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

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LETTER OF TRANSMITTAL

HON. GEORGE W. CLARKE, *Governor.*

SIR: I have the honor to transmit herewith in accordance with law, the annual report of the Department of Finance and Municipal Accounting, for the year beginning April 1, 1915, and ending March 31, 1916.

FRANK S. SHAW,
Auditor of State.

Des Moines, October 1, 1916.

FINANCE AND MUNICIPAL ACCOUNTING

Report of the Department

This report contains returns as to financial transactions for the year from all of the 105 cities and from 763 of the 786 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 322,560 as shown by the census of 1915. The total payments for these cities for the year amounted to $5,438,356, or $17.01 per capita. The total receipts amounted to $5,829,834, or $18.06. At the close of the year these cities had cash on hand amounting to $625,309 or $1.93 per capita. The cash held by the commissioned governed cities at the beginning of the year was $901,877 or $2.79 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. Cities now operating under the general manager plan are: Clarinda, Bloomfield, Chariton, Webster City and Iowa Falls. 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 official 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	2,084
Forest City	2,135
Hamburg	2,204
Humboldt	2,061

RECEIPTS AND PAYMENTS.

The 868 cities and towns listed show total receipts from all sources for the year amounting to $18,555,257, and total expenditures, $17,846,098. The total cash on hand at the beginning of the year in these cities and towns was $3,092,878, and the cash on hand at the close of the year was $3,702,846, showing a gain in the cash account of $609,968.

The total assessed or taxable valuation of the 868 cities and towns, as reported, is $424,932,705.

MUNICIPAL POSSESSIONS.

The cities and towns reporting own municipal industries and other property totaling a valuation of $38,793,292, itemized as follows:

Municipal buildings and land	$ 3,126,110
Furniture and other property	182,459
Police department, land, buildings, apparatus and other property	277,425
Fire department, land, buildings, apparatus and other property	2,538,011
Equipment of streets and alleys	271,108
Bridges	3,091,403
Markets and public scales	305,881
Cemeteries	783,117
City electric light works	2,510,275
City water works	14,482,603
City libraries	3,608,149
Parks, land and other property	6,622,043
Miscellaneous	994,708
Total	$38,793,292

LEAGUE OF IOWA MUNICIPALITIES.

In conformity with the law adopted by the 35th 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 352 cities and towns of the state now hold membership in the league.

EXAMINATION EXPENSES FOR MUNICIPAL YEAR.

The expense and per diem of the municipal examiners for the municipal year beginning April 1, 1915, and ending March 31, 1916, and the examinations made are shown as follows:

Name of City.	Date of Examination	Per Diem and Expense.
Fort Madison	April 15, 1915	$ 49.88
Tama	April 19, 1915	66.95
Cedar Falls	April 26, 1915	125.21
Cedar Rapids	May 11, 1915	293.45
Sioux City	May 31, 1915	380.82
Mason City	July 12, 1915	96.06
Oskaloosa	July 19, 1915	245.55
Marengo	July 31, 1915	200.38
Des Moines	August 3, 1915	280.30
Knoxville	August 9, 1915	22.40
Runnells	August 12, 1915	5.20
Spring Hill	August 12, 1915	3.30
Manilla	August 13, 1915	14.55
Hastings	August 14, 1915	8.49
Athelstan	August 16, 1915	10.20
Lenox	August 27, 1915	17.07
Akron	September 15, 1915	171.22
Centerville	September 27, 1915	104.04
Guthrie Center	October 5, 1915	146.68
Boone	October 19, 1915	157.31
Clinton	November 1, 1915	313.94
Oskaloosa	December 3, 1915	15.72
Shenandoah	December 6, 1915	131.77
Perry	December 14, 1915	102.60
Webster City	January 26, 1916	109.03
Albia	February 7, 1916	87.09
Iowa City	February 14, 1916	196.97
Newton	February 28, 1916	122.15
Webster City	February 28, 1916	24.88
Ames	March 6, 1916	79.92
Marshalltown	March 20, 1916	86.04
Pisgah	March 27, 1916	31.47

RECEIPTS FROM EXAMINATIONS DURING MUNICIPAL YEAR.

During the municipal year, April 1, 1915, to and including March 31, 1916, examination fees were paid to the department as follows:

Name of City.	Date of Payment	Amount Paid.
Council Bluffs, water works	April 10, 1915	$ 99.26
Creston	April 12, 1915	102.52
Des Moines	April 23, 1915	282.85
Oelwein	May 7, 1915	146.54
Fort Madison	May 11, 1915	198.65
Charles City	May 11, 1915	170.50
Keokuk	May 11, 1915	182.80
Marshalltown	May 19, 1915	180.69
Wayland	June 9, 1915	63.98
Cedar Rapids	June 22, 1915	217.95
Webster City	June 23, 1915	39.06
Fort Madison	June 23, 1915	49.88
Cedar Rapids, water works	June 25, 1915	75.50
Knoxville	July 8, 1915	12.90
Pioneer	July 21, 1915	3.90
Cedar Falls	July 29, 1915	125.21
Mason City	August 12, 1915	96.06
Max M. Heminway (Misc.)	August 16, 1915	5.80
Ottumwa	August 17, 1915	136.66
Tama	October 16, 1915	66.95
Centerville	October 21, 1915	104.04
Akron	October 23, 1915	171.22
Athelstan	November 11, 1915	10.20
Marengo	November 12, 1915	200.38
Boone	November 23, 1915	157.31
Guthrie Center	December 9, 1915	146.68
Oskaloosa	December 14, 1915	229.83
Manilla	December 29, 1915	14.55
Knoxville	January 6, 1916	22.40
Des Moines	January 7, 1916	280.30
Oskaloosa	January 15, 1916	15.72
Lenox	January 17, 1916	17.97
Waterloo	March 9, 1916	333.19
Albia	March 9, 1916	87.09
Shenandoah	March 10, 1916	131.77
Perry	March 14, 1916	102.60
Runnells	March 30, 1916	5.20

TOTAL INDEBTEDNESS.

The total indebtedness of the cities and towns reporting is given as $20,591,587. The indebtedness as shown in the report for 1915 was $19,118,082, an increase during the year of $1,473,505. Of this increase $837,723 was incurred by the cities and $636,000 by the towns.

DELINQUENT TOWNS.

The clerks of the following towns failed to make any report to the department or made reports too late for tabulation:

Athelstan	Knowlton	Rembrandt
Blanchard	Lattners	Richland
Coburg	Macksburg	Rudd
Coralville	Maysville	Spring Hill
Delaware	Moneta	Tabor
Graf	Orchard	Truro
Hardy	Pioneer	Whittemore
Kingsley	Portsmouth	

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, 1916	Des Moines Population 105,652
Taxes, Licenses and Fines	
General levy, city government	$ 870,396
Independent divisions, city government	31,640
Franchise taxes	18,555
Poll taxes	
Special assessments	
Mulct tax and saloon license	
Other business licenses	21,868
Dog license	1,031
Departmental permits	5,177
Police court fines and forfeits	23,908
County road fund	14,406
Gifts, individuals or corporations	
General Offices	
Executive offices	
Law offices	9,618
Elections	4,677
Municipal property	257
Courts	
Police department	4,285
Fire department	244
Department of inspection	20,359
Pounds	
Health department	39
Sewers and sewage disposal	166
Refuse disposal	
Miscellaneous	250
General street services	10,752
Bridges (other than toll)	22,122
Libraries	1,511
Parks	996
Baths and bathing beaches	
Municipal Industries	
Water works	
Electric light works	
Gas works	
Markets and public scales	5,524
Docks, wharves and landings	
Cemeteries	20,044
Miscellaneous	
From Debt Obligations	
General bonds	345,425
Municipal industry bonds	
Special assessments	
Temporary loans, etc.	
Outstanding warrants	74,750
Miscellaneous	29,204
Interest Receipts	
Current deposits	8,669
Other sources	289
All Other Receipts	
Sale of real property	
Refund receipts	444
Special assessments made during the year	
From private trust accounts	7,705
Recapitulation	
Taxes, licenses and fines	$ 986,080
General offices	75,267
Municipal industries	25,568
From debt obligations	449,379
Interest receipts	8,958
All other receipts	8,149
Total receipts	$ 1,553,401
Cash on hand beginning of year	286,493
Grand total	$ 1,839,894

OF CITIES GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Des Moines Population 105,652
General Government	
Mayor's office	$ 5,119
City council	12,151
City clerk and auditor	10,431
City treasurer	3,419
City solicitor	9,715
Other attorneys	
City assessor	
Engineer's office	16,264
Collection of taxes	3,132
Audits and examinations	280
Elections	4,667
City hall	24,907
Courts	
Miscellaneous	
Protection of Life and Prop.	
Police department	94,386
Fire department	254,868
Inspection and pounds	30,638
Police and fire alarm systems	
Miscellaneous	*16,805
Health Dept. & Sanitation	
General expenditures	9,659
Quarantine and pest house	2,843
Sewers and sewage disposal	26,025
Refuse disposal	16
Miscellaneous	
Highways	
General administration	7,040
General street expenditures	100,938
Paving and curbing	8,904
Sidewalks and crossings	13,330
Bridges (other than toll)	39,804
Snow removal	
Street lighting	89,181
Street sprinkling and cleaning	40,909
Miscellaneous	
Recreation, Libraries & Mis.	
General administration	50,760
Libraries	31,085
General park and garden expense	1,861
Miscellaneous	60,349
Municipal Industries	
Water works	
Electric light works	
Gas works	
Markets and public scales	9,485
Docks, wharves, etc.	
Cemeteries and crematories	30,138
Miscellaneous	
Payments on Public Debt	
General and municipal bonds	347,268
Interest	103,528
Special assessments and outstanding warrants	100,407
Refund, transfers, etc.	470
Recapitulation	
General government	$ 90,085
Protection of life and property	396,697
Health department and sanitation	38,543
Highways, recreation, etc.	444,161
Municipal industries	39,623
Payments on public debt	551,673
Total payments	$ 1,560,782
Cash on hand close of year	279,112
Grand total	$ 1,839,894

*Flood protection.

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Sioux City Population 61,774	Davenport Population 48,483	Dubuque Population 41,795	Cedar Rapids Population 40,867
Taxes, Licenses and Fines				
Gen. levy, city government	$ 454,744	$ 448,531	$ 415,400	$ 323,468
Ind. div., city government			113,342	26,260
Franchise taxes	26,006		1,853	
Poll taxes				1,004
Special assessments		1,337	124,366	
Mulct tax and saloon license	61,456	35,587	56,550	37,650
Other business licenses	9,412	24,843	2,935	4,029
Dog license	1,418	2,761	647	944
Departmental permits		4,798		7,367
Police ct. fines and forfeits	11,869	3,175	795	6,826
County road fund	575	352	4,175	4,269
Gifts, individuals or corp.			100	
General Offices				
Executive offices	2,703			435
Law offices				6
Elections				256
Municipal property	7,156			
Courts			880	2,193
Police department	685	1,255	1,007	301
Fire department	287	3,385		
Department of inspection	7,109		11	
Pounds	69		9	58
Health department	3	4,998	81	4
Sewers and sewage disposal	5,167	45	37	
Refuse disposal		2,425	372	51,428
Miscellaneous		92		
General street services	14,808			
Bridges (other than toll)	2,533	416		965
Libraries	1,100	957		721
Parks	380	6,489		
Baths and bathing beaches				
Municipal Industries				
Water works	158,063			117,392
Electric light works				
Gas works			775	771
Markets and public scales	1,185	194	149	11,302
Docks, wharves and landings				35
Cemeteries	1,818		6	200
Miscellaneous				
From Debt Obligations				
General bonds	266,857		96,200	
Municipal industry bonds			166,873	
Special assessments			8,871	
Temporary loans, etc.	15,000	9,500	28,698	23,545
Outstanding warrants			1,574	
Miscellaneous				
Interest Receipts				
Current deposits	2,804	6,476	1,040	934
Other sources	1,040		213	
All Other Receipts				
Sale of real property			51	
Refund receipts	127			
Spec. assessmts during year	272,220	153,745	134,774	2,598
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	$ 565,520	$ 521,434	$ 720,224	$ 411,860
General offices	42,600	20,672	1,902	56,499
Municipal industries	161,066	194	925	130,311
From debt obligations	281,857	9,500	301,966	23,545
Interest receipts	3,844	6,476	1,253	934
All other receipts	272,347	153,745	134,825	2,598
Total receipts	$ 1,326,664	$ 712,021	$ 1,161,208	$ 625,859
Cash on hd. beginning yr.	64,995	401,747	173,085	88,752
Grand total	$ 1,391,659	$ 1,113,768	$ 1,334,293	$ 710,611

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Sioux City Population 61,774	Davenport Population 48,483	Dubuque Population 41,795	Cedar Rapids Population 40,867
General Government				
Mayor's office	$ 3,998	$ 1,500	$ 1,501	$ 3,002
City council	12,246	2,400	2,580	8,526
City clerk and auditor	4,856	3,924	5,472	6,034
City treasurer	1,869	6,177	4,434	2,128
City solicitor	4,671	3,361	3,822	6,617
Other attorneys				
City assessor		4,251	4,708	224
Engineer's office	9,509	4,987	7,757	9,331
Collection of taxes		642	434	346
Audits and examinations		900		218
Elections	90	1,679	2,007	2,974
City hall	12,220	6,511	2,771	6,479
Courts	1,752	2,100	2,229	2,306
Miscellaneous	45	*7,924	7,500	465
Protection of Life and Prop.				
Police department	65,297	50,456	45,408	39,593
Fire department	65,411	99,230	99,937	50,200
Inspection and pounds	13,899	6,580	4,086	4,407
Police & fire alarm systems	1,732	9,037		
Miscellaneous			37	
Health Dept. & Sanitation				
General expenditures	3,427	2,355	3,660	2,975
Quarantine and pest house	1,320			4
Sewers and sewage disposal	43,217	43,464	24,962	22,555
Refuse disposal	20,728	14,104	12,625	635
Miscellaneous		1,597		
Highways				
General administration	800	4,464	1,160	13,357
General street expenditures	21,511	591	95,304	20,267
Paving and curbing	265,012	31,803	171,259	6,543
Sidewalks and crossings	9,462	12,434	7,828	4,519
Bridges (other than toll)	33,462	14,887		12,548
Snow removal	125			155
Street lighting	34,347	42,430	37,904	30,161
St. sprinkling and cleaning	24,430	50,743	2,747	19,274
Miscellaneous	2,746	2,274	1,748	688
Recreation, Libraries & Mis.				
General administration	2,300	1,970	4,299	16,080
Libraries	27,445	16,634	1,000	10,806
Gen. park and garden exp.	24,890	47,122	4,725	11,709
Miscellaneous	16,755	16,854	7,958	4,448
Municipal Industries				
Water works	137,409	8,123		84,792
Electric light works				
Gas works				
Markets and public scales	1,311		966	846
Docks, wharves, etc.			1,696	37,857
Cemeteries and crematories	4,232	236		438
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	328,282	10,000	143,000	62,700
Interest	64,586	17,400	66,229	42,328
Sp. as'mt bds. & out. war.	23,750	153,744	219,906	22,906
Refund, transfers, etc.	5,970	1,140	138,595	21,874
Recapitulation				
General government	$ 50,686	$ 45,990	$ 45,912	$ 49,161
Prot. of life and property	146,400	165,303	149,468	94,399
Health dept. and sanitation	68,692	61,520	40,653	26,169
Highways, recreation, etc.	466,156	242,211	355,982	157,176
Municipal industries	162,952	8,359	2,662	123,033
Payments on public debt	432,588	182,284	587,750	149,808
Total payments	$ 1,327,474	$ 705,673	$ 1,123,377	$ 600,736
Cash on hd. close of year	64,185	408,095	210,916	109,675
Grand total	$ 1,391,659	$ 1,113,768	$ 1,334,293	$ 710,411

*Board of Public Works, $5,998.

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Waterloo Population 33,097	Council Bluffs Population 31,354	Clinton Population 26,091	Burlington Population 24,261
Taxes, Licenses and Fines				
Gen. levy, city government	$ 285,912	$ 153,977	$ 40,755	$ 200,694
Ind. div., city government		62,052	91,210	
Franchise taxes		13,648		
Poll taxes	9,794	2,512	807	
Special assessments	486			389
Mulct tax and saloon license	25,425	41,312	22,860	22,200
Other business licenses	4,046	3,760	2,303	4,967
Dog license	776	1,179	116	946
Departmental permits	2,572	450	540	1,595
Police ct. fines and forfeits	6,625	3,434	2,167	7,502
County road fund	3,475	2,418	2,030	2,383
Gifts, individuals or corp.	60	25		6,079
General Offices				
Executive offices	61			
Law offices		6		
Elections				240
Municipal property	1,036			147
Courts		901		
Police department	92	343	626	237
Fire department	1,200	185	160	587
Department of inspection				
Pounds				
Health department		699		
Sewers and sewage disposal	13	810		
Refuse disposal		837		
Miscellaneous		264	2,750	
General street services	4,385	233		7,268
Bridges (other than toll)	22	930		100
Libraries		492	277	83
Parks		904		334
Baths and bathing beaches				
Municipal Industries				
Water works		123,053		
Electric light works				
Gas works				579
Markets and public scales		735		960
Docks, wharves and landings				
Cemeteries				
Miscellaneous				
From Debt Obligations				
General bonds	50,055			25,000
Municipal industry bonds				
Special assessments			16,183	
Temporary loans, etc.				7,800
Outstanding warrants	8,865	204,851	14,365	10,925
Miscellaneous				
Interest Receipts				
Current deposits	2,405	2,437	1,206	535
Other sources		250	857	4,855
All Other Receipts				
Sale of real property			4,028	
Refund receipts	250	10,720		1,321
Sp. as'mts made during yr.		263,776	18,254	118,056
From private trust accounts	466	47,603	4,498	10,520
Recapitulation				
Taxes, licenses and fines	$ 339,171	$ 284,767	$ 162,728	$ 246,815
General offices	6,877	6,699	3,813	8,995
Municipal industries		123,788		1,539
From debt obligations	58,920	204,851	30,548	42,825
Interest receipts	2,405	2,687	2,063	5,390
All other receipts	716	322,099	26,780	129,897
Total receipts	$ 408,089	$ 944,891	$ 225,932	$ 435,461
Cash on hd. beginning yr.	78,799	137,269	61,757	8,177
Grand total	$ 486,888	$ 1,082,070	$ 287,689	$ 443,638

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Waterloo Population 33,097	Council Bluffs Population 31,354	Clinton Population 26,091	Burlington Population 24,261
General Government				
Mayor's office	$ 2,407	$ 1,800	$ 1,000	$ 2,500
City council	1,500	2,000	2,160	7,200
City clerk and auditor	3,401	4,300	2,532	3,600
City treasurer	100	1,200	1,800	1,200
City solicitor	3,666	1,624	1,000	2,580
Other attorneys		111		
City assessor				113
Engineer's office	7,562	5,339	6,614	3,329
Collection of taxes	650	822		835
Audits and examinations	333			
Elections	1	2,699		153
City hall	2,292	1,623	1,232	378
Courts	3,309	1,765	1,200	1,200
Miscellaneous	994	1,100	1,175	1,096
Protection of Life and Prop.				
Police department	27,043	29,648	17,000	21,995
Fire department	34,459	33,082	39,015	43,666
Inspection and pounds	3,643	270	360	1,212
Police & fire alarm systems	397	1,996	269	100
Miscellaneous	132		3,800	180
Health Dept. & Sanitation				
General expenditures	1,818	1,804	700	2,784
Quarantine and pest house	18			
Sewers and sewage disposal	4,967	59,072	9,963	61,314
Refuse disposal	902	2,371		6,000
Miscellaneous	804			124
Highways				
General administration	1,265	1,075	366	1,000
General street expenditures	12,322	175,260	10,540	28,286
Paving and curbing	2,013	204,013	6,276	95,116
Sidewalks and crossings	6,901	25,978	3,100	8,153
Bridges (other than toll)	5,365	18,688	2,731	380
Snow removal	2,179	240	350	
Street lighting	30,797	27,649	19,001	20,661
St. sprinkling and cleaning	12,705	9,241	1,744	5,728
Miscellaneous	2,600			1,304
Recreation, Libraries & Mis.				
General administration		1,380		900
Libraries		15,458		9,999
Gen. park and garden exp.	75	12,193		6,054
Miscellaneous	2,554	5,490	5,843	3,063
Municipal Industries				
Water works		113,092		15,960
Electric light works				
Gas works				
Markets and public scales		884		877
Docks, wharves, etc.				985
Cemeteries and crematories				
Miscellaneous				
Payments on Public Debt				
Gen. and municipal bonds	75,593	56,000	4,600	11,000
Interest	35,506	36,705	8,053	24,797
Sp. as'mt bds. & out. war	86,161	48,651	23,050	26,851
Refund transfers, etc.	2,244	51,285	25,268	10,706
Recapitulation				
General government	$ 25,855	$ 24,388	$ 19,923	$ 24,184
Prot. of life and property	65,674	64,996	60,534	67,153
Health dept. and sanitation	7,809	63,247	10,663	70,222
Highways, recreation, etc.	78,806	496,675	49,951	180,644
Municipal industries		113,976		17,792
Payments on public debt	199,504	192,641	60,971	73,354
Total payments	$ 377,648	$ 955,923	$ 202,842	$ 433,349
Cash on hd. close of year	109,240	126,147	85,647	10,289
Grand total	$ 486,888	$ 1,082,070	$ 287,689	$ 443,638

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Ottuwma Population 22,437	Fort Dodge Population 19,372	Mason City Population 17,152	Marshalltown Population 16,065
Taxes, Licenses and Fines				
Gen. levy city government	$ 112,956	$ 100,901	$ 113,803	$ 21,425
Ind. div. city government	37,702		8,720	51,226
Franchise taxes	1,037			
Poll taxes	3,557	3,389	4,108	829
Special assessments			481	
Mulct tax and saloon license	248	10,725		
Other business licenses	4,988	3,288	3,955	3,000
Dog license	676	238	79	117
Departmental permits	11			
Police ct. fines and forfeits	2,951	8,523	6,108	2,020
County road fund				1,233
Gifts individuals or corp.				
General Offices				
Executive offices			516	
Law offices				
Elections				
Municipal property		145		
Courts				
Police department	152		32	
Fire department	297	6		
Department of inspection			731	
Pounds			682	
Health department	34			
Sewers and sewage disposal		289	138	
Refuse disposal			125	
Miscellaneous	9,938	3,621	12,276	
General street services	699	70	3,863	
Bridges (other than toll)				
Libraries			209	139
Parks	47	357		
Baths and bathing beaches	100			
Municipal Industries				
Water works	58,085	34,406	42,972	46,475
Electric light works				642
Gas works				
Markets and public scales		478		621
Docks, wharves and landings				
Cemeteries				570
Miscellaneous				
From Debt Obligations				
General bonds	5,000	31,310	140,700	
Municipal industry bonds		100,500		
Special assessments				
Temporary loans, etc.				
Outstanding warrants	4,252	41,888	52,896	
Interest Receipts				
Current deposits	1,735	644	1,123	
Other sources	48	396		
All Other Receipts				
Sale of real property				
Refund receipts	7,042	59	320	
Sp. as'mts during year		117,919	304,176	
From private trust accounts		40,901	52,888	
Recapitulation				
Taxes, licenses and fines	$ 164,106	$ 127,064	$ 137,260	$ 79,850
General offices	11,267	4,488	18,572	139
Municipal industries	58,085	34,884	42,972	48,308
From debt obligations	9,252	173,698	193,596	
Interest receipts	1,783	1,040	1,123	
All other receipts	7,042	158,879	357,384	
Total receipts	$ 251,535	$ 500,053	$ 750,907	$ 128,297
Cash on hd. beginning yr.	88,093	46,763	22,396	19,485
Grand total	$ 339,628	$ 546,816	$ 773,303	$ 147,782

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Ottuwma Population 22,437	Fort Dodge Population 19,372	Mason City Population 17,152	Marshalltown Population 16,065
General Government				
Mayor's office	$ 2,100	$ 2,905	$ *5,147	$ 1,020
City council	3,600	3,840		2,640
City clerk and auditor	3,900	2,005	4,745	1,320
City treasurer	300	669	133	
City solicitor	1,264	1,440	1,794	1,000
Other attorneys	320	490	165	
City assessor				
Engineer's office	3,483	3,760	1,570	1,490
Collection of taxes	1,926			
Audits and examinations	137		96	
Elections	52	807	551	
City hall		60,149	8,419	
Courts	600	945	61	
Miscellaneous		738		
Protection of Life and Prop.				
Police department	8,827	14,193	18,139	4,510
Fire department	16,964	10,935	11,312	10,892
Inspection and pounds	2	1,666	939	
Police & fire alarm systems		115	120	
Miscellaneous			983	
Health Dept. & Sanitation				
General expenditures	750	1,209	3,785	
Quarantine and pest house	1,503		1,563	
Sewers and sewage disposal	22,866	19,106	46,365	3,102
Refuse disposal		117	610	
Miscellaneous			4,708	
Highways				
General administration	1,064	13,049	1,652	6,454
General street expenditures	12,894	10,615	11,711	10,146
Paving and curbing	2,008	97,233	271,160	3,284
Sidewalks and crossings	3,844	6,762	513	1,347
Bridges (other than toll)	8,585	6,617		
Snow removal			1,065	
Street lighting	17,350	12,930	12,594	
St. sprinkling and cleaning	4,538	5,804	4,222	
Miscellaneous				67
Recreation, Libraries & Mis.				
General administration	1,020	4,787	3,166	720
Libraries	5,516	5,839	7,977	5,265
Gen. park and garden exp.	6,176	245	420	1,610
Miscellaneous	14,158	30,269	20,789	860
Municipal Industries				
Water works	45,794	32,045	72,062	30,350
Electric light works				9,723
Gas works				
Markets and public scales		888		1,338
Docks, wharves, etc.				
Cemeteries and Crematories				
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	10,000		2,000	4,000
Interest	22,880	6,193	12,109	5,055
Spec. ass'mts. & out. war.	13,154	18,880	23,000	4,712
Refund, transfers, etc.	291	37,425	53,479	
Recapitulation				
General government	$ 17,682	$ 77,748	$ 22,681	$ 8,070
Prot. of life and property	25,793	26,909	31,493	15,402
Health dept. and sanitation	25,119	20,432	57,031	3,102
Highways, recreation, etc.	77,153	194,240	335,269	29,693
Municipal industries	45,794	32,933	72,062	41,411
Payments on public debt	46,315	62,506	90,588	13,767
Total payments	$ 237,856	$ 414,768	$ 609,124	$ 111,445
Cash on hd. close of year	101,772	132,048	164,179	36,337
Grand total	$ 339,628	$ 546,816	$ 773,303	$ 147,782

*Includes salaries of councilmen.

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Muscatine Population 15,785	Keokuk Population 15,239	Boone Population 12,253	Iowa City Population 12,033
Taxes, Licenses and Fines				
Gen. levy, city government	$ 109,560	$ 119,561	$ 41,866	$ 100,124
Ind. div., city government	64,730		6,350	9,611
Franchise taxes		182	1,075	235
Poll taxes	524		3,653	1,521
Special assessments	21,111	365		1,245
Mulct tax and saloon license		17,400	13,583	6,470
Other business licenses	1,227	2,182	1,678	1,059
Dog license	276	289	75	80
Departmental permits	185			
Police ct. fines and forfeits	198	1,031	6,282	1,978
County road fund		1,492	216	
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property	506		2	
Courts				
Police department	8		129	3
Fire department	4,459	427	103	10
Department of inspection				2,778
Pounds			4	
Health department				264
Sewers and sewage disposal		401	82	206
Refuse disposal				
Miscellaneous	23	237	117	446
General street services	952	364	4,262	1,267
Bridges (other than toll)				1,542
Libraries				242
Parks	47	154		156
Baths and bathing beaches				
Municipal Industries				
Water works	41,451		34,655	
Electric light works				
Gas works				
Markets and public scales	270	1,554		54
Docks, wharves & landings				
Cemeteries	6,451	4,399		2,511
Miscellaneous				
From Debt Obligations				
General bonds		10,500		120,717
Municipal industry bonds				
Special assessments				
Temporary loans, etc.		51,209		
Outstanding warrants	2,711	40,511	7,489	36,159
Miscellaneous				
Interest Receipts				
Current deposits		223	138	210
Other sources		45		
All Other Receipts				
Sale of real property				
Refund receipts		250		972
Spec. ass'mts during year			87,823	34,491
From private trust accounts			9,735	
Recapitulation				
Taxes, licenses and fines	$ 197,811	$ 142,502	$ 74,788	$ 122,323
General offices	5,995	1,583	4,699	6,914
Municipal industries	48,172	5,953	34,655	2,565
From debt obligations	2,711	102,271	7,489	156,876
Interest receipts		268	138	210
All other receipts		250	97,558	35,463
Total receipts	$ 254,149	$ 252,827	$ 219,317	$ 324,351
Cash on hd. beginning yr.	53,669	4,185	8,914	32,281
Grand total	$ 307,818	$ 257,012	$ 228,231	$ 356,632

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Muscatine Population 15,785	Keokuk Population 15,239	Boone Population 12,253	Iowa City Population 12,033
General Government				
Mayor's office	$ 500	$ 2,100	$ 1,031	$ 1,200
City council	2,400	3,660	273	338
City clerk and auditor	1,300	2,580	1,638	1,240
City treasurer	400	5	50	412
City solicitor	1,200	1,200	639	720
Other attorneys		1,405		
City assessor	350	600		100
Engineer's office	3,042	1,956	3,354	3,966
Collection of taxes	462	10		235
Audits and examinations	33	183	157	488
Elections	521	1,187	341	341
City hall	38,744	1,506	956	2,822
Courts	235	1,000		
Miscellaneous	369	8,307	31	326
Protection of Life and Prop.				
Police department	7,658	10,378	11,288	6,866
Fire department	6,354	28,824	6,383	16,823
Inspection and pounds			132	
Police & fire alarm systems				
Miscellaneous				
Health Dept. & Sanitation				
General expenditures	1,044	1,777	314	221
Quarantine and pest house				
Sewers and sewage disposal	8,871	15,372	4,480	4,676
Refuse disposal			1,048	1,467
Miscellaneous				
Highways				
General administration	1,064	1,200	840	900
General street expenditures	8,116	26,435	11,761	30,823
Paving and curbing	2,734	17,759	91,767	34,259
Sidewalks and crossings		839	2,216	2,885
Bridges (other than toll)	744	2,206		6,062
Snow removal			314	
Street lighting	14,753	14,599	8,255	12,790
St. sprinkling and cleaning		1,640	3,431	606
Miscellaneous	8,677			300
Recreation, Libraries & Mis.				
General administration				
Libraries	5,221	3,551	3,085	4,544
Gen. park and garden exp.	810	4,113	265	4,302
Miscellaneous	3,698		3,085	1,795
Municipal Industries				
Water works	49,314		30,151	
Electric light works				
Gas works				
Markets and public scales	582		75	760
Docks, wharves, etc.	7,887			
Cemeteries and crematories	8,364	3,867		4,028
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	20,000	3,000		18,531
Interest	8,346	10,884	12,691	23,527
Sp. ass'mts & out. war.	14,382	80,082	11,836	79,799
Refund, transfers, etc.		507	2,295	273
Recapitulation				
General government	$ 49,565	$ 25,699	$ 8,470	$ 12,188
Prot. of life and property	14,012	39,202	17,803	23,689
Health dept. and sanitation	9,855	17,149	5,842	6,364
Highways, recreation, etc.	45,817	72,342	125,019	99,266
Municipal industries	66,147	3,867	30,226	4,788
Payments on public debt	42,728	94,473	26,822	122,130
Total payments	$ 228,124	$ 252,732	$ 214,182	$ 268,425
Cash on hd. close of year	79,694	4,280	14,049	88,207
Grand total	$ 307,818	$ 257,012	$ 228,231	$ 356,632

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Oskaloosa Population 10,485	Fort Madison Population 9,507	Centerville Population 7,803	Creston Population 7,572
Taxes, Licenses and Fines				
Gen. levy, city government	$ 61,342	$ 54,488	$ 33,644	$ 27,878
Ind. div., city government	4,589	2,499		
Franchise taxes				
Poll taxes	1,789	911	325	736
Special assessments				10,655
Mulct tax and saloon license		8,325		8,100
Other business licenses	1,231	594	1,445	1,091
Dog license	475	82	117	130
Departmental permits			3	34
Police ct. fines and forfeits	942	447	645	1,272
County road fund	241			972
Gifts, individuals or corp.				
General Offices				
Executive offices	166			7
Law offices				
Elections		3,281		
Municipal property	19			1
Courts				
Police department				
Fire department	193		12	158
Department of inspection				10
Pounds				
Health department				
Sewers and sewage disposal	734			
Refuse disposal	343			96
Miscellaneous	75	1,055	24	
General street services				14
Bridges (other than toll)				58
Libraries		128		
Parks	334			28
Baths and bathing beaches				
Municipal Industries				
Water works			1,066	
Electric light works				
Gas works				
Markets and public scales	5		733	
Docks, wharves and landings		146		
Cemeteries		656		1,480
Miscellaneous	61		120	
From Debt Obligations				
General bonds	35,800			
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants	28,919	11,710		927
Miscellaneous				
Interest Receipts				
Current deposits	53	324	265	132
Other sources	448			
All Other Receipts				
Sale of real property	27			150
Refund receipts	43	808		539
Sp. ass'mts during year	27,920			
From private trust accounts				
Recapitulation				
Taxes, licenses and fines	$ 70,609	$ 67,346	$ 37,179	$ 50,868
General offices	1,804	4,465	36	372
Municipal industries	66	802	1,919	1,480
From debt obligations	64,719	11,710		927
Interest receipts	501	324	265	132
All other receipts	27,900	808		689
Total receipts	$ 165,749	$ 85,455	$ 39,399	$ 54,468
Cash on hd. beginning yr.	32,200	17,032	11,128	8,926
Grand total	$ 197,949	$ 102,487	$ 50,527	$ 63,394

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Oskaloosa Population 10,485	Fort Madison Population 9,507	Centerville Population 7,803	Creston Population 7,572
General Government				
Mayor's office	$ 1,376	$ 300	$ 1,197	$ 606
City council	200	457	250	320
City clerk and auditor	1,538	600	844	484
City treasurer	318	240	50	200
City solicitor	941	329	147	489
Other attorneys		450	200	
City assessor				
Engineer's office	1,500	2,247	150	
Collection of taxes				50
Audits and examinations	246	249	104	103
Elections	552	3,257	449	351
City hall	995	11		418
Courts				
Miscellaneous	20	4,731		
Protection of Life and Prop.				
Police department	5,627	6,822	3,022	3,609
Fire department	5,704	10,243	6,328	10,921
Inspection and pounds				
Police & fire alarm systems				175
Miscellaneous	68	300		
Health Dept. & Sanitation				
General expenditures	1,557	150	105	136
Quarantine and pest house	13			500
Sewers and sewage disposal	1,919	128	1,404	1,027
Refuse disposal	905		38	196
Miscellaneous	2,239	26		
Highways				
General administration	8,807		764	887
General street expenditures	5,210	12,922	3,694	4,002
Paving and curbing	42,715	2,832	3,733	
Sidewalkks and crossings	2,084	1,686	279	709
Bridges (other than toll)				
Snow removal	279			
Street lighting	13,178	6,410	4,435	4,078
Street sprinkling and clean.	3,836	568	1,618	1,249
Miscellaneous				4
Recreation, Libraries & Mis.				
General administration	372			361
Libraries	4,817			
Gen. park and garden exp.	217	1,021		
Miscellaneous	1,530	1,763	827	1,560
Municipal Industries				
Water works				
Electric light works				
Gas works				
Markets and public scales	723		52	
Docks, wharves, etc.		51		
Cemeteries and crematories		1,111	240	1,851
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	6,000	7,000	3,500	7,270
Interest	9,003	4,509	2,238	3,672
Sp. assess'ts and out. war.	40,120	12,922	1,525	9,302
Refund, transfers, etc.	86	4,029		524
Recapitulation				
General government	$ 7,776	$ 12,821	$ 3,391	$ 3,021
Protection of life and prop.	11,399	17,395	9,350	14,705
Health dept. and sanitation	6,633	304	1,547	1,859
Highways, recreation, etc.	83,045	27,202	15,350	12,850
Municipal industries	723	1,162	292	1,851
Payments on public debt	55,209	28,460	7,263	20,768
Total payments	$ 164,785	$ 87,314	$ 37,193	$ 55,054
Cash on hd. close of year	33,164	15,173	13,334	8,340
Grand total	$ 197,949	$ 102,487	$ 50,527	$ 63,394

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Oelwein Population 7,137	Charles City Population 6,374	Cedar Falls Population 6,284	Fairfield Population 6,113
Taxes, Licenses and Fines				
Gen. levy, city government	$ 33,788	$ 36,806	$ 26,525	$ 30,430
Ind. div., city government		3,533	8,182	3,000
Franchise taxes				
Poll taxes	1,858	802	513	1,469
Special assessments		504		
Mulct tax and saloon license	$ 2,600			
Other business licenses	589	1,203	688	935
Dog license	22	182	68	49
Departmental permits	139			977
Police ct. fines and forfeits	1,045	723	113	37
County road fund		784		
Gifts, individuals or corp.				
General Offices				
Executive offices				506
Law offices				
Elections				
Municipal property	120			
Courts				
Police department				
Fire department	45	8		
Department of inspection		36		
Pounds				
Health department				
Sewers and sewage disposal	1,129	28	1,210	
Refuse disposal				
Miscellaneous		78		
General street services	1,601	520	237	
Bridges (other than toll)				
Libraries		188	424	
Parks		1,000		
Baths and bathing beaches				
Municipal Industries				
Water works	7,912	14,537	16,549	10,044
Electric light works			41,205	
Gas works				
Markets and public scales				83
Docks, wharves and land'gs				
Cemeteries	738		1,110	62
Miscellaneous	53			
From Debt Obligations				
General bonds	13,816			
Municipal industry bonds	18,175			
Special assessments		7,012		
Temporary loans, etc.				
Outstanding warrants	3,538	8,106	6,399	4,603
Miscellaneous				
Interest Receipts				
Current deposits	273	477	226	44
Other sources				
All Other Receipts				
Sale of real property	1,925		1,100	
Refund receipts			685	2
Spec. assessm'ts during year				2,462
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 40,041	$ 46,627	$ 36,089	$ 36,897
General offices	2,895	1,858	1,871	506
Municipal industries	8,703	14,537	58,864	10,189
From debt obligations	35,529	15,118	6,399	4,603
Interest receipts	273	477	226	44
All other receipts	1,925		1,785	2,464
Total receipts	$ 89,366	$ 78,617	$ 105,234	$ 54,703
Cash on hd. beginning yr.	23,769	19,760	4,982	972
Grand total	$ 113,135	$ 98,377	$ 110,216	$ 55,675

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Oelwein Population 7,137	Charles City Population 6,374	Cedar Falls Population 6,284	Fairfield Population 6,113
General Government				
Mayor's office	$ 358	$ 62	$ 500	$ 278
City council	289	381	179	48
City clerk and auditor	1,203	1,055	500	717
City treasurer	52	32		96
City solicitor	811	248	300	198
Other attorneys			135	150
City assessor				
Engineer's office	2,275	824	600	41
Collection of taxes		1	59	91
Audits and examinations	182	171	125	
Elections	41	19	291	201
City hall	1,754	11,262	167	449
Courts	1,245			
Miscellaneous	66		3,906	
Protection of Life and Prop.				
Police department	3,630	2,908	1,676	1,985
Fire department	1,995	2,500	580	2,873
Inspection and pounds		61		
Police & fire alarm systems				263
Miscellaneous				
Health Dept. & Sanitation				
General expenditures	25		75	81
Quarantine and pest house				
Sewers and sewage disposal	4,417	8,757	2,969	6,265
Refuse disposal	219	620		150
Miscellaneous				
Highways				
General administration	886	502	720	575
General street expenditures	2,107	6,440	8,432	6,341
Paving and curbing	14,812	608	1,761	281
Sidewalks and crossings	934	552	149	661
Bridges (other than toll)		97	1,212	
Snow removal		377		
Street lighting	4,088	5,286		3,845
Street sprinkling & cleaning	502	1,995	365	
Miscellaneous				
Recreation, Libraries & Mis.				
General administration	918	1,557		15
Libraries	1,453	2,639		
Gen. park and garden exp.	1,350	2,601	30	463
Miscellaneous	1,255	65	130	3,840
Municipal Industries				
Water works	15,637	17,751	12,821	11,016
Electric light works			36,836	
Gas works				
Markets and public scales				16
Docks, wharves, etc.				
Cemeteries and crematories	1,247		891	813
Miscellaneous	630			
Payments on Public Debt				
Gen. and municipal bonds	5,800		5,500	3,000
Interest	4,758	5,550	8,343	3,251
Special assessments	22,596	5,660	6,137	2,687
Refund, transfers, etc.	57	723		3,003
Recapitulation				
General government	$ 8,276	$ 14,055	$ 6,762	$ 2,289
Protection of life and prop.	5,625	5,559	2,256	5,121
Health dept. and sanitation	4,661	9,377	3,044	6,496
Highways, recreation, etc.	28,305	22,719	12,799	16,029
Municipal industries	17,514	17,751	50,548	11,445
Payments on public debt	33,211	11,933	19,980	11,941
Total payments	$ 97,592	$ 81,394	$ 95,389	$ 53,321
Cash on hd. close of yr.	15,543	16,983	14,827	2,354
Grand total	$ 113,135	$ 98,377	$ 110,216	$ 55,675

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Webster City Population 5,834	Shenandoah Population 5,637	Clarinda Population 5,624	Cherokee Population 5,624
Taxes, Licenses and Fines				
Gen. levy, city government	$ 39,752	$ 25,670	$ 7,150	$ 19,897
Ind. div., city government		2,139	10,166	1,856
Franchise taxes	356			
Poll taxes	1,117	640	129	939
Special assessments			3,389	19,716
Mulct tax and saloon license				
Other business licenses	665	1,624	1,253	680
Dog license		45	101	67
Departmental permits				94
Police ct. fines and forfeits	187		427	433
County road fund	272	725	462	389
Gifts, individuals or corp.	100			
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property	8			
Courts		417		
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal			29	2,136
Refuse disposal	11			8
Miscellaneous			436	1
General street services	705			
Bridges (other than toll)				43
Libraries				
Parks				140
Baths and bathing beaches				
Municipal Industries				
Water works	7,802	6,113	5,488	6,202
Electric light works	50,788			
Gas works				
Markets and public scales	941	185	305	
Docks, wharves and land'gs				
Cemeteries	1,496		398	967
Miscellaneous	69			
From Debt Obligations				
General bonds			4,117	
Municipal industry bonds				
Special assessments	11,989			2,928
Temporary loans, etc.		5,000		
Outstanding warrants	244	2,335		8,918
Miscellaneous				
Interest Receipts				
Current deposits	311		47	247
Other sources	173			
All Other Receipts				
Sale of real property	420			50
Refund receipts	6		2,676	79
Spec. assessm'ts during year	7,028			8,808
From private trust accts.	265			
Recapitulation				
Taxes, licenses and fines	$ 42,449	$ 30,843	$ 23,077	$ 44,071
General offices	724	417	465	2,328
Municipal industries	61,096	6,298	6,101	7,229
From debt obligations	12,233	7,335	4,117	11,846
Interest receipts	484		47	247
All other receipts	7,719		2,676	8,937
Total receipts	$ 124,705	$ 44,893	$ 36,483	$ 74,658
Cash on hd. beginning yr.	13,427	3,051	9,553	12,244
Grand total	$ 138,132	$ 47,944	$ 46,036	$ 86,902

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Webster City Population 5,834	Shenandoah Population 5,637	Clarinda Population 5,624	Cherokee Population 5,624
General Government				
Mayor's office	400	225	375	423
City council	500	233	186	250
City clerk and auditor	344	902	1,377	632
City treasurer	40	100		
City solicitor	554	47	350	320
Other attorneys	563	130	340	512
City assessor				
Engineer's office	1,114		1,161	
Collection of taxes		35		
Audits and examinations	39	182		
Elections	741		213	157
City hall	374	268	350	1,178
Courts	25	1,019		
Miscellaneous	18		247	172
Protection of Life and Prop.				
Police department	1,379	1,664	1,758	910
Fire department	2,273	2,791	2,275	702
Inspection and pounds		6	575	
Police & fire alarm systems		46		
Miscellaneous	3			525
Health Dept. & Sanitation				
General expenditures	117	38	104	354
Quarantine and pest house				
Sewers and sewage disposal	1,626		5,225	5,717
Refuse disposal	8	128	134	25
Miscellaneous				
Highways				
General administration	902	720		786
General street expenditures	2,295	6,112	3,533	4,313
Paving and curbing	6,423	40	566	2,973
Sidewalks and crossings	225	233	389	393
Bridges (other than toll)		2,149		
Snow removal	159	22	104	419
Street lighting		6,053	5,074	4,733
St. sprinkling and cleaning	2,622	5,281	1,176	1,078
Miscellaneous				83
Recreation, Libraries & Mis.				
General administration				
Libraries				2,150
Gen. park and garden exp.	30	31		
Miscellaneous	2,323	635	711	1,133
Municipal Industries				
Water works	5,063	11,789	6,670	8,186
Electric light works	36,529			1,359
Gas works				
Markets and public scales	796	8	18	
Docks, wharves, etc.				
Cemeteries and crematories	1,463		1,057	1,363
Miscellaneous				
Payments on Public Debt				
Gen. and municipal bonds	13,269	3,600	500	4,000
Interest	3,381	2,104	1,590	4,656
Special assessments	21,051	1,117	3,257	18,014
Refund, transfers, etc.	177	24	132	7
Recapitulation				
General government	$ 4,712	$ 3,201	$ 4,509	$ 3,644
Prot. of life and property	3,655	4,507	4,608	2,137
Health dept. and sanitation	1,751	166	5,463	6,096
Highways, recreation, etc.	14,979	21,276	11,533	18,061
Municipal industries	43,851	11,797	7,745	10,908
Payments on public debt	37,879	6,815	5,479	26,677
Total payments	$ 106,827	$ 47,792	$ 39,427	$ 67,523
Cash on hd. close of year	31,305	152	6,609	19,379
Grand total	$ 138,132	$ 47,944	$ 46,036	$ 86,902

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Red Oak Population 5,601	Perry Population 5,455	Chariton Population 5,235	Newton Population 5,165
Taxes, Licenses and Fines				
Gen. levy, city government	$ 31,386	$ 28,400	$ 4,824	$ 14,747
Ind. div., city government			18,021	16,442
Franchise taxes				
Poll taxes	25	825	339	
Special assessments	1,228	17,939		696
Mulct tax and saloon license				196
Other business licenses	1,318	1,459	681	595
Dog license	100	203		28
Departmental permits	20	522		
Police ct. fines and forfeits	138	1,000		38
County road fund	428	612	142	535
Gifts, individuals or corp.			99	
General Offices				
Executive offices	5			
Law offices				
Elections			126	
Municipal property	60	85		
Courts				23
Police department	7			
Fire department	6			
Department of inspection				
Pounds				
Health department	563			
Sewers and sewage disposal		3,781		
Refuse disposal				
Miscellaneous	18	25		258
General street services		3,342		252
Bridges (other than toll)	49			
Libraries				134
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	13,029	15,339	4,619	15,995
Electric light works			394	52,414
Gas works				13,619
Markets and public scales				234
Docks, wharves & landings				
Cemeteries	2,854	1,050		1,193
Miscellaneous			430	63
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments			65,000	
Temporary loans, etc.				
Outstanding warrants	101	6,565	5,354	2,803
Miscellaneous				
Interest Receipts				
Current deposits	287		1,512	532
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts				
Sp. ass'mts made during yr.				1,721
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 34,613	$ 50,960	$ 24,106	$ 33,276
General offices	708	7,233	126	667
Municipal industries	15,883	16,380	5,443	83,518
From debt obligations	101	6,565	70,354	2,863
Interest receipts	287		1,512	532
All other receipts				1,721
Total receipts	$ 51,622	$ 81,147	$ 101,541	$ 122,577
Cash on hd. beginning yr.	12,265	5,803	33,707	20,970
Grand total	$ 63,887	$ 86,950	$ 135,248	$ 143,547

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Red Oak Population 5,601	Perry Population 5,455	Chariton Population 5,235	Newton Population 5,165
General Government				
Mayor's office	$ 293	$ 328	$ 600	$ 414
City Council	143	250	153	200
City clerk and auditor	739	1,866	600	300
City treasurer	152	50	320	25
City solicitor		600	343	403
Other attorneys	1,015			150
City assessor				
Engineer's office	860	379	3,742	
Collection of taxes				163
Audits and examinations		103		
Elections	171		126	147
City hall	220	420		299
Courts	12	1,259		148
Miscellaneous	36	101	17	3
Protection of Life and Prop.				
Police department	1,676	2,329	1,370	1,686
Fire department	2,413	2,575	757	2,617
Inspection and pounds	6			
Police & fire alarm systems		45		
Miscellaneous				
Health Dept. & Sanitation				
General expenditures	1,530	259	117	94
Quarantine and pest house	110			
Sewers and sewage disposal	1,555	1,844	1,506	8,722
Refuse disposal	205			73
Miscellaneous	104			
Highways				
General administration	735	2,280	751	888
General street expenditures	3,802	552	3,562	9,506
Paving and curbing	1,826	4,521		501
Sidewalks and crossings	392	662	1,838	411
Bridges (other than toll)	55	614		
Snow removal	98	68		
Street lighting	3,989	3,829	5,121	3,600
St. sprinkling and cleaning	2,200	621		1,190
Miscellaneous	73			
Recreation, Libraries & Mis.				
General administration	335			
Libraries	2,871			3,638
Gen. park and garden exp.	2		55	
Miscellaneous	648	518	1,366	857
Municipal Industries				
Water works	12,566	12,656	4,304	13,200
Electric light works				47,307
Gas works				13,580
Markets and public scales				1,340
Docks, wharves, etc.				
Cemeteries and crematories	2,356	962		1,005
Miscellaneous	15			
Payments on Public Debt				
General and municipal bonds	3,000	22,027	1,000	
Interest	1,128	6,080	2,063	5,447
Sp. ass'mts and out. war.	68	9,628	6,818	
Refund transfers, etc.		3,285	1,447	85
Recapitulation				
General government	$ 3,641	$ 5,356	$ 5,901	$ 2,252
Prot. of life and property	4,095	4,949	2,127	4,303
Health dept. and sanitation	3,504	2,103	1,623	8,889
Highways, recreation, etc.	17,426	13,665	12,693	20,591
Municipal industries	14,937	13,618	4,304	76,432
Payments on public debt	4,196	41,020	10,828	5,532
Total payments	$ 47,799	$ 80,711	$ 37,476	$ 117,999
Cash on hd. close of year	16,088	6,239	97,772	25,548
Grand total	$ 63,887	$ 86,950	$ 135,248	$ 143,547

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Albia Population 5,138	Ames Population 5,091	Le Mars Population 5,070	Grinnell Population 5,061
Taxes, Licenses and Fines				
Gen. levy, city government	$ 12,962	$ 28,858	$ 25,078	$ 44,669
Ind. div., city government	16,408	2,598		5,357
Franchise taxes				
Poll taxes	141	1,372	6	1,096
Special assessments			1,533	126
Mulct tax and saloon license			5,967	
Other business licenses	1,227	557	447	1,186
Dog license		16	88	40
Departmental permits	20	175		
Police ct. fines and forfeits	273	325	274	524
County road fund		518		
Gifts, individuals or corp.				
General Offices				
Executive offices			24	
Law offices				
Elections				
Municipal property			71	
Courts				
Police department				
Fire department				
Department of inspection		512		
Pounds				
Health department				
Sewers and sewage disposal				601
Refuse disposal				422
Miscellaneous	205	60	216	213
General street services		694	10	
Bridges (other than toll)				
Libraries				335
Parks			107	16
Baths and bathing beaches				
Municipal Industries				
Water works	6,149	15,304		13,432
Electric light works		56,048		
Gas works				
Markets and public scales				
Docks, wharves & landings				
Cemeteries				28
Miscellaneous				
From Debt Obligations				
General bonds		41,661	5,160	
Municipal industry bonds		840		
Special assessments				
Temporary loans, etc.	500			
Outstanding warrants		86		21,257
Miscellaneous				
Interest Receipts				
Current deposits		773	149	414
Other sources			72	52
All Other Receipts				
Sale of real property		100	125	
Refund receipts	37	726	539	
Sp. ass'mts made during yr.		18,990		30,190
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 31,031	$ 34,419	$ 33,393	$ 52,398
General offices	205	1,266	428	1,587
Municipal industries	6,149	71,352		13,460
From debt obligations	500	42,587	5,160	21,257
Interest receipts		773	221	466
All other receipts	37	19,816	664	30,190
Total receipts	$ 37,922	$ 170,213	$ 39,866	$ 119,358
Cash on hd. beginning yr.	5,375	37,773	5,225	27,701
Grand total	$ 43,297	$ 207,986	$ 45,091	$ 147,059

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Albia Population 5,138	Ames Population 5,091	Le Mars Population 5,070	Grinnell Population 5,061
General Government				
Mayor's office	$ 530		$ 300	$ 300
City council	200		250	245
City clerk and auditor	545	$ 964	499	1,327
City treasurer	100		583	83
City solicitor	300	1,025	150	92
Other attorneys		230	150	1,218
City assessor				
Engineer's office		3,261	15	12,734
Collection of taxes	132	120	13	247
Audits and examinations	87			
Elections	251	211	257	172
City hall	215	33,534	841	1,197
Courts	135		363	1,664
Miscellaneous			21	354
Protection of Life and Prop.				
Police department	2,165	1,656	2,651	2,860
Fire department	2,355	820	4,231	1,490
Inspection and pounds		824	27	
Police & fire alarm systems			64	
Miscellaneous		42	29	
Health Dept. & Sanitation				
General expenditures	111	129	100	65
Quarantine and pest house		41		
Sewers and sewage disposal		16,779	1,831	7,204
Refuse disposal	146	48	282	276
Miscellaneous			80	
Highways				
General administration	781	1,210	780	885
General street expenditures	1,647	5,814	5,279	6,380
Paving and curbing	797		2,736	
Sidewalks and crossings	710	3,978	1,545	1,751
Bridges (other than toll)				
Snow removal		74		
Street lighting	3,466	3,376	4,053	3,697
St. sprinkling and cleaning	1,384	1,621	800	
Miscellaneous			13	
Recreation, Libraries & Mis.				
General administration				
Libraries	1,628		1,828	2,297
Gen. park and garden exp.	30	259	1,048	414
Miscellaneous	326	1,055	1,025	2,409
Municipal Industries				
Water works	8,068	16,558		23,641
Electric light works		72,443		3,756
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories	341			579
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	10,000	3,125	5,000	7,000
Interest	3,465	4,442	1,321	5,640
Sp. ass'mts & out. war.	1,799	2,415	1,008	20,012
Refund, transfers, etc.		3,104	150	
Recapitulation				
General government	$ 2,585	$ 39,345	$ 3,442	$ 19,633
Prot. of life and property	4,520	3,342	7,102	4,350
Health dept. and sanitation	257	16,997	2,293	7,545
Highways, recreation, etc.	11,769	17,387	19,107	17,833
Municipal industries	8,409	89,001		27,976
Payments on public debt	15,264	13,086	7,479	32,652
Total payments	$ 42,804	$ 178,158	$ 39,423	$ 109,989
Cash on hd. close of year	493	28,828	5,668	37,070
Grand total	$ 43,297	$ 207,986	$ 45,091	$ 147,059

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Atlantic Population 5,039	Marion Population 4,675	Washinton Population 4,544	Glenwood Population 4,343
Taxes, Licenses and Fines				
Gen. levy, city government	$ 8,338	$ 35,199	$ 31,203	$ 13,622
Ind. div., city government	17,339	2,573	3,782	
Franchise taxes	78			
Poll taxes	654	936		
Special assessments		22,910		460
Mulct tax and saloon license				
Other business licenses		306	410	619
Dog license	82	116		
Departmental permits			824	
Police ct. fines and forfeits	1,474	125		
County road fund	711	308		
Gifts, individuals or corp.		2,472		
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property	394			
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal	15			
Refuse disposal		2		
Miscellaneous	78			
General street services	461		100	7,367
Bridges (other than toll)	1			2
Libraries		45	111	
Parks		18	418	47
Baths and bathing beaches				
Municipal Industries				
Water works	13,461		10,795	3,303
Electric light works	31,964		34	
Gas works				
Markets and public scales	142	379		
Docks, wharves & landings				
Cemeteries		1,454		
Miscellaneous			319	
From Debt Obligations				
General bonds				7,000
Municipal industry bonds				
Special assessments				
Temporary loans, etc.			200	
Outstanding warrants				8,819
Miscellaneous				
Interest Receipts				
Current deposits	282		290	74
Other sources				17
All Other Receipts				
Sale of real property	1,300			1,971
Refund receipts				
Sp. ass'mts during year	19,491	5,025		
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 28,676	$ 64,945	$ 36,219	$ 14,601
General offices	949	65	629	7,416
Municipal industries	45,567	1,833	11,148	3,303
From debt obligations			200	15,819
Interest receipts	282		290	91
All other receipts	20,791	5,025		1,971
Total receipts	$ 96,265	$ 71,868	$ 48,486	$ 43,192
Cash on hd. beginning yr.	16,878	40,700	10,388	2,884
Grand total	$ 113,143	$ 112,568	$ 58,874	$ 46,076

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Atlantic Population 5,039	Marion Population 4,675	Washinton Population 4,544	Glenwood Population 4,343
General Government				
Mayor's office	$ 42	$ 160	$ 300	$ 61
City council	174	167	240	111
City clerk and auditor	622	231	400	201
City treasurer	75	155	75	120
City solicitor	107	221	176	115
Other attorneys	185	75		
City assessor				
Engineer's office		147	4	
Collection of taxes		144		59
Audits and examinations		20		
Elections	218	3	234	160
City hall	103	231	76	2,178
Courts				
Miscellaneous	153		308	
Protection of Life and Prop.				
Police department	2,092	1,488	1,578	1,160
Fire department	2,778	1,698	1,611	329
Inspection and pounds	10			
Police & fire alarm systems				
Miscellaneous				
Health Dept. & Sanitation				
General expenditures	55	86	301	198
Quarantine and pest house				
Sewers and sewage disposal	99	5,030	1,992	
Refuse disposal	249	30		
Miscellaneous		45		
Highways				
General administration	615	707	780	
General street expenditures	4,497	4,743	1,799	7,688
Paving and curbing	20,977	161	1,220	7,149
Sidewalks and crossings	1,170	439	1,575	
Bridges (other than toll)				1,335
Snow removal				
Street lighting		4,758	5,740	1,335
St. sprinkling and cleaning	50	137	3,324	
Miscellaneous				
Recreation, Libraries & Mis.				
General administration				525
Libraries		1,583	2,744	795
Gen. park and garden exp.	114	140	2,074	1,300
Miscellaneous	495	1,528	487	152
Municipal Industries				
Water works	12,522	3,268	12,983	9,498
Electric light works	20,241			
Gas works				
Markets and public scales	14	518		
Docks, wharves, etc.				
Cemeteries and crematories		1,626	155	
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	13,000	3,000	3,000	3,000
Interest	3,091	9,342	1,640	2,575
Sp. ass'mts & out. war.	7,498	42,687	1	5,423
Refund transfers, etc.	2,193	7,326		
Recapitulation				
General government	$ 1,749	$ 1,554	$ 1,813	$ 3,005
Prot. of life and property	4,790	3,186	2,589	1,489
Health dept. and sanitation	394	5,191	2,293	198
Highways, recreation, etc.	27,918	14,196	19,743	20,279
Municipal industries	32,777	5,412	13,138	9,498
Payments on public debt	25,782	62,355	4,641	10,998
Total payments	$ 93,410	$ 91,894	$ 44,207	$ 45,467
Cash on hd. close of year	19,733	20,674	14,657	609
Grand total	$ 113,143	$ 112,568	$ 58,874	$ 46,076

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Spencer Population 4,176	Estherville Population 4,123	Mt. Pleasant Population 4,089	Vinton Population 4,038
Taxes, Licenses and Fines				
Gen. levy, city government	$ 4,739	$ 21,717	$ 24,784	$ 24,591
Ind. div. city government	8,039	1,936	2,065	3,151
Franchise taxes			121	
Poll taxes	530	962	460	
Special assessments	2,981	197		1,695
Mulct tax and saloon license				
Other business licenses	1,056	538	484	495
Dog license	79		5	87
Departmental permits		78		
Police ct. fines and forfeits	224		122	222
County road fund			460	116
Gifts, individuals or corp.			132	
General Offices				
Executive offices				
Law offices				
Elections	395			
Municipal property			28	14
Courts				
Police department				
Fire department				
Department of inspection			72	
Pounds				
Health department				
Sewers and sewage disposal	175		29	456
Refuse disposal				
Miscellaneous			32	
General street services	20		98	1,855
Bridges (other than toll)				
Libraries		48		
Parks	2		76	225
Baths and bathing beaches				
Municipal Industries				
Water works	6,043	5,199	6,656	8,800
Electric light works	36,554	26,838	20,682	21,483
Gas works				
Markets and public scales	1,103		73	
Docks, wharves and land'gs				
Cemeteries	1,559		1,821	
Miscellaneous		1,228	1,785	
From Debt Obligations				
General bonds	6,500		12,000	
Municipal industry bonds				
Special assessments				
Temporary loans, etc.			1,500	
Outstanding warrants		2,899		
Miscellaneous		12		
Interest Receipts				
Current deposits	255		128	406
Other sources			25	
All Other Receipts				
Sale of real property				25
Refund receipts	749	1,061		
Sp. ass'mts during year				
From private trust accounts			1,164	
Recapitulation				
Taxes, licenses and fines	$ 17,639	$ 25,428	$ 28,633	$ 30,357
General offices	592	48	335	2,550
Municipal industries	45,259	33,265	31,017	30,283
From debt obligations	6,500	2,911	13,500	
Interest receipts	255		153	406
All other receipts	749	1,061	1,164	25
Total receipts	$ 70,994	$ 62,713	$ 74,802	$ 63,621
Cash on hd. beginning yr.	12,588	1,444	8,709	19,329
Grand total	$ 83,582	$ 64,157	$ 83,511	$ 82,950

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Spencer Population 4,176	Estherville Population 4,123	Mt. Pleasant Population 4,089	Vinton Population 4,038
General Government				
Mayor's office	$ 200	$ 25	$ 516	$ 200
City council	269	155	415	209
City clerk and auditor	472	795	377	508
City treasurer	50	100	100	
City solicitor	25	300	222	200
Other attorneys	164			
City assessor				
Engineer's office	1,471		159	
Collection of taxes	30			
Audits and examinations	235			67
Elections	452	107	207	84
City hall	57	256	279	1,778
Courts				
Miscellaneous		970		1,850
Protection of Life and Prop.				
Police department	1,641	1,373	2,185	1,651
Fire department	850	840	1,799	1,211
Inspection and pounds	15			
Police & fire alarm systems			100	
Miscellaneous				143
Health Dept. & Sanitation				
General expenditures	18			93
Quarantine and pest house				
Sewers and sewage disposal	1,378	32	50	1,839
Refuse disposal			118	
Miscellaneous		4		
Highways				
General administration	768	1,158	443	720
General street expenditures	4,287	1,323	2,457	2,321
Paving and curbing	3,843			2,231
Sidewalks and crossings	70	719	92	
Bridges (other than toll)				
Snow removal	90		50	
Street lighting	4,272			
St. sprinkling and cleaning	79		884	468
Miscellaneous				
Recreation, Libraries & Mis.				
General administration	223	92	56	420
Libraries	2,258	1,952	2,147	1,483
Gen. park and garden exp.	634		840	1,177
Miscellaneous	814	319	348	
Municipal Industries				
Water works	10,296	1,851	11,492	10,226
Electric light works	33,616	20,106	22,788	18,574
Gas works				
Markets and public scales	1,478		490	
Docks, wharves, etc.				
Cemeteries and crematories	1,610		1,978	
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	1,000		4,000	5,000
Interest	905	4,462	2,596	1,599
Sp. ass'mts & out. war.		18,195	12,613	
Refund, transfers, etc.		900	1,000	
Recapitulation				
General government	$ 3,425	$ 2,708	$ 2,275	$ 4,896
Prot. of life and property	2,506	2,213	4,084	3,005
Health dept. and sanitation	1,396	36	168	1,932
Highways, recreation, etc.	17,338	5,563	7,317	8,820
Municipal industries	47,000	21,957	36,748	28,800
Payments on public debt	1,905	23,557	20,209	6,599
Total payments	$ 73,570	$ 56,034	$ 70,801	$ 54,052
Cash on hd. close of yr.	10,012	8,123	12,710	28,898
Grand total	$ 83,582	$ 64,157	$ 83,511	$ 82,950

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Eagle Grove Population 4,038	Carroll Population 4,631	Decorah Population 4,621	Maquoketa Population 3,776
Taxes, Licenses and Fines				
Gen. levy, city government	$ 17,480	$ 17,837	$ 7,362	$ 11,999
Ind. div., city government	3,128		10,554	
Franchise taxes				1,662
Poll taxes	894	711	576	57
Special assessments	68	26,481	241	
Mulct tax and saloon license		6,075		4,950
Other business licenses	558	1,577		1,631
Dog license	96			
Departmental permits				
Police ct. fines and forfeits	676	585	492	550
County road fund	1,064			315
Gifts, individuals or corp.			82	
General Offices				
Executive offices	211			
Law offices				
Elections				
Municipal property	17	200		258
Courts	29			
Police department				
Fire department				29
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal	10	115	20	263
Refuse disposal				
Miscellaneous	11			
General street services	528			
Bridges (other than toll)				
Libraries				152
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	5,457	9,956	5,398	8,338
Electric light works				
Gas works				
Markets and public scales				253
Docks, wharves and land'gs				
Cemeteries		330		
Miscellaneous		504		
From Debt Obligations				
General bonds			20,104	
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				1,507
Outstanding warrants			4,000	
Miscellaneous				56
Interest Receipts				
Current deposits	58	753		127
Other sources	7			
All Other Receipts				
Sale of real property	225			
Refund receipts	53			
Spec. assessm'ts during year	35,029			
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 23,964	$ 53,266	$ 19,307	$ 19,964
General offices	806	315	29	702
Municipal industries	5,457	10,790	5,398	8,591
From debt obligations			24,104	1,563
Interest receipts	65	753		127
All other receipts	35,307			
Total receipts	$ 65,599	$ 65,124	$ 48,829	$ 30,947
Cash on hd. beginning yr.	2,816	30,346	3,710	6,065
Grand total	$ 68,415	$ 95,470	$ 52,539	$ 37,012

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Eagle Grove Population 4,038	Carroll Population 4,631	Decorah Population 4,621	Maquoketa Population 3,776
General Government				
Mayor's office	125	300	99	350
City council	319	278	224	218
City clerk and auditor	991	500	1,035	450
City treasurer		50	106	50
City solicitor	250	292		300
Other attorneys				
City assessor				
Engineer's office	1,381	2,563	220	
Collection of taxes				
Audits and examinations				
Elections	76		337	1,022
City hall	1,504	1,753	303	102
Courts	59			
Miscellaneous			941	
Protection of Life and Prop.				
Police department	1,770	2,501	1,558	1,563
Fire department	415	418	1,218	1,643
Inspection and pounds				
Police & fire alarm systems	201			
Miscellaneous				
Health Dept. & Sanitation				
General expenditures	26	22	37	25
Quarantine and pest house	11			
Sewers and sewage disposal	5,633	529	16,397	2,321
Refuse disposal	60	630		13
Miscellaneous				
Highways				
General administration	510	1,548	540	720
General street expenditures	2,674	6,030	3,552	4,328
Paving and curbing	27,339	22,348		
Sidewalks and crossings	917	157		
Bridges (other than toll)			787	
Snow removal	92	250		
Street lighting	2,354	3,272	4,567	2,557
Street sprinkling & cleaning	961	3,147	433	
Miscellaneous			32	691
Recreation, Libraries & Mis.				
General administration			1,026	
Libraries		1,936		1,682
Gen. park and garden exp.		111		185
Miscellaneous	1,736	752	382	182
Municipal Industries				
Water works	5,657	29,122	8,994	11,364
Electric light works				
Gas works				
Markets and public scales				483
Docks, wharves, etc.				
Cemeteries and crematories		432		
Miscellaneous				771
Payments on Public Debt				
Gen'l and municipal bonds	1,000		1,000	1,000
Interest	1,449	3,469	100	
Spec. assess'ts & out. war.	2,615	1,800		1,449
Refund, transfers, etc.	3,766			39
Recapitulation				
General government	$ 4,705	$ 5,736	$ 3,336	$ 2,492
Protection of life and prop.	2,386	2,919	2,776	3,206
Health dept. and sanitation	5,730	1,181	16,454	2,359
Highways, recreation, etc.	36,583	39,551	11,319	10,345
Municipal industries	5,657	29,554	8,994	12,618
Payments on public debt	8,830	5,269	1,100	2,489
Total payments	$ 63,891	$ 84,210	$ 43,979	$ 33,508
Cash on hd. close of yr.	4,524	11,260	8,560	3,504
Grand total	$ 68,415	$ 95,470	$ 52,539	$ 37,012

