483	2,170	1,493		649		28
653	Somers	809	809	719	73	17		
654	South English	762	760	683	66	11		
655	Spillville	270	177	92	76	7		2
656	Spirit Lake	21,773	12,814	12,317	252	245		
657	Spragueville	437	437	74		41	300	22
658	Spring Hill	213	213	213				

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
							1,139		1,139		599
1,802	1,802										600
1,091	1,091		729	1	711	17					601
159	159										602
5,381	5,381		136	6		130	15,075	15,042	33		603
											604
							1,503		1,503		605
892	892						52			52	606
4,124	307	3,817	24			24					607
											608
											609
			58	58			14		14		610
							587		587		611
							33		33		612
183		183	4		4		9		9		613
											614
											615
						1	14		14		616
970	938	32	13	12		49	631		631		617
394	394		64		15		251		251		618
											619
											620
											621
											622
			469		469						623
4,652	939	3,713	113		48	65	101		29	72	624
			2		2						625
			16		16						626
			60		60		8,416	8,064	352		627
813	813										628
							236		236		629
610	610		12	12							630
425	425										631
1,037	1,037										632
											633
											634
											635
			62	40	22						636
							31,184	28,415	2,769		637
504	504		45	6	39						638
812		812					1,312	1,312			639
							314		314		640
579	579		14	4	10						641
307	307		125	20	105						642
											643
20,118	2,812	17,306	1,068		135	933	39,097	18,168	14,873	6,056	644
782	782		67		67		294		294		645
							615		544	71	646
298		298	1,143	105	1,038						647
1,315	1,315						11,581	10,115	1,009	457	648
96	96		65		20	45					649
1,127	1,127						106		106		650
187	187						70			70	651
											652
303	303		10		10						653
							2		2		654
							93			93	655
							5,373		5,373		656
3,289	3,289		297			297					657
											658

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous
659	Springville	2,548	1,485	1,381		4		100
660	Stacyville	1,368	1,302	1,230	113	37		13
661	Stanhope	1,102	1,054	805	129	113		7
662	Stanton	14,621	2,365	1,827	80	84		374
663	Stanwood	12,551	1,561	1,053	54	67		387
664	State Center	26,642	4,602	4,177	120	282		23
665	Steamboat Rock	1,500	1,357	1,270	3	80		4
666	Stockport	819	742	664		78		
667	Stockton	292	285	255	21	2		7
668	Story City	28,009	6,626	5,841	228	426		131
669	Stout	681	681	670		10		1
670	Stratford	3,281	2,891	2,490	109	292		
671	Strawberry Point	11,432	5,133	2,059	166	436	2,100	372
672	Struble	1,223	1,158	382	51	61	525	139
673	Sully							
674	Sumner	28,322	10,497	4,530	30	237	5,700	
675	Superior	446	442	432		10		
676	Sutherland	5,982	3,720	3,363	174	183		
677	Swaledale	534	534	500		34		
678	Swan	350	350	345		5		
679	Swea City	20,144	2,340	1,898	208	94		40
680	Tabor	5,902	3,902	3,724	2	169		7
681	Templeton	2,809	2,809	429	69	263	1,900	148
682	Terril	1,200	943	731	85	127		
683	Thayer	503	503	447		56		
684	Thompson	7,534	3,100	2,477	121	312		169
685	Thor	510	510	342	131	37		
686	Thornburg	282	282		20	14	238	10
687	Thornton	1,506	907	768	50	59		30
688	Thurman	1,127	1,119	992	68	74		15
689	Tingley	1,568	1,563	1,306	21	16		220
690	Titonka							
691	Toronto	399	392	166	30	1	225	
692	Traer	11,646	7,787	7,324		247		16
693	Treynor	775	775	697	60	18		10
694	Tripoli	9,276	7,964	4,335	147	114	3,300	68
695	Truro	679	679	666				13
696	Turin	389	389	304	7	68		10
697	Udell	344	344	325	11	8		
698	Underwood	1,134	956	856	36	64		
699	Union	2,814	2,479	2,305		147		27
700	University Park	938	938	868	67	3		
701	Urbana	593	296	290		5		
702	Ute	2,158	1,541	1,341	108	92		
703	Vail	6,281	4,843	1,981		62	2,600	
704	Valeria	258	249	222	2	25		
705	Van Horne	4,196	1,473	965	63	183		262
706	Van Meter	1,188	1,135	992	105	98		
707	Van Wert	622	622	483	101	25		14
708	Varina	630	630	619		58		13
709	Victor	6,903	2,744	2,483	97	164		
710	Vincent	485	480	398	42	40		
711	Vining							
712	Volga	1,585	1,281	392	63	1	525	300
713	Wadena	240	240	228		12		
714	Walcott	15,336	11,801	146	61	38	9,125	2,431
715	Walker	5,484	1,828	1,611	18	199		
716	Wallingford	568	220		78	45		197
717	Wall Lake	7,081	3,345	3,024	13	298		
718	Walnut	12,175	4,922	4,506	3	405		8

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous	Total from bonds, current year's warrants and miscellaneous	From bond sale	Current year's warrants outstanding	Miscellaneous	
929	315	614	134		134						659
											660
			48		48						661
							15,256	12,212	44		662
721	721		18		18		10,251	9,000	1,251		663
9,836	879	8,957	73	22	10	41	12,131	10,000	2,131		664
							3			3	665
							77			77	666
			8		8						667
15,311	1,911	13,400	229	85	144		5,843		5,843		668
											669
289	289		10		10		11		11		670
6,051	1,777	4,274	17		7	10	231		18	213	671
			63		63		2		2		672
											673
2,724	2,724		11,104	11,056	3	45	3,997		3,997		674
			4		4						675
496	496		63	63			1,246		1,246		676
											677
											678
3,006	423	2,643	96		96		14,742	12,000	1,082	1,660	679
710	710		4		4		686		686		680
											681
							347		347		682
											683
422	422		165		165		3,838	2,838	880	120	684
											685
											686
							689		689		687
											688
			5		5						689
			5		5						690
											691
			7		7						692
1,799	1,799		360	263	5	92	1,700	1,700			693
1,322	1,322										694
											695
											696
											697
73	73		105		105						698
335	335										699
											700
							298		298		701
							66		66		702
551	551										703
1,570	550	1,020	68		68						704
							9			9	705
2,715		2,713	9		9						706
12		12	41		26	15					707
											708
											709
3,230	1,285	1,945					829		29	800	710
5	5										711
											712
							104			104	713
											714
595	595						3,000		2,000	1,000	715
367	367		14		5	9	3,279		3,200	75	716
							248		248		717
3,092	1,184	1,868	684		684		1,000			1,000	718
6,253	162	6,091									

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Malet tax and town liquor license	Miscellaneous
719	Wapello	11,272	6,981	6,225	196	466		94
720	Washta	1,067	1,067	848	86	133		
721	Waterville	663	499	434	63	2		
722	Waucoma	20,918	764	710		54		
723	Waukee	1,258	1,258	1,219		30		9
724	Wayland	1,588	1,588	1,337	179	67		5
725	Webb	395	272	260	6	6		
726	Weldon	518	518	450	55			13
727	Wellsburg							
728	Wellman	5,290	4,361	3,679		650		32
729	Wesley	5,963	1,938	1,398	123	297		120
730	West Bend	13,214	1,272	972		249		51
731	West Branch	5,249	4,131	3,843		131		157
732	West Burlington	3,211	2,992	2,750	188	54		
733	West Chester	216	170	124	39	7		
734	Westfield	308	251		3	48	200	
735	Westgate	718	674	659		15		
736	West Liberty	25,330	8,074	7,096	442	442		94
737	West Mitchell	147	147	129	18			
738	West Point	5,860	2,826	1,525	81	130	1,000	90
739	West Side	4,149	3,619	1,321	78	120	2,100	
740	West Union	15,313	11,691	9,407		147		2,137
741	Wheatland	4,029	3,453	847		98	2,508	
742	Whiting	7,187	2,725	2,554	48	123		
743	Whittemore	3,242	2,248	1,964		283		1
744	Whitten	386	386	275	76	35		
745	Willey	27	27	27				
746	Williams	4,892	3,431	3,064	116	239		12
747	Williamsburg	13,832	8,008	7,619	182	202		
748	Wilton	13,881	4,908	4,438	62	408		
749	Winfield	9,401	4,851	4,392	183	254		22
750	Winthrop	5,116	2,997	2,863	109	18		7
751	Wiota	361	333	283		50		
752	Woden	250	250	250				
753	Woodbine	10,622	5,988	5,016		391		581
754	Woodburn	1,137	1,135	1,012		123		
755	Woodward	2,942	2,835	2,245	182	82		326
756	Woolstock	8,887	1,058	1,003	55			
757	Worthington	2,122	2,084	104	24	40	1,656	260
758	Wyoming	4,268	3,233	2,975	9	123		126
759	Yale	10,367	1,313	1,107	3	187		16
760	Yetter	552	552	504	45	3		
761	Yorktown	571	525	449	27	43		6
762	Zearing	1,324	1,324	975	89	98		162
763	Zwingle	610	610			10	600	

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
861	861		70	25		45	3,300	2,876	484		719
							164		164		721
2,697		2,697	78	74		4	17,379	16,000	1,379		722
							123		123		725
835	835		94	94							728
1,221	1,221		9	9			2,795		2,795		729
410	410		27	27			11,505	11,505			730
745	745		373	8	365						731
			219		219						732
			25		25		51			51	733
							57		57		734
36	36						8		8		735
16,868	5,834	11,034	389	62	327		8		8		736
2,649		2,649	385	2	367	16					738
500	500		30		30						739
3,529	3,529						93			93	740
394	394		131		115	16	51		51		741
2,902		2,902	640		640		920		920		742
972	972		22		22						743
1,315	1,315		146	139	7						746
5,161	2,252	2,909	668	70		598					747
7,735	3,868	3,867	1,238	83	849	306					748
690	18	672	34	3	20	11	3,826		99	3,727	749
2,118	670	1,448	1	1							750
			14	14			14			14	751
1,668	1,668		62			62	2,874		874	2,000	753
			2		2						754
107	107										755
1,448		1,448					6,381	6,000		381	756
			38		10	28					757
882	882		125		125		28		28		758
							9,054	9,054			759
											760
			41		41		5		5		761
											762
											763

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

Number	TOWNS	Total debt	Classified by Character					Per capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
	Grand total	$ 3,493,959	$ 1,004,193	$ 1,856,145	$ 103,584	$ 398,767	$ 131,330	
1	Ackley	$ 10,612	$ 2,250		$ 5,862	$ 2,500		$ 8.22
2	Ackworth							
3	Adair	38,914		$ 30,000	3,500	5,414		38.45
4	Adel	11,562	6,000			5,561		8.16
5	Afton	27,942		25,000		2,905	$ 37	27.78
6	Agency							
7	Ainsworth	2,760		2,000	760			6.40
8	Akron	18,831		13,000		5,395	2,436	15.31
9	Albert City							
10	Albion	653				653		1.36
11	Alburnett	235				235		1.39
12	Alden	7,551	7,520			31		9.41
13	Alexander	8,400		8,000		400		27.54
14	Allerton	16,485		14,500		1,985		16.24
15	Allison	2,346		2,000		346		4.39
16	Alta	8,460	6,200			13	2,247	7.88
17	Alta Vista							
18	Alton	10,388		10,000		388		10.51
19	Altoona							
20	Alvord	7,500	7,500					20.00
21	Andover	60			60			.99
22	Andrew							
23	Anita	22,272	4,000	15,000		2,672		18.41
24	Ankeny	426			200	226		.81
25	Anthon	5,191		4,500		592	99	
26	Aplington	6,000		6,000				11.67
27	Arcadia							
28	Archer							
29	Arion							
30	Arispe	86				86		.68
31	Arlington	2,333		2,000		333		2.95
32	Armstrong	3,553	2,350			1,203		4.72
33	Arnold's Park	2,655	2,597			58		6.51
34	Arthur	7,000	7,000					27.03
35	Ashton							
36	Aspinwall							
37	Atalissa	357			100	257		1.74
38	Athelstan	850				850		
39	Auburn							
40	Audubon	16,000	16,000					7.69
41	Aurelia	21,271	21,000			271		32.52
42	Aurora							
43	Avenarius	578					578	6.15
44	Avoca	6,228	5,000			1,228		3.79
45	Ayrshire	777	500			277		2.59
46	Badger	245				245		1.11
47	Bagley	13,294		6,000		7,294		28.71
48	Bailey							
49	Baldwin	1,500		1,500				5.85
50	Bancroft							
51	Barnes City							
52	Barnum	212			200	12		1.40
53	Bassett							
54	Batavia							
55	Battle Creek	5,000	5,000					7.34
56	Baxter	3,000	3,000					5.26
57	Bayard	17,677		16,500		1,177		25.04
58	Beacon							
59	Beaconsfield	9				9		.05

*Moneys and credits included in taxable valuation but assessed at 5% on the total.

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
$318,814,694	$155,857,798	$64,348,367	$25,307,099	$*73,301,430	$ 134,678,358		$16,886,879		
$ 1,221,496	$ 623,688	$ 237,416	$ 51,820	$ 308,572	$ 536,803	39	$ 8,564		1
71,494	48,588	13,276		9,630	25,096	11		4	2
892,361	366,820	167,448	5,445	352,648	487,576	46.5	54,520	5	3
869,117	584,316	193,276	34,100	57,425	260,348				4
612,289	330,588	103,680	34,744	143,277	260,530	21	41,784	4	5
239,498	98,264	12,520	27,556	101,158	135,743		19,496	5	6
555,492	197,440	136,436	23,796	197,820	287,238	18	7,204		7
782,008	421,640	195,452	46,460	118,456	284,344	31.5	37,020	5	8
280,716	127,596	93,120		60,000	115,179	14	7,200		9
180,444	104,216	38,220	10,884	27,124	65,454	18	12,064		10
267,434	81,136	51,204	74,504	60,590	112,301	10	12,800	5	11
713,598	297,308	85,920	50,280	280,000	388,967	34	28,408	5	12
457,768	266,752	70,652	44,564	75,800	171,292	8	134,480	3	13
1,003,502	571,516	138,632	21,328	272,086	454,955	31	11,488	5	14
546,318	239,760	109,888	51,880	144,790	245,172	16.5			15
851,012	434,580	200,892	24,340	191,200	356,153	30	40,540		16
378,128	182,140	98,100	18,188	79,700	154,307	5	441	5	17
644,028	363,772	116,856	157,300	6,100	165,582	31		4	18
284,235	135,452	68,813		79,970	131,036	15	18,900	5	19
268,184	100,828	66,488	59,668	41,200	97,946	22			20
59,440	33,240	10,200		16,000	26,860				21
180,931	78,796	24,240	540	77,355	103,249		1,876		22
1,178,268	547,080	181,860	49,128	400,200	594,712	25.5	44,900		23
370,329	224,620	37,544		108,165	173,706	13		5	24
517,966	281,992	127,596	34,888	73,490	184,609	25			25
704,343	223,696	95,940	23,272	361,435	447,162	19			26
									27
83,772	27,136	35,392	16,444	4,800	24,543	10			28
220,286	87,720	37,772	93,044	1,750	56,384	26			29
80,060	34,088	20,728	21,244	4,000	23,015	10	24,084	4	30
484,258	279,032	115,008	36,268	53 950	161,527	16.5	41,848	4	31
534,508	278,952	159,416	23,940	72,200	187,777	30	9,328		32
479,200	418,404	12,172	39,324	9,300	126,775	10	127,636	4	33
203,396	94,132	83,724	13,740	11,800	59,699	15			34
453,764	252,508	105,824	59,932	35,500	140,066				35
									36
159,566	67,280	22,920	7,596	61,800	86,249	12			37
67,278	29,040	21,812		16,426	29,139	21			38
225,716	95,144	60,816	43,356	26,400	76,229	13	66,608	5	39
2,332,874	917,020	383,908	13,344	1,018,602	1,347,170	23.5	53,280	5	40
576,738	331,332	154,460	32,796	58,150	187,797	35	45,484	4	41
291,378	132,652	59,128	25,648	73,950	128,307	9			42
83,940	45,388	1,916	36,636		20,985	10		5	43
1,363,558	781,236	266,128	64,044	252,150	530,002	16	44,796	5	44
251,547	105,684	77,316	14,372	54,175	103,518	22	12,456	4	45
367,760	131,560	60,720	96,380	79,100	151,265	16.5	42,820	4	46
324,430	189,160	79,390		55,940	123,062	27			47
963,304	700,132	39,588	181,980	31,604	262,119			4	48
184,149	47,820	40,660	30,292	65,377	95,070	10	7,244		49
646,314	263,112	140,160	121,792	121,250	255,016	20			50
327,735	219,400	23,796	464	84,075	144,990	7.5		5	51
236,060	114,940	36,680	47,140	37,900	87,440	15	67,000	5	52
100,342	40,412	35,132	17,148	7,650	30,823	14	178	4	53
338,656	128,108	87,504	28,696	94,348	155,425	17.5	33,464		54
620,840	304,836	178,560	21,976	115,468	242,061	25			55
678,825	250,860	139,340	17,865	270,760	372,776	25			56
204,322	65,641	23,641		115,040	137,360	33			57
216,744	70,452	11,788	106,104	28,400	75,486	17	31,668	5	58
									59

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR, RATE OF LEVY, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, AND AMOUNT LEVIED.

Number	TOWNS	Total debt	Classified by Character					Per capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
60	Beaman	426				426		1.79
61	Beaver							
62	Bellevue	14,738			11,890	2,848		8.64
63	Belmond	19,050		18,950		100		13.43
64	Bennett	3,000		3,000				9.37
65	Benton							
66	Berkeley	317			317			2.66
67	Berlin	48					48	.34
68	Bernard							
69	Bertram	200					200	1.61
70	Bettendorf	1,900		1,900				1.34
71	Birmingham	400				400		.69
72	Blairsburg	1,635				1,635		5.49
73	Blairstown							
74	Blakesburg							
75	Blanchard	8,550		7,500	600	450		20.26
76	Blencoe	976				976		3.17
77	Blockton	1,400		1,400				2.16
78	Blue Grass							
79	Bode	6,000	6,000					14.02
80	Bonaparte	534			534			.84
81	Bondurant							
82	Bouton	2,306				2,306		11.42
83	Boxholm							
84	Boyden							
85	Braddyville	297			297			.91
86	Bradgate							
87	Brandon							
88	Brayton							
89	Breda	8,000	8,000					19.37
90	Bridgewater							
91	Brighton	2,031		1,300		731		2.00
92	Bristow							
93	Britt	4,499		4,000		499		3.12
94	Brooklyn	9,170	2,500	6,000		670		6.21
95	Brunsville	212				212		1.91
96	Buckeye							
97	Buffalo	4,000		4,000				8.16
98	Buffalo Center	6,020	4,200			1,820		6.64
99	Burt	4,506		4,500		6		7.20
100	Bussey							
101	Calamus							
102	Callender							
103	Calmar	13,825		4,750	8,270	805		14.57
104	Calumet	166				166		.80
105	Camanche							
106	Cambridge	3,941	3,900			41		5.86
107	Cantril	489				489		1.65
108	Carbon							
109	Carlisle	10,193	8,000			2,193		16.13
110	Carpenter							
111	Carson	15,322		15,000		322		23.43
112	Cascade	3				3		
113	Casey	16,100		16,100				20.05
114	Castalia							
115	Castana	3,200		3,200				7.31
116	Center Junction	300	300					1.29
117	Center Point	13,808	10,000		800	3,008		15.27
118	Central City	12,324		10,000	2,324			16.84
119	Charlotte	9,000		9,000				23.38
120	Charter Oak							

Number	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
60	155,050	57,304	55,396		42,350	70,525	15			60
61	131,532	70,664	28,852	22,464	9,552	40,047	10	15,772		61
62	1,166,031	616,300	154,472	53,920	341,339	547,512	14			62
63	1,141,784	456,960	264,968	148,356	271,500	489,071	41	114,480	4	63
64	326,574	173,696	63,044	19,808	70,026	134,163	18	2,000		64
65										65
66	72,968	31,936	21,748	14,484	4,800	21,842	12	1,240	3	66
67	165,808	62,768	37,516	23,524	22,000	57,952	28			67
68	42,196	24,633	17,563			10,549				68
69	122,156	47,592	8,808	61,556	4,200	33,689	16	23,608	5	69
70	2,131,772	1,178,960	734,076	86,736	132,000	631,943	26	104,644	5	70
71	521,059	234,968	63,632	39,984	182,475	267,121	10	44,716	5	71
72	164,527	76,427	64,061		24,039	59,161	14	13,258	4	72
73	457,142	253,240	72,248	18,248	83,406	169,340	20		5	73
74	308,462	137,360	68,888	19,308	82,906	139,295	12	10,248	5	74
75	274,224	160,656	63,628		49,940	106,011	23	21,660	4	75
76	270,928	106,412	80,644	40,920	42,952	99,946	16	26,140	5	76
77	474,896	193,008	103,416	38,324	140,148	223,835	10.5	45,316	5	77
78	371,780	236,160	50,240	21,180	64,200	141,095	5.5			78
79	364,508	155,872	77,228	16,308	115,100	177,452	35	19,336	4	79
80	456,008	228,116	103,420	22,092	102,380	190,787	12	7,152	5	80
81										81
82	144,818	84,716	38,288	11,324	10,490	44,072				82
83	231,491	145,244	32,724	12,628	40,895	88,544	8	42,656	4	83
84	243,636	118,296	67,252	11,888	46,200	95,559	15.5			84
85	286,492	176,116	62,832		47,544	107,281	19		5	85
86	200,120	86,436	50,876	36,248	26,560	69,950	10	14,248	3	86
87	203,001	88,932	68,580	3,489	42,000	82,255		14,084	5	87
88	135,040	27,576	42,100	764	64,600	82,210	10	27,760		88
89	251,200	159,300	91,900			62,800				89
90	302,952	119,952	63,744	9,824	107,432	156,312				90
91	870,627	437,452	191,364	49,432	192,379	361,941	18.5	13,200		91
92	291,574	124,004	59,556	32,408	75,606	129,598	10			92
93	862,200	464,004	187,940	178,256	32,000	239,550	25	387,656	5	93
94	1,794,929	666,256	271,356	32,216	825,101	1,067,558	25			94
95	108,076	44,620	43,708	19,748		27,019	20			95
96	211,504	94,108	58,936	29,460	29,000	74,626	24	35,172	4	96
97	216,384	138,320	29,680	16,184	32,200	78,246	4			97
98	476,943	242,374	139,304	47,380	47,885	155,149	22	76,360	5	98
99	367,765	221,128	113,152		33,485	117,055	24			99
100	443,416	211,684	51,060	61,480	119,192	200,248	10.5			100
101	187,372	99,060	62,812	1,200	24,300	65,068		1,500		101
102	346,280	164,850	65,180	20,940	95,310	178,052	14	22,280	4	102
103	491,350	331,288	90,012	34,660	35,390	149,380	27			103
104	193,866	61,624	50,848	15,644	65,750	97,779	25			104
105	196,660	127,220	22,540		46,900	84,340	10	123,740	5	105
106	716,251	403,852	102,536	131,952	77,911	237,496	18	176,428	4	106
107	324,352	123,108	33,512		167,732	206,887	9			107
108	64,980	52,288	12,032	660		16,245				108
109	445,893	230,824	71,912		143,157	218,841	15	20,596	4	109
110	132,160	50,192	40,256	18,012	23,700	50,815				110
111	748,520	211,028	76,280	15,488	445,724	521,423	16.5			111
112	1,155,688	524,288	526,436	10,164	94,800	360,622	13			112
113	606,227	254,096	151,476		200,655	302,048	31	41,860	6	113
114	272,948	150,216	50,000	27,732	45,000	101,987	4			114
115	274,560	136,780	82,980	47,500	7,300	74,115	27	29,332	4	115
116	839,879	179,230	179,230	182,516	298,903	434,147	24.5			116
117	676,484	421,480	96,420	41,428	117,156	256,988	37.5	41,096	5	117
118	616,837	324,928	122,980	27,704	141,225	260,128	33	5,260	4	118
119	359,008	160,124	131,736	33,408	33,740	115,057				119
120	491,797	294,120	127,056	25,796	44,825	156,568	19			120

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, RATE OF LEVY, AND AMOUNT LEVIED.

Number	TOWNS	Total debt	Classified by Character					Per capita	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt										
121	Chatsworth								146,002	54,540	42,180	31,960	17,322	49,492		20,544		121
122	Chelsea	17,908		17,000		908		30.88	582,710	297,360	155,088	47,712	82,550	207,590	9	56,392	5	122
123	Chester	2,771		1,150		1,621		9.59	248,450	109,236	67,694	44,584	26,936	82,314	28	41,356	5	123
124	Chillicothe								78,784	29,576	18,880	23,948	6,380	24,481	10.5	4,352	5	124
125	Churdan	5,008		5,000		8			964,725	662,820	120,400	128,980	42,525	270,575	10.7	511,936	5	125
126	Cincinnati	2,000	2,000					1.23	494,025	283,892	102,360	59,540	48,233	159,681				126
127	Clare								161,580	89,760	58,320	13,500		40,395		11,320	5	127
128	Clarence	500		500					974,930	393,652	152,680	79,748	348,850	505,370	20			128
129	Clarksville	860				860		.19	927,921	388,592	137,784	82,696	318,849	471,117	11			129
130	Clayton							.89	55,560	26,816	12,844		15,900	25,815	10	3,642	4	130
131	Clearfield	1,540	1,000			540		2.22	444,117	256,596	92,724	21,924	72,873	165,684	30	9,084	3	131
132	Cleghorn								206,708	94,694	46,532	22,772	42,800	83,867	12			132
133	Clemons								151,798	66,308	51,228	9,900	24,362	56,221		10,252	5	133
134	Clermont	175			175			.24	417,157	221,764	75,200	23,168	97,025	177,058	14	3,832	5	134
135	Cleveland								32,616	11,684	1,644	18,736	552	8,568	12	5,508	5	135
136	Clio								178,436	91,572	46,612	32,052	8,200	50,759	11.5			136
137	Clover Hills								306,340	229,740	14,120	62,380		76,560	4			137
138	Clutier	5,000	5,000					18.12	194,247	104,016	51,675	21,956	16,600	61,012	32	30,108	5	138
139	Coburg								55,744	18,716	14,808	12,420	9,800	21,286	15		3	139
140	Coggon	3,068	3,000			68		5.40	555,119	296,828	102,588	43,328	112,375	223,061	24			140
141	Coin								561,912	214,064	171,848	56,776	119,224	229,896	17	43,232	4	141
142	Colesburg								208,832	101,860	51,044	448	50,480	88,818	8	9,820	4	142
143	College Springs	33				33		.06	394,424	225,976	63,840		104,608	177,062	17			143
144	Collins	5,515		5,500		15		9.71	1,108,824	436,572	134,728	394,032	143,492	384,825	19	256,712	4	144
145	Colo								342,462	173,056	80,728	41,228	47,450	121,203	10	16,652	4	145
146	Columbus City								224,316	117,568	25,880	500	80,368	116,355	15	1,244	5	146
147	Columbus Junction	10,950		10,950				9.88	1,026,920	508,632	223,900	86,208	148,180	367,865	25	45,312	5	147
148	Conesville								130,524	47,400	23,100	60,024		32,631	4			148
149	Conrad	8,500		8,500				13.80	686,868	261,632	169,348	49,496	206,392	326,511	19	56,860	1	149
150	Conway								229,986	67,076	67,864	13,982	81,064	118,294	15			150
151	Coon Rapids	2,750		1,750		1,000		2.26	471,440	377,980	68,560		24,900	117,860	30.5			151
152	Coppock								26,072	18,528	7,544			6,518	8	4,000		152
153	Coralville								136,452	100,724	5,016	11,512	19,200	48,513				153
154	Correctionville	18,000	16,000				2,000	17.09	572,494	329,812	131,264	63,028	48,390	179,416	19			154
155	Corwith	9,000		9,000				16.19	512,056	253,308	78,264	91,588	88,896	194,686	21	145,264	5	155
156	Corydon	78,072		75,126		2,946		44.49	1,811,644	996,960	376,288	46,728	391,668	746,662	33.5	13,188	5	156
157	Cotter								495,456	278,724	63,928	64,604	88,600	190,314	7			157
158	Coulter	626				626		2.04	416,516	262,300	48,104	64,312	41,800	135,479	10		5	158
159	Craig	313				313		2.32	144,560	74,420	50,392	19,748		36,140	15			159
160	Crawfordsville	10,000		10,000				30.96	347,873	174,412	75,800	8,236	89,425	154,037	12			160
161	Cromwell								167,848	66,824	36,864	17,800	46,360	76,732				161
162	Crystal Lake								182,724	101,912	32,248	38,764	9,800	53,031	15		5	162
163	Cumberland	3,500		3,500				6.13	548,514	264,600	145,060	24,760	114,094	222,699	15.3			163
164	Curlew								178,202	85,664	43,776	28,272	20,490	59,918	10	42,872	4	164
165	Cushing	1,600	800			800		5.59	246,264	130,508	69,632	44,024	2,100	63,141	35			165
166	Cylinder	360			360			2.17	189,002	80,242	39,444	51,816	17,500	171,500	20	48,288	4	166
167	Dakota City								269,060	171,288	19,732	61,140	16,900	79,940		66,244	5	167
168	Dallas	232			225	7		.70	225,327	93,919	46,588		84,820	119,947	23	53,021	5	168
169	Dallas Center								761,938	384,204	133,360	11,700	232,674	364,990	7	6,832	5	169
170	Dana								179,556	71,826	39,704	8,640	59,386	89,428		12,800	10	170
171	Danbury	9,235		7,000		2,235		16.09	303,512	155,748	88,880	48,084	10,800	83,978	36			171
172	Danville								434,223	181,852	83,016	22,724	146,631	218,529	11	43,672		172
173	Davis City	8,500		8,500				13.49	245,917	141,794	54,158	540	49,425	98,548	15	500	5	173
174	Dayton	4,759	4,000			759		5.90	859,600	490,440	187,060	34,120	147,980	325,885	16.5			174
175	Decatur City								220,894	97,570	63,928	696	58,700	99,248	15			175
176	Dedham	872			872			2.00	308,014	132,996	82,592	856	91,570	145,681		36,744		176
177	Deep River	11,500	7,000	3,000		1,500		22.29	576,360	256,808	124,816	23,136	171,600	272,790	32	7,312		177
178	Defiance	9,668		8,000		480	1,188	24.23	236,275	103,668	39,244	26,056	67,307	109,549	5	8,560	5	178
179	Delmar	6,250	6,250					11.30	475,212	243,016	47,784	120,012	64,400	167,103	10	36,060	5	179
180	Delhi	1,524				1,524		3.46	302,968	143,200	51,028	20,896	87,844	141,625	15	36,448	5	180
181	Deloit																	181

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, RATE OF LEVY, AND AMOUNT LEVIED.

Number	TOWNS	Total debt	Classified by Character					Per capita	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt										
182	Delta								636,860	321,828	140,252	32,928	141,852	265,604	25	45,080	5	182
183	Denver	5,000		5,000				10.53	507,318	227,908	71,480	14,028	193,902	272,256	13	55,268	5	183
184	Derby								237,346	107,152	59,096	34,448	36,650	86,824		11,668	5	184
185	De Soto	3,300		3,200	100			11.07	215,992	129,132	36,868	16,704	33,348	79,009	23	9,164	5	185
186	De Witt	7,000				7,000		3.74	1,120,800	597,000	244,300		279,500	489,825	25.5		5	186
187	Dexter	15,352		11,500		3,852		19.12	500,648	345,444	124,352	30,852		125,162	20	3,564	5	187
188	Diagonal	500			500			1.01	302,626	169,088	63,088	14,344	56,106	117,735	10	21,600	5	188
189	Dickens								238,812	101,080	57,780	37,152	42,800	91,803		31,140	4	189
190	Dike	9,714		8,000	1,700	14		25.77										190
191	Dixon								246,576	87,340	47,900	4,336	107,000	141,893	2	16,880	2	191
192	Dolliver								96,011	43,056	45,760	3,595	3,600	26,703	18	15,208		192
193	Donohue								164,584	63,960	49,464	6,360	44,800	74,746				193
194	Donnellson	8,000		8,000				18.82	253,016	114,220	64,340	34,356	40,100	93,329	17			194
195	Doon	8,383		7,200		1,183		13.77	496,514	205,832	95,400	174,948	20,334	139,379	30		5	195
196	Dougherty	1,385	1,350			35		5.97	237,904	178,332	4,364	29,128	26,080	79,036	18		5	196
197	Dow City	8,143		7,500		643		14.26	286,634	156,656	68,560	25,668	35,750	98,471	30			197
198	Dows	3,373		2,500		873		3.38	720,628	358,972	150,084	38,472	173,100	309,982	23			198
199	Drakesville								189,944	89,932	18,272	15,484	66,256	97,178	7			199
200	Dumont	7,022		7,000		22		12.11	570,817	249,082	117,152	108,472	96,161	214,825	20			200
201	Duncombe	6,741	2,800	3,000	53	888		14.25	391,200	193,260	82,500	80,240	35,200	124,200	29	19,130	5	201
202	Dunkerton								310,932	122,676	93,636	26,044	68,576	129,165	15	18,828	5	202
203	Dunlap	13,416	5,200	8,000		216		9.62	859,059	509,128	215,816	67,540	66,575	264,696	24	27,728	5	203
204	Durango								898,700	480,360	189,168	31,472	197,700	372,950	20			204
205	Durant																	205
206	Dyersville	9,612	6,000			2,545	1,067	5.29	1,566,968	975,132	446,908	123,280	21,648	407,978	18	46,370	5	206
207	Dysart	32,500		32,500				34.69	805,736	511,156	195,608	29,872	69,100	253,259	35	9,352		207
208	Earlham	27,571	2,000	25,000			571	36.81	546,948	269,728	93,672	38,380	145,168	245,613	36.4	15,820	5	208
209	Earling								220,120	100,652	60,220	18,148	41,100	85,855	15	17,024	5	209
210	Earlville	10,000	10,000					17.24	503,408	218,096	97,248	25,076	162,988	248,093	20			210
211	Early	12,819	10,000		2,819			24.05	412,808	202,716	109,788	34,204	66,100	152,777		1,088	5	211
212	East Peru	65				65		.22	288,442	132,356	45,316	57,140	53,630	112,333	16	52,864		212
213	Eddyville	5,603	2,000			3,603		5.35	523,592	253,788	95,392	21,228	153,184	245,786	24		5	213
214	Edenville	11,475	10,000			1,475		25.44	301,453	146,336	116,460	33,452	65,205	139,267	10	36,160	4	214
215	Edgewood	1,291				1,291		2.04	334,110	145,708	85,276	28,184	74,942	139,734	20	19,600	4	215
216	Elberon								421,682	246,452	56,208	107,572	11,450	114,008	10	134,648	4	216
217	Eldridge								405,436	142,600	71,124	29,632	162,080	222,919				217
218	Elgin	50				50		.08	525,732	275,376	122,900	25,756	101,700	207,708	11	82,436	5	218
219	Elkader	7,000		7,000				5.76	1,391,226	659,040	212,532	17,952	501,702	724,083	9			219
220	Elkhart																	220
221	Elkhorn								376,604	167,108	80,360	6,936	122,200	185,801	12	27,873	5	221
222	Elkport								73,128	46,436	18,912	580	7,200	23,682	5			222
223	Elliott	8,000	8,000					14.41	768,178	209,068	130,940	17,320	410,250	499,732	20	9,248	6	223
224	Ellston																	224
225	Ellsworth	13,372		9,500		3,872		25.28	295,800	149,976	86,252	37,556	22,016	90,462	41	17,840	4	225
226	Elma	18,297	13,000			5,297		21.01	647,651	35,272	446,304	34,704	131,371	364,991	20			226
227	Ely								168,515	82,236	37,744	1,100	47,435	77,705	6	7,216	3	227
228	Emerson	1,650				1,650		3.57	560,284	174,456	89,572	22,376	273,880	345,481	22		5	228
229	Epworth	10,852		10,000		852		24.17										229
230	Essex	5,000	5,000					6.27										230
231	Everly	300	300					.64										231
232	Exira	2,500	2,000		500			2.99	730,733	273,624	165,728	21,756	269,625	384,902				232
233	Exline	183				183		.28							18	88,098	4	233
234	Fairbank	6,129	4,000	2,000			129	9.71	496,460	211,904	116,640	22,216	145,700	233,390	27	36,772	5	234
235	Farley	4,000		4,000				5.49	469,354	240,494	116,052	67,308	45,500	151,463	20	40,796	5	235
236	Farmersburg								354,672	162,228	48,476	26,020	117,948	177,129				236
237	Farmington	7,000	7,000					5.88	730,544	473,892	103,604	75,984	77,064	240,434	20			237
238	Farnhamville	5,137		5,000	137			14.47	293,913	87,224	79,169	45,352	82,168	135,104	7	26,684	4	238
239	Farragut	164				164		.32	448,982	173,412	116,892	19,632	139,046	216,530	20			239
240	Fayette	16,617		15,500		465	652	14.21	881,376	427,304	149,068	39,560	265,444	419,427	24	29,940	5	240
241	Fenton	5,458		5,000		458		17.96	252,874	101,636	97,998	5,450	47,840	103,186	25			241
242	Ferguson								74,009	30,540	11,084	17,352	15,033	29,777	15	10,688		242

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, RATE OF LEVY, AND AMOUNT LEVIED.

Number	TOWNS	Total debt	Classified by Character					Per capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
243	Fertile	13			13			.06
244	Floris							
245	Floyd							
246	Fonda	23,715	6,500	16,000		1,215		21.52
247	Fontanelle	30,650		30,000		650		35.64
248	Forest City	11,500		11,500				5.40
249	Ft. Atkinson	125					125	.41
250	Ft. Des Moines	1,062				1,062		1.99
251	Fostoria	105				105		.73
252	Franklin							
253	Fraser							
254	Fredericksburg	7,553	1,270	4,500		1,783		11.89
255	Frederika							
256	Fremont	500				500		.97
257	Galt	195				195		1.05
258	Galva							
259	Garber							
260	Garden Grove							
261	Garnavillo							
262	Garner	7,423	2,500			4,923		6.04
263	Garrison							
264	Garwin	11,000		11,000				21.44
265	Geneva							
266	George	12,736		11,000		1,736		17.91
267	Germania							
268	Gilbert	268				268		1.08
269	Gilman	14,881	13,500			1,381		31.53
270	Gilmore City	17,867	15,000			2,867		19.09
271	Gladbrook	9,925		7,500		2,325		10.29
272	Glidden	24,502		24,500		2		26.95
273	Goldfield	12,020	12,000			20		16.05
274	Goodell							
275	Goose Lake	3,000		3,000				26.78
276	Gowrie	9,379		5,400		1,188	2,791	9.83
277	Graettinger	3,421	1,800		600	671	450	4.69
278	Graf							
279	Grafton							
280	Grand Junction	1,650	1,650					1.68
281	Grand Mound	7,175		7,175				14.95
282	Grand River							
283	Grand View	916			488	350	78	2.44
284	Granger	1,100	1,100					4.03
285	Grant	3,344				3,344		10.65
286	Grant City							
287	Granville							
288	Gravity	223				223		.40
289	Gray	142				142		.77
290	Greeley	8,500		8,000	500			22.67
291	Greene	4,650		2,500	2,150			3.53
292	Greenfield	43,181	39,715			3,466		26.54
293	Green Island							
294	Grimes	9,480	200	4,500	2,505	2,275		27.08
295	Griswold	3,049				3,049		2.66
296	Grundy Center	14,387		14,387				8.85
297	Gruver	298				298		2.71
298	Guthrie Center	52,741	7,500	9,000		1,350	34,891	31.37
299	Guttenberg	3				3		
300	Halbur							
301	Hamburg	43,215	15,200	21,500		6,515		19.66
302	Hamilton	39				39		.10
303	Hancock							

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
									243
									244
						10	101,288	4	245
									246
649,472	364,650	194,800	13,222	76,800	219,967	25			247
776,162	392,836	141,032	99,816	142,478	300,899	25	163,116	5	248
1,207,792	828,776	234,592	75,640	68,784	353,536	24	127,080	5	249
255,448	113,308	54,972	21,520	65,648	113,098	12			250
									251
131,324	50,008	42,016	24,900	14,400	43,631	10	9,796	4	252
34,572	18,640	15,540	392		8,643				253
185,464	144,316	22,508	18,640		46,366	10	73,080		254
535,926	209,984	115,492	20,808	189,642	276,213	19	15,066	5	255
145,460	66,056	24,904		54,500	77,240				256
455,998	230,360	87,812	35,428	102,398	190,798	24	75,036	4	257
187,836	51,960	53,996	29,240	52,640	86,439	20	24,236	5	258
495,276	243,356	138,116	46,904	66,900	173,994	21			259
108,612	41,336	17,492	43,084	5,800	31,503	2			260
377,856	218,380	55,112	19,640	84,724	158,007	21			261
						4	56,548	4	262
805,372	486,588	92,036	21,516	205,232	335,207	26	31,408	5	263
541,286	247,204	120,160	21,728	152,194	249,467	8	11,212	4	264
387,338	190,652	88,168	31,268	77,450	154,972	20.5	29,544	5	265
213,118	99,128	52,256	13,280	48,454	89,620	14.5	13,236		266
684,654	328,628	150,036	83,124	122,866	263,313	29		5	267
245,244	112,964	64,928	34,452	32,900	85,986	10			268
272,596	131,484	44,852	49,472	46,788	103,240	13	53,892	4	269
449,956	189,704	125,012	17,800	117,440	200,569	31.5			270
186,024	93,924	56,900	8,000	27,200	66,906	25			271
503,686	104,051	58,486	20,799	320,350	366,182	28	61,464	5	272
743,478	466,436	127,324	48,468	101,250	261,807	25.2			273
536,730	262,176	99,536	77,788	97,230	207,105	40	39,108	4	274
									275
99,400	46,204	30,224	22,172	800	25,450	17	6,420	5	276
826,496	425,280	147,580	193,060	60,576	232,056	31	119,520	4	277
432,196	175,840	128,984	26,900	102,472	184,903	36.5	9,908	5	278
									279
191,116	73,864	40,204	21,036	56,012	89,788		73,864	4	280
791,180	410,280	95,480	77,340	208,080	353,855	13			281
368,980	165,584	94,592	23,204	85,600	156,445				282
240,497	126,425	41,356	17,296	55,420	101,089				283
325,484	135,352	53,000	3,952	133,180	181,256	20.5			284
234,723	95,672	33,044	22,572	83,435	121,257	27.5	12,460	5	285
187,456	103,820	83,636			46,864	15	28,500	4	286
26,856	19,412	6,656	448	340	6,969	6	40,024	4	287
227,084	131,024	60,372	22,388	13,300	66,746	20	5,364		288
495,077	140,460	87,732	23,736	234,149	299,381	19	30,232		289
126,247	33,416	40,560	50,596	1,675	32,818		45,772		290
343,388	157,700	72,956	25,432	87,300	151,322	11	20,568	5	291
1,373,382	677,920	229,028	37,276	429,158	665,214	22			292
2,361,384	684,476	296,832	29,152	1,440,924	1,671,039	34.5			293
83,464	25,236	6,160	50,068	2,000	22,366				294
									295
726,685	416,620	139,660	16,440	153,965	297,145	25	4,976		296
1,472,766	695,300	366,480	30,796	380,130	653,274	30.5	18,200	5	297
52,404	14,796	22,544	15,064		13,101	15	564		298
1,388,431	828,896	309,532	16,796	233,207	522,013	23	6,048	7	299
881,504	481,048	164,836	104,812	130,808	318,482				300
94,728	55,864	29,504	216	9,144	30,540	20			301
1,287,364	702,396	66,480	90,408	428,080	642,901	30			302
162,838	70,014	20,312	71,512	1,000	41,460		33,080		303
454,676	113,856	52,676	41,140	247,004	298,922	3	26,248	5	

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, RATE OF LEVY, AND AMOUNT LEVIED.