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Mo. Valley Population 3,764	Knoxville Population 3,741	Iowa Falls Population 3,716	Independence Population 3,683
Taxes, Licenses and Fines				
Gen. levy, city government	$ 4,648	$ 12,730	$ 8,687	$ 26,672
Ind. div., city government	13,429	9,956	23,723	
Franchise taxes				
Poll taxes	832		1,204	397
Special assessments	24		15,064	
Mulct tax and saloon license				
Other business licenses	749	654	834	497
Dog license	15	48		28
Departmental permits				
Police ct. fines and forfeits	573	235	150	11
County road fund	109	266	444	370
Gifts, individuals or corp.		5	60	
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property	14			40
Courts				
Police department				
Fire department				
Department of inspection			42	
Pounds	2			
Health department				
Sewers and sewage disposal				142
Refuse disposal				
Miscellaneous		96		
General street services			265	
Bridges (other than toll)				
Libraries			49	
Parks			56	
Baths and bathing beaches				
Municipal Industries				
Water works	5,791	8,425	9,244	9,881
Electric light works				29,768
Gas works				
Markets and public scales				70
Docks, wharves and land'gs				
Cemeteries		547		
Miscellaneous				
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants		888	4,000	428
Miscellaneous				
Interest Receipts				
Current deposits		62	197	272
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts	1			
Sp. ass'mts during year				
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 20,370	$ 23,894	$ 50,176	$ 27,975
General offices	16	96	412	182
Municipal industries	5,791	8,972	9,244	39,719
From debt obligations		888	4,000	428
Interest receipts		62	197	272
All other receipts	1			
Total receipts	$ 26,178	$ 33,912	$ 64,029	$ 68,576
Cash on hd. beginning yr.	5,786	7,914	9,825	17,435
Grand total	$ 31,964	$ 41,826	$ 73,854	$ 86,011

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Mo. Valley Population 3,764	Knoxville Population 3,741	Iowa Falls Population 3,716	Independence Population 3,683
General Government				
Mayor's office	$ 477	$ 357	$ 100	$ 300
City council	180	268	217	111
City clerk and auditor	205	439	1,672	300
City treasurer		24	35	100
City solicitor	413	338	356	25
Other attorneys	350		233	75
City assessor				50
Engineer's office	241		1,580	
Collection of taxes			121	
Audits and examinations				
Elections	94	71		362
City hall		674	244	400
Courts	2			
Miscellaneous	25			
Protection of Life and Prop.				
Police department	1,776	1,350	1,782	1,455
Fire department	1,342	1,062	736	2,672
Inspection and pounds				
Police & fire alarm systems	221			
Miscellaneous				
Health Dept. & Sanitation				
General expenditures	37			52
Quarantine and pest house				
Sewers and sewage disposal	15	344	5,025	2,229
Refuse disposal	21	19		
Miscellaneous				
Highways				
General administration	484	682		3,144
General street expenditures	3,005	1,826	3,555	2,538
Paving and curbing	1,257		14,097	
Sidewalks and crossings	535	92		639
Bridges (other than toll)			84	
Snow removal	4		300	
Street lighting	2,346	2,259	2,607	4,437
St. sprinkling and cleaning	498		1,125	
Miscellaneous				
Recreation, Libraries & Mis.				
General administration		557	532	
Libraries		1,642	1,838	1,042
Gen. park and garden exp.	21		456	30
Miscellaneous	280	105	1,338	3,172
Municipal Industries				
Water works	5,284	10,209	17,395	8,505
Electric light works				18,603
Gas works				
Markets and public scales				55
Docks, wharves, etc.				
Cemeteries and crematories		870		
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	2,000	1,500	2,000	10,000
Interest	954	5,954	2,070	400
Sp. assess'ts and out. war.	2,693	3,707	2,104	588
Refund, transfers, etc.	2,243			
Recapitulation				
General government	$ 1,987	$ 2,171	$ 4,558	$ 1,923
Protection of life and prop.	3,329	2,412	2,518	4,127
Health dept. and sanitation	73	363	5,025	2,281
Highways, recreation, etc.	8,425	7,163	25,932	15,002
Municipal industries	5,284	11,079	17,395	27,163
Payments on public debt	7,890	11,161	6,174	10,988
Total payments	$ 26,988	$ 34,349	$ 61,602	$ 61,484
Cash on hd. close of yr.	4,976	7,477	12,252	24,527
Grand total	$ 31,964	$ 41,826	$ 73,854	$ 86,011

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Belle Plaine Population 3,668	Algona Population 3,593	Waverly Population 3,561	Indianola Population 3,495
Taxes, Licenses and Fines				
Gen. levy, city government	$ 5,226	$ 4,815	$ 8,196	$ 16,917
Ind. div., city government	15,026	16,178	8,513	13,150
Franchise taxes				
Poll taxes	209	677	413	139
Special assessments	3,592	22,273	5,421	
Mulct tax and saloon license			3,825	
Other business licenses	299	832	615	310
Dog license	13	37	159	
Departmental permits				
Police ct. fines and forfeits	153	265	554	129
County road fund	77	480	259	
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		725	3	54
Refuse disposal				
Miscellaneous		1,377	74	40
General street services				694
Bridges (other than toll)				
Libraries				
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	1,512	27,489	7,625	3,969
Electric light works			24,190	24,103
Gas works				
Markets and public scales	44			
Docks, wharves and land'gs				
Cemeteries				
Miscellaneous	15			
From Debt Obligations				
General bonds				4,000
Municipal industry bonds			25,315	
Special assessments				
Temporary loans, etc.				
Outstanding warrants				
Miscellaneous		849		
Interest Receipts				
Current deposits		208	477	219
Other sources				13
All Other Receipts				
Sale of real property				
Refund receipts				
Sp. ass'mts during year				
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 24,595	$ 45,557	$ 27,955	$ 30,645
General offices		2,102	77	788
Municipal industries	1,571	27,489	31,815	28,072
From debt obligations		849	25,315	232
Interest receipts		208	477	
All other receipts				
Total receipts	$ 26,166	$ 76,205	$ 85,639	$ 63,737
Cash on hd. beginning yr.	2,767	11,004	13,855	8,356
Grand total	$ 28,933	$ 87,209	$ 99,494	$ 72,093

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Belle Plaine Population 3,668	Algona Population 3,593	Waverly Population 3,561	Indianola Population 3,495
General Government				
Mayor's office	$ 101	$ 50	$ 197	$ 461
City council	347	99	350	265
City clerk and auditor	688	1,200	499	900
City treasurer	25	40	101	295
City solicitor	75	50	106	230
Other attorneys				
City assessor				
Engineer's office			210	197
Collection of taxes				
Audits and examinations				41
Elections	93	74	322	75
City hall	392		455	
Courts	98			9
Miscellaneous			229	34
Protection of Life and Prop.				
Police department	1,290	1,343	1,384	1,355
Fire department	724	258	288	680
Inspection and pounds	2			
Police & fire alarm systems				
Miscellaneous				
Health Dept. & Sanitation				
General expenditures	60	67	34	20
Quarantine and pest house				6
Sewers and sewage disposal	1,972	3,420	305	419
Refuse disposal	19		50	62
Miscellaneous				
Highways				
General administration	604	720	777	499
General street expenditures	1,320	2,455	4,047	1,820
Paving and curbing	4,679			
Sidewalks and crossings	32	1,146	1,277	107
Bridges (other than toll)	7	491	232	
Snow removal	134	18	224	
Street lighting	2,022		804	915
Street sprinkling & cleaning	535		703	
Miscellaneous	187			150
Recreation, Libraries & Mis.				
General administration			64	160
Libraries		2,500	1,428	2,068
Gen. park and garden exp.		977	109	1,224
Miscellaneous	310	20	218	448
Municipal Industries				
Water works	3,061		11,216	5,915
Electric light works		21,350	41,041	21,826
Gas works				
Markets and public scales		41		
Docks, wharves, etc.				
Cemeteries and crematories				274
Miscellaneous		1,575		
Payments on Public Debt				
General and municipal bonds	1,400			6,005
Interest	2,461	3,861	4,011	4,099
Special assessments	2,810	23,490	2,500	3,875
Refund, transfers, etc.				509
Recapitulation				
General government	$ 1,819	$ 1,513	$ 2,469	$ 2,507
Protection of life and prop.	2,016	1,601	1,672	2,035
Health dept. and sanitation	2,651	3,487	389	507
Highways, recreation, etc.	9,330	8,327	9,874	7,391
Municipal industries	3,061	22,966	52,257	28,015
Payments on public debt	6,671	27,351	6,510	14,488
Total payments	$ 25,448	$ 65,245	$ 73,171	$ 54,943
Cash on hd. close of yr.	3,485	21,964	26,323	17,150
Grand total	$ 28,933	$ 87,209	$ 99,494	$ 72,093

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Denison Population 3,455	Sheldon Population 3,323	Cresco Population 3,199	Anamosa Population 3,157
Taxes, Licenses and Fines				
Gen. levy, city government	$ 7,087	$ 9,728	$ 20,538	$ 12,707
Ind. div., city government				
Franchise taxes		404		
Poll taxes	207	2,407	452	214
Special assessments	7			
Mulct tax and saloon license	4,725	269		
Other business licenses	714		352	274
Dog license	16			73
Departmental permits			5	
Police ct. fines and forfeits		44	254	
County road fund	145	149		
Gifts, individuals or corp.			597	
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property		16	84	
Courts				
Police department				
Fire department	333			
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal			135	
Refuse disposal			86	
Miscellaneous	127	47		
General street services	91			
Bridges (other than toll)				
Libraries			83	
Parks	444			
Baths and bathing beaches				
Municipal Industries				
Water works	28,337	9,027	3,715	6,708
Electric light works	34,655			
Gas works				
Markets and public scales				
Docks, wharves and land'gs				
Cemeteries				
Miscellaneous		102		
From Debt Obligations				
General bonds	2,662			
Municipal industry bonds			10,000	
Special assessments				
Temporary loans, etc.				
Outstanding warrants			19,584	
Miscellaneous				
Interest Receipts				
Current deposits		84	128	
Other sources				
All Other Receipts				
Sale of real property	578		1,815	
Refund receipts			470	
Sp. ass'mts during year				
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 12,901	$ 13,001	$ 22,198	$ 13,268
General offices	995	63	388	
Municipal industries	63,042	9,129	3,715	6,708
From debt obligations	2,662		29,584	
Interest receipts		84	128	
All other receipts	578		2,285	
Total receipts	$ 80,178	$ 22,277	$ 58,298	$ 19,976
Cash on hd. beginning yr.	4,268	2,297	2,405	14,977
Grand total	$ 84,446	$ 24,574	$ 60,703	$ 34,953

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Denison Population 3,455	Sheldon Population 3,323	Cresco Population 3,199	Anamosa Population 3,157
General Government				
Mayor's office	$ 311	$ 50	$ 300	$ 110
City council	295	104	154	183
City clerk and auditor	309	32	480	194
City treasurer	115	39	50	35
City solicitor	309	335	157	226
Other attorneys		108		
City assessor				
Engineer's office	51	952	299	102
Collection of taxes				
Audits and examinations				
Elections	99		66	
City hall	342	41		
Courts				
Miscellaneous	405	415		508
Protection of Life and Prop.				
Police department	933	1,344	1,187	1,268
Fire department	218	515	402	564
Inspection and pounds	7			
Police & fire alarm systems	26			
Miscellaneous	79			
Health Dept. & Sanitation				
General expenditures	25	34	25	17
Quarantine and pest house				
Sewers and sewage disposal	1,652	394	1,171	
Refuse disposal				
Miscellaneous	16			
Highways				
General administration	19	1,978	447	
General street expenditures	8,422	558	3,201	3,871
Paving and curbing	636	30	149	
Sidewalks and crossings	912	13	1,072	531
Bridges (other than toll)	66			
Snow removal	45		96	15
Street lighting	200	1,735	2,714	2,967
Street sprinkling & cleaning	708	100	743	366
Miscellaneous	226	151	223	219
Recreation, Libraries & Mis.				
General administration	14	494		
Libraries			2,349	
Gen. park and garden exp.	185			595
Miscellaneous	513	295	319	164
Municipal Industries				
Water works	16,352	8,074	5,903	4,394
Electric light works	33,723			
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories		567		
Miscellaneous			46	
Payments on Public Debt				
General and municipal bonds			10,000	2,000
Interest	976	630	2,064	2,024
Sp. assess'ts and out. war.		2,376	21,424	1,386
Refund, transfers, etc.				7
Recapitulation				
General government	$ 2,236	$ 2,076	$ 1,506	$ 1,308
Protection of life and prop.	1,263	1,859	1,589	1,832
Health dept. and sanitation	1,693	428	1,196	17
Highways, recreation, etc.	11,946	5,354	11,313	8,728
Municipal industries	50,075	8,641	5,949	4,394
Payments on public debt	976	3,006	33,488	5,417
Total payments	$ 68,189	$ 21,364	$ 55,041	$ 21,696
Cash on hd. close of yr.	16,257	3,210	5,662	13,257
Grand total	$ 84,446	$ 24,574	$ 60,703	$ 34,953

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Storm Lake Population 2,151	Jefferson Population 3,163	Manchester Population 3,182	Pella Population 3,096
Taxes, Licenses and Fines				
Gen. levy, city government	$ 16,861	$ 19,775	$ 18,360	$ 34,265
Ind. div., city government	2,669	2,154	2,127	
Franchise taxes				
Poll taxes		33	175	252
Special assessments				152
Mulct tax and saloon license				
Other business licenses		317	419	495
Dog license			22	
Departmental permits	40			
Police ct. fines and forfeits		221	133	328
County road fund	668	879		
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		60	
Refuse disposal				
Miscellaneous	22		180	
General street services				56
Bridges (other than toll)				
Libraries		1,440		
Parks	70	282		
Baths and bathing beaches				
Municipal Industries				
Water works	6,181	6,674	5,004	4,692
Electric light works		2,515		18,412
Gas works				
Markets and public scales				
Docks, wharves and land'gs				
Cemeteries				
Miscellaneous		2,478		200
From Debt Obligations				
General bonds	8,021			
Municipal industry bonds				
Special assessments				9,000
Temporary loans, etc.				
Outstanding warrants	2,826		100	
Miscellaneous	1,060		665	
Interest Receipts				
Current deposits	77		157	403
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts	1,596			
Sp. assessm'ts during year	2,307			
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 20,235	$ 14,479	$ 21,245	$ 35,438
General offices	116	1,722	240	56
Municipal industries	6,181	11,667	5,004	23,304
From debt obligations	11,957		774	9,000
Interest receipts	77		157	403
All other receipts	3,903			
Total receipts	$ 42,463	$ 27,848	$ 27,420	$ 68,226
Cash on hd. beginning yr.	3,561	5,090	9,863	17,057
Grand total	$ 46,024	$ 32,938	$ 37,283	$ 85,909

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Storm Lake Population 2,151	Jefferson Population 3,163	Manchester Population 3,182	Pella Population 3,096
General Government				
Mayor's office	$ 60	$ 75	$ 50	$ 200
City council	372	250	128	190
City clerk and auditor	263	307	1,180	300
City treasurer	248	14	300	200
City solicitor		50		150
Other attorneys	25	201		
City assessor				
Engineer's office		102	180	
Collection of taxes				
Audits and examinations				
Elections	86	70	62	114
City hall		295	18	101
Courts				
Miscellaneous	1,727	1		
Protection of Life and Prop.				
Police department	907	638	1,243	741
Fire department	1,991	200	801	1,909
Inspection and pounds				
Police & fire alarm systems		16		
Miscellaneous		18	16	
Health Dept. & Sanitation				
General expenditures	48		51	124
Quarantine and pest house				
Sewers and sewage disposal	1,104	100	121	1,330
Refuse disposal		75		50
Miscellaneous		487	9	
Highways				
General administration			999	400
General street expenditures	13,587	2,947	4,043	1,790
Paving and curbing			97	
Sidewalks and crossings	684	22	309	554
Bridges (other than toll)				
Snow removal		21	1	
Street lighting			2,494	1,300
Street sprinkling & cleaning			652	842
Miscellaneous	436	659		
Recreation, Libraries & Mis.				
General administration		121		174
Libraries		1,440		
Gen. park and garden exp.		44		
Miscellaneous		330	1,049	400
Municipal Industries				
Water works	10,328	4,974	9,570	12,733
Electric light works		1		12,112
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories				
Miscellaneous				788
Payments on Public Debt				
General and municipal bonds	8,048	1,000	2,940	10,500
Interest		1,141	857	
Sp. assess'ts and out. war.	2,481	2,247	1,067	9,302
Refund, transfers, etc.		311	2,127	6,944
Recapitulation				
General government	$ 2,812	$ 1,230	$ 1,993	$ 1,255
Protection of life and prop.	2,898	883	2,060	2,650
Health dept. and sanitation	1,152	662	297	1,514
Highways, recreation, etc.	15,107	9,230	10,075	5,675
Municipal industries	10,328	4,975	9,570	27,652
Payments on public debt	10,529	4,699	6,991	28,746
Total payments	$ 42,816	$ 21,677	$ 31,496	$ 67,493
Cash on hd. close of yr.	3,008	11,261	5,787	18,416
Grand total	$ 46,024	$ 32,938	$ 37,283	$ 85,909

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Valley Junction Population 3,026	Hampton Population 3,025	Winterset Population 2,660	Harlan Population 2,825
Taxes, Licenses and Fines				
Gen. levy, city government	$ 3,741	$ 7,312	$ 20,022	$ 5,380
Ind. div., city government	9,485	9,986		9,038
Franchise taxes				
Poll taxes		535		265
Special assessments		3,755	349	7,382
Mulct tax and saloon license				
Other business licenses	647	780		391
Dog license		110		32
Departmental permits	384	50	643	233
Police ct. fines & forfeits	59	808		22
County road fund				143
Gifts, individuals or corp.	25			
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property				
Courts				
Police department				
Fire department				
Department of inspection	210			
Pounds				
Health department				
Sewers and sewage disposal				35
Refuse disposal			377	
Miscellaneous		25		16
General street services		293		
Bridges (other than toll)				
Libraries		81		
Parks			310	75
Baths and bathing beaches				
Municipal Industries				
Water works	6,912	4,811	1,516	7,625
Electric light works			16,584	23,547
Gas works				
Markets and public scales				
Docks, wharves & landings				
Cemeteries			15	
Miscellaneous				
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments	12,500			
Temporary loans, etc.				
Outstanding warrants	3,866	20,928		2,746
Miscellaneous				
Interest Receipts				
Current deposits	171		13	187
Other sources				
All Other Receipts				
Sale of real property	563			
Refund receipts	10			400
Sp. ass'mts made during yr.	17,347			
From private trust accounts	44			
Recapitulation				
Taxes, licenses and fines	$ 14,341	$ 23,336	$ 21,014	$ 22,886
General offices	210	399	887	126
Municipal industries	6,912	4,811	18,115	31,222
From debt obligations	16,366	20,928		2,746
Interest receipts	171		13	187
All other receipts	17,910			400
Total receipts	$ 55,910	$ 49,474	$ 39,829	$ 57,567
Cash on hd. beginning yr.	6,897		10,878	7,643
Grand total	$ 62,807	$ 49,474	$ 50,707	$ 65,210

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Valley Junction Population 3,026	Hampton Population 3,025	Winterset Population 2,660	Harlan Population 2,825
General Government				
Mayor's office	$ 103	$ 248	$ 205	$ 195
City council	306	206	104	551
City Clerk and auditor	328	344	482	300
City treasurer		1	75	75
City solicitor	204	162	145	50
Other attorneys	200		370	394
City assessor				
Engineer's office		312		
Collection of taxes		87	39	
Audits and examinations		59		
Elections	125	85		
City hall	126		8	22
Courts				70
Miscellaneous	45	107	135	
			210	230
Protection of Life and Prop.				
Police department	725	1,026	1,028	926
Fire department	2,235	409	1,713	636
Inspection and pounds	2			
Police & fire alarm systems	175	43		
Miscellaneous	190		60	29
Health Dept. & Sanitation				
General expenditures	79		67	
Quarantine and pest house				
Sewers and sewage disposal	13,296	630	894	
Refuse disposal	60		50	
Miscellaneous				86
Highways				
General administration	11	1,147	887	1,278
General street expenditures	1,488	4,856	2,103	6,114
Paving and curbing	17,456			
Sidewalks and crossings	503	260		1,393
Bridges (other than toll)		380	63	
Snow removal		150	11	
Street lighting	1,523	2,951	224	1,669
St. sprinkling and cleaning		127	220	
Miscellaneous	201			
Recreation, Libraries & Mis.				
General alministration			150	
Libraries		1,778	1,412	
Gen. park and garden exp.	21	123	204	
Miscellaneous	105	649	154	394
Municipal Industries				
Water works	5,946	4,671	2,105	9,727
Electric light works			14,131	20,754
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories				
Miscellaneous			314	
Payments on Public Debt				
General and municipal bonds			5,340	
Interest	1,850	2,266	1,739	890
Sp. ass'mts & out. war.	4,495	26,380	5,783	7,158
Refund, transfers, etc.	2,054	8		1,800
Recapitulation				
General government	$ 1,437	$ 1,611	$ 1,773	$ 1,887
Protection of life and prop.	3,327	1,478	2,801	1,561
Health dept. and sanitation	13,435	630	1,011	86
Highways, recreation, etc.	21,308	12,430	5,428	10,848
Municipal industries	5,946	4,671	16,550	30,481
Payments on public debt	8,399	28,654	12,862	9,857
Total payments	$ 53,852	$ 49,474	$ 40,425	$ 54,720
Cash on hd. close of year	8,955		10,282	10,490
Grand total	$ 62,807	$ 49,474	$ 50,707	$ 65,210

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Osage Population 2,779	Clear Lake Population 2,741	Eldora Population 2,720	Osceola Population 2,714
Taxes, Licenses and Fines				
Gen. levy, city government	$ 7,128	$ 4,791	$ 24,373	$ 18,403
Ind. div., city government	8,328	15,528		
Franchise taxes				
Poll taxes	224	402		
Special assessments		137		
Mulct tax and saloon license				
Other business licenses	255	823	250	167
Dog license				26
Departmental permits		466		47
Police ct. fines and forfeits	108	152		960
County road fund	439			
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property				
Courts				
Police department				
Fire department	128			
Department of inspection		259		
Pounds				
Health department				
Sewers and sewage disposal		58	694	
Refuse disposal				
Miscellaneous		252	1,348	
General street services	28	30		61
Bridges (other than toll)				
Libraries	324		391	
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	4,320	4,095	5,556	1,504
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves & landings				
Cemeteries	340	340		611
Miscellaneous				208
From Debt Obligations				
General bonds				
Municipal industry bonds				6,054
Special assessments				
Temporary loans, etc.				
Outstanding warrants	4,088	14,823		5
Miscellaneous				182
Interest Receipts				
Current deposits	139			108
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts				
Sp. ass'mts during year				
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 16,482	$ 22,209	$ 24,623	$ 19,603
General offices	480	599	2,433	61
Municipal industries	4,660	4,435	5,556	2,323
From debt obligations	4,088	14,823		6,211
Interest receipts	139			108
All other receipts				
Total receipts	$ 25,849	$ 42,156	$ 32,612	$ 28,306
Cash on hd. beginning yr.	7,087	4,434	5,777	3,505
Grand total	$ 32,936	$ 46,590	$ 38,389	$ 31,811

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Osage Population 2,779	Clear Lake Population 2,741	Eldora Population 2,720	Osceola Population 2,714
General Government				
Mayor's office	$ 111	$ 39	$ 100	$ 352
City council	83	175	174	194
City clerk and auditor	380	168	360	420
City treasurer	25			50
City solicitor	100		50	235
Other attorneys		261	15	
City assessor				
Engineer's office		1,579		
Collection of taxes				98
Audits and examinations				
Elections	83	74		90
City hall	248	254		47
Courts				
Miscellaneous				3
Protection of Life and Prop.				
Police department	951	1,106	797	1,525
Fire department	182	167	25	182
Inspection and pounds		1,077		
Police & fire alarm systems				
Miscellaneous		66		
Health Dept. & Sanitation				
General expenditures	34	29	25	424
Quarantine and pest house				
Sewers and sewage disposal		922	1,043	116
Refuse disposal		214		
Miscellaneous		15		
Highways				
General administration	496	16	4,767	400
General street expenditures	1,333	2,149	2,773	1,976
Paving and curbing	6,544	1,300		
Sidewalks and crossings	554	127		33
Bridges (other than toll)				
Snow removal		33		
Street lighting	3,010	2,735	2,539	3,280
St. sprinkling and cleaning	185	1,354		726
Miscellaneous	38	823		
Recreation, Libraries & Mis.				
General administration		146		68
Libraries	2,864	880		1,161
Gen. park and garden exp.				585
Miscellaneous	86	2,010	175	107
Municipal Industries				
Water works	3,647	17,106	6,058	8,967
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories	457	382		223
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	500		7,996	1,500
Interest	366	4,124		4,006
Sp. ass'mts & out. war.	3,298			2,134
Refund, transfers, etc.		24		11
Recapitulation				
General government	$ 1,030	$ 2,550	$ 699	$ 1,489
Protection of life and prop.	1,133	2,416	822	1,707
Health dept. and sanitation	34	1,180	1,068	540
Highways, recreation, etc.	15,110	11,573	10,254	8,336
Municipal industries	4,104	17,488	6,058	9,190
Payments on public debt	4,164	4,148	7,996	7,651
Total payments	$ 25,575	$ 39,355	$ 26,897	$ 28,913
Cash on hd. close of year	7,361	7,235	11,492	2,898
Grand total	$ 32,936	$ 46,590	$ 38,389	$ 31,811

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Mystic Population 2,695	Nevada Population 2,686	New Hampton Population 2,664	Emmetsburg Population 2,647
Taxes, Licenses and Fines				
Gen. levy, city government	$ 3,295	$ 3,956	$ 1,924	$ 4,606
Ind. div., city government		10,647	2,090	
Franchise taxes	126			
Poll taxes	107	711	145	197
Special assessments			1,025	7
Mulct tax and saloon license			3,000	
Other business licenses	802	689	295	864
Dog license	22			50
Departmental permits			45	
Police ct. fines and forfeits	519	277	181	50
County road fund			924	230
Gifts, individuals or corp.	10			5,999
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property				
Courts				
Police department		24		
Fire department				216
Department of inspection		71		
Pounds				
Health department				
Sewers and sewage disposal		15		2,145
Refuse disposal				
Miscellaneous				270
General street services		171		1,571
Bridges (other than toll)				
Libraries		654		1,389
Parks				246
Baths and bathing beaches				
Municipal Industries				
Water works		3,339	6,609	5,231
Electric light works			21,182	1,704
Gas works				
Markets and public scales				
Docks, wharves & landings				
Cemeteries		270		
Miscellaneous				15
From Debt Obligations				
General bonds		15,000		
Municipal industry bonds				
Special assessments				
Temporary loans, etc.		1,000		3,146
Outstanding warrants		1,707	13,592	8,089
Miscellaneous		1,725		
Interest Receipts				
Current deposits		376	59	462
Other sources		115		
[illegible] Receipts				
Sale of real property				
Refund receipts				
Sp. ass'mts during year				
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 4,891	$ 16,280	$ 10,329	$ 11,823
General offices		935		5,622
Municipal industries		3,609	27,881	8,900
From debt obligations		19,432	13,592	11,235
Interest receipts		491	59	462
All other receipts				
Total receipts	$ 4,891	$ 40,747	$ 51,861	$ 38,072
Cash on hd. beginning yr.	1,200	6,144	7,764	1,903
Grand total	$ 6,091	$ 46,891	$ 59,625	$ 37,975

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Mystic Population 2,695	Nevada Population 2,686	New Hampton Population 2,664	Emmetsburg Population 2,647
General Government				
Mayor's office	$ 90	$ 100	$ 50	$ 2
City council	66	218	127	156
City clerk and auditor	102	290	330	295
City treasurer	40		50	30
City solicitor	100	253	50	202
Other attorneys		100		30
City assessor				
Engineer's office				
Collection of taxes				
Audits and examinations			50	18
Elections	90	86	70	76
City hall	159	76	95	559
Courts	235		38	
Miscellaneous				
Protection of Life and Prop.				
Police department	735	1,399	986	739
Fire department	13	343	215	549
Inspection and pounds				
Police & fire alarm systems				
Miscellaneous		87		
Health Dept. & Sanitation				
General expenditures	13	84		
Quarantine and pest house		5		
Sewers and sewage disposal		181	575	844
Refuse disposal				
Miscellaneous	13	348		
Highways				
General administration		868		496
General street expenditures	1,092	3,121	1,992	5,822
Paving and curbing				5,022
Sidewalks and crossings	113		576	1,487
Bridges (other than toll)	435			
Snow removal			50	
Street lighting	722	1,984		1,906
St. sprinkling and cleaning	176	320	650	
Miscellaneous			20	
Recreation, Libraries & Mis.				
General administration				1,006
Libraries		1,780	1,313	1,507
Gen. park and garden exp.		95		
Miscellaneous	14	284	290	627
Municipal Industries				
Water works		10,472	4,070	7,099
Electric light works			14,314	
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories	73	1,449		
Miscellaneous				
Payments on Public Debt				
General and municipal bonds		3,200		500
Interest		3,923	2,054	1,343
Sp. ass'mts & out. war.	400	3,984	25,996	2,378
Refund transfers, etc.				16
Recapitulation				
General government	$ 882	$ 1,123	$ 860	$ 1,335
Prot. of life and property	748	1,829	1,175	1,288
Health dept. and sanitation	31	618	575	844
Highways, recreation, etc.	2,522	8,652	4,720	17,803
Municipal industries	73	11,918	18,384	7,099
Payments on public debt	400	11,017	28,050	4,137
Total payments	$ 4,656	$ 35,157	$ 53,764	$ 32,526
Cash on hd. close of year	1,435	11,734	5,861	5,449
Grand total	$ 6,091	$ 46,891	$ 59,625	$ 37,975

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Tama Population 2,621	Colfax Population 2,607	Clarion Population 2,553	Sac City Population 2,551
Taxes, Licenses and Fines				
Gen. levy, city government	$ 3,761	$ 9,829	$ 17,192	$ 15,372
Ind. div., city government		1,157		
Franchise taxes				
Poll taxes	81	356	1,036	
Special assessments	446	3,682		
Mulct tax and saloon license				
Other business licenses	356	928	890	
Dog license		36	25	30
Departmental permits				
Police ct. fines and forfeits	153	184		162
County road fund	78			
Gifts, individuals or corp.				
General Offices				
Executive offices	427			
Law offices				
Elections				
Municipal property		79		
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal	521			15
Refuse disposal				
Miscellaneous				99
General street services		539	14	
Bridges (other than toll)				
Libraries				
Parks			265	
Baths and bathing beaches				
Municipal Industries				
Water works	3,473	5,811	2,480	4,142
Electric light works	12		2,643	
Gas works				
Markets and public scales				
Docks, wharves & landings				
Cemeteries			163	
Miscellaneous			44	
From Debt Obligations				
General bonds	2,161			10,430
Municipal industry bonds	7,763		8,500	
Special assessments				
Temporary loans, etc.				
Outstanding warrants		5,688	1,056	
Miscellaneous				
Interest Receipts				
Current deposits			229	79
Other sources		13		93
All Other Receipts				
Sale of real property				
Refund receipts				
Sp. ass'mts during year				876
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 4,875	$ 16,172	$ 19,143	$ 15,564
General offices	948	618	279	114
Municipal industries	3,485	5,811	5,330	4,142
From debt obligations	9,924	5,688	9,556	10,430
Interest receipts		13	229	172
All other receipts				876
Total receipts	$ 19,232	$ 28,302	$ 34,537	$ 31,298
Cash on hd. beginning yr.	2,729	3,123	6,929	2,534
Grand total	$ 21,961	$ 31,425	$ 41,466	$ 33,832

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Tama Population 2,621	Colfax Population 2,607	Clarion Population 2,553	Sac City Population 2,551
General Government				
Mayor's office	$ 50	$ 50	$ 101	$ 186
City council	133	258	166	219
City clerk and auditor	175	253	112	76
City treasurer	90			25
City solicitor	100	134	100	194
Other attorneys	240			
City assessor				
Engineer's office	606		700	358
Collection of taxes		51		
Audits and examinations	67	15		37
Elections				68
City hall	294	204	285	1,412
Courts				
Miscellaneous		10	293	66
Protection of Life and Prop.				
Police department	780	1,212	660	443
Fire department	135	81	120	88
Inspection and pounds				
Police & fire alarm systems			38	
Miscellaneous		22	31	
Health Dept. & Sanitation				
General expenditures	27	11	1	
Quarantine and pest house		6	4	
Sewers and sewage disposal			2,569	709
Refuse disposal				162
Miscellaneous		69		
Highways				
General administration	1,166	368		488
General street expenditures	3,200	916	4,089	3,981
Paving and curbing				
Sidewalks and crossings	220	738	182	1,635
Bridges (other than toll)	200			
Snow removal	33		64	4
Street lighting	2,866	2,128	1,673	2,282
St. sprinkling and cleaning	695	1,143		692
Miscellaneous		260		1,285
Recreation, Libraries & Mis.				
General administration			1,066	
Libraries	931		1,235	442
Gen. park and garden exp.	23			
Miscellaneous	687	191	461	411
Municipal Industries				
Water works	5,009	8,847	3,974	5,456
Electric light works	109			
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories	100			
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	1,676	500	9,000	8,500
Interest	1,116	1,415	846	1,266
Sp. ass'mts & out. war.		6,949	1,365	
Refund, transfers, etc.		1,615	230	1
Recapitulation				
General government	$ 1,795	$ 975	$ 1,757	$ 2,641
Protection of life and prop.	915	1,315	849	531
Health dept. and sanitation	27	86	2,574	871
Highways, recreation, etc.	10,021	5,744	8,770	11,220
Municipal industries	5,215	8,848	3,974	5,456
Payments on public debt	2,792	10,479	11,441	9,767
Total payments	$ 20,765	$ 27,447	$ 29,365	$ 30,486
Cash on hd. close of year	1,196	3,978	12,101	3,346
Grand total	$ 21,961	$ 31,425	$ 41,466	$ 33,832

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Bloomfield Population 2,282	Lake City Population 2,224	Onawa Population 2,210	Leon Population 2,199
Taxes, Licenses and Fines				
Gen. levy, city government	$ 3,950	$ 9,546	$ 4,993	$ 16,868
Ind. div. city government	12,195	851	5,207	
Franchise taxes				
Poll taxes				
Special assessments		4,517		
Mulct tax and saloon license				
Other business licenses	720	200	291	375
Dog license				92
Departmental permits	30			
Police ct. fines and forfeits	108	359	45	350
County road fund				65
Gifts, individuals or corp.	49	317		
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property				
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal				
Refuse disposal				
Miscellaneous				
General street services			2	
Bridges (other than toll)				
Libraries				
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	1,966	1,513	549	3,215
Electric light works	13,365		13,552	
Gas works				
Markets and public scales			105	
Docks, wharves & landings				
Cemeteries		291	606	164
Miscellaneous			478	
From Debt Obligations				
General bonds		8,000		
Municipal industry bonds	28,076			
Special assessments				
Temporary loans, etc.				
Outstanding warrants	1,376	5,288	5,516	6,780
Miscellaneous	618			
Interest Receipts				
Current deposits	187	90	94	415
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts	307		79	
Sp. ass'mts during year				
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 17,052	$ 15,790	$ 10,536	$ 17,750
General offices			2	
Municipal industries	15,331	1,804	15,290	3,379
From debt obligations	30,070	13,288	5,516	6,780
Interest receipts	187	90	94	415
All other receipts	307		79	
Total receipts	$ 62,947	$ 36,972	$ 31,517	$ 28,324
Cash on hd. beginning yr.	8,017	3,329	3,777	9,295
Grand total	$ 70,964	$ 34,301	$ 35,294	$ 37,619

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Bloomfield Population 2,282	Lake City Population 2,224	Onawa Population 2,210	Leon Population 2,199
General Government				
Mayor's office	$ 37	$ 200	$ 10	$ 407
City council	245	222	59	178
City clerk and auditor	522	223	600	75
City treasurer	320	60	75	25
City solicitor	261			50
Other attorneys	103	207		
City assessor				
Engineer's office	310	651		1,733
Collection of taxes				
Audits and examinations	10		36	
Elections				
City hall	61			105
Courts	90			31
Miscellaneous	20			199
Protection of Life and Prop.				
Police department	1,048	514	283	592
Fire department	474	492	38	137
Inspection and pounds	18			2
Police & fire alarm systems	21			2
Miscellaneous				114
Health Dept. & Sanitation				
General expenditures	64	40		14
Quarantine and pest house	8			
Sewers and sewage disposal	1,091	4,269	84	5,048
Refuse disposal		30		4
Miscellaneous		17		
Highways				
General administration	1,531	480	784	24
General street expenditures	990	1,937		1,712
Paving and curbing				5,910
Sidewalks and crossings	630	488		34
Bridges (other than toll)	151			
Snow removal	10	9		
Street lighting		1,691	1,000	3,460
Street sprinkling & cleaning	300			347
Miscellaneous	27			
Recreation, Libraries & Mis.				
General administration				
Libraries	1,095	155		776
Gen. park and garden exp.		525	3,460	215
Miscellaneous	180	464	142	10
Municipal Industries				
Water works	1,558	7,487	549	4,750
Electric light works	10,305		13,363	
Gas works				
Markets and public scales			25	
Docks, wharves, etc.				
Cemeteries and crematories	102	456	216	
Miscellaneous				
Payments on Public Debt				
General & municipal bonds	27,862	1,080	1,000	1,000
Interest	2,433	978	3,255	2,138
Sp. assess'ts and out. war.	1,993	7,238	5,821	
Refund, transfers, etc.		859		
Recapitulation				
General government	$ 1,979	$ 1,563	$ 780	$ 2,803
Protection of life and prop.	1,561	1,006	321	847
Health dept. and sanitation	1,164	4,356	84	5,066
Highways, recreation, etc.	4,914	5,749	5,386	12,488
Municipal industries	11,965	7,883	14,153	4,750
Payments on public debt	32,288	10,155	10,076	3,138
Total payments	$ 53,871	$ 30,712	$ 30,800	$ 29,092
Cash on hd. close of yr.	17,093	3,589	4,494	8,527
Grand total	$ 70,964	$ 34,301	$ 35,294	$ 37,619

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Tipton Population 2,176	Waukon Population 2,168	Monticello Population 2,159	Seymour Population 2,146
Taxes, Licenses and Fines				
Gen. levy, city government	$ 13,718	$ 10,295	$ 16,291	$ 5,519
Ind. div., city government	75		3,258	3,629
Franchise taxes				
Poll taxes	100	782	471	643
Special assessments			28	
Mulct tax and saloon license				
Other business licenses	451	414	269	277
Dog license			81	36
Departmental permits		12	31	
Police ct. fines and forfeits	788	332	15	107
County road fund		286	155	
Gifts, individuals or corp.	314	350	75	
General Offices				
Executive offices			8	
Law offices				
Elections				
Municipal property		50	10	25
Courts				
Police department				
Fire department				
Department of inspection				
Pounds		1		
Health department				
Sewers and sewage disposal				
Refuse disposal				
Miscellaneous			7	
General street services		2		
Bridges (other than toll)				
Libraries	498			
Parks			64	
Baths and bathing beaches				
Municipal Industries				
Water works	5,229	3,843	4,507	585
Electric light works	5,639			10,241
Gas works				
Markets and public scales			320	
Docks, wharves & landings				
Cemeteries			888	412
Miscellaneous			1	
From Debt Obligations				
General bonds				
Municipal industry bonds	23,173			
Special assessments				
Temporary loans, etc.		4,000	3,400	
Outstanding warrants		5,334	38	1,660
Miscellaneous				
Interest Receipts				
Current deposits		77	127	163
Other sources		98		
All Other Receipts				
Sale of real property				
Refund receipts		206		214
Sp. ass'mts during year				
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 15,446	$ 12,471	$ 20,674	$ 10,211
General offices	498	53	89	25
Municipal industries	11,039	3,843	5,716	11,238
From debt obligations	23,173	9,534	3,438	1,660
Interest receipts		175	127	163
All other receipts		206		214
Total receipts	$ 50,156	$ 26,282	$ 30,044	$ 23,511
Cash on hd. beginning yr.	7,383	9,119	4,529	7,007
Grand total	$ 57,539	$ 35,401	$ 34,573	$ 30,518

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Tipton Population 2,176	Waukon Population 2,168	Monticello Population 2,159	Seymour Population 2,146
General Government				
Mayor's office	$ 100	$ 160	$ 130	$ 72
City council	180	167	122	67
City clerk and auditor	322	341	300	246
City treasurer	64			50
City solicitor		153	187	37
Other attorneys				400
City assessor				
Engineer's office			200	
Collection of taxes		24		
Audits and examinations	35			
Elections	90	2	79	78
City hall	459	1,324		
Courts				
Miscellaneous			193	137
Protection of Life and Prop.				
Police department	2,227	596	1,044	746
Fire department	76	216	1,368	39
Inspection and pounds		45		
Police & fire alarm systems		22	87	
Miscellaneous	9	83		
Health Dept. & Sanitation				
General expenditures		141		
Quarantine and pest house				
Sewers and sewage disposal	733	226	981	
Refuse disposal		26	30	
Miscellaneous				
Highways				
General administration		904	779	419
General street expenditures	4,949	2,388	1,451	1,994
Paving and curbing		82	16	
Sidewalks and crossings	820	1,642	653	
Bridges (other than toll)		19		
Snow removal		10	73	
Street lighting	2,159	2,409	1,781	
St. sprinkling and cleaning		1,028	150	
Miscellaneous				
Recreation, Libraries & Mis.				
General administration			80	
Libraries	2,569	176	1,601	
Gen. park and garden exp.		44	554	143
Miscellaneous	435	697	876	199
Municipal Industries				
Water works	4,052	9,950	5,367	623
Electric light works	27,151			12,379
Gas works				
Markets and public scales	570		281	
Docks, wharves, etc.				
Cemeteries and crematories			1,170	251
Miscellaneous				
Payments on Public Debt				
Gen. and municipal bonds	1,000	3,750	3,413	1,500
Interest	880	763	1,537	2,485
Sp. assess'ts and out. war.		5,223	2,299	680
Refund, transfers, etc.		206	3,420	
Recapitulation				
General government	1,250	2,171	1,211	1,087
Protection of life and prop.	2,312	962	2,499	785
Health dept. and sanitation	733	393	1,011	
Highways, recreation, etc.	10,932	9,399	8,014	2,756
Municipal industries	31,773	9,950	6,818	13,253
Payments on public debt	1,880	9,942	10,669	4,674
Total payments	$ 48,880	$ 32,817	$ 30,222	$ 22,555
Cash on hd. close of yr.	8,659	2,584	4,351	7,963
Grand total	$ 57,539	$ 35,401	$ 34,573	$ 30,518

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Villisca Population 2,132	Sigourney Population 2,109	Ida Grove Population 2,090	Hawarden Population 2,045
Taxes, Licenses and Fines				
Gen. levy, city government			6,922	10,484
Ind. div., city government	10,491	15,467		835
Franchise taxes				
Poll taxes	5	30	42	468
Special assessments				
Mulct tax and saloon license		255	1,800	
Other business licenses	532		322	303
Dog license	56			6
Departmental permits	20			27
Police ct. fines and forfeits	166	124	200	595
County road fund				
Gifts, individuals or corp.			932	36
General Offices				
Executive offices				
Law offices				
Elections	2			
Municipal property	5		314	
Courts				
Police department				
Fire department			65	
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal		172		
Refuse disposal				
Miscellaneous	9			
General street services	1			10
Bridges (other than toll)	4			172
Libraries				20
Parks	5			
Baths and bathing beaches				
Municipal Industries				
Water works	2,228	3,491	2,747	2,413
Electric light works				15,205
Gas works				
Markets and public scales	251			
Docks, wharves & landings				
Cemeteries	854			1,159
Miscellaneous	28		38	
From Debt Obligations				
General bonds				
Municipal industry bonds			5,000	
Special assessments				
Temporary loans, etc.	750			
Outstanding warrants	268	7,190	1,000	
Miscellaneous				
Interest Receipts				
Current deposits	15	94	89	180
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts				
Sp. assess'ts during year			947	
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 11,210	$ 15,876	$ 10,218	$ 12,754
General offices	26	172	379	182
Municipal industries	3,361	3,491	2,779	18,777
From debt obligations	1,018	7,190	6,000	
Interest receipts	15	94	89	180
All other receipts			947	
Total receipts	$ 15,630	$ 26,823	$ 20,412	$ 31,893
Cash on hd. beginning yr.	295	3,337	4,547	6,402
Grand total	$ 15,925	$ 30,160	$ 24,959	$ 38,295

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Villisca Population 2,132	Sigourney Population 2,109	Ida Grove Population 2,090	Hawarden Population 2,045
General Government				
Mayor's office	$ 249	$ 260	$ 144	$ 100
City council	73	300	152	125
City clerk and auditor	324	252	344	150
City treasurer	122	152	60	50
City solicitor			100	372
Other attorneys		50		
City assessor				
Engineer's office	232	93	213	
Collection of taxes				
Audits and examinations				
Elections			20	102
City hall	68		284	333
Courts	44			
Miscellaneous	45		103	
Protection of Life and Prop.				
Police department	912	984	1,254	978
Fire department	415		63	176
Inspection and pounds				
Police & fire alarm systems				
Miscellaneous	23		1	
Health Dept. & Sanitation				
General expenditures	113	96	100	25
Quarantine and pest house				
Sewers and sewage disposal	214		1,788	119
Refuse disposal				
Miscellaneous				
Highways				
General administration	574	5,617	2,853	1,814
General street expenditures	1,273	1,942		1,232
Paving and curbing				109
Sidewalks and crossings	115	232		299
Bridges (other than toll)				232
Snow removal	1			49
Street lighting	2,075	1,756	3,549	
St. sprinkling and cleaning	417			22
Miscellaneous			107	
Recreation, Libraries & Mis.				
General administration				28
Libraries	779	1,057		856
Gen. park and garden exp.	164		42	29
Miscellaneous	251	128	309	442
Municipal Industries				
Water works	2,242	9,696	4,554	
Electric light works				17,360
Gas works				
Markets and public scales	332			
Docks, wharves, etc.				
Cemeteries and crematories	843			933
Miscellaneous	5			
Payments on Public Debt				
Gen. and municipal bonds		1,000		1,000
Interest	1,120	2,715	290	357
Sp. assess'ts and out. war.	2,411		1,000	
Refund. transfers, etc.			986	23
Recapitulation				
General government	$ 1,157	$ 1,107	$ 1,420	$ 1,232
Protection of life and prop.	1,350	984	1,318	1,163
Health dept. and sanitation	327	96	1,888	144
Highways, recreation, etc.	5,649	10,732	6,950	5,112
Municipal industries	3,422	9,696	4,554	18,293
Payments on public debt	3,531	3,715	2,276	1,380
Total payments	$ 15,436	$ 26,330	$ 18,406	$ 27,324
Cash. on hd. close of yr.	489	3,830	6,553	10,971
Grand total	$ 15,925	$ 30,160	$ 24,959	$ 38,295

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Marengo Population 2,037	Rock Rapids Population 2,031	Eldon Population 2,030	Bedford Population 1,950
Taxes, Licenses and Fines				
Gen. levy, city government	$ 7,379	$ 4,807	$ 1,391	$ 14,676
Ind. div., city government		5,321	2,067	
Franchise taxes				
Poll taxes		423	223	
Special assessments	1,345	51	55	
Mulct tax and saloon license				
Other business licenses	225	350	322	
Dog license		49		109
Departmental permits				
Police ct. fines and forfeits	226	25	21	190
County road fund	768		43	
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property				
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal				
Refuse disposal				
Miscellaneous				415
General street services				
Bridges (other than toll)				
Libraries		37		
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	2,047	3,916	10,419	175
Electric light works		23,088		
Gas works				
Markets and public scales		558		
Docks, wharves & landings				
Cemeteries		535	96	30
Miscellaneous		548		
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments				
Temporary loans, etc.	1,600			3,061
Outstanding warrants	848	172		
Miscellaneous				
Interest Receipts				
Current deposits	50	193		
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts				
Sp. ass'mts during year				
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 9,943	$ 11,026	$ 4,132	$ 14,975
General offices		37		415
Municipal industries	2,047	28,645	10,515	205
From debt obligations	2,448	172		3,061
Interest receipts	50	193		
All other receipts				
Total receipts	$ 14,488	$ 40,073	$ 14,647	$ 18,656
Cash on hd. beginning yr.	2,293	6,309	242	7,108
Grand total	$ 16,781	$ 46,382	$ 14,889	$ 25,764

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Marengo Population 2,037	Rock Rapids Population 2,031	Eldon Population 2,030	Bedford Population 1,950
General Government				
Mayor's office	$ 60	$ 50	$ 120	$ 47
City council	86	101	250	251
City clerk and auditor	94	150	100	132
City treasurer	85	75	50	100
City solicitor	25	200	100	376
Other attorneys	152			60
City assessor				
Engineer's office				
Collection of taxes				
Audits and examinations	201			
Elections		12	70	78
City hall	109			174
Courts				
Miscellaneous				10
Protection of Life and Prop.				
Police department	787	1,334	607	531
Fire department	97	174		156
Inspection and pounds				
Police & fire alarm systems				
Miscellaneous	30	23		45
Health Dept. & Sanitation				
General expenditures		4	34	63
Quarantine and pest house		21		
Sewers and sewage disposal		49		56
Refuse disposal	1	6		
Miscellaneous				
Highways				
General administration	440	935		1,174
General street expenditures	1,197	2,862	1,211	2,772
Paving and curbing				
Sidewalks and crossings	331	819	157	352
Bridges (other than toll)		106		
Snow removal		26		
Street lighting	1,821			1,495
St. sprinkling and cleaning		1,109		
Miscellaneous		158		
Recreation, Libraries & Misc.				
General administration		328		
Libraries	1,116	546	419	
Gen. park and garden exp.		444		
Miscellaneous	70	335	187	3,132
Municipal Industries				
Water works	1,328	18,638		648
Electric light works		13,527	7,810	
Gas works				
Markets and public scales		555		3
Docks, wharves, etc.				
Cemeteries and crematories		212	80	110
Miscellaneous			36	
Payments on Public Debt				
Gen. and municipal bonds	2,783			
Interest	752	584	514	3,139
Sp. assess'ts and out. war.	1,657		2,183	2,240
Refund, transfers, etc.				23
Recapitulation				
General government	$ 821	$ 588	$ 690	$ 1,228
Protection of life and prop.	914	1,531	607	732
Health dept. and sanitation	1	80	34	119
Highways, recreation, etc.	4,975	7,663	1,974	8,925
Municipal industries	1,328	32,932	7,926	761
Payments on public debt	5,192	584	2,697	5,402
Total payments	$ 13,231	$ 43,378	$ 13,928	$ 17,167
Cash on hd. close of yr.	3,550	3,004	961	8,597
Grand total	$ 16,781	$ 46,382	$ 14,889	$ 25,764

TABLE A—CONTINUED—SUMMARY OF FINANCIAL TRANSACTIONS OF CITIES, GRADED BY POPULATION

RECEIPTS Year Ending March 31, 1916	Corning Population 1,884	Stuart Population 1,849	What Cheer Population 1,805	Toledo Population 1,721
Taxes, Licenses and Fines				
Gen. levy, city government	$ 12,274	$ 6,001	$ 6,752	$ 12,940
Ind. div., city government		1,967		
Franchise taxes				
Poll taxes	55	267		327
Special assessments				
Mulct tax and saloon license				
Other business licenses	645	345	316	
Dog license	14		110	
Departmental permits				
Police ct. fines and forfeits	78	120	5	17
County road fund				190
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property				
Courts				
Police department		339		
Fire department				
Department of inspection				
Pounds				
Health department	20	17		
Sewers and sewage disposal				
Refuse disposal				
Miscellaneous	190	17	918	4
General street services				317
Bridges (other than toll)				
Libraries				
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	3,128	389		2,463
Electric light works		10,771		
Gas works				
Markets and public scales				
Docks, wharves & landings				
Cemeteries	135	30		295
Miscellaneous				
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants	119	3,655		26
Miscellaneous				
Interest Receipts				
Current deposits	176	62	62	
Other sources				
All Other Receipts				
Sale of real property	123			
Refund receipts				
Sp. assess'mts during year	1,069			
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 10,366	$ 8,709	$ 7,183	$ 13,474
General offices	210	373	918	321
Municipal industries	3,263	11,190		2,758
From debt obligations	119	3,655		26
Interest receipts	176	62	62	
All other receipts	1,092			
Total receipts	$ 18,026	$ 23,989	$ 8,163	$ 16,579
Cash on hd. beginning yr.	6,981	6,022	3,625	3,295
Grand total	$ 25,007	$ 30,011	$ 11,788	$ 19,874

PAYMENTS Year Ending March 31, 1916	Corning Population 1,884	Stuart Population 1,849	What Cheer Population 1,805	Toledo Population 1,721
General Government				
Mayor's office	$ 100	$ 50	$ 100	$ 50
City council	102	93	61	135
City clerk and auditor	79	220	108	229
City treasurer	25	50		50
City solicitor	100	50	100	50
Other attorneys		12		
City assessor				
Engineer's office				
Collection of taxes				17
Audits and examinations				
Elections			68	77
City hall	471	51	52	48
Courts				
Miscellaneous	9	135		5
Protection of Life and Prop.				
Police department	974	930	758	875
Fire department	56	469	65	168
Inspection and pounds				1
Police & fire alarm systems		86		
Miscellaneous				
Health Dept. & Sanitation				
General expenditures	51	32		30
Quarantine and pest house		65		
Sewers and sewage disposal	226			146
Refuse disposal	1	49		
Miscellaneous				
Highways				
General administration	450	760		
General street expenditures	2,259	603	3,459	3,489
Paving and curbing				
Sidewalks and crossings	454	235		201
Bridges (other than toll)				
Snow removal				
Street lighting	2,207		975	2,024
St. sprinkling and cleaning	109	21		815
Miscellaneous				
Recreation, Libraries & Misc.				
General administration		14		
Libraries	919	1,158		
Gen. park and garden exp.	3	79		
Miscellaneous	526	168	186	200
Municipal Industries				
Water works	4,515	7,723	371	2,724
Electric light works	100	13,772		
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories	270	240		640
Miscellaneous				
Payments on Public Debt				
Gen. and municipal bonds		1,160	2,000	500
Interest	768	959	1,260	1,305
Sp. assess'ts and out. war.	545			2,374
Refund, transfers, etc.	1,069			148
Recapitulation				
General government	$ 886	$ 661	$ 489	$ 661
Protection of life and prop.	1,030	1,485	823	1,044
Health dept. and sanitation	278	146		176
Highways, recreation, etc.	6,927	3,038	4,620	6,729
Municipal industries	4,885	21,735	371	3,364
Payments on public debt	2,382	2,119	3,260	4,327
Total payments	$ 16,388	$ 29,184	$ 9,563	$ 16,301
Cash on hd. close of yr.	8,619	827	2,225	3,573
Grand total	$ 25,007	$ 30,011	$ 11,788	$ 19,874

RECEIPTS Year Ending March 31, 1916	Total
Taxes, Licenses and Fines	
General levy, city government	$ 5,254,702
Independent divisions, city government	879,769
Franchise taxes	64,728
Poll taxes	66,856
Special assessments	329,864
Mulct tax and saloon license	401,327
Other business licenses	147,708
Dog license	15,221
Departmental permits	27,554
Police court fines and forfeits	118,432
County road fund	53,247
Gifts, individuals or corporations	17,909
General Offices	
Executive offices	4,459
Law offices	9,630
Elections	9,115
Municipal property	11,052
Courts	1,270
Police department	9,450
Fire department	12,699
Department of inspection	35,564
Pounds	789
Health department	1,097
Sewers and sewage disposal	27,814
Refuse disposal	3,340
Miscellaneous	40,850
General street services	122,539
Bridges (other than toll)	27,558
Libraries	12,084
Parks	9,206
Baths and bathing beaches	6,589
Municipal Industries	
Water works	1,166,092
Electric light works	630,222
Gas works	13,619
Markets and public scales	18,702
Docks, wharves and landings	15,247
Cemeteries	60,735
Miscellaneous	8,961
From Debt Obligations	
General bonds	1,286,256
Municipal industry bonds	235,896
Special assessments	291,485
Temporary loans, etc.	118,085
Outstanding warrants	827,542
Miscellaneous	34,745
Interest Receipts	
Current deposits	45,264
Other sources	9,119
All Other Receipts	
Sale of real property	14,465
Refund receipts	22,848
Special assessments made during the year	1,084,824
From private trust accounts	178,365
Recapitulation	
Taxes, licenses and fines	$ 7,373,387
General offices	343,916
Municipal industries	1,911,611
From debt obligations	2,788,259
Interest receipts	54,383
All other receipts	1,910,302
Total receipts	$ 14,327,858
Cash on hand beginning of year	2,279,497
Grand total	$ 16,763,555

PAYMENTS Year Ending March 31, 1916	Total
General Government	
Mayor's office	$ 59,018
City council	85,835
City clerk and auditor	104,900
City treasurer	31,013
City solicitor	62,328
Other attorneys	11,774
City assessor	10,206
Engineer's office	141,101
Collection of taxes	11,036
Audits and examinations	5,004
Elections	31,750
City hall	243,907
Courts	25,400
Miscellaneous	49,144
Protection of Life and Prop.	
Police department	597,720
Fire department	896,350
Inspection and pounds	70,470
Police and fire alarm systems	15,312
Miscellaneous	7,296
Health Dept. & Sanitation	
General expenditures	46,501
Quarantine and pest house	8,021
Sewers and sewage disposal	301,182
Refuse disposal	64,806
Miscellaneous	10,792
Highways	
General administration	131,727
General street expenditures	892,101
Paving and curbing	1,504,471
Sidewalks and crossings	158,016
Bridges (other than toll)	160,803
Snow removal	7,387
Street lighting	630,470
Street sprinkling and cleaning	242,545
Miscellaneous	26,525
Recreation, Libraries & Misc.	
General administration	96,804
Libraries	242,158
General park and garden expense	151,132
Miscellaneous	248,637
Municipal Industries	
Water works	1,279,327
Electric light works	628,005
Gas works	13,589
Markets and public scales	25,019
Docks, wharves, etc.	50,257
Cemeteries and crematories	79,892
Miscellaneous	2,896
Payments on Public Debt	
General and municipal bonds	1,288,718
Interest	701,584
Special assessments	1,435,791
Refund, transfers, etc.	428,460
Recapitulation	
General government	$ 822,646
Protection of life and property	1,567,150
Health department and sanitation	721,301
Highways, recreation, etc.	4,575,276
Municipal industries	2,080,937
Payments on public debt	3,964,953
Total payments	$ 13,792,263
Cash on hand close of year	2,971,292
Grand total	$ 16,763,555

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

No. in order of population	CITY	Population	Actual property valuation	Total indebtedness	*Special fund debt	Net indebtedness	Percentage of net indebtedness to actual prop. valuation
	Grand total	**858,829**	**$ 730,284,964**	**$16,461,845**	**$ 3,242,066**	**$13,219,779**	**1.81**
1	Des Moines	105,652	$ 129,089,841	$ 1,986,682	$ 611,790	$ 1,374,892	1.06
2	Sioux City	61,774	55,699,957	1,281,742		1,281,742	2.35
3	Davenport	48,483	50,573,980	592,500	183,000	409,500	0.81
4	Dubuque	41,795	32,566,813	1,511,771	441,049	1,070,722	3.29
5	Cedar Rapids	40,667	39,708,034	807,845	195,000	702,845	1.77
6	Waterloo	33,097	29,303,461	1,181,094	157,500	1,023,594	3.49
7	Council Bluffs	31,354	19,862,372	976,410	75,000	901,470	4.54
8	Clinton	26,091	16,273,210	308,829	175,464	133,365	0.82
9	Burlington	24,261	21,079,014	513,825	91,500	422,325	2.00
10	Ottumwa	22,437	14,267,729	505,253		505,253	3.74
11	Fort Dodge	19,373	14,858,080	340,000	91,000	249,000	1.69
12	Mason City	17,162	14,261,900	426,968	250,323	167,663	1.17
13	Marshalltown	16,065	9,554,231	122,000		122,000	1.27
14	Muscatine	15,875	11,016,789	175,000		175,000	1.69
15	Keokuk	15,239	15,087,492	259,257		259,257	1.72
16	Boone	12,253	6,357,579	263,223		263,223	4.14
17	Iowa City	12,033	10,868,098	573,260	137,192	436,068	4.01
18	Pekaloosa	10,485	8,811,853	159,788	61,708	97,980	1.11
19	Fort Madison	9,796	4,984,512	121,040		121,040	2.44
20	Centerville	7,902	4,023,702	40,000		40,000	0.99
21	Creston	7,572	3,601,612	80,942	56,302	24,739	0.69
22	Oelwein	7,137	3,475,257	95,720	43,391	52,329	1.51
23	Charles City	6,374	5,800,880	106,366	16,000	90,366	1.56
24	Cedar Falls	6,284	5,005,166	156,550	37,297	119,253	2.38
25	Fairfield	6,113	4,963,345	76,822	10,808	66,057	1.33
26	Webster City	5,834	4,888,776	68,622		68,622	1.41
27	Shenandoah	5,637	3,703,350	63,183		63,183	1.67
28	Clarinda	5,624	3,321,692	32,072		32,072	0.91
29	Cherokee	5,624	3,494,096	111,361	70,162	41,099	1.13
30	Red Oak	5,601	4,352,137	24,183		24,183	0.55
31	Perry	5,455	3,304,640	141,957	62,111	79,846	2.37
32	Charlton	5,235	3,557,882	165,532		165,532	2.97
33	Newton	5,165	5,260,017	116,863		116,863	2.22
34	Albia	5,138	3,134,165	67,000		67,000	2.13
35	Ames	5,091	4,368,554	149,036	46,500	102,536	2.34
36	Le Mars	5,020	2,922,108	20,121		20,121	0.68
37	Grinnell	5,061	5,327,264	100,187	24,000	76,187	1.43
38	Atlantic	5,009	4,055,968	63,043		63,043	1.55
39	Marion	4,675	3,233,420	144,892	117,696	27,646	0.85
40	Washington	4,544	5,033,731	34,000		34,000	0.69
41	Glenwood	4,343	1,274,417	45,000		45,000	3.52
42	Spencer	4,176	2,989,552	28,500	3,000	25,500	0.85
43	Estherville	4,123	2,687,320	92,212		92,512	3.44
44	Mount Pleasant	4,089	3,842,272	49,961	1,000	48,961	1.27
45	Vinton	4,052	1,631,117	30,000		30,000	1.82
46	Eagle Grove	4,038	2,234,511	35,786	5,917	29,869	1.33
47	Carroll	4,031	2,480,680	64,379		64,379	2.79
48	Decorah	4,021	3,057,860	28,305		28,305	0.91
49	Maquoketa	3,776	5,304,964	8,500		8,500	0.21
50	Missouri Valley	3,764	1,888,544	26,051	2,684	23,187	1.22
51	Knoxville	3,741	2,926,205	123,387		123,387	4.22
52	Iowa Falls	3,716	3,602,946	36,100		36,100	1.00
53	Independence	3,683	3,797,100				0.00

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

No. in order of population	CITY	Population	Actual property valuation	Total indebtedness	*Special fund debt	Net indebtedness	Percentage of net indebtedness to actual prop. valuation
54	Belle Plaine	3,668	2,249,560	64,013		64,013	2.84
55	Algona	3,593	2,475,659	52,235		52,235	2.11
56	Waverly	3,561	4,088,990	91,604	14,604	77,000	1.88
57	Indianola	3,495	4,181,298	72,685	30,685	42,000	1.00
58	Denison	3,455	2,280,325	111,851		111,851	4.91
59	Sheldon	3,323	1,783,508	14,000		14,000	0.79
60	Cresco	3,199	1,541,094	31,316		31,316	2.03
61	Anamosa	3,157	1,747,112	32,834		32,834	1.88
62	Storm Lake	3,151	3,363,206	41,876		41,876	1.25
63	Jefferson	3,103	4,720,580	14,000		14,000	0.29
64	Manchester	3,102	2,775,646	14,000		14,000	0.50
65	Pella	3,096	2,438,447	140,729	34,729	106,000	4.34
66	Valley Junction	3,096	1,602,430	141,780	79,400	62,381	3.89
67	Hampton	3,025	3,370,386				
68	Winterset	2,900	2,057,304	83,139		83,139	4.00
69	Harlan	2,825	2,571,111	24,101	5,639	18,442	0.71
70	Osage	2,779	4,154,433	10,088		10,088	0.24
71	Clear Lake	2,741	2,001,884	51,928		51,928	2.59
72	Eldora	2,720	1,357,792	44,963		44,963	3.25
73	Osceola	2,714	2,166,951	76,500	10,000	66,500	3.07
74	Mystic	2,625	686,000	1,200		1,200	0.18
75	Nevada	2,586	2,417,776	57,189	26,550	30,607	1.23
76	New Hampton	2,564	3,945,648	28,690		28,690	0.69
77	Emmetsburg	2,547	2,183,844	30,569		30,569	1.39
78	Tama	2,521	1,937,848	45,096		45,096	2.31
79	Colfax	2,507	1,247,143	24,058		24,058	1.90
80	Clarion	2,505	1,624,929	13,556		13,556	0.83
81	Sac City	2,321	2,347,200	22,126		22,126	0.94
82	Bloomfield	2,282	2,320,086	37,375		37,375	1.60
83	Lake City	2,224	1,139,986	18,288		18,288	1.60
84	Onawa	2,210	1,558,497	31,000		31,000	2.01
85	(a) Hamburg	2,204					
86	Leon	2,199	1,700,402	53,780		53,780	3.15
87	Tipton	2,176	1,709,592	40,500		40,500	2.37
88	Waukon	2,168	1,848,419	17,584		17,584	0.95
89	Monticello	2,156	2,220,965	32,727	10,290	22,477	0.99
90	Seymour	2,146	1,288,116	51,159		51,159	3.98
91	(a) Forest City	2,135					
92	Villisca	2,132	1,449,370	21,500	4,000	17,500	1.21
93	Sigourney	2,109	2,202,948	58,184	35,000	23,184	1.05
94	Ida Grove	2,090	1,587,916	10,900		10,900	0.69
95	(a) Audubon	2,084					
96	(a) Humboldt	2,061					
97	Hawarden	2,045	1,349,800	6,000		6,000	0.44
98	Marengo	2,037	1,717,270	12,175	6,774	5,401	0.31
99	Rock Rapids	2,031	2,114,410	10,772		10,772	0.51
100	Eldon	2,030	707,054	9,165		9,165	1.29
101	Bedford	1,950	1,975,299	62,339	8,721	53,618	2.72
102	Corning	1,884	1,970,400	17,285		17,285	0.89
103	Stuart	1,849	1,317,430	24,655		24,655	1.87
104	What Cheer	1,806	1,123,602	22,500		22,500	2.00
105	Toledo	1,721	1,695,194	24,014		24,014	1.41

(a) Became city by 1915 Census. Reports as town for year 1915-1916.