Number	TOWNS	Total debt	Classified by Character					Per capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
304	Hanlontown							
305	Harcourt							
306	Harper							
307	Harper's Ferry							
308	Harris	9,000		9,000				
309	Hartley	24,493	5,500	12,000		2,493	4,500	29.32
310	Harvey							21.99
311	Hastings							
312	Havelock	3,600		3,000		600		13.00
313	Hawkeye	6,500		6,500				10.59
314	Hazleton							
315	Hedrick	17,000		17,000				18.32
316	Henderson							
317	Hepburn	84				75	9	.75
318	Hinton	1,065				1,065		3.70
319	Holland							
320	Holstein	17,967		12,000		5,967		15.80
321	Holy Cross							
322	Hopeville							
323	Hopkinton	8,528		5,000	2,286	1,242		10.21
324	Hornick							
325	Hospers	8,969		7,000	19	1,950		16.10
326	Hubbard	6,000	6,000					9.06
327	Hudson	6,700	5,000			1,700		16.30
328	Hull	1,855		1,500		355		2.42
329	Humboldt	14,519	8,000	2,000		4,519		7.05
330	Humeston	29,708		21,000	8,363		345	28.79
331	Huxley	9				9		.03
332	Imogene							
333	Inwood	16,784	15,000			1,784		22.47
334	Ionia	25				25		.09
335	Ireton	4,550		4,500		50		6.80
336	Irwin							
337	Jackson Jct.							
338	Jamaica							
339	Janesville							
340	Jesup	9,700		9,700				12.39
341	Jewell Jct.	24,662		22,000		2,662		22.96
342	Joice							
343	Jolley							
344	Kalona							
345	Kamrar	7,620		7,000		620		28.43
346	Kanawha	7,969		5,000		2,969		12.96
347	Kellerton	2,000	2,000					3.44
348	Kelley	1,009	1,000			9		4.61
349	Kellogg	3,500			3,500			5.66
350	Kensett	274				274		.64
351	Kent	1				1		
352	Kenwood Park	12,420		8,000		4,420		22.38
353	Keosauqua	5,900	5,900					5.85
354	Keota	791			791			.74
355	Keystone	1,900	1,600		300			3.85
356	Kingsley	7,000	7,000					6.65
357	Kinross							
358	Kirkman							
359	Kirkville	61				61		.22
360	Kiron	3,000		3,000				12.50
361	Klemme	2,000		2,000				4.94
362	Knierim	322				322		1.64
363	Knowlton							
364	Lacona	540				540		1.03

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
258,133	72,240	56,164	50,164	79,565	124,207	8			304
333,414	162,020	39,940	85,220	46,234	118,029	10	83,160	4	305
189,004	80,396	53,744	16,076	38,788	76,342				306
189,152	90,224	35,316	33,012	30,600	70,238	10			307
									308
891,238	504,120	305,996	49,572	31,550	246,472	21			309
198,912	95,520	38,472	64,920		49,728	21	11,460	3	319
243,412	98,768	70,544	28,712	45,388	94,894	15	9,384		311
169,744	71,520	57,032	34,192	7,000	47,686	19	21,116		312
547,702	277,608	137,012	29,812	103,300	214,423	15.5	19,638		313
644,554	187,644	120,992	35,808	300,050	386,176	12			314
809,831	339,008	155,296	114,744	200,783	353,045	29	80,416	5	315
293,717	71,624	75,408	7,060	49,625	88,148				316
									317
288,836	118,960	53,480	29,116	37,280	59,709	28			318
									319
951,568	618,472	221,536	51,640	59,950	282,862	20.5	157,286	5	320
38,140	26,788	10,208	144	1,000	10,285		1,600	4	321
35,610	22,040	11,560		2,010	10,410	25			322
704,728	382,420	133,376	47,880	141,052	281,971	20			323
151,008	67,480	65,688	15,740	2,100	39,327	25.5			324
242,114	136,228	74,912	5,600	25,374	79,559	30			325
706,372	370,124	138,832	43,116	154,300	292,318	33	54,372		326
584,332	190,392	103,730	39,680	251,124	331,426	21	16,316	4	327
602,058	243,652	207,684	40,080	110,642	233,496	35			328
2,163,415	1,161,936	448,972	83,168	469,339	892,858	22	81,572	5	329
899,700	468,708	157,156	49,276	284,560	438,345				330
504,702	218,608	74,984	93,360	117,750	214,488	8	113,120	4	331
207,909	103,184	65,493	14,632	24,600	70,427		4,788	5	332
770,532	275,996	89,788	102,236	302,512	419,517	37			333
178,110	70,312	34,596	1,302	71,900	98,452	4	16,552	4	334
495,864	248,416	117,348	38,900	91,200	192,366	30			335
324,254	158,928	67,008	66,908	31,410	104,621		33,568		336
401,476	182,888	34,388	181,200	3,000	102,619				337
									338
									339
774,586	364,600	136,484	46,752	226,750	383,709	19			340
862,608	515,388	128,652	203,088	15,480	227,262	27			341
187,320	72,180	49,984	48,264	16,892	59,499		35,052	5	342
196,363	41,452	44,300	18,111	22,500	48,465	8		4	343
520,682	241,108	120,780	4,619	154,175	245,802	15		4	344
276,948	124,792	67,188	54,804	30,164	91,800	39	38,364	5	345
412,833	252,732	85,988	11,101	63,012	150,467	24	25,920	5	346
395,163	195,040	95,756	24,767	79,540	158,431	20	7,960		347
258,700	134,248	41,468	73,344	9,700	71,965	20.5	69,980	4	348
491,842	246,560	109,360	20,512	115,410	200,518	30			349
435,121	193,404	67,520	19,992	154,205	224,435	15	58,000	4	350
162,738	73,656	50,012	8,300	30,770	63,762	9	8,728	5	351
569,576	315,788	10,056	53,092	190,640	285,374	26			352
698,569	429,500	88,096	21,520	159,453	294,232	52.5	35,320	5	353
1,071,919	489,140	237,744	32,472	312,563	502,402	18	8,828		354
597,350	248,376	135,752	20,072	193,150	294,200	27	18,884	5	355
654,515	360,040	167,444	41,096	85,935	228,080		73,908	5	356
95,870	33,088	32,432	7,900	22,450	40,805			5	357
189,718	51,736	67,996	38,348	31,638	71,158	11	9,816	4	358
137,188	60,112	30,536		46,540	69,202	7	23,628	5	359
288,206	106,924	74,988	25,944	80,350	132,314	26			360
293,596	137,172	48,064	32,800	75,560	130,069	24	16,556	5	361
182,888	97,144	42,052	6,794	36,898	73,395	11.5		4	362
									363
519,635	270,824	112,064	41,832	94,915	201,095	11	4,100	4	364

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, RATE OF LEVY, AND AMOUNT LEVIED.

Number	TOWNS	Total debt	Classified by Character					Per capita	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt										
365	Ladora								268,209	74,572	94,964	11,878	86,795	132,148	10			365
366	Lake Mills	3,500				3,500		2.36	1,521,264	518,892	121,536	40,512	840,324	1,010,559	20	110,732	4	366
367	Lake Park	17,986		16,499		1,487		25.40	384,264	176,724	152,992	40,548	14,000	106,566	24	20,136	4	367
368	Lake View	16,902		14,500		2,403		20.82	529,467	188,028	80,380	57,784	203,275	284,823	28.5	72,072	5	368
369	Lamoni	51,633	1,000	25,000	4,200	3,881	17,552	29.24	946,729	502,576	163,112	129,104	151,937	350,635	37.2	81,916	7.2	369
370	Lamont	9,868		9,000		868		16.67	428,721	191,864	70,247	29,008	137,602	210,382	10			370
371	La Motte	5,000		5,000				16.72	228,605	152,284	44,868	16,128	15,325	68,645	10.5	11,440	4	371
372	Lanesboro	125				125		.41										372
373	Lansing	12,685		11,900		785		7.66	869,862	448,672	230,336	14,904	175,950	349,428	27.5			373
374	La Porte City	2,700	2,700					1.77	1,275,670	612,856	324,004	74,448	264,362	517,189	22	95,168	5	374
375	Larchwood	3,000	3,000					6.32							20	57,600	4	375
376	Larrabee								121,300	49,236	29,152	17,816	25,096	49,147	10			376
377	Latimer	2,500	2,500					7.02	615,024	225,736	83,540	33,648	272,100	357,831	22	91,936		377
378	Lattners																	378
379	Laurel								246,536	121,348	54,272	18,916	52,000	100,634	6	56,000	5	379
380	Laurens	2				2			525,826	257,084	196,408	43,648	28,686	152,971	33	5,216		380
381	Lawler	11,068	6,000			5,068		16.87	414,908	166,228	106,092	43,048	99,540	178,382	25	533	5	381
382	Lawton	4,669	400	4,000		269		24.19	200,704	77,060	47,908	25,336	50,400	87,976	45	12,621	5	382
383	Le Claire								497,580	248,100	42,548	71,292	135,640	226,125	8			383
384	Ledyard	6,000	6,000					17.65	230,484	87,780	77,408	54,984	10,312	65,355	30	65,355	5	384
385	Le Grand	156				156		.43	270,371	159,904	32,672	29,024	48,771	104,171	18	77,116		385
386	Lehigh	22,164	20,000			2,164		17.39	629,200	420,580	106,000	79,280	23,340	174,805	40.5	153,440	5	386
387	Leighton								59,880	29,468	19,812		10,600	22,920	15			387
388	Leland								194,830	112,480	32,356	29,944	20,050	63,745	10	76,024	4	388
389	Lenox	41,496		32,000		9,496		31.53	872,564	550,604	152,008	27,232	142,720	325,181	29	19,000		389
390	Le Roy								176,528	63,388	17,504	8,184	87,452	109,721	7		5	390
391	Lester	4,000	4,000					14.76	433,436	220,876	47,052	137,908	27,600	129,059	22		5	391
392	Letts								387,600	184,228	91,696	32,776	78,900	156,075	15	29,024	5	392
393	Lewis	5,612	5,500			112		8.59	437,650	219,900	87,620	20,780	100,350	191,425				393
394	Lidderdale															64,120		394
395	Lime Springs	9,915		8,000		1,915		18.13	508,844	241,432	90,176	26,700	150,536	240,113	21	15,924	4	395
396	Linden	9				9		.03	303,512	155,544	48,484	41,504	57,980	119,363	10	50,212	5	396
397	Lineville	15,000	15,000					19.92	564,096	315,568	123,448	25,080	100,000	216,024	23.5	7,400	5	397
398	Linn Grove								244,252	134,188	59,320	33,244	17,500	74,188	20			398
399	Lisbon	307			37	270		.35	1,401,167	588,064	162,232	56,580	594,291	796,010	18	105,240	4	399
400	Liscomb								274,184	165,620	54,944	23,260	30,360	91,316	9	54,048	5	400
401	Littleport								92,390	39,116	22,752	17,872	12,650	32,585				401
402	Little Rock	8,634	8,000			634		13.58	712,016	383,744	150,752	93,752	83,768	240,830				402
403	Little Sioux								220,456	117,500	76,944	72	25,940	74,569	8.5	6,296	4	403
404	Livermore	14,000		14,000				22.22	466,282	180,228	117,680	52,892	115,482	203,182	26	9,840	4	404
405	Lockridge								209,658	81,328	17,728	57,102	53,500	92,539	6	16,000	5	405
406	Logan	20,103	20,000			103		31.76	1,441,124	698,164	325,928	85,832	331,200	608,681	25	11,860	5	406
407	Lohrville	17,508	9,500			8,008		25.16	677,790	281,936	79,892	209,556	106,406	249,252	37			407
408	Lone Tree	3,850	1,100	2,750				4.76	741,995	369,816	158,464	31,416	182,299	322,223	27.5	42,400	5	408
409	Long Grove	350			350			2.40	233,112	75,640	47,040	15,528	94,904	129,456		75,640	4	409
410	Lorimor	300	300					.42	418,501	196,268	85,584	70,424	66,225	154,294	20	263,748	6	410
411	Lost Nation								504,132	301,660	82,368	27,304	92,800	195,633		65,148	4	411
412	Lovilia								382,414	190,776	52,376	52,640	86,422	160,420	19	30,752	5	412
413	Lowden	1,300	1,300					2.06	522,112	219,960	221,432	31,108	49,612	167,737	15		1	413
414	Low Moor								135,832	72,204	35,156	22,972	5,500	38,083	4	11,180	5	414
415	Luana								266,076	105,140	35,200	45,408	80,328	126,765	8	47,663	5	415
416	Lucas	474				474		.76	175,368	76,228	30,740	38,112	30,288	66,558	10	15,216	5	416
417	Luther	5,200	4,800			400		36.87							31	58,322		417
418	Lu Verne	20				20		.04	427,638	197,996	74,000	106,312	49,330	143,907	6	72,284	4	418
419	Luxemburg														5	7,396	5	419
420	Luzerne	400			400			2.48	296,883	130,428	38,948	47,788	79,719	134,010	19	56,732	5	420
421	Lynnville								284,031	127,320	76,420	18,916	61,375	117,039	18		5	421
422	Lytton	447				447		1.89	206,319	90,708	76,832	15,764	23,045	68,871	18	5,408	5	422
423	Macedonia	8,000	8,000					20.51	287,738	91,568	98,936	17,680	79,554	131,600	18			423
424	Macksburg	950				950		3.12	319,952	161,964	65,300	10,908	81,780	141,323	11			424
425	Madrid	18,293	1,000	14,000		3,293		12.67	925,678	521,436	163,116	60,280	180,846	367,054	28	29,872		425

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, RATE OF LEVY, AND AMOUNT LEVIED.

Number	TOWNS	Total debt	Classified by Character					Per capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
426	Magnolia	162				114	48	.55
427	Malcom	3,805	2,750			1,055		8.93
428	Mallard	3,740	2,300			160	1,280	9.74
429	Maloy							
430	Malvern	4,500	4,000			500		3.60
431	Manilla	25,054		25,000		54		22.29
432	Manly	19,971		18,000		1,691	280	20.34
433	Manning	10,000		9,000	1,000			.62
434	Manson	9,256		7,900	1,300	56		7.09
435	Mapleton	8,170	3,500	3,500		1,170		6.81
436	Marathon	6,342		4,500		1,842		10.95
437	Marble Rock	24,500	24,000	500				45.71
438	Marcus	3,000		3,000				3.04
439	Marne							
440	Martelle							
441	Martinsburg	35				35		.12
442	Marysville							
443	Masonville							
444	Massena	203				203		.37
445	Matlock							
446	Maurice	219				219		.71
447	Maxwell	3,000	3,000					3.50
448	Maynard							
449	McCallsburg	419				419		1.44
450	McCausland							
451	McClelland	92					92	.64
452	McGregor	4,509		2,000	2,500	9		3.64
453	McIntire							
454	Mechanicsville	7,500	7,500					9.17
455	Mediapolis	4,578	300	3,200		1,078		5.29
456	Melbourne							
457	Melcher	779				579	200	1.39
458	Melrose	636				636		1.38
459	Melvin	500					500	1.80
460	Menlo	2,188			2,050	138		5.01
461	Meriden							
462	Merrill	16,500		16,500				30.78
463	Meservey	4,840		4,000			840	18.91
464	Meyer							
465	Miles	13,000		13,000				40.75
466	Milford	25,858	3,500	22,000		358		31.34
467	Millersburg							
468	Milo	11,250	7,500		2,000	1,300	450	18.53
469	Milton	2,000		2,000				2.00
470	Minburn							
471	Minden	7,679	7,010			669		17.94
472	Mingo							
473	Mitchell	7				7		.08
474	Mitchellville							
475	Modale	123				123		.31
476	Mondamin	1,447				1,447		3.21
477	Moneta							
478	Monmouth							
479	Monona	17,500		17,500				18.13
480	Monroe	1,025	1,000			25		1.12
481	Montezuma	23,367	14,000	8,867	500			17.62
482	Montour							
483	Montrose							
484	Moorhead	5,577	5,000			577		14.64
485	Moorland							
486	Moravia	401				401		.54

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
215,988	130,728	40,892	88	44,280	87,307		11,600	5	426
432,192	213,060	96,828	32,944	89,360	157,068	24	44,464		427
350,026	127,516	68,316	17,964	136,230	189,679	27	3,500	4	428
									429
1,771,180	571,936	226,112	27,024	946,108	1,152,376	25	42,620	3	430
590,696	371,656	113,916	54,464	50,660	185,669	31			431
341,998	134,104	72,432	91,152	44,310	118,732	26	35,492	5	432
1,109,704	569,152	217,900	192,852	129,800	374,776	18		4	433
1,213,308	636,236	233,108	110,468	233,496	478,449	25		5	434
808,954	433,504	175,196	61,936	138,318	305,977	25	29,992	4	435
485,772	246,304	137,032	76,436	26,000	140,943	25	31,956	4	436
484,122	240,536	85,164	39,548	118,874	210,186	30	32,550	4	437
833,372	493,776	163,340	128,256	48,000	244,343	14	69,768	5	438
281,390	107,900	52,280	24,690	97,150	143,210	10	28,360		439
343,135	237,872		49,420	55,843	127,666	10			440
351,176	56,008	33,356	26,840	234,972	264,013	20	14,048	5	441
76,066	51,610	23,156		1,300	19,992	13	15,768	5	442
247,722	151,356	45,056	47,660	3,650	64,628	4	81,424	5	443
359,174	165,948	59,552	33,620	100,054	164,834	10		5	444
92,831	39,832	24,512	16,412	12,075	32,264	5	15,676		445
199,504	78,456	51,916	57,332	11,800	58,726	15	14,100	4	446
702,176	335,208	170,240	31,428	165,300	299,519	25.5	37,768	4	447
466,214	158,096	62,332	31,964	213,822	276,920	15	28,824	5	448
96,686	34,600	13,750	12,297	36,039	51,201	14	15,162	4	449
70,520	30,940	24,784	7,896	6,900	22,805	8			450
161,418	54,336	53,200	22,780	31,102	63,681	10			451
1,053,975	472,716	205,444	61,864	313,951	498,957	26			452
838,868	565,008	74,428	186,740	12,692	219,236	10			453
1,026,377	407,584	133,544	47,784	437,465	584,693	20	28,292		454
945,592	435,600	207,548	55,152	247,292	421,867		53,552		455
445,555	250,140	64,012	59,688	71,715	165,175	11	45,876	5	456
							32,296	5	457
287,260	140,408	48,868	32,944	65,040	120,595	15	22,756	5	458
						9			459
									460
121,990	36,940	47,248	33,024	4,778	34,081	27	90,908	5	461
481,606	267,048	98,440	48,468	67,650	171,139	32			462
196,484	97,420	31,376	55,820	11,868	68,922	33			463
789,691	699,624	73,484	1,160	15,423	268,990		367,708	2.5	464
401,046	177,604	49,920	46,560	126,962	196,483	33	60,400	4.5	465
721,879	472,936	182,928	25,000	41,015	211,231	28	32,000	4	466
101,740	64,604	27,320	156	9,660	32,680	10			467
									468
821,566	497,296	119,912	63,308	141,050	311,179	20	81,860	5	469
230,848	124,980	51,556	10,260	64,052	110,751	10	8,264	5	470
411,924	188,076	67,020	26,228	120,600	102,981	20			471
158,925	79,800	28,880	27,260	22,985	56,970	12	8,200	5	472
112,582	51,824	33,742	18,868	8,208	34,301	10	4,444	5	473
									474
302,920	165,772	77,600	43,580	15,968	87,706	11	62,152	1	475
285,912	135,632	90,528	32,416	27,336	91,980	30			476
									477
234,920	84,968	45,768	25,096	79,088	118,296	8	25,384	5	478
1,053,762	482,336	137,492	38,484	395,450	560,928	15			479
766,841	350,980	122,960	53,676	239,225	371,129	20			480
2,117,480	708,120	203,160	44,528	1,161,672	1,400,624	34	36,432	4	481
316,802	131,968	78,212	27,184	79,438	138,779	15	8,636	5	482
275,578	166,920	44,812	35,656	28,190	90,037	5		5	483
305,164	120,400	86,456	21,648	76,660	133,786	25			484
209,240	107,320	27,700	72,100	2,120	58,900	13	60,340	5	485
						9	36,076	4	486

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, RATE OF LEVY, AND AMOUNT LEVIED.

Number	TOWNS	Total debt	Classified by Character					Per capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
487	Morning Sun	2,500	2,500					2.77
488	Morrison							
489	Moulton	7,000	7,000					5.18
490	Mt. Ayr	57,425	10,500	46,630		295		33.70
491	Mt. Union							
492	Mt. Vernon	23,000		3,000			20,000	14.71
493	Moville	15,500		11,800		3,700		19.33
494	Murray	1,700	1,700					2.09
495	Nashua	8,000	8,000					6.27
496	Neola							
497	New Albin							
498	Newell	6,900		2,500	3,000	1,400		8.80
499	Newhall	1,985			1,983	2		8.00
500	New Hartford	2,500		2,500				5.29
501	New Liberty							
502	New London	45,255	30,500	14,000		755		38.98
503	New Market	369				369		.50
504	New Providence							
505	New Sharon	14,950	7,000	3,500		4,450		12.24
506	New Vienna							
507	New Virginia							
508	Nichols	1,200	1,200					2.82
509	Nodaway							
510	Nora Springs	4,255		2,540		1,715		3.72
511	Northboro							
512	North Buena Vista							
513	North English	3,762		3,000		762		4.03
514	North Liberty	175			175			.94
515	North McGregor							
516	North Washington							
517	Northwood	8,000		8,000				5.27
518	Norwalk							
519	Norway							
520	Numa	113				113		.15
521	Oakland	7,707		2,000		5,707		6.45
522	Oakville							
523	Ocheyedan	17,000	17,000					23.45
524	Odebolt	17,300	13,300	3,000		1,000		14.03
525	Ogden	6,456		5,500		956		4.60
526	Olds	599				599		3.65
527	Olin	5,780		4,900		580	300	8.16
528	Ollie							
529	Oneida	281				281		1.94
530	Onslow							
531	Orange City	4,732		4,000		732		3.33
532	Orchard	300			300			3.77
533	Orient							
534	Orleans	53				53		.39
535	Ossian							
536	Osterdock							
537	Oto	400				400		1.10
538	Oxford	6,658		3,608		3,050		
539	Oxford Junction	514				514		.60
540	Pacific Junction	1,031				1,031		1.58
541	Packwood							
542	Palmer	2,907	2,907					13.09
543	Panama	700	700					4.14
544	Panora	6,501	2,500			4,001		5.81
545	Parkersburg	206				206		.20
546	Parnell	1,710				1,710		4.55
547	Paton	8,000		8,000				22.35

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
708,014	390,368	122,572	12,232	182,842	149,577	37.25			487
									488
									489
1,336,885	808,680	230,332	67,600	230,273	506,926	22	99,672		490
313,171	71,716	147,184	19,876	74,395	133,489				491
1,935,741	1,421,788	221,140	55,260	237,553	662,100	31	8,968	4	492
284,560	169,548	91,076	22,636	1,300	72,115	31			493
733,197	277,500	110,980	36,360	308,357	414,567	18	56,100	5	494
1,034,721	578,500	138,464	63,764	253,993	449,175	20	127,236	5	495
									496
323,179	181,168	93,116	4,386	44,509	114,176				497
827,275	406,680	195,152	32,952	192,491	351,187	24			498
									499
450,572	171,844	107,584	32,424	138,720	216,683	19			500
114,404	54,080	28,308	10,016	22,000	23,101				501
									502
540,145	186,444	87,732	31,820	234,149	310,648	20			503
191,804	109,344	43,640	320	38,500	66,826	14	62,440		504
296,580	89,548	84,524	43,284	79,224	133,563	30	20,972	5	505
									506
354,412	173,320	80,032	26,508	74,552	144,517	5	4,048	5	507
463,818	212,500	83,000	130,108	38,210	144,612	13.5			508
201,316	126,228	62,592	12,496		50,329	10	10,592	5	509
949,984	415,988	187,652	93,428	252,916	427,183	19.5	54,872	5	510
									511
60,196	21,412	4,036	34,748		15,049				512
786,215	353,124	226,428	12,716	193,947	342,014	20			513
201,890	101,072	48,248		52,570	89,900				514
									515
77,544	31,544	12,984	1,016	32,000	43,386	3	490	5	516
1,350,592	765,556	266,952	49,924	268,160	538,768	26.5	147,860	4	517
461,096	172,388	70,172	39,076	179,460	249,869	2	42,624	2	518
534,644	180,944	89,692	34,228	229,780	305,996	19	16,884	5	519
206,888	135,548	40,536	24,404	6,400	56,522	21			520
									521
283,534	155,268	85,776	14,088	28,402	92,185		7,024	5	522
413,168	251,928	112,988	26,112	22,140	119,897	13.5			523
916,228	527,340	285,640	45,348	57,900	272,482	32	9,760	5	524
1,204,030	685,620	147,132	137,236	234,042	476,539	27.5	87,332		525
320,876	100,580	72,920	9,800	137,576	183,401	5	11,044	5	526
1,209,380	672,140		213,940	323,300	544,820	23			527
									528
257,477	92,572	26,760	99,345	38,800	93,469				529
280,520	104,360	57,844		118,316	158,867	10			530
764,029	517,008	146,348	16,152	84,521	254,398	25.5			531
99,276	35,860	26,432	30,904	6,080	29,379	20		5	532
458,296	162,472	123,408	23,476	148,940	226,279	9	2,364	5	533
261,216	181,100	34,620	45,096	400	65,604	10	5,038		534
1,049,844	400,480	149,728	209,836	289,800	479,811	10			535
58,544	21,048	9,512	16,984	11,000	22,886				536
195,086	90,384	51,964	27,488	25,250	67,709	20			537
496,742	230,380	115,168	17,668	133,526	224,330	32			538
521,108	237,212	135,228	39,648	109,020	212,042	20			539
266,708	85,532	50,724	58,092	72,360	120,947	18	20,148	3	540
347,642	152,236	71,352	35,404	88,650	153,398	7.5	45,320	5	541
210,880	93,924	56,844	32,912	27,200	73,120	21	33,312	4	542
248,755	84,100	58,960		105,695	141,460	14		5	543
979,338	552,872	149,876	41,640	234,950	421,047	20			544
980,420	518,280	302,096	56,344	103,700	322,880	22			545
223,772	88,428	62,712	17,292	55,340	97,448	20			546
261,460	129,260	65,740	15,500	50,960	103,585	9	39,200	4	547

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, RATE OF LEVY, AND AMOUNT LEVIED.

Number	TOWNS	Total debt	Classified by Character					Per capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
548	Patterson	300	300					2.31
549	Paullina	15,350		14,500		850		17.56
550	Persia	3,800		3,800				9.05
551	Peterson	3,000	3,000					5.62
552	Pierson	5,500		5,500				11.09
553	Pilot Mound	6,042		4,300		1,742		17.51
554	Pioneer							
555	Pisgah	2,175				2,175		5.38
556	Plainfield							
557	Pleasanton							
558	Pleasant Plain							
559	Pleasantville	421			393	28		.52
560	Plymouth							
561	Pocahontas	24,000	2,500	20,000		1,500		20.22
562	Polk City	5				5		
563	Pomeroy	18,003	3,000	15,000		3		19.30
564	Portsmouth	1,770		1,770				5.27
565	Postville	20,004		20,000		4		19.92
566	Prairieburg	6,701		5,000		1,701		29.65
567	Prairie City	2,000				2,000		2.53
568	Prescott	885				885		1.98
569	Preston	5,000				5,000		7.65
570	Primghar	14,531	14,500			31		15.53
571	Princeton	1,100			1,100			2.58
572	Promise City							
573	Protivin	1,400	1,400					7.37
574	Pulaski							
575	Quasqueton							
576	Radcliffe	10,600	8,000			2,600		14.33
577	Rake							
578	Ralston	121				121		.59
579	Randalia							
580	Randolph							
581	Rathbun							
582	Readlyn	6,000	6,000					18.81
583	Redding							
584	Redfield	16,437		15,000		863	574	21.54
585	Reinbeck	8,500	5,500	3,000				6.79
586	Rembrandt							
587	Remsen	4,000		4,000				4.47
588	Renwick	17,872		17,000		872		37.98
589	Riceville	12,221		8,400		3,821		13.56
590	Richland	3,146	2,750			396		5.06
591	Rickardsville							
592	Ricketts							
593	Ridgeway							
594	Rinard							
595	Ringsted	2,147		2,100		47		4.78
596	Rippey	7,015	7,000			15		17.07
597	Riversdle							
598	Riverton	101				101		.15
599	Rock Falls							
600	Rockford	6,659		5,500		1,159		5.86
601	Rock Valley							
602	Rockwell	5,500		5,500				7.58
603	Rockwell City	24,536		22,000		2,536		13.12
604	Rodman							
605	Rodney							
606	Rolfe	1,504				1,504		1.35
607	Roland	19,863	18,000			1,863		28.74
608	Rome	200			200			1.23

Number	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in unorporation	Mills levied	Number
548	80,944	35,672	22,140	16,612	6,520	25,120	....	11,728	....	548
549	624,416	346,408	181,068	28,340	78,600	217,554	19.5	....	....	549
550	460,747	201,712	130,176	32,524	90,335	182,988	28	34,348	....	550
551	446,378	199,190	111,800	53,172	82,410	178,402	24	8,036	4	551
552	670,740	286,828	91,336	110,916	85,000	232,080	22	216,484	5	552
553	285,678	133,290	50,516	....	101,362	147,246	8	....	4	553
554	....	....	....	....	....	....	....	....	....	554
555	337,158	133,632	116,540	47,088	39,898	114,213	16	46,040	5	555
556	190,346	94,208	44,000	20,140	31,998	71,385	7	3,984	5	556
557	162,345	82,600	28,788	....	40,957	71,304	....	22,668	5	557
558	130,802	71,892	18,192	40	40,750	63,263	10	45,544	....	558
559	919,516	420,308	166,072	....	333,076	479,686	21	26,506	10	559
560	523,460	165,460	46,000	....	312,000	409,910	17	6,176	5	560
561	681,515	356,800	178,000	54,492	92,223	239,546	33.5	42,428	5	561
562	....	....	....	....	....	....	....	....	....	562
563	605,491	275,308	113,508	67,112	149,563	262,545	21	....	....	563
564	282,334	150,688	71,356	....	51,290	109,051	19	....	....	564
565	1,209,710	502,000	208,008	....	249,702	564,254	25	....	....	565
566	221,222	144,216	40,976	8,500	27,000	221,222	30	....	....	566
567	832,504	286,332	108,772	....	237,460	461,176	19.5	18,370	5	567
568	337,884	153,884	66,672	73,313	63,230	137,298	18	....	....	568
569	434,960	188,656	101,028	16,356	128,350	205,010	21	....	....	569
570	807,044	325,900	155,300	16,784	309,000	433,511	31	....	....	570
571	238,344	128,620	31,760	32,064	25,300	78,561	5	....	5	571
572	258,426	98,228	107,976	33,272	18,950	78,819	4.2	....	....	572
573	83,732	58,404	18,800	128	6,400	25,733	12	5,332	....	573
574	246,162	188,554	50,108	2,500	54,000	114,290	6.5	31,000	5	574
575	208,506	143,864	63,840	732	58,950	110,164	11	39,008	4	575
576	511,161	217,332	131,288	82,836	78,705	185,819	38	....	....	576
577	209,069	79,148	43,452	33,216	51,250	90,704	14	19,408	4	577
578	....	....	....	....	....	....	....	....	....	578
579	86,549	40,016	27,572	11,302	7,500	27,305	10	5,404	5	579
580	213,608	76,844	75,372	16,852	44,540	86,807	10	12,080	....	580
581	....	....	....	....	....	....	....	....	....	581
582	244,198	133,376	45,522	....	65,270	110,092	10	....	....	582
583	289,734	118,768	50,184	45,004	75,778	125,267	7	35,408	1	583
584	402,903	221,388	87,064	43,806	50,553	138,642	23.5	58,712	5	584
585	....	....	....	....	....	....	....	....	....	585
586	151,424	72,732	58,348	9,876	10,468	45,707	....	....	....	586
587	551,948	304,168	130,160	17,080	100,300	212,837	32	....	....	587
588	441,256	190,864	131,660	57,732	61,000	156,304	15	27,420	4	588
589	832,046	417,760	172,460	51,294	190,532	350,955	20	....	....	589
590	666,494	290,348	125,370	19,992	254,784	337,561	18	29,824	5	590
591	24,240	19,148	4,844	248	....	6,000	....	....	....	591
592	153,560	57,844	22,668	24,406	28,700	67,415	6	....	....	592
593	332,450	205,832	74,372	13,826	69,700	132,887	5	123,288	5	593
594	....	....	....	....	....	....	....	....	....	594
595	341,660	122,864	87,376	54,060	76,700	142,833	31	29,748	....	595
596	283,820	126,740	76,680	....	78,400	129,255	28	38,416	5	596
597	700,000	280,000	70,000	....	350,000	437,500	18	....	5	597
598	238,536	190,956	10,912	25,268	85,400	128,084	7	....	....	598
599	45,976	13,140	9,036	....	23,800	25,344	10	....	....	599
600	676,535	300,644	192,476	26,384	97,031	241,907	28	....	....	600
601	764,648	344,520	153,196	85,824	181,108	286,993	20	....	....	601
602	581,746	336,832	85,388	38,530	120,996	236,179	22	....	6	602
603	1,152,256	731,716	270,100	46,678	103,801	365,924	32	....	....	603
604	80,386	36,528	21,976	20,632	1,250	21,034	10	6,440	4	604
605	104,790	54,456	33,920	15,152	1,262	27,492	2.5	1,904	....	605
606	1,016,332	483,536	254,664	64,440	213,702	414,365	21.5	....	....	606
607	902,861	284,876	96,584	19,556	159,845	269,599	23	43,489	4	607
608	74,222	41,760	24,176	7,286	900	19,233	15	....	....	608

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, RATE OF LEVY, AND AMOUNT LEVIED.

Number	TOWNS	Total debt	Classified by Character					Per capita	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt										
609	Rose Hill								165,075	49,364	55,300	16,400	44,011	74,277	18	2,068	1	609
610	Rowan								171,816	95,980	28,092	34,588	13,156	52,821	21	7,420	4	610
611	Rudd	500				500		1.12	541,948	288,876	99,480	68,096	85,496	199,609	10	181,260	4	611
612	Runnells	2,952				2,952		7.59	297,915	145,360	94,800	20,380	37,375	102,510	10			612
613	Russell	33				33		.05	467,117	65,747	68,032	47,544	285,794	331,125	10	73,200	5	613
614	Ruthven	5,286	4,700			586		7.16	561,992	244,428	235,264	33,628	48,672	177,092	20			614
615	Rutland								225,350	96,576	52,640	60,944	15,190	67,730	6			615
616	Ryan	2,014		1,500	500	14		4.20	482,556	348,972	54,884	51,520	27,180	159,279	19	234,432	5	616
617	St. Ansgar	3,631		3,000		631		4.27	629,071	341,676	92,920	4,398	190,077	299,825	12	4,400	5	617
618	St. Anthony								169,361	93,712	32,989	5,660	37,000	70,090	10			618
619	St. Charles								459,866	133,160	129,048	35,472	162,186	236,606	6	12,212	5	619
620	St. Lucas								105,264	38,880	29,816	168	36,400	53,616	5	8,708	2	620
621	St. Olaf								180,373	57,432	69,224		53,717	85,381	5			621
622	St. Paul								84,220	31,620	32,600			16,055				622
623	Sabula	13,029	13,000			29		13.91	514,784	211,956	42,128	200,000	60,700	174,221	17			623
624	Salem								385,092	158,536	81,233	7,123	138,200	199,923	9	10,320	5	624
625	Sallx								222,948	76,896	58,620	48,732	48,700	94,762	18			625
626	Sanborn	21,744	21,000			744		14.96	696,320	434,756	165,356	32,488	63,720	221,870	28			626
627	Sandyville								90,156	62,744	21,512		5,900	26,964	3			627
628	Scarville								224,300	123,612	28,740	66,148	5,800	60,425	14	86,108	4	628
629	Schaller	4,736		1,000		236	3,500	6.95	526,901	266,128	135,308	39,996	85,409	195,782	32	56,604	4	629
630	Schleswig	6,300	2,000			4,300		11.11	542,326	319,196	110,132	23,040	89,958	203,050	25			630
631	Scranton	6,200		5,000	1,200			6.89	574,480	364,900	71,300	58,880	79,400	203,170	34	93,040	5	631
632	Searsboro								102,110	48,472	32,290	704	20,644	41,010	8			632
633	Sergeant Bluff	399				399		.79	199,009	139,304	29,612	28,144	2,000	51,265	15			633
634	Shambaugh								134,376	68,184	35,932	7,341	22,919	50,783	15.5	68,184	8	634
635	Shannon City								217,246	95,888	71,132	11,356	38,870	83,464	9	13,224	5	635
636	Sharpsburg								160,009	34,388	40,188	35,872	49,561	77,173	6	17,776		636
637	Sheffield	35,818	5,000	28,000		2,769	49	31.89	892,483	660,152	119,052	25,279	88,000	289,121	40	296,012	5	637
638	Shelby								454,836	220,432	48,704		185,700	252,984	22	24,656	4	638
639	Sheldahl	1,300		1,300				5.91										639
640	Shell Rock	2,914	1,500			1,414		3.54	620,447	351,760	108,960	37,548	122,179	246,746	24			640
641	Shellsburg	2,000	2,000					3.32	432,456	199,084	107,576	35,536	97,260	182,809	16	1,352	5	641
642	Sherrill														5	11,792	5	642
643	Sibley	28,873	14,000			14,873		16.50										643
644	Sidney	2,986		2,500		486		2.79	918,226	355,892	164,528	2,232	395,574	526,237	27.5	14,040	5	644
645	Silver City								351,631	129,204	111,668	8,880	101,879	164,317	19			645
646	Sioux Center	4,615	4,000			544	71	3.82	729,554	465,584	116,156	49,932	97,882	255,800	23	101,088	4	646
647	Sioux Rapids	2,940					2,940	2.88	812,694	339,852	275,572	74,700	122,570	295,101	15			647
648	Slater								509,484	167,600	97,256	136,228	108,400	208,671	11	54,046		648
649	Sloan	950		950				1.61	490,956	285,774	124,414		80,768	183,315				649
650	Smithland	9,759		7,000		1,259	1,500	29.22	196,168	84,452	40,548	17,208	53,900	89,452	20			650
651	Soldier								213,332	110,208	66,580	25,644	10,900	61,508		5,880	4	651
652	Solon								476,398	211,124	70,788	29,276	165,210	243,007	18	1,100		652
653	Somers								153,492	52,528	48,896	39,068	12,910	48,033	8			653
654	South English	2				2			298,698	92,800	60,048		145,850	184,062	10	5,284	5	654
655	Spillville								188,770	103,004	36,632	184	48,950	83,906	4			655
656	Spirit Lake	38,153	7,500	21,000	600	9,053		61.44	1,318,426	808,408	317,068	58,528	134,422	430,423	31.5	44,760	4	656
657	Spragueville								92,620	44,480	11,912	29,128	7,100	28,480	19	38,316		657
658	Spring Hill																	658
659	Springville								833,214	346,368	147,488	18,148	321,210	449,211	10		5	659
660	Stacyville								663,156	398,508	110,932	31,416	122,300	257,514	10	257,044	5	660
661	Stanhope								306,725	146,912	100,020	41,352	18,441	90,512	10	43,328	4	661
662	Stanton	12,044		12,000		44		17.26	885,901	328,150	139,064	27,424	391,263	514,945	24	16,464	4	662
663	Stanwood	10,640		9,000		1,251	389	19.49	400,147	190,772	86,536	27,096	95,743	171,844	20	20,788		663
664	State Center	18,631		16,500		2,131		17.97	874,346	496,716	100,076	58,744	218,810	382,694	22.5	4,288		664
665	Steamboat Rock								250,084	128,112	47,388	30,484	44,100	95,596	25	2,944	4	665
666	Stockport	77			73	4		.21	290,450	120,000	111,600		58,850	116,750	8	20,000	5	666
667	Stockton								81,120	47,640	3,460	14,820	15,200	31,680	10			667
668	Story City	22,843	17,000			5,843		14.53	1,472,366	767,760	231,988	142,700	329,918	615,530	22	237,728	5	668
669	Stout								206,099	123,960	52,292	9,129	20,718	51,525	6		4	669

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, RATE OF LEVY, AND AMOUNT LEVIED.

Number	TOWNS	Total debt	Classified by Character					Per capita	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt										
670	Stratford	3,511		3,500		11		5.81	482,600	206,584	121,440	55,576	99,000	194,900	26		4	670
671	Strawberry Point	14,096		7,000		7,096		12.17	1,352,863	705,476	239,582	56,940	350,915	601,402	9		4	671
672	Struble	2				2		.01	132,416	56,080	46,992	11,044	18,300	46,829				672
673	Sully																	673
674	Sumner								10,515		2,300		8,215	8,790	20			674
675	Superior								139,036	42,120	36,636	31,340	28,940	56,464	10	44,732	4	675
676	Sutherland	6,690	3,500			3,190		8.27	538,212	268,228	127,516	47,648	94,820	205,668	28.5	13,082	3	676
677	Swaledale	1,000	1,000					4.81	115,862	52,132	37,556	11,196	15,008	40,229	15.5	15,792		677
678	Swan								183,700	71,440	37,124	42,024	33,112	70,759	14	33,026	4	678
679	Swea City	19,082	8,500	8,000	1,500	1,082		32.18	391,138	184,668	128,508	31,968	45,994	132,280	24			679
680	Tabor	11,686		11,000		686		11.18	636,320	355,488	139,340		141,492	265,199	33.5	26,196	5	680
681	Templeton	2,250	2,250					8.12										681
682	Terril	347				347		.77	244,056	127,676	88,412	13,148	14,820	72,129	18	21,172	4	682
683	Thayer								122,732	27,104	20,464	69,896	5,268	34,634	17	125,320	6	683
684	Thompson	5,880		5,000		880		10.21	476,298	182,484	179,112	40,502	74,200	174,724	29	32,580	4	684
685	Thor								395,876	149,072	105,204	44,384	97,216	171,881	4	47,664	3	685
686	Thornburg																	686
687	Thornton	692				692		2.25	177,560	126,996	12,612	32,104	5,848	48,776	12	2,718	2	687
688	Thurman								266,918	109,844	88,732	644	67,698	117,503	18	13,284		688
689	Tingley	934	236			698		2.27										689
690	Titonka																	690
691	Toronto								77,248	35,744	21,724	12,280	7,500	24,937		1,580		691
692	Traer	6,500		2,000			4,500	4.71	1,299,652	779,652	233,280	44,020	242,700	506,938	27	14,093	5	692
693	Treynor																	693
694	Tripoli	4,500		4,500				5.26	860,052	483,264	154,308	33,120	189,360	357,033		57,148	5	694
695	Truro								345,618	152,228	71,664	36,496	85,230	150,327	15	56,756	5	695
696	Turin								134,646	61,032	38,326	32,888	2,400	35,461	10			696
697	Udell								171,356	55,012	15,932	72,392	28,020	63,854		9,876		697
698	Underwood	5,696		5,000	696			19.31	197,000	85,072	35,892	55,084	20,952	64,964	26		4	698
699	Union	5,223					5,223	8.84	561,544	233,304	73,620	13,680	240,940	321,091	31	41,452		699
700	University Park								381,762	314,112	7,760		59,890	140,358	16	29,660	3	700
701	Urbana	298					298	.76	230,092	100,680	43,004	280	86,128	122,119	6	2,340		701
702	Ute	4,476		4,400		76		7.88	374,156	174,212	70,852	103,932	25,160	112,409	21	19,560	3	702
703	Vail	12,316	1,700	8,000		2,616		18.01	279,400	183,524	34,304	42,272	19,300	84,325	25	21,600	4	703
704	Valeria								51,580	19,580	21,000		11,000	21,145	20			704
705	Van Horne	10,000		10,000				19.80	632,068	343,444	116,236	32,108	140,280	263,227	15	38,384	5	705
706	Van Meter	3,500		3,500				7.42	240,420	106,624	50,280	15,968	67,548	110,766	24	3,560	5	706
707	Van Wert								276,471	130,477	61,676	28,528	55,790	110,960	6.5			707
708	Varina								174,155	48,836	69,612	17,032	38,675	72,545	21	17,800	5	708
709	Victor	1,529		500	1,000	29		2.03	776,094	319,904	159,188	4,158	292,844	413,656	15			709
710	Vincent								184,620	84,540	43,040	41,040	16,000	58,175	10		5	710
711	Vining								189,701	80,472	34,444	51,964	22,821	64,541		44,740	4	711
712	Volga								390,516	211,464	67,824	35,928	75,300	154,104	25			712
713	Wadena								154,498	81,824	32,612	28,612	11,450	47,212	5	21,836	4.5	713
714	Walcott	2,667				2,000	667	5.80	614,778	323,680	167,004	22,904	101,190	229,587	3			714
715	Walker	4,420				4,420		8.40	600,796	295,660	162,376	31,776	110,984	233,437	17	60,544	3	715
716	Wallingford	248				248		1.34										716
717	Wall Lake	6,500		6,500				8.95	489,804	237,232	96,592	73,380	82,600	184,401	27	12,824	5	717
718	Walnut	2,200		400	1,800			2.18	779,894	527,134	140,924	31,628	80,208	255,129	26.5	36,352		718
719	Wapello	18,528	4,068	13,976		484		12.12	849,444	502,316	160,728	30,940	155,460	328,956	26.5	18,880	5	719
720	Washta								342,203	135,208	103,463	33,732	69,800	137,901	10			720
721	Waterville	164				164		.85	95,966	43,584	30,688	7,407	14,287	34,707	15			721
722	Waucoma	17,379		16,000		1,379		38.79	408,865	160,176	64,308	24,364	155,017	217,229	10			722
723	Waukee								375,209	170,764	58,764	54,492	91,189	162,194	10			723
724	Wayland																	724
725	Webb								173,834	75,032	56,000	24,164	18,638	57,437	10	17,480	4	725
726	Weldon	288				288		1.00	219,619	114,083	60,984	5,532	39,020	84,169	8			726
727	Wellsburg																	727
728	Wellman	4,450		4,450				5.32	686,790	388,058	114,030	2,836	181,866	308,097	13	18,484	4	728
729	Wesley	11,083	270	8,000		2,813		23.89	292,383	143,888	92,068	26,424	30,003	95,598	33			729
730	West Bend	13,567	2,500	11,067				19.35	529,590	177,920	155,888	21,496	174,286	263,112	15	7,972	5	730

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, RATE OF LEVY, AND AMOUNT LEVIED.