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

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

No. in order of population	CITY	Date and Area of Incorporation; Population					Paymens, Receipts,	
		Date of Incorporation		Area	Population			
		First	Last	Square miles incorporated	Census 1915	Census 1910	Payments	Cash on hand at close of year
	Grand total	------	------	-------	858,829	749,368	$13,779,824	$ 2,971,292
1	Des Moines	1857	1891	54.46	105,652	86,368	$ 1,560,782	$ 279,112
2	Sioux City	1857	1874	42.	61,774	47,828	1,327,474	64,185
3	Davenport	1839	1851	8.	48,483	43,028	705,673	408,095
4	Dubuque	1837	1857	13.	41,795	38,494	1,123,377	210,916
5	Cedar Rapids	1856	1907	13.	40,667	32,811	600,736	109,675
6	Waterloo	1868	1906	13.51	33,097	26,693	377,648	109,240
7	Council Bluffs	1853	------	16.25	31,354	29,292	955,923	126,147
8	Clinton	1859	1881	10.	26,091	25,577	202,042	85,647
9	Burlington	1836	1845	10.50	24,261	24,324	433,349	10,289
10	Ottumwa	1868	1913	7.80	22,437	22,012	237,856	101,772
11	Fort Dodge	1869	------	4.69	19,372	15,543	414,768	132,048
12	Mason City	1870	1914	5.	17,152	11,230	609,124	164,179
13	Marshalltown	1863	1868	7.75	16,065	13,374	111,445	36,337
14	Muscatine	1836	1851	6.70	15,875	16,178	228,124	79,694
15	Keokuk	1848	1910	7.	15,239	14,008	252,732	4,280
16	Boone	1866	1868	4.98	12,253	10,347	214,182	14,049
17	Iowa City	1853	------	5.12	12,033	10,091	268,425	88,207
18	Oskaloosa	1853	1862	3.80	10,485	9,466	164,785	33,164
19	Fort Madison	1839	------	8.	9,796	8,900	87,314	15,173
20	Centerville	1855	1870	3.90	7,803	6,936	37,193	13,334
21	Creston	1871	------	5.	7,572	6,924	55,054	8,340
22	Oelwein	1888	1897	4.	7,137	6,028	97,592	15,543
23	Charles City	1860	1869	4.	6,374	5,892	81,394	16,963
24	Cedar Falls	1857	1865	4.	6,284	5,012	95,338	14,828
25	Fairfield	1847	1868	2.50	6,113	4,970	53,321	2,354
26	Webster City	1874	1915	12.	5,834	5,208	106,827	31,305
27	Shenandoah	1871	1886	4.	5,537	4,976	47,792	152
28	Clarinda	1867	1882	2.	5,624	3,832	39,427	6,609
29	Cherokee	1873	1891	5.50	5,624	4,884	67,523	19,379
30	Red Oak	1869	1876	3.25	5,601	4,830	47,799	16,088
31	Perry	1875	1885	4.	5,455	4,630	80,711	6,239
32	Chariton	1874	------	2.50	5,235	3,794	37,476	97,772
33	Newton	1857	1876	2.	5,165	4,616	117,999	25,548
34	Albia	1859	1876	9.	5,138	4,969	42,804	493
35	Ames	1870	1898	6.	5,091	4,223	179,158	28,828
36	Le Mars	1881	------	1.50	5,070	4,157	39,423	5,668
37	Grinnell	1865	1882	2.25	5,061	5,036	109,989	37,070
38	Atlantic	1869	1878	2.	5,039	4,560	93,410	19,733
39	Marion	1865	1895	4.	4,675	4,400	91,894	20,674
40	Washington	1864	------	2.25	4,544	4,380	44,217	14,657
41	Glenwood	1857	1884	2.50	4,343	4,052	45,467	609
42	Spencer	1900	1892	3.50	4,176	3,005	73,570	10,012
43	Estherville	1881	1894	4.	4,123	3,404	56,034	8,123
44	Mount Pleasant	1842	1856	4.	4,089	3,874	70,801	12,710
45	Vinton	1869	------	2.	4,053	3,336	54,052	28,898
46	Eagle Grove	1888	1892	4.	4,038	3,387	63,891	4,524
47	Carroll	1869	1892	3.50	4,031	3,546	84,210	11,260
48	Decorah	1857	1871	3.	4,021	3,592	43,979	8,560
49	Maquoketa	1853	1857	4.	3,776	3,570	33,508	3,504
50	Missouri Valley	1871	1885	4.50	3,764	3,187	26,988	4,976
51	Knoxville	1854	1886	4.	3,741	3,190	34,349	7,477
52	Iowa Falls	1869	1895	6.	3,716	2,797	61,602	12,252
53	Independence	1864	1874	1.75	3,683	3,517	61,484	24,527
54	Belle Plaine	1866	1885	3.	3,668	3,122	25,448	3,485
55	Algona	1872	1888	2.	3,593	2,908	65,245	21,964
56	Waverly	1859	------	4.	3,561	3,205	73,171	26,323

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	
$16,751,116	$2,376,497	$14,374,619	$156,810	$ 56,954	$213,774	$36,084	$177,690	$1,534,780	
$ 1,839,894	$ 286,493	$ 1,553,401	-------	$ 7,705	$ 7,705	-------	$ 7,705	-------	1
1,391,659	64,995	1,326,664	-------	-------	-------	-------	-------	$ 272,220	2
1,113,768	401,747	712,021	-------	-------	-------	-------	-------	153,745	3
1,334,293	173,085	1,161,208	-------	-------	-------	-------	-------	1,712	4
710,411	84,722	625,689	$ 1,928	3,704	5,632	$ 2,956	2,676	-------	5
486,888	78,799	408,089	-------	-------	-------	-------	-------	-------	6
1,082,070	137,269	944,801	51,141	8,454	59,595	11,992	47,603	263,776	7
287,689	61,757	225,932	-------	23,982	23,982	19,484	4,498	-------	8
443,638	8,177	435,461	10,520	-------	10,520	-------	10,520	118,056	9
339,628	88,093	251,535	-------	-------	-------	-------	-------	-------	10
546,816	46,763	500,053	37,078	4,659	41,737	836	40,901	117,919	11
773,303	22,396	755,907	52,888	730	53,618	730	52,888	304,176	12
147,782	19,485	128,297	-------	-------	-------	-------	-------	-------	13
307,818	53,669	254,149	-------	-------	-------	-------	-------	-------	14
257,012	4,185	252,827	-------	-------	-------	-------	-------	-------	15
228,231	8,914	219,317	2,265	7,470	9,735	-------	9,735	87,823	16
356,632	32,281	324,351	-------	-------	-------	-------	-------	34,491	17
197,949	32,200	165,749	-------	-------	-------	-------	-------	27,920	18
102,487	17,032	85,455	-------	-------	-------	-------	-------	808	19
50,527	11,128	39,399	-------	-------	-------	-------	-------	-------	20
63,394	8,926	54,468	-------	-------	-------	-------	-------	-------	21
113,135	23,770	89,365	-------	-------	-------	-------	-------	-------	22
98,377	19,760	78,617	-------	-------	-------	-------	-------	-------	23
110,216	4,982	105,234	-------	-------	-------	-------	-------	-------	24
55,675	972	54,703	-------	-------	-------	-------	-------	2,462	25
138,132	13,427	124,705	-------	-------	-------	-------	-------	7,028	26
47,944	3,051	44,893	-------	-------	-------	-------	-------	-------	27
46,036	9,553	36,483	-------	-------	-------	-------	-------	2,676	28
86,902	12,244	74,658	-------	-------	-------	-------	-------	8,808	29
63,887	12,265	51,622	-------	-------	-------	-------	-------	-------	30
86,950	5,803	81,147	-------	-------	-------	-------	-------	-------	31
135,248	33,707	101,541	-------	-------	-------	-------	-------	-------	32
143,547	20,970	122,577	-------	-------	-------	-------	-------	1,721	33
43,297	5,375	37,922	-------	-------	-------	-------	-------	-------	34
207,986	37,773	170,213	-------	-------	-------	-------	-------	18,989	35
45,091	5,225	39,866	-------	-------	-------	-------	-------	-------	36
147,059	27,701	119,358	-------	-------	-------	-------	-------	30,190	37
113,143	16,878	96,265	-------	-------	-------	-------	-------	19,491	38
112,568	40,700	71,868	-------	-------	-------	-------	-------	5,025	39
58,874	10,388	48,486	-------	-------	-------	-------	-------	-------	40
46,076	2,884	43,192	-------	-------	-------	-------	-------	-------	41
83,582	12,588	70,994	-------	-------	-------	-------	-------	-------	42
64,157	1,444	62,713	-------	-------	-------	-------	-------	1,061	43
83,511	8,709	74,802	1,000	250	1,250	86	1,164	-------	44
82,950	19,329	63,621	-------	-------	-------	-------	-------	-------	45
68,415	2,816	65,599	-------	-------	-------	-------	-------	35,029	46
95,470	30,346	65,124	-------	-------	-------	-------	-------	-------	47
52,539	3,710	48,829	-------	-------	-------	-------	-------	-------	48
37,012	6,065	30,947	-------	-------	-------	-------	-------	-------	49
31,964	5,786	26,178	-------	-------	-------	-------	-------	-------	50
41,826	7,914	33,912	-------	-------	-------	-------	-------	-------	51
73,854	9,825	64,029	-------	-------	-------	-------	-------	-------	52
86,011	17,435	68,576	-------	-------	-------	-------	-------	-------	53
28,933	26,166	2,767	-------	-------	-------	-------	-------	-------	54
87,209	11,004	76,205	-------	-------	-------	-------	-------	-------	55
99,494	13,856	85,638	-------	-------	-------	-------	-------	-------	56

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

No. in order of population	CITY	Date and Area of Incorporation 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						
		First	Last	Square miles incorporated	Census 1915	Census 1910	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	Special assessments paid during year	
57	Indianola	1849	------	3.	3,495	3,283	54,943	17,150	72,093	8,356	63,737	------	------	------	------	------	------	57
58	Denison	1875	1895	4.	3,455	3,133	68,189	16,257	84,446	4,268	80,178	------	------	------	------	------	------	58
59	Sheldon	1872	1894	1.	3,323	2,941	21,364	3,210	24,574	2,297	22,277	------	------	------	------	------	------	59
60	Cresco	1866	1868	3.	3,199	2,658	55,041	5,662	60,703	2,405	58,298	------	------	------	------	------	------	60
61	Anamosa	1867	1871	1.25	3,157	2,983	21,096	13,257	34,953	14,977	19,976	------	------	------	------	------	2,307	61
62	Storm Lake	1873	1901	2.	3,151	2,428	43,016	3,008	46,024	3,561	42,463	------	------	------	------	------	------	62
63	Jefferson	1871	1893	2.50	3,103	2,477	21,677	11,261	32,938	5,090	27,848	------	------	------	------	------	------	63
64	Manchester	1863	1868	7.75	3,102	2,758	31,496	5,787	37,283	9,863	27,420	------	------	------	------	------	------	64
65	Pella	1855	1871	2.	3,096	3,021	67,493	18,416	85,909	17,683	68,226	------	------	------	------	------	17,347	65
66	Valley Junction	1893	1906	2.	3,026	2,573	53,852	8,955	62,807	6,897	55,910	------	------	------	------	------	------	66
67	Hampton	1870	1885	5.75	3,025	2,617	49,474	------	49,474	------	49,474	------	------	------	------	------	------	67
68	Winterset	1876	1885	3.	2,860	2,818	40,425	10,282	50,707	10,878	39,829	------	------	------	------	------	------	68
69	Harlan	1879	1896	3.	2,825	2,570	54,720	10,490	65,210	7,643	57,567	------	------	------	------	------	------	69
70	Osage	1871	1880	1.	2,779	2,445	25,575	7,361	32,936	7,087	25,849	------	------	------	------	------	------	70
71	Clear Lake	1871	------	------	2,741	2,014	39,355	7,235	46,590	4,434	41,156	------	------	------	------	------	------	71
72	Eldora	1895	------	4.	2,720	1,995	26,897	11,492	38,389	5,777	32,612	------	------	------	------	------	------	72
73	Osceola	1859	1886	2.18	2,714	2,417	28,913	2,898	31,811	3,505	28,306	------	------	------	------	------	------	73
74	Mystic	1889	1909	1.	2,695	2,663	4,656	1,435	6,091	1,200	4,891	------	------	------	------	------	------	74
75	Nevada	1869	1893	2.50	2,686	2,138	35,157	11,734	46,891	6,144	40,747	------	------	------	------	------	------	75
76	New Hampton	1873	1896	2.25	2,664	2,275	53,764	5,861	59,625	7,764	51,861	------	------	------	------	------	------	76
77	Emmetsburg	1877	1893	3.75	2,647	2,325	32,526	5,449	37,975	1,903	36,072	------	------	------	------	------	------	77
78	Tama	1869	1893	3.	2,621	2,290	20,765	1,196	21,961	2,729	19,232	------	------	------	------	------	------	78
79	Colfax	1875	1901	1.	2,607	2,524	27,447	3,978	31,425	3,123	28,302	------	------	------	------	------	------	79
80	Clarion	1881	------	------	2,553	2,065	29,365	12,101	41,466	6,929	34,537	------	------	------	------	------	------	80
81	Sac City	1856	1901	6.25	2,521	2,201	30,486	3,346	33,832	2,534	31,298	------	------	------	------	------	------	81
82	Bloomfield	1863	1894	2.	2,282	2,028	53,871	17,093	70,964	8,017	62,947	------	------	------	------	------	------	82
83	Lake City	1882	1900	4.75	2,224	2,043	30,712	3,589	34,301	3,329	30,972	------	------	------	------	------	------	83
84	Onawa	1858	1906	4.50	2,210	2,026	30,800	4,494	35,294	3,777	31,517	------	------	------	------	------	------	84
85	(a) Hamburg	------	------	------	2,204	1,817	------	------	------	------	------	------	------	------	------	------	------	85
86	Leon	1867	1906	2.	2,199	1,991	29,092	8,527	37,619	9,295	28,324	------	------	------	------	------	------	86
87	Tipton	1857	------	1.	2,176	2,048	48,880	8,659	57,539	7,383	50,156	------	------	------	------	------	------	87
88	Waukon	1883	1901	1.	2,168	2,025	32,817	2,584	35,401	9,119	26,282	------	------	------	------	------	------	88
89	Monticello	1867	1896	4.	2,159	2,043	30,222	4,351	34,573	4,529	30,044	------	------	------	------	------	------	89
90	Seymour	1874	1906	1.25	2,146	2,290	22,554	7,964	30,518	7,007	23,511	------	------	------	------	------	------	90
91	(a) Forest City	------	------	------	2,135	1,691	------	------	------	------	------	------	------	------	------	------	------	91
92	Villisca	1869	1892	------	2,132	2,039	15,436	489	15,925	295	15,630	------	------	------	------	------	------	92
93	Sigourney	------	------	------	2,109	2,032	26,330	3,830	30,160	3,337	26,823	------	------	------	------	------	------	93
94	Ida Grove	1877	1906	1.50	2,090	1,874	18,406	6,553	24,959	4,547	20,412	------	------	------	------	------	------	94
95	(a) Audubon	------	------	------	2,084	1,928	------	------	------	------	------	------	------	------	------	------	------	95
96	(a) Humboldt	------	------	------	2,061	1,809	------	------	------	------	------	------	------	------	------	------	------	96
97	Hawarden	1887	------	3.	2,045	2,107	27,324	10,971	38,295	6,402	31,893	------	------	------	------	------	------	97
98	Marengo	1859	1896	.66	2,037	1,786	13,231	3,550	16,781	2,293	14,488	------	------	------	------	------	------	98
99	Rock Rapids	1885	------	4.	2,031	2,005	43,378	3,004	46,382	6,309	40,073	------	------	------	------	------	------	99
100	Eldon	1873	------	.75	2,030	2,024	13,928	961	14,889	242	14,647	------	------	------	------	------	------	100
101	Bedford	1855	1895	1.25	1,950	1,883	17,167	8,597	25,764	7,108	18,656	------	------	------	------	------	------	101
102	Corning	1871	1905	1.	1,884	1,702	16,388	8,619	25,007	6,982	18,025	------	------	------	------	------	------	102
103	Stuart	1877	1885	1.25	1,849	1,826	29,184	827	30,011	6,022	23,989	------	------	------	------	------	------	103
104	What Cheer	1880	1883	1.25	1,805	1,720	9,562	2,226	11,788	3,625	8,163	------	------	------	------	------	------	104
105	Toledo	1866	1894	2.	1,721	1,626	16,301	3,573	19,874	3,295	16,579	------	------	------	------	------	------	105

(a) Became a city by 1915 census. Reports as town for year 1915-16.

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

No. in order of population	CITY	Classified by Departments of Government — General Offices and Accounts — 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	Solicitor's office	City assessors	For collection of taxes	Engineer's office	For elections	City hall	Police or municipal courts	Audits and examinations	Miscellaneous	No. in order of population
	Grand Total	$ 704,214	$ 57,524	$ 85,583	$ 82,148	$ 20,899	$ 30,678	$ 74,636	$ 9,946	$ 11,036	$ 136,058	$ 30,758	$ 96,591	$ 23,932	$ 5,254	$ 39,771	
1	Des Moines	$ 89,688	$ 5,009	$ 12,151	$ 4,260	$ 6,171	$ 3,419	$ 9,715	----------	$ 3,132	$ 16,264	$ 4,667	$ 24,620	----------	$ 280	----------	1
2	Sioux City	50,360	3,998	12,246	2,079	2,777	1,899	4,071	----------	----------	9,183	90	12,220	$ 1,797	----------	----------	2
3	Davenport	45,001	1,500	2,400	3,924	----------	6,177	3,361	4,251	642	4,800	1,679	6,511	2,100	600	$ 7,056	3
4	Dubuque	37,084	1,442	3,580	2,739	2,733	4,434	3,522	4,258	434	7,057	2,007	2,652	2,226	----------	----------	4
5	Cedar Rapids	47,004	3,602	8,356	4,001	1,987	2,128	6,617	224	346	9,331	2,974	4,359	2,396	218	465	5
6	Waterloo	25,257	2,047	1,500	1,653	1,363	100	3,641	----------	650	7,462	1	4,257	1,256	333	994	6
7	Council Bluffs	22,676	1,800	2,000	2,500	1,800	1,200	1,735	----------	822	4,239	2,352	1,363	1,765	----------	1,100	7
8	Clinton	17,517	1,000	2,100	1,032	1,500	1,800	1,000	----------	----------	4,749	----------	691	1,200	250	2,135	8
9	Burlington	24,184	2,500	7,200	2,300	1,300	1,200	2,580	113	835	3,329	----------	378	1,200	----------	1,249	9
10	Ottumwa	17,682	2,100	3,600	2,700	1,200	300	1,584	----------	1,926	3,483	52	----------	600	137	----------	10
11	Fort Dodge	20,797	2,905	3,840	2,005	----------	669	1,980	----------	----------	3,760	807	3,198	1,683	----------	----------	11
12	Mason City	17,095	4,582	----------	3,664	----------	133	1,729	----------	----------	961	551	5,318	61	96	----------	12
13	Marshalltown	8,070	1,620	2,640	1,310	----------	----------	1,000	----------	----------	1,490	----------	----------	----------	----------	----------	13
14	Muscatine	16,612	509	2,400	1,300	----------	400	1,200	350	462	3,042	521	5,791	235	33	369	14
15	Keokuk	25,633	2,100	3,660	2,580	----------	5	2,605	600	10	1,956	1,187	1,440	1,000	183	8,307	15
16	Boone	8,337	1,025	273	1,629	----------	50	600	----------	----------	3,275	341	956	----------	157	31	16
17	Iowa City	12,014	1,200	338	1,240	----------	412	720	100	235	3,966	341	2,648	----------	488	326	17
18	Oskaloosa	7,618	1,376	290	1,475	----------	318	941	----------	----------	1,500	552	900	----------	246	20	18
19	Fort Madison	12,841	300	457	600	----------	210	779	----------	----------	2,247	3,257	11	----------	249	4,731	19
20	Centerville	3,391	1,197	250	844	----------	50	347	----------	----------	150	----------	449	----------	104	----------	20
21	Creston	2,891	606	320	450	----------	200	489	----------	50	----------	351	322	----------	103	----------	21
22	Oelwein	8,167	358	289	1,131	----------	52	811	----------	----------	2,269	41	1,723	1,245	182	66	22
23	Charles City	2,996	62	381	1,055	----------	32	248	----------	1	816	19	211	----------	171	----------	23
24	Cedar Falls	4,175	500	179	500	----------	----------	435	----------	59	600	291	161	----------	125	1,865	24
25	Fairfield	2,188	278	48	649	----------	96	348	----------	91	41	201	416	20	----------	----------	25
26	Webster City	4,390	400	500	276	*68	40	1,117	----------	----------	1,114	741	65	25	39	5	26
27	Shenandoah	3,201	225	233	902	----------	100	177	----------	35	----------	----------	268	1,019	182	----------	27
28	Clarinda	5,174	375	186	*1,377	----------	----------	690	----------	----------	1,161	213	350	----------	----------	822	28
29	Cherokee	3,644	423	250	632	----------	----------	832	----------	----------	----------	157	1,178	----------	----------	172	29
30	Red Oak	3,641	293	143	739	----------	152	1,015	----------	----------	860	171	220	12	----------	36	30
31	Perry	5,356	328	250	1,866	----------	50	600	----------	----------	379	----------	420	1,259	103	101	31
32	Chariton	5,901	600	153	600	----------	320	343	----------	----------	3,742	126	----------	----------	----------	17	32
33	Newton	2,247	414	200	300	----------	25	553	----------	163	----------	142	299	148	----------	3	33
34	Albia	2,585	530	200	545	----------	100	300	----------	132	----------	251	215	135	87	----------	34
35	Ames	5,811	----------	----------	964	----------	----------	1,255	----------	120	3,261	211	----------	----------	----------	----------	35
36	Le Mars	3,076	300	250	499	----------	583	300	----------	13	15	257	475	363	----------	21	36
37	Grinnell	19,499	300	245	1,327	----------	83	1,310	----------	247	12,734	172	1,197	1,530	----------	354	37
38	Atlantic	1,749	42	174	692	----------	75	292	----------	----------	----------	218	103	----------	----------	153	38
39	Marion	1,178	150	167	200	----------	75	275	----------	144	147	----------	----------	----------	20	----------	39
40	Washington	1,813	300	240	400	----------	75	176	----------	----------	4	234	76	----------	----------	308	40
41	Glenwood	827	61	111	201	----------	120	115	----------	59	----------	160	----------	----------	----------	----------	41
42	Spencer	3,425	200	269	472	----------	50	189	----------	30	1,471	452	57	----------	235	----------	42
43	Estherville	2,708	25	155	795	----------	100	300	----------	----------	----------	107	256	----------	----------	970	43
44	Mount Pleasant	2,275	516	415	377	----------	100	222	----------	----------	159	207	279	----------	----------	----------	44
45	Vinton	4,321	200	209	508	----------	----------	200	----------	----------	----------	84	1,213	----------	67	1,850	45
46	Eagle Grove	4,705	125	319	991	----------	----------	250	----------	----------	1,381	76	1,504	59	----------	----------	46
47	Carroll	4,301	300	278	500	----------	50	292	----------	----------	2,443	----------	438	----------	----------	----------	47
48	Decorah	3,265	90	224	1,035	----------	186	----------	----------	----------	220	337	303	----------	----------	870	48
49	Maquoketa	2,492	350	218	450	----------	50	300	----------	----------	----------	1,022	102	----------	----------	----------	49
50	Missouri Valley	1,987	477	180	205	----------	----------	763	----------	----------	241	94	----------	2	----------	25	50
51	Knoxville	2,163	357	268	439	----------	24	338	----------	----------	----------	63	674	----------	----------	----------	51
52	Iowa Falls	4,315	100	217	*1,672	----------	35	589	----------	121	1,580	----------	1	----------	----------	----------	52
53	Independence	1,523	300	111	300	----------	100	100	50	----------	----------	362	----------	----------	----------	200	53
54	Belle Plaine	1,418	168	347	655	----------	25	75	----------	----------	----------	93	57	98	----------	----------	54
55	Algona	1,513	50	99	1,200	----------	40	50	----------	----------	----------	74	----------	----------	----------	----------	55
56	Waverly	2,390	197	350	487	----------	101	106	----------	----------	210	271	439	----------	----------	229	56
57	Indianola	2,192	240	265	900	----------	295	230	----------	----------	197	----------	----------	----------	41	24	57
58	Denison	1,894	311	295	309	----------	115	309	----------	----------	51	99	----------	----------	----------	405	58

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

No. in order of population	CITY	Classified by Departments: General: 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
59	Sheldon	2,676	50	104	82		39
60	Creseo	1,506	300	154	480		50
61	Anamosa	1,579	80	182	180		
62	Storm Lake	2,812	60	372	283		248
63	Jefferson	1,530	75	230	107		14
64	Manchester	1,845	50	128	1,102		
65	Pella	1,255	300	190	200		100
66	Valley Junction	1,437	103	306	328		1
67	Hampton	1,541	248	164	319		1
68	Winterset	1,773	205	104	482		73
69	Harlan	1,817	195	551	300		75
70	Osage	1,030	111	83	280		25
71	Clear Lake	2,500	39	175	168		
72	Eldora	900	200	174	300		
73	Osceola	1,489	202	194	420		50
74	Mystic	883	90	66	102		40
75	Nevada	1,123	100	218	290		
76	New Hampton	860	50	127	330		50
77	Emmetsburg	1,307	3	156	265		50
78	Tama	1,795	50	133	175		99
79	Colfax	906	50	258	258		
80	Clarion	1,737	101	166	112		50
81	Sac City	1,941	196	219	76		25
82	Bloomfield	1,765	87	215	510		220
83	Lake City	1,463	100	222	223		60
84	Onawa	780	10	50	600		75
85	(a) Hamburg						
86	Leon	2,803	407	178	75		25
87	Tipton	1,250	100	180	222		64
88	Waukon	1,468	100	167	241		
89	Monticello	1,211	130	122	300		
90	Seymour	1,087	72	67	246		50
91	(a) Forest City						
92	Villisca	1,137	249	73	324		132
93	Sigourney	1,107	200	300	232		132
94	Ida Grove	1,175	144	192	344		60
95	(a) Audubon						
96	(a) Humboldt						
97	Hawarden	1,232	100	125	150		50
98	Marengo	821	69	85	94		85
99	Rock Rapids	868	50	101	150		75
100	Eldon	600	120	250	100		50
101	Bedford	1,228	47	251	125		100
102	Corning	836	200	102	79		65
103	Stuart	661	50	93	220		50
104	What Cheer	480	100	61	108		
105	Toledo	661	50	135	229		50

*City manager.
(a) Became city under 1915 Census; reports as town this year.

GENERAL AND MUNICIPAL SERVICE EXPENSE.

Offices and Accounts: Government: tures of Each Office or Department

Solicitor's office	City assessors	For collection of taxes	Engineer's office	For elections	City hall	Police or municipal courts	Audits and examinations	Miscellaneous	No. in order of population
443			902		41			415	59
137			200	60					60
226			102					568	61
25				88				1,727	62
251			162	75	295			1	63
300			180	67	18				64
150				114	101				65
404				125	120			45	66
102		87	209	85			59	107	67
515			39	8		135		210	68
444				22		56		174	69
100				83	248				70
261			1,079	74	254				71
65									72
235		98		60	47	3			73
100				90	159	235			74
353				86	76				75
50				70	95	28	50		76
282				76	331		15		77
340			606		294		67	40	78
134		81			135		15	10	79
100			700		285			268	80
194			358	68	712		37	66	81
343			310				10	20	82
207			651						83
							36		84
									85
50			1,753		105	31		199	86
				90	459		35		87
153		24		2	526				88
187			200	79				193	89
437				78				137	90
									91
								45	92
50			232	68	44				93
100			93					103	94
			213	20	30				95
									96
372				102	330				97
177					309		201		98
200				12					99
100				70					100
436				78	174			10	101
100					471			9	102
62				53				135	103
109				68	52				104
50		17		77	48			5	105

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments, Offices and Accounts: Protection of Life: Salaries, Wages and Other Expenditures: Total	Fire Department: Police department	Fire Department: Salaries and wages	Fire Department: Water for hydrants, etc.	Department of inspection
	Grand total	$ 1,444,168	$ 582,365	$ 501,095	$ 277,943	$ 64,364
1	Des Moines	$ 341,170	$ 93,983	$ 126,749	$ 85,473	$ 30,638
2	Sioux City	146,400	65,397	56,737	8,674	12,917
3	Davenport	151,647	50,309	47,493	44,166	6,030
4	Dubuque	90,968	41,566	40,563	6,956	891
5	Cedar Rapids	84,253	38,246	35,084	6,516	4,218
6	Waterloo	59,510	26,592	25,990	2,977	3,643
7	Council Bluffs	58,853	27,447	27,042	2,513	-------
8	Clinton	55,170	16,579	23,579	14,652	360
9	Burlington	66,545	21,387	17,903	25,763	1,212
10	Ottumwa	19,899	8,827	8,433	2,637	2
11	Fort Dodge	26,070	14,193	8,220	1,876	1,532
12	Mason City	26,952	15,921	8,209	1,548	932
13	Marshalltown	10,497	1,600	8,897	-------	-------
14	Muscatine	13,212	7,658	3,600	1,954	-------
15	Keokuk	31,908	10,300	9,823	11,785	-------
16	Boone	16,478	10,864	4,513	969	-------
17	Iowa City	23,547	6,866	3,002	13,679	-------
18	Oskaloosa	10,672	5,627	4,519	458	-------
19	Fort Madison	17,365	6,822	3,410	6,833	-------
20	Centerville	9,165	3,022	2,031	4,112	-------
21	Creston	14,265	3,609	1,568	8,913	-------
22	Oelwein	5,610	3,630	1,096	884	-------
23	Charles City	4,933	2,992	1,311	569	-------
24	Cedar Falls	2,256	1,676	580	-------	-------
25	Fairfield	5,042	1,985	2,634	160	-------
26	Webster City	3,471	1,379	1,133	956	-------
27	Shenandoah	4,091	1,664	1,181	1,194	6
28	Clarinda	4,032	1,758	1,825	450	-------
29	Cherokee	1,719	910	125	159	-------
30	Red Oak	3,829	1,676	1,439	708	-------
31	Perry	3,820	2,329	1,207	239	-------
32	Chariton	2,127	1,370	28	729	-------
33	Newton	4,303	1,686	1,620	997	-------
34	Albia	3,982	2,114	1,257	611	-------
35	Ames	3,342	1,656	711	109	824
36	Le Mars	6,946	2,636	752	3,446	-------
37	Grinnell	4,314	2,860	991	463	-------
38	Atlantic	3,966	2,002	1,100	854	10
39	Marion	3,119	1,421	175	1,523	-------
40	Washington	2,289	1,578	711	-------	-------
41	Glenwood	1,489	1,160	53	276	-------
42	Spencer	2,314	1,641	398	260	-------
43	Estherville	2,213	1,373	528	312	-------
44	Mount Pleasant	3,151	2,185	527	339	-------
45	Vinton	2,256	1,651	380	225	-------
46	Eagle Grove	2,176	1,770	205	-------	-------
47	Carroll	2,788	2,501	210	77	-------
48	Decorah	2,776	1,558	-------	1,218	-------
49	Maquoketa	3,206	1,563	1,584	59	-------
50	Missouri Valley	3,329	1,766	720	622	-------
51	Knoxville	2,412	1,350	974	88	-------
52	Iowa Falls	2,260	1,782	-------	478	-------
53	Independence	3,482	1,455	641	1,386	-------
54	Belle Plaine	2,016	1,290	255	469	-------
55	Algona	1,601	1,343	258	-------	-------
56	Waverly	1,437	1,307	69	61	-------
57	Indianola	1,618	1,355	56	207	-------
58	Denison	1,263	933	218	-------	7

GENERAL AND MUNICIPAL SERVICE EXPENSE.

Other Expenditures: and Accounts: and Property: Pound	Police and Fire alarm systems	Miscellaneous	Classified by Departments, Offices and Accounts: Health Department and Sanitation: Salaries, Wages and Other Expenditures: Total	Health department	Quarantine and pest house	Sewers: Construction and supervision	Sewers: General expense	Sewage disposal plant	Refuse disposal	Miscellaneous	No. in order of population
$2,762	$8,811	$6,828	$ 276,981	$45,737	$ 6,597	$26,318	$ 125,884	$ 5,390	$64,098	$ 2,957	
-------	-------	$4,327	$ 26,678	$ 9,312	$ 2,224	-------	$ 15,126	-------	$ 16	-------	1
-------	$1,732	-------	46,256	3,427	120	-------	19,915	$ 2,066	20,728	-------	2
$ 943	3,649	-------	29,095	2,355	-------	$ 3,387	9,203	-------	14,104	$ 46	3
955	-------	37	21,755	3,475	-------	366	5,889	-------	12,025	-------	4
189	-------	-------	18,061	2,975	4	-------	14,447	-------	635	-------	5
32	176	100	5,595	1,818	18	905	1,848	-------	202	804	6
266	1,585	-------	19,271	1,747	-------	-------	15,213	-------	2,311	-------	7
-------	-------	-------	6,560	700	-------	2,943	2,917	-------	-------	-------	8
-------	100	180	15,400	2,784	-------	-------	6,492	-------	6,000	124	9
-------	-------	-------	3,745	750	1,503	-------	1,492	-------	-------	-------	10
134	115	-------	4,558	1,209	-------	750	2,482	-------	117	-------	11
-------	120	222	7,093	3,695	1,345	-------	774	-------	610	669	12
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	13
-------	-------	-------	9,855	1,044	-------	-------	8,811	-------	-------	-------	14
-------	-------	-------	5,639	1,777	-------	-------	3,862	-------	-------	-------	15
-------	-------	-------	2,349	314	-------	-------	987	-------	1,048	-------	16
132	-------	-------	4,152	221	-------	-------	2,464	-------	1,467	-------	17
-------	-------	68	3,329	1,557	13	379	461	-------	905	14	18
-------	-------	300	304	150	-------	-------	128	-------	-------	26	19
-------	-------	-------	1,458	105	-------	-------	600	715	38	-------	20
-------	175	-------	923	136	500	60	31	-------	196	-------	21
-------	-------	-------	873	25	-------	133	182	314	219	-------	22
61	-------	-------	1,224	-------	-------	37	417	150	620	-------	23
-------	-------	-------	200	75	-------	-------	125	-------	-------	-------	24
-------	263	-------	1,045	81	-------	-------	706	108	150	-------	25
-------	-------	3	504	117	-------	379	-------	-------	8	-------	26
-------	46	-------	166	38	-------	-------	-------	-------	128	-------	27
-------	-------	-------	3,463	104	-------	3,157	68	-------	134	-------	28
-------	-------	525	569	354	-------	190	-------	-------	25	-------	29
3	-------	-------	2,314	1,530	110	1	364	-------	205	104	30
-------	45	-------	1,356	259	-------	793	55	249	-------	-------	31
-------	-------	-------	117	117	-------	-------	-------	-------	-------	-------	32
-------	-------	-------	2,588	94	-------	130	1,245	1,046	73	-------	33
-------	-------	-------	257	111	-------	-------	-------	-------	146	-------	34
-------	-------	42	1,754	129	41	1,313	223	-------	48	-------	35
27	64	21	1,158	100	-------	-------	696	-------	282	80	36
-------	-------	-------	890	65	-------	-------	549	-------	276	-------	37
-------	-------	-------	394	55	-------	49	41	-------	249	-------	38
-------	-------	-------	427	83	-------	-------	-------	344	-------	-------	39
-------	-------	-------	234	234	-------	-------	-------	-------	-------	-------	40
-------	-------	-------	198	198	-------	-------	-------	-------	-------	-------	41
15	-------	-------	608	18	566	24	-------	-------	-------	-------	42
-------	-------	-------	36	-------	-------	32	-------	-------	4	-------	43
-------	100	-------	168	-------	-------	-------	50	-------	118	-------	44
-------	-------	-------	868	93	-------	202	573	-------	-------	-------	45
-------	201	-------	97	26	11	-------	-------	-------	60	-------	46
-------	-------	-------	22	22	-------	-------	-------	-------	-------	-------	47
-------	-------	-------	57	57	-------	-------	-------	-------	-------	-------	48
-------	-------	-------	171	25	-------	133	-------	-------	13	-------	49
-------	221	-------	73	37	-------	-------	15	-------	21	-------	50
-------	-------	-------	154	-------	-------	-------	-------	135	19	-------	51
-------	-------	-------	97	-------	-------	-------	97	-------	-------	-------	52
-------	-------	-------	1,237	52	-------	-------	1,185	-------	-------	-------	53
2	-------	-------	947	60	-------	868	-------	-------	19	-------	54
-------	-------	-------	3,487	67	-------	3,420	-------	-------	-------	-------	55
-------	-------	-------	137	34	-------	-------	53	-------	50	-------	56
-------	-------	-------	166	20	6	-------	78	-------	62	-------	57
-------	26	79	1,693	25	-------	1,631	21	-------	-------	16	58

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

No. in order of population	CITY	Classified by Departments, Offices and Accounts: Protection of Life: Salaries, Wages and Other Expenditures: Total	Police department	Fire Department: Salaries and wages	Fire Department: Water for hydrants, etc.	Department of inspection	Pound	Police and Fire alarm systems	Miscellaneous
59	Sheldon	1,859	1,343	516					
60	Cresco	1,589	1,187	368	34				
61	Anamosa	1,304	1,268		36				
62	Storm Lake	1,039	897	504	238				
63	Jefferson	881	638	209					
64	Manchester	1,771	1,243	499	13				
65	Pella	2,013	741	330	942				
66	Valley Junction	3,152	725	435	1,800	2			
67	Hampton	1,443	1,026	364	45				
68	Winterset	2,801	1,028	1,713					
69	Harlan	1,002	926	25	22				
70	Osage	1,133	951	166	16				
71	Clear Lake	2,348	1,106	89	10	1,077			
72	Eldora	797	797						
73	Osceola	1,707	1,525		182				
74	Mystic	735	735						
75	Nevada	1,829	1,399	343					
76	New Hampton	1,003	960	43					
77	Emmetsburg	1,284	735	420	129				
78	Tama	915	780		135				
79	Colfax	1,315	1,212	51	30				
80	Clarion	849	660		120				
81	Sac City	531	443		88				
82	Bloomfield	1,048	985		24	18			
83	Lake City	606	514	80	102				
84	Onawa	321	283	38					
85	(a) Hamburg								
86	Leon	843	592	137					
87	Tipton	2,266	2,227	30					
88	Waukon	962	596		216	45			
89	Monticello	1,330	1,044	135	64				
90	Seymour	785	746	10	29				
91	(a) Forest City								
92	Villisca	1,350	912	50	365				
93	Sigourney	984	984						
94	Ida Grove	1,318	1,254		63				
95	(a) Audubon								
96	(a) Humboldt								
97	Hawarden	1,163	987	133	43				
98	Marengo	914	787		97				
99	Rock Rapids	1,357	1,334						
100	Eldon	607	607						
101	Bedford	732	531		156				
102	Corning	1,030	974	25	31				
103	Stuart	1,235	930	65	163				
104	What Cheer	758	758						
105	Toledo	1,044	875		168				

Classified by Departments, Offices and Accounts: Health Department and Sanitation: Salaries, Wages and Other Expenditures: Miscellaneous	Total	Health department	Quarantine and pest house	Sewers: Construction and supervision	Sewers: General expense	Sewers: Sewage disposal plant	Refuse disposal	Miscellaneous	No. in order of population
	428	34		394					59
	508	25			100		383		60
	17	17							61
	350	48		218	84				62
18	662			36	6	58	75	487	63
16	208	51		152				5	64
	1,244	134			1,060		50		65
190	754	79		259	356		60		66
	504			504					67
60	1,011	67			894		50		68
29	56							56	69
	34	34							70
66	980	29		126	591	205	14	15	71
	25	25							72
	540	424			110				73
	31	13						18	74
87	618	84	5		181			348	75
	575				575				76
	527			267	260				77
	27	27							78
22	86		7					79	79
31	5	1	4						80
	102				90		12		81
	231	60	8		163				82
	66	40			9			17	83
	84				84				84
									85
114	2,592			2,592					86
9	635				635				87
83	393	141			226		26		88
	98				68		30		89
									90
									91
23	327	113		206	8				92
	96	96							93
1	406	100			306				94
									95
									96
	144	25			119				97
30	1						1		98
23	38	4		34					99
	34	34							100
45	119	63			56				101
	278	51		214	12		1		102
77	146	32					65	49	103
									104
	176	30	112	34					105

TABLE NO. 2—CONTINUED—PAYMENTS FOR

GENERAL AND MUNICIPAL SERVICE EXPENSE.

No. in order of population	CITY	Classified by Depart												No. in order of population
			High											
			Salaries, Wages											
		Total	General administration	General street expenditures	Street paving and curbing	ments, Offices and Accounts	ways	and Other Expenses	Sidewalks and crossings	Bridges other than toll bridges	Snow removal	Street lighting	Street sprinkling	Street cleaning	Miscellaneous	
	Grand Total	$ 1,633,023	$ 110,941	$ 468,553	$ 75,762				$ 35,436	$ 46,919	$ 7,865	$ 615,328	$ 19,474	$ 226,745	$ 26,000	
1	Des Moines	$ 205,913	$ 7,040	$ 61,844					$ 3,707	$ 5,358		$ 89,181		$ 38,783		1
2	Sioux City	130,657	800	24,511	19,722				2,197	21,769	$ 125	34,347	$ 3,886	20,544	$ 2,746	2
3	Davenport	105,039	2,621	392	9,126				249			42,438		47,939	2,274	3
4	Dubuque	90,392	1,160	45,896	1,812				730			37,904	2,747		143	4
5	Cedar Rapids	83,809	8,293	12,809	6,543				3,206	3,353	155	30,161	180	18,641	468	5
6	Waterloo	50,302	1,265	913	310					333	2,179	29,937	243	12,462	2,660	6
7	Council Bluffs	53,679	1,075	14,021						2,508	240	27,649		8,186		7
8	Clinton	37,987	366	7,848	2,515				2,865	2,048	350	19,001	939	566	1,489	8
9	Burlington	59,225	1,000	25,932	52				4,125	380		20,661	805	6,227	43	9
10	Ottumwa	37,489	1,064	7,512					2,210	4,815		17,350		4,538		10
11	Fort Dodge	35,382	13,049		904					2,605		12,930		5,894		11
12	Mason City	25,731	1,652	2,958	3,205				35		1,065	12,594		4,222		12
13	Marshalltown	1,761		860					901							13
14	Muscatine	36,358	1,064	8,116	2,734					744		14,753		8,639	308	14
15	Keokuk	38,941	1,200	15,954	1,358				636	908		14,599		1,640	2,646	15
16	Boone	16,293	840	4,190							314	8,165	131	2,184	469	16
17	Iowa City	36,919	900	22,499	113					11		12,700	233	373		17
18	Oskaloosa	30,189	8,807	3,855							279	13,178	5	3,831	234	18
19	Fort Madison	19,900		11,096								6,410	20	548	1,826	19
20	Centerville	12,527	764	3,694	3,723				279			2,439	1,618			20
21	Creston	10,154	887	3,712	4				269			4,078	51	1,153		21
22	Oelwein	8,017	886	2,086	37				418			4,088	17	485		22
23	Charles City	15,027	502	5,163	608				441	97	377	5,286	510	1,413	630	23
24	Cedar Falls	6,734	720	5,252	397								365			24
25	Fairfield	9,741	575	5,353								3,813				25
26	Webster City	6,638	902	913	441				225		159			2,622	1,376	26
27	Shenandoah	18,461	720	5,483	40				233		22	6,053	901	4,380	629	27
28	Clarinda	9,086		1,598	1,765				369		104	4,074	149	1,027		28
29	Cherokee	11,162	786	4,155	306						419	4,733	2	761		29
30	Red Oak	8,750	735	781	615				55	55	98	3,980		2,147	275	30
31	Perry	11,577	2,280	552	4,227						68	3,829		621		31
32	Chariton	5,622	751	3,417					1,454							32
33	Newton	14,507	888	8,245	501				83			3,600	595	595		33
34	Albia	8,091	781	2,034	426							3,466	73	1,311		34
35	Ames	12,326	1,210	5,814					231		74	3,376	788	833		35
36	Le Mars	9,275	780	3,688	2							3,992	800		13	36
37	Grinnell	11,054	885	4,404	2,049				19			3,697				37
38	Atlantic	3,856	615	2,551	552				138							38
39	Marion	8,928	707	3,677								4,407	137			39
40	Washington	9,525	780	1,799					178			4,284	70	2,414		40
41	Glenwood	10,358	2,069	5,619						1,335		1,335				41
42	Spencer	10,688	768	4,121	3,773						90	1,880		47		42
43	Estherville	2,715	1,158	1,323					234							43
44	Mount Pleasant	2,920	443	1,543							50			884		44
45	Vinton	1,907	720	719										468		45
46	Eagle Grove	6,591	510	2,674							92	2,354		961		46
47	Carroll	11,887	4,730	694							250	3,272	600	2,341		47
48	Decorah	5,572	540									4,567		433	32	48
49	Maquoketa	7,297	720	3,329								2,557			691	49
50	Missouri Valley	6,867	484	2,669					535		4	2,346		493	336	50
51	Knoxville	4,729	682	1,733					55			2,259				51
52	Iowa Falls	9,078		4,285							300	2,607		1,886		52
53	Independence	8,196	3,144	194					421			4,437				53
54	Belle Plaine	4,001	604	616					32	7	134	2,022		523	63	54
55	Algona	4,339	720	2,455					1,146		18					55
56	Waverly	5,521	777	2,912					556	65	224	284		703		56
57	Indianola	2,834	499	1,270										915	150	57
58	Denison	11,234	19	8,422	636				912	66	45	200		708	226	58

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by Depart			
			High		
			Salaries, Wages		
		Total	General administration	General street expenditures	Street paving and curbing
59	Sheldon	4,565	1,978	558	30
60	Cresco	7,573	447	3,201	149
61	Anamosa	7,438		3,871	
62	Storm Lake	3,713		3,277	
63	Jefferson	7,095		2,947	901
64	Manchester	8,526	999	3,328	97
65	Pella	5,095	400	1,799	
66	Valley Junction	3,782	11	1,457	87
67	Hampton	7,949	1,147	3,317	
68	Winterset	3,026	587	1,524	
69	Harlan	2,737	487	581	
70	Osage	5,110	496	1,333	
71	Clear Lake	7,157	16	2,149	
72	Eldora	5,312		2,773	
73	Osceola	6,415	400	1,976	
74	Mystic	342		342	
75	Nevada	6,493	868	3,121	
76	New Hampton	2,091		1,207	
77	Emmetsburg	10,912	426	2,038	5,022
78	Tama	8,180	1,166	3,300	
79	Colfax	4,421	368	716	
80	Clarion	1,919			
81	Sac City	5,754	488	2,206	82
82	Bloomfield	2,583	808	900	
83	Lake City	2,428	480	248	
84	Onawa	1,784		784	
85	*Hamburg				
86	Leon	6,190		1,712	671
87	Tipton	7,928		4,949	
88	Waukon	6,840	904	2,283	82
89	Monticello	3,606	779	702	16
90	Seymour	2,273	419	1,854	
91	*Forest City				
92	Villisca	4,340	574	1,261	
93	Sigourney	6,357		4,369	
94	Ida Grove	6,509	2,853		
95	*Audubon				
96	*Humboldt				
97	Hawarden	3,757	1,814	587	109
98	Marengo	2,366	440		
99	Rock Rapids	4,906	935	2,862	
100	Eldora	1,039	330	605	
101	Bedford	5,793	1,174	1,739	
102	Corning	5,025	450	2,149	
103	Stuart	1,334	760	553	
104	What Cheer	2,653		1,678	
105	Toledo	5,949		2,152	

GENERAL AND MUNICIPAL SERVICE EXPENSE.

ments, 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	
13			1,735		100	151	59
		96	2,714	727	16	223	60
		15	2,967		366	219	61
						436	62
22		21	2,525	20		659	63
309		1	3,109		683		64
554			1,500		842		65
503			1,523			201	66
90	167	150	2,951		127		67
	63	11	224		220	397	68
					1,669		69
48			3,010		185	38	70
47		33	2,735	1,000	354	823	71
			2,539				72
33			3,280	46	680		73
							74
			1,984		520		75
164		50		150	500	20	76
1,487			1,906			33	77
220		33	2,866	161	534		78
66			2,128	93	1,050		79
182		64	1,673				80
		4	2,282	82	610		81
490		10			260	25	82
		9	1,691				83
			1,000				84
							85
			3,460		347		86
820			2,159				87
19		10	2,409	99	929	105	88
133		73	1,675		150	78	89
							90
							91
		1	2,075	42	375	12	92
232			1,756				93
			3,549			107	94
							95
							96
209	232	49		2	20	645	97
105			1,821				98
				1,013	96		99
104							100
352			1,495			1,033	101
			2,207	63	46	110	102
					21		103
			975				104
			2,024	111	704	958	105

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments, Salaries, Wages and Recreation, Libraries, Etc.				
		Total	General administration	General park and garden expense	Libraries	Miscellaneous
	Grand total	$ 363,368	$ 72,563	$ 103,332	$ 183,278	$ 4,195
1	Des Moines	$ 60,459	$ 33,114		$ 25,398	$ 1,947
2	Sioux City	44,522	2,200	$ 14,793	27,445	84
3	Davenport	58,464	1,970	39,342	16,634	518
4	Dubuque	1,725		100	1,000	625
5	Cedar Rapids	32,580	16,680	4,104	11,796	
6	Waterloo	75				75
7	Council Bluffs	18,697	1,380	8,091	8,851	375
8	Clinton					
9	Burlington	13,306	900	6,054	6,352	
10	Ottumwa	8,250	1,020	3,665	3,565	
11	Fort Dodge	8,958	587	4,111	4,093	167
12	Mason City	9,270		2,660	6,610	
13	Marshalltown	725	720	5		
14	Muscatine	4,646	810		3,836	
15	Keokuk	7,236	2,438	1,247	3,551	
16	Boone	2,650		265	2,385	
17	Iowa City	7,752	1,755	2,547	3,450	
18	Oskaloosa	5,406	372	217	4,817	
19	Fort Madison	1,021		1,021		
20	Centerville					
21	Creston	361	361			
22	Oelwein	1,346	806		540	
23	Charles City	5,299	1,557	1,855	1,887	
24	Cedar Falls	30	30			
25	Fairfield	260	15	245		
26	Webster City	30		30		
27	Shenandoah	31		31		
28	Clarinda					
29	Cherokee					
30	Red Oak	1,893		203	1,688	2
31	Perry					
32	Chariton	55	55			
33	Newton	2,749			2,749	
34	Albia	1,173	30		1,143	
35	Ames	259		259		
36	Le Mars	2,876		1,048	1,828	
37	Grinnell	2,711		414	2,297	
38	Atlantic	114		114		
39	Marion	60		60		
40	Washington	2,744			2,744	
41	Glenwood	525		525		
42	Spencer	2,468		175	2,258	35
43	Estherville	2,044		92	1,952	
44	Mount Pleasant	1,846	56	221	1,569	
45	Vinton	3,060	420	1,177	1,483	
46	Eagle Grove					
47	Carroll	833		111	722	
48	Decorah	1,026		1,026		
49	Maquoketa	1,572		185	1,387	
50	Missouri Valley	34		21		13
51	Knoxville	1,744	557		1,187	
52	Iowa Falls	2,537	487	456	1,594	
53	Independence	1,122		30	1,042	50
54	Belle Plaine					
55	Algona	3,477	977		2,500	
56	Waverly	1,016	64	100	852	
57	Indianola	1,961	160	289	1,512	
58	Denison	199	14	185		

GENERAL AND MUNICIPAL SERVICE EXPENSE.

Offices and Accounts / Other Expenditures									No. in order of population
	Miscellaneous Objects								
Total	Damage settlements and judgments	Printing and stationery	League of Iowa municipalities	Miscellaneous	Total	Refund taxes, licenses, Etc.	Miscellaneous		
$ 198,924	$ 93,091	$ 75,260	$ 4,008	$ 24,565	$ 34,374	$ 29,696	$ 4,678		
$ 54,166	$ 39,262	$ 14,844	$ 60		$ 470	$ 206	$ 264		1
16,671	15,454	1,006	73	$ 138	5,970	5,970			2
15,808	2,987	11,697	968	156	1,140	1,115	25		3
7,208	572	5,516	78	1,042	194	194			4
4,448	3,425	1,023			6,004	6,004			5
2,354	570	1,594	40	150	564	79	485		6
5,380	339	1,402	70	3,569	144	117	27		7
5,823	1,687	2,501	131	1,504	84	84			8
3,063	788	2,215	60						9
14,158	1,712	1,095		11,351	291	291			10
4,472	2,506	1,840	126		347	347			11
5,506	3,894		40	1,572	592		592		12
86			86						13
3,698	1,551	2,147							14
					507	507			15
3,085	70	834	56	2,125	30	30			16
1,255	108	1,003	144		273	273			17
1,300	1,051	277	62		86	86			18
1,763		1,733	30						19
827	405	422							20
1,560	947	583	30		522	522			21
1,255	168	773	56	258	57	57			22
15			15		723	723			23
130	130								24
3,840	3,585	180	75		3	3			25
2,198	500	903		795	177	177			26
635		572	63		24	24			27
711	209	463	39		132	132			28
1,133	100	536	20	477	7	7			29
483		418	31	34					30
518	168	158	45	147	3,285		3,285		31
675	675				1,447	1,447			32
857	750	5	102		85	85			33
326		136	20	170					34
1,055	112	887	56		4	4			35
1,025		957	20	48	150	150			36
2,409	1,687	722							37
495	381	111		3					38
1,503	1,165	295	20	23	99	99			39
487		335	152						40
152		152							41
779		759	20						42
319		299	20		900	900			43
348	13	237	20	78					44
									45
1,697	238	1,403	56		651	651			46
752	13	707	20	12					47
382		382							48
182	5	113	60	4	39	39			49
267	12	215	40		46	46			50
105				105					51
276		228	35	13					52
222		199	20	3	2,900	2,900			53
310		310							54
20			20						55
218	32	166	20						56
448		426	22		509	509			57
513	40	435	31	7					58

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

No. in order of population	CITY	Classified by Departments, Salaries, Wages and Recreation, Libraries, Etc.					Offices and Accounts Other Expenditures							No. in order of population
		Total	General administration	General park and garden expense	Libraries	Miscellaneous	Total	Miscellaneous Objects: Damage settlements and judgments	Printing and stationery	League of Iowa municipalities	Miscellaneous	Total	Refund taxes, licenses, Etc.	Miscellaneous	
59	Sheldon	494	494				295	275		20					59
60	Cresco	1,172			1,172		231		211	20					60
61	Anamosa	379		334		45	164		126	15	23	7	7		61
62	Storm Lake														62
63	Jefferson	1,605	121	44	1,440		512	7	469	36		311	311		63
64	Manchester	200				200	849		527	322					64
65	Pella	174	174				406		386	20					65
66	Valley Junction						105	6	83		16	2,044	2,044		66
67	Hampton	1,568		88	1,480		649	50	599			8	8		67
68	Winterset	1,409	150	204	1,055		154	20	114	20					68
69	Harlan						394		355	39					69
70	Osage	1,252			1,247	5	81		81						70
71	Clear Lake	146	106			40	2,010	1,200	810			44	44		71
72	Eldora						175		165	10					72
73	Osceola	656	68	585		3	104	18	86			11	11		73
74	Mystic						14		14						74
75	Nevada	1,175		95	1,080		284		264	20					75
76	New Hampton	743			743		299		279	20					76
77	Emmetsburg	2,007	1,006		1,001		627		552		75	16	16		77
78	Tama	436		23	413		687	145	507	35					78
79	Colfax						191		141	50					79
80	Clarion	1,066		1,066			461		461			230	230		80
81	Sac City	442			442		411	40	371			1	1		81
82	Bloomfield	723			723										82
83	Lake City	155			155		458		317	10	* 131	859	859		83
84	Onawa	3,460	459	3,001			50	50							84
85	(a) Hamburg														85
86	Leon	300			300		10			10					86
87	Tipton	2,569			2,569		435		415	20					87
88	Waukon	220		44	176		697	300	253	20	124				88
89	Monticello	1,879	80	198	1,601		876	250	371	20	235	161	161		89
90	Seymour	9		9			199	159	40						90
91	(a) Forest City														91
92	Villisca	943		164	779		251		220	20	11				92
93	Sigourney	1,057			1,057		128		128						93
94	Ida Grove	42		42			399		389	10		986	986		94
95	(a) Audubon														95
96	(a) Humboldt														96
97	Hawarden	736	28	29	679		442	16	236	55	135	23	23		97
98	Marengo	1,116			1,116		70	14	46	10					98
99	Rock Rapids	578	328	250			335		315	20					99
100	Eldon														100
101	Bedford						3,132	3,086	46						101
102	Corning	922		3	919		526	131	375		20	1,069	1,069		102
103	Stuart	507	14	79	414		163		128	24	11				103
104	What Cheer														104
105	Toledo	11				11	189	13	166	10		148	148		105

TABLE NO. 3—PAYMENTS FOR MUNICIPAL INDUSTRY EXPENSE.

No. in order of population	CITY	Municipal Industrial Expense												No. in order of population
		Payments to Public			Classified by Industries									
					Water Works		Electric Light Works		Markets and Public Scales		Cemeteries and Crematories			
		Total	Salaries and wages	For miscellaneous objects	For salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other	Miscellaneous	
	Grand total	$ 1,169,438	$ 505,143	$ 664,295	$ 282,359	$ 491,275	$ 143,870	$ 234,127	$ 16,388	$ 5,986	$ 54,077	$ 14,165	$ 17,191	
1	Des Moines	$ 31,302	$ 26,075	$ 5,227					$ 5,826	$ 2,722	$ 20,249	$ 2,505		1
2	Sioux City	50,306	27,242	32,064	$ 25,262	$ 28,501			780	531	1,200	3,032		2
3	Davenport	236	236								236			3
4	Dubuque	2,207	1,858	349					845	121			$ 1,241	4
5	Cedar Rapids	56,702	29,925	26,777	28,615	24,065			660	186	403	35	2,738	5
6	Waterloo													6
7	Council Bluffs	56,852	28,906	27,946	28,066	27,902			840	44				7
8	Clinton													8
9	Burlington	17,378	1,243	16,135		15,960			720	157	523	18		9
10	Ottumwa	37,881	17,582	20,299	17,582	20,299								10
11	Fort Dodge	21,913	6,440	15,473	5,600	15,425			840	48				11
12	Mason City	24,264	10,755	13,509	10,755	13,509								12
13	Marshalltown	17,248	14,738	2,510	11,326	2,200	2,392	310	1,020					13
14	Muscatine	29,814	13,811	16,003	8,600	12,918			480	102	4,706	2,608	400	14
15	Keokuk	3,827	3,580	247							3,580	247		15
16	Boone	24,671	10,267	14,404	10,267	14,329				75				16
17	Iowa City	2,188	1,387	801						760	1,387	41		17
18	Oskaloosa	723	256	467					256	467				18
19	Fort Madison	1,162	974	188							923	188	51	19
20	Centerville	292	240	52						52	240			20
21	Creston	1,851	1,742	109							1,742	109		21
22	Oelwein	7,995	2,760	5,235	2,119	4,570					641	35	630	22
23	Charles City	6,336	1,446	4,890	1,446	4,890								23
24	Cedar Falls	36,427	8,420	28,007	3,024	6,215	4,676	21,621			720	171		24
25	Fairfield	7,044	3,401	3,643	3,184	3,626				16	217	1		25
26	Webster City	35,826	13,753	22,073	1,661	458	9,971	21,477	704	92	1,417	46		26
27	Shenandoah	6,449	2,513	3,936	2,513	3,928				8				27
28	Clarinda	4,961	4,961		4,109						852			28
29	Cherokee	6,003	2,817	4,086	1,642	3,512					1,175	143	431	29
30	Red Oak	10,772	3,975	6,797	1,856	6,621					2,104	176	15	30
31	Perry	12,088	2,921	9,167	2,021	9,105					900	62		31
32	Chariton	2,913	2,223	690	2,223	690								32
33	Newton	69,729	18,134	51,595	3,299	9,482	11,638	35,561		207	900	105	8,537	33
34	Albia	4,433	1,259	3,174	1,259	2,833						341		34
35	Ames	35,315	9,348	25,967	1,707	6,168	7,641	19,799						35
36	Le Mars													36
37	Grinnell	12,221	4,347	7,874	4,347	7,295						579		37
38	Atlantic	23,569	6,435	17,134	2,266	7,513	4,169	9,607		14				38
39	Marion	5,412	1,145	4,267		3,268			480	38	665	961		39
40	Washington	12,605	2,065	10,540	1,940	10,530					125	10		40
41	Glenwood	9,498	2,451	7,047	2,451	7,047								41
42	Spencer	27,390	14,469	12,921	3,229	574	8,486	12,131	1,264	214	1,490	2		42
43	Estherville	21,426	5,928	15,498		1,559	5,928	13,939						43
44	Mount Pleasant	18,341	6,746	11,595	249	1,311	5,315	10,046		40	1,182	198		44
45	Vinton	21,900	4,892	17,008	1,157	6,811	3,735	10,197						45
46	Eagle Grove	1,506	545	961	545	961								46
47	Carroll	8,741	2,282	6,459	1,850	6,459					432			47
48	Decorah	3,786		3,786		3,786								48
49	Maquoketa	6,248	2,393	3,855	1,770	3,970			480	3			25	49
50	Missouri Valley	4,655	1,621	3,034	1,621	3,034								50
51	Knoxville	9,260	3,677	5,583	2,947	5,476					730	107		51
52	Iowa Falls	3,620	1,670	1,950	1,670	1,950								52
53	Independence	20,872	6,718	14,154	1,448	862	5,270	13,237		55				53
54	Belle Plaine	1,688	368	1,320	368	1,320								54
55	Algona	18,057	7,083	10,974	7,042	9,399			41				1,575	55
56	Waverly	12,845	6,073	6,772	1,793	1,815	4,280	4,957						56
57	Indianola	19,823	6,489	13,334	1,380	4,245	4,835	9,089			274			57
58	Denison	50,075	50,075		16,352		33,723							58

TABLE NO. 3—PAYMENTS

No. in order of population	CITY	Municipal Industrial Expense													No. in order of population
		Payments to Public			Classified by Industries										
					Water Works		Electric Light Works		Markets and Public Scales		Cemeteries and Crematories				
		Total	Salaries and wages	For miscellaneous objects	For salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other	Miscellaneous	
59	Sheldon	3,161	2,045	1,116	1,525	1,069					520	47		59
60	Cresco	3,003	2,085	918	2,085	872							46	60
61	Anamosa	3,541	358	3,183	358	3,183								61
62	Storm Lake	6,692	2,367	4,325	2,367	4,325								62
63	Jefferson	4,975	4,974	1	4,974	1								63
64	Manchester	5,956	1,680	4,276	1,680	4,276								64
65	Pella	16,720	4,749	11,971	861	2,193								65
66	Valley Junction	3,517	1,485	2,032	1,485	1,359								66
67	Hampton	3,849	2,141	1,708	2,141	1,708								67
68	Winterset	13,002	4,983	8,019	494	631								68
69	Harlan	8,967	7,410	1,557	1,722	1,011								69
70	Osage	2,856	1,166	1,690	895	1,961								70
71	Clear Lake	5,922	1,574	4,348	1,200	4,340								71
72	Eldora	1,792	1,792		1,792									72
73	Osceola	223		223								223		73
74	Mystic													74
75	Nevada	3,962	1,548	2,414	1,341	1,176					207	1,238		75
76	New Hampton	13,079	4,331	8,748	1,110	2,832								76
77	Emmetsburg	3,118	1,137	1,981	1,137	1,961								77
78	Tama	2,173		2,173		2,067								78
79	Colfax	4,812	2,565	2,247	2,565	2,247								79
80	Clarion													80
81	Sac City	3,256	960	2,296	960	2,296								81
82	Bloomfield	5,182	3,372	1,810	308	960								82
83	Lake City	634	503	131	103	131								83
84	Onawa	13,912	2,169	11,743	549									84
85	(a) Hamburg													85
86	Leon	960	960		960									86
87	Tipton	8,127	4,724	3,403	1,251	1,706								87
88	Waukon	2,927	880	2,047	880	2,047								88
89	Monticello	3,772	1,777	1,995	870	1,881								89
90	Seymour	11,935	3,239	8,696	162	461			270	11	637	103		90
91	(a) Forest City						2,837	8,224			240	11		91
92	Villisca	3,422	3,028	394	1,979	263								92
93	Sigourney	4,645	4,645			4,645			312	20	737	106	5	93
94	Ida Grove	2,797	1,217	1,580	1,217	1,580								94
95	(a) Audubon													95
96	(a) Humboldt													96
97	Hawarden	18,293	6,248	12,045	5,583	11,777					665	268		97
98	Marengo													98
99	Rock Rapids													99
100	Eldon	5,882	2,770	3,112	3,112	2,654						80	36	100
101	Bedford	761		761		648				3		110		101
102	Corning	4,885	1,250	3,635	1,125	3,390		100			125	145		102
103	Stuart	12,914	5,172	7,742	447	1,132	4,485	6,610			240			103
104	What Cheer	180	180		180									104
105	Toledo	3,088	999	2,089	380	2,081					619	8		105

FOR MUNICIPAL INDUSTRY EXPENSE.

TABLE NO. 4—PAYMENTS

No. in order of population	CITY	Total	Group of Departments: General government	Protection of Life and Property: Police Department	Protection of Life and Property: Fire Department	Protection of Life and Property: All other objects	Health Department and Sanitation: Sewers	Health Department and Sanitation: All other objects
	Grand total	$ 3,982,476	$ 170,108	$15,352	$ 121,304	$23,455	$ 433,550	$ 6,408
1	Des Moines	$ 199,733	$ 397	$ 403	$ 42,646	$12,478	$ 10,899	$ 906
2	Sioux City	400,714	326				22,436	
3	Davenport	118,097	995	147	7,571	5,938	30,874	1,551
4	Dubuque	284,038	8,828	3,842	13,418	2,240	18,707	191
5	Cedar Rapids	123,971	2,157	1,347	8,799		8,108	
6	Waterloo	34,881	598	451	5,492	221	2,214	
7	Council Bluffs	527,864	1,712	2,201	3,527	415	43,859	117
8	Clinton	18,014	2,406	421	4,674	269	4,103	
9	Burlington	160,894		608			54,822	
10	Ottumwa	52,437			5,894		21,374	
11	Fort Dodge	230,112	56,951		839		15,874	
12	Mason City	337,342	5,586	2,217	1,556	768	49,630	308
13	Marshalltown	59,291		2,910	1,196			
14	Muscatine	71,471	32,953		800			
15	Keokuk	45,075	66	78	7,216		11,510	
16	Boone	113,497	133	424	901		3,493	
17	Iowa City	57,928	174		142		2,212	
18	Oskaloosa	50,109	158		727		1,079	2,225
19	Fort Madison	4,518						
20	Centerville	2,270			185		89	
21	Creston	2,281	130		440		936	
22	Oelwein	32,118	109		15		3,788	
23	Charles City	33,581	11,059	6	620		8,153	
24	Cedar Falls	24,916	2,047				2,844	
25	Fairfield	12,220	101		79		5,451	
26	Webster City	15,792	332		184		1,247	
27	Shenandoah	7,913			416			
28	Clarinda	6,520					2,000	
29	Cherokee	13,566			418		5,527	
30	Red Oak	11,756			266		1,190	
31	Perry	4,976			1,129		747	
32	Chariton	4,117					1,506	
33	Newton	15,487	5				6,301	
34	Albia	6,693		51	487			
35	Ames	106,210	33,534				15,243	
36	Le Mars	7,588	366	15	133		1,135	8
37	Grinnell	24,239	134		36		6,655	
38	Atlantic	33,485			824			
39	Marion	7,354	376	67			4,686	78
40	Washington	9,879			200		1,992	67
41	Glenwood	11,422	2,178					
42	Spencer	23,993			192		788	
43	Estherville	1,016						
44	Mount Pleasant	21,543			933			
45	Vinton	13,071	575		606	143	1,064	
46	Eagle Grove	38,290			210		5,633	
47	Carroll	49,617	1,435		131		529	630
48	Decorah	26,015	71				16,397	
49	Maquoketa	9,852					2,188	
50	Missouri Valley	1,886						
51	Knoxville	2,621	8				209	
52	Iowa Falls	32,949	243		258		4,928	
53	Independence	10,942	400		645		1,044	
54	Belle Plaine	8,397	401				1,104	
55	Algona	5,400						
56	Waverly	43,077	79	77	158		252	

FOR OUTLAY.