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous	Total debt
731	West Branch	11,000		11,000				15.45
732	West Burlington	7,357	5,200	2,000			157	6.74
733	West Chester							
734	Westfield	57				57		.29
735	Westgate	3,400	2,100		1,300			12.78
736	West Liberty	9,508	8,000		1,500	8		5.41
737	West Mitchell							
738	West Point	900	900					1.60
739	West Side	9,000				9,000		22.50
740	West Union	17,379		2,500			14,879	9.82
741	Wheatland	51				51		.09
742	Whiting	920				920		1.43
743	Whittemore	9,022	1,500	7,000		522		15.40
744	Whitten							
745	Willey							
746	Williams	8,000	2,000	6,000				14.55
747	Williamsburg	13,500	13,500					11.54
748	Wilton	3,508		3,500		8		2.99
749	Winfield	19,856	15,000	2,000	2,757	99		19.74
750	Winthrop	1,000		1,000				
751	Wiota							
752	Woden							
753	Woodbine	2,874			2,000	874		1.79
754	Woodburn	3				3		.01
755	Woodward	9,000		9,000				11.04
756	Woolstock	6,000		6,000				17.80
757	Worthington							
758	Wyoming	4,128		1,000	2,500	28		4.55
759	Yale	10,000	10,000					32.22
760	Yetter							
761	Yorktown	6				6		.03
762	Zearing	600					600	1.13
763	Zwingle							

Number	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
731	987,104	360,956	182,308	19,080	420,760	561,346	23	7,288		731
732	385,328	316,948	42,940		25,440	115,412	29			732
733	241,820	90,024	53,444	8,402	89,300	127,430		8,280	5	733
734	117,449	51,640	27,244	9,333	29,232	51,297				734
735	288,835	124,640	32,684	28,406	83,105	134,535	13	21,150	5	735
736	2,326,042	1,003,760	289,480	185,672	847,130	1,216,873	18			736
737	65,230	47,484	4,644	56	13,046	26,092	10			737
738	388,461	204,544	100,780	11,168	71,969	151,092	17			738
739	156,916	81,904	26,504	47,608		39,004	26.6	80,896		739
740	1,811,112	822,296	307,048	57,212	624,456	939,920	30.5		5	740
741	422,415	158,552	139,596	26,692	97,575	178,785	19	27,670	4	741
742	400,012	212,628	121,304	54,080	11,940	108,958	20	30,200	4	742
743	421,727	161,664	74,344	35,716	150,003	255,434	25			743
744	349,088	152,220	54,228	41,248	101,392	163,316		39,372		744
745										745
746	421,080	267,600	104,602	31,348	17,440	118,350	31	40,760		746
747	1,318,218	580,102	171,004	22,220	544,892	738,223	22			747
748	1,145,806	479,992	267,738	52,348	354,730	552,499	19			748
749	908,539	422,516	213,868	52,824	218,330	390,882	21	29,840	5	749
750	560,443	205,808	136,708	17,376	226,550	311,323	25		5	750
751	144,040	65,100	53,980	17,960	7,000	41,305		8,220		751
752	123,519	75,196	35,180	7,618	5,525	35,024	19		5	752
753	1,142,638	611,707	230,340	45,522	249,069	472,439	21	1,256	5	753
754	338,879	192,110	58,222		88,547	151,130	8	97,888	5	754
755	590,981	300,944	98,426		191,611	291,453				755
756	247,714	89,136	83,432	49,396	34,750	87,901	20.2	35,684	5	756
757										757
758	928,507	636,060		69,132	223,285	399,501	24			758
759										759
760	101,436	36,518	29,844	17,164	7,910	31,291				760
761										761
762	320,534	228,400	92,020	80,144	109,970	212,611				762
763	18,596	6,618	3,648		8,300	10,874				763

Number in order of population	City	Mayor	Clerk	Treasurer	Term expires
32	Albia	H. S. Berry	C. C. Atchison	E. E. Elder	1917
54	Algona	Jas. W. Wadsworth	S. W. Crowell	Wm. Cleary	1917
33	Ames	Parley Sheldon	A. B. Maxwell	W. D. Meltzer	1916
81	Anamosa	J. E. Tyler	C. V. Fisher	T. E. Watters	1917
36	Atlantic	Joseph Burnea	T. E. Nichols	J. G. Whitney	1917
97	Bedford	H. C. Webb	K. E. Stephens	F. E. Payton	1916
53	Belle Plaine	J. A. Elliott	E. M. Ewen	A. W. Moderwell	1917
82	Bloomfield	E. N. Bezzenberger	E. Z. Morrow	R. C. Bristow	1916
16	Boone	M. J. Lockard	Otto Hile	John Cooper	1917
9	Burlington	W. C. Cross	**J. A. Larson	Chris Mathes	1916
40	Carroll	A. Kessler	J. A. Dougherty	J. C. Arts	1916
24	Cedar Falls	J. B. Newman	W. T. M. Aitken	H. W. Johnson	1917
5	Cedar Rapids	Louis Roth	**V. E. Vaxman	Chas. E. Byrnes	1916
20	Centerville	C. E. Campbell	R. A. Stephenson	D. Boyd Brann	1917
23	Charles City	J. H. McLeod	John S. Bradley	Geo. E. May	1917
30	Chariton	J. C. Copeland	M. W. Householder	Channing Smith	1917
40	Cherokee	S. W. McNeal	Wm. Shardlow	Geo. Brunner	1917
38	Clarinda	D. M. Creal	*T. A. Wilson	C. L. Beach	1917
78	Clarion	J. A. Rogers	F. W. Walker	H. J. Barr	1916
69	Clear Lake	F. L. Rogers	E. B. Stillmen	R. R. Rogers	1916
8	Clinton	H. O. Hansen	**Frank W. Leedham	E. B. Chandler	1916
77	Colfax	P. H. Cragan	H. F. Cassidy	R. F. Cunnings	1917
98	Corning	Geo. W. Hardesty	W. C. Chubb	T. C. Okey	1916
7	Counell Bluffs	M. B. Snyder	**J. F. McAneney	Frank T. True	1916
59	Cresco	A. E. Barker	M. J. McArthur	E. P. Farnsworth	1916
21	Creston	E. G. Smeltzer	C. D. Davenport	W. F. Busby	1917
3	Davenport	Alfred C. Mueller	Hugo Moeller	Chas. E. Robertson	1916
47	Decorah	W. F. Baker	F. M. Hughes	E. J. Curtin	1917
50	Denison	W. H. Laub	E. P. Tucker	C. L. Voss	1916
1	Des Moines	Jas. R. Hanna	**E. F. Whitney	Floyd F. Miles	1916
4	Dubuque	James Saul	**Cyril D. Lagan	Geo. D. Wybrandt	1916

45	Eagle Grove	J. L. Fort	Sam Middleton	C. Christenson	1917
94	Eldon	C. R. Burns	H. R. Baker	S. H. Sawyer	1916
70	Eldora	C. S. Newcomer	L. J. Stout	D. M. Moser	1916
75	Emmetsburg	Wm. E. G. Saunders	T. F. Rutledge	J. W. Neary	1916
43	Estherville	Mack J. Graves	N. B. Egbert	G. Leeman	1917
25	Fairfield	D. F. Spratt	P. E. Black	F. J. L. Black	1917
11	Fort Dodge	J. P. Ford	W. L. Tang	E. H. Zwerrer	1917
19	Fort Madison	A. P. Brown	Geo. B. Anthes	A. M. Lowery	1917
35	Grinnell	A. C. Norris	A. C. Harriman	J. C. Manly	1916
41	Glenwood	H. A. Dorting	C. P. Hamilton	Clyde Rhodes	1916
65	Hamptoa	C. E. Salisbury	P. A. VanPelt	D. C. Wolf	1916
67	Harlan	Geo. B. Gunderson	Wm. Hayes	P. Hammer	1916
92	Hawarden	Chas. W. Kenlston	T. J. Reeves	A. D. Horton	1916
92	Ida Grove	W. J. Anderson	Geo. C. Hubbard	F. C. Kiner	1916
57	Indianola	John J. Orr	E. P. Wright	John A. Storey, Jr.	1917
52	Independence	C. E. Purdy	Rufus Brewer	Geo. L. Parker	1917
17	Iowa City	Geo. W. Koontz	D. T. Davis	C. B. Cralh	1916
51	Iowa Falls	C. C. Buck	*E. L. Marriage	S. J. Osgood	1916
60	Jefferson	W. Adams	E. F. Raver	S. D. Semple	1917
15	Keokuk	S. W. Moorhead	O. W. Sandberg	S. J. Wolf	1917
80	Knoxville	Geo. L. Boydston	C. M. Shryman	J. C. Collins	1916
83	Lake City	O. W. Lundburg	J. M. Fickle	G. G. Hutchilson	1916
34	Le Mars	F. J. Smith	D. S. Struble	A. Langhart	1917
85	Leon	Geo. R. Farquhar	S. G. Mitchell	M. A. Gammill	1916
63	Manchester	F. E. Richardson	T. Wilson	Chas. J. Bronson	1917
49	Maquoketa	F. W. Myatt	E. J. Kullmer	Geo. L. Mitchell	1917
96	Marengo	J. T. Baker	W. R. McGregor	F. S. Hite	1916
37	Marion	C. A. Patten	T. H. Oxley	Geo. W. Toms	1917
13	Marshalltown	J. S. Millard	J. J. Wilson	J. Wallace	1917
12	Mason City	T. A. Potter	J. H. McEwen	H. C. Smith	1917
50	Missouri Valley	A. Edgecomb	S. R. Williams	G. A. Kellogg	1916
89	Monticello	C. L. Van Meter	C. J. Northrop	W. F. Rohn	1917
44	Mount Pleasant	J. H. Mills	W. D. Worthington	W. N. Sinclair	1916
14	Muscatine	Harry Kern	H. B. Cable	H. F. Bodman	1916
72	Mystic	John H. Huffman	Al. Lilyard	John R. Smith	1916
73	Nevada	Chas. H. Hall	R. A. Davis	E. A. Fawcett	1917
74	New Hampton	F. D. Griffith	F. B. Strike	T. B. Condon	1917
31	Newton	E. B. Malmberg	E. G. Finch	D. L. Clark	1917
22	Oelwein	J. F. Cole	E. W. Burlingham	R. B. Jamison	1916
84	Onawa	Henry Harlow	Chas. L. Collins	Geo. W. Buckley	1917
68	Osage	A. A. Kubler	A. S. Wright	M. C. Sweney	1917
61	Osceola	J. J. Fleming	W. M. Temple	A. D. Simmons	1917
18	Oskaloosa	J. T. Harrold	T. H. Carlin	H. L. White	1917
10	Ottumwa	F. H. Carter	**T. F. Norfolk	Henry Glenn	1917
62	Pella	H. P. Johnston	A. C. Kuyper	A. M. Vander Linden	1917

CITY OFFICIALS—CONTINUED

Number in order of population	City	Mayor	Clerk	Treasurer	Term expires
29	Perry	Jack Bruce	Adrian Cross	H. M. Pattee	1917
28	Red Oak	A. J. Sourwine	Richard Roberts	O. F. Remmers	1917
95	Rock Rapids	E. O. Carpenter	J. K. Medberry	P. G. Smith	1916
79	Sac City	N. O. Gishwiller	C. C. Joneson	C. E. Harding	1917
88	Seymour	T. L. Gaddis	J. W. Lowry	E. R. Owen	1916
58	Sheldon	Fred Frisbee	Scott Martin	Delco Bloem	1916
27	Shenandoah	Chas. A. Wendstrand	C. M. Conway	W. A. Renkiman	1916
91	Sigourney	J. H. Wyllie	A. M. Neas	C. C. Williamson	1916
2	Sioux City	A. H. Smith	**W. E. True	C. H. Carlson	1916
42	Spencer	Eugene E. Bender	Etta M. Smith	E. Taggart	1916
61	Storm Lake	A. R. Biddle	J. E. Buland	J. W. Gilbert	1917
99	Stuart	C. C. Mendenhall	Geo. F. Taylor	O. M. Trevillyan	1917
76	Tama	J. A. Phillips	T. M. McCurdy	J. T. Bracken	1917
86	Tipton	J. E. Bartley	Philip D. Ketelsen	S. G. Frink	1916
101	Toledo	Carl B. Tiger	R. W. Adair	W. A. Dexter	1917
64	Valley Junction	Chas. W. Burt	C. C. Williams	W. H. Field	1916
90	Villisca	L. E. Lewis	Geo. B. Sexton	W. R. Finlayson	1917
48	Vinton	E. L. Bryant	W. E. Klingaman	E. M. Linkham	1917
39	Washington	J. D. Glasgow	J. S. McElhinney	Geo. J. Breitenbach	1917
6	Waterloo	P. C. Thompson	**R. L. Degon	C. L. McDermott	1916
87	Waukon	Guy W. Eaton	J. D. Cowan	Burt Klinkel	1917
55	Waverly	F. A. Osincup	H. R. VanDerveer	W. Weiditseika	1917
26	Webster City	P. M. Banks	W. W. Crittenden	E. F. King	1917
100	What Cheer	Chas. Harlan	W. Q. Meade	Robert Schott	1917
66	Winterset	E. K. Cole	H. S. Ely	Eugene Wilson	1917

*City manager.
**City auditor.

TOWN OFFICIALS.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Ackley	S. J. Lienwen	W. J. Sconrick	S. Y. Eggert	1916
Ackworth	A. W. Fairchild	D. A. Jamison	E. E. Muier	1917
Adair	F. E. Gates	Harry D. Byers	J. F. McManus	1916
Adel	A. J. Goodrich	C. E. Russell	R. L. Leach	1916
Afton	Wm. Glattley	F. A. Shute	S. H. Blackwell	1916
Agency	R. O. Buchanan	I. W. Jackson	W. F. Foster	1916
Ainsworth	E. W. Spessard	W. W. Moore	S. A. Stephens	1916
Akron	A. L. Yeaton			1916
Albert City	Geo. R. Anderson	Henry Lampe	H. L. Anderson	1915
Albion	W. C. Van Horn	J. W. Bridgman	A. L. Burgett	1916
Alburnett	C. E. Hense	G. W. Shakespeare	A. B. Olsen	1916
Alden	G. E. Stringer	H. E. Button	J. N. Birdsall	1916
Alexander	W. E. Butler	H. J. Bohlen	E. R. Green	1916
Allerton	A. K. Cron	S. F. Shields	H. S. Shields	1916
Allison	O. F. Missman	W. C. Shepard	F. B. Merrill	1916
Alta	C. J. Hetrick	Wm. Zeilman	R. H. Wilkinson	1916
Alta Vista	Geo. J. Scholz	F. Rabe	H. L. Radtke	1915
Alton	Peter Goebel	Harry Vander Linden	M. D. Gibbs	1916
Altoona	N. B. Shaffer	S. E. Altman	L. O. Shaffer	1916
Alvord	John Berg	W. H. Griel	W. P. Page	1916
Andover	Aug. Boysen	D. P. Naeve	John Wilke, Jr.	1916
Andrew	A. D. Merritt	F. M. Merritt	J. H. Schipper	1916
Anita	Geo. Scholl	J. C. Jenkins	W. R. Spencer	1916
Ankeny	J. C. Marts	A. L. Stebleton	J. G. Wagner	1916
Anthon	E. C. Heaton	†S. R. Lucas	H. L. Heidelberg	1916
Aplington	Wm. Dreyer	Henry Busse	N. H. Reints	1916
Arcadia	C. C. Wiebers	E. C. Mohr	A. H. Mohr	1916
Archer	C. S. Goodrich	R. E. McQuire	Wm. Chew	1917
Arion	A. A. Conrad	J. A. Rule	O. W. Nelson	1916
Arispe	C. C. Petrie	F. N. Redinger	P. R. Bradford	1916
Arlington	O. Z. Wellman	J. I. Wiltsie	B. B. Walrath	1916

†Pro tem.

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Armstrong	H. A. Kingston	E. R. Stoakes	T. W. Daughty	1916
Arnold's Park	G. L. Aitcheson	H. A. O'Farrell	L. Hinshaw	1915
Arthur	L. Hasting	Fred J. Whinery	G. E. Clifford	1916
Ashton	Joseph Bloes	J. W. Clark	R. M. Yappen	1916
Aspinwall	Louis Schroeder	J. J. Uselding	Andrew Boyens	1916
Atalissa	E. B. Turkle	Wm. J. Hohnke	Jno. McLaughlin	1916
Athelstan	James Dye	L. H. White	J. C. Kirkpatrick	1916
Auburn	W. W. Walton	C. G. Bosher	W. H. Lesslir	1915
Audubon	H. J. Mantz	W. J. Laubender	Chas. L. Johnson	1915
Aurelia	J. C. Lockin	Dan Whitney	W. H. Beschel	1916
Aurora	F. L. Chapman	T. W. Dolan	W. I. Warren	1916
Avenarius	Chas. Rupp	L. J. Gantz	L. B. Gantz	1916
Avoca	J. J. Hipsley	Rudolph Stender	E. J. Karstens	1916
Ayrshire	John McBride	E. L. Bartholow	Frank Miles	1916
Badger	A. E. Houge	Charles Arent	Otto Sangestad	1915
Bagley	J. J. Chapman	Claude E. Nichols	Charles W. Cain	
Bailey	Albert Levis	W. O. T. Oleson	Edison Hall	1916
Baldwin	F. A. Oberfell	W. E. Potter	Wm. Pergolie	1916
Bancroft	J. H. Welp	W. A. Murray	L. F. Kennedy	1915
Barnes City	J. J. Sarvis	H. S. Musser	Fred Williams	1915
Barnum	P. C. Connors	L. Rice	J. H. Eastman	1917
Bassett	W. B. Waite	O. H. Potter	Walter Trusty	1916
Batavia	J. B. Trent	J. E. Lewis	L. E. Copeland	1916
Battle Creek				
Baxter	W. T. Thorp	Carl C. Webb	Chas. Burdick	1916
Bayard	G. L. Arrasmith	J. L. Maxwell	E. E. Strouser	1915
Beacon	Sol Meek	Carl Perry	J. P. McMurray	1916
Beaconsfield	W. P. Bohall	F. N. Whiteaker	J. E. Fierce	1915
Beaman	F. M. Myers	E. G. Elliott	M. V. B. Evans	1916
Beaver	A. W. Gray	H. D. Hagge	M. A. Henry	1917
Bellevue	Louis Bittner	Henry Graoff	Jos. Kelso, Jr.	1916

Belmond	W. C. Ramsay	G. J. Byers	M. H. Hanson	1916
Bennett	J. F. Duvall	J. B. Vaughan	E. P. Wingert	1916
Benton	J. W. Rice		Geo. H. Bartels	1916
Berkley	J. T. Morse	Lloyd Carris	Ed. Arndt	1915
Berlin	M. B. Parks	Wm. Lorenz	Theo. P. Rehder	1916
Bernard	William Cannon	P. C. Maloy	P. H. Russell	1916
Bertram		J. N. Schley		
Bettendorf	W. O. Calvert	H. F. Abramson	J. E. Brownlee	1916
Birmingham	F. E. Strickling	M. D. Hope	Will Hastings	1916
Blairsburg	R. C. McNee	W. C. Merryman	J. W. McNee	1916
Blairstown	Leonard Kimm	Chas. I. Vail	Geo. G. Sherwood	1916
Blakesburg	A. M. Lait	J. W. Fonurce	John Bules	1916
Blanchard	L. W. Purthuff	J. D. McKee	J. C. Brenerink	1916
Blencoe	Wm. Davis	E. A. Shea	B. H. Danfath	1916
Blockton	Geo. C. Hickenlooper	M. E. Roof	T. A. Ware	1916
Blue Grass	J. H. Buchmeier	Henry E. Schroeder	L. S. Robinson	1916
Bede	O. T. Gulesson	M. O. Monson	V. A. Nasby	1916
Bonaparte	P. A. Doughty	E. C. Smith	W. T. Bogle	1917
Bondurant	F. L. Johnson	J. M. Ingle	B. F. Rothbrock	1917
Bouton	J. E. Dissinger	J. F. Ryan	Fred Schnoor	1915
Boxholm	N. G. Wilson	Axel Westeen	J. E. Swedberg	1915
Boyden	W. H. Eddy	C. F. Larset	P. T. McCrum	1916
Braddyville	J. R. Stone	T. M. Reed	John F. Wolfe	1917
Bradgate	Walter Turley	Rex McCreary	Floyd McCreary	1916
Brandon				
Brayton	L. C. Heath	L. P. Rasmussen	L. F. Miller	1917
Breda	Frank Van Erdewyk	F. J. Bohnenkamp	Leo E. Snyder	1916
Bridgewater	W. H. Keyser	Henry E. Schroeder	Guy J. Rote	1916
Brighton	L. M. Shryock	C. H. Pauls	W. E. Berry	1916
Bristow	W. D. Connolly	J. B. Williams	J. F. Jungkunz	1916
Britt	H. C. Meyer	J. E. Verroll	C. P. Lewis	1916
Brooklyn	H. M. Clease	Frank Talbott	U. H. Wright	1916
Brunsville	Otto Peeke	Jobe Kennedy	Ed. J. Johnson	1917
Buckeye	Fred Nolte	E. Stringer	H. J. Brulins	1916
Buffalo	Fritz Bernick	Christian Zogg	John Waspi	1917
Buffalo Center	W. H. Collins	C. H. Galagan	J. J. Guyer	1916
Burt	C. W. Schryver	H. A. Thompson	C. H. Blossom	1916
Bussey	Homer Johnson	W. H. Moon	E. A. Johnson	1916
Calamus	N. F. Seigmund	Arnold Lahann	L. S. Gage	1916
Callender	B. Larson	G. W. Knutson	Erick Wing	1916
Calmar	J. F. Conover	C. G. Anderson	H. J. Giesen	1916
Calumet	E. Mann	J. A. Sohn	J. W. Mathern	1916
Camanche	L. O. Beans	R. C. Tallman	E. G. Cady	
Cambridge	J. A. McKee	N. H. Heggen	John Hill	1916
Cantril	Geo. Hatch	M. H. Barnett	A. L. Silvers	1916
Carbon	James Jones	Henry Barr	Fred Stone	1916

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Carlisle	J. H. Lounsberry	H. D. Reynolds	J. E. DeFord	1917
Carpenter				
Carson	A. B. Forrestal	W. C. Frasier	J. C. Chalonpka	1916
Cascade	F. J. Keefe	C. F. Crawford	A. V. Devlin	1916
Casey	J. T. Smith	Carl B. Galloway	Fred Gray	1916
Castalia	A. C. Tatro	D. C. Mallay	W. K. Riggs	1916
Castana	L. A. Warwick	J. E. McNamara	E. W. Baumann	1916
Center Junction	J. E. Coder	C. A. Burmeister	J. B. Moses	1916
Center Point	W. E. Griffin	F. L. Williams	J. F. Stauffer	1917
Central City				
Charlotte	A. H. Joenck	A. H. Dohrmann	E. A. Garside	1917
Charter Oak	J. J. McWilliams	C. Robertson	P. F. Fiene	1916
Chatsworth	G. H. Schafer	Chas. L. Roland	D. K. Bennett	1917
Chelsea	S. A. Brush	Jos. Benesh	T. W. Sell	1916
Chester	R. F. Jones	W. C. Breedlove	E. D. McWilliams	1917
Chillicothe	W. S. Cundiff	Alfred Peterson	G. E. Jenkins	1916
Churdan	W. H. Dudley	R. Munzenmair	B. Westervelt	1916
Cincinnati	Thos. Samson	C. W. Graham	John Browitt	1917
Clare				
Clarence	Hosea Ballon	Scott McNeil	Charles Smith	1916
Clarksville	C. H. Ilgenfritz	A. F. Sinram	B. Wamsley	1916
Clayton	Fred C. Larson	James McGuire	John Hanschen	1916
Clearfield	J. K. Hartman	W. M. Long	J. U. Wyant	1916
Cleghorn	J. H. Smith	L. L. Patton	R. C. McKinney	1916
Clemens	D. D. Mitchell	Theo. Armstrong	A. A. Arney	1917
Clermont	W. R. Blake	E. T. Scott	J. A. Erickson	1916
Cleveland	James Dixon	T. J. Sims	George Williams	1916
Clio	H. C. Paddock	Ray Shriver	F. O. Carlson	1916
Clover Hills	C. H. Ashworth	E. H. Gillette	J. T. Ashworth	1916
Clutier	James Hach	L. J. Wellik	E. E. Yelinek	1917
Coburg	J. D. Keister	Thos. Weidman	Joe Gillmore	1917

Coggon	F. E. Patton	F. W. Lindahl	D. D. Johnson	1916
Coin	L. F. Cowger	E. H. King	G. F. Mitchell	1916
Colesburg	J. W. Platt	W. S. Shaffer	Will Hammond	1916
College Springs	G. N. Trimble	J. C. Dow	J. Dee Loudon	1916
Collins	C. G. Vasey	E. C. Merill	A. G. Armstrong	1916
Colo	C. A. Bruce	H. E. Ransom	John Niland	1916
Columbus City	J. L. Riley	J. W. Garner	Frank Colton	1916
Columbus Junction	R. J. Reaney	Wm. Deford	O. M. Cavin	1916
Conesville	W. L. Brinke	J. S. Bowlby	Wm. McCormick	1916
Conrad	S. F. Price	E. O. Ecklund	E. L. Guild	1916
Conway	W. A. Conway	A. C. Dotts	A. T. West	1916
Coon Rapids	Z. L. Shaver	Blinn N. Smith	C. M. Harris	1916
Coppock		John Hesser		
Coralville				
Correctionville				
Corwith	W. H. Smith	J. L. Oxley	C. J. Naumann	1916
Corydon	J. N. McCoy	A. T. Gallagher	O. L. Neeley	1916
Cotter	Richard Jenkins	J. J. Roberts	R. L. Richards	1916
Coulter	Ole Hansen	H. O. Honson	S. N. Johl	1916
Craig	F. J. Drilling	Fred Kasch	J. F. Renken	1917
Crawfordsville	S. R. Harper	R. S. Dix	S. C. Fletcher	1917
Cromwell	L. M. Randolph	M. B. Reed	M. A. Howell	1916
Crystal Lake	A. O. Christmorr	Chris Gillstrap	C. W. Jensen	1917
Cumberland	W. R. Noland	G. A. Shike	C. P. Shearer	1916
Curlew	A. A. Whitmer	J. A. Whitmer	T. W. Fisk	1917
Cushing	J. H. Bauman	A. J. Bertelsen	C. E. Hass	1916
Cylinder	Jay Letsan	C. E. Meyers	Earl Hunter	1916
Dakota City	August Luke	John A. Koob	Carl Flemming	1916
Dallas	S. J. Goff	C. A. Knudson	J. S. Highberger	1916
Dallas Center	S. A. Sumner	H. S. Burkett	Bert Emmert	1916
Dana	W. H. Kuhtt	John De Boest	C. A. Swenson	1916
Danbury	J. F. Mohr	Louis Derr	P. A. McLaughlin	1916
Danville	J. C. Hanna	C. M. Bailey	Ray W. Mix	1917
Davis City	A. L. Teale	L. A. Brown	W. A. Cummings	1916
Dayton	G. T. Bygel	O. S. Larson	G. A. Swanstrom	1916
Decatur City	J. C. Cozad	J. B. Riddle	G. A. Havens	1917
Dedham	F. A. Tooney	W. L. Harvey	L. L. Zelzlsperger	1916
Deep River	J. R. Morris	N. H. Keller	H. W. Hatter	1916
Defiance	R. G. Penniston	A. L. VanArsdol	G. A. Justice	1916
Delmar	G. W. Wilson	Jas. A. Fitzpatrick	T. H. Canty	1916
Delhi	J. W. Corbin	E. B. Porter	J. P. Sloan	1917
Deloit	F. H. Brogden	Wm. A. Stenck	B. E. McKim	1917
Delta	J. P. Randall	Joe S. Utterback	C. A. Burt	1916
Denver	N. J. Nevermann	Wm. G. Helning	H. C. Wente	1917
Derby	J. J. George	C. H. Davis	U. G. Penick	1917
De Soto	J. W. Blackman	F. L. Hoch	G. M. Kile	1916

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
De Witt	L. S. Harrington	C. C. Christiansen	Wm. Hines	1916
Dexter	W. J. Hemphill	J. E. Hammond	M. F. Palmer	1916
Diagonal	W. J. Snethen	Robert L. Bailey	A. L. Crawford	1916
Dickens	J. E. Mills	C. M. Varney*	C. F. Walch	1916
Dike	H. J. Knudson	H. P. Agaard, Jr.	Elmer Tobias	1917
Dixon	Chas. Frederick	Wm. Hansen	P. J. Thede	1916
Dolliver	F. W. Albee	Albert Myhr	J. W. Fields	1917
Donohue	Jurgen Hoffman	Frank C. Keppy	G. W. Rohlk	1916
Donnellson	Peter Fett	H. C. Mendenhall	B. F. Warren	1916
Doon	Geo. W. Bowers	R. H. Armistead	J. A. Masters	1916
Dougherty				
Dow City	J. W. Howarth	E. G. Wiggins	E. E. Newkirk	1916
Dows	Chas. Hughes	W. F. Wediken	A. B. Mulnix	1916
Drakesville	T. B. Jennings	F. S. Updike	C. B. Irelan	1916
Dumont	Fred Linde	S. G. Barlow	John Barlow	1916
Duncombe	N. J. Wagner	R. F. Buggy	M. L. House	1916
Dunkerton	S. Trumbaner	Louis Frusle	J. A. Campbell	1916
Dunlap	Geo. E. Taylor	R. W. Wettengel	L. K. Moore	1916
Durango	Jessie Whitehead	Leo McGinnis	Julius Walling	1916
Durant	Ed. Denkmann	Paul Iamberg	Tom H. Crecelius	1916
Dyersville	H. B. Willenborg	W. C. Loosbrock	A. J. Drexler	1916
Dysart	Arthur Small	Charles I. Creps	E. Moeller	1917
Earlham	E. S. Day	D. J. Hawley	H. S. Thomson	1916
Earling	H. J. Vanfleet	J. J. Langenfeld	Casper Stuir	1916
Earlville	H. J. Vanfleet	Wm. Hunt	Geo. Hunt	1916
Early	D. D. Carlton	C. F. Jackson	W. W. Little	1916
East Peru	F. O. Rankin		L. M. Deleplain	1917
Eddyville		C. E. Hatchitt		
Edenville	H. W. Neff	Chas. Blink, Jr.	H. F. Stenffer	1916
Edgewood	H. F. Beyer	E. B. Shaffer	C. L. True	1916
Elberon	F. E. Wieben	Philip J. Sevcik	E. P. Shrable	1916

Eldridge	J. J. Wiese	Fritz Wiese	Hugo Kuhl	1917
Elgin	Aug. Benson	J. H. Williams	Max Thoma	1916
Elkader	N. N. Davidson	Wm. C. Reimer	M. G. Hagensick	1916
Elkhart	John Abuhl	W. D. Cory	R. A. Clark	1916
Elkhorn	Harold Johnson	Hans Carstensen	Hans Peterson	1916
Elkport	Louis Benschneider	Delbert Morley	Geo. Kriebs	1916
Elliott	J. F. Meyers	E. D. Hully	H. E. Manker	1916
Ellston	John T. Price	W. H. Clark	E. E. Cornwall	1917
Ellsworth	H. E. Rude	F. L. Williams	L. E. Williams	1917
Elma	R. Cunningham	C. J. Garmen	S. B. Despres	1916
Ely	F. J. Krob	Wencil Soponsik, Jr.	Joseph Becicka	1917
Emerson	Willis Patrick	C. L. Brill	John Carson	1916
Epworth	G. I. Graham	J. I. Hamilton	C. W. Moore	1916
Essex	W. D. Gay	Frank P. Rotton	M. L. Ledesburg	1916
Everly	H. Fisher	D. D. Treleven	John Horenyen	1916
Exira	T. M. Rasmussen	Geo. N. Carl	C. O. Hunt	1916
Exline	O. N. Sundeen	*L. Johnson	Carl Caster	1917
Fairbank		V. W. Davis		1916
Farley	R. E. Knapp	C. L. Kay, Jr.	Count Gibbs	1916
Farmersburg	W F. Fuelling	A. H. Oelke	H. A. Oelke	1917
Farmington	*Wm. Singleton	*G. J. Beeson	H. Hartuck	1917
Farnhamville	Thos. Parsons	M. G. Beck	Chas. Beacham	1916
Farragut	Nels A. Anderson	W. S. Coy, Jr.	Wm. Rogers	1917
Fayette	George Brown	F. B. Claxton	F. E. Finch	1916
Fenton	J. F. Newel	W. E. Stoeber	Frank Bailey	1916
Ferguson	L. R. Idso	F. W. King	J. A. Workman	1916
Fertile	E. M. Lang	E. E. White	P. J. Owerson	1916
Floris	Isaac Hart	I. N. Davis	Dr. H. N. Baker	1917
Floyd	A. S. Griffith	Guy G. Knowlton	G. Stewart	1917
Fonda	M. A. Hogan	Arthur R. Messenger	Melvin Roger	1916
Fontanelle	E. W. Adams	H. J. Stuhlmiller	W. J. Crumm	1916
Forest City	R. R. Jacobs	G. B. Chryst	H. T. Thompson	1916
Ft. Atkinson	A. Hlubek	R. E. Schissel	Joe Chekal	1916
Ft. Des Moines	C. L. Cutter	Chas. Eksell	J. M. Frazier	1916
Fostoria	O. J. Anderson	John Sich	R. H. Stephenson	1916
Franklin	George Schneider	August Fey	H. P. Seyb	1916
Fraser	Lea Shaeffer	J. W. Deal	J. M. Reid	1916
Fredericksburg	L. M. Potter	H. L. Kerssen	J. A. Egyabroad	1916
Frederika	H. F. Richmond	Chas. Golding	L. Krienke	1916
Fremont	W. O. Wharton	W. P. Rhoads	W. E. Ehrenhard	1916
Galt	I. O. Cundall	*John Boyington	*P. A. Axen	1917
Galva	R. B. Clemens	*I. E. Baumgardner	*F. H. Schleiter	1917
Garber	H. H. Musfelt	A. J. Schneff	H. C. Schneff	1917
Garden Grove	Wm. Stanley	J. L. Still	C. S. Stearns	1916
Garnavillo	H. H. Kuhlman	H. C. Kuenzel	Chas. Roggman	1916

*Term expires 1916.

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Garner	F. E. Blackstone	H. V. Reed	C. H. Burke	1916
Garrison	E. N. Metcalf	Wm. Crager	A. J. Donald	1916
Garwin	Will M. Rider	Earl Morrison	Edwin Beery	1916
Geneva	E. H. Haymond	R. A. Waddington	B. D. Hunt	1917
George	Ben Hoeven	H. W. Reints	A. P. Meyer	1916
Germania	V. B. Tripp	M. H. Stoddard	J. J. Bishoff	1916
Gilbert	J. J. Hansman	B. D. Kent	C. H. Speers	1916
Gilman	J. Allen Stansberry	Wm. Green	E. D. Medhus	1916
Gilmore City	C. A. Belt	H. C. Marmon	C. B. Fitch	1916
Gladbrook	Chas. Emmerling	Geo. A. Reuder	Harry Lundt	1916
Glidden	R. A. Hamilton	J. I. McNaught	M. Linn	1916
Goldfield	J. M. Montgomery	R. P. Keith	W. K. Blackwell	1916
Goodell	S. S. Matson	Frank McNutt	O. Sandberg	1917
Goose Lake	P. N. Harksen	H. J. Webster	H. M. Carlsen	1916
Gowrie	A. O. Norman	J. E. T. Johnson	Elmer Martindale	1916
Graettinger	Wm. Penn	F. G. Madigan	J. M. Herberger	1917
Graf	John R. Graf	†R. G. Lewin	Peter Even	
Grafton	*A. H. Larson	C. W. Paulus	*H. Walk	1916
Grand Junction	W. F. Metzger	V. R. Morey	Geo. Rice	1916
Grand Mound	W. R. Barber	R. C. Quinn	Henry Moeller	1916
Grand River	Joe Brown	W. B. Day	J. A. Crees	1917
Grand View	C. R. Zimmerman	G. W. Zimmerman	D. J. Higley	1917
Granger	W. D. Lytte	Wm. Andrews	J. F. Manning	1916
Grant	W. S. Hall	W. E. Curry	Max Williams	1917
Grant City	W. M. Shannon	Hubert Schulgar	L. H. Lee	1916
Granville	H. Ricker	Jos. F. Price	J. L. Weiskircher	1916
Gravity		W. B. Stewart	L. C. Woodfill	1917
Gray	A. G. Lorsbeck	C. C. Linn	E. C. Rice	1917
Greeley	J. E. Tracy	V. E. Dow	F. B. Wilson	1916
Greene	John Heselroad	Le Roy Niles	Frank Knight	1916
Greenfield	A. H Williamson	†H. G. Spooner	M. R. McCallom	1917

†Pro tem.

Green Island	Albert Schroeikert	John Tarr	J. H. Chick	1916
Grimes	W. H. Nibel	A. E. Aulich	T. H. Friar	1917
Griswold	Wm. Kuester	D. H. Lutt	Ira Welch	1916
Grundy Center	C. E. Butler	E. V. McBroom	W. C. Morrison	1916
Gruver	F. R. Dowden	H. A. Andrews	J. W. Reid	1917
Guthrie Center	H. B. Halsman	Seth B. Weeks	Carl H. Lane	1916
Guttenberg	A. H. Borman	Albert J. Kapen	C. J. Adam	1916
Halbur	Joseph Keeing	R. J. Heinen	P. Londgeroth	1916
Hamburg	E. E. Richard	E. M. Fisher	C. B. Clayton	1917
Hamilton	Wesley McGee	Cyril Wynn	Dr. W. H. Daniels	1917
Hancock	F. J. Bole	B. M. Halladay	W. W. Burgham	1916
Hanlontown	C. S. Rye	N. Leverson	A. O. Rye	1916
Harcourt	Frank Youngdale	O. T. Engquist	F. O. Swenson	1916
Harper		L. H. White		
Harper's Ferry	P. J. Donahue	M. D. Kelly	T. A. Houlihan	1916
Harris	J. Albertson	L. J. Hagerty	O. F. Auz	1917
Hartley	E. G. Burns	H. T. Broders	F. R. Patch	1916
Harvey		W. G. Harney		
Hastings	T. F. Alfrey	Fred H. Priest	R. S. McDonough	1916
Havelock	J. G. Obrecht	J. A. Dickerson	F. W. Lucas	1916
Hawkeye	John G. Bopp	H. F. Hauth	M. V. Henderson, Jr.	1916
Hazleton	J. N. Smith	Geo. J. Wengert	W. G. Kiefer	1917
Hedrick	G. G. Bowers	J. J. Jennings	O. H. Cuddy	1916
Henderson	W. D. Craig	G. T. Harover	M. C. Harover	1916
Hepburn	F. O. Swanson	E. A. Pendergraft	John Swanson	1917
Hinton	W. G. Pearson	Geo. Ellison	H. C. Brown	1917
Holland	R. B. Bullimer	Henry A. Siefken	O. A. Ontjes	1916
Holstein	Anton Gronet	Albert G. Merkley	Chas. Kastner	1916
Holy Cross	F. J. Hess	J. P. Leassing	Theo. Schmitt	1917
Hopeville	C. Purcell	Le Roy Crandall	W. T. Beaman	
Hopkinton	J. J. Kirkwood	C. L. Hill	F. R. Tesar	1916
Hornick	R. N. Rawson	W. S. Spencer	F. M. Williams	1916
Hospers	C. H. Spavin	Bert Van Zyl	J. H. Smith	1916
Hubbard	Gus Lage	H. F. Harmon	D. E. Byam	1916
Hudson	R. H. Mueller	J. W. McCluskey	F. E. Glazier	1916
Hull	D. J. Werkman	E. C. Stevens	J. S. Wilson	1916
Humboldt	R. J. Johnston	J. A. Parker	Otto Windrath	1916
Humeston	D. P. Goodrich	Fred W. Kyner	Fred W. Kyner	1916
Huxley	H. J. Birkestrand	L. C. Shaldahl	M. H. Johnson	1917
Imogene	C. E. Smalley	F. J. Wiman	M. M. Halbert	1916
Inwood	Chris Erickson	Hugo Reimers	H. F. Storjohann	1916
Ionia	W. J. Hienmiller	W. C. Stedman	Otto Koerth	1916
Ireton	L. D. Satterlee	R. L. Reid	F. F. Morris	1916
Irwin	T. J. Ryan	P. K. Paulus, Jr.	M. O. Knudson	1916
Jackson Junction	J. H. Hoge	L. A. Junk	Joe Deeny	1916
Jamaica	C. F. Morris	B. D. Estey	Geo. W. Keater	1917

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Janesville	A. E. Thompson	C. H. Howe	G. W. Briden	1916
Jesup	B. F. Stoddard	Monroe H. Houser	C. L. Bright	1916
Jewell Junction	Wm. Anderson	M. J. Severson	E. W. Knudson	1916
Joice	L. L. Skutle	K. H. Trustern	T. O. Gordon	1916
Jolley	H. Morwitzer	D. K. Harris	J. E. Nutter	1917
Kalona	Pressly Figgins	F. E. Skola	W. H. Palmer	1916
Kamrar	O. L. Gilbert	S. L. Clabaugh	F. H. Alexander	1916
Kanawha	F. L. Bush	C. A. Groth	A. L. Severin	1917
Kellerton	B. S. Harriman	G. E. Turner	G. L. Dickinson	1916
Kelley	Nels Anfenson	H. O. Sandness	L. W. Johnston	1916
Kellogg	C. R. Moberly	C. T. Powers	J. C. Lemke	1916
Kensett	H. H. Hallett	H. T. Finch	Geo. Cleophas	1917
Kent	S. Toland	J. T. Livingston	F. C. Lock	1916
Kenwood Park	L. M. Wold	C. M. Doolittle	Ira B. Taft	1916
Keosauqua	C. I. Manning	R. B. Kittle	J. Lex Thenne	1916
Keota	J. G. McNurlen	W. F. Stoutner	A. A. Hulse	1916
Keystone	H. F. Jacobsen	Geo. Harder	J. F. Fenerboch	1916
Kingsley	W. H. Creasy	W. R. Payne	J. A. Ingalls	1916
Kinross	C. L. Eckerman	C. E. Longman	H. R. Sokol	1916
Kirkman	J. P. Cranny	E. B. Tucker	Jas. Giegerson	1916
Kirkville	Theoph Reed	C. W. Barnard	Wm. Abegg	1916
Kiron	J. E. Hoaglund	C. A. Ander	H. L. Ward	1917
Klemme	C. L. Yarmke	N. L. Palmer	E. H. Lenz	1917
Knierim		W. C. Kennedy		
Knowlton	J. E. Williams	H. E. Young	L. E. Yaryan	1916
Lacona	S. Chipps	G. F. Tilden	C. R. Hadley	1916
Ladora	M. D. Snavely	C. H. Hawkins	Jas. E. Bosley	1916
Lake Mills	M. A. Aasgaard	O. N. Slyoe	J. M. Tapager	1916
Lake Park	W. J. Bock	Albert Ballhorn	Aug. Sindt	1916
Lake View	W. M. Dean	E. P. Hartman	C. P. Therkelsen	1916
Lamoni	G. W. Blair	J. F. Jones	Orra Teale	1916

Lamont	F. W. Rhines	H. S. Snodgrass	O. O. Gladwin	1916
La Motte	N. J. Hingtgen	J. F. Kircher	N. B. Nemmers	1916
Lanesboro	*J. D. Hinkley	*Harry Troxel	L. O. Dreesen	1917
Lansing	C. C. Lytle	N. A. Nelson	C. M. Kerndt	1917
La Porte City	W. W. Smith	G. E. Stebbins	J. O. Kaber	1916
Larchwood	Frank Lawler	W. F. Ashton	Geo. W. Fagan	1916
Larrabee	R. H. Gray	D. D. Tilton	L. E. Jacobsen	1916
Latimer	J. F. Miller	C. N. Sorensen	F. S. Smith	1917
Lattners		E. W. Hansen		
Laurel	U. Moore	Geo. W. Laut	J. F. Patton	1917
Laurens	G. W. Strickland	R. V. Neville	W. A. McNee	1916
Lawler	O. B. Taylor	H. L. Hettler	John Eickhoff	1916
Lawton	Chas. A. Stiles	J. S. Ross	Alfred Molstad	1916
Le Claire	J. A. Teeter	F. E. Speer	H. D. Gualt	1916
Ledyard	E. G. Rich	A. J. Galagan	J. J. Tillmoney	1917
Le Grand	P. D. Harvey	L. E. Harrison	D. N. Ferguson	1916
Lehigh	F. G. Arris	R. A. D. Bois	J. E. Lowrie	1917
Leighton	F. B. Den Burger	T. D. Beintema	Wm. De Witt	1916
Leland	C. C. Nelson	W. P. Buren	E. G. McGreevey	1916
Lenox	T. F. Armstrong	E. Wright	Roy George	1916
Le Roy	M. B. Hatfield	D. S. Burbank	D. C. Thurlow	1916
Lester	W. A. Lesher	B. C. Hewlett	S. S. Davenport	1916
Letts	J. H. Collin	O. C. Snyder	M. J. McCornack	1916
Lewis	E. A. Smart	N. F. Huret	B. C. Harris	1916
Lidderdale	L. M. Rohrbeck	F. M. Morrison	R. C. Dobrusky	1917
Lime Springs		M. B. Doris		
Linden	L. W. Flack	W. H. Hardenbrook	G. H. Messenger	1916
Lineville	A. N. Harring	Earl Haver	G. W. Molleston	1917
Linn Grove	J. A. Eastman	C. A. Fulton	E. O. Loe	1917
Lisbon	J. R. Gardner	H. C. Kurtz	John Auracher	1916
Liscomb	Elias Beeghle	E. F. Buirhorn	S. Dickinson	1916
Littleport	E. L. Gifford	S. M. Stalnaker	J. J. Brich	1916
Little Rock		Fred A. Cobble		
Little Sioux	D. M. Laughlin	L. L. Reynolds	G. H. Gibson	1916
Livermore	H. V. Reeves	W. M. Smith	W. F. Johnson	1916
Lockridge	A. F. Johnson	A. I. Anderson	C. A. Rauscher	1917
Logan		George W. Atkins		
Lohrville	J. E. Barr	W. H. Marple	G. W. Evans	1916
Lone Tree	W. F. Lutz	J. E. Ashton	H. C. Buell	1916
Long Grove	H. W. Meier	William Reimers	H. O. Brownlie	1916
Lorimor	F. S. Younkin	H. K. Albert	Wm. Cochran	1916
Lost Nation	Edw. Christensen	A. A. Bowman	Fred W. Dickman	1916
Lovilia	C. E. Lane	C. M. Wren	Jerry Willcox	1917
Lowden	*L. Hoeltje	Richard Parr	*A. Freund	1917
Low Moor	R. J. Dannatt	John T. Chandler	George Crampton	1916

*Term expires 1916.