Offices and accounts: Highways: General street expenditures and paving	Highways: Sidewalks and crossings	Highways: Bridges	Highways: All other objects	Libraries	Recreation and miscellaneous	Municipal Industries: Water works	Municipal Industries: Electric light works	Municipal Industries: All other industries	No. in order of population
$ 1,884,951	$ 121,450	$ 115,303	$ 21,434	$55,187	$ 107,836	$ 622,414	$ 254,107	$ 29,617	
$ 47,998	$ 9,623	$ 34,446	$ 2,126	$ 5,687	$ 23,743			$ 8,321	1
245,281	7,265	11,693			10,067	$ 103,646			2
24,719	12,182	14,887	2,804		8,306	8,123			3
218,855	7,098	1,605			8,799			455	4
12,462	1,313	9,195	673	5,030	7,656	32,112	$ 35,119		5
13,112	6,901	5,032	860						6
363,185	25,978	16,180	3,132	6,597	3,937	57,124			7
4,553	235	683	650		20				8
97,375	4,028			3,647				414	9
7,390	1,634	3,770		1,951	2,511	7,913			10
106,944	6,762	4,012		1,746	25,964	11,020			11
276,708	478			1,367	926	47,798			12
19,024	446		67	5,265	2,319	16,824	7,021	3,420	13
				1,385		27,796		8,537	14
24,225	203	1,298	11		428			40	15
98,869	2,216		1,206	700		5,555			16
42,770	2,885	6,051		1,094				2,600	17
42,715	2,084		1,121						18
2,832	1,686								19
							1,996		20
290	440		45						21
15,796	516			913	1,462	8,948		571	22
72	111		647	752	746	11,415			23
4,544	148	1,212				2,582	10,589		24
1,277	661		32		218	4,306		95	25
5,982			6		26	2,944	5,081		26
		2.149				5,348			27
736			1,000			2,561		223	28
2,825	393		398			3,960		45	29
4,430	337		53	1,183	132	4,089		76	30
294	662	614				1,530			31
529					691	1,391			32
1,261	328			889		419	5,151	1,133	33
984	710			485		3,976			34
	3,747					8,683	45,008		35
4,325	1,545		61						36
39	1,020					15,755			37
22,371	1,032		50			2,743	6,465		38
1,227	439		351	50	80				39
1,220	1,397		2,296		2,074	513		20	40
7,149				795	1,300				41
236	70		32		682	6,493	15,382	118	42
	485					292	239		43
914	92			578	619	9,932	7,407	1,068	44
3,783						2,258	4,642		45
27,339	917				39	4,152			46
24,502	157		206	1,214		20,813			47
3,552		787				5,208			48
999				295		5,784		586	49
1,257						629			50
98	37			455		1,786		33	51
12,371		84	235	244	811	13,775			52
2,344	218					6,195	96		53
5,383			136			1,373			54
		491				4,909			55
1,135	888		520	556		7,608	31,804		56

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	
57	Indianola	11,413	315		417		341		57
58	Denison	777	342						58
59	Sheldon	5,480							59
60	Cresco	5,963	12				688		60
61	Anamosa	2,207	79		528				61
62	Storm Lake	17,281			1,249		802		62
63	Jefferson								63
64	Manchester	4,140	58		289		79		64
65	Pella	11,840			637		270		65
66	Valley Junction	32,706				175	12,681		66
67	Hampton	3,317	70			35	126		67
68	Winterset	4,241							68
69	Harlan	29,890	70		589				69
70	Osage	9,915							70
71	Clear Lake	14,094			68			200	71
72	Eldora	10,101			25		1,043		72
73	Osceola	10,128							73
74	Mystic	2,252			13				74
75	Nevada	8,656							75
76	New Hampton	7,154			172				76
77	Emmetsburg	8,607	28	24			317		77
78	Tama	3,760							78
79	Colfax	5,236	69						79
80	Clarion	7,893					2,569		80
81	Sac City	8,282	700			769			81
82	Bloomfield	10,051	214	63	450		929	4	82
83	Lake City	15,043	100		310		4,260	30	83
84	Onawa	333							84
85	(a) Hamburg								85
86	Leon	11,896				4	2,096	18	86
87	Tipton	23,790			46		98		87
88	Waukon	9,433	768						88
89	Monticello	6,781			1,169		913		89
90	Seymour	1,592							90
91	(a) Forest City								91
92	Villisca	115							92
93	Sigourney	8,241							93
94	Ida Grove	3,484	245				1,482		94
95	(a) Audubon								95
96	(a) Humboldt								96
97	Hawarden	177							97
98	Marengo	2,751							98
99	Rock Rapids	23,969			174		36	6	99
100	Eldon	2,792							100
101	Bedford								101
102	Corning	454							102
103	Stuart	10,125	25		241			9	103
104	What Cheer	2,222			65				104
105	Toledo	856							105

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	
550	107			556	935	290	7,902		57
					435				58
						5,480			59
	1,072			1,177	68	2,946			60
	531				216	853			61
10,710	684					3,836			62
									63
715						2,614	385		64
						10,699	234		65
17,400					21	2,429			66
1,539	170	222		298	35	822			67
118			64	357	154	980	2,568		68
6,324	1,393					6,994	14,520		69
6,544	506			1,617		1,084		164	70
1,300	80			880		11,566			71
4,767						4,266			72
				1,161		8,967			73
720	113	435	176				722	73	74
				700		7,956			75
605	412			570		128	5,177		76
3,751				506		3,981			77
		200		518		2,942		100	78
200	672		260			4,035			79
4,089				1,235					80
1,601	1,635		1,377			2,200			81
723	140	151	42	372	180	290	6,475	18	82
1,608	488		81		917	7,193		56	83
			92					241	84
									85
5,263	34			476	215	3,790			86
						1,095	22,551		87
	1,642					7,023			88
424	520		247		356	2,616	106	430	89
140					134		1,318		90
									91
	115								92
3,190						5,051			93
						1,757			94
									95
									96
				177					97
1,197	226					1,328			98
819		106	179	546	529	7,280	13,527	767	99
276	53			419		2,044			100
									101
	454								102
50	235			744		6,144	2,677		103
1,781					185	191			104
181	201		198			263		13	105

TABLE NO. 5—PAYMENT FOR OUTLAY AND PAYMENT

No. in order of population	CITY	Payment for		
		Total	For salaries and wages	For purchase of equipment
	Grand Total	$ 3,969,915	$ 387,638	$ 3,097,834
1	Des Moines	$ 199,733		$ 87,723
2	Sioux City	400,713	$ 28,985	325
3	Davenport	118,097	36,796	14,139
4	Dubuque	284,038		1,328
5	Cedar Rapids	123,971	10,008	44,401
6	Waterloo	34,881	14,955	6,491
7	Council Bluffs	527,864	1,871	12,087
8	Clinton	18,014	2,989	5,186
9	Burlington	160,894	2,311	4,255
10	Ottumwa	52,437		7,845
11	Fort Dodge	230,112	14,868	2,585
12	Mason City	387,342	25,143	8,351
13	Marshalltown	59,291		5,583
14	Muscatine	71,470		2,184
15	Keokuk	45,075		3,532
16	Boone	113,497	6,886	5,477
17	Iowa City	57,928	5,218	1,688
18	Oskaloosa	50,109		3,110
19	Fort Madison	4,518		
20	Centerville	2,270		185
21	Creston	2,281	1,012	658
22	Oelwein	32,118	1,531	124
23	Charles City	33,581	1,853	3,654
24	Cedar Falls	24,916	3,180	
25	Fairfield	12,220	661	897
26	Webster City	15,792		8,215
27	Shenandoah	7,913		416
28	Clarinda	6,520	736	
29	Cherokee	13,566		1,504
30	Red Oak	10,572	3,844	241
31	Perry	4,976	387	2,659
32	Chariton	4,117	145	691
33	Newton	15,487		889
34	Albia	6,693		1,022
35	Ames	106,210		
36	Le Mars	7,588		
37	Grinnell	24,239		134
38	Atlantic	33,485	1,946	824
39	Marion	7,354	1,666	329
40	Washington	9,879	840	1,756
41	Glenwood	11,422		795
42	Spencer	23,993	11,642	2,164
43	Estherville	1,016		
44	Mount Pleasant	21,484	2,325	7,629
45	Vinton	13,071		1,181
46	Eagle Grove	38,490	1,679	411
47	Carroll	49,617	410	1,214
48	Decorah	26,015		
49	Maquoketa	9,852		295
50	Missouri Valley	1,886		
51	Knoxville	2,621		672
52	Iowa Falls	32,949		3,295
53	Independence	5,541		96
54	Belle Plaine	8,396	1,169	202
55	Algona	5,400		
56	Waverly	43,077	2,802	314

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	On loans for general purposes	On debts for local improvements, special assessments	On loans for municipal industries	
$ 285,186	$ 199,257	$ 692,744	$ 454,958	$ 79,998	$ 157,788	
$ 88,381	$ 23,629	$ 103,528	$ 100,877	$ 2,651		1
283,363	88,040	64,586	59,278		5,308	2
35,590	31,572	17,400	17,400			3
270,719	11,991	66,229	41,256	18,238	6,735	4
38,161	31,401	42,328	31,753	600	9,975	5
13,385	50	35,506	35,506			6
513,559	347	36,705	9,705		27,000	7
6,590	3,249	8,053	7,090	963		8
153,914	414	24,797	14,933	9,864		9
44,592		22,830	10,798		12,032	10
200,668	11,991	6,193	4,088		2,105	11
319,101	34,747	12,109	10,871		1,238	12
50,876	2,832	5,055	4,967	88		13
68,236	1,050	8,346	2,541	4,356	1,449	14
25,879	15,664	10,884	10,884			15
95,018	6,116	12,691	304		12,387	16
47,916	3,106	23,527	21,887	1,460	180	17
45,834	1,165	9,003	5,760		3,243	18
4,518		4,509	4,507	2		19
1,906	89	2,238	1,468	770		20
440	171	3,672	1,514	2,158		21
26,836	3,627	4,758	2,779	980	999	22
21,292	7,782	5,551	3,025	626	1,900	23
16,971	4,765	8,343	2,791		5,552	24
8,477	2,185	3,251	2,789	462		25
7,029	548	3,382	465	1,731	1,186	26
7,497		2,104	1,908		196	27
5,561	223	1,590		352	1,238	28
9,562	2,500	4,656	708	2,778	1,170	29
2,446	4,041	1,128			1,128	30
1,570	360	6,080	906	2,852	2,322	31
2,897	384	2,063	438		1,625	32
14,066	532	5,447		240	5,207	33
711	4,960	3,465	540		2,925	34
106,210		4,442	262	1,080	3,100	35
5,413	2,175	1,321	1,218		103	36
24,030	75	5,640	1,751	2,981	908	37
29,633	1,082	3,091	540	672	1,879	38
4,425	934	9,342	325	9,017		39
4,609	2,674	1,640			1,640	40
10,627		2,575	2,575			41
929	9,258	905	905			42
1,016		4,462	1,062		3,400	43
6,992	4,538	2,596	1,718	737	141	44
11,747	143	1,599	1,178		421	45
33,889	2,511	1,449	900	228	321	46
44,988	3,005	3,469	2,392	362	715	47
25,157	858	100	100			48
8,971	586					49
1,886		954	838	116		50
1,786	163	5,954	1,060	275	4,619	51
16,672	12,982	2,070	847	863	360	52
3,976	1,469	400			400	53
6,386	639	2,462	98	88	2,276	54
5,400		3,861		1,394	2,467	55
24,505	15,456	4,011	11	1,016	2,984	56

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

No. in order of population	CITY	Payment for		
		Total	For salaries and wages	For purchase of equipment
57	Indianola	11,413		1,269
58	Denison	777		777
59	Sheldon	5,480		
60	Cresco	5,963		1,257
61	Anamosa	2,207	79	
62	Storm Lake	17,281		1,249
63	Jefferson			
64	Manchester	4,140	46	58
65	Pella	907		637
66	Valley Junction	32,706		632
67	Hampton	3,317		408
68	Winterset	4,241		470
69	Harlan	29,889	70	589
70	Osage	9,751	779	866
71	Clear Lake	14,094	200	948
72	Eldora	10,101		25
73	Osceola	10,128		1,161
74	Mystic	2,252	176	13
75	Nevada	8,656		700
76	New Hampton	7,154		742
77	Emmetsburg	8,607	536	558
78	Tama	3,760		518
79	Colfax	5,236	599	2,925
80	Clarion	11,867		
81	Sac City	8,282	1,637	634
82	Bloomfield	10,051		1,435
83	Lake City	15,043		410
84	Onawa	333		333
85	*Hamburg			
86	Leon	11,896	120	496
87	Tipton	23,790		46
88	Waukon	9,433		768
89	Monticello	6,781		645
90	Seymour	1,592		
91	*Forest City			
92	Villisca	115		
93	Sigourney	8,241		
94	Ida Grove	3,484		1,873
95	*Audubon			
96	*Humboldt			
97	Hawarden	177		177
98	Marengo	2,751	1,628	
99	Rock Rapids	23,969	1,612	1,041
100	Eldon	2,792	276	419
101	Bedford			
102	Corning	454		
103	Stuart	10,125	3,641	1,901
104	What Cheer	2,222		256
105	Toledo	856		198

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	On loans for general purposes	On debts for local improvements, special assessments	On loans for municipal industries	
9,190	954	4,099	1,598	381	2,120	57
		976	976			58
5,480		630		630		59
4,706		2,064	990		1,074	60
1,912	216	2,024	776		1,248	61
15,348	684					62
						63
1,004	3,032	856		69	787	64
	270					65
32,053	21	1,850		600	1,250	66
2,753	161	2,266	22	1,529	715	67
3,548	223					68
29,230		899	84		815	69
2,124	5,982	366	10		356	70
12,946		4,124	3,910		214	71
10,076						72
8,976		4,006	1,446	1,127	1,433	73
1,268	795					74
7,956		3,923	1,706	1,160	1,057	75
6,284	128					76
7,196	317	1,343	137		1,206	77
2,942	300	1,116		1,116		78
932	780	1,415	182	1,233		79
11,867		846			846	80
4,804	1,207	1,266			1,266	81
8,418	198	2,433	184	524	1,725	82
14,074	559	978	978			83
		3,255	3,255			84
						85
10,876	404	2,138	2,138			86
23,646	98	880		880		87
8,665		763	309		454	88
5,035	1,101	1,537	175		1,362	89
1,473	119	2,485	976		1,509	90
						91
115		1,120	105	270	745	92
5,051	3,190	2,715	2,546		169	93
1,482	129	290	34		256	94
						95
						96
		357			357	97
	1,123	752	184	441	127	98
20,807	509	584	36	38	510	99
	2,097	514	46		468	100
						101
454						102
	4,583	959			959	103
1,781	185	1,260	160		1,100	104
464	194	1,305	475		830	105

TABLE NO. 6—PAYMENTS AND RECEIPTS ON ACCOUNT

No. in order of population	CITY	Payments for Cancellation or Redemption of Debt Obligations						Receipts From Debt Obligations Issued								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	Excess of receipts over payments	Excess of payments over receipts	
	Grand total	$ 2,805,102	$ 1,367,497	$ 550,046	$ 232,200	$ 601,533	$ 53,826	$ 2,785,735	$ 1,589,368	$ 226,485	$ 152,971	$ 810,592	$ 6,319	$ 857,099	$ 845,682	
1	Des Moines	$ 447,675	$ 347,268	$ 22,693	$ 29,204	$ 48,510		$ 449,379	$ 345,425		$ 29,204	$ 74,750		$ 1,704		1
2	Sioux City	362,032	338,282		23,750			281,857	266,857		15,000				$ 80,175	2
3	Davenport	163,744	10,000	153,744				9,500			9,500				154,244	3
4	Dubuque	362,966	143,000	106,753	44,871	68,100	242	301,986	92,260	$ 166,873	8,871	28,608	$ 1,374		60,980	4
5	Cedar Rapids	85,696	62,700			21,901	1,095	23,545				23,545			62,151	5
6	Waterloo	161,754	75,593			86,161		58,920	50,055			8,865			102,834	6
7	Council Bluffs	104,651	56,000			45,651	3,000	204,851				204,851		100,200		7
8	Clinton	27,650	4,600	23,050				30,548		16,183		14,365		2,898		8
9	Burlington	37,851	11,000	6,000	9,800	11,051		42,825	25,000		7,800	10,025		4,974		9
10	Ottumwa	23,194	10,000			13,194		9,252	5,000			4,252			13,942	10
11	Fort Dodge	18,889				18,889		173,698	131,810			41,888		154,809		11
12	Mason City	25,000	5,000			11,833	8,167	193,596	140,700			52,896		168,596		12
13	Marshalltown	8,712	4,000			4,712									8,712	13
14	Muscatine	34,382	20,000			14,382		2,171				2,171			32,211	14
15	Keokuk	83,082	3,000		51,200	28,882		102,271	10,500		51,200	40,571		19,181		15
16	Boone	11,836				11,836		7,489				7,489			4,347	16
17	Iowa City	98,330	18,531	40,649	39,150			156,876	120,717			36,159		58,546		17
18	Oskaloosa	46,120	6,020			40,100		64,719	35,800			28,919		18,599		18
19	Fort Madison	19,922	7,000			12,922		11,710				11,710			8,212	19
20	Centerville	5,025	3,500	1,000		525									5,025	20
21	Creston	16,572	7,270	7,112		2,190		927				927			15,645	21
22	Oelwein	28,396	5,800	6,400		16,196		35,529	31,991			2,908	630	7,133		22
23	Charles City	5,660				5,660		15,118		7,012		8,106		9,458		23
24	Cedar Falls	11,637	500	5,000	2,550	3,587		6,399				6,399			5,238	24
25	Fairfield	5,687	3,000	2,000		687		4,603				4,603			1,084	25
26	Webster City	34,320	13,269	14,844		5,825	382	12,233		11,989		244			22,087	26
27	Shenandoah	4,717	3,600			1,117		7,335			5,000	2,335		2,618		27
28	Clarinda	3,757	500	3,257				4,117	4,117					360		28
29	Cherokee	22,014	4,000	18,000		14		11,846		2,928		8,918			10,168	29
30	Red Oak	3,068	3,000			68		101				101			2,967	30
31	Perry	31,655	1,000	21,027		9,443	185	6,565				6,565			25,090	31
32	Chariton	7,318	1,000			6,318		70,354	65,000			5,354		63,036		32
33	Newton							2,863				2,863		2,863		33
34	Albia	11,799	10,000	1,110		689		500			500				11,299	34
35	Ames	5,540	1,125	2,000	500	640	1,275	42,587	42,501			86		37,047		35
36	Le Mars	6,008	5,000			508	500	5,160	5,160						848	36
37	Grinnell	27,012	7,000	20,000		12		21,257				21,257			5,755	37
38	Atlantic	20,498	13,000	2,133		5,365									20,498	38
39	Marion	45,687	3,000	32,173			10,514								45,687	39
40	Washington	3,001	3,000			1		200			200				2,801	40
41	Glenwood	8,423	3,000			5,423		15,810	7,000		8,810			7,387		41
42	Spencer	1,000	1,000					6,500	6,500					5,500		42
43	Estherville	18,195				4,746	13,449	2,911			2,899	12		15,284		43
44	Mount Pleasant	16,613	4,000		8,000	2,613	2,000	13,500	12,000		1,500				3,113	44
45	Vinton	5,000	5,000												5,000	45
46	Eagle Grove	3,615	1,000	487		2,128									3,615	46
47	Carroll	1,800				1,800									1,800	47
48	Decorah	1,000	1,000					24,104	20,104			4,000		23,104		48
49	Maquoketa	2,449	1,000			1,449		1,565				1,500	65		884	49
50	Missouri Valley	4,693	2,000			2,410	283								4,693	50
51	Knoxville	5,207	1,500			3,707		888			888				4,319	51
52	Iowa Falls	4,104	2,000	2,000		104		4,000				4,000			104	52
53	Independence	10,588	10,000			588		428				428			10,160	53
54	Belle Plaine	4,210	1,400		1,070	1,740									4,210	54
55	Algona	23,490		21,599		1,042	849	849			849				22,641	55
56	Waverly	2,500		2,500				25,315	25,315					22,815		56

OF THE PRINCIPAL OF THE PUBLIC DEBT.

TABLE NO. 6—CONTINUED—PAYMENTS AND RECEIPTS ON ACCOUNT OF THE PRINCIPAL OF THE PUBLIC DEBT.

No. in order of population	CITY	Payments 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			
57	Indianola	9,880	6,005	2,993		882		4,000	4,000						5,880	57
58	Denison							2,662	2,662					2,662		58
59	Sheldon	2,376		2,266		110									2,376	59
60	Cresco	31,424	10,000			21,424		29,584	10,000			19,584			1,840	60
61	Anamosa															61
62	Storm Lake	10,529	8,048			2,481		11,957	8,021			2,876	1,060	1,428		62
63	Jefferson	3,247	1,000	2,197		50									3,247	63
64	Manchester	5,007	3,940	1,000		67						109	665		4,233	64
65	Pella	19,802	10,500	9,300		2		774		9,000					10,802	65
66	Valley Junction	4,495		1,000		3,495		9,000		12,500				11,871		66
67	Hampton							16,366				3,866		20,928		67
68	Winterset	11,123	5,340		1,194	4,026	563	20,928				20,928			11,123	68
69	Harlan	7,158		5,453		205	1,500								4,412	69
70	Osage	3,798	500		1,000	798	1,500	2,746	2,746					290		70
71	Clear Lake							4,088				4,088		14,823		71
72	Eldora	7,996	7,996					14,823				14,823			7,996	72
73	Osceola	3,634	1,500	2,084			50									73
74	Mystic	400				400		6,211	6,024			5	182	2,577	400	74
75	Nevada	7,004	3,200			2,167	1,727									75
76	New Hampton	25,906			12,314	13,592		19,432	15,000		1,000	1,707	1,725	12,338		76
77	Emmetsburg	2,778	500	1,000		1,278		13,592				13,592			12,314	77
78	Tama	1,676	1,676					8,069				8,069		5,291		78
79	Colfax	7,449	500		3,300	3,649								8,248		79
80	Clarion	10,365	9,000			1,365		9,924	9,924			5,688			1,761	80
81	Sac City	8,500	8,500					5,688				1,056			809	81
82	Bloomfield	29,855	25,647	2,215		1,375	618	9,556	8,500					2,130		82
83	Lake City	8,318	1,081			7,237		10,430	10,430			1,376	618	215		83
84	Onawa	6,821	1,000			5,821		30,070	28,076			5,288		4,974		84
85	(a) Hamburg							13,288	8,000			5,516			1,305	85
86	Leon	1,000	1,000					5,516								86
87	Tipton	1,000		1,000								6,780		5,780		87
88	Waukon	8,973	3,750			1,223	4,000	6,780						22,173		88
89	Monticello	5,712	3,413		2,050	249		23,173	23,173		4,000	5,534		561		89
90	Seymour	2,189	1,500			689		9,534			3,400	38			2,274	90
91	(a) Forest City							3,438				1,660			529	91
92	Villisca	2,411		1,000	750	661		1,660								92
93	Sigourney	1,000	1,000								750	268			1,393	93
94	Ida Grove	1,000		1,000				1,018				7,190		6,190		94
95	(a) Audubon							7,190				1,000		5,000		95
96	(a) Humboldt							6,000	5,000							96
97	Hawarden	1,000	1,000												1,000	97
98	Marengo	4,440	2,783			1,646	11								1,992	98
99	Rock Rapids										1,600	848		172		99
100	Eldon	2,183				500	1,683	2,448				172			2,183	100
101	Bedford	2,240		2,007			233	172						821		101
102	Corning	545				545						3,061			426	102
103	Stuart	1,160	1,160					3,061				119		2,495		103
104	What Cheer	2,000	2,000					119				3,655			2,000	104
105	Toledo	2,874	500		1,497	877		3,655							2,848	105
								26				26				

TABLE NO. 7—RECEIPTS FROM GENERAL AND COMMERCIAL REVENUES.

No. in order of population	CITY	Receipts from Taxes and Municipal Service Income																No. in order of population
		Total, general and commercial revenue	From General Revenue Tax			Poll taxes for city government	Special assessments	Franchise taxes	Total	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					Mulct tax and saloon license	Other business license	Dog license	Departmental permits	Police court fines and forfeitures		
	Grand total	$ 7,395,336	$ 6,661,208	$ 5,345,909	$ 842,270	$ 69,482	$ 337,562	$ 65,985	$ 734,128	$ 402,010	$ 147,116	$ 15,152	$ 30,796	$ 119,850	$ 19,204	
1	Des Moines	$ 996,080	$ 935,055	$ 884,801	$ 31,640	----------	$ 59	$ 18,555	$ 51,025	----------	$ 21,809	$ 1,031	$ 5,177	$ 23,008	----------	1
2	Sioux City	565,520	481,325	455,319	----------	----------	----------	26,006	84,195	$ 61,496	9,412	1,418	----------	11,869	----------	2
3	Davenport	521,434	450,279	448,883	----------	----------	1,387	----------	71,164	35,587	24,843	2,761	4,798	3,175	----------	3
4	Dubuque	720,224	659,206	419,665	115,175	----------	124,366	----------	61,018	56,550	2,935	647	----------	786	$ 100	4
5	Cedar Rapids	411,830	353,997	327,737	26,260	----------	----------	----------	57,833	37,650	4,020	844	8,383	6,836	----------	5
6	Waterloo	339,171	299,667	289,387	----------	$ 9,794	486	----------	39,504	25,425	4,046	776	2,572	6,625	60	6
7	Council Bluffs	284,767	234,607	156,395	62,052	2,512	----------	13,648	50,160	41,312	3,760	1,179	450	3,434	25	7
8	Clinton	162,732	134,804	52,785	91,213	806	----------	----------	27,026	22,800	2,303	116	540	2,167	----------	8
9	Burlington	246,815	203,466	203,077	----------	----------	389	----------	43,349	22,200	4,967	946	1,595	7,562	6,079	9
10	Ottumwa	164,106	155,232	112,956	37,702	3,537	----------	1,037	8,874	----------	4,988	676	259	2,951	----------	10
11	Fort Dodge	127,064	104,290	100,901	----------	3,389	----------	----------	22,774	10,725	3,288	238	----------	8,523	----------	11
12	Mason City	137,260	127,118	113,803	8,726	4,108	481	----------	10,142	----------	3,955	79	----------	6,108	----------	12
13	Marshalltown	79,850	74,713	22,658	51,226	829	----------	----------	5,137	----------	3,000	117	----------	2,020	----------	13
14	Muscatine	197,811	197,925	109,560	64,730	524	21,111	----------	1,886	----------	1,227	276	185	198	----------	14
15	Keokuk	142,502	121,600	121,053	----------	----------	547	----------	20,902	17,400	2,182	289	----------	1,031	----------	15
16	Boone	74,778	53,160	42,082	6,350	3,653	----------	1,075	21,618	13,583	1,678	75	----------	6,282	----------	16
17	Iowa City	122,323	112,736	100,124	9,611	1,521	1,245	235	9,587	6,470	1,050	80	----------	1,978	----------	17
18	Oskaloosa	70,609	67,961	61,583	4,589	1,789	----------	----------	2,648	----------	1,231	475	----------	942	----------	18
19	Fort Madison	67,346	55,898	54,488	2,499	911	----------	----------	9,448	8,325	594	82	----------	447	----------	19
20	Centerville	37,179	33,969	33,644	----------	325	----------	----------	3,210	1,445	117	3	----------	1,645	----------	20
21	Creston	50,868	40,241	28,850	----------	736	----------	----------	10,627	8,100	1,091	130	34	1,272	----------	21
22	Oelwein	40,041	35,646	33,788	----------	1,858	10,655	----------	4,395	2,600	589	22	139	1,045	----------	22
23	Charles City	46,627	44,519	37,590	5,533	892	----------	----------	2,108	----------	1,203	182	----------	723	----------	23
24	Cedar Falls	36,089	35,220	26,525	8,182	513	504	----------	869	----------	688	68	----------	113	----------	24
25	Fairfield	36,897	34,899	30,430	3,000	1,469	----------	----------	1,998	----------	935	49	977	37	----------	25
26	Webster City	42,448	41,496	40,023	----------	1,117	----------	----------	952	----------	665	----------	----------	187	100	26
27	Shenandoah	30,843	29,174	26,395	2,139	640	----------	356	1,669	----------	1,624	45	----------	----------	----------	27
28	Clarinda	23,077	21,296	7,612	10,166	129	3,389	----------	1,781	----------	1,253	101	----------	427	----------	28
29	Cherokee	44,071	42,797	20,286	1,856	939	19,716	----------	1,274	----------	680	67	94	433	----------	29
30	Red Oak	34,643	33,067	31,814	----------	25	1,228	----------	1,576	----------	1,318	109	20	138	----------	30
31	Perry	50,960	47,776	29,012	----------	825	17,939	----------	3,184	----------	1,479	203	522	1,000	----------	31
32	Chariton	24,106	23,326	4,966	18,021	339	----------	----------	780	----------	681	----------	----------	----------	99	32
33	Newton	33,276	32,615	15,282	16,442	698	193	----------	661	----------	595	28	----------	38	----------	33
34	Albia	31,031	29,511	12,962	16,408	141	----------	----------	1,520	----------	1,227	----------	20	273	----------	34
35	Ames	34,419	33,346	29,376	2,598	1,372	----------	----------	1,073	----------	557	16	175	325	----------	35
36	Le Mars	33,393	26,617	25,078	----------	6	1,533	----------	6,776	5,967	447	88	----------	274	----------	36
37	Grinnell	52,398	50,648	44,069	5,357	1,096	126	----------	1,750	----------	1,186	40	----------	524	----------	37
38	Atlantic	28,676	27,120	21,556	2,083	654	2,749	78	1,556	----------	----------	82	----------	1,474	----------	38
39	Marion	64,945	61,926	35,507	2,573	936	22,910	----------	3,019	----------	306	116	----------	125	2,472	39
40	Washington	36,219	34,985	31,203	3,782	----------	----------	----------	1,234	----------	410	----------	824	----------	----------	40
41	Glenwood	21,968	13,982	13,522	----------	----------	----------	----------	7,986	----------	619	----------	----------	----------	7,367	41
42	Spencer	17,639	16,280	4,730	8,039	530	460	----------	1,359	----------	1,056	79	----------	224	----------	42
43	Estherville	25,428	24,812	21,717	1,936	962	2,981	----------	616	----------	538	----------	----------	78	----------	43
44	Mount Pleasant	28,633	27,890	25,244	2,065	460	197	----------	743	----------	484	5	----------	122	132	44
45	Vinton	30,357	29,553	24,591	3,151	1,695	121	----------	804	----------	495	87	----------	222	----------	45
46	Eagle Grove	23,964	22,634	18,544	3,128	894	116	----------	1,330	----------	558	96	----------	676	----------	46
47	Carroll	53,266	45,029	17,887	----------	711	68	----------	82,237	6,075	1,577	----------	----------	585	----------	47
48	Decorah	19,225	18,733	7,362	10,554	576	26,481	----------	492	----------	----------	----------	----------	492	----------	48
49	Maquoketa	19,964	13,433	12,314	----------	57	241	----------	6,531	4,950	1,031	----------	----------	550	----------	49
50	Missouri Valley	20,370	19,042	4,757	13,429	832	----------	1,062	1,328	----------	740	15	----------	573	----------	50
51	Knoxville	23,894	22,962	12,906	9,956	----------	24	----------	942	----------	654	48	----------	235	5	51
52	Iowa Falls	50,176	49,122	9,131	23,723	1,204	----------	----------	1,054	----------	844	----------	----------	150	60	52
53	Independence	27,975	27,439	27,042	----------	397	15,064	----------	536	----------	497	28	----------	11	----------	53
54	Belle Plaine	24,595	24,130	5,303	15,026	209	----------	----------	465	----------	299	13	----------	153	----------	54
55	Algona	45,557	44,423	5,295	16,178	677	3,592	----------	1,134	----------	832	37	----------	265	----------	55
							22,273	----------								

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	
56	Waverly	27,955	22,802	8,455	8,513	413
57	Indianola	30,645	30,206	16,917	13,150	139
58	Denison	12,901	7,301	7,087		207
59	Sheldon	13,001	12,539	9,728		2,407
60	Cresco	22,198	20,990	20,538		452
61	Anamosa	13,268	12,921	12,707		214
62	Storm Lake	20,235	20,195	17,529	2,666	
63	Jefferson	14,459	13,821	11,634	2,154	33
64	Manchester	21,245	20,672	18,360	2,137	175
65	Pella	35,438	34,675	34,265		252
66	Valley Junction	14,341	13,226	3,741	9,485	
67	Hampton	23,336	21,588	7,312	6,674	535
68	Winterset	21,014	20,371	20,022		
69	Harlan	23,073	20,595	5,523	7,238	265
70	Osage	16,482	16,119	7,567	8,328	224
71	Clear Lake	22,299	20,858	4,791	15,528	402
72	Eldora	24,623	24,373	24,373		
73	Osceola	19,603	18,403	18,403		
74	Mystic	4,891	3,538	3,295		136
75	Nevada	16,280	15,314	3,956	10,647	711
76	New Hampton	10,329	6,708	2,848	2,060	145
77	Emmetsburg	11,823	10,885	4,865		197
78	Tama	4,875	4,366	3,839		81
79	Colfax	16,172	15,024	9,829	1,157	356
80	Clarion	19,143	18,228	17,192		1,036
81	Sac City	15,564	15,372	15,372		
82	Bloomfield	17,052	16,145	3,950	12,195	
83	Lake City	15,790	14,914	9,546	851	
84	Onawa	10,536	10,200	4,993	5,207	
85	(a) Hamburg					
86	Leon	17,750	16,933	16,933		
87	Tipton	15,446	13,893	13,718	75	100
88	Waukon	12,471	11,286	10,504		782
89	Monticello	20,674	20,203	16,446	3,258	471
90	Seymour	10,211	9,791	5,519	3,629	643
91	(a) Forest City					
92	Villisca	11,210	10,496	10,491		5
93	Sigourney	15,876	15,497	15,467		
94	Ida Grove	10,218	6,964	6,922		42
95	(a) Audubon					
96	(a) Humboldt					
97	Hawarden	12,754	11,787	10,484	835	468
98	Marengo	9,943	9,492	8,147		
99	Rock Rapids	11,026	10,602	4,807	5,321	423
100	Eldon	4,132	3,779	1,391	2,067	223
101	Bedford	14,975	14,676	14,676		
102	Corning	13,066	12,329	12,274		55
103	Stuart	8,709	8,244	6,001	1,967	276
104	What Cheer	7,183	6,752	6,752		
105	Toledo	13,474	13,457	13,130		327

GENERAL AND COMMERCIAL REVENUES.

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 license	Other business license	Dog license	Departmental permits	Police court fines and forfeitures		
5,421		5,153	3,825	615	159		554		56
		439		310			129		57
7		5,600	4,725	714	16		145		58
	404	462		269	44	149			59
		1,208		352		5	254	597	60
		347		274	73				61
		40				40			62
		638		317			321		63
		573		418	22		133		64
158		763		435			328		65
		1,115		647		384	59	25	66
3,755	3,312	1,748		780	110	50	808		67
349		643				643			68
7,382	187	2,478		391	32	2,033	22		69
		363		255			108		70
137		1,441		823		466	152		71
		250		250					72
		1,200		167	26	47	960		73
107		1,363		812	22		519	10	74
		966		689			277		75
1,025		3,021	3,000	395		45	181		76
5,823		1,138		779	50	50	259		77
446		509		356			153		78
3,682		1,148		928	36		184		79
		915		890	25				80
		192			30		162		81
		907		720		30	108	49	82
4,517		876		200			359	317	83
		336		291			45		84
									85
		817		375	92		350		86
		1,553		451			788	314	87
		1,185		491		12	332	350	88
28		471		269	81	81	15	75	89
		420		276	37		107		90
									91
		714		532	56	20	106		92
	30	379		255			124		93
		3,254	1,800	322			200	932	94
									95
									96
		967		303	6	27	595	36	97
1,345		451		225			226		98
51		424		350	49		25		99
98		353		332			21		100
		299			109		190		100
		737		645	14		78		102
		465		345			120		103
		431		316	110		5		104
		17					17		105

TABLE NO. 8—DEPARTMENT RECEIPTS

No. in order of population	CITY	Total departmental receipts	Classified by Source				
			Charges	Fees	Rents and privileges	Sales	Total
	Grand total	**$ 537,984**	**$ 243,677**	**$ 10,443**	**$ 58,480**	**$ 25,384**	**$ 337,984**
1	Des Moines	$ 75,267	$ 70,255	$ 4,235	$ 390	$ 417	$ 75,297
2	Sioux City	42,000	35,812	56	4,974	1,156	42,000
3	Davenport	20,672	13,226		6,852	594	20,672
4	Dubuque	1,992	1,048	11		933	1,992
5	Cedar Rapids	56,493	14,092	965	39,701	1,825	56,493
6	Waterloo	6,877	5,010	102	76	1,689	6,877
7	Council Bluffs	6,609	3,982	385	816	1,426	6,609
8	Clinton	3,813	2,750	903		160	3,813
9	Burlington	8,995	7,266	185	422	1,066	8,995
10	Ottumwa	11,397	10,908		159	290	11,397
11	Fort Dodge	4,488	4,273		145		4,488
12	Mason City	18,572	17,749	70	18	805	18,572
13	Marshalltown	139	139				139
14	Muscatine	5,995	1,000		53	4,942	5,995
15	Keokuk	1,583	250		150	1,134	1,583
16	Boone	4,699	4,697			2	4,699
17	Iowa City	6,914	5,622	68	456	738	6,914
18	Oskaloosa	1,864	1,362		353	149	1,864
19	Fort Madison	4,465	4,465				4,465
20	Centerville	36				36	36
21	Creston	372	175	10		187	372
22	Oelwein	2,895	2,335		138	422	2,895
23	Charles City	1,858	737	85		1,036	1,858
24	Cedar Falls	1,871	1,367		42	462	1,871
25	Fairfield	500	315			191	506
26	Webster City	724	716		8		724
27	Shenandoah	417		417			417
28	Clarinda	465	465				465
29	Cherokee	2,328	2,328				2,328
30	Red Oak	708	588		60	60	708
31	Perry	7,233	7,123			110	7,233
32	Charlton	126	126				126
33	Newton	667	484	23		160	667
34	Albia	205	205				205
35	Ames	1,296	1,296				1,296
36	Le Mars	428	83		311	34	428
37	Grinnell	1,587	1,252	335			1,587
38	Atlantic	949	351		28	570	949
39	Marion	65	44		3	18	65
40	Washington	629				629	629
41	Glenwood	49			47	2	49
42	Spencer	592	305	175		112	592
43	Estherville	48			48		48
44	Mount Pleasant	335	307		28		335
45	Vinton	2,550	2,304			246	2,550
46	Eagle Grove	806	41	10	211	544	806
47	Carroll	315	115			200	315
48	Decorah	39	39				39
49	Maquoketa	702	220	139	125	212	702
50	Missouri Valley	16	2	14			16
51	Knoxville	96	96				96
52	Iowa Falls	412	42	34	15	321	412
53	Independence	182	182				182
54	Belle Plaine						
55	Algona	2,102	2,102				2,102
56	Waverly	77			41	36	77
57	Indianola	788	24	51	43	670	788

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 department	Department of inspection	Health department	Sewers and sewage disposal	General street service and bridges	Library	Parks	All other		
$18,908	**$11,467**	**$11,117**	**$12,583**	**$36,127**	**$ 5,333**	**$30,054**	**$128,181**	**$11,857**	**$ 8,427**	**$63,990**		
$ 9,618	$ 237	$ 4,285	$ 244	$20,339	$ 30	$ 100	$ 32,874	$ 1,511	$ 996	$ 4,927	1	
2,703	7,156	685	287	7,109	3	5,107	17,341	1,160	380	69	2	
			1,265	3,985	3,513	1,328	6,581	416	937	2,435	3	
		385	1,097		9	81	372			48	4	
461	256	2,103	501		58		16,769				5	
61	1,696	92	1,268			13	4,407	965	721	34,639	6	
6		1,244	185		699	1,647	930				7	
		626	160					492	904	302	8	
240	147	237	587				7,966	277		2,750	9	
		449			34			82	334		10	
	145		76			289		699	47	10,038	11	
516		32	731	682	138	125	16,139	357		3,021	12	
								209			13	
	906	8	4,459				952	139	47	23	14	
			427			401	394		154	237	15	
	2	122	103			82	4,379			4	16	
		3	10	2,778	264	632	2,809				17	
166	19		193			1,077		242	156		18	
3,281									334	75	19	
			12					129		1,055	20	
7	1		158	10		96	24				21	
	120		45			2,335	72		28		22	
			8	96		28	366				23	
						1,210	520	188	1,000	78	24	
506							237	424			25	
	8										26	
		417				11	706				27	
											28	
						29	436				29	
5	60	7	6		503	2,144	42	140		1	30	
	85						49			18	31	
126		22				3,781	3,267				32	
											33	
						252	238	134			34	
										205	35	
24	71			512			694			60	36	
							226		107		37	
	394					1,023		335	10	218	38	
						15	462			78	39	
						2		45	18		40	
							100	111	418		41	
395							2		47		42	
						175	20		2		43	
	28			72		29		48			44	
	17					456	1,804	70	226	92	45	
211	14	29				10	539				46	
	200					115					47	
						39					48	
	258		29			993		152			49	
	14			2							50	
							65			31	51	
				42			265	49	56		52	
	40					142					53	
											54	
38						725	801				55	
						2				576	56	
						54	604			36	57	
										40		

TABLE NO. 8—CONTINUED—DEPARTMENT

No. in order of population	CITY	Total departmental receipts	Classified by Source				
			Charges	Fees	Rents and privileges	Sales	Total
58	Denison	995					995
59	Sheldon	63	63				63
60	Cresco	338	221		83	84	388
61	Anamosa						
62	Storm Lake	110	40		25	45	110
63	Jefferson	1,722	1,722				1,722
64	Manchester	240	240				240
65	Pella	56				56	56
66	Valley Junction	210	210				210
67	Hampton	399	374		25		399
68	Winterset	687	687				687
69	Harlan	126			75	51	126
70	Osage	480	69		250	261	480
71	Clear Lake	599	85	259	255		599
72	Eldora	2,433	391	1,348	694		2,433
73	Osceola	61	61				61
74	Mystic						
75	Nevada	935	849	86			935
76	New Hampton						
77	Emmetsburg	5,622	5,330	270	22		5,622
78	Tama	948	521			427	948
79	Colfax	618	599		15	4	618
80	Clarion	279	279				279
81	Sac City	114		15		99	114
82	Bloomfield						
83	Lake City						
84	Onawa	2	2				2
85	(a) Hamburg						
86	Leon						
87	Tipton	498		86	412		498
88	Waukon	53	2	1	50		53
89	Monticello	89	19	8	52	10	89
90	Seymour	25			25		25
91	(a) Forest City						
92	Villisca	26	4		2	20	26
93	Sigourney	172			172		172
94	Ida Grove	379	65		30	284	379
95	(a) Audubon						
96	(a) Humboldt						
97	Hawarden	182	20			162	182
98	Marengo						
99	Rock Rapids	37		37			37
100	Eldon						
101	Bedford	415	415				415
102	Corning	210	20			190	210
103	Stuart	373	339		32	2	373
104	What Cheer	918			578	340	918
105	Toledo	321	317			4	321

RECEIPTS 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 department	Department of inspection	Health department	Sewers and sewage disposal	General street service and bridges	Library	Parks	All other	
			333				91		444	127	58
	16									47	59
	84					221		83			60
											61
						18			70	22	62
						1,440	282				63
						240					64
										56	65
				210							66
							293	81		25	67
						377			310		68
						35			75	16	69
			128				28	324			70
				259		58	30			252	71
						694	1,348	391			72
							61				73
											74
		24		71		15	171	654			75
			216								76
427						2,145	1,626	1,389	246		77
	79					521					78
14							539		265		79
99						15					80
											81
											82
							2				83
											84
											85
											86
								498			87
	50						2			1	88
8	10								64	7	89
	25										90
											91
2	5						5		5	9	92
						172					93
	314		65								94
											95
											96
							162	20			97
											98
								37			99
											100
										415	101
					20					190	102
		339				17	17				103
										918	104
							317			4	105

TABLE NO. 9—RECEIPTS FROM INTEREST, SALE

No. in order of population	CITY	Interest; Real Estate Refund			Total receipts from municipal industries	Classification	
		Total interest receipts	Total receipts from sale of real estate	Refund receipts		Charges	Fees
	Grand Total	$ 54,183	$ 14,340	$ 25,102	$ 1,915,042	$ 218,252	$ 17,503
1	Des Moines	$ 8,958		$ 444	$ 25,568	$ 11,278	$ 341
2	Sioux City	3,844		127	161,096	9,490	
3	Davenport	6,476			194		114
4	Dubuque	1,253		51	928	358	
5	Cedar Rapids	934			130,311	130,107	4
6	Waterloo	2,405		250			
7	Council Bluffs	2,687		10,720	123,788	458	25
8	Clinton	2,063	$ 4,028				
9	Burlington	5,390		1,321	1,539	579	
10	Ottumwa	1,783		7,042	58,085		
11	Fort Dodge	1,040		59	34,884		478
12	Mason City	1,123		320	42,972	4,164	
13	Marshalltown				48,308	1,833	
14	Muscatine				48,172	4,205	
15	Keokuk	268		250	5,953	2,970	1,063
16	Boone	128			34,655	370	
17	Iowa City	210		796	2,565	2,565	
18	Oskaloosa	501	27	43	66		
19	Fort Madison	324		808	802		
20	Centerville	265			1,919	1,919	
21	Creston	132	150	18	1,480	722	258
22	Oelwein	273	1,925		8,703	53	
23	Charles City	477			14,537	116	
24	Cedar Falls	226	1,100	685	58,864	506	
25	Fairfield	44		2	10,189	115	
26	Webster City	484	420	6	61,096	1,883	
27	Shenandoah				6,298	185	
28	Clarinda	47			6,101	557	
29	Cherokee	247	50	79	7,229	659	12
30	Red Oak	287			15,883	2,329	
31	Perry				16,389	332	
32	Chariton	1,512			5,443		
33	Newton	532			88,518	297	5,347
34	Albia			37	6,149		
35	Ames	773	100	726	71,352		
36	Le Mars	221					23
37	Grinnell	466			13,460		
38	Atlantic	282	1,300		45,567		
39	Marion				1,833	750	
40	Washington	290			11,148	1,307	1,193
41	Glenwood	91	1,971		3,303		
42	Spencer	255		749	45,259		4,658
43	Estherville				33,265	3,411	
44	Mount Pleasant	153			31,017	3,821	
45	Vinton	406	25		30,283	1,065	
46	Eagle Grove	65	225	53	5,457		300
47	Carroll	753			10,790		
48	Decorah				5,398		
49	Maquoketa	127			8,591	253	
50	Missouri Valley			1	5,791		
51	Knoxville	62			8,972	547	
52	Iowa Falls	197			9,244		183
53	Independence	272			39,719		70
54	Belle Plaine				1,571	15	
55	Algona	208			†27,489		
56	Waverly	477			31,815	33	
57	Indianola	232			28,072		
58	Denison			578	63,042	7,992	

OF REAL ESTATE, REFUND AND MUNICIPAL INDUSTRIES.

by Sources			Classification by Industries						No. in order of population
Rents	Privilege rentals	Sales	Water works	Electric light works	Markets and public scales	Docks, wharves and landings	Cemeteries	All other	
$ 216,298	$ 1,382,831	$ 80,158	$ 1,165,307	$ 630,222	$18,110	$14,545	$ 60,194	$ 26,664	
$ 5,183		8,766			$ 5,524		$ 20,044		1
151,246		360	$ 158,093		1,185		1,818		2
80					194				3
	$ 570				773	$ 149		$ 6	4
		200	117,292		771	11,993	55	200	5
									6
252	123,053		123,053		735				7
									8
960					579	960			9
50,574		7,511	58,085						10
	32,567	1,839	34,406		478				11
	37,243	1,565	42,972						12
	46,475		46,475	$ 642	621		570		13
234	41,381	2,352	41,451		270		6,451		14
	30	1,890			1,554		4,399		15
40	34,193	52	34,655						16
					54		2,511		17
		66			5			61	18
96	50	656			146		656		19
					733			1,186	20
		500					1,480		21
2	7,910	738	7,912				738	53	22
1,109	13,234	78	14,537						23
	57,754	604	16,549	41,205			1,110		24
	10,044	30	10,044		83		62		25
	44,128	15,085	7,802	50,788	941		1,496	69	26
	6,113		6,113		185				27
	5,488	56	5,488		305		308		28
	5,903	655	6,262				967		29
45	12,112	1,397	13,029				2,854		30
	15,339	718	15,339				1,050		31
405	5,013	25	4,619	394			344	86	32
	77,874		15,995	52,414	234		1,193	*13,682	33
	6,149		6,149						34
	70,569	783	15,304	56,048					35
									36
	12,263	1,169	13,432				28		37
	45,425	142	13,461	31,964	142				38
379		704			379		1,454		39
	7,466	1,182	10,795	34				319	40
	3,303		3,303						41
	40,601		6,043	36,554	1,103		1,559		42
	28,626	1,228	5,199	26,838				1,228	43
	26,362	834	6,656	20,682	73		1,821	1,785	44
	28,038	1,180	8,800	21,483					45
	5,071	86	5,457						46
	9,956	834	9,956				330	504	47
	5,398		5,398						48
	8,338		8,338		253				49
	5,791		5,791						50
	8,425		8,425				547		51
	7,798	1,263	9,244						52
	39,649		9,881	29,768	70				53
	1,556		1,512		44			15	54
	†27,480		†27,489						55
1,123	29,103	1,556	7,625	24,190					56
	20,974	7,008	3,969	24,103					57
	55,050		28,337	34,655					58

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

No. in order of population	CITY	Interest; Real Estate Refund			Total receipts from municipal industries	Classification by Sources		Classification by Industries						No. in order of population
		Total interest receipts	Total receipts from sale of real estate	Refund receipts		Charges	Fees	Rents	Privilege rentals	Sales	Water works	Electric light works	Markets and public scales	Docks, wharves and landings	Cemeteries	All other	
59	Sheldon	84			9,129	2,176			6,423	530	9,027					102	59
60	Cresco	128	1,815		3,715				3,715		3,715						60
61	Anamosa				6,708	3,084			3,624		6,708						61
62	Storm Lake	77			6,181				6,040	141	6,181						62
63	Jefferson				11,667	2,478			9,189		6,674	2,515				2,478	63
64	Manchester	157			5,004				5,004		5,004						64
65	Pella	468			23,464	2,548			20,916		4,852	18,412				200	65
66	Valley Junction	171	503	16	6,912	985	667		5,260		6,912						66
67	Hampton				4,811				4,811		4,811						67
68	Winterset				18,128	28			18,100		1,516	16,584			15	13	68
69	Harlan				31,222				31,222		7,675	23,547					69
70	Osage	139			4,660		11	90	3,390	1,169	4,320				340		70
71	Clear Lake				4,435				4,095	340	4,095				340		71
72	Eldora				5,556				5,556		5,556						72
73	Osceola	108			2,323	26			2,115	182	1,504				611	208	73
74	Mystic																74
75	Nevada	491			3,609			80	3,259	270	3,339				270		75
76	New Hampton	59			27,881				24,637	3,244	6,699	21,182					76
77	Emmetsburg	462			10,096	5,743	448		3,857	48	5,231	1,704				3,161	77
78	Tama				3,485	12			3,473		3,473	12					78
79	Colfax	13			5,811	34		8	5,702	67	5,811						79
80	Clarion	229			5,330		207		5,123		2,480	2,643			163	44	80
81	Sac City	172			4,142				3,897	245	4,142						81
82	Bloomfield	187			15,331			785	14,306	240	1,966	13,365					82
83	Lake City	90			1,804				1,272	512	1,513				291		83
84	Onawa	94		79	15,290	1,189			14,101		549	13,552	105		606	478	84
85	(a) Hamburg																85
86	Leon	415			3,379		1,018		2,197	164	3,215				164		86
87	Tipton				11,039	171		2,800	8,068		5,229	5,639				171	87
88	Waukon	175		206	3,843	40			3,803		3,843						88
89	Monticello	127			5,716	1	320		4,777	618	4,507		320		887	1	89
90	Seymour	163		214	11,238	463	6	807	7,761	2,201	585	10,241			412		90
91	(a) Forest City																91
92	Villisca	15			3,361	187	251		2,083	840	2,228		251	854		28	92
93	Sigourney	94			3,491		73		3,418		3,491						93
94	Ida Grove	89			2,779				2,741	38	2,741					38	94
95	(a) Audubon																95
96	(a) Humboldt																96
97	Hawarden	180			18,777	410			14,805	3,562	2,413	15,205			1,159		97
98	Marengo	50			2,047				2,047		2,047						98
99	Rock Rapids	193			28,645	1,093	428		27,004	120	3,916	23,088		558	535	548	99
100	Eldon				10,515				10,419	96	10,419				96		100
101	Bedford				205	205					205						101
102	Corning	176	123		3,263	135			3,128		3,128				135		102
103	Stuart	62			11,190				9,156	2,034	339	10,771			30		103
104	What Cheer	62															104
105	Toledo				2,758				2,463	295	2,463				295		105

*Gas works.
†Light and water combined

TABLE NO. 10—TOTAL AND PER CAPITA

No. in order of population	CITY	Par Value of	
		Total	General bonds
	Grand Total	$ 16,332,424	$ 7,575,929
1	Des Moines	$ 1,986,682	$ 1,078,000
2	Sioux City	1,281,742	1,160,000
3	Davenport	592,560	400,000
4	Dubuque	1,511,771	659,782
5	Cedar Rapids	897,845	669,300
6	Waterloo	1,181,094	442,079
7	Council Bluffs	976,410	91,000
8	Clinton	308,829	115,000
9	Burlington	513,825	330,000
10	Ottumwa	505,253	226,000
11	Fort Dodge	340,000	97,000
12	Mason City	426,986	84,600
13	Marshalltown	122,000	109,500
14	Muscatine	175,000	150,000
15	Keokuk	259,257	214,500
16	Boone	263,223	5,000
17	Iowa City	573,200	391,909
18	Oskaloosa	159,688	67,000
19	Fort Madison	121,040	104,000
20	Centerville	15,800	2,800
21	Creston	80,941	23,000
22	Oelwein	$ 95,720	26,028
23	Charles City	106,366	65,500
24	Cedar Falls	156,550	1,000
25	Fairfield	76,865	58,000
26	Webster City	68,622	17,247
27	Shenandoah	63,183	34,500
28	Clarinda	32,072	31,100
29	Cherokee	111,861	12,282
30	Red Oak	24,183	24,000
31	Perry	141,957	20,500
32	Chariton	105,552	8,000
33	Newton	116,863	
34	Albia	67,000	
35	Ames	149,036	25,000
36	Le Mars	20,121	16,000
37	Grinnell	100,187	5,429
38	Atlantic	63,098	12,000
39	Marion	27,646	6,500
40	Washington	34,000	8,000
41	Glenwood	45,000	45,000
42	Spencer	28,500	25,500
43	Estherville	92,912	22,000
44	Mount Pleasant	49,961	31,500
45	Vinton	30,000	13,000
46	Eagle Grove	35,786	18,000
47	Carroll	64,379	13,000
48	Decorah	28,305	23,000
49	Maquoketa	8,500	8,500
50	Missouri Valley	21,640	3,000
51	Knoxville	123,387	23,000
52	Iowa Falls	36,100	11,000
53	Independence		
54	Belle Plaine	64,012	
55	Algona	52,235	
56	Waverly	91,664	250
57	Indianola	72,685	
58	Denison	111,851	22,500

DEBT OBLIGATIONS AT CLOSE OF YEAR.

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		
$ 3,917,197	$ 301,301	$ 993,668	$ 3,195,963	$ 348,366	$ 15.28		
	$ 117,094	$ 95,799	$ 611,790	$ 83,999	18.80	1	
$ 114,242	7,500				20.74	2	
	9,500		183,000		12.22	3	
121,000	34,000	206,940	441,049	49,000	31.17	4	
		23,545	195,000	10,000	22.07	5	
500,000		8,865	157,500	72,650	35.69	6	
600,000		204,850	75,000	5,560	31.14	7	
4,000		14,365	175,464		11.86	8	
76,000	6,300	10,025	91,500		21.18	9	
275,000		4,253			22.59	10	
152,000			91,000		17.55	11	
26,000		57,063	259,323		24.89	12	
12,500					7.59	13	
25,000					11.08	14	
	24,613	15,958		4,186	17.01	15	
246,500		11,723			16.67	16	
		36,159	137,192	8,000	47.64	17	
		30,980	61,708		15.24	18	
		17,040			12.73	19	
			13,000		2.03	20	
		1,739	56,202		10.68	21	
18,174		8,126	43,392		13.41	22	
		10,866	16,000	14,000	16.68	23	
108,000	3,853	6,400	37,297		24.91	24	
		8,057	10,808		12.57	25	
21,245		1,503		28,627	11.76	26	
		16,383		12,300	11.21	27	
915		57			5.70	28	
20,500		8,917	70,162		19.91	29	
		183			4.31	30	
46,000		6,565	62,111	6,781	26.02	31	
90,000		7,552			20.16	32	
103,000	11,000	2,863			22.02	33	
51,000	16,000				13.04	34	
62,000	14,750	786	46,500		29.27	35	
2,053		2,068			3.96	36	
46,500		24,258	24,000		19.79	37	
25,000		24	26,074		12.32	38	
21,146					5.91	39	
14,000	12,000				7.46	40	
					10.36	41	
			3,000		6.82	42	
68,000		2,899		13	22.53	43	
			1,000	17,461	12.22	44	
7,000	10,000				7.43	45	
7,000	4,497	372	5,917		8.86	46	
47,500	3,379	500			15.95	47	
		5,305			7.04	48	
					2.25	49	
7,000		8,776	2,864		5.72	50	
99,500		887			32.98	51	
8,000		17,100			9.71	52	
						53	
49,000		6,351		8,661	17.45	54	
50,000		2,235			14.54	55	
76,750			14,664		25.74	56	
42,000			30,685		20.79	57	
85,000				4,351	22.37	58	

TABLE NO. 10—CONTINUED—TOTAL AND PER

No. in order of population	CITY	Par Value of	
		Total	General bonds
59	Sheldon	14,000	14,000
60	Cresco	31,316	11,000
61	Anamosa	32,834	9,000
62	Storm Lake	41,876	11,000
63	Jefferson	14,000	3,000
64	Manchester	14,000	14,000
65	Pella	140,729	34,000
66	Valley Junction	141,781	11,000
67	Hampton	26,380	
68	Winterset	83,139	1,500
69	Harlan	24,101	
70	Osage	10,088	
71	Clear Lake	51,928	50,000
72	Eldora	44,563	9,000
73	Osceola	76,500	32,000
74	Mystic	1,200	1,200
75	Nevada	57,157	
76	New Hampton	28,780	23,300
77	Emmetsburg	30,569	5,000
78	Tama	45,096	40,096
79	Colfax	24,058	1,500
80	Clarion	13,556	12,500
81	Sac City	22,126	22,000
82	Bloomfield	37,375	
83	Lake City	18,288	8,000
84	Onawa	31,000	13,000
85	(a) Hamburg		
86	Leon	53,780	47,000
87	Tipton	40,500	15,500
88	Waukon	17,584	3,518
89	Monticello	22,477	12,189
90	Seymour	51,159	14,500
91	(a) Forest City		
92	Villisca	21,500	4,000
93	Sigourney	58,184	18,500
94	Ida Grove	10,900	5,500
95	(a) Audubon		
96	(a) Humboldt		
97	Hawarden	6,000	6,000
98	Marengo	12,175	1,630
99	Rock Rapids	10,772	600
100	Eldon	9,165	
101	Bedford	62,389	37,500
102	Corning	17,285	10,000
103	Stuart	24,655	
104	What Cheer	22,500	22,500
105	Toledo	24,014	

CAPITA DEBT OBLIGATIONS AT CLOSE OF YEAR.

Debt Obligations at Close of Year						
Municipal industry bonds	Tax warrants, temporary loans, etc.	Outstanding warrants	*Special fund bonds	All other obligations	Per Capita: Total debt	No. in order of population
					4.21	59
	10,439	9,877			9.79	60
21,500		2,334			10.40	61
20,000		2,876		8,000	13.29	62
11,000					4.51	63
					4.51	64
72,000			34,729		45.45	65
50,000		1,381	79,400		46.81	66
		26,380			8.72	67
74,000	2,888	4,026		725	29.08	68
17,000		1,442	5,659		8.53	69
		4,088		6,000	3.63	70
		1,928			18.95	71
20,000			14,808	755	16.39	72
34,500			10,000		28.00	73
					.44	74
27,000		1,707	26,550	1,900	21.24	75
		5,390			10.77	76
17,500		8,069			11.54	77
5,000					17.21	78
		5,688	16,870		9.23	79
		1,056			5.35	80
		126			4.01	81
36,000		1,375			16.37	82
5,000		5,288			8.22	83
18,000					14.03	84
						85
		6,780			24.45	86
					18.71	87
25,000						
5,000	7,500	1,566			8.11	88
		38	10,250		10.41	89
35,000		1,659			23.84	90
						91
12,000			4,000	1,500	10.08	92
		4,684	35,000		27.64	93
5,000		400			5.21	94
						95
						96
					2.93	97
672		849	6,774	2,250	5.97	98
10,000		172			5.01	99
8,500		300		365	4.51	100
15,000		1,168	8,721		31.99	101
6,000		3		1,282	9.71	102
21,000		3,655			13.33	103
					12.46	104
17,000	5,988	1,026			13.95	105

*Special Fund bonds held as city obligation but not affecting constitutional limit of indebtedness.

TABLE NO. 11—ASSESSED VALUATION OF PROPERTY;

No. in order of population	CITY	Valuation of Property, Total	Real property	Personal property
	Grand Total	$ 275,038,687	$ 157,785,806	$ 38,504,568
1	Des Moines	$ 35,227,169	$ 23,539,490	$ 4,075,415
2	Sioux City	16,253,129	10,140,197	2,195,218
3	Davenport	25,286,540	19,833,830	5,190,660
4	Dubuque	31,869,425	23,597,510	7,700,925
5	Cedar Rapids	10,883,252	7,767,114	1,504,452
6	Waterloo	9,181,567	5,404,282	1,068,707
7	Council Bluffs	4,965,593	3,668,205	821,642
8	Clinton	4,793,035	3,030,935	659,019
9	Burlington	6,927,516	3,643,868	969,337
10	Ottumwa	4,683,233	2,624,765	825,557
11	Fort Dodge	4,868,730	3,062,025	550,515
12	Mason City	4,220,920	*3,159,481	
13	Marshalltown	3,335,456	1,649,305	339,846
14	Muscatine	6,292,978	3,499,955	1,241,980
15	Keokuk	4,122,600	2,992,219	577,087
16	Boone	2,205,645	1,083,071	216,444
17	Iowa City	3,816,367	1,914,195	383,313
18	Oskaloosa	3,066,633	1,276,593	392,206
19	Fort Madison	1,382,092	898,524	213,145
20	Centerville	1,463,496	662,974	147,090
21	Creston	1,118,665	605,523	202,912
22	Oelwein	1,155,359	616,616	118,984
23	Charles City	1,450,220	1,072,530	333,883
24	Cedar Falls	1,959,886	838,316	104,536
25	Fairfield	2,097,406	725,016	198,187
26	Webster City	1,422,397	880,869	189,077
27	Shenandoah	1,938,417	730,487	216,227
28	Clarinda	1,448,980	481,204	178,492
29	Cherokee	1,344,824	565,424	122,567
30	Red Oak	1,846,900	634,111	160,877
31	Perry	816,160	668,010	114,829
32	Chariton	1,169,858	413,786	342,844
33	Newton	2,304,867	747,220	207,472
34	Albia	1,031,447	524,509	122,478
35	Ames	1,552,081	801,657	130,550
36	Le Mars	720,822	553,259	138,094
37	Grinnell	2,471,048	769,020	160,890
38	Atlantic	1,618,741	650,533	132,596
39	Marion	1,302,782	647,827	95,500
40	Washington	2,584,965	787,803	184,875
41	Glenwood	561,363	170,091	50,600
42	Spencer	1,122,133	453,150	129,845
43	Estherville	771,882	495,949	139,289
44	Mount Pleasant	1,686,980	490,589	199,625
45	Vinton	2,266,428	460,745	154,383
46	Eagle Grove	658,959	374,082	92,029
47	Carroll	704,175	477,715	82,807
48	Decorah	975,236	541,765	147,646
49	Maquoketa	1,601,764	432,948	158,181
50	Missouri Valley	961,244	392,074	93,712
51	Knoxville	1,227,348	396,129	131,762
52	Iowa Falls	1,648,229	471,285	123,983
53	Independence	1,731,375	485,322	192,880
54	Belle Plaine	684,820	368,775	106,967
55	Algona	979,895	357,182	102,390
56	Waverly	1,586,429	632,397	141,333
57	Indianola	2,087,896	554,992	122,491
58	Denison	1,029,919	397,406	121,861

BASIS OF ASSESSMENT AND GENERAL PROPERTY TAXES LEVIED.

Assessed for Taxation: Railroad property	Assessed for Taxation: Telephone, telegraph and express companies	Assessed for Taxation: Monies and credits (assessed at full value)	Reported basis of assessment in practice: Personal property	Reported basis of assessment in practice: Real property	General Property Taxes Levied for Municipal Purposes: Total amount	Mills Levied: On general property	Mills Levied: For road purposes on agricult'l lands	Per Capita: Total of assessed valuation	Per Capita: Tax levy for municipal purposes	No. in order of population
$6,377,699	$ 1,134,850	$71,235,764			$ 6,408,630			$319.30	$ 7.46	
$ 927,975	$ 56,750	$ 6,627,530	.25	.25	$ 895,548	$ 31.8	5.	$323.95	$ 8.47	1
346,752	351,185	3,219,777	.25	.25	454,744	42.3	5.	263.11	7.36	2
218,270	43,780		.50	.50	449,059	36.5	5.	521.55	9.26	3
432,640	78,350		1.00	1.00	446,171	14.	5.	762.52	10.69	4
318,913	17,781	1,274,992	.25	.25	305,250	37.	5.	267.62	7.51	5
216,158	18,151	2,474,269	.25	.25	368,127	55.6	5.	277.41	11.12	6
443,445	32,301		.25	.25	228,721	46.7	5.	158.47	7.29	7
118,149	18,622	966,310	.25	.25	196,592	62.5	5.	183.70	7.53	8
83,815	20,446	2,210,050	.25	.25	197,151	42.3	5.	285.54	8.13	9
93,107	23,501	1,116,303	.25	.25	150,658	40.	5.	297.86	6.71	10
80,390	21,590	1,154,210	.25	.25	137,930	35.9	5.	251.27	7.12	11
181,812	5,700	873,927	.25	.25	123,665	40.5	5.	246.09	7.21	12
65,277	18,497	1,262,531	.25	.25	68,123	32.	5.	207.62	4.24	13
139,490	198,948	1,212,605	.50	.50	125,057	24.7	5.	387.31	7.92	14
77,357	8,207	467,732	.25	.25	168,022	46.	5.	270.52	11.02	15
76,330	8,133	821,667	.25	.25	47,677	34.	4.	180.01	3.89	16
46,661	6,398	1,465,800	.25	.25	111,388	47.	5.	317.15	9.25	17
40,867	5,546	1,351,421	.25	.25	65,921	39.7	5.	292.47	6.29	18
77,122	5,149	188,752	.25	.25	54,170	45.	5.	145.44	5.69	19
40,026	3,332	610,074	.25	.25	61,467	42.	5.	187.55	7.73	20
46,004	3,210	261,016	.25	.25	26,880	37.	5.	147.72	3.55	21
34,922	2,777	382,060	.25	.25	34,058	49.	5.	163.28	4.77	22
41,848	1,959		.25	.25	40,494	29.5		227.52	6.35	23
66,167	6,251	994,616	.25	.25	36,042	36.5	5.	311.88	5.73	24
30,823	1,287	1,142,093	.25	.25	30,895	35.5	5.	343.11	5.05	25
75,674	3,173	273,604	.25	.25	37,249	51.5	5.	243.81	6.38	26
28,700		863,003	.25	.25	37,452	39.	5.	343.87	6.64	27
27,066	4,782	757,436	.25	.25	28,037	35.5	5.	257.82	4.98	28
27,185	1,248	628,400	.28	.25	22,143	39.2	5.	239.12	3.96	29
34,950	5,141	1,011,821	.25	.25	31,386	35.3	5.	329.74	5.60	30
29,113	4,208		.25	.25	28,099	31.5	5.	157.88	5.15	31
37,571	1,807	373,850	.25	.25	14,623	50.5	5.	223.46	2.79	32
29,050	1,304	1,319,821	.25	.25	37,952	36.	5.	446.23	7.35	33
52,340	1,579	330,541	.25	.25	29,434	42.	5.	200.74	5.72	34
52,306	4,378	563,190	.25	.25	31,455	42.5	5.	304.86	6.18	35
27,777	1,092		.25	.25	22,345	31.	5.	104.21	4.41	36
19,087	3,075	1,518,976	.25	.25	42,843	45.	5.	488.25	8.46	37
27,996	828	806,788	.25	.25	22,024	33.3	5.	321.24	4.37	38
41,622	3,807	513,936	.25	.25	24,617	44.	5.	255.36	5.26	39
42,298	8,332	1,561,657	.25	.25	34,985	35.8	5.	568.87	7.69	40
4,745	1,582	334,345	.25	.25	34,514	58.5	5.	129.23	7.94	41
35,124	4,354	499,660	.25	.25	18,081	25.	4.	268.71	4.33	42
34,718	1,925		.25	.25	25,531	38.	5.	162.96	6.19	43
26,443	1,771	968,552	.25	.25	28,551	34.	5.	412.56	6.98	44
17,316	2,867	1,631,117	.25	.25	28,587	46.5	5.	561.27	7.08	45
55,974	3,099	133,775	.25	.25	22,502	49.	5.	163.19	5.57	46
28,491	3,182	111,980	.25	.25	17,632	32.		174.68	4.37	47
13,964	803	271,028	.25	.25	25,672	33.5	5.	242.53	6.38	48
5,968	667	1,004,000	.25	.25	21,010	26.7	5.	424.19	5.56	49
		475,458	.25	.25	22,821	42.	5.	255.38	6.06	50
37,588	856	661,063	.25	.25	22,686	41.9	5.	301.35	6.33	51
53,984	2,987	995,990	.25	.25	27,258	39.	5.	408.86	6.76	52
10,373		1,042,800	.25	.25	26,560	31.	5.	470.09	7.21	53
38,270	7,568	163,240	.25	.25	26,957	51.	5.	159.17	7.35	54
37,168	1,848	481,307	.25	.25	53,703	45.	5.	272.72	14.94	55
57,157	3,300	752,242	.25	.25	22,743	34.	5.	445.50	6.38	56
16,958	3,451	1,390,004	.25	.25	52,266	46.	5.	597.39	14.96	57
52,579	2,006	456,067	.25	.25	17,487	30.5	5.	298.09	5.06	58

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

No. in order of population	CITY	Valuation of Property, Total	Real property	Personal property
59	Sheldon	496,829	285,163	100,950
60	Cresco	840,863	98,684	32,268
61	Anamosa	633,173	258,033	86,972
62	Storm Lake	1,319,856	531,532	121,966
63	Jefferson	1,180,145	359,000	93,860
64	Manchester	1,215,499	394,544	102,172
65	Pella	1,236,887	305,447	92,110
66	Valley Junction	445,420	318,125	44,260
67	Hampton	1,348,144	475,431	127,879
68	Winterset	514,326	364,470	139,730
69	Harlan	1,030,948	371,343	122,220
70	Osage	2,388,768	426,906	141,454
71	Clear Lake	2,001,884	1,343,220	219,444
72	Eldora	1,357,793	327,365	96,860
73	Osceola	934,062	299,529	73,785
74	Mystic	180,929	117,273	29,478
75	Nevada	1,025,283	324,446	111,118
76	New Hampton	986,478	275,318	100,316
77	Emmetsburg	721,666	345,618	101,478
78	Tama	234,202	58,970	21,296
79	Colfax	387,454	225,652	50,138
80	Clarion	406,457	281,687	69,808
81	Sac City	794,702	363,064	110,416
82	Bloomfield	1,007,811	296,784	85,769
83	Lake City	417,859	240,709	
84	Onawa	565,759	263,191	61,055
85	(a) Hamburg			
86	Leon	700,532	232,564	71,629
87	Tipton	1,223,688	310,713	102,197
88	Waukon	713,600	292,988	84,244
89	Monticello	1,111,051	223,199	145,053
90	Seymour	478,056	189,780	52,478
91	(a) Forest City			
92	Villisca	704,247	245,007	53,156
93	Sigourney	969,587	286,932	95,829
94	Ida Grove	833,711	213,384	25,228
95	(a) Audubon			
96	(a) Humboldt			
97	Hawarden	472,708	189,582	58,839
98	Marengo	931,600	186,085	71,805
99	Rock Rapids	783,370	264,058	115,663
100	Eldon	176,761	129,867	27,214
101	Bedford	1,084,080	200,284	89,606
102	Corning	1,112,143	206,693	83,690
103	Stuart	602,170	174,025	64,290
104	What Cheer	446,595	141,678	62,109
105	Toledo	675,695	231,209	84,526

*Real and personal combined.

BASIS OF ASSESSMENT AND GENERAL PROPERTY TAXES LEVIED.