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Luana	Geo. R. Englehardt	W. J. Splies	W. J. Mitchell	1916
Lucas	J. W. Talbott	B. Frank Phillips	Wm. Lechart	1917
Luther	Geo. B. Abraham	W. M. McCabe	O. M. Thatcher	1917
Lu Verne	Wm. Schultz	R. E. Cook	F. A. Niver	1916
Luxemburg	Nick Goetzinger	J. P. Crippes	C. J. Unger	1916
Luzerne	W. A. Wehrman	Emil Kouba	Martin Studt	1917
Lynnville	J. A. Wagaman	E. W. Swan	W. F. Zimmerman	1917
Lytton	C. Everett Lee	C. S. Ferguson	T. E. Carry	1917
Macedonia	E. E. Braden	W. C. Miller	M. R. Boyer	1916
Macksburg	H. V. Boyer	John D. Callison	W. P. Love	1916
Madrid	E. Lawbough	C. S. Adams	G. C. Carlson	1916
Magnolia	A. Freymuller	H. S. Lawrence	H. H. Frazier	1916
Malcom	John Eichhorn	L. E. Maxfield	W. F. Vogel	1916
Mallard	A. H. Randall	J. W. Johnson	Henry Hohn	1916
Maloy	J. M. Hartley	C. E. Fencl	M. N. Shay	1917
Malvern	D. E. Whitfield	S. J. Clark	J. J. Wilson	1916
Manilla	E. C. Baker	C. A. Sykes	Edward Theobald	1916
Manly	A. Dobel	†J. F. Schulte	J. F. Schulte	1917
Manning	Ed. Farrell	P. H. Jones	Julius Wehrmann	1916
Manson	J. P. Calmar	W. C. Moody	M. W. Fitz	1917
Mapleton	C. L. Chapman	G. G. Harris	W. T. Mitchell	1917
Marathon	A. A. Wells	E. P. Williams	E. B. Wells	1916
Marble Rock	F. E. Gates	H. C. Darland	W. S. Shepardson	1917
Marcus	D. S. Twogood	Floyd Barnes	W. L. Gund	1917
Marne	H. J. Enden	A. Lastine	J. B. Swinburn	1916
Martelle	F. W. Lembaugh	G. J. Church	C. H. Brown	1916
Martinsburg	W. A. Cook	R. L. Cuddy	Neri Ogden	1916
Marysville	H. H. Johnston	L. W. Dufner	J. T. Parker	1917
Masonville	Fred Ferguson	Orin A. Sullivan	T. O. Ryan	1917
Massena	F. A. East	C. McBride	W. S. Whitney	1917
Matlock	H. Z. Lagan	C. E. Kelly	John Westerman	1917

†Pro tem.

Maurice	Geo. H. Elskamp	J. M. Mieras	John Vanden Brink	1916
Maxwell	Elsworth Gibson	L. R. Shepherd	O. W. Parker	1917
Maynard	F. S. Burdick	L. D. Rowley	E. F. Warnke	1916
McCallsburg	J. H. Galbreath	V. R. Shoemaker	T. O. Hegland	1917
McCausland	F. J. Lessin	F. E. Ringey	E. J. Wright	1917
McClelland	*B. P. Triplett	E. J. Zumsteg	*Roy Maxfield	1917
McGregor	W. F. Daubenberger	F. C. Sloane	F. S. Richards	1917
McIntire	H. J. Dowling	Jas. Vaughn	R. D. Williams	1916
Mechanicsville	Len Hines	A. F. Fairchild	H. E. Gibeaut	1916
Mediapolis	J. H. Scott	Roy Hutchison	M. U. Bridwell	1916
Melbourne	W. H. Bollenbecker	C. R. Barnholt	Al Sunderman	1916
Melcher	C. C. Bickford	R. D. DeWitt	D. S. McCoy	1917
Melrose	M. J. Coleman	*J. L. Dineen	Jno. Luttrell	1917
Melvin	A. L. Blackmore	W. Frees	H. M. Quiggle	1917
Menlo	A. L. Gibson	O. A. Burrows	E. A. Rigdon	1916
Meriden	L. Wixon	A. R. Buswell	R. C. Wixon	1916
Merrill	D. N. Shea	Geo. Simpson	Frank Hoese	1916
Meservey	David Mosher	E. E. Philpott	A. J. Nissen	1916
Meyer	John J. Demuth	Peter Meyer	John E. Heuman	1916
Miles	C. A. Menneke	Chas. Allen	C. J. Denick	1916
Milford	E. A. Woods	J. E. Shelledy	F. A. Heldridge	1916
Millersburg	O. W. Van	J. M. Seaton	O. E. Hatter	1917
Milo	W. E. Males	B. E. Clayton	J. E. Clayton	1917
Milton	M. D. Foster	D. A. Miller	W. D. Sherwood	1917
Minburn	O. I. Basart	R. W. Boyd	A. F. McQuire	1916
Minden	John P Stuhr	Hugo Ploen	George Groneweg	1916
Mingo	L. C. Adams	W. A. Witmer	S. W. Poorbaugh	1916
Mitchell	M. J. Godfrey	Fred S. Cady	A. C. Prime	1917
Mitchellville	W. A. Porter	R. R. Baille	L. H. Battles	1917
Modale	L. G. Kelley	E. Ritchison	R. S. Sassaman	1916
Mondamin	W. B. Keath	D. M. Remington	H. D. Gelsfy	1916
Moneta	J. W. Jespsen	John Knee	C. L. Burlet	1917
Monmouth	D. B. Staggs	J. B. Hubbard	C. A. Menold	1916
Monona	Geo. H. Otis	H. S. Rittenhouse	W. C. Kruse	1916
Monroe	W. T. Wolcott	Earl B. Shaw	F. B. Kingdon	1916
Montezuma	G. W. Hawkins	R. A. Mortland	H. F. Morton	1916
Montour	T. C. Gibson	E. R. Cronk	R. E. Austin	1916
Montrose	J. R. Beggs	T. D. Sproll	J. L. Vanosdoll	1917
Moorhead	C. S. Judd	C. J. Sandvold	R. W. Lohman	1916
Moorland	Geo. Wilson	H. A. Van Eps	L. V. Miller	1916
Moravia	L. D. Whitton	D. E. Bishop	G. B. Johnson	1916
Morning Sun	F. G. Wright	W. B. Garvin	J. W. Smith	1916
Morrison	W. A. Elliott	P. R. Frazier	E. S. Barrick	1916
Moulton	G. L. Bovord	L. E. Buckles	C. E. Evans	1916
Mt Ayr	H. M. Miller	J. N. Lineburg	W. K. Scott	1916
Mt. Union	Henry Eckey, Sr.	W. R. Buchanan	W. E. Buchanan	1917

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Mt. Vernon	T. I. Mitchell	Wm. E. Gamble	Chas. M. Hartung	1916
Moville	W. H. Maxfield	W. H. Rockefeller	R. M. McCarter	1916
Murray	J. B. Luke	C. W. Hendrick	S. W. Lobey	1916
Nashua	E. S. Morse	L. E. Ellison	C. L. Johnson	1916
Neola	J. G. Bardsley	P. J. Doyle	H. H. Poggi	1917
New Albin	John B. Pohlman	R. G. May	E. S. Rice	1916
Newell	F. C. Foley	C. R. Waterman	G. W. Chaney	1916
Newhall	John Senne	C. G. Heinrich	E. E. Stedman	1917
New Hartford	J. G. Evans	C. B. De Veny	A. T. Perrin	1917
New Liberty	Geo. Leuders	John Langman, Jr.	Theo. Jurgens	1916
New London	C. E. Cook	T. E. Rhodes	E. E. McKee	1916
New Market	E. C. Pace	E. E. Eighmy	H. E. Tomlinson	1916
New Providence	R. W. Wilson	E. H. Moon	R. R. Blair	1917
New Sharon	A. M. Evans	A. J. Way	J. Heilsman	1916
New Vienna	J. L. Abeln	John Ahlers	J. L. Tangmann	1916
New Virginia	H. E. Jones	C. Fred Porter	Theo. Irwin	1917
Nichols	W. E. Loeb	C. P. Reynolds	H. Kirchner	1916
Nodaway	L. F. Bowers	E. C. Kennedy	F. E. Shane	1917
Nora Springs	C. A. Coon	F. W. Schmidt	H. F. Schnealer	1916
Northboro	C. T. Long	S. Griffin	F. T. Nye	1917
North Buena Vista	P. B. Haid	Wm. A. White	Ed. Atchison	1916
North English	J. W. Erwin	Rae S. Dean	Geo. E. Swain	1916
North Liberty	J. F. Price	Logan Myers	Isaac Meyers	1916
North McGregor	F. C. Gilmore	C. M. Nelson	W. R. Brown	1916
North Washington	Nick Loutsch	Nick Clemens	John Sturn	1917
Northwood	Geo. E. Whitcomb	J. E. Amundson	F. S. Hanson	1917
Norwalk	G. H. Stiffler	D. K. Brown	I. I. Good	1917
Norway	Shure Laxson	Ed J. Pickart	J. H. Pickart	1916
Numa	J. B. Rick	E. W. Porter	J. B. Wertz	1917
Oakland	J. L. Caldwell	E. F. Wentz	M. H. Evans	1916
Oakville	L. C. Williams	Geo. W. Graham	C. D. King	1917

Ocheyedan	J. C. Ward	Chas. Morton	Walter Woodworth	1916
Odebolt	S. D. Seeby	A. F. P. Schmitz	F. W. Stoll	1916
Ogden	Daniel Sickler	Joseph M. Rosen	W. D. Kruse	1916
Olds	S. P. Stephenson	*B. E. Huston	F. A. Morgan	1917
Olin	Seward White	Geo. B. Macomber	R. I. Glenn	1916
Ollie	J. C. Meredith	F. A. Terrill	Geo. Halferty	1916
Oneida	Jo Bechel	A. L. Conger	C. F. Kimber	1917
Onslow	C. W. McMaster	Harry H. Hall	W. M. Dennison	1916
Orange City	H. Slikkerveer	F. J. Lohr	G. L. Van de Steeg	1916
Orchard	S. Harles	K. R. Seifert	E. O. Clapper	1917
Orient	H. B. Farquhar	S. H. Treichler	M. Hennessy	1918
Orleans	C. M. Pollard	J. M. Hardeman	C. H. Gordan	1916
Ossian	J. J. McManus	Chas. Green	E. H. Anderson	1916
Osterdock	Chas. Friedlein	J. F. Grath	P. H. Kickbush	1916
Oto	W. A. Moses	W. F. Krueger	H. R. Matter	1916
Oxford	R. J. Meiller	F. W. Sies	B. G. Pohret	1916
Oxford Junction	L. W. Sley	E. A. Grimwood	F. H. Shimanek	1916
Pacific Junction	John Olson	F. B. Shuffler	Chas. Kroon	1916
Packwood	J. H. Murphy	O. F. Steigleder	G. A. Speelman	1916
Palmer	B. H. Freeman	H. C. Moore	F. S. White	1917
Panama	C. M. Fagen	Jos. F. Oppold	Jno. M. Oppold	1916
Panora	E. E. Kellogg	T. R. Swanson	Wade Spurgin	1916
Parkersburg	R. S. Blair	W. T. Evans	H. W. Wilhelms	1916
Parnell		J. F. Carroll		
Paton	Geo. M. Odell	L. B. Ledgerwood	C. O. Wilkinson	1916
Patterson	J. W. Barkman	C. F. Lockridge	G. A. Potter	1916
Paullina	Paul G. Williamson	Albert H. Meyer	J. V. Adkins	1916
Persia	H. A. Moss	J. F. Small	J. L. Willard	1916
Peterson	J. J. Merwin	J. F. Fastenow	G. F. Tumle	1916
Pierson		G. Bare, Jr.		
Pilot Mound	Arthur Alban	L. C. Calson	A. M. Kenyon	1917
Pioneer				
Pisgah	J. B. Swain	Harry Swain	E. W. Gamet	1916
Plainfield	F. C. Gallagher	C. W. Gritzner	D. Farnsworth	1917
Pleasanton	J. M. Willis	H. L. Pyle	Ora Hagan	1916
Pleasant Plain	D. H. Rickard	A. J. Horney	T. C. Lynn	1917
Pleasantville	J. J. Dean	J. K. Keefer	B. F. Heiny	1916
Plymouth	J. F. Holden	C. N. Hart	F. G. Ehlers	1917
Pocahontas	F. E. Hronek	G. H. Kiefer	W. C. Ralston	1916
Polk City	John A. Sprague	F. S. Grawe	Victor Henderson	1916
Pomeroy	W. J. Johnson	S. H. McClure	R. C. Berry	1916
Portsmouth	F. W. Hainley	John Rosenthal	J. J. Herkenrath	1916
Postville	P. J. Beucher	William Shepherd	L. S. McEwen	1916
Prairieburg	J. I. Henderson	Ray Fisher	J. J. Dolan	1917
Prairie City	C. B. Ruby	F. C. Turner	John R. Binkley	1916
Prescott	A. L. Barr	O. M. Green	A. E. Booth	1916

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Preston	W. J. Schwirtz	F. E. Tripp	F. H. Rodewald	1916
Primghar	R. J. Locke	E. A. Rosecrans	K. H. Rerick	1916
Princeton	E. L. Slaughter	H. W. Martin	J. S. Hartwick	1917
Promise City	W. O. Sharp	W. R. Alexander	M. E. Stout	1916
Protivin	E. J. Lukes		J. A. Dostal	1916
Pulaski	J. E. Reed	Adah King	C. W. Matthews	1916
Quasqueton	N. W. Johnson	W. W. Lewis	Len Kimball	1917
Radcliffe	E. T. Rorem	A. B. Narland	C. G. Wiemer	1916
Rake	J. Larson	E. P. Dow	T. A. Rake	1916
Ralston	E. G. Boyes	Chas. M. Griffee	Gay S. Thomas	1916
Randalia	W. W. Whitford	Louis J. Hoepfner	A. J. Vanney	1916
Randolph	Wm. Kerr	L. W. Armstrong	A. W. Fichter	1916
Rathbun	Jake Clark	John Grace	G. H. Klobuchar	1917
Readlyn	Geo. Vanderwalker	John J. McDevitt	E. C. Stumme	1917
Redding	R. L. Hosh	Ralph Smith	S. R. Emerson	1916
Redfield	Geo. A. Harper	Philip Metz	W. D. Scott	1916
Reinbeck	Fred Davis	R. B. Ferguson	E. P. Beeber	1916
Rembrandt	Ole Warren	Dr. L. Dick	L. F. Ringel	1916
Remsen	Hy. Ahmann	P. Paschke	W. G. Sievers	1916
Renwick		Irwine Peer	L. O. Heggen	1916
Riceville	J. P. Servoss	H. A. Yager	E. R. St. John	1916
Richland	P. R. Ward	J. D. Bruns	A. F. Bridget	1916
Rickardsville	J. P. Squire	B. E. Boyes	Frank Bahl	1916
Ricketts	Heinrick Claussen	P. H. Claussen	Alf. T. Bothmann	1917
Ridgeway	John Parsons	Rollin E. Baker	S. R. Ringoen	1916
Rinard	John Parsons	T. O. Mathison	J. C. Carnes	1915
Ringsted	C. Johnson	J. E. Hansen	J. S. Peterson	1917
Rippey	T. E. Dugan	J. A. Haberer		1916
Riverside	M. W. Truxow	H. McClelland	Victoria Griffin	1916
Riverton	N. Wynn	W. F. Louis	Jos. Samuels	1916
Rock Falls	E. L. White	J. F. Stanley	L. C. Bliem	1916
Rockford	C. H. Crowell	R. E. Martens	B. A. Wallace	1916
Rock Valley	James Walpole	J. A. Gartland	J. A. Huizenga	1916

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Rockwell	G. A. Bower	C. J. Dexter	O. K. Dick	1916
Rockwell City	E. C. Stevenson	F. V. Burnham	W. A. Sandberg	1916
Rodman	D. F. Slaughter	Joseph Turner	T. W. Jones	1917
Rodney	B. M. McManamy	S. L. Van Dorn	O. H. Swanson	1916
Rolfe	J. A. Carroll	M. Bruce	C. M. Webb	1916
Roland	O. M. Avensan	O. M. Grove	O. S. Boyd	1916
Rome	Freeman Messer	*J. N. Hillman	W. J. Carlson	1917
Rose Hill	E. R. Gaston	J. W. Doak	F. W. Waechter	1916
Rowan	F. B. Sheldon	A. O. Pelley	D. W. Whitten	1916
Rudd	A. B. Hodge	F. W. Harper	A. C. Meyers	1917
Runnells	Thomas Miller	R. C. Stevens	O. Van Horn	1916
Russell	W. L. Werts	H. H. Plotts	J. A. Hepenstall	1916
Ruthven	R. J. Hughes	G. A. Appelman		1917
Rutland	H. H. Gregory	S. J. Sherman	A. H. Grimm	1916
Ryan	Wm. T. McElligott	Jos. E. Cody	J. J. Dolphin	1916
St. Ansgar	Martin Klindt	T. H. Hume	O. H. Koch	1916
St. Anthony	S. M. Meekins	J. C. F. Dunn		
St. Charles	P. S. Wise	C. A. Johnson	J. F. Johnston	1916
St. Lucas	Jacob Greteman	Joe Snaadt	Peter Klemer	1916
St. Olaf	Otto O. Johnson	F. K. Orvis	John Christenson	1917
St. Paul	Jos. Werner	J. G. Kempker	Joseph Menke	1916
Sabula	Henry Schultz	Joe S. Whitney	W. G. Newsome	1916
Salem	C. K. Hayes	C. A. Stevens	W. H. Bliss	1916
Salix	M. Every	Louis N. Duchaine	Herman Fortin	1916
Sanborn	J. H. McNutt	W. A. Solon	J. A. Johnson	1916
Sandyville	L. O. Sutton	F. D. Robertson	W. E. Caldwell	1917
Scarville	C. L. Seeley	Geo. J. Phrontveit	John Falken	1917
Schaller	H. I. Strahn	H. N. Snell	Samuel Hahne	1916
Schleswig	Aug. Schultz	B. S. Andressen	T. P. Hollander	1916
Scranton	C. H. Goodyear		J. A. Miles	1916
Searsboro	James M. Saunders	John A. Kovar	I. S. Saunders	1916
Sergeant Bluff	R. O. Gray	E. E. Bryan	E. W. Tone	1916
Shambaugh	W. W. Thomas	J. A. Nayle	H. S. Cook	1916
Shannon City	S. M. Tennis	M. I. Roberts	W. S. Kyle	1916
Sharpsburg	J. O. Key	F. S. Hamblin	B. F. Wilson	1917
Sheffield	D. E. Wilhelm	Alvin C. Schaefer	B. F. Hudson	1916
Shelby	J. E. Frum	J. H. Hager	M. E. Clapp	1917
Sheldahl	Otto Kleis	Chas. J. Halberg	John C. Boda	1917
Shell Rock	Geo. A. McIntyre	R. S. Stoddard	Jim Carter	1916
Shellsburg	L. A. Dickinson	H. W. Hrath	E. M. Bralton	1916
Sherrill	Werner Grimme	Henry Schloz	Wm. Schloz	1916
Sibley	Geo. F. Dietrich	G. E. Dixon	W. D. Brodt	1916
Sidney	G. T. Hatten	C. B. Hatten	C. A. Metelman	1916
Silver City	P. V. Plumb	C. W. Sawyer	C. H. Kruse	1916
Sioux Center	A. Vander Stoep	F. C. Aue	J. De Ruyter	1916
Sioux Rapids	C. E. Groves	F. H. Diercks	W. H. Pratt	1916

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Slater	Joe Houge	Andrew Maland	T. W. Rawson	1916
Sloan	A. L. Calderhead	S. J. Oliver	G. R. Currer	1916
Smithland	E. V. Hagerdon	J. F. Garnes	G. R. Taylor	1916
Soldier	Geo. N. Kieffer	G. E. Olson	E. J. Knutson	1917
Solon	C. W. Wolf	E. T. Heinsius	M. A. Randall	1916
Somers	W. H. Lotspeich	R. E. Lewis	W. H. Habermeld	1916
South English	J. C. Good	V. Safourek	J. E. White	1916
Spillville	G. F. Henser	A. A. Novak	J. J. Haug	1916
Spirit Lake	C. S. Arthur	Chas. T. Noll	C. E. Narey	1916
Sprague ville	W. C. F. Blossfeld	F. I. Kroehnke	E. C. Pankow	1917
Spring Hill	*Joe Lockridge	*E. T. Pratt	Geo. H. Perkins	1917
Springville	V. W. Carris	J. M. Burroughs	C. E. Batchelder	1916
Stacyville	John Faas	Joseph N. Wolf	F. C. Pritchard	1917
Stanhope		F. E. Ristrin		
Stanton	C. A. Wickstrom	E. M. Coppage	J. S. Anderson	1916
Stanwood	W. D. Hart	Wm. M. Thompson	Otto Evers	1916
State Center	R. Robinson	J. W. Sparks	M. J. Rohwedder	1916
Steamboat Rock	Dr. J. W. Caldwell	E. W. Noyes	Eldy Christians	1916
Stockport	Isaiah Harlan	M. C. Mott	J. H. McCarty	1917
Stockton	Ed Ott	C. H. Anderson	E. E. Moeller	1916
Story City	Alex Henderson	A. Williamson	A. M. Henderson	1916
Stout	John Hempen	J. G. Ellinger	C. D. Stachom	1916
Stratford	J. T. Drug	Wm. P. Teal	P. A. Swanson	1916
Strawberry Point	J. R. Alderson	†B. R. Cole	M. F. Harwood	1916
Struble	Jas. Littleton	Wm. Baack	Anton Durband	1916
Sully	F. C. Andreas	D. Ljaardemn	P. C. Wells	1916
Sumner	S. A. Munger	E. A. Wismer	W. A. Heyer	1916
Superior	H. E. Weaver	E. L. Briggs	J. C. Smith	1916
Sutherland	G. A. Apperle	Charles Youde	T. B. Bark	1916
Swaledale	D. H. Vankirk	L. E. Jenkins	John T. Jenkins	1916
Swan	L. P. Hunter	O. L. Mix	D. C. Gates	1916

*Term expires 1916.

†Pro tem.