Assessed for Taxation: Railroad property	Telephone, telegraph and express companies	Monies and credits (assessed at full value)	Reported basis of assessment in practice: Personal property	Reported basis of assessment in practice: Real property	General Property Taxes Levied for Municipal Purposes: Total amount	Mills Levied: On general property	Mills Levied: For road purposes on agricultr'l lands	Per Capita: Total of assessed valuation	Per Capita: Tax levy for municipal purposes	No. in order of population
41,689	1,091	67,936	.25	.25	15,849	32.	5.	149.51	4.76	59
2,728	273	706,910	.25	.25	9,560	45.	5.	262.85	2.99	60
23,289	3,079	261,800	.25	.25	16,129	41.5	5.	200.56	5.11	61
25,293	2,389	638,676	.25	.25	22,130	27.8	5.	418.87	7.02	62
45,655	1,965	679,665	.25	.25	30,000	45.5	5.	380.32	9.67	63
22,594	739	695,450	.25	.25	16,510	31.7	5.	391.84	5.32	64
2,409	554	836,367	.25	.25	21,604	43.5	5.	390.51	6.98	65
13,885	9,400	59,750	.25	.25	14,699	36.	5.	147.19	4.85	66
67,876	2,888	674,090	.25	.25	20,991	37.5	5.	445.66	6.93	67
10,126			.25	.25	15,275	30.8	5.	179.71	5.30	68
18,570	1,254	517,561	.25	.25	14,736	32.5	5.	181.73	5.21	69
19,556	639	1,800,213	.25	.25	20,519	20.2	5.	859.58	7.37	70
109,168	17,892	312,160	.25	.25	16,695	43.	5.	730.34	6.09	71
36,633	7,485	889,450	.25	.25	28,035	52.5		499.19	10.31	72
28,921	2,428	548,399	.25	.25	18,134	39.	5.	344.16	6.68	73
21,314	312	12,552	.25	.25	4,019	23.5	3.	67.13	1.49	74
27,004	1,263	561,452	.25	.25	19,429	38.3	4.	381.71	7.23	75
18,490	1,188	591,166	.25	.25	17,480	37.	5.	370.28	6.56	76
25,425	4,705	234,440	.25	.25	15,056	29.	5.	272.63	5.69	77
11,454	502	141,980	.25	.25	19,630	42.5	3.	89.35	7.45	78
12,210	7,380	92,074	.25	.25	14,855	39.	5.	138.43	5.69	79
52,902	2,060		.25	.25	13,213	33.	4.	159.21	5.18	80
43,806		274,516	.25	.25	16,691	37.5	4.	306.71	6.44	81
14,910	622	600,726	.25	.25	16,145	41.	5.	441.63	7.08	82
		177,150	.25	.25	9,912	37.5	5.	187.88	4.46	83
47,100	1,498	192,915	.25	.25	13,489	41.5	5.	255.99	6.10	84
										85
29,936	1,181	365,222	.25	.25	18,610	55.5	5.	318.57	8.46	86
13,910	568	796,300	.25	.25	15,121	27.0	5.	566.95	6.95	87
1,041	527	334,800	.25	.25	11,574	25.	5.	329.15	5.34	88
9,500	2,219	731,080	.25	.25	16,291	40.	5.	514.61	7.54	89
25,863	1,899	208,036	.25	.25	9,952	33.	5.	222.77	4.64	90
										91
15,579	1,299	389,206	.25	.25	10,491	34.	4.	330.32	4.92	92
24,452	574	561,800	.25	.25	19,103	45.	5.	459.73	9.06	93
11,335	1,504	582,260	.25	.25	12,718	38.8	5.	399.38	6.08	94
										95
										96
42,717	1,256	180,314	.25	.25	11,892	40.5	5.	231.10	5.81	97
4,000		669,710	.25	.25	7,479	29.	5.	457.33	3.68	98
62,354	1,605	339,690	.25	.25	9,603	23.	3.	385.71	4.72	99
19,224	956		.25	.25	5,214	29.5	5.	87.07	2.57	100
6,063	1,120	787,007	.25	.25	11,705	49.5	5.	555.93	7.54	101
1,627	107	820,026	.25	.25	14,597	36.5	5.	590.31	7.75	102
	105	363,750	.25	.25	7,968	35.5	5.	325.67	3.22	103
20,041	1,859	220,908	.25	.25	7,170	30.9	5.	247.32	3.97	104
23,195	903	335,862	.25	.25	12,405	36.	5.	392.61	7.15	105

TABLE NO. 12—VALUE AT CLOSE OF YEAR

No. in order of population	CITY	Total value of municipal Possessions	Municipal Buildings: Land and buildings	Municipal Buildings: Furniture and other property	Police Department: Land, buildings, apparatus and other property	Fire Department: Land, buildings, apparatus and other property	Equipment of streets and alleys
	Grand Total	$32,568,483	$ 2,455,841	$ 182,459	$ 277,425	$ 2,209,439	$ 271,108
1	Des Moines	$ 4,144,853	$ 450,000		$ 60,000	$ 439,252	$ 30,000
2	Sioux City	2,202,652	116,000	$ 21,800	50,000	160,000	
3	Davenport	1,539,650	150,000	6,000	46,000	161,350	12,300
4	Dubuque	1,475,205	20,000	2,500	12,400	180,000	18,000
5	Cedar Rapids	2,192,761	240,162	19,000	17,377	89,895	5,808
6	Waterloo	1,887,454	70,000	20,000	7,000	85,100	5,160
7	Council Bluffs	2,372,700	22,000	5,500	31,000	161,000	6,000
8	Clinton	449,450	95,000	2,600	5,000	56,000	1,000
9	Burlington	459,412	15,000	3,000	4,000	156,100	7,700
10	Ottumwa	1,048,174	15,000	2,700	1,850	52,088	2,668
11	Fort Dodge	1,277,500	147,000	17,000	1,500	10,000	
12	Mason City	1,145,526	30,000	4,010	2,253	63,115	3,516
13	Marshalltown	197,700	10,000	500	3,000	35,000	3,000
14	Muscatine	983,500	185,000	5,000	500	65,000	
15	Keokuk	305,100	40,000	2,500	4,700	45,800	6,100
16	Boone	476,500	20,000	1,100	600	11,700	2,500
17	Iowa City	380,200	25,000	3,200	5,500	26,000	7,500
18	Oskaloosa	212,300	65,000	8,000	3,500	22,000	700
19	Fort Madison	70,175	6,575	650	300	18,950	
20	Centerville	76,710	11,000	1,000		4,000	5,210
21	Creston	30,750	4,500	250		19,000	2,500
22	Oelwein	146,800	22,000	800		10,000	1,500
23	Charles City	212,775	18,000	2,700		9,500	3,575
24	Cedar Falls	330,118	11,500	100		5,200	18,000
25	Fairfield	369,750	4,500	700	3,000	8,000	1,800
26	Webster City	497,100	15,000	1,500		18,000	600
27	Shenandoah	156,220	13,000	920	900	6,000	1,200
28	Clarinda	118,660	8,000	2,000		8,000	600
29	Cherokee	126,375	18,350	850		3,000	375
30	Red Oak	281,825		575	1,800	8,500	10,500
31	Perry	220,700	3,500	3,500	200	26,000	7,000
32	Chariton	98,100				5,800	200
33	Newton	277,338	6,000	1,000		7,620	1,500
34	Albia	115,000	5,700	200	300	6,200	500
35	Ames	314,739	53,500	750	200	2,500	3,000
36	Le Mars	44,950	7,500	1,000	500	6,500	550
37	Grinnell	278,000	7,000	1,000		7,000	1,500
38	Atlantic	225,675	1,250	75	1,300	5,500	350
39	Marion	46,200		100	75	7,000	500
40	Washington	146,300	4,000	200		5,000	
41	Glenwood	69,000	5,000	500		1,500	1,200
42	Spencer	101,704	1,251	398		2,600	800
43	Estherville	206,974	14,345	779		4,850	
44	Mount Pleasant	197,500	5,500	500		7,000	1,500
45	Vinton	200,456	8,798	650		2,925	1,139
46	Eagle Grove	118,775	22,300	2,625	300	4,500	
47	Carroll	110,147	20,000	500		3,000	2,000
48	Decorah	110,010	15,775	1,275	400	3,000	
49	Maquoketa	152,000	12,500	10,000		3,500	2,300
50	Missouri Valley	122,500	36,500	500		2,000	500
51	Knoxville	173,000	12,000			2,000	
52	Iowa Falls	197,833	30,000	600		6,000	2,000
53	Independence	257,150	27,000			3,450	500
54	Belle Plaine	55,200	3,600			6,600	
55	Algona	99,625	6,500	5,000		1,000	
56	Waverly	239,600	13,450	1,000	850	7,800	1,000
57	Indianola	173,650		500		3,000	650
58	Denison	169,336	8,000	607		3,000	2,500

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
$ 3,091,403	$ 305,881	$ 664,305	$ 1,476,066	$11,484,581	$ 3,608,149	$ 6,049,933	$ 511,893	
$ 1,150,601	$ 130,000	$ 241,500			$ 475,000	$ 1,143,500	$ 25,000	1
250,000	477		$ 18,500	$ 1,031,075	130,000	274,800	240,000	2
		25,000			180,000	809,000	150,000	3
	6,000			900,000	154,550	180,300	1,455	4
458,864	375			939,980	141,150	272,150	8,000	5
388,068				722,649	115,477	454,000		6
201,000	10,300			1,020,900	184,000	723,500	7,500	7
67,350					78,000	140,000	4,500	8
50,000	6,854				105,880	150,000	878	9
161,920	90,000			600,000	79,190	40,758	2,000	10
122,000	10,000			650,000	70,000	250,000		11
				398,132	81,500	563,000		12
			25,000	90,000	26,200	5,000		13
35,000		85,000		500,000	50,000	50,000	8,000	14
12,000	15,000	35,000			37,000	81,000	26,000	15
9,600				350,000	45,500	35,500		16
100,000	500	35,000			62,500	110,000	5,000	17
	7,500				42,000	61,400	2,200	18
		5,000			36,500		2,200	19
	500	20,000			35,000			20
		1,000				12,500		21
		7,500		85,000	5,000	15,000		22
1,500				135,000	26,500	16,000		23
25,000		5,000	87,444	131,774	30,500	15,600		24
	350	250	15,000	175,000	100,000	61,150		25
	10,000	12,000	110,000	80,000	240,000	10,000		26
4,000	300			90,000	19,900	20,000		27
	300	10,000		48,760	21,000	20,000		28
				80,000	23,300	500		29
6,000		10,000		130,000	13,500	100,950		30
3,500		20,000		120,000	17,000	20,000		31
				75,000	16,500	600		32
	3,000	5,000	141,000	92,218	20,000			33
2,000				80,000	15,500	4,600		34
			123,494	81,295	30,000	20,000		35
					17,500	11,150	250	36
		25,000		175,000	36,000	21,500	4,000	37
	1,200			190,000	16,000	10,000		38
	2,000	15,000			16,000	5,525		39
			20,000	88,000	22,000	7,100		40
8,000				30,000	12,000	10,800		41
	300	9,000	46,228	21,671	16,456	3,000		42
				125,000	12,000	50,000		43
	7,000	21,000	52,000	55,000	30,000	18,000		44
			70,480	76,851	31,613	8,000		45
		8,000		46,350	14,500	20,200		46
		5,055		63,092	16,500			47
12,000				75,000		2,500		48
	200			100,000	18,000	5,500		49
				50,000	25,000	8,000		50
		4,000		124,000	21,000	10,000		51
				66,000	32,233	36,000	25,000	52
	200		120,000	90,000	8,000	8,000		53
				45,000				54
	125		25,000	35,000	21,000	6,000		55
6,000			125,000	57,500	19,000	8,000		56
		1,000	75,000	50,000	23,500	20,000		57
			67,639	55,000	25,000	7,500		58

TABLE NO. 12—CONTINUED—VALUE AT CLOSE OF

No. in order of population	CITY	Total value of municipal Possessions	Municipal Buildings		Police Department	Fire Department	Equipment of streets and alleys
			Land and buildings	Furniture and other property	Land, buildings, apparatus and other property	Land, buildings, apparatus and other property	
59	Sheldon	62,010	13,185	475	1,350	1,850	
60	Cresco	63,650	8,000	150		2,000	700
61	Anamosa	106,800				2,200	1,400
62	Storm Lake	55,685	1,500	250		2,500	435
63	Jefferson	157,550	13,000	1,500	50	6,500	60,000
64	Manchester	209,104	32,500	600		1,434	570
65	Pella	56,545	5,000	185	10	1,000	350
66	Valley Junction	83,250				4,250	
67	Hampton	111,000	5,000			1,000	
68	Winterset	81,455	5,000	500		3,000	
69	Harlan	76,200	3,000	200		2,500	500
70	Osage	8,000	8,000				
71	Clear Lake	83,000	5,000			2,500	2,000
72	Eldora	91,500	6,000			2,000	500
73	Osceola	16,100	3,000	1,000	100	500	3,000
74	Mystic	73,200	2,000	200	1,500	3,000	
75	Nevada	140,000	18,000			25,000	
76	New Hampton	112,000	13,000			4,000	1,000
77	Emmetsburg	24,100	8,800	300		1,500	
78	Tama	59,325	6,850	675		4,600	
79	Colfax	48,925	6,000	200	2,000		2,225
80	Clarion	61,057	4,270	950		2,500	827
81	Sac City	61,175	3,700	500	1,525	6,150	2,700
82	Bloomfield	27,750	1,200	50		400	100
83	Lake City	68,800	3,000	250		2,000	
84	Onawa						
85	(a) Hamburg	44,200	200			3,000	
86	Leon	74,900	6,000			3,400	
87	Tipton	79,500	10,000	500		500	500
88	Waukon	95,900	2,600	250	550	4,000	2,000
89	Monticello	60,175	500	50	25	1,500	300
90	Seymour						
91	(a) Forest City	40,820	3,000	120		2,600	750
92	Villisca	30,000					
93	Sigourney	28,500	9,000	2,000	2,000		
94	Ida Grove						
95	(a) Audubon						
96	(a) Humboldt	72,400	1,000	200		2,000	300
97	Hawarden	37,600	4,800	100		2,700	
98	Marengo	83,550	8,500	550	1,000	3,500	1,100
99	Rock Rapids	37,450	1,000	50		1,000	
100	Eldon	35,800	10,000	300		2,500	200
101	Bedford	51,100	4,000	100		2,000	
102	Corning	73,810	7,500	100	1,010	8,000	350
103	Stuart	29,180	4,180	150		3,900	400
104	What Cheer	54,200	30,000	200		2,000	
105	Toledo						

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		
				39,000	6,150			59
				30,000	10,800	12,000		60
				50,000	15,500	37,700		61
				25,000	16,000	10,000		62
				53,000	20,000	3,500		63
				85,000	22,000	20,000		64
			47,000	50,000				65
				32,000	28,000	19,000		66
			30,000	60,000	15,000			67
			36,481	35,274		1,200		68
		5,000		40,000	25,000			69
								70
			1,000	50,000	20,000	2,500		71
		3,000	77,000	3,000				72
7,000		1,500						73
				35,000	22,000	9,500		74
			45,000	35,000	12,000	5,000		75
				54,000	18,000	22,000		76
				8,000	5,500			77
				36,000	11,200			78
		2,000		15,000	16,000	5,500		79
				34,200	13,000	5,250		80
	500	2,300	13,000	13,300	17,500			81
		2,000	8,000	8,000	6,500	1,500		82
	550	5,000	20,000	12,000	26,000			83
								84
					41,000			85
		3,000		22,500	40,000			86
				60,000		8,000		87
500	500	7,000		50,000	17,500	11,000		88
		1,000	21,800	32,000		3,000		89
								90
	350	7,000		22,000		5,000		91
				30,000				92
				3,000		12,500		93
								94
								95
8,000		8,000		45,000	7,000	1,000		96
				30,000				97
	1,200	5,000	30,000	20,000	10,500	3,200		98
		1,200		25,000	9,200			99
	300	2,500		20,000				100
		2,000		40,000	3,000			101
1,500		1,500	25,000	15,000	10,350	3,500		102
				20,000		500		103
				22,000				104
								105

TABLE NO. 13—SUPPLEMENTARY INFORMATION, GIVIN

No. in order of population	CITY	Mayor	Auditor	Treasurer	Engineer	Assistant engineer	City clerk	Assistant clerk	Marshal
1	Des Moines	$ 3,500	$ 2,000	$ 1,800	$ 2,100	$ 1,800	$ 2,000	-------	$ 2,000
2	Sioux City	3,500	1,500	1,500	2,000	-------	1,500	-------	1,800
3	Davenport	1,500	-------	2,500	1,800	1,200	1,800	-------	1,800
4	Dubuque	1,400	1,400	1,600	2,000	1,500	1,400	$ 1,120	1,500
5	Cedar Rapids	3,000	1,800	1,800	2,000	1,500	1,800	1,200	1,600
6	Waterloo	2,000	1,800	75	2,500	1,600	-------	720	1,500
7	Council Bluffs	1,800	1,800	1,200	1,800	1,500	1,500	1,000	1,500
8	Clinton	1,000	600	1,200	1,500	-------	600	-------	1,200
9	Burlington	2,500	1,300	1,200	1,800	900	1,000	-------	900
10	Ottumwa	2,100	1,200	300	1,500	-------	1,200	600	1,250
11	Fort Dodge	2,400	-------	450	1,300	-------	1,400	-------	1,300
12	Mason City	1,650	-------	125	2,100	-------	1,800	-------	1,320
13	Marshalltown	1,620	-------	-------	1,200	720	1,320	-------	1,200
14	Muscatine	500	-------	400	1,800	-------	1,200	-------	1,080
15	Keokuk	2,100	-------	5	1,500	840	1,800	-------	1,200
16	Boone	1,000	-------	50	1,200	-------	1,020	-------	1,020
17	Iowa City	1,200	-------	200	1,800	-------	1,000	-------	1,080
18	Oskaloosa	1,200	-------	300	1,200	-------	900	480	900
19	Fort Madison	300	-------	200	1,200	-------	600	-------	-------
20	Centerville	1,200	-------	50	-------	-------	-------	-------	900
21	Creston	600	-------	200	-------	-------	300	-------	900
22	Oelwein	350	-------	50	1,200	1,080	840	-------	900
23	Charles City	50	-------	25	1,200	-------	600	480	780
24	Cedar Falls	500	-------	1	600	-------	500	-------	840
25	Fairfield	300	-------	125	-------	-------	600	-------	660
26	Webster City	500	-------	50	-------	-------	1,200	-------	780
27	Shenandoah	225	-------	-------	-------	-------	900	-------	720
28	Clarinda	350	-------	-------	-------	-------	*1,700	-------	780
29	Cherokee	300	-------	240	-------	-------	-------	-------	600
30	Red Oak	200	-------	200	-------	-------	300	-------	780
31	Perry	300	-------	-------	-------	-------	1,200	600	600
32	Chariton	600	-------	300	-------	-------	600	-------	600
33	Newton	400	-------	25	-------	-------	300	-------	780
34	Albia	300	-------	100	666	-------	780	-------	780
35	Ames	300	-------	40	1,500	-------	600	-------	960
36	Le Mars	300	-------	583	-------	-------	480	-------	840
37	Grinnell	300	-------	100	-------	-------	1,200	-------	960
38	Atlantic	50	-------	150	-------	-------	720	-------	720
39	Marion	150	-------	75	-------	-------	200	-------	720
40	Washington	300	-------	75	-------	-------	400	-------	720
41	Glenwood	50	-------	120	-------	-------	200	-------	624
42	Spencer	400	-------	75	-------	-------	1,800	-------	780
43	Estherville	25	-------	50	-------	-------	900	-------	600
44	Mount Pleasant	300	-------	100	-------	-------	300	-------	720
45	Vinton	200	-------	-------	-------	-------	300	-------	780
46	Eagle Grove	150	-------	-------	1,000	-------	720	540	900
47	Carroll	300	-------	50	1,680	1,080	500	-------	1,020
48	Decorah	100	-------	50	-------	-------	900	-------	720
49	Maquoketa	350	-------	50	-------	-------	450	-------	720
50	Missouri Valley	500	-------	-------	-------	-------	180	-------	900
51	Knoxville	300	-------	24	-------	-------	900	-------	600
52	Iowa Falls	100	-------	35	1,620	600	*1,500	-------	960
53	Independence	300	-------	100	-------	-------	300	-------	840
54	Belle Plaine	50	-------	25	-------	-------	600	-------	600
55	Algona	50	-------	40	-------	-------	1,200	-------	900
56	Waverly	100	-------	100	210	-------	300	-------	600
57	Indianola	35	-------	295	1,500	-------	900	-------	720
58	Denison	300	-------	1,000	-------	-------	300	-------	720
59	Sheldon	50	-------	30	-------	-------	900	-------	720
60	Cresco	300	-------	50	-------	-------	480	-------	1,080

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	-------	$ 1,140	$ 960	4	$ 3,000	$ 2,200	$ 1,665	127	$ 985	$ 1,800	1
2,000	1,200	$ 720	720	1,200	4	3,000	1,800	1,320	51	1,000	900	2
2,400	1,800	-------	400	1,200	8	300	1,800	1,320	45	980	1,500	3
1,800	1,200	780	600	900	7	300	1,500	1,200	49	700	-------	4
2,500	-------	660	900	1,500	4	2,500	1,600	1,200	31	900	-------	5
1,800	1,500	-------	-------	600	6	250	1,500	1,200	22	780	1,200	6
1,500	1,000	840	500	500	8	250	1,560	1,040	19	960	1,000	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	-------	17	900	1,200	9
1,200	1,000	-------	750	935	2	1,800	1,200	1,008	8	900	600	10
1,440	1,300	840	-------	400	2	1,420	1,300	1,080	5	900	925	11
1,000	1,320	-------	-------	-------	2	1,320	1,300	-------	12	900	600	12
1,000	-------	800	600	-------	2	1,320	1,200	960	7	840	-------	13
1,200	900	480	-------	600	8	300	900	750	10	600	100	14
1,200	-------	720	300	720	2	1,680	960	-------	11	780	1,000	15
600	720	-------	-------	300	7	350	900	75	4	840	-------	16
750	900	-------	150	-------	7	52	1,200	900	3	900	-------	17
900	900	-------	600	600	7	40	920	-------	4	780	-------	18
300	900	-------	-------	150	7	50	200	-------	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	-------	2	560	-------	22
-------	720	-------	-------	-------	6	50	-------	-------	-------	-------	-------	23
300	720	-------	-------	50	6	50	50	-------	-------	-------	-------	24
250	600	-------	-------	25	6	50	100	-------	16	75	-------	25
600	900	720	-------	25	3	150	100	-------	-------	-------	-------	26
100	720	-------	-------	-------	5	50	100	-------	-------	-------	1,000	27
300	-------	-------	100	-------	4	90	25	-------	-------	-------	-------	28
300	900	-------	50	-------	5	25	60	-------	-------	-------	-------	29
-------	720	-------	1,000	600	5	50	100	25	3	600	-------	30
600	900	-------	25	-------	5	50	25	-------	-------	-------	1,000	31
-------	720	-------	50	-------	5	50	-------	-------	-------	-------	-------	32
400	900	-------	25	-------	6	50	-------	-------	-------	-------	-------	33
300	780	-------	-------	100	6	50	100	-------	-------	-------	-------	34
250	1,320	-------	-------	25	6	39	-------	-------	-------	-------	-------	35
150	780	-------	-------	100	5	250	100	25	-------	-------	-------	36
1,000	840	-------	-------	100	6	50	100	-------	-------	-------	-------	37
100	720	-------	-------	100	6	50	-------	-------	1	1,200	-------	38
200	720	480	100	-------	6	50	150	-------	-------	-------	-------	39
150	780	-------	-------	150	6	50	100	50	-------	-------	-------	40
50	900	-------	-------	25	6	50	50	-------	-------	-------	-------	41
50	780	1,200	-------	-------	6	50	-------	-------	-------	-------	-------	42
240	900	-------	-------	-------	5	50	180	-------	-------	-------	-------	43
200	-------	-------	-------	-------	6	50	50	50	8	50	-------	44
200	720	-------	-------	50	6	50	120	60	-------	-------	-------	45
250	545	-------	-------	-------	6	50	10	-------	-------	-------	-------	46
250	-------	-------	-------	-------	6	50	100	-------	-------	-------	-------	47
250	600	-------	-------	30	7	50	-------	-------	-------	-------	-------	48
300	720	480	25	-------	6	37	-------	-------	-------	-------	-------	49
50	400	-------	-------	-------	5	100	100	-------	1	720	-------	50
300	720	-------	100	-------	5	50	-------	-------	1	660	-------	51
150	840	-------	-------	-------	4	50	25	-------	-------	-------	-------	52
25	-------	-------	-------	100	7	50	100	-------	4	100	-------	53
50	624	-------	-------	-------	5	50	-------	-------	-------	-------	-------	54
50	720	-------	-------	-------	6	18	-------	-------	-------	-------	-------	55
100	758	-------	20	-------	7	50	50	-------	-------	-------	-------	56
240	900	-------	-------	20	6	38	25	-------	-------	-------	-------	57
300	-------	-------	25	-------	5	50	-------	-------	-------	-------	-------	58
-------	-------	-------	-------	30	5	50	-------	-------	-------	-------	-------	59
157	447	-------	25	-------	5	30	-------	-------	-------	-------	-------	60

TABLE NO. 13—CONTINUED—SUPPLEMENTARY INFORMATION,

No. in order of population	CITY	Mayor	Auditor	Treasurer	Engineer	Assistant engineer	City clerk	Assistant clerk	Marshal
61	Anamosa	80					180		840
62	Storm Lake	24					100		900
63	Jefferson	75					90		240
64	Manchester	50					240		780
65	Pella	300		100			300		600
66	Valley Junction	100					780		720
67	Hampton	100		25			250		900
68	Winterset	200		75			480		720
69	Harlan	75		75			1,200		840
70	Osage	100		25			384		900
71	Clear Lake	19					130		
72	Eldora	100					720		720
73	Osceola	350		50			400		900
74	Mystic	90		40			100		480
75	Nevada	100		1			300		960
76	New Hampton	50		50			1,320		660
77	Emmetsburg			25			240		660
78	Tama	50					175		720
79	Colfax	50		1			240		780
80	Clarion	150		50	1,200		150		900
81	Sac City	25		25			50		360
82	Bloomfield		480	200			150		480
83	Lake City	100		60			150		300
84	Onawa	50			900		900		
85	(a) Hamburg								
86	Leon	250		75			100		540
87	Tipton	100		60			120		720
88	Waukon	150					†1,180		900
89	Monticello	100					300		600
90	Seymour			50			240		720
91	(a) Forest City								
92	Villisca	240		120			300		600
93	Sigourney	200		150			200		900
94	Ida Grove	150		60			200		600
95	(a) Audubon								
96	(a) Humboldt								
97	Hawarden	100		50			150		300
98	Marengo	100		75			75		480
99	Rock Rapids	50		75			150		780
100	Eldon	100		50			100		720
101	Bedford	100		50			100		540
102	Corning	100		25			162		600
103	Stuart	50		50			220		240
104	What Cheer	100					100		720
105	Toledo	50		50			200		840

*City manager.
†Also water commissioner and engineer.

GIVING SALARIES OF HEADS OF DEPARTMENTS, AND EMPLOYES.

Solicitor	Street commissioner	Weighmaster	Physician	Health officer	Councilmen		Chief of fire department	Assistant chief of fire department	Firemen		Police judge	No. in order of population
					Number	Salary of each			Number	Salary of each		
200			25		6	30						61
	720				6	10						62
50	780				5	50						63
300	600				5	50	25					64
150	400			60	6	40	30					65
60				25	5	50						66
150	720				6	20						67
100					4	50						68
			25		6	91						69
100	500			25	6	25	50					70
					5	20						71
50	720			25	6	50						72
					5	50	50					73
100				12	5	12						74
150	900			60	6	50						75
50					6	21						76
200					6	24	300					77
50	720				5	26						78
100	360		1		5	50						79
100	60			25	6	25						80
25					6	13						81
100	700				5	50						82
75	480				6	35						83
75					6	50						84
												85
50					5	50						86
					5	30						87
					5	50						88
		270			5	50						89
25				20	5	13						90
												91
	660	312		80	5	15						92
					6	50						93
100					5	30						94
												95
												96
50	420		25		5	25						97
100	480				5	17						98
	1,200		720		5	20						99
100	330				5	50						100
50	480		25		5	50						101
100	600		50		5	50	25					102
50	360			25	5	18						103
100					5	12						104
50	1,000				5	27						105

TABLE NO. 13—CONTINUED—SUPPLEMENTARY INFORMATION,

No. in order of population	CITY	Police judge clerks	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	1	1,140	47	960	900	900
3	Davenport	600	1	1,320	1	1,200	42	980	980	860
4	Dubuque									
5	Cedar Rapids	1,500	1	1,200	3	900	13	900	780	900
6	Waterloo	300	1	1,200	1	1,080	14	960	960	840
7	Council Bluffs		1	1,080	4	960	16	900	960	480
8	Clinton		1	1,020	1	840	12	840	840	
9	Burlington		2	1,000	2	930	14	900	720	600
10	Ottumwa		1	1,250	1	960	6	1,120		
11	Fort Dodge		1	1,020				900		
12	Mason City		1	950	2	840	8	900	780	
13	Marshalltown						5	840	840	
14	Muscatine		1	780	1	540	5	780		
15	Keokuk		1	1,200	1	960	9	780	300	
16	Boone						7	840		480
17	Iowa City				1	840	5	780		
18	Oskaloosa						4	780		130
19	Fort Madison		1	900	1	720	6	720		
20	Centerville						2	840		
21	Creston						3	720		
22	Oelwein	240					2	720		
23	Charles City						2	720	900	
24	Cedar Falls									
25	Fairfield						2	600		
26	Webster City									
27	Shenandoah									
28	Clarinda									
29	Cherokee									
30	Red Oak									
31	Perry									
32	Chariton									
33	Newton									
34	Albia									
35	Ames						1	900		
36	Le Mars						2	780		
37	Grinnell									
38	Atlantic						2	720		
39	Marion						1	660		
40	Washington									
41	Glenwood									
42	Spencer									
43	Estherville									
44	Mount Pleasant						1	720		
45	Vinton									
46	Eagle Grove									
47	Carroll									
48	Decorah									
49	Maquoketa									
50	Missouri Valley									
51	Knoxville									
52	Iowa Falls									
53	Independence									
54	Belle Plaine									
55	Algona									
56	Waverly									
57	Indianola									
58	Denison						1	600		
59	Sheldon									
60	Cresco									
61	Anamosa									
62	Storm Lake									

GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYES.

Supt of water works	Asst. supt. of water works	Supt. of light works	Chief engineer of water works	Asst. engineer of water works	Chief engineer of light works	Asst. engineer of light works	Librarian	Asst. librarian	Park commissioner	Park superintendent	No. in order of population
							$ 1,680			$ 1,500	1
$ 1,800			$ 1,440	$ 1,140			2,100	$ 840		$ 1,500	2
							1,800	900	$ 100	900	3
1,680							1,200	560			4
1,800	$ 1,100		1,320	960			1,400			960	5
1,980	1,248		1,440	960			1,200	600	200		6
2,500	1,800		1,620				1,500	553	330		7
							1,200	840			8
							1,200	754		900	9
1,200	900		1,380	732			1,200	660		840	10
750			960				2,000	660		840	11
1,620			1,200	900			1,320	840			12
			1,200	890		$ 780	600			720	13
2,000	1,000		900	900			900	780			14
											15
600			1,000				660	300			16
							1,020	720		650	17
							1,020	480			18
							600				19
							420				20
											21
			900	780			540				22
900							660				23
600			420	320	$ 840	640					24
1,200	300	$ 840	600	600			400	150			25
750		750			900	840	1,200	720			26
			900	720			600				27
							620	240	13		28
540			1,080								29
600							600				30
			900	780			600	240			31
1,200			768				600				32
300		1,380	1,065		930	900					33
							540				34
600		1,200	744		1,000	900					35
							720				36
900			1,300	900			720	300			37
528		792	408		612	1,008	480				38
							435				39
1,225				900		870	540	116			40
			780				360				41
1,500					900	840					42
											43
1,200					780	780	540				44
225		675	240	195	720	585	600				45
510	510						300				46
							360	180			47
											48
1,320							600	246			49
900			900				720				50
900							300				51
900	720						600	40			52
1,500			780	780							53
											54
840		1,200	900	900			600				55
480		900			624	528	460	54			56
480		1,320		900			600	492			57
720											58
720											59
											60
											61
900	720										62

TABLE NO. 13—CONTINUED—SUPPLEMENTARY INFORMATION,

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

GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYES.

Supt of water works	Asst. supt. of water works	Supt. of light works	Chief engineer of water works	Asst. engineer of water works	Chief engineer of light works	Asst. engineer of light works	Librarian	Asst. librarian	Park commissioner	Park superintendent	No. in order of population
											63
480				1,080							64
600											65
											66
1,000					900	540	600	170			67
250					720	660	420	300			68
420		960			840	720	600				69
540	300	840					580				70
			900								71
											72
720	660						420				73
											74
											75
											76
											77
900											78
							264				79
720							480				80
											81
											82
		1,020			780	780	360				83
							300				84
											85
											86
							360				87
											88
											89
360	300						540				90
1,200											91
											92
											93
											94
180			840								95
											96
											97
											98
											99
1,080		1,800			840	720	420	150			100
1,080	720						240				101
											102
1,000											103
		1,200			660	540	300				104
											105

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	$ 13,783,787	$ 16.15	$ 5,672,746	$ 6.65
1	Des Moines	$ 1,560,782	$ 14.66	$ 778,074	$ 7.36
2	Sioux City	1,327,474	21.48	505,422	8.18
3	Davenport	705,673	14.34	423,566	8.53
4	Dubuque	1,123,377	26.38	474,076	11.34
5	Cedar Rapids	609,736	14.75	334,307	8.22
6	Waterloo	377,648	11.41	180,954	5.42
7	Council Bluffs	965,923	16.59	260,556	8.13
8	Clinton	202,042	7.72	156,378	5.99
9	Burlington	455,349	17.83	217,226	8.96
10	Ottumwa	257,856	10.09	124,344	5.13
11	Fort Dodge	414,708	21.46	143,854	7.42
12	Mason City	269,124	26.13	172,518	19.66
13	Marshalltown	111,445	6.85	26,194	1.63
14	Muscatine	228,124	14.28	92,458	5.76
15	Keokuk	250,732	16.43	120,748	7.91
16	Boone	214,182	17.37	64,178	5.23
17	Iowa City	208,425	22.30	109,979	9.13
18	Oskaloosa	104,785	15.70	67,832	6.46
19	Fort Madison	87,314	8.90	61,712	6.29
20	Centerville	37,193	4.73	29,006	3.79
21	Creston	55,054	7.25	34,348	4.53
22	Oelwein	97,592	13.67	29,683	4.07
23	Charles City	81,294	12.72	35,317	5.62
24	Cedar Falls	95,388	15.15	22,406	3.56
25	Fairfield	53,321	8.75	28,370	4.72
26	Webster City	106,827	18.38	29,889	3.58
27	Shenandoah	47,792	8.53	28,713	5.09
28	Clarinda	39,427	7.01	24,189	4.30
29	Cherokee	67,593	11.99	25,040	4.45
30	Red Oak	47,709	8.51	22,303	3.96
31	Perry	80,711	14.77	31,992	5.86
32	Charlton	37,476	7.14	18,007	3.44
33	Newton	117,999	22.81	32,783	6.33
34	Albia	42,804	8.32	19,879	3.87
35	Ames	179,158	35.15	32,093	6.30
36	Le Mars	39,423	7.37	25,827	5.09
37	Grinnell	109,989	21.52	46,517	9.19
38	Atlantic	93,410	18.51	15,858	3.15
39	Marion	91,894	19.65	33,441	7.15
40	Washington	44,217	9.73	18,732	4.12
41	Glenwood	45,467	10.45	16,124	3.71
42	Spencer	75,570	17.89	21,187	5.31
43	Estherville	58,034	14.06	17,397	4.22
44	Mount Pleasant	70,801	17.05	15,394	3.74
45	Vinton	54,092	13.27	14,261	3.47
46	Eagle Grove	63,891	15.90	20,481	5.16
47	Carroll	84,210	20.86	24,602	5.96
48	Decorah	43,979	10.96	13,178	3.27
49	Maquoketa	33,508	8.37	14,999	3.97
50	Missouri Valley	26,988	7.16	15,734	4.18
51	Knoxville	34,349	9.17	17,261	4.61
52	Iowa Falls	61,602	16.37	20,929	5.63
53	Independence	61,484	16.70	19,082	5.18
54	Belle Plaine	25,468	6.96	11,153	3.04
55	Algona	65,245	18.18	18,208	5.08
56	Waverly	78,171	20.55	14,749	4.14
57	Indianola	54,943	15.71	13,827	3.95
58	Denison	66,180	19.72	17,397	5.02
59	Sheldon	21,364	6.42	10,347	3.11
60	Cresco	55,041	17.20	14,651	4.58

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 Municipal Industries		For Municipal Industries				
Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	
$ 1,180,796	$ 1.39	$ 3,084,870	$ 3.61	$ 906,717	$ 1.06	$ 2,938,658	$ 3.44	
$ 31,302	$ .29	$ 191,412	$ 1.81	$ 8,321	$ .08	$ 551,673	$ 5.22	1
30,306	.06	297,008	4.81	103,646	1.67	362,022	5.86	2
236		109,974	2.26	8,123	.17	163,744	3.38	3
2,207	.05	283,583	6.36	455		366,966	8.65	4
56,702	1.39	56,740	1.39	67,231	1.65	85,696	2.10	5
		34,880	1.06			161,754	4.89	6
56,832	1.81	470,740	1.50	57,124	1.82	104,651	3.33	7
		18,914	.68			27,650	1.05	8
17,372	.71	160,486	6.61	414		37,853	1.56	9
37,881	1.64	44,324	1.94	7,913	.35	33,194	1.63	10
21,913	1.13	219,092	11.30	11,020	.57	18,880	.98	11
24,264	1.41	339,544	19.85	47,708	2.78	35,000	2.04	12
17,248	1.07	32,026	1.83	27,265	1.78	8,712	.54	13
29,814	1.87	35,137	2.21	36,333	2.28	34,382	2.16	14
3,827	.25	45,065	2.95	40		83,022	5.32	15
24,671	2.01	107,942	8.72	5,555	.45	11,836	.96	16
2,186	.19	35,328	4.50	2,600	.22	98,350	8.17	17
723	.07	50,109	4.77			46,120	4.40	18
1,162	.12	4,518	.46			19,222	2.03	19
292	.03	2,270	.29			5,025	.64	20
1,851	.24	2,281	.30			16,574	2.18	21
7,995	1.12	22,599	3.18	9,519	1.33	28,396	3.97	22
6,396	.96	22,166	3.47	11,415	1.79	5,600	.88	23
36,427	5.79	10,795	1.71	14,121	2.24	11,637	1.85	24
7,044	1.16	7,819	1.27	4,401	.72	5,687	.93	25
55,826	6.14	7,767	1.33	8,025	1.37	34,320	5.90	26
6,449	1.15	2,565	.46	5,348	.99	4,717	.84	27
4,961	.88	3,736	.66	2,784	.50	3,757	.67	28
6,903	1.23	9,561	1.70	4,005	.71	22,014	3.90	29
10,772	1.92	7,691	1.35	4,165	.74	3,068	.54	30
12,088	2.22	3,446	.63	1,530	.26	31,655	5.80	31
2,913	.56	7,847	1.49	1,391	.26	7,318	1.39	32
69,729	13.50	8,784	1.69	6,703	1.29			33
4,433	.86	2,717	.53	3,976	.77	11,799	2.29	34
35,315	6.96	52,524	10.31	53,686	10.54	5,540	1.07	35
		7,588	1.10			6,008	1.18	36
12,221	2.41	8,484	1.67	15,755	3.11	27,012	5.14	37
23,569	4.67	24,257	4.80	9,208	1.82	20,498	4.07	38
3,412	1.16	7,354	1.57			45,687	9.77	39
12,005	2.79	9,346	2.05	533	.11	3,001	.66	40
9,468	2.18	9,244	2.12	2,178	.50	8,422	1.94	41
27,360	6.56	4,383	1.04	19,610	4.69	1,000	.29	42
21,486	5.19	483	.11	531	.13	18,195	4.41	43
18,341	4.48	3,136	.27	18,407	4.50	16,613	4.06	44
21,900	5.39	6,171	1.51	6,900	1.68	5,000	1.22	45
1,500	.37	34,138	8.45	4,151	1.03	3,615	.89	46
8,741	2.16	20,904	5.14	20,813	5.16	1,800	.44	47
3,786	.94	20,807	5.15	5,208	1.29	1,000	.31	48
6,248	1.65	3,482	.92	6,370	1.68	2,449	.65	49
4,655	1.24	1,257	.33	629	.17	4,602	1.24	50
9,260	2.47	802	.21	1,819	.49	5,207	1.39	51
3,620	.98	19,174	5.16	13,775	3.70	4,104	1.10	52
20,872	5.66	4,653	1.28	6,291	1.70	10,588	2.88	53
1,688	.46	7,024	1.94	1,263	.38	4,270	1.14	54
18,057	5.02	491	.13	4,900	1.36	23,490	6.60	55
12,845	3.60	9,665	1.03	39,412	11.08	2,500	.70	56
19,823	5.68	3,221	.92	8,192	2.34	9,880	2.82	57
50,075	14.48	777	.23					58
3,161	.95			5,480	1.65	2,376	.71	59
3,003	.94	3,917	.94	2,946	.92	31,424	9.82	60

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
61	Anamosa	21,696	6.87	12,562	3.97
62	Storm Lake	43,016	13.65	8,514	2.70
63	Jefferson	21,677	7.00	13,455	4.35
64	Manchester	31,496	10.15	16,393	5.28
65	Pella	69,498	22.44	21,131	6.82
66	Valley Junction	53,852	17.80	13,134	4.34
67	Hampton	49,474	16.35	15,928	5.26
68	Winterset	40,425	14.13	12,059	4.21
69	Harlan	54,720	19.37	8,706	3.07
70	Osage	25,575	9.20	9,006	3.24
71	Clear Lake	39,355	14.35	19,339	7.05
72	Eldora	26,807	9.88	7,008	2.57
73	Osceola	28,903	10.65	14,928	5.50
74	Mystic	4,656	1.73	2,404	.89
75	Nevada	35,157	13.09	15,445	5.75
76	New Hampton	53,764	20.18	7,625	2.86
77	Emmetsburg	32,526	12.28	18,023	6.81
78	Tama	20,765	7.92	13,156	5.02
79	Colfax	27,447	10.53	9,950	3.81
80	Clarion	29,335	11.50	6,903	2.70
81	Sac City	30,486	12.09	10,448	4.15
82	Bloomfield	53,871	23.60	8,783	3.85
83	Lake City	30,712	13.80	6,717	3.02
84	Onawa	30,800	13.93	9,734	4.40
85	(a) Hamburg				
86	Leon	29,092	13.23	15,236	6.94
87	Tipton	48,880	22.46	15,963	7.33
88	Waukon	32,817	15.14	11,484	5.29
89	Monticello	30,222	14.00	13,957	6.46
90	Seymour	22,554	10.50	6,838	3.18
91	(a) Forest City				
92	Villisca	15,436	7.24	9,488	4.45
93	Sigourney	26,330	12.48	12,444	5.90
94	Ida Grove	18,406	8.80	11,125	5.32
95	(a) Audubon				
96	(a) Humboldt				
97	Hawarden	27,324	13.36	7,854	3.84
98	Marengo	13,231	6.50	6,040	2.96
99	Rock Rapids	43,378	21.30	8,951	4.96
100	Eldon	13,928	6.08	3,071	1.53
101	Bedford	17,144	8.80	14,143	7.25
102	Corning	16,388	8.70	10,504	5.55
103	Stuart	29,184	15.78	4,985	2.69
104	What Cheer	9,562	5.29	5,160	2.86
105	Toledo	16,301	9.47	9,483	5.51

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 Municipal Industries		For Municipal Industries				
Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	
3,541	1.12	1,354	.43	853	.27	3,386	1.08	61
6,692	2.12	13,445	4.27	3,896	1.21	10,529	3.35	62
4,975	1.60					3,247	1.05	63
5,956	1.92	1,526	.49	2,614	.84	5,007	1.62	64
16,720	5.40	907	.29	10,933	3.53	19,802	6.40	65
3,517	1.18	30,277	10.00	2,429	.82	4,495	1.46	66
3,849	1.27	2,495	.82	822	.28	26,380	8.72	67
13,002	4.55	693	.24	3,548	1.24	11,123	3.89	68
8,967	3.17	8,375	2.97	21,514	7.61	7,158	2.55	69
2,856	1.02	8,667	3.12	1,248	.45	3,798	1.37	70
5,922	2.15	2,528	.92	11,566	4.23			71
1,792	.66	5,835	2.14	4,266	1.57	7,996	2.94	72
223	.08	1,161	.43	8,967	3.30	3,624	1.34	73
		2,179	.82	73	.02			74
3,962	1.47	700	.26	7,956	2.98	7,094	2.63	75
13,079	4.91	1,849	.68	5,305	1.98	25,906	9.75	76
3,118	1.17	4,626	1.75	3,981	1.50	2,778	1.05	77
2,173	.83	718	.27	3,042	1.16	1,676	.64	78
4,812	1.84	1,201	.48	4,035	1.55	7,449	2.85	79
		7,893	3.09	3,974	1.55	10,565	4.16	80
3,256	1.29	6,082	2.41	2,200	.87	8,500	3.37	81
5,182	2.27	3,268	1.43	6,783	2.97	29,855	13.08	82
634	.28	7,794	3.50	7,249	3.26	8,318	3.74	83
13,912	6.29	92	.04	241	.11	6,821	3.09	84
								85
960	.43	8,196	3.68	3,790	1.72	1,000	.46	86
8,127	3.73	144	.06	23,646	1.08	1,000	.48	87
2,927	1.35	2,410	1.11	7,023	3.24	8,973	4.15	88
3,772	1.75	3,735	1.73	3,046	1.41	5,712	2.65	89
11,935	5.58	274	.12	1,318	.61	2,189	1.01	90
								91
3,422	1.60	115	.05			2,411	1.14	92
4,645	2.20	3,190	1.50	5,051	2.40	1,000	.48	93
2,797	1.33	1,727	.82	1,757	.84	1,000	.49	94
								95
								96
18,293	8.94	177	.08			1,000	.50	97
		1,423	.70	1,328	.65	4,440	2.19	98
11,358	5.59	2,395	1.13	21,574	10.62			99
5,882	2.89	748	.38	2,044	1.00	2,183	1.08	100
761	.39					2,240	1.16	101
4,885	2.58	454	.27			545	.30	102
12,914	6.94	1,304	.71	8,821	4.79	1,160	.65	103
180	.10	2,031	1.12	191	.10	2,000	1.11	104
3,088	1.79	580	.33	276	.16	2,874	1.68	105

TABLE NO. 15—MUNICIPAL RECEIPTS,

TOTAL AND PER CAPITA.

No. in order of population	CITY	Corporate Receipts		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	Total	Per capita	
	Grand Total	$ 14,399,019	$ 16.88	$ 7,387,650	$ 8.65	$ 345,281	$ .41	$ 1,914,849	$ 2.25	$ 4,751,239	$ 5.57	
1	Des Moines	$ 1,553,401	$ 14.70	$ 986,080	$ 9.33	$ 75,267	$ .71	$ 25,568	$ .24	$ 466,486	$ 4.42	1
2	Sioux City	1,326,664	21.48	565,520	9.15	42,000	.68	161,096	2.61	558,048	9.03	2
3	Davenport	712,021	14.69	521,434	10.75	20,672	.43	194		169,721	3.50	3
4	Dubuque	1,161,208	27.78	720,224	17.23	1,992	.05	928	.02	438,064	10.48	4
5	Cedar Rapids	625,680	15.39	411,830	10.13	56,493	1.39	130,311	3.20	27,055	.67	5
6	Waterloo	408,089	12.33	339,171	10.25	6,877	.21			62,041	1.87	6
7	Council Bluffs	944,801	30.13	284,767	9.08	6,609	.21	123,788	3.95	529,637	16.89	7
8	Clinton	225,932	8.66	102,728	6.24	8,813	.15			59,391	2.27	8
9	Burlington	435,461	17.95	246,815	10.17	8,995	.37	1,539	.07	178,112	7.34	9
10	Ottumwa	251,535	11.21	164,106	7.31	11,267	.50	58,085	2.59	18,077	.81	10
11	Fort Dodge	500,053	25.81	127,064	6.56	4,488	.23	34,884	1.80	333,617	17.22	11
12	Mason City	750,907	43.78	137,260	8.00	18,572	1.08	42,972	2.51	552,103	32.19	12
13	Marshalltown	128,297	7.99	79,850	4.97	139	.01	48,308	3.01			13
14	Muscatine	254,149	16.01	197,811	12.46	5,995	.38	48,172	3.03	2,171	.14	14
15	Keokuk	252,827	16.59	142,502	9.35	1,583	.10	5,953	.39	102,789	6.75	15
16	Boone	219,317	17.90	74,778	6.10	4,699	.38	34,655	2.83	105,185	8.58	16
17	Iowa City	324,351	26.95	122,323	10.17	6,914	.57	2,565	.21	192,549	16.00	17
18	Oskaloosa	165,749	15.81	70,609	6.73	1,864	.18	66		93,210	8.89	18
19	Fort Madison	85,455	8.73	67,346	6.87	4,465	.46	802	.08	12,842	1.31	19
20	Centerville	39,399	5.05	37,179	4.76	36		1,919	.25	265	.03	20
21	Creston	54,468	7.19	50,868	6.72	372	.04	1,480	.20	1,748	.23	21
22	Oelwein	89,365	12.52	40,041	5.61	2,895	.40	8,703	1.22	37,727	5.29	22
23	Charles City	78,617	12.33	46,627	7.31	1,858	.29	14,537	2.28	15,595	2.45	23
24	Cedar Falls	105,234	16.75	36,089	5.74	1,871	.30	58,864	9.37	8,410	1.34	24
25	Fairfield	54,703	8.95	36,897	6.04	506	.08	10,189	1.67	7,111	1.16	25
26	Webster City	124,705	21.37	42,448	7.28	724	.12	61,006	10.47	20,436	3.50	26
27	Shenandoah	44,893	7.96	30,843	5.47	417	.07	6,298	1.12	7,335	1.30	27
28	Clarinda	36,483	6.49	23,077	4.10	465	.08	6,101	1.08	6,840	1.21	28
29	Cherokee	74,658	13.27	44,071	7.84	2,328	.41	7,229	1.28	21,030	3.74	29
30	Red Oak	51,622	9.22	34,643	6.18	706	.13	15,883	2.84	388	.07	30
31	Perry	81,147	14.88	50,960	9.34	7,233	1.33	16,389	3.00	6,565	1.21	31
32	Chariton	101,541	19.40	24,106	4.61	126	.02	5,443	1.04	71,866	13.73	32
33	Newton	122,577	23.73	33,276	6.44	667	.13	83,518	16.17	5,116	.99	33
34	Albia	37,922	7.33	31,031	6.04	205	.04	6,149	1.20	537	.10	34
35	Ames	170,213	33.43	34,419	6.76	1,266	.25	71,352	14.01	63,176	12.41	35
36	Le Mars	39,866	7.84	33,393	6.58	428	.08			6,045	1.18	36
37	Grinnell	119,358	23.59	52,398	10.35	1,587	.32	13,460	2.66	51,913	10.26	37
38	Atlantic	96,265	19.10	28,676	5.69	949	.19	45,567	9.04	21,073	4.18	38
39	Marion	71,868	15.37	64,945	13.89	65	.01	1,833	.39	5,025	1.08	39
40	Washington	48,486	10.67	36,219	7.97	629	.14	11,148	2.45	490	.11	40
41	Glenwood	43,192	9.95	14,601	3.36	7,416	1.71	3,303	.76	17,872	4.12	41
42	Spencer	70,994	17.00	17,639	4.22	592	.14	45,259	10.84	7,504	1.80	42
43	Estherville	62,713	15.21	25,428	6.17	48	.01	33,265	8.07	3,972	.96	43
44	Mount Pleasant	74,802	18.29	28,633	7.00	335	.08	31,017	7.58	14,817	3.63	44
45	Vinton	63,620	15.70	30,356	7.49	2,550	.63	30,283	7.47	431	.01	45
46	Eagle Grove	65,590	16.25	23,964	5.94	806	.20	5,457	1.35	35,372	8.76	46
47	Carroll	65,124	16.16	53,266	13.21	315	.08	10,790	2.68	753	.19	47
48	Decorah	48,829	12.14	19,307	4.80	20		5,398	1.34	24,104	6.00	48
49	Maquoketa	30,947	8.20	19,964	5.29	702	.18	8,591	2.27	1,690	.46	49
50	Missouri Valley	26,178	6.96	20,370	5.41	16		5,791	1.54	1		50
51	Knoxville	33,912	9.06	23,894	6.38	96	.03	8,972	2.40	950	.25	51
52	Iowa Falls	64,029	17.23	50,176	13.50	412	.11	9,244	2.49	4,197	1.13	52
53	Independence	68,576	18.62	27,975	7.60	182	.05	39,719	10.78	700	.19	53
54	Belle Plaine	26,166	7.13	24,595	6.70			1,571	.43			54
55	Algona	76,205	21.21	45,557	12.68	2,102	.59	27,489	7.65	1,057	.29	55
56	Waverly	85,638	24.05	27,954	7.85	77	.02	31,815	8.94	25,792	7.24	56
57	Indianola	63,737	18.24	30,645	8.77	788	.23	28,072	8.03	4,232	1.21	57
58	Denison	80,178	23.21	12,901	3.73	995	.29	63,042	18.25	3,240	.94	58
59	Sheldon	22,277	6.70	13,001	3.91	63	.02	9,129	2.75	84	.02	59
60	Cresco	58,298	18.22	22,198	6.94	388	.12	3,715	1.16	31,997	10.00	60
61	Anamosa	19,976	6.33	13,268	4.20			6,708	2.13			61
62	Storm Lake	42,463	13.48	20,235	6.42	110	.04	6,181	1.96	15,937	5.06	62
63	Jefferson	27,848	8.97	14,459	4.66	1,722	.55	11,667	3.76			63

TABLE NO. 15—CONTINUED—MUNICIPAL

No. in order of population	CITY	Corporate Receipts		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	Total	Per capita	
64	Manchester	27,420	8.84	21,245	6.85	240	.08	5,004	1.61	931	.30	64
65	Pella	68,226	22.04	35,438	11.45	56	.02	23,264	7.51	9,468	3.06	65
66	Valley Junction	56,910	18.48	14,341	4.74	210	.07	6,912	2.28	35,447	11.71	66
67	Hampton	49,474	16.35	23,336	7.71	399	.13	4,811	1.59	20,928	6.92	67
68	Winterset	39,829	13.02	21,014	7.35	687	.24	18,115	6.33	13		68
69	Harlan	57,567	20.38	22,886	8.10	126	.04	31,222	10.05	3,333	1.18	69
70	Osage	25,849	9.30	16,482	5.93	480	.17	4,660	1.68	4,227	1.52	70
71	Clear Lake	42,156	15.38	22,299	8.14	599	.22	4,435	1.62	14,823	5.40	71
72	Eldora	32,612	11.99	24,623	9.05	2,433	.90	5,556	2.04			72
73	Osceola	28,306	10.43	19,603	7.22	61	.02	2,323	.86	6,319	2.33	73
74	Mystic	4,891	1.81	4,891	1.81							74
75	Nevada	40,747	15.17	16,280	6.06	935	.35	3,609	1.34	19,923	7.42	75
76	New Hampton	51,861	19.47	10,329	3.88			27,881	10.47	13,651	5.12	76
77	Emmetsburg	36,072	13.63	11,823	4.47	5,622	2.12	10,096	3.82	8,531	3.22	77
78	Tama	19,232	7.34	4,875	1.86	948	.36	3,485	1.33	9,924	3.79	78
79	Colfax	28,302	10.86	16,172	6.20	618	.24	5,811	2.23	5,701	2.19	79
80	Clarion	34,537	13.53	19,143	7.50	279	.11	5,330	2.09	9,785	3.83	80
81	Sac City	31,298	12.41	15,564	6.17	114	.05	4,142	1.64	11,478	4.55	81
82	Bloomfield	62,947	27.58	17,052	7.47			15,331	6.72	30,564	13.39	82
83	Lake City	30,972	13.96	15,790	7.10			1,804	.81	13,378	6.02	83
84	Onawa	31,518	14.26	10,536	4.77	2		15,290	6.92	5,690	2.57	84
85	(a) Hamburg											85
86	Leon	28,324	12.88	17,750	8.07			3,379	1.54	7,195	3.27	86
87	Tipton	50,156	23.05	15,446	7.10	498	.23	11,039	5.07	23,173	10.65	87
88	Waukon	26,282	12.12	12,471	5.75	53	.02	3,843	1.77	9,915	4.58	88
89	Monticello	30,044	13.92	20,674	9.57	89	.04	5,716	2.65	3,565	.16	89
90	Seymour	23,511	10.96	10,211	4.76	25	.01	11,238	5.24	2,037	.95	90
91	(a) Forest City	15,630	7.33	11,210	5.25	26	.01	3,361	1.58	1,033	.49	91
92	Villisca	26,823	12.72	15,876	7.53	172	.08	3,491	1.66	7,284	3.45	92
93	Sigourney	20,412	9.77	10,218	4.89	379	.18	2,779	1.33	7,036	3.37	93
94	Ida Grove											94
95	(a) Audubon											95
96	(a) Humboldt											96
97	Hawarden	31,893	15.60	12,754	6.24	182	.08	18,777	9.18	180	.09	97
98	Marengo	14,488	7.11	9,943	4.88			2,047	1.00	2,498	1.23	98
99	Rock Rapids	40,073	19.73	11,026	5.43	37	.02	28,645	14.10	365	.18	99
100	Eldon	14,647	7.22	4,132	2.04			10,515	5.18			100
101	Bedford	18,656	9.57	14,975	7.68	415	.21	205	.11	3,061	1.57	101
102	Corning	18,026	9.57	13,066	6.94	210	.11	3,263	1.73	1,487	.79	102
103	Stuart	23,989	12.97	8,709	4.71	373	.20	11,190	6.05	3,717	2.01	103
104	What Cheer	8,163	4.52	7,183	3.98	918	.51			62	.03	104
105	Toledo	16,579	9.63	13,474	7.83	321	.19	2,758	1.60	26	.01	105

RECEIPTS, TOTAL AND PER CAPITA.

TABLE NO. 16—WATER WORKS, 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) per year	Water Rate Per M Gallons — Maximum	Water Rate Per M Gallons — Minimum	Number of connections	Number of meters
1	Des Moines							
2	Sioux City	96	693		$ .25		8,106	8,007
3	Davenport							
4	Dubuque	59	435		.25	.10	4,546	4,758
5	Cedar Rapids	71	536		.25	.08	7,438	7,520
6	Waterloo	56	589				4,593	4,787
7	Council Bluffs	67	434	$ 50.00	.30	.08	6,256	6,793
8	Clinton							
9	Burlington							
10	Ottumwa	41	328		.25	.06		1,520
11	Fort Dodge	35	222		.50	.08	2,525	2,525
12	Mason City	38	241		.40	.10	2,602	2,602
13	Marshalltown							
14	Muscatine	41	425		.25	.06	3,500	1,784
15	Keokuk							
16	Boone	30	337		.66	.10	1,650	1,650
17	Iowa City							
18	Oskaloosa							
19	Fort Madison							
20	Centerville							
21	Creston							
22	Oelwein	12	70		.40	.15	1,065	1,065
23	Charles City	18	113		.30	.07	900	1,000
24	Cedar Falls	20	128		.30	.08	1,521	1,054
25	Fairfield	13	74		.40	.10	750	750
26	Webster City	15	93	50.75	.15	.07	1,000	806
27	Shenandoah	15	114		.20	.08	966	959
28	Clarinda	11	116		.20		720	740
29	Cherokee	12	68		.25		830	837
30	Red Oak	14	92		.25	.10	1,355	1,355
31	Perry	15	80		.50	.10	1,300	1,200
32	Chariton		73		.30		275	275
33	Newton	19	110	10.90	.40	.15	1,000	1,000
34	Albia	7	57		.60	.25	365	360
35	Ames	16	75		.40		1,024	1,024
36	Le Mars	13	70		.40	.15	600	600
37	Grinnell	21	101		.40	.30	1,236	967
38	Atlantic	17	125	45.00	.50	.10	1,000	250
39	Marion							
40	Washington	10	131		.40		957	
41	Glenwood	3	21		.60	.20	190	200
42	Spencer	8	60		.25	.15	425	300
43	Estherville	9	75		.20	.10	380	350
44	Mount Pleasant	12	77		.50	.20	540	540
45	Vinton	8	60	56.38	.40	.08	610	600
46	Eagle Grove	7	48		.30	.06	637	437
47	Carroll	9	68		.35	.07	915	750
48	Decorah	8	60		.30	.10	460	300
49	Maquoketa	15	109		.20	.06	1,170	1,096
50	Missouri Valley	6	63		.35	.10	652	70
51	Knoxville	14	52		.40	.13	525	480
52	Iowa Falls	8	80		.35	.15	550	550
53	Independence	11	96	18.00	.25	.15	545	545
54	Belle Plaine	10	60	69.11	.25		464	310
55	Algona		50		.40	.20	668	575
56	Waverly	10	68		.40	.05	515	515
57	Indianola	10			.30			
58	Denison	15	55		.50	.15	700	650

Water Works — Private or Corporation — Number of miles of mains	Number of fire hydrants	Cost (rate per hydrant) per year	Water Rate Per M Gallons — Maximum	Water Rate Per M Gallons — Minimum	Number of connections	Number of meters	Other City Enterprises — Miles of paving	Miles of Sewers — Sanitary	Miles of Sewers — Storm	Miles of permanent walks	Acres in parks	No. in order of population
189	1,955		$ .30	$ .10	18,920	17,341	137	166	3		717	1
							69	97	33	271	902	2
98	924	$ 38.00		.08	11,400		83	93	12	320	107	3
							88	11	11	160	163	4
							70	73	19	160	164	5
							53	74	1	143	192	6
							42	74	2	256	793	7
52	392		.30	.08	4,105	2,800	19	13	28	100	50	8
52	515		.25	.10	5,265	224	42	48		100	515	9
							22	38	8	152	108	10
							27	31	18	110	130	11
							24	40		100	40	12
							24	20	2	45	40	13
							20	32		48	83	14
30	166	50.00					36	13	8	80	43	15
							14	38	9	60	19	16
							24	27	3	68	95	17
	135						14	23		62	1	18
13	137	40.00	.40	.20	1,560	520	7	7		50	10	19
12	78	50.00	.50	.10	600	575	12	16		40		20
	142	48.00					10	15	3	28	45	21
							8	10	1	60	53	22
							2	16	1	42	80	22
							12	16	4	54	10	24
							4	20	7	31	3	25
							10	20	5	13	5	26
							6	14		30	34	27
							11	10	2	30	20	28
							2	12		25		29
							11	61	4	14	2	30
							5	14	2	32	20	31
								5			3	32
							14	13		30		33
							4	2	3		14	34
							1	16	12	22	3	35
							3	18		22	6	36
							10	25	4	25	13	37
							18	11		15	4	38
			.37	.10			11	23	4	32	2	39
							6			28	10	40
							2	4	2	18	12	41
							2	8		20	27	42
								6		40		43
							5	6	9	50	34	44
							4	9	2		86	45
							6	12		42	44	46
							3	5	3	10		47
							2	16				48
							5	9		33	15	49
							1	6		11	40	50
							3	6		50	7	51
							8	6	3	25	35	52
							4	10		45	6	53
							6	11	1	11		54
							4	6	4		21	55
							2	6	3	24	26	56
							7	9			4	57
							3	12		40	7	58

TABLE NO. 16—CONTINUED—WATER WORKS.

No. in order of population	CITY	Water Works						
		Municipal						
		Number of miles of mains	Number of fire hydrants	Cost (rate per hydrant) per year	Water Rate Per M Gallons		Number of connections	Number of meters
					Maximum	Minimum		
59	Sheldon	8	77				590	590
60	Cresco	5	42		.40		360	400
61	Anamosa				.40	.12		
62	Storm Lake	6	46		.35		548	537
63	Jefferson							
64	Manchester	8	64		.40	.15	600	550
65	Pella	10	46		.40		140	140
66	Valley Junction	8	61	29.50	.35		325	300
67	Hampton	5	32		.40	.12	570	520
68	Winterset		50		.40	.20	602	481
69	Harlan		63		.30	.10	444	274
70	Osage	3	42		.40	.10	685	685
71	Clear Lake	3	50				400	400
72	Eldora	6	50		.40	.10	500	492
73	Osceola	3	32		.35	.11	200	200
74	Mystic							
75	Nevada	4	44		.40			
76	New Hampton	6	57		.30	.09		
77	Emmetsburg	15	43		.35	.11	430	426
78	Tama							
79	Colfax	5	53	28.00	.30	.10	442	29
80	Clarion	2	22		.40	.08	250	250
81	Sac City	5	52		.50	.20	453	453
82	Bloomfield	4	69	15.60	.40	.25	175	173
83	Lake City	5	32	20.64	.40		292	250
8	Onawa		23				94	5
85	(a) Hamburg							
86	Leon							
87	Tipton	6	60		.40			
88	Waukon	6	62		.50	.30	412	412
89	Monticello	12	43				517	517
90	Seymour	3	37		.25	.08	39	38
91	(a) Forest City							
92	Villisca	4	32		.50	.10	260	260
93	Sigourney	7	32					
94	Ida Grove	5	42			.20		
95	(a) Audubon							
96	(a) Humboldt							
97	Hawarden	3	25	13.15	.35	.10		
98	Marengo	4	48				140	140
99	Rock Rapids	8	38			.20	601	310
100	Eldon		16		.40	.20	90	70
101	Bedford	5	32		.30		50	
102	Corning	3	30		.35		325	280
103	Stuart		4		.35	.25	34	33
104	What Cheer	4	28		.25		99	99
105	Toledo	5	41				334	274

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) per year	Water Rate Per M Gallons		Number of connections	Number of meters	Miles of paving	Miles of Sewers		Miles of permanent walks	Acres in parks	
			Maximum	Minimum				Sanitary	Storm			
							2	5			5	59
							4	11	4	20	10	60
							5	2			4	61
							6	6	5	21	38	62
												63
							2	5		30	8	64
								9		18	12	65
							2	6	1	14	2	66
							5	4		11	12	67
							2		2		40	68
							5	5		12	1	69
							2		1	35		70
												71
							3				20	72
							2	1				73
										8	1	74
							1	7	6	10	4	75
							1	7	1		2	76
							1	8	2		18	77
												78
							1	2		8		79
							1		2	20	2	80
							2	4	1		4	81
							6	3	2	22	1	82
								4		38	2	83
										12	3	84
												85
							3	12	1	10	2	86
							1	10	3			87
							1	5		10	15	88
							3	5		10	40	89
										16	1	90
												91
							1	3			2	92
							2	7				93
								5			27	94
												95
												96
								3		9	5	97
							1			10	2	98
								4		12	3	99
										17		100
								3	5			101
							3	2		6	2	102
										7	3	103
											2	104
							1	7		9		105

TABLE NO. 17—STREET LIGHTING AND 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 M cubic feet	Heating per M cubic feet	
1	Des Moines	343	$ 65.00	1,600				2,076	$ 17.01	60				1,224	$ 22.00	$86,380			$.90		1
2	Sioux City	103	75.00	2,000				1,383	20.00	32						34,347					2
3	Davenport	746														42,438	.10		1.00	$4.00	3
4	Dubuque	600	67.50	2,000				2	36.00							37,904					4
5	Cedar Rapids	376						385								30,610	.15				5
6	Waterloo	139	64.00								100	$ 15.00		565	21.00	27,963					6
7	Council Bluffs	93	90.00	5,000				888	21.25	60						27,649					7
8	Clinton	283	60.00													19,001					8
9	Burlington	295	60.00													20,661	.10	.02	1.00		9
10	Ottumwa							110	18.00		67					17,350					10
11	Fort Dodge	167	70.00	1,200																	11
12	Mason City	130	52.10	2,000				82	18.00					151	28.00	12,930	.12	.04	1.20		12
13	*Marshalltown															13,654					13
14	Muscatine	50	65.00													10,700					14
15	Keokuk	244	60.00					475	24.00							14,753	.14	.07			15
16	Boone							4	36.00							15,299					16
17	*Iowa City	185	56.00					23	10.00		334	28.00				8,165	.12	.06	1.30		17
18	Oskaloosa	8	70.00	100	144	60.00	60				90	17.00				11,890					18
19	Fort Madison	108	60.00					17	17.00	32	323	25.00	60			13,402	.12		1.50		19
20	Centerville	16	40.00		90	20.00	100				73	20.00	60			6,480	.10	.02	1.40		20
21	Creston	42	72.00	2,000							40	18.00	32			3,900	.15	.05	1.50		21
22	Oelwein	60	30.00	220	60			180	16.00	32						4,000	.13	.09	1.45		22
23	Charles City	39	40.00	100							221	20.00	60			4,088	.10	.06	1.50		23
24	*Cedar Falls	66	15.00	60	264	12.00	40				290	12.00	60			5,286	.14	.02	1.55		24
25	Fairfield							9	15.00	60	312					7,773	.11	.02			25
26	*Webster City	108			432			514			238					3,845					26
27	Shenandoah	25		2,500				50								5,119	.10	.03			27
28	Clarinda							85		100						6,053	.13	.06	1.75		28
29	*Cherokee	4	78.00	1,200												4,594					29
30	Red Oak							19	27.00	100	77	24.00	80			4,737	.15		1.50		30
31	Perry	39	36.00	100				92			400					4,000	.12	.05	1.70		31
32	Chariton		36.00								185	11.89	60			4,000	.20	.02	1.50		32
33	*Newton	180										18.00	60			5,121					33
34	Albia	19	70.00	2,000												3,600	.07	.01	1.35		34
35	Ames							100	15.00		86	12.20	60			3,466					35
36	Le Mars				7											3,376	.13	.06	1.50		36
37	Grinnell										155					3,956					37
38	Atlantic							135	20.00	80	28	15.00	48			3,540					38
39	Marion															4,033	.10	.06			39
40	Washington	571														4,757	.15	.05			40
41	Glenwood	176														5,740					41
42	*Spencer															1,200					42
43	Estherville															4,272	.11	.04			43
44	*Mount Pleasant	10			108			50			350		100			4,000					44
45	*Vinton	52	38.45	200	58	15.50	130					2.07				2,155	.10	.05			45
46	*Eagle Grove	38	30.00	40							193	6.00				3,478	.12	.04			46
47	Carroll										131	12.00	40			2,354	.13	.11	1.50		47
48	Decorah	84	23.00					100	17.50	40				200	39.00	3,272					48
49	Maquoketa										179	12.60				4,080					49
50	Missouri Valley							126	22.40	100						2,557					50
51	Knoxville	4	72.00													2,346					51
52	Iowa Falls				6	24.00	100	145	18.00	60						2,898					52
53	Independence							143	12.00	40	35	24.00				2,700					53
54	Belle Plaine									375						4,428	.11	.07			54
55	*Algona				51		176				129	16.00	100			2,022					55
56	*Waverly	5			18						130		32			2,403	.11	.10			56
57	*Indianola							262								2,328	.12	.05			57
58	*Denison															2,832	.08	.07			58
59	Sheldon															1,435					59
60	Cresco															1,735					60
																2,684					

TABLE NO. 17—CONTINUED—STREET LIGHTING AND

No. in order of population	CITY	Plant Owned and Operated by Private					
		Arc Light; Candle Power					
		All Night			Moonlight		
		Number	Price each per annum	Candle power	Number	Price each per annum	Candle power
61	Anamosa						
62	Storm Lake						
63	Jefferson						
64	Manchester	65		40			
65	Pella						
66	Valley Junction	5	57.48	400			
67	Hampton						
68	Winterset						
69	*Harlan	47		50	188		32
70	Osage						
71	Clear Lake						
72	Eldora						
73	Osceola	15	72.50	400			
74	Mystic						
75	Nevada	25		160			
76	New Hampton						
77	Emmetsburg						
78	Tama						
79	Colfax	31					
80	Clarion	22					
81	Sac City						
82	*Bloomfield						
83	Lake City						
84	*Onawa						
85	(a) Hamburg	3	120.00		17	57.00	
86	Leon						
87	*Tipton	1	72.00				
88	Waukon						
89	Monticello						
90	*Seymour						
91	(a) Forest City						
92	Villisca						
93	Sigourney						
94	Ida Grove	57					
95	(a) Audubon						
96	(a) Humboldt						
97	*Hawarden						
98	Marengo						
99	*Rock Rapids	50					
100	Eldon	1					
101	Bedford	18					
102	Corning				24	35.00	
103	*Stuart	1					
104	What Cheer						
105	Toledo	30	26.40				

GENERAL INFORMATION; COST OF SERVICE.