Swea City	Joseph M. Dye	O. R. Rowley	C. F. Berggren	1916
Tabor	F. M. Kline	A. E. Watts		1916
Templeton	Frank Schnitter	M. J. Daege	Frank Greteman	1916
Terrill	Geo. A. Skewis	C. G. Lighter	E. J. Starkey	1916
Thayer	C. L. Seibel	G. E. Bemigar	W. A. Wright	1916
Thompson	G. J. Bremer	Otto Alquist	S. E. Moses	1917
Thor	Chris Pederson	I. O. Olson	J. E. Lonning	1916
Thornburg	J. I. Strasser	J. W. Proctor	James Strong	1917
Thornton	E. A. Harrington	George W. Myers	A. O. Engebretsen	1916
Thurman	H. McCartney	C. R. Johnson	C. H. Paul	1916
Tingley	John O. Nelson	B. F. Gray	Chas. C. Haver	1916
Titonka				
Toronto	Herman Endorf	A. C. Billenberg	J. O. Devitt	1916
Traer	H. M. Wooley	T. F. Stoakes	W. J. Ladd	1916
Treynor	Max Meyer	Geo. F. Morley	Jorgen Jensen	1916
Tripoli	Chas. Franklin	H. W. Bockhaus	H. H. Nevermann	1916
Truro	W. A. Bradshaw	Ed Garst	J. E. Walker	1916
Turin	H. E. Johnsen	C. A. Olson	A. B. Madsen	1916
Udell	Geo. Noland	W. R. Deeter	J. A. Replogle	1916
Underwood	John Graybill	I. W. Evans	W. F. Cash	1916
Union	W. D. Hanson	H. L. Cartwright	A. R. Beck	1916
University Park	W. M. Bair	D. N. Skeeters	G. N. Russell	1917
Urbana	C. D. Moore	J. Dean Burrell	G. W. Dingman	1916
Ute		W. C. Hitchens	T. B. Thompson	1916
Vail	W. M. Byrnes	J. P. Duffy	W. A. McGuire	1916
Valeria	J. J. Morrissey	J. A. Small	J. E. Tedrow	1917
Van Horne	H. A. Bevins	Chas. B. Barron	Fred Hagen	1916
Van Meter	C. Dunn	E. C. Trindle	L. D. Fisher	1916
Van Wert	J. M. Allen		E. O. Stearns	
Varina	Thos. Ebell	Ira A. Moore	J. D. Fitzgerald	1917
Victor	G. F. Bott	T. A. Lane	H. L. Mussetter	1916
Vincent	O. G. Laut	J. B. Sells	Geo. Olson	1916
Vining				
Volga	Otto Germar	Fred Susir	E. W. White	1916
Wadena	C. A. Talcott	T. O. Probert	Mrs. Minnie Corkery	1916
Walcott	J. H. Strohbern	J. H. Stoffer	Norman Leabo	1916
Walker	Theo. Hamblin	A. W. Fisher	Theo. W. Hawkinson	1916
Wallingford	A. W. Pilason	J. A. Nelson	Frank P. Sheldon	1917
Wall Lake	John A. Johnson	C. W. Shaw	C. M. Herrig	1917
Walnut	L. J. Neff	J. L. Bunker	F. C. Hector	1916
Wapello	Arthur Springer	M. Hunter	R. D. McCullough	1916
Washta	James Robertson	O. E. Hess	C. W. Bailey	1916
Waterville	J. A. Ellison	J. T. Bjuke	P. Arneson	1917
Waucoma	H. H. Belding	N. A. Hurd	J. M. Burnside	1916
Waukee	Geo. C. Jones	John O. Kudy	P. Snow	1917
Wayland	C. E. Rhum	E. G. Rittler	E. J. Eicher	1916
Webb	A. E. Birdsall	J. H. Stewart	J. L. Addington	1916

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Weldon	G. F. Wolever	C. H. Fisher	W. R. Warren	1917
Wellsburg				
Wellman	D. F. Kirkpatrick	L. S. Bradford	G. M. Struble	1917
Wesley	A. L. Kleinpeter	Wm. Sturdivant	Henry Kunz	1916
West Bend	Jos. Dorweiler	P. J. Calligan	A. L. Frye	
West Branch	Geo. C. Hoover	J. E. Larson	F. L. Pearson	1916
West Burlington	Geo. C. Scholes	W. J. Gieselman	J. G. Feldman	1916
West Chester	F. G. Chisley	R. C. Ferguson	Q. E. Coffey	1917
Westfield	D. Cassel	Thos. Hanes	F. P. Mills	1916
Westgate	Wm. Klammer	F. S. Colman	W. T. Tegtmeier	1917
West Liberty	C. J. Mackey	Irwin Aikins	Ray Whitacre	1916
West Mitchell	George Walter	George Weiss	David Horner	1916
West Point	E. A. Trevitt	John Walljasper	D. A. King	1916
West Side	P. H. Dohse	E. J. Peters	C. W. Payne	
West Union	R. H. Belknap	R. P. Camp	A. J. Gurney	1916
Wheatland	Edward Guenther	W. A. Templeton	Henry Guenther	1916
Whiting	H. J. Olson	B. L. Foss	Ernest McBeath	1916
Whittemore	H. S. Dailey	R. H. Finnell	Mark Boyle	1916
Whitten	W. M. Parrish	Fred L. Miller	H. A. Lyon	1916
Willey	B. Greteman	John Greteman	John Lieder	1916
Williams	Wm. Gerber	Ray T. Johnson	John McCarley	1916
Williamsburg	Ralph E. Jones	Chas. Fletcher		1916
Wilton	George Banniek	H. Wildasin	A. J. Walker	1917
Winfield	H. E. Reece	Walker D. Hanna	E. D. Patterson	1916
Winthrop	A. W. Norman	L. N. Norman	H. M. Lutz	1916
Wiota	P. C. Bramsen	J. C. Lightfoot	R. H. Bell	1916
Woden	J. H. Bade	H. R. Larson	C. L. Cunningham	1916
Woodbine	Wells Dewell	C. C. Haas	C. L. Cunningham	1917
Woodburn		C. C. Moore	Geo. W. Coe	1916
Woodward	W. M. Wade	J. G. Bialsma		
Woolstock	W. C. Halvorsen	D. H. Huff	H. S. Taylor	1916
Worthington	S. S. Bertling	P. A. Besler	Frank Smalley	1916
Wyoming	J. N. Swordes	D. A. White	Edw. Tobin	1916
Yale		L. M. Swindler	J. S. Robertson	1916
Yetter	H. C. Nicholson	H. S. Alexander		
Yorktown	C. W. Mitchell	*M. List	L. W. Lancaster	1917
Zearing	A. D. LeFevre	G. W. Phillips	J. H. Huseman	1917
Zwingle	H. S. Hague	M. Swartz	W. A. Pollock	1916
			L. L. Dreming	1916

ANNUAL REPORT

OF THE

SECRETARY

OF THE

League of Iowa Municipalities

FOR THE

Year Beginning September 1, 1914, and Ending August 31, 1915

League Officers and Committees

Also Copy of Law Enacted by 35th Genaral Assembly
Governing Fee to be Paid to League
by Municipalities

Officers League of Iowa Municipalities

1915-1916

PRESIDENT.

Mayor J. F. Cole ..... Oelwein

VICE-PRESIDENT.

Mayor J. D. Glasgow ..... Washington

SECRETARY-TREASURER.

Frank G. Pierce ..... Marshalltown

TRUSTEES.

Mayor R. C. Thompson ..... Waterloo
C. M. Wyth ..... Cedar Falls
Mayor John F. Ford ..... Fort Dodge

COMMITTEES.

Legislation—Mayor, G. W. Koontz Iowa City; Clerk Hugo Moeller, Davenport; City Attorney Byers, Des Moines; Mayor Ed Farrell, Manning; Councilman Geo. F. Tucker, Clinton; Mayor T. A. Potter, Mason City; City Attorney Ben P. Poor, Burlington; City Clerk Chas. Duff, Council Bluffs; Mayor E. P. Malmberg, Newton; City Clerk E. L. Marriage, Iowa Falls.

Home Rule—Mayor Jas. R. Hanna, Des Moines; Mayor A. A. Smith, Sioux City; Mayor Parley Sheldon, Ames; Councilman C. H. Smith, Fort Dodge; Mayor H. F. Johnson, Pella.

Street Paving—Mayor James Saul, Dubuque; City Engineer G. C. Boiter, Carroll; Councilman A. Mendenhall, Oskaloosa.

Light and Power—City Clerk A. B. Maxwell, Ames; Mayor Chas. W. Keniston, Hawarden; Mayor P. H. Cragan, Colfax.

Sewerage and Sanitation—Mayor C. A. Wendstrand, Shenandoah, Mayor F. M. Hyatt, Maquoketa; Mayor W. F. Baker, Decorah.

Waterworks and Supply—City Clerk E. H. Burlingham, Oelwein; City Engineer C. H. Streeter, Cedar Falls; Mayor D. F. Sprata, Fairfield.

Taxation—Councilman H. H. McCleery, Washington; Councilman C. A. Brust, La Porte City; Mayor Fred Davis, Reinbeck.

Judicial Opinions—City Attorney T. V. Walker, Denison; City Clerk S. B. Weeks, Guthrie Center; City Clerk H. R. Button Alden.

Municipal Franchises—Mayor C. C. Mendenhall, Stuart; City Clerk Adrian Cross, Perry; Mayor John Olson, Pacific Junction.

Municipal Accounting—City Clerk R. L. Degon, Waterloo; City Clerk Otto Hile, Boone; City Clerk Sam Middleton, Eagle Grove.

DEPARTMENT CHAIRMAN.

Cities Under General Law—Mayor A. J. Courwing, Red Ork.
Cities Under Commission Plan—Councilman J. A. M. Collins, Keokuk.
Cities Under Manager Plan—Councilman W. V. Bates, Clarinda.
Towns—Mayor F. E. Blackstone, Garner.
Attorneys—City Attorney Carl H. Laubach, Davenport.
Clerks and Auditors—City Clerk N. B. Egbert, Estherville.
Engineers—Engineer Wm. Steiner, Marshalltown.
Water and Light Commission—B. F. Stedman, Dubuque.

MEMBERSHIP IN LEAGUE OF IOWA MUNICIPALITIES.

SEC. 694-b. (Code Supplement, 1913). *Appropriation authorized—purposes.* Cities and towns, including cities under special charter and under the commission plan of government may by resolution appropriate money out of the general fund and pay dues in the League of Iowa Municipalities not to exceed annually the following amounts: Municipalities less than two thousand, ten dollars ($10.00); from two thousand to five thousand, twenty dollars ($20.00); from five thousand to ten thousand, thirty dollars ($30.00); from ten thousand to thirty thousand, forty dollars ($40.00); from thirty thousand to fifty thousand, fifty dollars ($50.00); all over fifty thousand, sixty dollars ($60.00); and in addition may pay the actual expenses of not more than two delegates to the meetings of such league. (35 G. A., ch. 59, sec. 1.)

SEC. 694-c. (Code Supplement, 1913). *Accounting—reports—publication.* At the annual meeting of the league in 1913, the chief clerk of the state municipal accounting department shall meet with the league and formulate a system of accounting and reports to be adopted by the league and thereafter the league shall keep and make such accounts and reports as shall be required by said department, and the same shall be annually checked by the municipal accounting department and published in the volume of municipal accounts. (35 G. A., ch. 59, sec. 2.)

SEC. 694-a. (Code Supplement, 1913). *Repeal.* That section six hundred and ninety-four-a (694-a), supplement to the code, 1907, be and the same is hereby repealed.

ANNUAL STATEMENT LEAGUE OF IOWA MUNICIPALITIES.

Showing Receipts and Disbursements for the Year Beginning Sept. 1, 1914, and ending Aug. 31, 1915, as reported by F. G. Pierce, Secretary-Treasurer of the League.

RECEIPTS FROM DUES.

Town	Amount	Town	Amount
Ackley	$ 5.00	Colesburg	10.00
Adel	10.00	Colfax	20.00
Akron	10.00	Collins	10.00
Albert City	10.00	Colo	10.00
Albia	20.00	Columbus Junction	10.00
Alden	10.00	Conrad	10.00
Alexander	10.00	Coon Rapids	10.00
Algona	20.00	Correctionville	10.00
Alta	10.00	Corwith	10.00
Alton	10.00	Corydon	5.00
Altoona	5.00	Cresco	20.00
Ames	20.00	Creston	20.00
Anamosa	15.00	Cromwell	10.00
Anthon	10.00	Council Bluffs	40.00
Arcadia	10.00	Dana	10.00
Arlington	10.00	Danbury	10.00
Armstrong	10.00	Davenport	50.00
Ashton	10.00	Davis City	10.00
Avoca	10.00	Dayton	10.00
Ayrshire	10.00	Dedham	5.00
Badger	10.00	Delmar	10.00
Bagley	10.00	Delta	10.00
Baldwin	10.00	Denison	20.00
Bancroft	10.00	Des Moines	60.00
Baxter	10.00	DeWitt	10.00
Bedford	10.00	Dike	10.00
Bellevue	10.00	Donnellson	10.00
Belmond	10.00	Dow City	10.00
Bennett	10.00	Dubuque	50.00
Bettendorf	10.00	Dumont	10.00
Birmingham	5.00	Dunkerton	10.00
Blairstown	5.00	Dunlap	10.00
Bloomfield	20.00	Durant	10.00
Blue Grass	10.00	Dyersville	10.00
Bonaparte	10.00	Eagle Grove	20.00
Boone	40.00	Earlham	10.00
Boyden	10.00	Earlville	5.00
Braddyville	10.00	Earling	5.00
Brayton	10.00	Early	10.00
Brighton	5.00	Elberon	10.00
Brighton	10.00	Eldora	10.00
Bristow	10.00	Eldridge	10.00
Britt	10.00	Elgin	10.00
Buckeye	5.00	Elkader	10.00
Buffalo	5.00	Elliott	10.00
Burlington	40.00	Elma	10.00
Bussey	5.00	Ft. Dodge	40.00
Calumet	10.00	Epworth	10.00
Cambridge	10.00	Essex	10.00
Carroll	20.00	Estherville	20.00
Cascade	10.00	Everly	10.00
Castana	10.00	Exline	5.00
Cedar Falls	30.00	Fairfield	20.00
Center Junction	10.00	Farley	10.00
Charles City	5.00	Farmersburg	10.00
Charter Oak	10.00	Farmington	10.00
Chatsworth	10.00	Farragut	5.00
Cherokee	20.00	Fonda	10.00
Churdan	10.00	Fontanelle	10.00
Clarence	10.00	Ft. Madison	10.00
Clarinda	20.00	Fredricksburg	10.00
Clarion	20.00	Galva	10.00
Clemons	10.00	Garber	10.00
Clermont	10.00	Garner	10.00
Clinton	40.00	Garwin	5.00
Coggon	10.00	George	5.00
Coin	10.00	Germania	10.00

Town	Amount
Gilmore City	10.00
Gladbrook	10.00
Goldfield	10.00
Goose Lake	5.00
Gowrie	10.00
Grand Junction	10.00
Grand Mound	10.00
Gravity	10.00
Green Island	10.00
Griswold	10.00
Grundy Center	10.00
Guthrie Center	10.00
Guttenberg	10.00
Hamburg	10.00
Hardy	10.00
Harlan	20.00
Harpers Ferry	5.00
Harris	10.00
Hawarden	20.00
Holstein	10.00
Hospers	10.00
Hubbard	10.00
Hull	10.00
Humboldt	10.00
Humeston	10.00
Huxley	10.00
Ida Grove	10.00
Independence	20.00
Iowa City	40.00
Iowa Falls	20.00
Jamaica	10.00
Janesville	10.00
Kanawha	10.00
Kelley	10.00
Kenwood Park	5.00
Hudson	5.00
Keokuk	40.00
Keystone	10.00
Kimballton	10.00
Kinross	10.00
Kirkman	5.00
Kirkville	5.00
Kiron	10.00
Klemme	10.00
Knierim	10.00
Knoxville	20.00
Lacona	10.00
Lamoni	10.00
Lake Mills	10.00
Lake Park	10.00
Lake View	5.00
Larchwood	10.00
Le Claire	10.00
Lehigh	10.00
LeMars	20.00
Leon	10.00
Leon	10.00
Letts	5.00
Liscomb	10.00
Malvern	10.00
Livermore	10.00
Logan	5.00
Lohrville	10.00
Lone Tree	10.00
Lorimor	10.00
Lost Nation	5.00
Lowden	10.00
Low Moor	10.00
Luana	5.00
Lu Verne	10.00
Madrid	10.00
Magnolia	10.00
Manning	10.00
Manson	10.00
Mapleton	10.00
Marcus	10.00
Marion	20.00
Marshalltown	40.00
Maurice	10.00
Mason City	40.00
Maxwell	10.00
Maynard	10.00
Mechanicsville	10.00
Mediapolis	10.00
Melbourne	10.00
Melvin	10.00
Meservey	10.00
Miles	10.00
Milford	10.00
Minburn	10.00
Minden	10.00
Missouri Valley	20.00
Modale	10.00
Moneta	10.00
Monona	10.00
Monticello	20.00
Montrose	10.00
Morning Sun	10.00
New Hartford	5.00
Morrison	10.00
Mt. Pleasant	20.00
Mt. Union	10.00
Mt. Vernon	10.00
McCallsburg	10.00
McGregor	10.00
McIntire	10.00
Nashua	10.00
Neola	10.00
Nevada	20.00
New Albin	5.00
New Hampton	10.00
New London	10.00
New Sharon	10.00
Newton	20.00
New Vienna	10.00
N. English	10.00
N. McGregor	10.00
Northwood	10.00
Norway	10.00
Numa	10.00
Oakville	10.00
Ocheyedan	10.00
Odeboldt	10.00
Oelwein	30.00
Olds	10.00
Olin	10.00
Ollie	10.00
Onslow	10.00
Orange City	10.00
Orient	10.00
Oskaloosa	30.00
Ossian	10.00
Postville	10.00
Ottumwa	5.00
Oxford	10.00
Oxford Junction	10.00
Pacific Junction	10.00
Packwood	10.00
Panama	10.00
Panora	10.00
Paullina	10.00
Pella	20.00
Perry	20.00
Plainfield	10.00
Pleasanton	5.00
Plymouth	10.00
Pomeroy	10.00
Roland	10.00
Prairie City	10.00
Preston	10.00
Randolph	10.00
Readlyn	10.00
Red Oak	20.00
Reinbeck	10.00
Remsen	10.00
Renwick	10.00
Rhodes	10.00
Ricketts	10.00

Town	Amount
Riverton	10.00
Rock Rapids	20.00
Rock Valley	30.00
Rockwell City	10.00
Rome	5.00
Rowan	10.00
Russell	10.00
Ruthven	10.00
St. Ansgar	5.00
Sanborn	10.00
Schaller	10.00
Schleswig	10.00
Scranton	10.00
Sergeant Bluff	10.00
Sheffield	10.00
Shelby	10.00
Sheldon	20.00
Shell Rock	10.00
Silver City	10.00
Sioux Center	10.00
Sioux City	50.00
Sioux Rapids	5.00
Spencer	20.00
Spillville	10.00
Spirit Lake	10.00
Stanhope	10.00
Stanton	10.00
Storm Lake	20.00
Story City	10.00
Stuart	10.00
Sutherland	10.00
Swea City	10.00
Templeton	10.00
Thompson	10.00
Thurman	10.00
Tipton	20.00
Toledo	10.00
Traer	10.00
Tripoli	10.00
Westgate	10.00
Union	10.00
Underwood	10.00
Vail	10.00
Villisca	20.00
Walcott	10.00
Walker	10.00
Wall Lake	5.00
Walnut	10.00
Wapello	10.00
Washington	20.00
Waterloo	40.00
Waukee	10.00
Waverly	20.00
Webster City	30.00
Wesley	10.00
West Bend	10.00
West Branch	10.00
West Liberty	10.00
West Point	10.00
West Side	10.00
What Cheer	10.00
Wheatland	10.00
Whittemore	5.00
Williams	10.00
Winfield	10.00
Winterset	20.00
Winthrop	10.00
Woodbine	10.00
Woodward	10.00
Worthington	10.00
Zwingle	10.00
Total from dues	$4,545.91
Cash on hand beginning year	115.91
Total	$4,430.00

DISBURSEMENTS.

1914			
September	2	A. G. Johnson, P. M., 1,000 2c envelopes	$ 21.36
September	2	A. G. Johnson, P. M., 2,000 1c envelopes	20.00
September	10	Robt. Fye, clerk convention	7.00
September	10	Burlington Hotel, convention	20.85
September	12	Geo. Gallarno, checking books	13.73
September	16	T. Maloney, exp. convention	27.56
September	16	Municipal Pub. Co., Am. Mun.	1,015.35
September	22	H. B. Miller, printing	71.60
September	26	F. G. Pierce, salary September	100.00
October	6	Municipal Pub. Co., Am. Mun. October	173.55
October	7	H. B. Miller, printing	15.35
October	8	C. M. Wyth, exp. ex. com	5.50
October	8	J. F. Ford, exp. ex. com	7.50
October	8	R. C. Thompson, exp ex. com	474
October	8	J. D. Glasgow, exp. ex. com	8.51
October	8	F. G. Pierce, exp. ex. com	8.51
October	29	A. G. Johnson, P. M., 2,000 2c envelopes	42.72
October	31	F. G. Pierce, salary October	100.00
November	1	Municipal Pub. Co., Am. Mun. November	173.55
November	4	J. D. Glasgow, ex. leg. com	100.00
November	7	H. B. Miller, printing	43.85
November	30	F. G. Pierce, salary November	100.00
December	3	Municipal Pub. Co., Am. Mun. November	163.55
December	11	F. G. Pierce, leg. com	12.36
December	31	F. G. Pierce, salary December	100.00
1915			
January	6	Municipal Pub. Co., Am. Mun. January	163.55
January	23	F. G. Pierce, legislature	25.86
February	1	A. R. Hatton, legislature	92.92
March	1	F. G. Pierce, legislature	44.94
March	1	F. G. Pierce, salary January	100.00
March	15	A. G. Johnson, P. M., 2,000 2c envelopes	42.72
March	22	F. G. Pierce, salary February	100.00
April	3	F. G. Pierce, legislature	48.80
April	10	F. G. Pierce, salary March	100.00
April	27	A. G. Johnson, P. M., 1,200 1c envelopes	13.30

April	29	A. G. Johnson, P. M., 100 double post cards	20.00
May	4	F. G. Pierce, salary April	100.00
May	11	Acme Printing Co., printing	3.00
May	17	Municipal Pub. Co., Am. Mun. February	158.49
June	11	F. G. Pierce, one-half May salary	50.00
June	7	F. G. Pierce, balance May salary	50.00
June	21	F. G. Pierce, current exp	10.01
June	24	A. G. Johnson, P. M., 2,000 1c envelopes	23.12
July	27	A. G. Johnson, P. M., 2,000 1c envelopes	22.16
August	16	A. G. Johnson, P. M., 1,000 2c envelopes	21.36
August	16	Municipal Pub. Co., Am. Mun. March, April, May, June	621.30
August	16	F. G. Pierce, salary June, July and August	300.00
August	28	F. G. Pierce, sundry expenses	56.44

Received	$4,545.91
Paid out	4,525.02
On hand	$ 20.89

RECAPITULATION.

Cash on hand at beginning of year	$ 115.91
Received dues from cities and towns	4,430.00
Total	$4,545.91
Total expenditures	4,525.02
Cash on hand at close of year	$ 20.89

STATE OF IOWA

1916

REPORT ON

Municipal Finances

FOR THE

Year Ending March 31, 1916

Statistics of Cities and Towns of Iowa

FRANK S. SHAW
Auditor of State

DES MOINES
ROBERT HENDERSON, STATE PRINTER
J. M. JAMIESON, STATE BINDER