Parties or Corporations: Also Municipal Plants														No. in order of population
Incandescent; Candle Power						Welsbach Gas Light and Others		Total amount paid by city for street lighting	Commercial Incandescent per K. W. hour		Gas lighting per M cubic feet	Heating per M cubic feet		
All Night			Moonlight						Max	Min				
Number	Price each per annum	Candle power	Number	Price each per annum	Candle power	Number	Price each per annum							
								2,933	.14	.06	1.40			61
								2,150						62
								2,525						63
130								3,109						64
			218		60			1,500						65
71	14.00	35						1,281						66
								2,951						67
								224						68
			180		32			2,601	.15	.05				69
								3,010						70
								2,654						71
								2,539						72
50	30.00	50						2,587	.16	.12	1.50			73
								722	.15	.07				74
92		40						1,984						75
								1,976						76
								1,906	.14	.10				77
								2,951						78
85						2		2,643						79
		101						2,315	.15	.08				80
								1,952						81
								1,331						82
								1,200	.15	.10				83
								2,072						84
88								2,159						85
								2,588	.15	.07				86
93	12.60	47						1,675	.15	.09				87
								1,350						88
														89
														90
								2,075	.16	.10				91
								1,756						92
								3,548						93
79														94
														95
														96
21			107					2,142	.15	.06				97
								1,821						98
			60					1,718	.10					99
			80					884	.12					100
			101		32			1,496						101
			76	18.00				2,208						102
45		32	205		18			1,239	.15	.10				103
70	10.80							756						104
			85	15.00	40			2,024						105

TOWN TABLES

TABLE NO. 1.

Number	TOWNS	Area, Population, Payments. Square miles in incorporation	Population Census 1915	Total payments of towns	Cash on hand at close of year	Receipts and Cash Balances. Grand total	Cash on hand at beginning of year	Total receipts of towns	Payments for Outlay or New Improvements. Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
	Grand Total		420,567	$4,066,274	$ 830,746	$ 4,897,020	$ 716,381	$ 4,180,639	$ 1,382,118	$ 902,339	$ 75,707	$ 143,381	$ 260,691	
1	Ackley	1.	1,289	$ 25,206	$ 3,905	$ 29,111	$ 1,480	$ 27,631	$ 487		$ 487			1
2	Ackworth	1.	113	199	113	312	169	143	17		17			2
3	Adair	2.25	1,011	15,731	1,543	17,274	1,300	15,974	2,941	$ 1,694	554	$ 428	$ 265	3
4	Adel		1,425	26,729	1,576	28,305	1,135	27,170	10,945	8,498		336	2,111	4
5	Afton	1.	1,007	10,790	3,176	13,966	3,450	10,516	2,632	1,502	212	129	789	5
6	Agency		374	835	44	879	69	810	59		59			6
7	Ainsworth	3.75	432	3,291	90	3,381	152	3,229						7
8	Akron	1.	1,235	23,450		23,450	867	22,583	1,195	652	390	153		8
9	Albert City	.75	417	3,527		3,527	993	2,534	2,963		85		2,878	9
10	Albion	.75	477	1,322	86	1,408	43	1,365	312			312		10
11	Alburnett	.5	169	77	507	584	1	583						11
12	Alden	1.06	806	7,205	2,369	9,574	2,116	7,458	2,095	1,190	363	62	480	12
13	Alexander	4.	302	2,215	162	2,377	431	1,946	567	221	14	141	191	13
14	Allerton	4.	1,015	12,649	1,953	14,602	264	14,338	520	520				14
15	Allison	2.5	535	2,700	3,089	5,789	2,068	3,721	434		415	19		15
16	Alta	1.75	1,078	30,809	2,759	33,568	6,122	27,446	12,309	10,840	97	1,372		16
17	Alta Vista	2.	364	6,869		6,869	655	6,214	5,862	5,749	113			17
18	Alton		988	4,003	2,584	6,587	2,123	4,464	286		32	254		18
19	Altoona	.75	520	1,331	196	1,527	449	1,078	286			286		19
20	Alvord		363	9,523	30	9,553	5,726	3,827	7,626	7,236		390		20
21	Andover	.25	68	382	90	472	2	470	165				165	21
22	Andrew		332	881	1,248	2,129	1,287	842	18				18	22
23	Anita		1,210	6,041	719	6,751	1,538	5,213	313		313			23
24	Ankeny	1.	526	1,528		1,528		1,528	174		174			24
25	Anthon	1.	758	3,878		3,878		3,878	567	138	293	136		25
26	Aplington		510	4,426	439	4,865	333	4,532	3,029	2,480	123	269	127	26
27	Arcadia		381	1,585	767	2,352	1,098	1,254						27
28	Archer	.06	139	189	232	421	72	349	35		35			28
29	Arion		237	2,111	1,519	3,630	1,932	1,698	1,098	744	165	189		29
30	Arispe	1.	127	686	47	733	181	552	47		47			30
31	Arlington	1.	787	9,688	440	10,128	570	9,558	7,140	6,993	34		113	31
32	Armstrong		753	5,853	1,147	7,000	1,279	5,721	514			296	218	32
33	Arnold's Park	2.	408	4,056	104	4,160		4,160						33
34	Arthur	.5	259	1,891	1,770	3,661	795	2,866	236		128		108	34
35	Ashton	1.	597	6,161	594	6,755	2,352	4,403	5,184	1,386	275		3,523	35
36	Aspinwall		108	450	144	594	45	549						36
37	Atalissa	.13	205	460	56	516	9	507	24		24			37
38	Athelstan													38
39	Auburn		410	4,413	121	4,534	772	3,762						39
40	Audubon	1.56	2,084	31,977	13,104	45,081	4,083	40,998	17,783		825	185	16,773	40
41	Aurelia	1.	654	11,033	2,887	13,920	2,021	11,899	2,138	2,033	105			41
42	Aurora		293	256	510	766	363	403	29		29			42
43	Avenarius		94	127	496	623	54	569						43
44	Avoca		1,648	9,466	1,898	11,364	727	10,637	652		652			44
45	Ayrshire		300	1,435	180	1,615	180	1,435	210		210			45
46	Badger	1.13	222	612	245	857	147	710						46
47	Bagley		466	18,871	185	19,056	47	19,009	2,534	2,000	132	402		47
48	Bailey	12.75	226	809	151	960	212	748						48
49	Baldwin	.25	257	1,446	62	1,508	43	1,465	137		48	89		49
50	Bancroft		893	4,182	2,747	6,929	1,783	5,146						50
51	Barnes City	3.87	384	470	582	1,052	496	556						51
52	Barnum		152	717		717	59	658						52
53	Bassett		132	56	259	315	50	265						53
54	Batavia	1.	605	2,168		2,168	887	1,281	47			47		54
55	Battle Creek		688	15,330	421	15,751	1,395	14,356	5,000	5,000				55
56	Baxter		572	4,084	1,380	5,464	331	5,133	595		10	395	190	56
57	Bayard	.5	706	20,980	674	21,654	1,354	20,300	17,543	17,052			491	57
58	Beacon	1.	489	756	658	1,414	459	955	10			10		58
59	Beaconsfield	.75	163	278	84	362		362	98		98			59
60	Beaman	.13	239	1,855	43	1,808	277	1,621	926		2	160	764	60
61	Beaver		137	549	300	849	281	568	133		43	87	3	61

TABLE

Number	TOWNS	Area, Population, Payments.			
		Square miles in incorporation	Population Census 1915	Total payments of towns	Cash on hand at close of year
62	Bellevue	-------	1,708	22,007	5,848
63	Belmond	4.	1,419	19,267	3,335
64	Bennett	-------	320	5,782	1,753
65	Benton	-------	213	227	150
66	Berkley	.5	117	237	3
67	Berlin	.75	143	707	580
68	Bernard	-------	110	971	1,753
69	Bertram	1.	124	337	99
70	Bettendorf	3.	1,376	11,038	8,614
71	Birmingham	1.	581	1,403	-------
72	Blairsburg	.5	298	1,417	1
73	Blairstown	.5	584	2,650	924
74	Blakesburg	.25	339	1,309	-------
75	Blanchard	-------	422	-------	-------
76	Blencoe	-------	307	698	155
77	Blockton	-------	649	1,601	302
78	Blue Grass	.38	227	570	1,529
79	Bode	.41	428	3,583	10,182
80	Bonaparte	.56	643	1,775	910
81	Bondurant	1.5	302	799	187
82	Bouton	.75	204	3,298	53
83	Boxholm	1.	225	2,632	107
84	Boyden	2.	394	2,020	9,653
85	Braddyville	1.13	326	1,372	-------
86	Bradgate	.75	207	294	661
87	Brandon	-------	349	2,077	57
88	Brayton	-------	197	547	126
89	Breda	1.	413	8,643	-------
90	Bridgewater	-------	362	461	650
91	Brighton	1.	1,023	4,927	51
92	Bristow	1.	338	797	401
93	Britt	1.25	1,445	9,981	1,667
94	Brooklyn	1.	1,485	15,305	772
95	Brunsville	.13	111	602	419
96	Buckeye	1.	193	722	484
97	Buffalo	.13	493	2,704	569
98	Buffalo Center	-------	908	28,381	-------
99	Burt	1.	624	6,159	23
100	Bussey	.75	655	1,441	291
101	Calamus	4.	393	844	195
102	Callender	1.	398	1,358	363
103	Calmar	1.	952	10,001	4
104	Calumet	.25	208	1,369	388
105	Camanche	2.5	647	1,292	577
106	Cambridge	4.	683	3,137	351
107	Cantril	.32	465	1,419	21
108	Carbon	.75	304	430	47
109	Carlisle	.59	633	4,070	25
110	Carpenter	.33	144	52	13
111	Carson	-------	656	3,486	906
112	Cascade	.8	1,316	8,488	1,680
113	Casey	.75	801	7,490	513
114	Castalia	2.18	262	744	880
115	Castana	1.	441	2,479	249
116	Cedar Heights	-------	-------	-------	-------
117	Center Junction	-------	232	1,522	618
118	Center Point	1.25	910	4,614	847
119	Central City	-------	735	4,596	1,741
120	Centralia	.75	98	73	469
121	Charlotte	2.	384	3,201	2,385
122	Charter Oak	.25	799	39,714	691
123	Chatsworth	1.	135	156	548
124	Chelsea	1.	582	3,590	-------

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	
27,855	5,749	22,106	2,935	1,198	82	751	904	62
22,602	3,010	19,592	9,217	186	118	200	8,713	63
7,535	1,257	6,278	1,289	1,289	-------	-------	-------	64
377	54	323	102	-------	102	-------	-------	65
240	38	202	73	38	-------	35	-------	66
1,287	101	1,186	74	-------	-------	74	-------	67
2,724	624	2,100	-------	-------	-------	-------	-------	68
436	-------	436	20	-------	-------	-------	20	69
19,652	2,095	17,557	787	-------	116	540	131	70
1,403	3	1,400	263	-------	160	83	20	71
1,418	17	1,401	417	-------	131	286	-------	72
3,579	1,716	1,863	600	-------	102	-------	498	73
1,309	44	1,265	480	-------	80	-------	400	74
-------	-------	-------	-------	-------	-------	-------	-------	75
853	70	783	94	-------	61	4	29	76
1,993	282	1,711	133	-------	60	-------	73	77
2,099	1,233	866	-------	-------	-------	-------	-------	78
13,765	1,039	12,726	1,982	1,592	109	125	156	79
2,685	1,059	1,626	74	-------	14	60	-------	80
986	14	972	57	6	-------	44	7	81
3,351	13	3,338	102	-------	102	-------	-------	82
2,739	20	2,719	2,054	-------	161	-------	1,893	83
11,673	32	11,641	337	-------	146	141	50	84
1,372	-------	1,372	283	-------	83	89	111	85
955	197	758	-------	-------	-------	-------	-------	86
2,134	-------	2,134	200	-------	-------	-------	200	87
673	257	416	85	-------	85	-------	-------	88
8,643	2,887	5,756	5,644	4,860	22	59	703	89
1,111	721	390	89	-------	89	-------	-------	90
4,978	100	4,878	404	-------	-------	257	147	91
1,198	346	852	-------	-------	-------	-------	-------	92
11,648	1,547	10,101	2,558	1,699	450	399	-------	93
16,077	6,204	9,873	5,644	2,861	-------	371	2,412	94
1,021	38	983	206	-------	93	113	-------	95
1,266	161	1,045	132	132	-------	-------	-------	96
3,273	379	2,894	381	347	-------	34	-------	97
28,381	554	27,827	17,232	17,000	232	-------	-------	98
6,182	74	6,108	4,052	2,151	311	1,590	-------	99
1,732	317	1,415	163	-------	78	85	-------	100
1,039	11	1,028	280	-------	-------	21	259	101
1,721	401	1,320	370	292	4	10	64	102
10,005	-------	10,005	1,653	1,117	211	325	-------	103
2,257	743	1,514	311	-------	179	-------	132	104
1,869	723	1,146	-------	-------	-------	-------	-------	105
3,488	-------	3,488	400	-------	-------	-------	400	106
1,440	4	1,436	135	-------	135	-------	-------	107
477	95	382	-------	-------	-------	-------	-------	108
4,095	15	4,080	192	192	-------	-------	-------	109
65	22	43	-------	-------	-------	-------	-------	110
4,392	599	3,793	230	-------	-------	230	-------	111
10,168	2,063	8,105	1,110	606	-------	504	-------	112
8,003	356	7,647	1,612	1,393	12	207	-------	113
1,624	935	689	148	-------	53	95	-------	114
2,728	453	2,275	677	-------	46	124	507	115
-------	-------	-------	-------	-------	-------	-------	-------	116
2,140	621	1,519	621	221	-------	400	-------	117
5,461	1,107	4,354	1,211	295	-------	464	452	118
6,337	911	5,426	-------	-------	-------	-------	-------	119
542	242	300	-------	-------	-------	-------	-------	120
5,586	998	4,588	758	126	-------	632	-------	121
40,405	3,019	37,386	30,297	29,919	194	184	-------	122
704	649	55	-------	-------	-------	-------	-------	123
3,590	161	3,429	430	100	164	-------	166	124

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population Census 1915	Total payments of towns	Cash on hand at close of year
125	Chester		290	1,884	389
126	Chillicothe		193	229	214
127	Churdan	10.5	694	18,232	1,136
128	Cincinnati	1.75	1,629	2,302	1,096
129	Clare	.5	284	1,308	9
130	Clarence	1.	671	6,031	84
131	Clarksville	1.81	965	5,014	3,332
132	Clayton		141	650	476
133	Clearfield	.7	695	3,797	239
134	Cleghorn	1.	220	460	974
135	Clemons		245	419	75
136	Clermont	1.13	714	1,683	382
137	Cleveland	.5	65	52	4
138	Clio	.5	264	829	
139	Clover Hills		201	326	58
140	Clutler	1.	276	4,570	308
141	Coburg		176		
142	Coggon		569	5,332	437
143	Coin	1.	665	2,619	435
144	Colesburg	.75	320	505	59
145	College Springs	1.	585	1,712	
146	Collins	6.	569	3,229	5,431
147	Colo	.75	536	20,357	873
148	Columbus City		200	576	14
149	Columbus Junction	1.5	1,107	8,295	2,233
150	Conesville	4.	332	330	146
151	Conrad	1.	620	3,969	1,300
152	Conway		227	532	502
153	Coon Rapids	1.25	1,218	4,997	2,135
154	Coppock	.5	111	148	40
155	Coralville		148		
156	Correctionville	1.	1,056	13,866	1,807
157	Corwith	4.	557	10,193	5,256
158	Corydon	1.	1,757	50,035	5,286
159	Cotter	4.	134	715	452
160	Coulter	2.	307	1,991	64
161	Craig		135	1,846	70
162	Crawfordsville		322	15,142	52
163	Cromwell	1.	179	372	3
164	Crystal Lake	.25	177	621	433
165	Cumberland		574	8,213	1,120
166	Curlew		173	681	255
167	Cushing		286	2,355	126
168	Cylinder	1.5	161	808	
169	Dakota City	1.	447	1,159	
170	Dallas	.5	299	1,097	11
171	Dallas Center		806	3,020	
172	Dana		213	432	230
173	Danbury		578	8,290	809
174	Danville	.75	280	5,326	1,479
175	Davis City	1.	636	4,603	255
176	Dayton	1.	806	5,176	764
177	Dawson		326	452	132
178	Decatur City	.25	341	1,424	25
179	Dedham		436	1,962	220
180	Deep River		516	8,333	70
181	Defiance		401	1,521	1,038
182	Delaware				
183	Delmar		553	4,205	770
184	Delhi	1.	433	965	121
185	Deloit		200		
186	Delta	1.	721	2,860	1,283
187	Denver	.75	478	7,455	2,139

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	
2,223	489	1,734						125
443	240	203	133			133		126
19,358	4,307	15,051	16,382	13,459	368	1,955	600	127
3,368	827	2,571						128
1,317	14	1,303	284			284		129
6,115	315	5,800						130
8,366	2,388	5,978	847	220	170	457		131
1,123	443	683	147		147			132
4,026	307	3,729	430		357		73	133
1,434	692	742	244		87	157		134
494	201	293	261			220	41	135
2,060	76	1,990	157		157			136
56	15	41						137
829	354	475	711			35	276	138
894	26	868						139
4,878	1,633	3,245	559		226	263		140
								141
5,779	580	5,199	1,090		886	204		142
2,044	635	2,409	329			267	62	143
564	174	390	347		59	49	239	144
1,713		1,712	1,324	540	143	641		145
8,660	4,729	3,931	74	74				146
21,230	299	20,931	18,101	14,010	190	19	3,882	147
590	83	507						148
10,528	2,175	8,353	202	132		70		149
476	272	204						150
5,278	1,709	3,569	656	450	87		119	151
1,094	352	742	140			140		152
7,042	1,623	5,419	392		45	347		153
188	1	187						154
								155
15,673	1,116	14,557	4,142	3,695	242	52	153	156
15,443	1,882	13,561	4,657	4,006	51	300	300	157
64,321	4,968	59,353	21,992	2,867	566	17,896	663	158
1,198	517	681	225			225		159
2,055	200	1,855	1,116		290	200	626	160
1,916	280	1,636	1,464		133	49	1,282	161
13,195	10,072	3,123	11,300	11,300	3			162
375	151	224						163
1,104	348	756						164
9,343	825	8,518	5,658	5,658				165
886	408	478	32		32			166
2,481		2,481	791		458	12	321	167
808		808	379			40	339	168
1,159		1,159	755			184	571	169
1,098	18	1,080	376			214	162	170
3,020	487	2,543	347			327	20	171
695	307	378	35				35	172
9,149	474	8,675	12		12			173
6,802	839	5,963	4,907	4,265	25	12	365	174
4,958	1,633	3,325	2,827	2,200			127	175
5,940	324	5,606	656		106	450		176
584	49	535	79	12	67			177
1,449	17	1,432	966	290	219	196	314	178
2,302	360	1,942	112	42	27	43		179
8,458	1,401	7,002	446	120	172	154		180
2,357	466	1,891	55	55				181
								182
4,975	667	4,308	1,672	1,326		313	34	183
1,086	15	1,071						184
								185
4,133	1,266	2,867	148		148			186
9,588	3,474	6,114	3,443	2,513	500	409	25	187

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population Census 1915	Total payments of towns	Cash on hand at close of year
188	Derby	.5	323	572	
189	De Soto		298	1,303	118
190	De Witt	1.	1,877	21,551	
191	Dexter	.56	810	12,962	2,195
192	Diagonal	1.	492	983	235
193	Dickens		291	719	69
194	Dike	1.	379	5,948	629
195	Dixon		219	7,812	1,107
196	Dolliver		108	6,549	530
197	Donohue		85	83	1,060
198	Donnellson	.64	425	2,443	2,378
199	Doon	.75	612	4,428	300
200	Dougherty		232	1,566	578
201	Dow City		571	8,860	745
202	Dows		1,001	5,403	196
203	Drakesville	.5	273	611	
204	Dumont	1.75	582	2,968	1,145
205	Duncombe	2.5	476	3,793	
206	Dunkerton		300	645	1,163
207	Dunlap	1.	1,393	6,451	4,889
208	Durango		59	200	289
209	Durant	.5	729	8,130	2,476
210	Dyersville	3.	1,885	23,225	443
211	Dysart	.75	937	11,760	7,147
212	Earlham	.75	749	18,711	3,287
213	Earling		307	929	1,607
214	Earlville	.38	593	5,745	1,241
215	Early		534	10,450	2,532
216	East Peru	1.5	300	566	55
217	Eddyville	1.1	1,046	14,700	1,423
218	Edenville		451	2,306	98
219	Edgewood	1.	625	5,016	152
220	Elberon	8.	329	1,465	766
221	Eldridge	.25	236	1,851	2,299
222	Elgin	.56	611	4,692	440
223	Elkader	1.	1,213	12,191	74
224	Elkhart	1.	161	827	
225	Elkhorn	.63	327	1,831	146
226	Elkport		210	777	63
227	Elliott	.25	558	9,714	1,218
228	Ellston	.5	212	303	51
229	Ellsworth		530	5,791	45
230	Elma	1.	871	15,645	
231	Ely		182	650	1
232	Emerson	.5	464	2,302	735
233	Epworth	1.5	432	2,255	781
234	Essex		797	4,237	1,514
235	Everly	1.87	473	8,985	906
236	Exira		842	4,113	329
237	Exline	1.	651	1,086	350
238	Fairbank	.39	629	3,481	10
239	Farley		729	4,389	27
240	Farmersburg		280	1,602	381
241	Farmington	1.5	1,194	9,138	1,079
242	Farnhamville	1.	355	3,327	335
243	Farragut	.75	511	2,023	240
244	Fayette		1,175	13,737	2,431
245	Fenton		304	2,631	196
246	Ferguson		161	248	18
247	Fertile		232	304	87
248	Floris	.56	253	235	
249	Floyd	3.5	362	705	315
250	Fonda	1.	1,006	22,248	1,997

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	
572	190	382	40		40			188
1,421	85	1,336	89			80		189
21,551	3,534	18,017	5,180	3,694	110	1,551	425	190
15,177	2,407	12,770	1,832	1,635	108	87	2	191
1,268	235	1,033	108		108			192
788	63	725						193
6,377	358	6,219	550		155	190	205	194
8,919	1,447	7,472	7,028	7,028				195
7,079	455	6,624	142		142			196
1,143	785	358	46		17	29		197
4,821	2,147	2,674						198
5,018	841	4,177	147			111	36	199
3,171	798	1,373	292		292			200
9,026	1,017	8,619	1,822	1,696		75	51	201
5,599	207	5,392						202
611	131	480	233		63		170	203
4,141	599	3,542	316	316				204
3,793		3,793	1,530		352	109	1,069	205
1,808	359	1,449						206
11,340	4,125	7,215						207
380	323	257						208
10,606	2,070	8,536	1,859	419		1,230	210	209
23,668	458	23,210	10,601	10,161	2	166	302	210
18,907	4,280	14,627	791	373		218		211
21,998	11,970	10,028	10,220	9,620	120	146	444	212
1,946	643	1,303	127	69		54	4	213
8,366	815	6,171	1,944	1,791	79		74	214
13,022	641	12,381	2,704	2,610	94			215
651	12	639						216
16,133	497	15,636	2,845			2,755	90	217
2,404	297	2,107	717	601	116			218
5,169	40	5,129	427	291	46		90	219
2,231	63	1,559	63			58	5	220
4,150	672	2,578	270			270		221
5,132	1,572	4,913	3,411		60	186	3,165	222
12,365	219	11,318	3,751		334	3,417		223
827	947	688	175				175	224
1,977	189	1,551	394	44	350			225
840	426	575						226
10,932	365	4,920	8,020	7,708	312			227
334	6,012	318	83		83			228
5,836	66	5,510	1,087	549	145	293		229
15,645	326	15,645	1,764	1,090	426	288		330
651		456	423			423		231
3,088	195	2,773						232
3,016	315	2,605	813	101	122	599		235
5,751	411	4,949	124		124			234
9,301	802	9,506	8,208	7,768	55	186	200	235
4,442	295	3,714	1,224	517		491	216	236
1,386	728	1,301	163		59	103		237
3,491	85	3,491	46		46			238
4,206		4,206						239
2,023	506	1,437	483		483			240
10,217	848	9,369	1,450	1,450				241
3,662	281	3,381	882	295	64	523		242
2,274	122	2,152						243
16,188	1,755	14,433	5,968	1,040	406	74	4,448	244
2,827		2,827	566	218	185	142	21	245
266	6	260	66			66		246
451		451						247
225		225	97		97			248
948	72	948	157		64	93		249
1,020	196	24,000	2,588	2,432	156			250
24,205								

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population Census 1915	Total payments of towns	Cash on hand at close of year
251	Fontanelle	4.06	868	8,646	2,255
252	Forest City	4.	2,183	36,260	5,445
253	Ft. Atkinson		305	1,091	
254	Ft. Des Moines	.5	538	2,895	82
255	Foster		129		
256	Fostoria	.38	146	345	20
257	Franklin	.5	133	199	651
258	Fraser		520	515	
259	Fredericksburg	1.	635	15,576	367
260	Frederika		204	333	552
261	Fremont	1.	520	3,429	509
262	Galt	.75	185	1,533	
263	Galva	.43	478	9,193	2,183
264	Garber		128	381	533
265	Garden Grove		741	1,776	
266	Garnavillo	.81	368	578	1,652
267	Garner	1.38	1,226	16,122	1,246
268	Garrison	.5	489	1,123	997
269	Garwin	1.	513	3,118	602
270	Geneva	.38	205	851	23
271	George		704	5,410	1,546
272	Germania	1.	426	4,698	6,91 2
273	Gilbert	1.	252	1,544	
274	Gilman	.5	477	5,128	908
275	Gilmore City	1.19	935	5,569	751
276	Gladbrook	4.	959	12,095	2,466
277	Glidden		913	6,112	2,279
278	Goldfield	.5	748	16,576	2,257
279	Goodell		241	632	26
280	Goose Lake	.25	113	1,385	536
281	Gowrie	4.	955	10,944	1,579
282	Graettinger	3.25	743	4,527	127
283	Graf		74		
284	Grafton		199	678	
285	Grand Junction		984	3,221	312
286	Grand Mound		481	10,258	718
287	Grand River		363	779	296
288	Grand View		375	1,927	46
289	Granger		275	3,610	280
290	Grant	.75	314	647	170
291	Grant City	1.	177	143	5
292	Granville	1.	415	4,768	2,029
293	Gravity		549	2,143	135
294	Gray	1.	184	478	12
295	Greeley	.5	370	3,110	156
296	Greene	2.	1,315	9,098	2,603
297	Greenfield		1,624	22,220	3,865
298	Green Island		127	614	407
299	Grimes	1.	351	6,039	73
300	Griswold	1.	1,148	8,188	1,197
301	Grundy Center	1.	1,629	47,839	2,053
302	Gruver		110	479	23
303	Guernsey		177	760	68
304	Guthrie Center		1,678	62,427	3,809
305	Guttenberg		1,886	5,058	726
306	Halbur	.5	108	1,097	1,088
307	Hamburg	2.	2,204	13,977	1,249
308	Hamilton	1.	398	692	51
309	Hancock	1.	264	346	218
310	Hanlontown		180	510	1,099
311	Harcourt		303	723	991
312	Hardy	.5		829	
313	Harper		257	850	393

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	
10,901	934	9,967	2,365	1,699	57	609		251
41,705	2,833	38,872	11,576	7,500		3,341	735	252
1,091	47	1,044						253
2,977	40	2,937	499			273	226	254
								255
365	58	307						256
850	477	373						257
515	13	502						258
15,943		15,943	10,798	10,511	248	39		259
885	418	467						260
3,938	527	3,411	1,076		399	677		261
1,533	41	1,492	1,135		64	1,071		262
11,376	1,897	9,479	312			312		263
914	503	411	148		23	125		264
1,776	119	1,657	545		36	464	45	265
2,230	1,024	1,206	138			138		266
17,368	568	16,800	3,161	2,981	180			267
2,120	982	1,138	109	55	39		15	268
3,720	534	3,186	414	165	249			269
874	211	663	388		59	329		270
6,956	1,001	5,955	78		75		3	271
11,610	688	10,922						272
1,544	348	1,196	261	261				273
6,036	706	5,330	1,155	899	142		114	274
6,320	717	5,603	1,282	589	113	480		275
14,561	1,189	13,372	4,389	3,509	181	229	470	276
8,391	1,613	6,778	630		129		501	277
18,833	12,677	6,156	13,836	12,471	252	420	693	278
658	1	657						279
1,921	924	997	100	100				280
12,523	1,951	10,572	3,484	3,465	19			281
4,654	50	4,604	57		57			282
								283
678	75	603	586			586		284
3,533	479	3,054	1,455		314	1,116	25	285
10,976	767	10,209	6,505		30	57	6,418	286
1,075	473	602	599		99		500	287
1,973	165	1,808	991		325	316	350	288
3,890	374	3,516	2,150	2,150				289
817		817	24			15	9	290
148	68	80	143			93	50	291
6,797	1,743	5,054	3,534	2,538	7	303	686	292
2,278		2,278	311				311	293
490		490	225		150	14	61	294
3,266	69	3,197						295
11,701	2,633	9,068	3,116	2,465	220	57	374	296
26,085	2,488	23,597	1,758	1,230		528		297
1,021	571	450	76	51		25		298
6,112		6,112	1,598	1,556		42		299
9,385	1,977	7,408	2,442	1,479	246	308	409	300
49,892	6,187	43,705	31,558	857	30	201	30,470	301
502		502	275		171	104		302
828	280	548						303
66,236	1,961	64,275	45,957	1,756	681	838	42,682	304
5,784	682	5,102	545	58	32	72	383	305
2,185	918	1,267	509	464		45		306
15,226	943	14,283	1,374		227	545	602	307
743	261	482	129		54		75	308
564	259	305	62		62			309
1,609	760	849	275		13	262		310
1,714	1,003	711	431		21	410		311
829		829						312
1,243	596	647	384		1	124	259	313

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population Census 1915	Total payments of towns	Cash on hand at close of year
314	Harper's Ferry	2.	315	1,362	358
315	Harris	4.	308	7,920	128
316	Hartford	1.	238	1,230	49
317	Hartley	1.	1,115	24,842	772
318	Harvey	------	400	965	------
319	Hartwick	------	113	180	166
320	Hastings	------	432	1,291	175
321	Havelock	.75	278	4,529	170
322	Hawkeye	------	614	3,084	386
323	Hazleton	1.	507	1,330	359
324	Hedrick	1.56	926	4,929	1,397
325	Henderson	------	238	589	450
326	Hepburn	------	112	386	70
327	Hills	------	210	922	1,357
328	Hinton	------	291	2,728	246
329	Holland	.5	152	871	------
330	Holstein	1.	1,137	26,281	7,797
331	Holy Cross	------	134	595	556
332	Hopeville	------	91	115	94
333	Hopkinton	------	836	5,016	523
334	Hornick	------	309	681	2,102
335	Hospers	.5	557	3,061	------
336	Hubbard	------	663	7,079	3,085
337	Hudson	------	411	5,611	973
338	Hull	.63	768	4,877	1,718
339	Humboldt	2.88	2,061	20,405	4,203
340	Humeston	1.75	1,034	18,915	143
341	Huxley	2.5	357	855	782
342	Imogene	.75	314	1,220	------
343	Inwood	1.5	713	8,430	24
344	Ionia	.75	291	448	81
345	Ireton	------	670	3,520	------
346	Irwin	------	347	7,669	192
347	Jackson Junction	------	151	320	594
348	Jamaica	.38	403	1,059	501
349	Janesville	.75	313	457	680
350	Jesup	------	789	3,619	408
351	Jewell Junction	------	1,074	13,741	3,228
352	Joice	1.	172	919	123
353	Jolley	------	246	6,974	1,276
354	Kalona	1.	514	2,155	1,057
355	Kamrar	------	268	2,085	1,322
356	Kanawha	2.	516	19,088	8,136
357	Kellerton	------	584	1,316	938
358	Kelley	------	222	1,145	1,090
359	Kellogg	------	619	3,887	549
360	Kensett	1.	430	1,166	62
361	Kent	------	166	410	133
362	Kenwood Park	.75	559	8,389	552
363	Keosauqua	1.25	1,018	9,447	1,791
364	Keota	1.	1,071	33,633	8,669
365	Keystone	------	493	5,098	449
366	Kingsley	------	1,052	------	------
367	Kinross	.19	152	293	31
368	Kirkman	.25	198	942	332
369	Kirkville	.75	278	365	36
370	Kiron	.25	239	1,706	1,180
371	Klemme	1.	404	2,602	365
372	Knierim	------	193	876	381
373	Knowlton	------	181	------	------
374	Lacona	1.5	526	1,479	------
375	Ladora	.5	215	782	638
376	Lake Mills	4.	1,480	10,913	543

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	
1,720	340	1,380	515	------	19	20	476	314
8,048	2,065	5,983	4,414	3,605	------	568	241	315
1,279	33	1,246	609	------	488	121	------	316
25,614	88	25,526	6,421	6,134	225	------	62	317
965	281	684	------	------	------	------	------	318
346	73	273	44	------	44	------	------	319
1,466	589	877	112	------	------	112	------	320
4,699	123	4,576	3,964	3,760	------	------	204	321
3,470	499	2,971	181	------	137	42	2	322
1,689	236	1,453	281	------	281	------	------	323
6,326	921	5,405	780	780	------	------	------	324
1,039	485	554	25	------	------	25	------	325
456	------	456	44	------	------	------	44	326
2,279	2,190	89	5	------	5	------	------	327
8,974	------	8,974	7,230	6,491	------	223	516	328
871	64	807	136	136	------	------	------	329
34,078	1,812	32,266	3,048	2,374	473	192	9	330
1,151	340	811	40	------	------	40	------	331
209	94	115	28	------	------	28	------	332
5,539	680	4,859	311	------	------	------	311	333
2,783	1,837	946	231	------	216	15	------	334
3,061	213	2,848	318	------	173	106	39	335
10,164	3,309	6,855	4,874	1,842	272	728	2,032	336
6,584	662	5,922	869	694	------	------	175	337
6,595	1,230	5,365	720	395	265	60	------	338
24,608	1,646	22,962	2,570	2,056	------	475	39	339
19,058	------	19,058	3,675	3,381	50	33	211	340
1,637	523	1,114	229	------	19	------	210	341
1,220	157	1,063	438	------	------	------	438	342
8,454	18	8,436	3,068	1,864	443	447	304	343
529	25	504	------	------	------	------	------	344
3,520	259	3,261	856	------	390	466	------	345
7,861	271	7,590	6,274	6,145	31	98	------	346
914	358	556	180	------	------	180	------	347
1,560	550	1,010	------	------	------	------	------	348
1,137	445	692	137	------	137	------	------	349
4,027	170	3,857	------	------	------	------	------	350
16,969	153	16,816	6,743	179	262	300	6,002	351
1,042	103	939	112	------	------	112	------	352
8,250	1,325	6,925	4,818	4,818	------	------	------	353
3,212	1,719	1,493	------	------	------	------	------	354
3,407	721	2,686	293	129	59	100	5	355
27,224	1,107	26,117	14,173	13,360	546	267	------	356
2,254	169	2,085	------	------	------	------	------	357
2,235	1,132	1,103	41	------	------	41	------	358
4,436	441	3,995	756	------	445	311	------	359
1,228	36	1,192	161	------	38	123	------	360
543	151	392	117	------	48	69	------	361
8,941	1,600	7,341	1,880	1,508	39	150	43	362
11,238	1,880	9,358	------	------	------	------	------	363
42,302	------	42,302	25,805	12,755	40	897	12,113	364
5,547	132	5,415	2,340	211	------	88	2,041	365
------	------	------	------	------	------	------	------	366
324	68	256	38	------	38	------	------	367
1,274	512	762	176	176	------	------	------	368
401	102	299	25	------	1	14	10	369
2,886	902	1,984	349	------	89	256	4	370
2,970	------	2,970	587	------	------	587	------	371
1,257	215	1,042	293	------	------	------	293	372
------	------	------	------	------	------	------	------	373
1,479	56	1,423	434	------	177	------	257	374
1,420	450	970	117	------	------	67	50	375
11,456	------	11,456	77	------	------	77	------	376

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population Census 1915	Total payments of towns	Cash on hand at close of year
377	Lake Park	-------	709	8,211	117
378	Lake View	1.88	814	11,686	1,353
379	Lamoni	3.	1,778	12,510	3,441
380	Lamont	.56	592	2,946	228
381	La Motte	-------	298	1,930	536
382	Lanesboro	-------	306	920	109
383	Lansing	3.	1,655	8,190	1,192
384	La Porte City	-------	1,541	8,939	4,043
385	Larchwood	1.	476	16,179	1,865
386	Larrabee	.5	192	755	125
387	Latimer	-------	357	1,825	1,200
388	Lattners	-------	43	-------	-------
389	Laurel	1.	194	520	916
390	Laurens	-------	848	14,886	4,600
391	Lawler	-------	656	17,492	851
392	Lawton	-------	190	1,493	783
393	Le Claire	1.5	688	1,805	677
394	Ledyard	1.	240	1,284	1,225
395	Le Grand	1.	364	785	41
396	Lehigh	1.5	1,290	7,278	679
397	Leighton	-------	129	207	116
398	Leland	3.	188	983	-------
399	Lenox	.75	1,320	18,783	1,050
400	Le Roy	.25	221	399	-------
401	Lester	4.	274	2,990	429
402	Letts	-------	456	2,136	242
403	Lewis	.75	652	3,726	650
404	Lidderdale	2.25	176	1,303	1,330
405	Lime Springs	.75	547	3,309	16
406	Linden	1.	324	604	393
407	Lineville	-------	752	6,529	2,639
408	Linn Grove	.82	320	11,752	126
409	Lisbon	1.	879	10,633	331
410	Liscomb	1.	307	950	1,182
411	Littleport	-------	206	791	-------
412	Little Rock	-------	634	7,145	1,256
413	Little Sioux	-------	452	1,603	200
414	Livermore	.75	634	10,529	3,404
415	Lockridge	.5	203	835	20
416	Logan	-------	1,641	10,056	2,425
417	Lohrville	4.	696	24,198	4,349
418	Lone Tree	.75	809	5,895	523
419	Long Grove	-------	140	629	534
420	Lorimor	4.	711	2,266	1,206
421	Lost Nation	-------	577	4,790	873
422	Lovilla	-------	521	1,785	642
423	Lowden	1.	630	18,148	466
424	Low Moor	.5	262	742	345
425	Luana	1.	168	855	969
426	Lucas	1.	625	934	26
427	Luther	.56	141	1,702	811
428	Lu Verne	1.88	560	16,968	1,241
429	Luxemberg	.5	120	761	86
430	Luzerne	1.	161	427	79
431	Lynnville	-------	453	899	1,064
432	Lytton	.17	238	1,718	526
433	Macedonia	.13	390	1,323	501
434	Macksburg	-------	304	-------	-------
435	Madrid	1.25	1,449	8,776	2,594
436	Magnolia	.75	297	1,111	245
437	Malcom	1.	426	6,271	755
438	Mallard	-------	384	1,928	373
439	Maloy	-------	119	93	333

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	
8,328	639	7,689	4,806	4,082	-------	561	163	377
13,039	1,712	11,327	1,382	505	119	383	375	378
15,951	3,328	12,623	708	195	147	272	184	379
3,174	1	3,173	167	-------	167	-------	-------	380
2,466	505	1,961	208	-------	208	-------	-------	381
1,029	161	868	90	-------	90	-------	-------	382
9,382	477	8,905	79	42	22	-------	15	383
12,982	4,006	8,976	990	-------	59	168	763	384
18,044	2,266	15,778	10,745	10,316	-------	429	-------	385
880	507	373	235	-------	-------	235	-------	386
3,025	1,371	1,654	76	-------	55	-------	21	387
-------	-------	-------	-------	-------	-------	-------	-------	388
1,436	961	475	252	-------	252	-------	-------	389
19,486	4,899	14,587	2,750	408	196	1,163	983	390
18,343	297	18,046	8,829	7,606	453	680	-------	391
2,276	500	1,776	496	164	24	166	142	392
2,482	379	2,103	345	-------	-------	205	140	393
2,509	779	1,730	353	-------	-------	-------	353	394
826	-------	826	-------	-------	-------	-------	-------	395
7,957	341	7,616	1,088	1,088	-------	-------	-------	396
323	-------	323	69	-------	69	-------	-------	397
983	421	562	440	-------	10	-------	430	398
19,842	329	19,513	3,219	2,649	-------	-------	570	399
399	14	385	74	-------	38	36	-------	400
3,419	669	2,750	179	-------	-------	79	100	401
2,378	689	1,689	424	-------	379	-------	45	402
4,376	-------	4,376	533	347	-------	184	2	403
2,633	1,512	1,121	16	-------	16	-------	-------	404
3,325	-------	3,325	222	-------	-------	-------	222	405
997	290	707	377	-------	175	202	-------	406
9,168	1,132	8,036	349	-------	349	-------	-------	407
11,878	39	11,839	10,562	9,089	33	840	600	408
10,964	247	10,717	322	12	-------	-------	310	409
2,132	1,433	699	131	-------	26	-------	105	410
791	25	766	-------	-------	-------	-------	-------	411
8,401	612	7,789	2,745	486	251	314	1,694	412
1,893	1,033	860	861	861	-------	-------	-------	413
13,933	1,866	12,067	5,689	5,641	48	-------	-------	414
855	132	723	633	-------	141	-------	492	415
12,481	1,394	11,087	808	773	-------	-------	35	416
28,547	3,282	25,265	68	56	12	-------	-------	417
6,418	1,171	5,247	365	-------	32	37	296	418
1,163	391	772	51	-------	-------	51	-------	419
3,472	636	2,836	286	-------	258	-------	28	420
5,663	856	4,807	-------	-------	-------	-------	-------	421
2,427	463	1,964	-------	-------	-------	-------	-------	422
18,614	403	18,211	13,163	13,163	-------	-------	-------	423
1,087	321	766	9	-------	-------	9	-------	424
1,824	517	1,307	122	-------	122	-------	-------	425
560	1	559	-------	-------	-------	-------	-------	426
2,513	179	2,334	308	-------	-------	146	162	427
18,209	685	17,524	15,688	15,571	117	-------	-------	428
847	212	635	300	-------	-------	-------	300	429
506	58	448	-------	-------	-------	-------	-------	430
1,963	1,054	909	591	-------	156	-------	435	431
2,244	291	1,953	792	-------	163	495	134	432
1,824	277	1,547	169	76	62	31	-------	433
-------	-------	-------	-------	-------	-------	-------	-------	434
11,370	2,398	8,972	854	85	255	504	10	435
1,356	60	1,296	312	7	305	-------	-------	436
7,926	1,876	5,150	2,806	2,143	243	23	397	437
2,301	200	2,101	162	162	-------	-------	-------	438
426	248	178	-------	-------	-------	-------	-------	439

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population Census 1915	Total payments of towns	Cash on hand at close of year
440	Malvern	1.	1,254	7,613	245
441	Manilla		1,124	16,576	1,078
442	Manly	1.25	982	8,621	807
443	Manning	1.56	1,611	13,792	2,217
444	Manson	3.	1,309	10,497	4,431
445	Mapleton	1.	1,200	7,537	747
446	Marathon	4.	581	4,847	1,250
447	Marble Rock		535	11,579	910
448	Marcus		987	23,956	10,089
449	Marne	.75	297	1,293	360
450	Martelle		181	625	20
451	Martinsburg	.67	288	472	296
452	Marysville	.75	216	230	361
453	Maysville		58		
454	Masonville	2.25	268	969	109
455	Massena	1.	546	1,871	110
456	Matlock	.75	76	108	274
457	Maurice	.75	307	852	175
458	Maxwell		856	3,946	375
459	Maynard	1.	426	10,596	4
460	McCallsburg	1.	292	1,425	
461	McCausland		110	271	1,630
462	McClelland		144	587	1,293
463	McGregor		1,244	12,494	5,713
464	McIntire	4.	579	1,619	6
465	Mechanicsville		816	4,958	3,645
466	Mediapolis		867	5,147	2,734
467	Melbourne	1.	359	1,423	157
468	Melcher	.28	560	1,383	93
469	Melrose		469	2,419	
470	Melvin	.25	278	3,290	1,981
471	Menlo	.5	437	2,796	
472	Meriden	1.5	263	748	1,147
473	Merrill	.38	536	6,966	4,125
474	Meservey	1.5	257	1,949	469
475	Meyer		421	980	10
476	Middletown	.5	106	265	59
477	Miles	1.	316	3,065	2,479
478	Milford	2.	823	6,483	2,600
479	Millersburg	1.	197	415	319
480	Milo		607	7,366	531
481	Milton	4.	947	4,885	418
482	Minburn	5.	430	9,986	59
483	Minden	1.	429	5,047	
484	Mingo	2.8	305	820	455
485	Mitchell		225	1,153	97
486	Mitchellville	.75	816	5,361	372
487	Modale	1.	406	1,317	8
488	Mondamin	.38	452	1,925	504
489	Moneta		88		
490	Monmouth	1.	224	665	191
491	Monona	1.	966	6,732	742
492	Monroe		926	6,935	338
493	Montezuma	2.	1,326	11,470	5,156
494	Montour		413	1,275	
495	Montrose	1.	702	1,983	228
496	Moorhead		381	2,617	1,455
497	Moorland	2.	157	256	492
498	Moravia	1.25	741	1,687	546
499	Morning Sun	1.	904	18,804	365
500	Morrison		218	844	449
501	Moulton	1.	1,352	3,945	6,052
502	Mt. Ayr		1,708	17,097	38,638

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	
7,858	32	7,826	710			710		440
17,654	863	16,791	6,323	6,022	209		92	441
9,428	421	9,007	3,037	2,530	342	165		442
16,009	875	15,134	2,031	1,947	84			443
14,928	3,504	11,424	1,496		203	793	500	444
8,284	932	7,352	274	142		132		445
6,097	973	5,124	404			204	200	446
12,489	1,370	11,119	475	415	60			447
34,045	3,427	30,618	16,987	16,660	327			448
1,653	558	1,095	578	458	120			449
645	125	520	28			23	5	450
768		768						451
591	419	172	82		82			452
								453
1,069	422	647	613		29	584		454
1,981	112	1,869	349		349			455
382	241	141	31				31	456
1,027	100	927	100		100			457
4,321	198	4,123	324		119	148	57	458
10,599	259	10,340	8,137	8,107	30			459
1,425	45	1,380						460
1,901	1,106	795	162		20		142	461
1,880	1,360	520						462
18,207	4,998	13,209	6,077	121	498	529	4,929	463
1,625	35	1,590	435	67	160	208		464
8,603	3,174	5,429	681	134	507	40		465
7,881	1,523	6,358						466
1,580	287	1,293	230		150	80		467
1,476	17	1,459	487		160	116	211	468
2,419		2,419						469
5,271	1,329	3,942	742		53		689	470
2,796		2,796	73		73			471
1,895	612	1,283	65			48	17	472
11,091	2,537	8,554	446	224	222			473
2,418	609	1,809	802	256		546		474
990	106	884						475
324		324						476
5,544	1,199	4,345	717	300	76	341		477
9,173	953	8,220	964	600	100	264		478
734	435	299						479
7,897	270	7,627	882	800	82			480
5,303	307	4,996	1,238		1,200	25	13	481
10,045	19	10,026	5,913	5,895	18			482
5,047		5,047	308	39	269			483
1,275	368	907	123			123		484
1,250	44	1,206	1,012		182	30	800	485
5,733	9	5,724	452	294	24	64	70	486
1,325	77	1,248	630		161	394	75	487
2,429	178	2,251	478		377	101		488
								489
856		856	295	90		106	99	490
7,474	115	7,359	664	293	184		187	491
7,273	349	6,924	632		492	140		492
16,623	5,508	11,115	2,846	2,683	78	85		493
1,275	89	1,186						494
2,211	784	1,427						495
4,072	1,302	2,770	708	490	48	170		496
748	230	518						497
2,233	164	2,069	244		40	204		498
19,169	536	18,633	15,751	15,500	251			499
1,293	714	579	720			720		500
9,997	5,550	4,447	788			788		501
55,735	2,170	53,565	11,920	10,878	1,042			502

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population Census 1915	Total payments of towns	Cash on hand at close of year
503	Mt. Union	-------	200	441	571
504	Mt. Vernon	-------	1,568	15,088	11,300
505	Moville	-------	801	14,751	2,483
506	Murray	1.	847	3,829	-------
507	Nashua	4.	1,282	12,443	1,186
508	Neola	-------	977	10,128	799
509	New Albin	.17	613	1,672	784
510	Newell	1.25	787	18,312	2,897
511	Newhall	-------	248	856	88
512	New Hartford	.5	474	3,004	156
513	New Liberty	-------	116	589	2,941
514	New London	.75	1,162	18,753	504
515	New Market	-------	737	1,934	316
516	New Providence	1.	249	565	180
517	New Sharon	4.	1,225	11,452	1,205
518	New Vienna	.75	211	1,590	136
519	New Virginia	1.	409	357	85
520	Nichols	2.	425	2,234	325
521	Nodaway	-------	359	1,454	-------
522	Nora Springs	3.	1,148	10,121	1,083
523	Northboro	.5	219	462	94
524	North Buena Vista	-------	164	-------	-------
525	North English	-------	933	4,729	2,145
526	North Liberty	.75	186	752	-------
527	North McGregor	.75	575	1,722	182
528	North Tabor	-------	160	-------	-------
529	North Washington	-------	123	242	692
530	Northwood	2.	1,525	9,882	8,923
531	Norwalk	1.	359	302	780
532	Norway	1.	493	2,314	577
533	Numa	1.	738	935	415
534	Oakland	-------	1,196	17,362	2,902
535	Oakville	-------	416	2,521	-------
536	Ocheyedan	1.	725	3,543	688
537	Odebolt	1.	1,236	10,202	2,214
538	Ogden	1.25	1,403	27,185	6,379
539	Olds	.5	163	1,241	11
540	Olin	1.	706	6,819	4,397
541	Ollie	1.	341	685	91
542	Oneida	1.5	145	575	19
543	Onslow	-------	231	7,972	1,101
544	Orange City	-------	1,417	20,431	2,459
545	Orchard	-------	141	-------	-------
546	Orient	-------	496	1,529	348
547	Orleans	-------	135	707	-------
548	Ossian	1.	853	2,682	37
549	Osterdock	-------	97	391	2
550	Oto	-------	366	1,623	276
551	Ottosen	-------	153	184	815
552	Oxford	-------	577	4,967	312
553	Oxford Junction	1.	852	2,934	225
554	Oyens	-------	82	441	1,393
555	Pacific Junction	.75	660	2,922	161
556	Packwood	1.	295	611	294
557	Palmer	1.	222	663	1,837
558	Panama	.25	168	906	45
559	Panora	-------	1,107	23,861	650
560	Parkersburg	.44	1,027	19,299	2,136
561	Parnell	.25	380	2,320	2,004
562	Paton	1.	359	3,241	2,671
563	Patterson	6.	132	300	74
564	Paullina	.39	875	12,368	2,212
565	Persia	1.	382	1,872	1,795

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	
1,012	644	368	55	-------	55	-------	-------	503
26,338	7,453	18,885	1,535	408	589	287	251	504
17,234	647	16,587	1,899	1,883	-------	-------	16	505
3,829	-------	3,829	819	-------	234	245	340	506
13,629	1,916	11,713	1,164	556	376	15	217	507
10,927	2,100	8,827	3,964	3,898	-------	-------	66	508
2,456	1,027	1,429	386	-------	-------	386	-------	509
21,209	1,808	19,401	6,520	6,373	147	-------	-------	510
944	13	931	105	-------	105	-------	-------	511
3,160	1,022	2,138	1,789	1,626	-------	163	-------	512
3,530	2,317	1,213	-------	-------	-------	-------	-------	513
19,257	1,191	18,066	3,329	3,329	-------	-------	-------	514
2,250	88	2,162	-------	-------	-------	-------	-------	515
745	181	564	168	-------	-------	168	-------	516
12,657	1,224	11,433	512	-------	102	249	161	517
1,726	321	1,405	471	42	385	44	-------	518
392	60	332	60	-------	60	-------	-------	519
2,559	589	1,970	139	-------	45	94	-------	520
1,454	18	1,436	340	-------	-------	340	-------	521
11,204	1,145	10,059	3,083	2,401	440	242	-------	522
556	111	445	377	76	171	120	10	523
-------	-------	-------	-------	-------	-------	-------	-------	524
6,874	1,410	5,464	212	108	63	41	-------	525
752	14	738	71	-------	71	-------	-------	526
1,904	404	1,500	253	-------	-------	-------	253	527
-------	-------	-------	-------	-------	-------	-------	-------	528
934	402	532	-------	-------	-------	-------	-------	529
18,805	9,450	9,355	4,026	2,937	80	-------	1,009	530
1,082	567	515	51	-------	51	-------	-------	531
2,891	441	2,450	41	-------	17	24	-------	532
1,350	162	1,188	97	-------	-------	97	-------	533
20,264	3,265	16,999	7,329	5,720	54	1,555	-------	534
2,521	663	1,858	1,638	-------	-------	523	1,115	535
4,231	663	3,568	601	148	101	336	16	536
12,416	2,135	10,281	1,434	118	250	1,066	-------	537
33,564	1,948	31,616	15,962	15,486	225	-------	241	538
1,252	342	910	27	-------	-------	27	-------	539
11,216	3,483	7,733	1,274	-------	344	-------	930	540
776	116	660	188	-------	188	-------	-------	541
594	49	545	22	5	-------	17	-------	542
9,073	188	8,885	7,257	7,202	-------	-------	55	543
22,890	4,102	18,788	-------	-------	-------	-------	-------	544
-------	-------	-------	-------	-------	-------	-------	-------	545
1,877	836	1,041	79	-------	36	43	-------	546
707	-------	707	-------	-------	-------	-------	-------	547
2,719	-------	2,719	77	-------	77	-------	-------	548
393	163	230	178	-------	178	-------	-------	549
1,899	117	1,782	51	9	18	24	-------	550
999	635	364	79	-------	4	-------	75	551
5,279	231	5,048	566	290	159	-------	117	552
3,159	1	3,158	65	-------	65	-------	-------	553
1,834	1,232	602	-------	-------	-------	-------	-------	554
3,083	128	2,955	300	-------	300	-------	-------	555
905	25	880	232	-------	-------	232	-------	556
2,500	640	1,860	-------	-------	-------	-------	-------	557
951	40	911	461	15	168	137	141	558
24,511	650	23,861	10,595	10,550	-------	-------	45	559
21,435	3,646	17,789	11,691	10,691	-------	210	790	560
4,324	1,806	2,518	-------	-------	-------	-------	-------	561
5,912	3,258	2,654	1,031	1,031	-------	-------	-------	562
374	1	373	-------	-------	-------	-------	-------	563
14,580	615	13,965	2,949	1,935	57	322	635	564
3,667	1,024	2,643	198	-------	198	-------	-------	565

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population Census 1915	Total payments of towns	Cash on hand at close of year
566	Peterson	-------	534	7,712	1,449
567	Pierson	-------	499	6,891	1,880
568	Pilot Mound	1.	347	3,441	494
569	Pioneer	-------	108	-------	-------
570	Pisgah	-------	403	1,127	102
571	Plainfield	.3	325	681	589
572	Pleasanton	.5	265	653	63
573	Pleasant Plain	1.	172	576	-------
574	Pleasantville	-------	825	10,467	-------
575	Plymouth	1.	374	691	488
576	Pocahontas	-------	1,194	22,403	1,198
577	Polk City	1.	257	937	-------
578	Pomeroy	-------	935	8,152	2,299
579	Popejoy	-------	238	-------	-------
580	Portsmouth	4.	338	1,278	1,706
581	Postville	-------	1,003	25,989	12,980
582	Prairieburg	.56	227	1,476	144
583	Prairie City	3.	817	4,663	475
584	Prescott	-------	452	1,811	313
585	Preston	.26	654	8,505	378
586	Primghar	.75	923	4,268	2,449
587	Princeton	1.	428	3,127	364
588	Promise City	-------	278	274	534
589	Protivin	1.	185	962	-------
590	Pulaski	1.	456	580	96
591	Quasqueton	1.	466	719	3
592	Quimby	-------	286	647	799
593	Quincy	-------	77	-------	-------
594	Radcliffe	1.	729	5,928	1,253
595	Rake	1.	231	1,263	-------
596	Ralston	2.5	200	754	121
597	Randalia	.13	141	290	48
598	Randolph	.5	320	604	848
599	Rathbun	-------	622	523	138
600	Readlyn	.5	319	2,276	1,518
601	Reasnor	.56	205	1,134	-------
602	Redding	1.	292	540	258
603	Redfield	1.25	669	7,436	246
604	Reinbeck	-------	1,257	-------	-------
605	Rembrandt	1.	228	584	86
606	Remsen	.38	1,098	14,492	1,302
607	Renwick	-------	483	12,910	867
608	Riceville	1.	945	7,541	332
609	Richland	-------	619	-------	-------
610	Rickardsville	1.	95	156	458
611	Ricketts	.25	143	2,001	488
612	Ridgeway	3.19	389	1,070	582
613	Rinard	1.	156	413	229
614	Ringsted	1.	447	2,437	476
615	Rippey	-------	403	2,083	932
616	Riverside	1.5	656	16,636	1,920
617	Riverton	-------	654	1,617	-------
618	Robins	2.49	125	398	188
619	Rock Falls	-------	108	100	381
620	Rockford	-------	1,138	6,635	2,502
621	Rock Valley	1.31	1,306	7,395	43
622	Rockwell	3.5	726	3,350	2,929
623	Rockwell City	4.	1,864	26,040	482
624	Rodman	-------	161	284	483
625	Rodney	.09	175	305	108
626	Rolfe	1.	1,115	6,158	2,014
627	Roland	1.	691	7,381	5,371
628	Rome	-------	163	229	83

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	
9,161	3,035	6,126	3,225	2,558	359	308	-------	566
8,771	2,005	6,766	844	695	-------	135	14	567
3,935	366	3,569	16	16	-------	-------	-------	568
-------	-------	-------	-------	-------	-------	-------	-------	569
1,229	29	1,200	276	-------	48	222	6	570
1,250	786	464	21	-------	21	-------	-------	571
716	306	410	220	196	-------	24	-------	572
576	283	293	-------	-------	-------	-------	-------	573
10,467	-------	10,467	1,858	1,526	-------	-------	332	574
1,179	221	958	40	-------	40	-------	-------	575
23,601	2,679	20,922	6,459	4,987	594	878	-------	576
937	-------	937	855	45	-------	77	733	577
10,451	1,226	9,225	3,096	2,328	38	730	-------	578
-------	-------	-------	-------	-------	-------	-------	-------	579
2,984	1,388	1,596	230	-------	-------	165	65	580
38,919	4,121	34,798	1,324	83	225	-------	1,016	581
1,620	135	1,485	141	-------	52	89	-------	582
5,136	499	4,637	819	589	230	-------	-------	583
2,124	290	1,834	705	-------	103	74	528	584
8,883	1,474	7,409	179	179	-------	-------	-------	585
6,717	2,236	4,481	1,032	494	256	72	210	586
3,491	452	3,039	269	-------	-------	-------	269	587
808	461	347	-------	-------	-------	-------	-------	588
962	178	784	604	75	-------	529	-------	589
676	155	521	243	-------	243	-------	-------	590
722	-------	722	140	-------	-------	140	-------	591
1,446	665	781	363	-------	150	-------	213	592
-------	-------	-------	-------	-------	-------	-------	-------	593
7,181	1,045	6,136	360	360	-------	-------	-------	594
1,263	159	1,104	870	-------	167	703	-------	595
875	-------	875	17	-------	-------	-------	17	596
338	199	139	168	-------	-------	-------	168	597
1,452	741	711	-------	-------	-------	-------	-------	598
661	74	587	118	-------	-------	-------	118	599
3,794	932	2,862	1,018	893	-------	97	28	600
1,134	325	809	213	-------	102	111	-------	601
798	335	463	290	200	90	-------	-------	602
7,682	187	7,495	1,002	903	-------	99	-------	603
-------	-------	-------	-------	-------	-------	-------	-------	604
664	187	477	410	-------	225	-------	185	605
15,794	400	15,394	6,653	5,973	303	377	-------	606
13,777	4,458	9,319	5,865	5,851	-------	-------	14	607
7,873	987	6,886	837	199	405	233	-------	608
-------	-------	-------	-------	-------	-------	-------	-------	609
614	290	324	-------	-------	-------	-------	-------	610
2,489	727	1,762	573	132	295	146	-------	611
1,652	417	1,235	108	25	-------	83	-------	612
642	-------	642	171	-------	171	-------	-------	613
2,913	121	2,792	-------	-------	-------	-------	-------	614
3,015	805	2,210	110	-------	110	-------	-------	615
18,556	488	18,068	483	483	-------	-------	-------	616
1,617	-------	1,617	1,156	-------	817	260	79	617
586	221	365	-------	-------	-------	-------	-------	618
481	318	163	-------	-------	-------	-------	-------	619
9,197	535	8,662	2,406	2,085	321	-------	-------	620
7,438	330	7,108	3,548	3,361	94	93	-------	621
6,279	1,059	5,220	601	390	60	151	-------	622
26,522	5,117	21,405	8,305	1,293	1,490	512	5,010	623
767	577	190	-------	-------	-------	-------	-------	624
413	115	298	-------	-------	-------	-------	-------	625
8,172	1,485	6,687	1,453	764	181	508	-------	626
12,752	3,361	9,391	2,376	1,527	456	356	37	627
312	74	238	-------	-------	-------	-------	-------	628

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 towns	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	
629	Rose Hill		257	877	206	1,083	345	738	314		211	103		629
630	Rowan	.75	326	1,397	5	1,402	317	1,085						630
631	Royal	.25	312	7,380		7,380	6	7,374	6,007	5,897	110			631
632	Rudd		448											632
633	Runnells		390	674	93	767	13	754	10			10		633
634	Russell	1.07	660	1,988	80	2,068		2,068	871	159	688		24	634
635	Ruthven	1.	744	2,982	3,974	6,956	4,216	2,740	1,090	270	122	344	354	635
636	Rutland	1.	235	600	599	1,199	769	430	474			474		636
637	Ryan	4.5	483	1,946	730	2,676	313	2,363	579	75	103	401		637
638	St. Ansgar	.44	853	4,204	442	4,646	295	4,351	1,515	988	390	137		638
639	St. Anthony	1.	218	466	86	552	150	402	125			125		639
640	St. Charles		455	881	122	1,013	142	871						640
641	St. Lucas		146	328	49	377	185	192						641
642	St. Olaf	2.	145	330	122	452	206	246	49			49		642
643	St. Paul	1.25	62	672	490	1,162	541	621	199			119	80	643
644	Sabula	1.	937	7,474	4,105	11,579	2,272	9,307						644
645	Salem	1.	516	1,247	33	1,280	270	1,010	276				276	645
646	Salix		339	10,906	409	11,315	250	11,065	9,601	9,601				646
647	Sanborn	1.	1,456	17,131	3,271	20,402	2,964	17,438	10,705	908	41	288	9,468	647
648	Sandyville		110	89	212	301	254	47	24		24			648
649	Scarville		162	1,268	200	1,468	671	797	1,258		885		373	649
650	Schaller	1.25	680	6,018	662	6,680	947	5,733	1,308	620	200	488		650
651	Schleswig	.25	567	35,659		25,659	722	34,937	23,437	20,898	455	2,019	65	651
652	Scranton	1.38	902	4,699	387	5,086	273	4,813						652
653	Searsboro	1.5	207	356	127	483	189	294	179		61	16	102	653
654	Sergeant Bluff	.75	507	10,201	686	10,887	183	10,704	8,007	8,000		7		654
655	Shambaugh	.5	298	702	85	787	205	582	13		13			655
656	Shannon City	1.	289	856	150	1,006	339	667	659		199	385	75	656
657	Sharpsburg		166	198	248	446	211	235	45			45		657
658	Sheffield	4.75	1,085	13,578	773	14,351	3,276	11,075	3,704	750	268		2,686	658
659	Shelby	1.	623	3,228	80	3,308	851	2,457	593				593	659
660	Sheldahl	.88	226	674	312	986	256	730						660
661	Shell Rock	1.25	829	4,049	1,374	5,423	298	5,125	785	56	9	538	182	661
662	Shellsburg		605	2,325	1,535	3,860	1,084	2,776	622	330	92		200	662
663	Sherrill		122	863	153	1,016	595	421	693			693		663
664	Sibley		3,755	68,956	3,613	72,569	4,309	68,260	3,927	2,934	637	194	162	664
665	Sidney	1.19	1,074	25,135	6,626	31,761	1,157	30,604	20,986	20,480	320	161	25	665
666	Silver City	1.	483	1,492	355	1,847	547	1,300	79			75	4	666
667	Sioux Center		1,209	4,807	1,472	6,279		6,279	946		56	15	875	667
668	Sioux Rapids	1.	1,023	7,386		7,386	759	6,627	3,586	3,466	120			668
669	Slater	3.75	670	3,619	349	3,968	116	3,852	1,759	542	367	827	23	669
670	Sloan	.75	588	2,823	2,105	4,928	2,161	2,767	225		101	124		670
671	Smithland	.25	336	1,923	467	2,390	49	2,341	148	37		94	17	671
672	Soldier	1.	244	6,229	101	6,330	2,084	4,246	100				100	672
673	Solon	1.	441	2,104	1,734	3,838	1,317	2,521	359		197		162	673
674	Somers		178	1,651	127	1,778	770	1,008	557			557		674
675	South English	.2	333	551	460	1,011	280	731	119		48	71		675
676	Spillville	.38	314	9,387	467	9,854	2,359	7,495	8,923	8,557	11		355	676
677	Spirit Lake		1,602	23,347	5,149	28,496	5,070	23,426	1,585	1,507			78	677
678	Sprague ville		101	287	163	450	100	350						678
679	Spring Brook	.75	130	268	68	336	36	300						679
680	Spring Hill		85											680
681	Springville	.5	637	3,055	1,356	4,411	1,285	3,126	799		112	554	133	681
682	Stacyville		696	14,898	40	14,938	712	14,226	8,526	8,526				682
683	Stanhope		357	9,440	1,486	10,926	366	10,560	2,879	2,411	204	133	131	683
684	Stanton	.91	705	9,176	507	9,683	2,249	7,434	6,118	4,968	620	200	330	684
685	Stanwood		547	3,436	74	3,510	192	3,318	1,312	842		326	144	685
686	State Center	1.	1,037	24,055	3,229	27,284	2,531	24,753	3,799	18	11	270	3,500	686
687	Steamboat Rock		414	1,001	572	1,573	417	1,156						687
688	Stockport	1.	365	3,517	157	1,674		1,674	769		131	142	496	688
689	Stockton	1.	121	326	141	467	68	399	15				15	689
690	Story City	5.	1,576	30,100	3,253	33,353	3,241	30,112	7,854	2,150	132	993	4,579	690
691	Stout	2.25	147	907	151	1,058	653	405	371	10	22	339		691

NO. 1—CONTINUED.

TABLE

Number	TOWNS	Area, Population, Payments.			
		Square miles in incorporation	Population Census 1915	Total payments of towns	Cash on hand at close of year
692	Stratford	-------	601	9,324	1,406
693	Strawberry Point	-------	1,157	13,901	6,561
694	Struble	-------	160	1,308	1,050
695	Sully	1.	346	1,551	438
696	Sumner	2.25	1,585	12,771	1,014
697	Superior	1.	188	739	167
698	Sutherland	1.	812	7,447	395
699	Swaledale	.5	207	894	355
700	Swan	1.	271	394	54
701	Swea City	-------	595	8,555	-------
702	Tabor	-------	1,048	-------	-------
703	Templeton	-------	276	2,366	181
704	Terril	.5	452	5,844	4,315
705	Thayer	-------	188	649	201
706	Thompson	1.	565	21,806	534
707	Thor	1.	297	535	153
708	Thornburg	-------	221	279	85
709	Thornton	-------	311	1,086	780
710	Thurman	.5	357	1,117	447
711	Tingley	1.	411	1,274	253
712	Titonka	-------	353	2,128	10
713	Toronto	.5	141	434	355
714	Traer	1.	1,378	29,693	5,897
715	Treynor	-------	205	858	655
716	Tripoli	1.25	854	12,419	7,671
717	Truro	-------	322	-------	-------
718	Turin	.25	202	685	125
719	Udell	.38	192	651	21
720	Underwood	-------	295	1,564	856
721	Union	-------	600	2,807	805
722	University Park	1.	435	592	505
723	Urbana	-------	393	10,302	331
724	Ute	-------	560	2,721	1,517
725	Vail	1.	685	6,091	1,281
726	Valeria	1.	92	553	-------
727	Van Horne	.75	505	5,157	1,169
728	Van Meter	-------	472	1,223	450
729	Van Wert	.25	469	653	567
730	Varina	.25	245	561	670
731	Victor	-------	754	6,842	1,163
732	Vincent	1.	183	957	273
733	Vining	1.13	164	593	306
734	Volga	1.	456	1,530	1,597
735	Wadena	-------	279	322	342
736	Walcott	-------	461	17,584	1,005
737	Walker	.75	526	2,683	1,603
738	Wallingford	1.	188	623	153
739	Wall Lake	-------	726	15,368	2,590
740	Walnut	1.	1,008	17,083	4,467
741	Wapello	1.75	1,532	7,033	3,438
742	Washta	1.25	432	1,243	1,137
743	Waterville	-------	192	499	65
744	Waucoma	-------	449	5,238	355
745	Waukee	-------	354	8,016	405
746	Wayland	1.	560	1,626	140
747	Webb	1.	185	864	9
748	Weldon	-------	289	381	507
749	Wellsburg	1.	285	8,171	740
750	Wellman	.75	837	5,073	2,773
751	Welton	-------	75	622	1,265
752	Wesley	.63	466	6,298	25
753	West Bend	-------	701	18,076	29
754	West Branch	1.5	712	5,629	3,019

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
10,730	1,116	9,614	7,165	6,604	235	-------	326	692
20,462	8,136	12,326	2,790	2,483	-------	-------	307	693
2,358	756	1,602	197	79	35	-------	83	694
1,989	221	1,768	188	-------	188	-------	-------	695
13,785	2,611	11,174	597	190	183	224	-------	696
906	412	494	451	88	281	82	-------	697
7,752	1,153	6,599	2,809	1,651	523	211	424	698
1,249	344	905	215	-------	194	21	-------	699
448	39	409	61	-------	61	-------	-------	700
8,555	81	8,474	409	-------	391	18	-------	701
-------	-------	-------	-------	-------	-------	-------	-------	702
2,547	178	2,369	253	232	-------	21	-------	703
10,159	413	9,746	4,550	4,550	-------	-------	-------	704
850	48	802	73	-------	-------	73	-------	705
22,340	1,315	21,025	16,081	15,961	120	-------	-------	706
688	93	595	164	-------	105	59	-------	707
364	99	265	-------	-------	-------	-------	-------	708
1,866	114	1,752	363	-------	281	82	-------	709
1,564	375	1,189	-------	-------	-------	-------	-------	710
1,527	314	1,213	141	-------	73	68	-------	711
2,138	-------	2,138	441	175	204	62	-------	712
789	95	694	-------	-------	-------	-------	-------	713
35,590	1,535	34,055	18,145	6,370	-------	475	11,300	714
1,513	650	863	592	-------	132	150	310	715
20,090	2,583	17,507	8,469	2,215	947	407	4,900	716
-------	-------	-------	-------	-------	-------	-------	-------	717
805	369	436	406	-------	252	154	-------	718
672	303	369	352	29	207	70	46	719
2,420	972	1,448	-------	-------	-------	-------	-------	720
3,612	524	3,088	-------	-------	-------	-------	-------	721
1,097	335	762	111	-------	111	-------	-------	722
10,633	344	10,289	8,698	8,632	66	-------	-------	723
4,238	1,584	2,654	1,080	658	130	289	3	724
7,372	591	6,781	228	31	26	171	-------	725
553	-------	553	292	78	-------	214	-------	726
6,326	363	5,963	579	345	184	50	-------	727
1,673	57	1,616	8	-------	8	-------	-------	728
1,220	581	639	222	-------	116	105	1	729
1,231	401	830	111	50	61	-------	-------	730
8,005	1,304	6,701	1,226	328	370	489	39	731
1,230	134	1,096	144	75	-------	69	-------	732
809	83	816	151	-------	151	-------	-------	733
3,127	-------	3,127	102	-------	82	-------	20	734
664	260	404	25	25	-------	-------	-------	735
18,589	3,886	14,703	6,201	-------	76	5,686	439	736
4,286	1,208	3,078	509	431	-------	78	-------	737
776	91	685	231	-------	-------	231	-------	738
17,958	1,886	16,072	9,240	8,221	145	46	828	739
21,550	586	20,964	3,619	3,619	-------	-------	-------	740
10,472	1,835	8,637	351	136	128	87	-------	741
2,380	1,366	1,014	872	-------	-------	872	-------	742
564	-------	564	18	-------	-------	18	-------	743
5,593	1,027	4,566	-------	-------	-------	-------	-------	744
8,421	25	8,396	-------	-------	-------	-------	-------	745
1,766	518	1,248	229	-------	72	157	-------	746
873	1	872	258	-------	52	196	10	747
888	411	477	-------	-------	-------	-------	-------	748
8,911	935	7,976	591	380	-------	211	-------	749
7,846	2,676	5,170	3,299	2,414	140	745	-------	750
1,887	1,127	760	270	77	-------	193	-------	751
6,323	130	6,193	804	82	250	315	157	752
18,105	10,998	7,107	13,354	12,715	-------	591	48	753
8,648	2,261	6,387	1,548	808	269	186	195	754

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population Census 1915	Total payments of towns	Cash on hand at close of year
755	West Burlington	-------	1,091	3,264	889
756	West Chester	.5	233	542	95
757	Westfield	.12	198	1,136	22
758	Westgate	.5	266	917	317
759	West Liberty	1.	1,760	43,211	7,802
760	West Mitchell	1.	138	214	4
761	West Point	.25	564	5,045	2,160
762	West Side	-------	401	4,300	408
763	West Union	-------	1,773	16,121	4,052
764	Wheatland	.25	558	5,342	1,461
765	Whiting	-------	642	6,026	7,009
766	Whittemore	-------	588	17,461	----------
767	Whitten	3.75	236	688	206
768	Willey	.5	71	31	295
769	Williams	.9	550	4,229	4,238
770	Williamsburg	.91	1,157	13,194	9,241
771	Wilton	.7	1,176	15,507	105
772	Winfield	1.	1,007	9,749	986
773	Winthrop	.75	564	5,236	1,323
774	Wiota	1.	245	514	791
775	Woden	1.	163	237	411
776	Woodbine	-------	1,613	8,951	1,810
777	Woodburn	3.	389	1,640	16
778	Woodward	1.	820	2,868	359
779	Woolstock	1.	337	2,916	2,648
780	Worthington	.5	227	1,892	1,835
781	Wyoming	.5	707	4,209	1,046
782	Yale	-------	305	13,413	210
783	Yetter	-------	132	442	526
784	Yorktown	-------	212	664	139
785	Zearing	1.	536	1,220	1,026
786	Zwingle	-------	85	522	300

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	
4,153	1,193	2,960	1,215	6	502	622	85	755
637	176	461	----------	----------	----------	----------	----------	756
1,158	57	1,101	653	----------	50	603	----------	757
1,224	202	1,032	----------	----------	----------	----------	----------	758
51,013	10,520	40,493	15,292	7,979	----------	7,313	----------	759
218	58	160	----------	----------	----------	----------	----------	760
7,205	1,044	6,161	507	244	66	82	115	761
4,708	791	3,917	142	----------	142	----------	----------	762
20,173	5,893	14,280	3,826	2,524	302	1,000	----------	763
6,803	2,653	4,150	3,292	3,147	----------	145	----------	764
13,085	247	12,838	390	253	137	----------	----------	765
17,461	272	17,189	7,463	7,002	98	363	----------	766
894	430	464	103	60	22	21	----------	767
326	66	260	----------	----------	----------	----------	----------	768
8,467	3,945	4,522	407	----------	----------	339	68	769
22,435	9,999	12,436	2,322	2,322	----------	----------	----------	770
15,612	1,754	13,858	4,923	4,923	----------	----------	----------	771
10,735	2,738	7,997	1,735	1,077	----------	504	154	772
6,559	588	5,971	1,928	1,633	110	185	----------	773
1,305	799	506	63	----------	----------	63	----------	774
648	94	554	----------	----------	----------	----------	----------	775
10,761	1,981	8,780	3,268	2,272	316	----------	680	776
1,656	673	983	385	----------	1	384	----------	777
3,227	98	3,129	----------	----------	----------	----------	----------	778
5,564	1,629	3,935	379	238	141	----------	----------	779
3,727	2,353	1,374	700	----------	500	----------	200	780
5,255	620	4,635	174	----------	----------	174	----------	781
13,623	8,567	5,056	11,654	11,204	250	200	----------	782
968	432	536	209	----------	----------	----------	209	783
803	85	718	202	----------	54	23	125	784
2,246	630	1,616	245	----------	197	48	----------	785
912	312	600	229	----------	229	----------	----------	786

TABLE NO. 2—PAYMENT OF TOWNS

FOR GENERAL AND MUNICIPAL EXPENSE

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company	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
	Grand total	$ 2,684,156	$19,526	$34,915	$11,595	$45,682	$ 148,248	$99,293	$ 9,166	$ 323,109	$ 289,478	$ 711,460	$30,623	$19,364	$39,076	$ 3,377	$ 179,599	$ 334,525	$ 384,311	
1	Ackley	$ 24,719	$ 134	$ 126	-------	$ 779	$ 765	$ 186	$ 133	$ 1,327	$ 2,214	$ 15,392	-------	-------	$ 55	$ 10	$ 194	$ 1,407	$ 1,997	1
2	Ackworth	182	5	5	$ 5	60	-------	85	-------	22	-------	-------	-------	-------	-------	-------	-------	-------	-------	2
3	Adair	12,790	33	180	-------	-------	710	-------	-------	142	-------	7,318	$ 1	$ 351	13	-------	-------	826	3,216	3
4	Adel	15,784	121	326	88	279	535	717	316	451	3,282	1,219	80	287	566	10	790	831	5,886	4
5	Afton	8,158	65	131	54	75	395	305	8	771	486	4,209	71	54	25	-------	221	1,270	18	5
6	Agency	776	12	26	10	49	64	170	-------	237	-------	-------	208	-------	-------	-------	-------	-------	-------	6
7	Ainsworth	3,291	48	35	-------	128	60	610	293	719	252	154	58	-------	2	-------	34	100	798	7
8	Akron	22,255	210	149	63	195	1,437	288	82	1,226	1,232	12,509	67	-------	-------	10	2,735	721	1,331	8
9	Albert City	564	11	30	-------	52	24	141	-------	-------	-------	-------	35	-------	-------	10	242	-------	19	9
10	Albion	1,010	12	15	15	60	31	150	-------	28	10	40	20	-------	305	-------	82	-------	242	10
11	Alburnett	77	-------	-------	-------	-------	-------	9	-------	44	-------	-------	8	-------	-------	-------	4	-------	12	11
12	Alden	5,110	34	155	-------	70	664	92	25	1,681	497	414	56	-------	127	23	851	401	20	12
13	Alexander	1,648	19	30	10	91	70	104	-------	139	251	-------	-------	-------	-------	-------	70	440	424	13
14	Allerton	12,129	15	40	56	52	459	203	-------	624	-------	8,185	10	102	-------	-------	384	1,680	325	14
15	Allison	2,266	14	62	25	69	85	393	-------	176	617	223	3	50	-------	-------	103	100	346	15
16	Alta	18,500	-------	480	-------	-------	78	437	85	-------	-------	-------	77	-------	25	-------	11,816	5,502	-------	16
17	Alta Vista	1,007	8	16	-------	37	660	-------	-------	113	119	-------	-------	10	18	10	16	-------	-------	17
18	Alton	3,717	58	70	25	94	814	-------	113	289	263	1,260	-------	41	-------	10	120	551	-------	18
19	Altoona	1,045	8	50	3	30	66	3	3	142	-------	575	25	-------	35	10	95	-------	-------	19
20	Alvord	1,897	50	50	35	60	-------	80	-------	-------	355	-------	-------	-------	107	-------	730	430	-------	20
21	Andover	217	15	40	11	12	-------	33	-------	68	-------	-------	38	-------	-------	-------	-------	-------	-------	21
22	Andrew	863	15	5	15	50	37	-------	-------	209	-------	345	9	29	1	-------	148	-------	-------	22
23	Anita	5,728	-------	75	-------	70	10	600	-------	-------	616	876	819	-------	75	-------	949	1,580	58	23
24	Ankeny	1,354	-------	21	-------	5	54	-------	-------	415	-------	592	25	-------	180	-------	49	-------	13	24
25	Anthon	3,311	-------	-------	10	51	915	-------	55	554	439	-------	-------	-------	772	-------	10	226	279	25
26	Aplington	1,397	9	19	-------	18	107	206	88	-------	-------	-------	-------	-------	11	-------	73	866	-------	26
27	Arcadia	1,585	30	35	10	59	515	180	-------	235	-------	450	25	1	-------	-------	45	-------	-------	27
28	Archer	154	-------	-------	-------	-------	-------	-------	-------	86	-------	45	22	-------	1	-------	-------	-------	-------	28
29	Arion	1,013	19	21	10	68	143	124	-------	146	407	-------	23	15	19	-------	18	-------	-------	29
30	Arispe	639	16	16	5	77	-------	-------	-------	233	-------	-------	13	-------	-------	-------	-------	-------	279	30
31	Arlington	2,548	2	40	-------	12	34	158	-------	690	724	270	40	-------	15	10	-------	218	335	31
32	Armstrong	5,339	25	104	10	98	479	122	108	416	960	906	3	135	29	10	112	618	1,204	32
33	Arnold's Park	4,056	65	60	25	58	312	563	-------	2,395	-------	11	17	-------	171	-------	72	262	50	33
34	Arthur	1,655	25	50	10	-------	300	420	-------	203	227	-------	-------	-------	-------	-------	-------	420	-------	34
35	Ashton	977	16	38	-------	64	655	180	-------	-------	-------	-------	14	-------	-------	10	-------	-------	-------	35
36	Aspinwall	450	10	-------	-------	-------	25	-------	-------	255	-------	-------	-------	-------	152	-------	8	-------	-------	36
37	Atalissa	436	-------	12	6	-------	-------	47	31	42	7	92	-------	-------	-------	-------	-------	-------	199	37
38	Athelstan	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	38
39	Auburn	4,413	-------	25	15	-------	32	-------	-------	301	-------	3,931	17	-------	-------	-------	92	-------	-------	39
40	Audubon	14,194	30	484	75	149	1,024	871	261	2,253	4,363	1,005	136	-------	60	-------	2,081	802	-------	40
41	Aurelia	8,895	138	55	52	89	129	-------	-------	796	633	5,306	29	217	14	10	-------	1,143	284	41
42	Aurora	227	6	19	-------	27	31	-------	5	123	-------	-------	3	-------	13	-------	-------	-------	-------	42
43	Avenarius	127	12	15	10	51	-------	-------	-------	27	-------	-------	12	-------	-------	-------	-------	-------	-------	43
44	Avoca	8,814	100	91	-------	90	739	110	-------	1,370	1,703	1,232	-------	443	105	10	*1,286	302	1,233	44
45	Ayrshire	1,225	24	26	-------	73	50	30	-------	20	386	-------	-------	-------	-------	-------	-------	36	580	45
46	Badger	612	-------	25	-------	-------	73	-------	-------	484	-------	-------	20	-------	-------	10	-------	-------	-------	46
47	Bagley	16,337	24	50	24	118	26	-------	-------	-------	395	8,500	12	25	5	10	293	330	6,525	47
48	Bailey (not item'd)	809	-------	-------	-------	-------	-------	-------	-------	74	181	22	19	-------	-------	10	36	846	-------	48
49	Baldwin	1,309	15	19	5	42	12	28	-------	527	1,068	1,453	-------	-------	473	-------	-------	-------	-------	49
50	Bancroft	4,182	50	35	-------	60	324	192	-------	99	-------	120	-------	-------	39	-------	6	-------	-------	50
51	Barnes City	470	89	8	-------	34	75	-------	-------	-------	-------	234	23	25	-------	-------	-------	-------	16	51
52	Barnum	717	18	35	15	66	45	240	-------	28	-------	-------	2	-------	-------	-------	-------	-------	-------	52
53	Bassett	56	-------	5	5	-------	-------	16	-------	467	-------	360	60	112	10	-------	524	-------	-------	53
54	Batavia	2,121	6	58	13	27	242	242	-------	3,103	900	4,550	-------	-------	100	-------	-------	120	90	54
55	Battle Creek	10,330	20	40	35	112	660	600	-------	1,193	-------	1,239	30	95	175	10	-------	-------	180	55
56	Baxter	3,489	13	39	69	77	179	190	-------	480	-------	700	-------	-------	94	-------	34	-------	760	56
57	Bayard	3,437	33	86	34	222	653	340	1	155	-------	309	28	-------	65	-------	34	-------	-------	57
58	Beacon	746	20	6	23	33	36	35	-------	75	-------	-------	-------	-------	-------	-------	24	-------	-------	58
59	Beaconsfield	180	10	16	1½	41	-------	-------	-------	-------	-------	331	26	16	-------	10	-------	-------	335	59
60	Beaman	929	10	25	22	20	20	84	30	286	-------	-------	-------	-------	-------	-------	130	-------	-------	60
61	Beaver	416	-------	-------	-------	-------	-------	-------	-------	624	2,333	10,340	4	-------	-------	10	791	-------	3,895	61
62	Bellevue	19,072	25	120	40	123	502	120	145											62

*Sewer included.

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
63	Belmond	10,050	200	246	10	52	467		
64	Bennett	4,493	14	49		78	70	22	
65	Benton	125	6	3	6	30		14	
66	Berkley	164	5	11					
67	Berlin	633	10	12		50			
68	Bernard	971	29	42	30	25		192	
69	Bertram	317							
70	Bettendorf	10,251	75	100	25	97	676	300	
71	Birmingham	1,140	9	45	10	33	49	326	
72	Blairsburg	1,000	15	50	15	96			
73	Blairstown	2,050	50	30	10		597		
74	Blakesburg	829	12	35	10	51	175	203	2
75	Blanchard								
76	Blencoe	604		10	19		11	128	
77	Blockton	1,558	10	25	5	5	136		84
78	Blue Grass	570	15	30	20	29	26	10	
79	Bode	1,601	1	15	27	5	80	125	60
80	Bonaparte	1,701	15	18	43	86	106	133	
81	Bondurant	742	18	19		54	16		
82	Bouton	3,196		7			4		8
83	Boxholm	578	25	25	10	60	25		16
84	Boyden	1,683	52	29	10	72	80	170	16
85	Braddyville	1,089	50	25	6	30	75	84	
86	Bradgate	294	18	10	10	42			
87	Brandon	1,877		11			116		
88	Brayton	462	41	8			37	74	
89	Breda	2,999	29	40	15	65	751	511	
90	Bridgewater	372		40			38	169	8
91	Brighton	4,523	209	81	20	69	359	440	15
92	Bristow	797	12	12		29	17		
93	Britt	7,423	193	113			443	655	16
94	Brooklyn	9,661	115	250	25	95	782	1,000	70
95	Brunsville	396	43	40	25	43			
96	Buckeye	590		20	20				
97	Buffalo	2,323	25	69	28	63	420		
98	Buffalo Center	11,149	12	139			133	698	1
99	Burt	2,107	9	62	8	30	8		
100	Bussey	1,278	30	8	5	187	478	55	
101	Calamus	564	15	15	10	52	120	38	
102	Callender	988	28	53		63	3	38	
103	Calmar	8,348	32	77	50	57	360	361	
104	Calumet	1,058	17	29	27	39		44	
105	Camanche	1,292	40	51	249	30	60		
106	Cambridge	2,737	10	36	15	50	154	95	
107	Cantril	1,284	5	10	5	16	50	298	
108	Carbon	430		9	6	46	32		
109	Carlisle	3,878		35	30	20	300	300	
110	Carpenter	52						8	
111	Carson	3,256	31	36	254	156	60		
112	Cascade	7,378	37	109	10	83	918	380	90
113	Casey	5,878	16	44		116	24	260	2
114	Castalia	596	12	25		15	17	106	
115	Castana	1,802		17			168	156	
116	Cedar Heights								
117	Center Junction	901	25	35	10	27	40		
118	Center Point	3,403	75	54	50	89	134	15	
119	Central City	4,596	25	20	12	60	228		
120	Centralia	73	4	12	12	20		2	
121	Charlotte	2,443	12	52	25	36		100	25
122	Charter Oak	9,417	82	51	25	158	475	275	
123	Chatsworth	156	25	26		41	7		
124	Chelsea	3,160	59	92	15	77	131	360	16
125	Chester	1,834							
126	Chillicothe	96	1	7		6	2	70	

*Sewer included.

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
1,549	1,949	1,770	965	25	25		*368	2,295	129	63
510	494	1,751	23		150	10	807	180	335	64
64			2							65
81		5	12						50	66
147			15		399					67
			31		622					68
154				8	55				100	69
2,113	1,579	2,319	322		652	10		1,983		70
251		25	81	52	10	15	20		214	71
196		10			15				603	72
580	34	630	5			15	99			73
211			58		3		69			74
										75
41		69					38		288	76
1,004					5			284		77
135		264	12			10	19			78
	543	95		10	26		254	360		79
240	1,043		7			10				80
374	120		39	93			8		1	81
93		227			219			63	2,575	82
159		218		10	15		15			83
76	372	300	149	65	32		10	250		84
		436		50	16	10	10		290	85
63		151								86
		1,083		10	63		253	120	221	87
90		129	43			10	30			88
	370	323	11		50		459	375		89
117										90
722		1,293	207	225	57	15		552	259	91
509		50	20			10	138			92
2,436	909	961		849	100	10	39	200	499	93
509	2,309	3,305	223	12	27		19	920		94
			1				24		220	95
146		116	6			5	257		20	96
296		1,124	33			15	10	240		97
1,675	47	5,174	33		62		599	551	2,025	98
	1,031	600			13		65	275	6	99
505						10				100
100	19	125	30		36		4			101
223		36	8	10	10		*516			102
1,398	1,090	2,691	91		185	10	26	462	1,458	103
294		165	207			10	59		167	104
384		413	60	5						105
1,017	508	351		211		19	47	176	57	106
			42	12			68		778	107
222			28		87					108
182		1,791			5		24	440	746	109
42							2			110
601	873	425		238	169				413	111
3,280	774	1,246	30		63	10	348			112
1,225	589	2,170					120	1,311		113
421										114
341	348		148			20	346	258		115
										116
375	59			5		10		315		117
276	902	438	16	41	10		77	680	546	118
158		777	10				502	500	2,214	119
23										120
862	729		6				81	515		121
1,086	139	6,169	91		25	10	391	440		122
20		19	8			10				123
103	325	58	70					935	919	124
400	359							352	723	125
			10							126

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
127	Churdan	1,850		60	15	96	379		
128	Cincinnati	2,302	15	32	75	34	82	159	98
129	Clare	1,024	68	30	16	24			
130	Clarence	6,031	22	19	25	98	185		
131	Clarksville	4,167	175	40		110	260		
132	Clayton	503	7	25	10	24		44	9
133	Clearfield	3,367	17	30	20	60	491	565	
134	Cleghorn	216	9	30	14	40		8	
135	Clemons	158	4	4			6		
136	Clermont	1,526	40	30	5	27	85	125	
137	Cleveland	52	11	7		15			
138	Clio	518	10	10	16	45	143	89	
139	Clover Hills	326							
140	Clutier	4,011	34	20	10	60	245		
141	Coburg								
142	Coggon	4,243	26	38		60	98		
143	Coin	2,290	22	33	50	108	128	265	5
144	Colesburg	158		25					13
145	College Springs	388	8	20	10	34	18		
146	Collins	3,155	16	156		226	425	534	
147	Colo	2,256	32	64	39	38	236		
148	Columbus City	576	20	20	15	72	12		
149	Columbus Junction	8,093	42	64	100	261	429	523	
150	Conesville	330	10	24	17	25	42		
151	Conrad	3,313		19		112	804	505	
152	Conway	392		40		67		119	
153	Coon Rapids	4,515	21	67	25	72	318	188	
154	Coppock	148	24	7	4	7		43	
155	Coralville								
156	Correctionville	9,724	216	60	25	45	88	620	
157	Corwith	5,536	17	106	12	94	310		
158	Corydon	37,073	124	541	103	155	658	612	97
159	Cotter	490		15					
160	Coulter	875	25	25	10	42	37		
161	Craig	382	100	40	25	41	64	46	
162	Crawfordsville	1,749	26	20		75		613	
163	Cromwell	372	2	6		9	9		
164	Crystal Lake	621							
165	Cumberland	2,555	23	47	21	108	32		
166	Curlew	599		25					
167	Cushing	1.564	8	22		35	10		
168	Cylinder	489		25					
169	Dakota City	404	96						
170	Dallas	711	39	25			62		
171	Dallas Center	2,683	24	93		97	62	198	
172	Dana	397	31	29	1	57	35	32	
173	Danbury	8,278	15	68	168	72	116	18	
174	Danville	659	6	16	10	42	8		
175	Davis City	2,276	64	18	12	70	350	78	63
176	Dayton	4,620	30	29	10	99	605	189	137
177	Dawson	373	5	10		50	5	150	
178	Decatur City	438	6	12	5	23	362	20	
179	Dedham	1,870	35	10	15	87	307		
180	Deep River	7,937	25	12		72	259		
181	Defiance	1,466					30		
182	Deleware								
183	Delmar	2,532	50	40		88	481	23	
184	Delhi	965	8	29		10	12		1
185	Deloit								
186	Delta	2,702	16	65	25	80	526	20	
187	Denver	4,012	15	32	10	36	254	91	
188	Derby	532	6	12	3	27	120		
189	De Soto	1,214	31	32		84		5	
190	De Witt	16,371	390	315	246	429	1,477	857	11

*Sewer included.

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
			47	70	1,125	10			48	127
721		259	85	87			68	587		128
271	186	83	5				33	60	254	129
1,181	1,107	2,356	26		41		360	75	536	130
509	756	991	24	414	2				886	131
104	19						261			132
251		726	61		17			570	559	133
100			10				5			134
89			9			10	36			135
355		513	12			10	140		184	136
19										137
			118				87			138
326										139
	48	130	17	7	35			2,970	435	140
										141
459	274	2,229			16	10	262	703	68	142
627		699		109	215	10	19			143
110						10				144
				10			288			145
245	467	141	2	25	5	10	158	736	9	146
548	122	99	533				50	495		147
157		280								148
1,893	1,914	1,163	59	28	244	15		1,608	250	149
170			20		1		21			150
532	314	519	47			10		451		151
125			16		25					152
1,361	932	539	47		131	5	77	732		153
53			10							154
										155
153	1,112	3,879	69	135		10	114	1,015	2,184	156
516	847	1,026	79	235	25	10	61	2,198		157
4,538	554	10,233	78	270	797	15	*735	14,101	3,462	158
473			2							159
461		57			180				38	160
10			31				24		1	161
215	138	212	10		67			366	7	162
322			14			10				163
488				57	76					164
399	1,235		111	36	87			450	6	165
							574			166
168	649				7			449	216	167
	403		11						50	168
		155	23				12		118	169
		220	2						232	170
131										171
962	46	1,047	10		10				134	172
		120	50			10	32			173
415	1,034	2,757	20			10	1,030	320	2,235	174
188	6	323	25				35			175
17	88	484				10		473	549	176
761	348	758	272	24	82	10	250	200	816	177
		66			78					178
			10							179
803	39	574								180
592	857	3,085	30				1,273		1,732	181
7	146		40				443	441	359	182
										183
727	319	226				10	5	563		184
353		67	28	5					452	185
										186
855		1,020	20	39	26	10				187
1,519	226	1,555			24			250		188
279			12				73			189
65		444		107	19			176	251	190
2,989	2,664	2,590	69	72	580	10	152		2,520	

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
191	Dexter	11,150	25	102	110	103	15	560	26
192	Diagonal	875	12	12	12	62	144	31	
193	Dickens	719	18	29	10	90	34		
194	Dike	5,398	25	31	15	74	35	100	40
195	Dixon	784	19	45		86	110		6
196	Dolliver	6,406	13	21	5	36	25	28	
197	Donohue	37							
198	Donnellson	2,443	5	37		68	457		
199	Doon	4,281		28			299	150	
200	Dougherty	1,301	5	15	10	24	150	4	
201	Dow City	7,068	23	40	63	65	554		
202	Dows	645	5	15		25	3	12	
203	Drakesville	5,403		50	25		3	960	
204	Dumont	378	8	24	5	43	25	37	
205	Duncombe	2,682		22			192	360	8
206	Dunkerton	2,263	25	25	1	5	10		
207	Dunlap	6,451	28	51		67	393	1,533	27
208	Durango	200	15	15	6	75			
209	Durant	6,271	31	600	20	66	120	120	
210	Dyersville	12,624		136	30	122	858	438	89
211	Dysart	10,969	50	160		83	780	405	
212	Earlham	8,381	25	117	25	102	140	245	14
213	Earling	812	12	25			29		
214	Earlville	3,801		26		22	100	54	
215	Early	7,786	30	65		138	131	91	
216	East Peru	596		12			2	171	
217	Eddyville	11,855	64	57		69	672	120	
218	Edenville	1,589	47	30	12	163	70	106	
219	Edgewood	4,589	15	20		54	4	112	
220	Elberon	1,402	19	34		32	102		
221	Eldridge	1,581	11	30	10	51	71		28
222	Elgin	1,281	13	30	20	66	60	158	19
223	Elkader	8,440	25	40	56	5	498	440	8
224	Elkhart	652							
225	Elkhorn	1,437					17		
226	Elkport	777	1	36	5	37		100	
227	Elliott	1,694	22	107	56	97		80	10
228	Ellston	220		10				46	
229	Ellsworth	4,704		50	10		30	381	
230	Elma	13,881	12	50		60	546	262	
231	Ely	228	12	10	6	35	19	49	
232	Emerson	2,303	29	85	28	55	240	240	7
233	Epworth	1,442		25			5	152	
234	Essex	4,113	42	73	25	127	246	238	
235	Everly	777	19	65	20	80	20	107	
236	Exira	2,889	47	66	60	152	734		
237	Exline	874	33	83	26	69	34	108	
238	Fairbank	3,435	37	232		217	407	145	
239	Farley	4,369		41		100	709		
240	Farmersburg	1,179	1	35		5	60		
241	Farmington	7,688	100	111	25	69	432	241	
242	Farnhamville	2,445		25			80	92	
243	Farragut	2,025	59	74	15	110	120	133	
244	Fayette	7,789	47	180	25	234	430		14
245	Fenton	2,065	19	35	15	44	36	53	
246	Ferguson	182							
247	Fertile	364		33			44		
*48	Floris	138		36				28	
249	Floyd	548		50			51	315	
250	Fonda	19,660	58	185	1	280	426	368	
251	Fontanelle	6,231	16	31	25	74	91	343	8
252	Forest City	24,684	38	52	25	175	847		87
253	Ft. Atkinson	1,091	10	24	6	30	6	32	

*Sewer included.

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
121		4,666	57	85	77			1,133	4,070	191
255							220		127	192
186		28					324			193
260	387	3,657	59		5	20	108	480	102	194
162		10	19		40	10	92	186		195
2	6,015		42	23	2		44	150		196
				25			12			197
461	459		21		422	10		400	103	198
728	502	337	29		22		81	863	1,242	199
283	78	130	36			10		190	366	200
278	427	2,820			428		9	1,719	642	201
649	926	1,244						710	836	202
149		37					50			203
1,169	430		24			10	60	385	22	204
	600	356			57			206	978	205
217		348			10	10				206
	1,076	434				10	1,001	1,831		207
79			10							208
599	662	3,830	23		190	10				209
1,282	1,669	2,333	398	4	385	32	*1,254	788	2,806	210
1,037	1,062	5,095			23			2,274		211
457	147	5,128	13	120		19	62	1,767		212
149	493		22			15	67			213
329	265	1,938	26			5		1,036		214
762	115	2,296	2	413		20		551	3,172	215
85		232	28						66	216
984		5,712	38	25	50		52	232	3,780	217
295	120		16				50	550	130	218
206		2,660		3	21		137	605	752	219
896	267	2	40			10				220
29	998		65			10	188	90		221
164		600	32			10	59		50	222
	2,065	935	1	28	6	20	58	3,730	525	223
621			6		25					224
544		147	36				693			225
244		187			167					226
136	176	389	16	101	32	10	61	401		227
98			66							228
	115	2,775	16		25		120	1,055	127	229
	110	6,741			4			650	5,446	230
		90	7							231
536		731	42	10			16	84	200	232
45	255	100				10	22	550	278	233
441	672	420	16		77	10		1,726		234
			30		33	10	274	119		235
182	563	567		10			150	345	13	236
263			64		7	15			172	237
797	785		36		97			353	329	238
979	593	609			254	10		731	843	239
794		234			1	10	39			240
423	396	4,070				10	391	1,420		241
627		1,200						275	146	242
680		510	16		50	10	248			243
832	973	2,103	15		18		116	1,813	989	244
213	810	98					8	275	468	245
96			5		2		10		69	246
236					2		30		14	247
12					30		6		26	248
53		11	6		58		4			249
68	1,666	15,150	313		14	10	14	1,099	8	250
756	10	2,647	100		23	10	9	1,502	636	251
3,377	6,084	1,617	682		172		368	621	10,594	252
145		838								253

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
254	Ft. Des Moines	2,396	-------	24	1	3	60	-------	-------
255	Foster	-------	-------	-------	-------	-------	-------	-------	-------
256	Fostoria	345	-------	10	-------	-------	-------	-------	-------
257	Franklin	199	2	10	5	14	40	32	-------
258	Fraser	515	8	22	23	29	-------	-------	-------
259	Fredericksburg	4,778	1	85	-------	5	-------	-------	-------
260	Frederika	333	16	25	3	36	84	66	-------
261	Fremont	2,353	13	25	15	57	353	225	-------
262	Galt	398	33	33	3	26	77	91	-------
263	Galva	8,881	5	103	25	112	111	415	-------
264	Garber	233	1	20	1	5	-------	105	-------
265	Garden Grove	1,231	-------	23	-------	44	244	-------	-------
266	Garnavillo	440	2	20	10	5	3	47	-------
267	Garner	12,961	103	77	-------	92	189	780	35
268	Garrison	1,014	15	42	-------	61	123	108	-------
269	Garwin	2,704	15	58	20	57	77	361	6
270	Geneva	463	-------	49	-------	-------	3	87	-------
271	George	5,332	-------	52	15	103	600	387	12
272	Germania	4,698	-------	50	20	10	210	109	68
273	Gilbert	1,283	-------	44	-------	-------	-------	113	9
274	Gilman	3,973	-------	73	-------	-------	242	-------	80
275	Gilmore City	4,287	-------	25	-------	-------	132	123	-------
276	Gladbrook	7,706	-------	139	25	138	72	125	5
277	Glidden	5,482	50	50	10	83	339	-------	-------
278	Goldfield	2,740	22	18	15	73	169	380	-------
279	Goodell	632	-------	20	11	-------	56	80	-------
280	Goose Lake	1,285	20	25	5	20	-------	-------	-------
281	Gowrie	7,460	11	28	-------	54	537	-------	232
282	Graettinger	4,470	53	50	26	54	75	180	-------
283	Graf	-------	-------	-------	-------	-------	-------	-------	-------
284	Grafton	92	-------	17	5	-------	25	-------	-------
285	Grand Junction	1,766	51	40	20	70	200	96	95
286	Grand Mound	3,753	28	95	12	135	588	172	-------
287	Grand River	180	-------	4	-------	-------	-------	-------	-------
288	Grand View	936	14	22	-------	62	263	102	14
289	Granger	1,460	-------	25	18	-------	9	-------	-------
290	Grant	623	21	22	-------	12	7	-------	-------
291	Grant City	-------	-------	-------	-------	-------	-------	-------	-------
292	Granville	1,234	11	20	-------	55	314	300	1
293	Gravity	1,832	19	30	25	90	-------	54	-------
294	Gray	253	-------	18	-------	-------	-------	-------	-------
295	Greeley	3,110	-------	25	-------	-------	20	60	-------
296	Greene	5,982	17	105	10	81	437	282	54
297	Greenfield	20,462	25	650	50	123	594	415	-------
298	Green Island	538	50	43	4	56	25	-------	-------
299	Grimes	4,441	-------	180	-------	-------	-------	103	-------
300	Griswold	5,746	15	115	35	73	720	-------	-------
301	Grundy Center	16,281	37	78	51	582	696	359	42
302	Gruver	204	13	20	5	31	-------	-------	-------
303	Guernsey	760	-------	6	-------	-------	-------	-------	-------
304	Guthrie Center	16,470	61	215	-------	356	776	321	91
305	Guttenberg	4,513	-------	106	25	6	634	-------	6
306	Halbur	588	-------	-------	-------	-------	3	-------	30
307	Hamburg	12,603	154	126	50	67	524	220	199
308	Hamilton	563	129	43	16	45	-------	-------	-------
309	Hancock	284	-------	10	-------	-------	-------	24	-------
310	Hanlontown	235	-------	15	-------	14	40	-------	-------
311	Harcourt	292	14	15	5	20	14	194	-------
312	Hardy	829	1	46	1	7	-------	-------	-------
313	Harper	466	10	18	12	56	-------	39	7
314	Harper's Ferry	847	6	63	1	27	434	87	-------
315	Harris	3,506	14	48	-------	125	499	114	25
316	Hartford	621	2	17	2	34	-------	-------	-------
317	Hartley	18,421	325	163	-------	338	783	617	-------

*Sewer included.

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
154	-------	-------	27	-------	40	-------	-------	114	1,073	254
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	255
161	-------	-------	-------	-------	3	-------	60	-------	111	256
96	-------	-------	-------	-------	-------	-------	-------	-------	-------	257
370	-------	-------	-------	-------	-------	-------	58	-------	5	258
213	82	1,952	22	-------	67	20	649	890	792	259
-------	-------	-------	17	-------	-------	-------	86	-------	-------	260
257	-------	584	-------	-------	273	-------	15	-------	536	261
-------	-------	102	33	-------	-------	-------	-------	-------	-------	262
511	407	3,618	5	-------	18	10	643	992	1,906	263
51	-------	-------	20	-------	-------	10	20	-------	-------	264
-------	-------	684	-------	234	-------	-------	2	-------	-------	265
172	-------	-------	75	10	-------	10	86	-------	-------	266
1,375	1,833	1,421	-------	95	75	48	797	1,097	4,044	267
463	-------	23	53	-------	-------	-------	126	-------	-------	268
145	367	353	12	-------	-------	10	118	1,105	-------	269
-------	-------	255	18	-------	11	-------	40	-------	-------	270
1,151	292	577	233	127	11	20	68	550	1,134	271
598	3,194	50	-------	-------	114	-------	-------	275	-------	272
125	567	-------	-------	-------	-------	-------	-------	398	27	273
339	1,219	71	2	360	23	-------	179	1,385	-------	274
-------	548	531	-------	-------	-------	-------	212	827	1,889	275
1,706	3,373	782	5	-------	-------	-------	-------	525	811	276
366	932	816	24	9	-------	-------	-------	2,803	-------	277
426	238	467	57	11	88	10	85	661	20	278
258	-------	182	-------	-------	-------	-------	25	-------	-------	279
65	91	53	7	-------	-------	15	4	980	-------	280
492	1,084	766	61	-------	5	10	1,266	1,755	1,159	281
280	423	1,890	19	-------	-------	-------	-------	71	1,349	282
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	283
-------	-------	-------	19	-------	-------	-------	26	-------	-------	284
449	9	483	106	-------	48	10	-------	82	7	285
-------	-------	846	949	-------	32	10	180	-------	1,206	286
125	-------	-------	16	-------	-------	-------	35	-------	-------	287
58	-------	-------	97	-------	-------	-------	-------	-------	304	288
97	-------	834	16	-------	105	-------	104	66	186	289
127	-------	-------	10	-------	5	-------	150	-------	158	290
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	291
-------	162	202	29	-------	140	-------	-------	-------	-------	292
449	-------	630	24	44	-------	10	146	-------	311	293
-------	-------	-------	-------	-------	-------	-------	-------	-------	235	294
102	-------	1,555	28	-------	-------	-------	-------	440	880	295
735	1,115	1,128	37	294	27	-------	112	1,548	-------	296
1,139	1,013	10,805	-------	-------	-------	-------	*222	3,951	1,475	297
208	-------	120	22	-------	-------	10	-------	-------	-------	298
41	24	-------	-------	-------	30	-------	830	806	2,427	299
704	205	1,177	-------	99	25	-------	247	-------	2,331	300
1,135	2,654	1,600	18	10	140	10	1,080	7,789	-------	301
-------	-------	-------	-------	-------	-------	-------	-------	-------	135	302
754	-------	-------	-------	-------	-------	-------	-------	-------	-------	303
2,600	3,026	1,200	97	213	1,183	44	*1,840	743	3,745	304
1,008	745	1,699	93	40	-------	10	141	-------	-------	305
61	179	279	31	-------	5	-------	-------	-------	-------	306
3,357	1,117	2,014	7	323	1,101	10	105	2,382	847	307
178	-------	-------	20	126	-------	-------	-------	-------	6	308
215	-------	-------	35	-------	-------	-------	-------	-------	-------	309
89	-------	-------	-------	-------	-------	10	67	-------	-------	310
27	-------	-------	-------	-------	3	-------	-------	-------	-------	311
640	-------	-------	-------	-------	124	10	-------	-------	-------	312
248	-------	-------	2	10	-------	-------	*64	-------	-------	313
-------	1	29	27	-------	-------	-------	172	-------	-------	314
141	445	1,732	12	-------	-------	10	-------	341	-------	315
354	-------	-------	22	-------	11	-------	-------	-------	179	316
50	773	11,328	191	463	134	7	1,180	875	1,194	317

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
318	Harvey	965	50	25	15	60	120	75	
319	Hartwick	136					2		24
320	Hastings	1,179	108	30	5	60	70	11	
321	Havelock	565	12	10	12	51	25		
322	Hawkeye	2,903	1	26	1	5	40	336	
323	Hazleton	1,049	19	25		15	85	31	
324	Hedrick	4,149	41	50		121	24	390	5
325	Henderson	564	14	19			100		
326	Hepburn	342	6	20		6	22		
327	Hills	917	20	21		48	18		
328	Hinton	1,498	25	50	50	103	330	10	
329	Holland	735		12			143	62	
330	Holstein	22,233	121	270	50	163	817	624	
331	Holy Cross	555	6	9	18	30		60	
332	Hopeville	87	13			3		12	
333	Hopkinton	4,705	76	52			224	75	
334	Hornick	450		11			128	112	
335	Hospers	2,743	50	13	15	63	120		54
336	Hubbard	2,205	7	40		29	100	361	
337	Hudson	4,742		15	15		220	134	
338	Hull	4,157	28	49	2	59	178	359	
339	Humboldt	17,835	12	75	50	60	1,535	355	158
340	Humeston	15,240	67	205	50	223	136	712	22
341	Huxley	626		25				64	
342	Imogne	782	12	22	48	61			
343	Inwood	5,372			232		131	254	
344	Ionia	448		30		1	24	34	
345	Ireton	2,664	25	25	25	39	144	316	
346	Irwin	1,395	9	18	228	38	12		
347	Jackson Junction	140	4	8	17	20		81	
348	Jamaica	1,059	15	25		41	60	131	
349	Janesville	320	3	18	10	15	30		
350	Jesup	3,619	20	24	15	35	365	229	
351	Jewell Junction	6,998	53	56	25	108	605	362	
352	Joice	807						182	
353	Jolley	2,156	18	37		70	39		
354	Kalona	2,155		34			617		
355	Kamrar	1,792	7	18		10	32		
356	Kanawha	4,915	25	25	15	60	131	642	
357	Kellerton	1,316	16	3		10	394		
358	Kelley	1,104	6	12	3	10	12	53	
359	Kellogg	3,131	18	50	15	86	253	235	
360	Kensett	1,005		18				94	
361	Kent	293		10					
362	Kenwood Park	6,559	17	71	41	132	83		
363	Keosauqua	9,447	80	50	25	60	125		
364	Keota	7,828	60	101	27	124	259	480	52
365	Keystone	2,758	52	77	25	145	625	57	4
366	Kingsley								
367	Kinross	255	9		5	9	60		
368	Kirkman	766	5	35		20		79	
369	Kirkville	340	8	9	6	34	26	45	
370	Kiron	1,357	39	86	24	169	100	62	
371	Klemme	2,015		35	11				
372	Knierim	583	111	37	25	62			
373	Knowlton								
374	Lacona	1,045	16	16	5	51	332	111	
375	Ladora	665	20	11	10	57	1	17	
376	Lake Mills	10,836	50	70		8	165	922	90
377	Lake Park	3,405	14	33		36	318		
378	Lake View	10,304	16	36		176	216		
379	Lamoni	11,712	128	217	25	82	420	368	149
380	Lamont	2,779		25			657		
381	La Motte	1,722	25	95	25	60	66	85	

*Sewer included.

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
294		204	10		102	10				318
110										319
434	447		4	10						320
186			22				211		36	321
494	505	604	37				24	830		322
800		42	32							323
755		937	258	32			610	926		324
90		282			59					325
65			10						213	326
58			18				734			327
	61	99	21	5	5		404	270	65	328
					443				75	329
842	2,308	3,575	456	115	150	10		6,582	7,150	330
144	120	96	72							331
25				8			26			332
1,240	782	846	41	97	58			381	833	333
106							93			334
203	270	618			81	10		630	616	335
601	458		5		50	10	131	300	113	336
231	584	1,774	29	58			607	906	119	337
340	739	556	87		10	10	205	1,535		338
2,576	2,076	1,697	173		55	10	1,747	2,462	4,794	339
667	641	1,210	124	78	214	10	187	1,706	8,988	340
387		140				10				341
240		96	61			10	232			342
453	257	524			3		751	826	1,941	343
102		106	15	12			123			344
	1,144	733	15				12	186		345
351		628			55		56			346
							10			347
			76			10	580		121	348
191			12		31	10				349
346	870	693		10	20		21	970	1	350
994	502	875	29	57			*763	1,115	1,454	351
195		19			11				400	352
1,649		302	15	25			1			353
1,187		174	17				126			354
228	324	26	2	24			54	420	647	355
390	914					10	917	375	1,411	356
319		446	2		5			121		357
165		91	15		176			561		358
430	216	555	12	9	34		18		1,200	359
		553	7	40			14		279	360
189		80	3			10			1	361
348	817	648			130	10	*298	1,895	2,069	362
250	1,602	4,220	20		1,710			1,305		363
460	1,385	533	130	278	311	10	*2,099	404	1,115	364
261	192	439	11		20	10		534	306	365
										366
					162	10				367
175	346					15	91			368
142			17		13	5	35			369
143	419	16	41		14	10	51	180		370
	195	340	15			10	36	784	589	371
225		111			2	10				372
										373
147				18		10	70		269	374
168		110	261			10				375
2,989	867	1,232	30		274	10	*2,184		1,945	376
	195	907	15		1,011			876		377
369	925	5,949			24	10	181	1,761	641	378
1,241	1,129	1,371	26	200	81	21	182	1,827	4,245	379
307	307				1		67	475	940	380
431	31	508					95	301		381

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
382	Lanesboro	830	15	23	15	55			
383	Lansing	8,111	50	118	25	56	887		24
384	La Porte City	7,949	257	60	25	180	794		124
385	Larchwood	5,434	38	50	5	181	505		
386	Larrabee	520	3	8					
387	Latimer	1,749	25	22	10	57	90	363	
388	Lattners								
389	Laurel	268						124	
390	Laurens	2,136		60			858		
391	Lawler	8,663	11	50	10	56	600	240	
392	Lawton	997	21	20	15	63	26		
393	Le Claire	1,460	33	81	30	56	236	70	5
394	Ledyard	931		30			129		
395	Le Grand	785	3	22	6	18	21	238	
396	Lehigh	6,190	25	52	108	32	301		
397	Leighton	138							
398	Leland	543	7	25	15	35	44	218	
399	Lenox	15,564	31	70	85	137	279	489	49
400	Le Roy	325	7	15	5	33	52	53	
401	Lester	2,811	59	28	8	53	182	240	
402	Letts	1,712	17	24	20	60	103	115	
403	Lewis	5,103	153	48		139	140	140	
404	Lidderdale	1,287		27		86	121		47
405	Lime Springs	3,087	7	24		62	30	315	
406	Linden	227	6			2	78	18	35
407	Lineville	6,180	29	15	50	68	455	248	
408	Linn Grove	1,190		55	16	5	81		
409	Lisbon	10,311	78	53		176	493	480	
410	Liscomb	819		32		44	34	245	
411	Littleport	791	4	25	11	25	28	152	
412	Little Rock	4,400	16	40		242	4	600	
413	Little Sioux	832	10	15	10	25	20	152	
414	Livermore	4,840	55	73	35	91	64	221	
415	Lockridge	202							
416	Logan	9,248	200	96	75	157	203	836	
417	Lohrville	24,130	26	62	12	334	48		23
418	Lone Tree	5,530	35	57	41	97	145	253	51
419	Long Grove	578		21	10				
420	Lorimor	1,980	47	49	35	65	295	99	
421	Lost Nation	4,790	150	50		82	180	360	13
422	Lovilia	1,785	13	42	10	52	554		11
423	Lowden	4,985	38	70	173	184	415	365	
424	Low Moor	733	20	20	23	60		45	
425	Luana	733	4	20	1	5	269		
426	Lucas	584	20	15	10	30	6		
427	Luther	1,394	5	14		26		139	87
428	Lu Verne	1,280	18	34	5	46	106		
429	Luxemberg	461		18		42			
430	Luzerne	427	25	12		54	122	88	
431	Lynnville	308	30	19		88	44		
432	Lytton	926			15		63		3
433	Macedonia	1,154		45			73	26	
434	Macksburg								
435	Madrid	7,922	95	85	20	160	1,025	490	72
436	Magnolia	799	16	21	1	5	27		
437	Malcom	3,465	11	32	19	121	340	256	
438	Mallard	1,766	24	48	13	60	156	210	
439	Maloy	93		10					
440	Malvern	6,903	55	175	62	200	378	780	
441	Manilla	10,253	18	13	50	91	1,051		
442	Manly	5,584	73	108		33	752		
443	Manning	11,761	165	387	84	145	1,567		
444	Manson	9,001	35	64	7	132	765		243
445	Mapleton	7,263	21	102	43	100	748	265	

*Sewer included.

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
218		150	17		204				133	382
1,710	1,042	1,116	92	20	50		899	1,213	809	383
1,049	842	908	66	50	400	48	*2,084	1,062		384
		2,473	212	4		10	1,168	765	23	385
430		56	21		2					386
255	309			7	10			601		387
										388
119							25			389
351	516	6,419		16	487		475	962	2,002	390
678		3,711	18		269			330	2,690	391
18	157	43						395	239	392
269		501	138	13		10	18			393
51	198		4		143			374	2	394
		289	15				4		169	395
395	1,539	1,539	78	100		10	93	1,101	817	396
			19						119	397
29		119	10	14			27			398
985			78		33			2,044	11,284	399
144			8				8			400
501	170	629	70	2			629	240		401
682		332	30		69	10	250			402
68	924	495	40	41	5			815	185	403
540		52	20				394			404
366	353	600	63		30			887	350	405
73			6						9	406
389		4,732	19	145						407
96		285	260		70		75		247	408
1,974	406	1,355	45	371	554		3,081		1,245	409
261		130	3			10	60			410
451			10		25				60	411
1,388	148	852		146			71	408	485	412
167		409	12	4			8			413
92	643	2,352			36	10	105	1,063		414
80			35		87					415
3,543	1,672	1,331	80		50	5		1,000		416
1,520	884	1,659				10	3,509	550	15,493	417
283	666	552	78	95	45	42	147	2,943		418
88		1			9		80		360	419
601		289	86	26	67	10	95	216		420
1,094	1,008	538		27	52	15	19	1,177	25	421
605		150	63		115	10	160			422
		1,218	31			10	744	1,737		423
368		90	107							424
204		215				15				425
185			18		15				230	426
2	365	241	133			10	10	288	74	427
224			37		263		75	451	21	428
80					11				310	429
47		52					8		24	430
			86	33	8					431
163		194			15				473	432
132	406	24	3		8		37	400		433
										434
1,320	714	1,365	165		50	43		1,921	397	435
335		275	19			10	90			436
312	846	571			116		76	419	346	437
213	551				150			30	311	438
56							27			439
1,580	718	686			25	10	1,534	200	500	440
482		2,952	168		40		3,386	2,002		441
512	318	375	8	29	552		60		2,764	442
1,398	1,796	1,684	65	1	250	40	2,944	675	560	443
1,807	3,143	873	20	298	405	10	52	416	731	444
559	1,752	745	46	5	50	16	749	854	1,208	445

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
446	Marathon	4,443	38	40	-------	137	903	-------	-------
447	Marble Rock	11,104	10	45	-------	37	112	167	-------
448	Marcus	6,969	98	120	18	132	266	750	105
449	Marne	715	30	32	2	65	2	146	-------
450	Martelle	597	10	10	-------	21	12	-------	-------
451	Martinsburg	472	18	12	-------	30	-------	20	-------
452	Marysville	148	-------	-------	10	-------	-------	132	-------
453	Maysville	-------	-------	-------	-------	-------	-------	-------	-------
454	Masonville	356	21	22	-------	102	-------	139	-------
455	Massena	1,522	29	42	25	69	249	79	-------
456	Matlock	77	4	4	-------	10	-------	-------	-------
457	Maurice	752	25	25	25	-------	-------	48	28
458	Maxwell	3,622	18	21	25	127	731	-------	-------
459	Maynard	2,458	20	29	25	96	64	128	-------
460	McCallsburg	1,425	9	50	-------	43	162	-------	-------
461	McCausland	109	-------	3	-------	-------	45	-------	-------
462	McClelland	587	27	43	30	65	-------	-------	17
463	McGregor	6,417	-------	190	25	115	360	360	19
464	McIntire	1,184	15	43	10	64	7	198	-------
465	Mechanicsville	4,277	13	39	25	45	300	300	-------
466	Mediapolis	5,147	34	35	25	264	507	414	-------
467	Melbourne	1,193	16	29	5	63	81	380	-------
468	Melcher	896	100	71	14	-------	110	54	-------
469	Melrose	2,419	18	26	34	71	240	-------	-------
470	Melvin	2,548	110	43	-------	60	420	13	87
471	Menlo	2,723	13	13	23	61	195	195	-------
472	Meriden	683	16	20	23	29	93	-------	-------
473	Merrill	6,520	50	75	50	54	262	360	24
474	Meservey	1,147	-------	30	10	-------	-------	-------	-------
475	Meyer	980	-------	10	-------	17	-------	66	-------
476	Middletown	265	-------	8	-------	36	-------	48	-------
477	Miles	2,348	16	61	10	96	29	-------	-------
478	Milford	5,519	45	80	20	110	76	268	25
479	Millersburg	415	9	-------	-------	8	64	43	-------
480	Milo	6,484	17	31	12	85	184	-------	-------
481	Milton	3,647	25	29	15	75	76	200	15
482	Minburn	4,073	16	14	20	68	8	50	14
483	Minden	4,739	16	34	32	62	600	-------	-------
484	Mingo	607	16	35	18	62	12	79	-------
485	Mitchell	141	-------	10	-------	-------	-------	58	-------
486	Mitchellville	4,909	23	21	-------	67	452	-------	-------
487	Modale	687	25	25	12	55	180	109	-------
488	Mondamin	1,447	11	22	76	58	549	-------	-------
489	Moneta	-------	-------	-------	-------	-------	-------	-------	-------
490	Monmouth	370	-------	25	-------	-------	-------	78	-------
491	Monona	6,068	31	100	38	5	130	588	8
492	Monroe	6,303	204	40	55	67	194	517	73
493	Montezuma	8,624	50	24	-------	9	340	333	-------
494	Montour	1,275	-------	25	6	-------	120	153	224
495	Montrose	1,983	50	40	-------	72	152	191	7
496	Moorhead	1,909	10	15	28	36	40	-------	-------
497	Moorland	256	15	15	15	28	13	140	-------
498	Moravia	1,443	32	22	27	49	258	248	-------
499	Morning Sun	3,053	15	33	15	73	410	390	-------
500	Morrison	124	7	7	6	23	9	-------	-------
501	Moulton	3,157	80	50	53	46	103	100	9
502	Mt. Ayr	5,177	50	75	-------	136	282	225	188
503	Mt. Union	386	-------	10	5	-------	10	-------	249
504	Mt. Vernon	13,503	49	39	-------	395	644	-------	74
505	Moville	12,852	13	95	20	60	120	-------	-------
506	Murray	3,010	9	24	47	60	428	60	-------
507	Nashua	11,279	25	110	10	148	353	572	-------
508	Neola	6,164	18	189	100	62	630	-------	-------
509	New Albin	1,286	17	40	1	71	562	-------	-------

*Sewer included.

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
588	288	1,124	60	-------	62	10	314	240	639	446
9	1,044	7,084	16	-------	315	-------	522	1,743	-------	447
1,296	1,442	923	50	-------	81	10	-------	1,678	-------	448
124	192	110	12	-------	-------	-------	-------	-------	-------	449
340	-------	162	14	-------	24	-------	4	-------	-------	450
69	-------	288	-------	-------	-------	-------	-------	-------	35	451
-------	-------	-------	6	-------	-------	-------	-------	-------	-------	452
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	453
53	-------	-------	9	-------	-------	-------	-------	-------	-------	454
302	-------	-------	-------	30	20	-------	453	-------	224	455
45	13	-------	-------	-------	-------	-------	1	-------	-------	456
340	-------	-------	3	-------	2	10	11	-------	235	457
554	680	812	114	72	3	10	189	150	116	458
130	86	137	29	-------	4	10	1,480	220	-------	459
726	-------	56	34	-------	31	10	25	-------	279	460
23	-------	-------	38	-------	-------	-------	-------	-------	-------	461
388	-------	-------	17	-------	-------	-------	-------	-------	-------	462
1,079	1,185	1,231	180	25	-------	10	*936	100	611	463
303	-------	16	10	20	31	10	-------	-------	457	464
689	874	1,044	16	-------	-------	10	41	863	18	465
745	608	1,475	32	-------	-------	10	-------	429	569	466
112	-------	484	13	-------	-------	10	-------	-------	-------	467
218	-------	136	18	-------	42	10	42	-------	81	468
154	-------	-------	7	-------	-------	-------	710	-------	1,159	469
158	-------	1,482	151	-------	24	-------	-------	-------	-------	470
368	-------	361	-------	-------	-------	-------	86	-------	1,408	471
298	-------	180	10	-------	-------	-------	14	-------	-------	472
209	147	2,438	-------	-------	171	-------	140	2,440	-------	473
-------	-------	-------	12	-------	-------	15	-------	220	860	474
887	-------	-------	-------	-------	-------	-------	-------	-------	-------	475
51	-------	-------	17	-------	-------	-------	-------	100	5	476
414	261	733	42	13	13	20	10	690	-------	477
632	1,598	875	-------	-------	-------	48	184	1,407	144	478
235	-------	-------	-------	-------	46	10	-------	-------	-------	479
338	-------	2,854	-------	-------	-------	-------	-------	375	2,638	480
1,548	-------	864	17	-------	38	-------	-------	625	120	481
114	-------	388	37	51	108	10	4	138	3,033	482
88	423	2,175	-------	10	-------	10	139	420	730	483
295	-------	161	16	-------	-------	-------	3	-------	-------	484
-------	-------	41	13	-------	12	-------	-------	-------	7	485
287	685	782	85	75	6	-------	209	863	1,364	486
151	-------	-------	4	-------	-------	-------	-------	-------	126	487
465	-------	30	26	-------	45	-------	110	-------	55	488
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	489
109	-------	30	-------	80	-------	-------	-------	-------	48	490
753	855	1,212	129	50	50	40	216	1,863	-------	491
424	-------	4,472	182	-------	-------	-------	-------	50	25	492
1,326	566	1,577	106	-------	235	-------	713	2,188	1,157	493
314	-------	433	-------	-------	-------	-------	-------	-------	-------	494
1,375	-------	-------	70	26	-------	-------	-------	-------	-------	495
312	759	-------	18	-------	-------	-------	116	300	275	496
-------	-------	12	18	-------	-------	-------	-------	-------	-------	497
118	-------	563	71	31	-------	-------	-------	-------	24	498
498	-------	840	16	-------	32	10	72	635	14	499
9	-------	10	39	-------	4	10	-------	-------	-------	500
212	-------	932	2	186	25	-------	-------	1,329	-------	501
1,191	-------	1,282	21	-------	102	-------	270	1,075	280	502
92	-------	-------	10	-------	-------	10	-------	-------	-------	503
1,498	2,759	2,038	76	459	187	10	-------	5,275	-------	504
258	219	2,786	15	-------	-------	-------	569	4,669	4,028	505
296	-------	966	31	10	20	20	13	280	746	506
2,650	2,313	1,532	186	-------	30	-------	*1,911	1,439	-------	507
280	-------	4,804	-------	-------	72	-------	-------	-------	-------	508
229	-------	209	7	-------	25	10	115	-------	-------	509

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
510	Newell	11,792		53			3		20
511	Newhall	751	19	15			79	76	
512	New Hartford	1,215	12	40		61	114	36	
513	New Liberty	589	25	25	15	80	60	37	19
514	New London	15,424	59	300	25	162	300	300	
515	New Market	1,934	84	12	10		128		
516	New Providence	397	4	12	31	18		78	
517	New Sharon	10,940	127	105	40	97	874		
518	New Vienna	1,119	15	27	15	90	72	22	
519	New Virginia	297	6	19	3	42	15		
520	Nichols	2,095	13	13	31	30	136	93	
521	Nodaway	1,114	45	12	17	54	346	103	
522	Nora Springs	7,038	26	94		69	484	381	
523	Northboro	85	13	10					
524	North Buena Vista								
525	North English	4,517	5	6			850		
526	North Liberty	681	13	20		36	6		
527	North McGregor	1,469	50	50	30	57	120	61	25
528	North Tabor								
529	North Washington	242	6	15	10	30			
530	Northwood	5,856	246	101	15	137	807	317	
531	Norwalk	251	5	20	15	26	9	63	
532	Norway	2,273	28	35	10	47	497		
533	Numa	838	34	17	12	103	175	188	
534	Oakland	10,033	39	75	20	174	661		
535	Oakville	883	9	15	10	37	84	156	
536	Ocheyedan	2,942	32	37		127	404	187	15
537	Odebolt	8,768	50	100	12	108	720	546	
538	*Ogden	11,233	135	100	25	87	976	236	
539	Olds	1,214	21	15	15	58	4	59	
540	Olin	5,545	12	25	10	65	7	300	
541	Ollie	497					139	80	
542	Oneida	553						10	
543	Onslow	715	12	27	5	22	96		
544	Orange City	20,431	50	60	60	74	902		20
545	Orchard								
546	Orient	1,450	1	17	9	24	200		
547	Orleans	707	4	8	27	14		202	
548	Osslan	2,605	5	50	5	25	300	300	
549	Osterdock	213	6	12	5	22		50	
550	Oto	1,572		34	10		150	150	
551	Ottosen	105					16		
552	Oxford	4,401	12	58	44	63	12	701	42
553	Oxford Junction	2,689	15	60		64	180	96	
554	Oyens	441	12	20	12	60	54		
555	Pacific Junction	2,622	14	34	25	70	54	93	
556	Packwood	379	6	40	32	19	29	7	
557	Palmer	663	5	36	13	30	5		
558	Panama	445	19	22	18	33	10	21	
559	Panora	13,266	17	31	59	70	270	270	4
560	Parkersburg	7,608	43	42		941	373		
561	Parnell	2,320	100	40	25	60	225	50	
562	Paton	2,210	50	13	6	69		8	
563	Patterson	300		8		10	8	42	
564	Paullina	9,419	11	75	75	52	449	24	
565	Persia	1,674		35	25		12	540	
566	Peterson	4,487		95		435	86	118	
567	Pierson	6,047	20	45	20	97	126	126	
568	Pilot Mound	3,425	25	22	13	51			
569	Pioneer								
570	Pisgah	851	46	7	30		24	96	
571	Plainfield	660	12	20	10	54	360		
572	Pleasanton	433				29	21	4	

*Sewer included.

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
2,098	2,905	1,115	2	328			874	638	3,746	510
197							46		319	511
289	157	289	20				47		150	512
256			28		34	10				513
515		9,917	22		10	10	1,097	2,535	172	514
567		730	23						380	515
36		216					2			516
1,310	128	1,711	174	30		10	168	976	5,190	517
437	216	187	7	8		10	13			518
212										519
380			6	47		10	677	659		520
		16	22		2				497	521
395	1,454	1,477	243	24	464		*419	102	1,406	522
			8	50	1		3			523
										524
303	1,365	40	30	15	65		18	1,124	696	525
150		209	15						232	526
402	240	403	21			10				527
										528
181										529
1,289	619	1,210	89	396		10	420	200		530
104					9					531
323	274	177	25		5		844		8	532
142		153	4			10				533
352	981	1,079	40		70		359	90	6,093	534
						10	562			535
186	219	569	51	45		10	99	960	1	536
1,722	1,658	1,010	750		197	10		850	1,035	537
405	642	3,590	33	5	32	10	*884	3,260	813	538
149			25			10	1		857	539
702	554	1,023	4		16	10	587	500	1,730	540
173				10			95			541
180			15							542
93		255	26		10	10	159			543
666	10,158	1,143	76	92	50	10	2,003	4,315	752	544
										545
1,021		104	22		38	10				546
399									53	547
1,132		647	31			10	92		8	548
42		47			29					549
29	533	197			25		9		435	550
89										551
515	670	773	116		226	10		952	207	552
467	474	587	44	40		10	304		528	553
							283			554
407		612	25		199	18			1,071	555
174		40	22			10				556
172	85		10		20		102	176	9	557
58	19		53			10	122	60		558
314	946	6,016	21				634	125	4,489	559
476	674	1,233	362	4	369		457	188	2,446	560
42			255		9				1,514	561
339	31	1,051			8			400	235	562
23			3		10		75		121	563
301	683	4,425	11		3	10	631	1,713	906	564
	325	327	20					390		565
	257	624		213			627	1,619	413	566
493	1,467	1,268		58		10	638	576	1,003	567
25	61	1,711	19				111	236	1,151	568
										569
388			2						258	570
129		46			29					571
299		79	1							572

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
573	Pleasant Plain	576	9	20	20	34	6		
574	Pleasantville	8,609	31	40	24	140	406	575	17
575	Plymouth	651	5	5			73	59	
576	Pocahontas	15,944	10	100		51	656	639	
577	Polk City	82	2	22			28	22	
578	Pomeroy	5,056	19	107		29	164	28	
579	Popejoy								
580	Porthmouth	1,048	6	13	10	33	76	110	
581	*Postville	24,665	50	110	32	111	395	332	
582	Prairieburg	1,335		4					
583	Prairie City	3,844	16	68	25	256	727	120	
584	Prescott	1,106	25	43	15	44	269	245	74
585	Preston	8,326		75		3	140	480	
586	Primghar	3,236	82	36		108	8	271	
587	Princeton	2,858	58	49		72	135		
588	Promise City	274	6	16	5	21	43	41	
589	Protovin	358							
590	Pulaski	337	5	11			10	101	20
591	Quasqueton	579		36	25		192	250	
592	Quimby	284	9	17	10		25	171	
593	Quincy								
594	Radcliffe	5,568	12	55		60			
595	Rake	393		10			28		
596	Ralston	737	25	25	10	44	12		
597	Randalia	122		3	6		30		
598	Randolph	604	6	15		38	65		
599	Rathbun	405	72	25	11	46	25	3	
600	Readlyn	1,258	10	10	10	24	338	55	
601	Reasnor	921	10	27		59	2		160
602	Redding	250	7	6		33		66	
603	Redfield	6,434	21	93	25	30	126	392	
604	Reinbeck								
605	Rembrandt	174		10	10				8
606	Remsen	7,839	25	59	25	78	1,106	674	134
607	Renwick	7,045	20	16	10	92	50		
608	Riceville	6,704	13	35		55	369	99	
609	Richland								
610	Rickardsville	156	6	13	6	34	6		
611	Ricketts	1,428	30	30	15	80	60		15
612	Ridgeway	962	6	34		27	77	217	
613	Rinard	242					2		
614	Ringsted	2,437	17	28		42	367	32	
615	Rippey	1,973	60	25			78	121	
616	Riverside	16,153		1	12		2	598	
617	Riverton	461	12	13		60	61		
618	Robins	398							
619	Rock Falls	100	2	12		10	6	61	
620	Rockford	4,229		16		5	540		6
621	Rock Valley	3,847	21	42	71	89	152	340	28
622	Rockwell	2,749		40	25		550	242	
623	Rockwell City	17,735	35	228	8	275	748	1,230	9
624	Rodman	284	12	15		36	25		
625	Rodney	305	6	15		24	30	44	
626	Rolfe	4,705	25	44	67	54	14	317	103
627	Roland	5,005	16	68	10	43	50	33	
628	Rome	229	2	19	8	18		14	
629	Rose Hill	563	17	32	20	61	14	123	
630	Rowan	1,397	5	5	15	30	5	370	
631	Royal	1,373	18	5		74	111	16	
632	Rudd								
633	Runnells	664	3	5			17		
634	Russell	1,117	12	18	38	51	33	101	
635	Ruthven	1,892		30	33		481		1

*Sewer included.

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
			16							573
471			20	294	54	10			396	574
985		5,617			15	10	14			575
424		46	56		194	10		1,692	15	576
2,206	1,415	8,900							8	577
			39		10	10	103	735		578
608	481	2,723								579
			25	5	20			120		580
127	300	203	72			10	*18,730	975	3	581
1,618	1,386	841	6					250	462	582
197	416		16	50		10			595	583
526	274	1,161	61		76	10	31			584
187		26	66		25	10			2,737	585
435	592	3,763		216	7		*886	726	31	586
281	786	298					1,008		386	587
307		843		28						588
114					5			266		589
	87			17	2		75			590
74		12	10	50	10					591
16					15					592
37										593
									1,762	594
426	982	673	1,598		14					595
330		11			24		11		39	596
456		91					16			597
67						10	87			598
334			49				87			599
121			15				172	330		600
249	18	26	16				454			601
201			8							602
117			21				66	1,133	98	603
43	213	3,415	1	58	20					604
										605
			1							606
145			412			10	200	294		607
228	883	3,611	41		1		757	986	113	608
464	443	4,052	35				260	413	4,005	609
186	519	685								610
			5							611
86			15		121	10				612
584	378	90			2					613
130		469			118				3	614
119					35			202		615
743	563	358	50				85	905		616
225	354		120					13,252		617
415	229	1,134	459		41		65		6	618
		234		5		10				619
393			9							620
					25		968	220	691	621
508	1,250		42	87		10	628			622
707	411	1,219					289	284		623
543	302	474				10	2,865	2,230	1,225	624
3,882	3,709	1,281								625
196			8							626
126		52	37	98	120	10	24		1,548	627
760	628	856			174	10	36	991	73	628
132		3,369	7			5	39		117	629
			8		54		14			630
71		149			10					631
756		201	61		26		195	113		632
754										633
			5			10			605	634
29		216	52						343	635
243						10		235		
360	374	65	210	30	63					

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

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
636	Rutland	126					9	106	
637	Ryan	1,367		46			330		10
638	St. Ansgar	2,689	25	35		60	36	238	
639	St. Anthony	341				13			
640	St. Charles	851	12	9		30	81	77	
641	St. Lucas	328	2	2			2	36	
642	St. Olaf	231	1	20		9		21	
643	St. Paul	473	31	24	5	90	72	87	
644	Sabula	7,474	308	35	25	54	660		6
645	Salem	971	100			116	130		
646	Salix	1,305		25			317		
647	Sanborn	6,426	64	100		100	157	484	133
648	Sandyville	65							
649	Searville	10		2		8			
650	Schaller	4,710	50	54	10	164	272	217	
651	Schleswig	12,222	44	100	25	194	847		
652	Scranton	4,699				251			
653	Searsboro	177	13	10	7	40		83	
654	Sergeant Bluff	2,194	5	99			25	24	
655	Shambaugh	689	28	36	10	49	124		
656	Shannon City	197	25	16	10	35	51	45	
657	Sharpsburg	153	2	13		19	4		
658	Sheffield	9,874	36	69	25	114	853	216	10
659	Shelby	2,635	35	64		55	3	665	9
660	Sheldahl	674	15	16			17		
661	Shell Rock	3,264		36			186		
662	Shellsburg	1,703	25	25	10	27			
663	Sherrill	170	6	14	10	61			
664	Sibley	65,029	37	321	60	1,781	1,426	886	
665	Sidney	4,149	33	67	50	72	9	300	10
666	Silver City	1,413	36	34	26	77	70	117	
667	Sioux Center	3,861	114	55	12	79	280	545	28
668	Sioux Rapids	3,800		31	88		334	78	
669	Slater	1,860	18	28		77	50		
670	Sloan	2,598		12	20		617	101	
671	Smithland	1,775		25		24	82	17	
672	Soldier	6,129	16	9	4	30	70		
673	Solon	1,745	158	65	24	72	678		
674	Somers	1,094	3	30		29	29		
675	South English	432	11	16	9	34	60	88	
676	Spillville	464	10	16	10	27		20	
677	Spirit Lake	21,762	34	470	54	137	329	814	170
678	Sprague ville	287		52			60		
679	Spring Brook	268	6	20	10	29		93	
680	Spring Hill								
681	Springville	2,256	236	25	10	90	71	191	
682	Stacyville	6,372		25			662	27	
683	Stanhope	6,561	19	28			135	80	
684	Stanton	3,068	73	43	63	106	311	356	
685	Stanwood	2,124	12	25		72	17	106	
686	State Center	20,256	36	229		139	561		
687	Steamboat Rock	1,001		14		34	56		
688	Stockport	748	8	21	24	37	240		
689	Stockton	311	3	15		15			
690	Story City	22,246	21	129		103	200		13
691	Stout	536	12	17	10	55	36	31	
692	Stratford	2,159	30	35	18	102	40		
693	Strawberry Point	11,111	2	79		120	608	204	
694	Struble	1,111	46	59	103	92	431		48
695	Sully	1,363	20	20	20	27	38	103	
696	Sumner	12,174		40	2		585	541	6
697	Superior	288		25	3		9	91	
698	Sutherland	4,638	14	50	86	68	710	770	

*Sewer included.

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
							11			636
95	528	110	29		73	10	47	75	14	637
	736	389	40	15		5	305	150	655	638
309			19							639
589				83						640
267			6		3		10			641
110		120								642
45		25	94							643
211	110	3,253	23	137	25		317	2,281	29	644
348		197		80						645
338		98	505	22						646
336	965	987	19	243	169	46	602	1,222	799	647
58							7			648
										649
289	793	796	17		55	10	*207	1,540	236	650
518	489	3,192	13		30	10	233	1,896	4,631	651
	1,817	624				10		572	1,425	652
							24			653
250		565	28		557	10		200	431	654
52		273	25				92			655
			15							656
90					14		1			657
266	543	1,059	148	73	90	5	1,452	1,894	2,935	658
336	500	600	48		319	10				659
242		60	16			10	119	179		660
907	595	703	25		18	20		75	699	661
502	488		15	57			211	343		662
54			18		7					663
362	2,712	38,674	143	571	100		*1,821	2,677	13,458	664
287	748	1,060	68	161	391		33	550	310	665
527		425	45			10	46			666
876			112		84	10	829		837	667
222	955	1,369		27		5	636		55	668
679	275		22				149	552		669
242	187	174		86			94	1,065		670
85	272						55	386	829	671
24	5,505		11		314		65	81		672
260	236	227			10		15			673
854		122	2		25					674
120			20		72				2	675
56		210	22		5	10	78			676
1,169	1,976	1,952	106			10	*3,900	3,391	7,250	677
75							100			678
					10				100	679
										680
623	315	592			25		78			681
257	4,079	35	29		46		909	303		682
680	5,549		10		50	10				683
505	192	285	19		18	10	430	600	47	684
208		334		694				450	206	685
767	208	13,741			151	10	850	835	2,729	686
317		520	16	39			5			687
70		56	27				188		77	688
22		144			102	10				689
1,589	1,328	9,805	51	217	42	10	952	1,292	6,354	690
236		127	12							691
243	607	432	84				117	340	111	692
1,372	3,292	4,302	5		6		*767	350	4	693
63		65	81		121				2	694
257	359		36		15			468		695
1,358	3,581	1,392	78	49	45	57	48	1,774	2,618	696
126			4		5		25			697
182	160	877	44	28	50	10	*294	175	1,100	698

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
699	Swaledale	679	----	11	----	14	67	----	40
700	Swan	333	9	9	20	40	----	65	----
701	Swea City	8,146	38	43	----	174	147	33	----
702	Tabor	----	----	----	----	----	----	----	----
703	Templeton	2,113	49	26	19	59	54	36	----
704	Terril	1,294	----	----	----	----	116	95	----
705	Thayer	576	14	12	20	35	----	79	----
706	Thompson	5,725	1	54	25	119	8	434	----
707	Thor	371	9	15	5	89	18	81	----
708	Thornburg	279	7	13	----	17	----	----	----
709	Thornton	723	----	41	5	----	53	----	14
710	Thurman	1,117	50	29	46	43	120	120	----
711	Tingley	1,133	----	25	20	----	180	125	----
712	Titonka	1,687	----	25	----	----	----	----	----
713	Toronto	434	26	16	10	67	40	30	----
714	Traer	11,548	48	145	----	148	803	339	63
715	Treynor	266	----	----	----	----	195	----	5
716	Tripoli	3,950	28	116	20	135	860	697	----
717	Truro	----	----	----	----	----	----	----	----
718	Turin	279	6	23	6	27	110	----	----
719	Udell	299	14	14	----	12	4	----	----
720	Underwood	1,564	----	52	----	62	2	----	----
721	Union	2,807	----	20	----	----	80	----	----
722	University Park	481	----	69	----	----	31	----	----
723	Urbana	1,604	36	22	----	49	167	44	----
724	Ute	1,641	9	47	----	76	576	----	2
725	Vail	5,863	52	85	----	79	887	----	----
726	Valeria	261	5	33	----	----	4	41	----
727	Van Horne	4,578	73	40	40	106	168	160	49
728	Van Meter	1,215	12	15	10	28	64	57	----
729	Van Wert	431	7	6	5	28	28	60	----
730	Varina	450	18	46	2	72	----	75	68
731	Victor	5,616	21	42	25	78	1	360	36
732	Vincent	813	1	12	25	6	100	----	----
733	Vining	442	----	----	----	----	----	----	----
734	Volga	1,428	12	25	----	60	76	89	----
735	Wadena	297	25	12	4	14	8	117	13
736	Walcott	11,383	----	91	----	89	826	----	36
737	Walker	2,174	28	28	15	56	9	123	----
738	Wallingford	392	22	30	10	----	44	12	----
739	Wall Lake	6,128	58	228	3	50	357	----	----
740	Walnut	13,464	30	30	----	69	360	360	----
741	Wapello	6,682	28	52	25	203	734	207	112
742	Washta	371	11	12	10	55	160	109	----
743	Waterville	481	----	15	----	----	----	----	----
744	Waucoma	5,238	10	36	----	58	15	53	----
745	Waukee	8,016	6	44	65	26	139	----	----
746	Wayland	1,397	40	25	6	52	100	142	----
747	Webb	606	----	----	----	----	----	----	----
748	Weldon	381	75	25	12	2	41	212	----
749	Wellsburg	7,580	----	60	----	----	337	332	16
750	Wellman	1,774	50	19	29	101	720	----	----
751	Welton	352	25	25	12	47	77	29	----
752	Wesley	5,494	8	20	----	----	295	----	----
753	West Bend	4,722	----	120	----	38	242	220	----
754	West Branch	4,081	12	26	20	41	332	331	----
755	West Burlington	2,049	23	63	25	91	94	----	22
756	West Chester	542	17	18	5	70	----	116	----
757	Westfield	483	12	62	----	43	168	----	----
758	Westgate	917	----	3	----	----	5	12	----
759	West Liberty	27,919	88	125	36	179	753	----	164
760	West Mitchell	214	5	5	----	24	----	29	----
761	West Point	4,538	24	26	41	44	418	120	9

*Sewer included.

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
232	----	----	15	----	----	----	----	300	----	699
190	----	----	----	----	----	----	----	----	----	700
550	777	3,816	133	----	----	10	1,299	907	219	701
----	----	----	----	----	----	----	----	----	----	702
374	210	136	48	14	----	----	----	1,088	----	703
570	----	----	10	----	50	----	118	234	101	704
353	----	----	12	----	51	----	----	----	----	705
111	241	803	----	86	544	10	418	715	2,156	706
154	----	----	----	----	----	----	----	----	----	707
221	----	----	21	----	----	----	----	----	----	708
174	----	----	10	----	15	----	33	----	378	709
264	53	380	----	----	2	10	----	----	----	710
59	----	7	151	----	3	----	----	250	313	711
304	----	88	----	----	10	----	212	----	1,048	712
134	----	----	6	10	----	----	95	----	----	713
1,949	1,525	1,624	75	----	582	10	*2,239	1,908	----	714
----	----	21	----	----	5	10	30	----	----	715
93	1,026	648	36	10	----	10	46	225	----	716
----	----	----	6	----	----	----	----	----	----	717
107	----	----	----	----	----	----	----	----	----	718
222	----	17	10	----	6	----	----	----	----	719
41	376	----	64	----	----	10	10	250	696	720
208	406	407	10	----	10	10	402	64	1,100	721
324	----	----	20	----	37	----	----	----	----	722
118	365	485	12	----	59	----	----	247	----	723
164	358	----	23	----	14	----	21	264	87	724
66	204	501	----	51	----	5	----	310	3,623	725
138	----	26	2	----	----	----	3	----	9	726
289	----	3,058	45	----	----	----	----	550	----	727
118	----	----	----	47	103	----	373	387	1	728
155	----	93	21	----	24	----	4	----	----	729
92	----	43	15	----	----	10	9	----	----	730
638	652	1,340	257	10	56	----	42	521	1,543	731
350	----	30	12	----	25	----	----	----	252	732
122	----	----	16	----	----	----	26	248	30	733
313	----	750	----	----	----	----	----	----	103	734
94	5	----	5	----	----	----	----	----	----	735
4,457	----	823	13	55	90	10	595	----	4,298	736
1,101	385	25	8	----	----	20	81	----	295	737
----	----	----	10	----	----	----	8	----	256	738
608	435	2,026	23	185	327	----	5	823	----	739
2,808	217	6,484	----	----	661	10	67	424	1,944	740
106	763	984	30	90	131	10	*177	2,505	525	741
----	----	----	----	----	----	----	14	----	----	742
251	----	46	4	----	----	----	----	----	165	743
26	----	3,655	30	----	----	----	----	800	555	744
942	----	6,752	29	----	1	----	12	----	----	745
418	----	609	----	----	5	----	----	----	----	746
----	----	156	3	----	----	----	----	----	447	747
14	----	----	----	----	----	----	----	----	----	748
648	520	15	20	----	51	----	186	693	4,702	749
----	204	400	----	----	18	10	----	223	----	750
46	----	----	----	----	31	----	60	----	----	751
493	884	----	----	----	93	----	87	726	2,888	752
450	350	1,957	----	----	----	20	----	1,295	30	753
845	571	974	34	192	----	10	401	287	5	754
216	327	534	85	----	35	----	----	534	----	755
232	----	64	14	4	----	----	2	----	----	756
109	----	----	12	----	18	----	----	----	59	757
30	208	111	----	----	----	10	16	402	120	758
4,763	4,440	10,880	237	455	25	10	3,166	980	1,618	759
122	----	----	29	----	----	----	----	----	----	760
230	----	2,419	81	42	8	10	175	951	----	761

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
762	West Side	4,158	11	81	----	137	308	----	----
763	West Union	12,295	16	201	75	197	673	592	218
764	Wheatland	2,050	22	57	----	160	260	230	----
765	Whiting	5,636	----	53	----	----	----	63	----
766	Whittemore	9,998	68	80	65	----	125	165	10
767	Whitten	585	10	16	10	25	10	43	----
768	Willey	31	1	10	----	5	----	15	----
769	Williams	3,822	28	82	44	103	232	110	100
770	Williamsburg	10,872	26	80	60	131	723	----	----
771	Wilton	10,584	60	120	25	68	744	262	60
772	Winfield	8,014	25	57	12	70	158	300	14
773	Winthrop	3,308	2	25	2	13	60	341	----
774	Wiota	451	----	17	24	----	229	----	----
775	Woden	237	----	----	----	----	----	----	----
776	Woodbine	5,683	20	20	----	98	746	300	150
777	Woodburn	1,255	23	24	28	105	4	57	----
778	Woodward	2,868	12	53	54	84	315	116	----
779	Woolstock	2,537	50	20	5	60	4	----	----
780	Worthington	1,192	15	25	15	59	320	120	----
781	Wyoming	4,035	30	15	25	75	144	300	----
782	Yale	1,759	24	26	----	111	256	229	----
783	Yetter	233	50	21	----	----	----	----	----
784	Yorktown	462	11	15	10	42	25	----	----
785	Zearing	975	12	36	----	60	174	----	16
786	Zwingle	293	----	15	----	----	----	92	----

*Sewer included.

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
770	414	387	6	----	----	----	655	----	1,389	762
774	2,095	1,727	----	165	44	----	1,760	3,397	361	763
106	376	348	202	----	25	10	203	----	51	764
207	----	3,911	----	----	----	10	275	731	386	765
120	883	6,605	37	----	6	----	86	1,180	568	766
438	----	----	33	----	----	----	----	----	----	767
----	----	----	----	----	----	----	----	----	----	768
441	1,179	450	97	----	----	----	*516	440	----	769
1,929	----	1,859	3	----	25	10	2,830	3,196	----	770
569	3,438	3,437	41	----	----	----	586	1,174	----	771
646	752	953	13	182	----	10	583	2,926	1,313	772
87	----	2,036	----	----	21	10	186	525	----	773
101	----	74	5	----	1	----	----	----	----	774
234	----	----	----	----	----	----	3	----	----	775
234	857	1,183	----	166	----	----	873	----	1,036	776
752	----	174	4	----	----	----	84	----	----	777
717	242	370	49	49	22	10	89	675	11	778
226	----	1,813	15	----	14	----	----	330	----	779
528	----	100	----	----	----	10	----	----	----	780
828	738	647	269	----	15	----	----	791	158	781
----	----	----	----	----	18	10	----	1,085	----	782
30	----	117	2	----	----	----	13	----	----	783
200	----	----	119	----	----	10	24	----	6	784
239	----	193	----	21	----	----	27	----	197	785
117	----	59	----	----	----	10	----	----	----	786

TABLE NO. 3—

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.					Total water, electricity and gas
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous	
	Grand total	$4,180,639	$1,998,336	$1,565,591	$46,704	$91,022	$ 150,026	$144,993	$ 843,112
1	Ackley	$ 27,631	$ 10,784	$ 10,196	303	$ 211		$ 74	$ 15,847
2	Ackworth	143	143	143					
3	Adair	15,974	8,561	7,805	57	696		3	6,985
4	Adel	27,170	5,355	4,644		545		166	1,840
5	Afton	10,516	4,697	4,368	8	321			4,431
6	Agency	810	520	419		10		91	
7	Ainsworth	3,229	1,868	1,849		14		5	460
8	Akron	22,583	8,814	6,634		303	$ 1,750	127	11,082
9	Albert City	2,534	905	836		69			
10	Albion	1,365	748	748					
11	Alburnett	583	583	567		16			
12	Alden	7,458	6,485	5,437	199	395		454	791
13	Alexander	1,946	1,577	1,541	12	24			169
14	Allerton	14,338	6,708	6,506		202			5,721
15	Allison	3,721	3,081	2,859	65	157			521
16	Alta	27,446	5,973	5,208	141	338		286	11,154
17	Alta Vista	6,214	4,259	836	42	134	3,225	22	1,310
18	Alton	4,464	3,417	3,291	3	123			1,014
19	Altoona	1,078	1,078	1,014	55	9			
20	Alvord	3,827	1,011	840	63	63	45		2,192
21	Andover	470	470	93	27	65	285		
22	Andrew	842	695	170		25	500		
23	Anita	5,213	3,725	3,579		146			994
24	Ankeny	1,528	1,372	1,164		8		200	
25	Anthon	3,878	3,196	2,870	95	231			326
26	Aplington	4,532	2,263	2,227		36			2,219
27	Arcadia	1,254	1,251	359		82	810		
28	Archer	349	349	214	60	75			
29	Arion	1,608	1,367	570	92	134	450	121	271
30	Arispe	552	455	455					
31	Arlington	9,558	2,943	2,806		127		10	615
32	Armstrong	5,721	4,167	3,200		438		529	1,035
33	Arnold's Park	4,160	1,646	1,155	91	300		100	
34	Arthur	2,866	2,606	873	47	204	1,475	7	260
35	Ashton	4,408	4,127	1,061	52	114	2,900		276
36	Aspinwall	549	549	42		47	460		
37	Atalissa	507	492	450	25	17			15
38	Athelstan								
39	Auburn	3,762	522	375	68	75		4	1,240
40	Audubon	40,998	18,504	17,882	236	273		113	2,403
41	Aurelia	11,899	4,904	4,629	148	127			6,026
42	Aurora	403	397	346	3	48			
43	Arenarius	569	569	142			412	15	
44	Avoca	10,637	8,600	8,154	212	200		34	1,849
45	Ayrshire	1,435	1,387	1,226	121	40			48
46	Badger	710	710	554		62		94	
47	Bagley	19,009	2,290	2,171	75	19		25	2,989
48	Bailey(not itemized)	748							
49	Baldwin	1,465	1,281	462		53	765	1	165
50	Bancroft	5,146	3,336	2,646	469	221			1,757
51	Barnes' City	556	556	503		53			
52	Barnum	658	644	622	22				
53	Bassett	265	265	248		17			
54	Batavia	1,281	1,150	1,054	45	51			
55	Battle Creek	14,356	5,907	3,452	209	239	2,000	16	3,435
56	Baxter	5,133	3,234	3,044	98	92			1,470
57	Bayard	20,300	2,328	2,083	73	172			8,817
58	Beacon	955	926	867	59				

GENERAL RECEIPTS.

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	
$297,879	$ 545,273	$ 107,204	$ 17,088	$ 45,254	$ 44,862	$ 1,231,199	$ 796,668	$ 327,019	$ 107,512	
$ 1,108	$ 14,739					$ 1,000			$ 1,000	1
										2
131	6,854	$ 315	$ 15	$ 300		113		$ 73	40	3
1,840		801		250	$ 551	19,174	$ 10,092	9,082		4
217	4,214	861	23	832	6	527		527		5
		236		236		54		54		6
460		34			34	867			867	7
1,302	9,780	8		8		2,679		1,040	1,639	8
		22		22		1,607		1,556	51	9
						617		615	2	10
										11
791		178	2	90	86	4		4		12
169		200		200						13
	5,721	159		39	120	1,750		1,750		14
521		80		80		39			39	15
674	10,480	10,319			10,319					16
449	861					645			645	17
764	250	33		10	23					18
										19
184	2,008	624		624						20
										21
		98	2	96		49			49	22
994		494	15		479					23
						156		156		24
326						356			356	25
	2,219	49		49		1		1		26
		3		1	2					27
										28
271						60			60	29
						97		97		30
615						6,000	6,000			31
1,035		80		80		439		439		32
						2,514	2,505	9		33
260										34
276										35
										36
15										37
										38
	1,240					2,000	2,000			39
2,426	67	17,084		350	16,734	2,917		1,705	1,212	40
572	5,454					960		960		41
		6			6					42
										43
1,849		188		188						44
48										45
										46
	2,989	4	4			13,726	3,012	5,515	5,199	47
										48
165		8		8		11		11		49
639	1,118					53			53	50
										51
		14		6	8					52
										53
						131		131		54
986	2,449	19			19	4,995	4,995			55
	1,470	118	17	101		311		311		56
1,991	6,826					9,155			9,155	57
		29		22	7					58

TABLE NO. 3.—CONTINUED.

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.					Total water, electricity and gas
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous	
59	Beaconsfield	362	362	347		15			
60	Beaman	1,621	749	680	39	30			
61	Beaver	568	568	343	58	43		124	
62	Bellevue	22,106	7,570	3,203	312	22	3,975	58	14,402
63	Belmond	19,592	8,603	7,381	370	517		335	1,597
64	Bennett	6,278	1,569	1,473	12	3		21	2,110
65	Benton	323	323	313		10			
66	Berkeley	202	202	186	4	9		3	
67	Berlin	1,186	1,004	926	78				182
68	Bernard	2,100	2,100				2,100		
69	Bertram	436	409	409					
70	Bettendorf	17,557	15,790	13,797		329	1,625	39	
71	Birmingham	1,400	986	920		1		65	
72	Blairsburg	1,401	733	547	90	75		21	
73	Blairstown	1,863	1,863	1,609		74		120	
74	Blakesburg	1,265	850	788		60		2	
75	Blanchard								
76	Blencoe	783	783	626	33	124			
77	Blockton	1,711	1,711	1,616	63	25		7	
78	Blue Grass	866	834	311		25	450	48	
79	Bode	12,726	1,751	1,476	126	149			921
80	Bonaparte	1,626	1,138	1,124		14			277
81	Bondurant	972	905	887	18				
82	Bouton	3,338	758	635	66	57			
83	Boxholm	2,719	1,009	843	109	43		14	
84	Boyden	11,641	1,310	1,160	81	69			
85	Braddyville	1,372	1,224	1,202		22			
86	Bradgate	758	758	659		99			
87	Brandon	2,134	731	669		62			1,403
88	Brayton	416	416	347		62		7	
89	Breda	5,756	3,887	1,690	48	312	1,837		645
90	Bridgewater	390	390	373		6		11	
91	Brighton	4,878	4,158	3,428		304		426	639
92	Bristow	852	852	637		92		123	
93	Britt	10,101	7,562	6,934	128	500			1,097
94	Brooklyn	9,873	4,600	4,256	119	225			4,522
95	Brunsville	983	970	356	54	35	525		
96	Buckeye	1,045	1,045	939	31	75			
97	Buffalo	2,894	1,718	181	144		1,350	43	1,083
98	Buffalo Center	27,827	2,773	2,167		516		90	3,074
99	Burt	6,108	3,541	2,883	185	467		6	824
100	Bussey	1,415	1,415	880	453	78		4	
101	Calamus	1,028	968	335		33	600		
102	Callender	1,320	1,183	1,038	130	13		2	
103	Calmar	10,005	3,555	3,419		87		49	2,892
104	Calumet	1,514	1,056	974		28		54	
105	Camanche	1,146	1,146	1,105	26	15			
106	Cambridge	3,488	3,167	2,650		517			232
107	Cantril	1,436	889	755		29		105	
108	Carbon	382	382	149	8	225			
109	Carlisle	4,080	1,711	1,634		77			1,798
110	Carpenter	43	43	7		34		2	
111	Carson	3,793	1,612	1,429	65	47		80	163
112	Cascade	8,105	6,803	2,112	104	204	4,350	33	951
113	Casey	7,647	3,373	3,180	69	124			3,099
114	Castalia	689	410	399	3	2		6	
115	Castana	2,275	1,565	1,382	26	140		17	446
116	Cedar Height								
117	Center Junction	1,519	1,220	1,079		34		107	199
118	Center Point	4,354	3,710	3,434	52	139		85	633

GENERAL RECEIPTS.

Classified by Source		Classified by Source				Receipts from Debt Obligations Issued			Number
Water	Electricity and gas	Total streets, town hall, etc.	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	
										59
						872		872		60
										61
2,161	12,241	117		117		17		17		62
1,597		1,148		1,040	108	8,244	7,929		315	63
405	1,785	1,079		1,079		1,500	1,500			64
										65
	182									66
										67
										68
						27		27		69
		1,767	1,667	100						70
		96	51	45		318		318		71
						668		668		72
										73
		27	27			338		338		74
										75
										76
										77
		8	8			24			24	78
921		35			35	10,019	10,019			79
277		211			211					80
		67	19	48						81
						2,580	2,121	459		82
						1,710		1,710		83
		239		239		10,092	10,000		92	84
		8		8		140			140	85
										86
	1,403									87
										88
486	159	329			329	895			895	89
										90
	639	78		78		3		3		91
										92
1,09 7		54	54			1,388		1,388		93
2,208	2,314	431	431			320			320	94
						13		13		95
										96
	1,083	92	82	10						97
1,005	2,069					21,980	17,000	4,829	151	98
824		100			100	1,643		1,643		99
										100
		60		58	2					101
		20	20			117		88	29	102
858	1,794					3,798		3,798		103
		287	6	279	2	171		171		104
										105
232		63		63		26		26		106
						547		547		107
										108
	1,798					571		571		109
										110
163		40		40		1,978		1,978		111
951		125	125			226		226		112
1,345	1,754					1,175		1,175		113
		268	268			11		11		114
440		270	2	268						115
										116
199		100			100					117
633		11	8	3						118

TABLE NO. 3.—CONTINUED.

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.					Total water, electricity and gas
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous	
119	Central City	5,426	4,986	4,803	94	69		20	437
120	Centralia	300	300				300		
121	Charlotte	4,588	4,289	1,856		77	1,995	361	299
122	Charter Oak	37,386	4,400	2,490	5	105	1,800		9,190
123	Chatsworth	55	55		14	41			
124	Chelsea	3,429	3,358	3,207		151			22
125	Chester	1,734	1,619	1,563		56			165
126	Chillicothe	203	203	198	3			2	
127	Churdan	15,051	4,702	4,321	114	267			421
128	Cincinnati	2,571	2,358	1,934	26	398			64
129	Clare	1,303	1,012	983		9		20	
130	Clarence	5,800	3,421	3,344	36	10		31	1,803
131	Clarksville	5,978	4,036	3,072	178	375		411	992
132	Clayton	683	679	292		12	375		
133	Clearfield	3,729	3,370	3,196	124	39		11	
134	Cleghorn	742	742	664	77			1	
135	Clemons	293	293	273		20			
136	Clermont	1,990	1,990	1,614	153	165		58	
137	Cleveland	41	36	36					
138	Clio	475	473	454		19			
139	Clover Hills	358	358	358					
140	Clutier	3,245	1,496	1,246	20	215		15	50
141	Coburg								
142	Coggon	5,190	2,841	2,788		36		17	2,349
143	Coin	2,409	2,171	1,980	140	20		31	
144	Colesburg	390	390	370		20			
145	College Springs	1,712	1,528	1,503		20		5	
146	Collins	3,931	3,056	2,858	18	165		15	686
147	Colo	20,861	1,085	958	80	47			395
148	Columbus City	507	507	504		3			
149	Columbus Junction	8,353	6,780	5,742		333		705	1,543
150	Conesville	204	193	188		5			
151	Conrad	3,569	3,288	2,917	146	15		210	223
152	Conway	742	742	740		2			
153	Coon Rapids	5,419	4,524	3,956		568			896
154	Coppock	187	187	187					
155	Coralville								
156	Correctionville	14,557	3,553	3,351		202			5,756
157	Corwith	13,561	3,710	3,356	107	247			494
158	Corydon	59,353	44,042	12,448		115		31,479	11,594
159	Cotter	651	651	645	6				
160	Coulter	1,855	1,229	949	150	25		105	
161	Craig	1,636	1,636	335	78	94	1,125	4	
162	Crawfordsville	3,123	865	815	27	8		15	675
163	Cromwell	224	224	192	31	1			
164	Crystal Lake	756	756	651	85	20			
165	Cumberland	8,518	2,296	1,962	133	177		24	245
166	Curlew	478	478	445		33			
167	Cushing	2,481	1,702	1,573	75	54			284
168	Cylinder	868	750	722	8	8		12	
169	Dakota City	1,159	1,100	1,055	25	20			
170	Dallas	1,080	725	688	27	10			
171	Dallas Center	2,543	2,209	2,013	130	66			
172	Dana	378	378	356				22	
173	Danbury	8,675	2,895	2,485	156	222		32	3,075
174	Danville	5,963	672	585	61			26	
175	Davis City	3,325	2,224	1,845	93	27		259	291
176	Dayton	5,606	4,465	3,692	220	338		215	767
177	Dawson	535	530	385	90	50		5	
178	Decatur City	1,432	1,432	1,326		106			

GENERAL RECEIPTS.

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	
437		3	3							119
										120
299										121
1,399	7,791					23,796	16,190	7,606		122
		17		17		22			22	123
32		10		10						124
105										125
										126
492		243	243			9,614		543	9,071	127
	64	149		64	85					128
						291		291		129
923	880	576		576						130
992		499		454	45	451		382	69	131
						4			4	132
		21			21	338		338		133
										134
										135
										136
						5		5		137
						2			2	138
										139
50						1,690		1,690		140
										141
288	2,061									142
		238		238						143
										144
						184		184		145
686						189			189	146
167	228	800		800		18,581	18,346		235	147
										148
1,543						30			30	149
						11			11	150
228		23	23			30		30		151
										152
895										153
										154
										155
1,014	4,742	156		156		5,092	5,092			156
494		65	15	50		9,222	9,027	265		157
1,591	10,003	344	130		214	3,373		3,298	75	158
										159
						626		626		160
										161
	675					1,583		1,551	32	162
										163
										164
245		80		80		5,897	4,927	270	700	165
										166
284						495			495	167
						118		118		168
						59		59		169
						355		355		170
		167	24	130	13	167		109	58	171
										172
882	2,193	445		308	137	2,260		2,260		173
						5,291	5,000		291	174
291						810	501	309		175
767		124	9	15	100	250		250		176
		5		5						177
										178

TABLE NO. 3.—CONTINUED.

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.					Total water, electricity and gas
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous	
179	Dedham	1,942	1,942	402	95	60	1,050	335	
180	Deep River	7,052	3,902	3,689	114	80		19	3,150
181	Defiance	1,891	1,556	1,292	6	236		22	335
182	Delaware								
183	Delmar	4,308	2,520	1,081	50	114	1,275		826
184	Delhi	1,071	1,013	930	13	65		5	
185	Deloit								
186	Delta	2,867	2,867	2,766	33	63		5	
187	Denver	6,114	2,249	988	96	31	1,125	9	3,809
188	Derby	382	261	254		6		1	
189	De Soto	1,336	1,267	1,149	117	1			
190	De Witt	18,017	11,800	5,871		429	5,500		3,255
191	Dexter	12,770	2,565	2,523	9	33			3,505
192	Diagonal	1,033	1,033	875	79	58		21	
193	Dickens	725	725	42		66	617		
194	Dike	6,219	2,837	2,447	167	117		106	3,357
195	Dixon	7,472	987	276	85	43	575	8	148
196	Dolliver	6,624	428	388	38	2			144
197	Donohue	358	358	2		17	325	14	
198	Donnellson	2,674	2,316	1,504	87	38	675	12	164
199	Doon	4,177	3,580	3,242	71	160		107	420
200	Dougherty	1,373	1,373	1,217	52	104			
201	Dow City	8,619	3,671	1,687	78	157	1,725	24	3,194
202	Dows	5,392	4,098	3,931	4	163			517
203	Drakeville	480	298	294	2	2			
204	Dumont	3,542	3,317	3,108	60	138		11	206
205	Duncombe	3,793	1,781	1,753		28			273
206	Dunkerton	1,449	1,449	1,282	53	114			
207	Dunlap	7,215	6,181	5,144		515		522	1,034
208	Durango	257	250				250		
209	Durant	8,536	4,383	4,105	89	73		116	3,361
210	Dyersville	23,210	10,822	6,996	60	116	3,650		1,738
211	Dysart	14,027	8,024	7,717		290		17	6,601
212	Earlham	10,028	4,469	4,215	204	50			5,443
213	Earling	1,303	1,076	851	73	144		8	227
214	Earlville	6,171	2,940	2,886	25	24		5	2,603
215	Early	12,381	3,321	3,257	43	11		10	4,462
216	East Peru	639	639	627		2		10	
217	Eddyville	15,636	3,766	3,431	86	172		77	5,713
218	Edenville	2,107	1,097	936		161			57
219	Edgewood	5,129	2,316	2,175	29	106		6	2,810
220	Elberon	1,559	1,442	1,339	66	37			105
221	Eldridge	2,578	2,333	826	42	49	1,350	66	245
222	Elgin	4,913	1,819	1,624	141	54			
223	Elkader	11,318	7,511	2,037	155	209	5,040	70	2,918
224	Elkhart	638	576	320		4		252	
225	Elkhorn	1,551	1,551	1,207	147	173		24	
226	Elkport	575	575	106	7	12	450		
227	Elliott	4,920	2,712	2,398	125	78		111	216
228	Ellston	318	318	288		24		6	
229	Ellsworth	5,510	2,520	2,381	108	31			2,991
230	Elma	15,645	3,532	2,812	145	469		106	6,579
231	Ely	456	456	362	60	31		3	
232	Emerson	2,773	2,363	2,255		94		14	
233	Epworth	2,605	2,142	2,130		12			463
234	Essex	4,949	4,545	4,419		87		39	404
235	Everly	9,596	1,236	949	18	237		32	771
236	Exira	3,714	2,827	2,590		216		21	487
237	Exline	1,301	1,301	1,217	6	48		30	
238	Fairbank	3,491	2,423	2,129	180	96		18	266

GENERAL RECEIPTS.

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	
										179
156	2,994									180
335										181
										182
826		7	7			955		955		183
						58		58		184
										185
										186
1,177	2,632	7	7			49			49	187
						121			121	188
		69	37	32						189
3,255		1,697	1,119	336	242	1,265		1,265		190
	3,505	1,509	2	57	1,450	5,191	5,012		179	191
										192
										193
529	2,828	25		25						194
148						6,337	6,200		137	195
144						6,052	5,000	1,031	21	196
										197
164		11	11			183		183		198
420		155		155		22		22		199
										200
439	2,755					1,754		1,754		201
517						777		777		202
						182		169	13	203
206		19	18	1						204
273		991		980	11	748		748		205
										206
1,034										207
						7			7	208
780	2,581	792		792						209
1,738		2,045		1,796	249	8,605	8,605			210
560	6,041					2		2		211
499	4,944	108	27	81		8			8	212
227										213
421	2,182	28	28			600			600	214
550	3,912	89		89		4,509		4,509		215
										216
	5,713					6,157	4,032	2,125		217
57						953		953		218
	2,810					3		3		219
105						12		12		220
245										221
		94		94		3,000	3,000			222
2,918		322			322	567		567		223
		50		50		12		12		224
										225
										226
216		552		552		1,440		1,440		227
										228
432	2,469					89			89	229
518	6,061					5,534			5,534	230
										231
		410		410						232
463										233
404										234
	771	64		64		7,525		7,525		235
487						400			400	236
										237
266		15	15			787		787		238

TABLE NO. 3.—CONTINUED.

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.					Total water, electricity and gas
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous	
239	Farley	4,396	3,565	2,120		95	1,350		831
240	Farmersburg	1,427	1,427	430	90	7	900		
241	Farmington	9,369	3,718	3,506		184		28	5,651
242	Farnhamville	3,381	1,050	877	117	26		30	2,331
243	Farragut	2,152	2,079	1,983	74	22			
244	Fayette	14,433	5,143	4,888	79	85		91	7,628
245	Fenton	2,827	2,029	1,694	98	148		89	770
246	Ferguson	260	185	167	5	10		3	
247	Fertile	451	451	409	40	2			
248	Floris	235	189	183		6			
249	Floyd	948	948	839		109			
250	Fonda	24,009	4,401	3,548	228	625			17,590
251	Fontanelle	9,967	6,336	5,258	89	972		17	3,613
252	Forest City	38,872	14,697	11,785		1,087		1,825	7,909
253	Ft. Atkinson	1,044	964	841	82	29		12	
254	Ft. Des Moines	2,937	892	799	75	18			
255	Foster								
256	Fostoria	307	307	287		20			
257	Franklin	373	336	102	2	7	225		
258	Fraser	502	482	466	16				
259	Fredericksburg	15,943	2,942	2,529		49		364	2,866
260	Frederika	467	467			89	375	3	
261	Fremont	3,411	3,341	2,875	70	391		5	
262	Galt	1,492	788	678	36	74			
263	Galva	9,479	4,583	2,020	123	386	1,925	129	4,196
264	Garber	411	411	85	25	1	300		
265	Garden Grove	1,657	1,533	1,494	30	9			
266	Garnavillo	1,206	1,156	626	64	9	450	7	
267	Garner	16,800	7,977	7,328	215	413		21	1,414
268	Garrison	1,138	1,138	824	156	92		66	
269	Garwin	3,186	2,705	2,386		306		13	481
270	Geneva	663	663	507	93	54		9	
271	George	5,955	4,162	3,869	108	133		52	449
272	Germania	10,922	833	661	7	155		10	
273	Gilbert	1,196	929	887	42				53
274	Gilman	5,330	3,085	2,955	42	28		60	1,704
275	Gilmore City	5,603	3,152	2,962		190			677
276	Gladbrook	13,372	4,926	4,709	217				1,679
277	Glidden	6,778	4,079	3,999		80			2,589
278	Goldfield	6,156	4,857	4,502	269	77		9	299
279	Goodell	657	657	556	83			18	
280	Goose Lake	997	986	421		40	525		11
281	Gowrie	10,572	5,494	5,182	156	131		25	581
282	Graettinger	4,604	2,820	2,354	220	226		20	1,784
283	Graf								
284	Grafton	603	515	354	54	107			
285	Grand Junction	3,054	2,900	2,250	115	217		318	
286	Grand Mound	10,209	3,117	1,574	69	119	1,275	80	689
287	Grand River	602	602	528		74			
288	Grand View	1,808	874	788	44	42			
289	Granger	3,516	772	685	57	24		6	207
290	Grant	817	817	636	57	124			
291	Grant City	80	80	80					
292	Granville	5,054	1,495	1,320	75	83		17	59
293	Gravity	2,278	2,190	2,116		44		30	
294	Gray	490	490	407	27	56			
295	Greeley	3,197	1,121	1,101		20			2,076
296	Greene	9,068	7,404	6,566	299	539			1,356
297	Greenfield	23,597	9,970	9,163	362	445			13,341
298	Green Island	450	437	15	3	19	400		

GENERAL RECEIPTS.

Classified by Source			Classified by Source				Receipts from Debt Obligations Issued			Number
Water	Electricity and gas	Total streets, town hall, etc.	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	
562	269									239
										240
1,493	4,158									241
	2,331									242
		73		73						243
3,145	4,483					1,662		1,045	617	244
770						28		28		245
						75			75	246
										247
						46		46		248
										249
3,704	13,886	20		20		1,998		1,998		250
59	3,554	9	4	5		9		9		251
7,909		250			250	16,016	6,016		10,000	252
		80		80						253
						2,045	1,900	123	22	254
										255
										256
		37		37						257
						20		20		258
	2,866					10,135	10,135			259
										260
		70	70							261
						704	104		600	262
734	3,462	700			700					263
										264
		73		73		51		51		265
		34	2	30	2	16			16	266
1,414						7,409	6,371	751	287	267
										268
481										269
										270
449		337		337		1,007		1,007		271
		50	50			10,039	10,000		39	272
53						214		214		273
1,704		536		493	43	5		5		274
677		7			7	1,767		1,767		275
1,679		528	378		150	6,239	5,000	1,239		276
1,933	656	110		110						277
299		1,000	171		829					278
										279
11										280
581		72		72		4,425		4,425		281
228	1,556									282
										283
						88		88		284
						154		154		285
689		3		3		6,400		6,400		286
										287
						934		934		288
	207	20		20		2,517	2,517			289
										290
										291
59						3,500	3,500			292
						88	88			293
										294
										295
	2,076									296
1,356		305		305		3			3	297
1,718	11,623					286		286		298
		13		9	4					

TABLE NO. 3.—CONTINUED.

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.					Total water, electricity and gas
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous	
299	Grimes	6,112	2,144	2,074	70				2,151
300	Griswold	7,408	5,509	4,064	253	549		643	945
301	Grundy Center	43,705	39,476	11,122	10	808		27,536	2,913
302	Gruver	502	308	215	48	45			
303	Guernsey	548	548	480	54	14			
304	Guthrie Center	64,275	23,320	22,885	313	122			3,229
305	Guttenberg	5,102	4,249	1,765		66	2,275	143	782
306	Halbur	1,267	1,079	574	1	54	450		187
307	Hamburg	14,283	10,431	10,009	57	311		54	2,144
308	Hamilton	482	449	382	6	61			
309	Hancock	305	297	246		51			
310	Hanlontown	849	849	726	87	6		30	
311	Harcourt	711	711	609	102				
312	Hardy	829	729	410	30	34		255	
313	Harper	647	647	496		54		97	
314	Harper's Ferry	1,380	795	734	28	13		20	
315	Harris	5,983	1,423	1,220	96	107			1,639
316	Hartford	1,246	636	494		142			
317	Hartley	25,526	6,305	5,139	517	649			9,851
318	Harvey	684	599	480	74	45			76
319	Hartwick	273	273	257	8	8			
320	Hastings	877	867	803	10	54			
321	Havelock	4,576	571	430		131		10	3,800
322	Hawkeye	2,971	2,572	2,396	33	143			363
323	Hazleton	1,453	1,453	1,380	73				
324	Hedrick	5,405	5,140	4,916	58	166			228
325	Henderson	554	554	455	64	35			
326	Hepburn	456	456	456					
327	Hills	89	23	13		2		8	
328	Hinton	8,974	2,846	1,604		111	1,092	39	115
329	Holland	807	620	524	42	41		13	
330	Holstein	32,266	9,640	5,487	402	446	3,275	30	4,321
331	Holy Cross	811	669	5	36		480	148	118
332	Hopeville	115	107	106		1			
333	Hopkinton	4,859	3,474	3,305	120	44		5	589
334	Hornick	946	933	892		41			
335	Hospers	2,848	2,607	2,389	135	92		11	132
336	Hubbard	6,855	5,461	5,000	190	155		116	533
337	Hudson	5,922	2,823	2,660	84	79			3,099
338	Hull	5,365	4,674	4,260		285		129	235
339	Humboldt	22,962	11,070	9,818	610	642			3,809
340	Humeston	19,058	5,386	5,115		191		80	806
341	Huxley	1,114	1,104	837		267			
342	Imogene	1,063	995	422		181		392	
343	Inwood	8,436	4,483	4,213	180	90			287
344	Ionia	504	503	480	5	18			
345	Ireton	3,261	2,970	2,770		190		10	290
346	Irwin	7,590	755	673	73	5		4	835
347	Jackson Junction	556	556	556					
348	Jamaica	1,010	1,010	918				92	
349	Janesville	692	692	682		8		2	
350	Jesup	3,857	3,056	2,818		238			790
351	Jewell Junction	16,816	13,037	5,637	231	395		6,774	384
352	Joice	939	939	792	142	5			
353	Jolley	6,925	1,507	1,325	36	146			222
354	Kalona	1,498	1,493	1,316	62	115			
355	Kamrar	2,686	2,067	2,062		5			310
356	Kanawha	26,117	3,293	2,970	216	107			1,412
357	Kellerton	2,085	2,085	1,910	129	43		3	
358	Kelley	1,103	1,008	923		50		35	

GENERAL RECEIPTS.

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	
127	2,024	17	17			1,800		1,800		299
945		25		25		929		929		300
2,913		236	236			1,080		1,080		301
						194		194		302
										303
3,229		1,285		822	463	36,441	31,281	2,808	2,352	304
602	180	42		42		29		29		305
184	3	1	1							306
2,144		378	49	329		1,330		1,330		307
		33		33						308
						8			8	309
										310
										311
						100		100		312
										313
		560	30	215	315	25		25		314
85	1,554	11	6	5		2,910		2,910		315
						610		610		316
878	8,973	673		673		8,697		8,697		317
	76					9			9	318
										319
		10		10						320
	3,800	56			56	149		149		321
363		36		36						322
										323
228		6			6	31		31		324
										325
										326
						66			66	327
115		2			2	6,011	6,000		11	328
						187		187		329
3,244	1,077	32	16	16		18,273	18,110		163	330
118		24	24							331
		8		8						332
589		33		33		763		763		333
						13		13		334
132						109			109	335
533						861		861		336
522	2,577									337
235		256		256		200		200		338
3,100	709	8	8			8,075	8,070	5		339
806		82	69	13		12,784	10,251		2,533	340
		10			10					341
						68		68		342
287		793		793		2,873		2,873		343
		1	1							344
290						1			1	345
	835					6,000		6,000		346
										347
										348
										349
						2		2		350
790		9	9							351
384						3,395		3,395		352
										353
	222	174	149		25	5,022	5,022			354
										355
310						309		309		356
906	506	5		5		21,407	20,000	1,407		357
						95		72	23	358

TABLE NO. 3.—CONTINUED.

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.					Total water, electricity and gas
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous	
359	Kellogg	3,995	3,765	3,473	155	116		21	215
360	Kensett	1,192	1,182	1,090		92			
361	Kent	392	391	346	37			8	
362	Kenwood Park	7,341	4,091	3,759	87	5		240	1,004
363	Keosauqua	9,358	5,628	5,548		80			3,730
364	Keota	42,302	6,487	6,416		71			1,026
365	Keystone	5,415	3,142	2,621	189	102		230	273
366	Kingsley								
367	Kinross	256	221	174	25	15		7	
368	Kirkman	762	491	461	3	27			187
369	Kirkville	299	220	205	5	10			
370	Kiron	1,984	1,627	1,584	9	28		6	311
371	Klemme	2,970	1,916	1,451	165	261		39	102
372	Knierim	1,042	945	768	84	92		1	
373	Knowlton								
374	Lacona	1,423	1,247	1,115		120		12	
375	Ladora	970	969	656	3	34		267	
376	Lake Mills	11,456	8,896	7,668	220	1,003		5	560
377	Lake Park	7,689	2,302	1,826	117	335		24	4,735
378	Lake View	11,327	3,381	3,160	123	97		1	7,262
379	Lamoni	12,623	11,450	8,561	240	232		2,417	926
380	Lamont	3,173	2,750	2,475	66	152		57	343
381	La Motte	1,961	1,853	709		24	1,105	15	
382	Lanesboro	868	819	682	63	74			
383	Lansing	8,905	6,380	5,832	16	252		280	1,590
384	La Porte City	8,976	8,869	6,946	126	413		1,384	
385	Larchwood	15,778	1,250	972		69		209	2,412
386	Larrabee	373	365	359	3	3			
387	Latimer	1,654	1,469	1,326	115	28			185
388	Lattners								
389	Laurel	475	475	351	58	66			
390	Laurens	14,587	4,901	4,342	252	278		29	8,903
391	Lawler	18,046	5,523	2,318	70	235	2,700		2,697
392	Lawton	1,776	1,382	1,320		62			334
393	Le Claire	2,103	1,874	816		83	975		
394	Ledyard	1,730	1,730	1,621	53	41		15	
395	Le Grand	826	826	788	12			26	
396	Lehigh	7,616	4,278	4,109		129		40	2,488
397	Leighton	323	223	221		2			
398	Leland	562	487	403		84			
399	Lenox	19,513	6,477	6,081		385		11	570
400	Le Roy	385	368	335	32	1			
401	Lester	2,750	1,708	1,649		59			442
402	Letts	1,689	1,602	1,469		133			
403	Lewis	4,376	2,833	2,604	45	184			1,373
404	Lidderdale	1,121	1,121	505	36	103	475	2	
405	Lime Springs	3,325	2,697	2,604		93			83
406	Linden	707	707	601	57	9		40	
407	Lineville	8,036	2,206	2,016		190			5,750
408	Linn Grove	11,839	1,241	1,020	131	66		24	
409	Lisbon	10,717	4,581	4,278	4	7		292	595
410	Liscomb	699	609	606		3			
411	Littleport	766	496	40		6	450		
412	Little Rock	7,789	3,975	3,689	66	211		9	210
413	Little Sioux	860	725	592	90	43			127
414	Livermore	12,067	3,160	2,527	163	453		17	8,907
415	Lockridge	723	473	387		29		57	
416	Logan	11,087	8,381	7,818	212	201		150	2,559
417	Lohrville	25,265	5,030	4,466	154	372		38	1,078
418	Lone Tree	5,247	3,999	3,476	210	287		26	539

GENERAL RECEIPTS.

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	
178	37	11	11			4		4		359
		10		10						360
						1			1	361
1,004						2,246		2,246		362
390	3,340									363
1,026		275		250	25	34,514	34,514			364
273						2,000	2,000			365
										366
						35		35		367
187						84			84	368
		79	6	73						369
311		24	24			22			22	370
102						952		952		371
						97		97		372
										373
		106		105	1	70		63	7	374
		10	2	8						375
560						2,000		2,000		376
873	3,862	652		652						377
1,072	6,190	682	632			2		2		378
926		127	79		48	120		2	118	379
343						80		80		380
		106	46	60		2		2		381
		49	37		12					382
1,590		935	309	597	29					383
		17			17	90			90	384
	2,412	1,288		1,288		10,828	10,000		828	385
						8			8	386
185										387
										388
										389
394	8,509	524	149	375		259		259		390
379	2,318					10,026	8,023	2,003		391
334						60				392
		229	6	223						393
										394
										395
1,244	1,244	279		279		571		571		396
						100			100	397
		63		30	33	12			12	398
570		101		96	5	12,365	10,064	2,301		399
		4	4			13		13		400
117	325	600		600						401
						87		87		402
1,373		23			23	147		147		403
										404
83		82	3		79	463		463		405
										406
										407
	5,750	80		80						408
						10,598		9,329	1,269	409
505		1,240	912	328		4,391		2,591	1,800	410
		90		90						411
		21	21			249		249		412
209	1	941		941		2,663		2,663		413
	127					8		8		414
842	8,065									415
						250		250		416
2,559						147		147		417
269	809					19,157		8,391	10,766	418
539		134	38	96		575		500	75	

TABLE NO. 3.—CONTINUED.

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.					Total water, electricity and gas
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous	
419	Long Grove	772	761	270	36	35	420		
420	Lorimor	2,836	2,735	2,474	30	231			
421	Lost Nation	4,807	3,700	1,580	42	203	1,875		440
422	Lovilia	1,964	1,941	1,753		188			
423	Lowden	18,211	2,502	1,939		99		464	616
424	Low Moor	766	762	324	14	99	325		
425	Luana	1,307	1,307	464	23	38	625	157	
426	Lucas	559	559	458	8	58		35	
427	Luther	2,334	1,971	1,922	40	4		5	59
428	Lu Verne	17,524	1,250	763		455		41	815
429	Luxemburg	635	635	170	45		420		
430	Luzerne	448	448	411	20	15		2	
431	Lynnville	909	909	612		25	265	7	
432	Lytton	1,953	1,335	1,179	114	42			
433	Macedonia	1,547	1,152	1,060	3	89			395
434	Macksburg								
435	Madrid	8,972	7,428	6,399	138	879		12	923
436	Magnolia	1,296	1,206	694	6	29		567	
437	Malcom	5,150	2,772	2,485		212		75	378
438	Mallard	2,101	1,885	1,652	103	120		10	216
439	Maloy	178	178	178					
440	Malvern	7,826	6,788	6,451		303		34	850
441	Manilla	16,791	8,189	5,324	85	351	2,429		8,602
442	Manly	9,007	3,327	2,753	213	329		32	1,641
443	Manning	15,134	11,713	4,801	381	425	4,050	2,056	3,421
444	Manson	11,424	7,890	6,547		1,044		299	3,534
445	Mapleton	7,352	4,774	4,382	9	371		12	897
446	Marathon	5,124	2,898	2,709	80	99		10	924
447	Marble Rock	11,119	3,257	3,037		220			3,360
448	Marcus	30,618	4,729	4,206	114	402		7	37
449	Marne	1,095	935	830	9			96	160
450	Martelle	520	520	485	33	2			
451	Martinsburg	768	768	701	42	16		9	
452	Marysville	172	172	172					
453	Maysville								
454	Masonville	647	631	548		83			
455	Massena	1,869	1,666	1,325	123	158		60	
456	Matlock	141	141	95	24	22			
457	Maurice	927	904	813	15	50		26	
458	Maxwell	4,123	3,787	3,404	123	237		23	217
459	Maynard	10,340	1,185	1,057	27	56		45	
460	McCallsburg	1,380	1,371	960	82	269		60	
461	McCausland	795	787	168	36	13	570		
462	McClelland	520	436	368	20	37		11	
463	McGregor	13,209	10,749	5,468	150	108	5,023		1,478
464	McIntire	1,590	1,590	1,503	9	78			
465	Mechanicsville	5,429	4,342	4,117	18	151		56	1,087
466	Mediapolis	6,358	3,825	3,545	141	139			1,871
467	Melbourne	1,293	1,128	879	120	95		34	
468	Melcher	1,459	1,175	962				213	
469	Melrose	2,419	1,209	1,209					
470	Melvin	3,942	2,808	769	114	175	1,750		1,090
471	Menlo	2,796	1,997	1,486	45	35		431	
472	Meriden	1,283	1,255	1,160	36	59			
473	Merrill	8,554	5,948	3,543	105	242	2,025	33	2,540
474	Meservey	1,809	1,177	873	52	124		128	
475	Meyer	884	884	709	175				
476	Middletown	324	311	280	29	2			
477	Miles	4,345	3,679	2,442	37	113	1,087		453
478	Milford	8,220	5,867	5,296	306	265			2,243

GENERAL RECEIPTS.

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	
						11			11	419
		101	101							420
440		665	235	28	402	2		2		421
		23			23					422
	616	467	396	71		14,626	13,577	68	981	423
		4	4							424
										425
										426
59						304			304	427
	815	151	145	6		15,299	15,000		299	428
										429
										430
										431
		33	12		21	585		585		432
395										433
										434
923						621		621		435
										436
378						2,000	2,000			437
216										438
										439
850						188		157	31	440
565	8,037									441
1,641						4,039		4,039		442
3,421										443
3,534										444
897		846		734	112	835		835		445
364	560					1,302		1,302		446
1,103	2,257	2	2			4,500	4,500			447
37		281	281			25,571	25,000		571	448
160										449
										450
										451
										452
										453
						16		16		454
						203		203		455
										456
		21	5		16	2		2		457
217		119			119					458
						9,155	8,000	1,071	84	459
						9			9	460
		8		8						461
		44	44			40			40	462
1,478		20	6	14		962		868	94	463
										464
1,087										465
596	1,275	662			662					466
		165	54		111					467
						284		284		468
						1,210		710	500	469
	1,090	44		44						470
		225	225			574		572	2	471
		28	28							472
358	2,182	66		66						473
						632		632		474
										475
		11			11	2			2	476
453		213		198	15					477
2,243		110	110							478

TABLE NO. 3.—CONTINUED.

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.					Total water, electricity and gas
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous	
479	Millersburg	299	299	173	16	104		6	
480	Milo	7,627	4,767	4,686	58	18		5	2,858
481	Milton	4,996	4,566	4,363	159	44			
482	Minburn	10,026	597	483	63	29		22	662
483	Minden	5,047	2,476	2,285	72	88		31	1,856
484	Mingo	907	907	825	3	79			
485	Mitchell	1,206	1,206	427	27	33		719	
486	Mitchellville	5,724	4,988	4,869	99	15		5	388
487	Modale	1,248	956	756	80	120			
488	Mondamin	2,251	1,529	1,198	70	255		6	
489	Moneta								
490	Monmouth	856	808	399	20	12	356	21	
491	Monona	7,359	6,384	3,787	32	90	2,475		950
492	Monroe	6,924	3,901	3,546		355			2,974
493	Montezuma	11,115	8,848	8,424	239	185			1,137
494	Montour	1,186	1,025	979	41	5			
495	Montrose	1,427	1,288	671	12	39	525	41	
496	Moorhead	2,770	1,817	1,696	102	19			663
497	Moorland	518	469	401	68				
498	Moravia	2,069	1,970	1,799	150			21	
499	Morning Sun	18,633	3,108	2,848	240	11		9	15,500
500	Morrison	579	545	471		74			
501	Moulton	4,447	4,372	3,960	138	274			
502	Mt. Ayr	58,565	6,502	6,134	12	253		153	
503	Mt. Union	368	368	312	42	14			
504	Mt. Vernon	18,885	14,779	13,383	150	370		876	3,278
505	Moville	16,587	2,800	2,507	105	168		20	4,977
506	Murray	3,829	2,336	2,262	31	12		31	
507	Nashua	11,713	8,517	5,225		341	900	2,051	2,215
508	Neola	8,827	3,522	3,095	120	259		48	625
509	New Albin	1,429	1,307	1,062	149	59		37	
510	Newell	19,401	5,410	4,982	265	163			4,253
511	Newhall	931	931	728	82	101		20	
512	New Hartford	2,138	1,822	1,730		92			160
513	New Liberty	1,213	1,213	130	15	6	1,050	12	
514	New London	18,066	8,121	8,121					9,695
515	New Market	2,162	1,122	946	3	108		65	754
516	New Providence	564	564	514	45	5			
517	New Sharon	11,433	5,552	5,090	123	328		11	1,091
518	New Vienna	1,405	1,296	613	121	16	537	9	100
519	New Virginia	332	332	240	72	20			
520	Nichols	1,970	1,412	1,101	37	108		166	
521	Nodaway	1,436	1,138	959	5	153		21	
522	Nora Springs	10,059	4,851	4,607	33	190		21	907
523	Northboro	445	415	390	22	3			28
524	North Buena Vista								
525	North English	5,464	4,622	4,327		271		24	722
526	North Liberty	738	630	566	60	4			
527	North McGregor	1,500	1,331	639	116	33	543		169
528	North Tabor								
529	North Washington	532	502	227	37	5	233		
530	Northwood	9,355	7,627	6,981	243	382		21	1,176
531	Norwalk	515	462	410	48	4			
532	Norway	2,450	2,047	1,825	105	105		12	403
533	Numa	1,188	1,188	626	96	466			
534	Oakland	16,999	5,749	5,348		390		11	1,290
535	Oakville	1,858	654	597		14		43	
536	Ocheyedan	3,568	2,758	2,311	105	342			458
537	Odebolt	10,281	8,131	7,023	216	286		606	2,129
538	Ogden	31,616	6,644	6,131		513			4,763

GENERAL RECEIPTS.

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	
										479
	2,858	2		2						480
		430	425	5						481
	662	60		60		8,707	5,000	691	3,016	482
						715		715		483
										484
396	1,460									485
388		330		200	130	18			18	483
		34	31		3	258		258		487
						722		722		488
										489
						48		48		490
950		25		25						491
	2,974	49	49							492
1,137		1,127		367	760	3		3		493
						161		161		494
		139	7	132						495
663		15			15	275		275		496
						49		49		497
		99		99						498
15,500		25		25						499
		34		20	14					500
		75		75						501
		84	84			46,929	46,633	296		502
										503
3,278		796	226	570		32			32	504
1,074	3,903					8,810	6,000		2,810	505
						1,493			1,493	506
2,215		936	936			45			45	507
625		4,680		4,680						508
		122		122						509
2,127	2,126	1,677	35	1,642		8,061	8,000		61	510
										511
160		156	100	56						512
										513
867	8,828					250		250		514
8	746	286		2	284					515
										516
1,091						4,790	2,510	2,280		517
90	10	9	1	8						518
										519
		558	15	542	1					520
						298			298	521
905	2	53	23	26	4	4,248		4,248		522
	28	2	2							523
										524
722		120		120						525
						108			108	526
169										527
										528
		30		30						529
1,176		276		215	61	276			276	530
		43		43		10			10	531
403										532
										533
1,290		66		66		9,894	8,000	1,795	99	534
						1,204		1,204		535
458		148		137	11	204		204		536
2,129						21		21		537
293	4,470					20,209	20,000	118	91	538

TABLE NO. 3.—CONTINUED.

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.					Total water, electricity and gas
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous	
539	Olds	910	677	592	72	13			
540	Olin	7,723	4,834	3,765		65		1,004	1,302
541	Ollie	660	660	589		71			
542	Oneida	545	332	314	6	12			
543	Onslow	8,885	710	596	63	51			174
544	Orange City	18,788	6,248	5,544		142		562	807
545	Orchard								
546	Orient	1,041	908	785	105	18			
547	Orleans	707	564	557	7				
548	Ossian	2,719	2,614	2,276	129	79		130	
549	Osterdock	230	230	230					
550	Oto	1,782	1,024	864	54	56		50	352
551	Ottosen	364	364	114	102	148			
552	Oxford	5,048	4,120	3,575		133		412	466
553	Oxford Junction	3,158	2,451	2,228	108	89		26	615
554	Oyens	602	602	224	18	28	300	32	
555	Pacific Junction	2,955	1,785	1,394		159		232	
556	Packwood	880	880	756		109		15	
557	Palmer	1,860	1,860	1,725		133		2	
558	Panama	911	909	771	75	53		10	
559	Panora	23,861	4,478	4,108	51	80		239	7,027
560	Parkersburg	17,789	5,465	4,128		266		1,071	1,786
561	Parnell	2,518	1,103	1,072		31			
562	Paton	2,654	999	932	5	22		40	1,605
563	Patterson	373	373	347		26			
564	Paullina	13,965	5,875	4,973	243	159			7,855
565	Persia	2,643	2,309	1,950		359			334
566	Peterson	6,126	2,582	2,406	86	69		21	337
567	Pierson	6,766	3,781	3,677	7	59		38	2,483
568	Pilot Mound	3,569	1,002	950	10	42			2,215
569	Pioneer								
570	Pisgah	1,200	1,179	1,010		63		106	
571	Plainfield	464	464	361		103			
572	Pleasanton	410	410	289	28	43		50	
573	Pleasant Plain	293	282	147	20	5		110	
574	Pleasantville	10,467	4,484	4,048	76	359		1	4,173
575	Plymouth	958	937	884	22	28		3	
576	Pocahontas	20,922	4,559	3,827		264		468	10,586
577	Polk City	937	460	372	21	58		9	
578	Pomeroy	9,225	3,869	3,513		356			5,184
579	Popejoy								
580	Portsmouth	1,596	1,335	1,095		217		23	261
581	Postville	34,798	8,917	7,483	231	253		50	1,902
582	Prairieburg	1,485	1,304	1,242	36	26			18
583	Prairie City	4,637	4,103	3,823	3	194		83	26
584	Prescott	1,834	1,309	1,279		19		11	
585	Preston	7,409	4,175	1,979	43	187	1,925	41	3,234
586	Primghar	4,481	3,964	3,847	7	110			237
587	Princeton	3,039	2,761	800		42	900	1,019	
588	Promise City	347	347	295	18	34			
589	Protivin	784	396	372		24			63
590	Pulaski	521	521	466	9	32		14	
591	Quasqueton	722	722	600		122			
592	Quimby	781	781	608	35	127		11	
593	Quincy								
594	Radcliffe	6,136	4,243	4,004	183	56			915
595	Rake	1,104	725	514	99	112			
596	Ralston	875	875	856	9	10			
597	Randalia	139	139	139					
598	Randolph	711	696	545	73	56		22	

GENERAL RECEIPTS.

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	
1,302		99		99		233			233	539
						1,498		1,498		540
										541
174		1		1		213		213		542
807		250	78			8,000	8,000			543
					172	11,488	10,560	873	50	544
		133	127							545
		4		4	6					546
		105		105		139		139		547
										548
352		6		6						549
						400			400	550
84	382	112	112							551
615		92		92		350	350			552
										553
										554
						1,170		1,170		555
										556
		2		2						557
										558
1,461	6,166									559
600	1,186	332	201	131		11,756	9,504	2,252		560
		7		7		10,206	7,500	2,706		561
	1,605					1,408		1,408		562
						50			50	563
1,709	6,146	735		122						564
334					613					565
337		674		674						566
713	1,770	82	27	55		2,533	2,500		33	567
	2,215	50				420		420		568
					50	302		302		569
										570
						21		21		571
										572
										573
	4,173	156		156		11		11		574
						1,654		5	1,649	575
693	2,893	97	97			21		21		576
		196		196		5,680		1,886	3,794	578
559	4,625	172	172							579
										580
261										581
1,902		25	23		2	24,854	24,000	1	253	582
181										583
						274		274		584
						525		525		585
260										586
						35		35		587
	3,234									588
237		245	39	206	185					589
		278	93			185			185	590
63		140	140							591
										592
										593
										594
915		33		33		945		945		595
						379		379		596
										597
										598
						15			15	

TABLE NO. 3.—CONTINUED.

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.					Total water, electricity and gas
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous	
599	Rathbun	587	587	225	196	159		7	
600	Readlyn	2,802	2,487	830		82	1,575		282
601	Reasnor	809	400	325		10		65	
602	Redding	463	463	443		20			
603	Redfield	7,495	2,671	2,536		133		2	4,553
604	Reinbeck								
605	Rembrandt	477	477	417		60			
606	Remsen	15,394	11,728	4,857	279	484	6,070	38	3,592
607	Renwick	9,319	3,703	2,046	150	224		1,283	2,869
608	Riceville	6,886	3,560	3,455	50	53		2	312
609	Richland								
610	Rickardsville	324	324	9			315		
611	Ricketts	1,762	1,521	185	70	41	1,225		236
612	Ridgeway	1,235	773	677	29	67			452
613	Rinard	642	640	574	27	39			
614	Ringsted	2,792	2,522	2,209	261	99		13	270
615	Rippey	2,210	2,007	1,999		8			174
616	Riverside	18,068	2,859	2,687		172			1,497
617	Riverton	1,617	578	550	2	26			
618	Robins	365	365	365					
619	Rock Falls	163	163	163					
620	Rockford	8,602	4,886	4,383	238	189		76	2,478
621	Rock Valley	7,106	3,728	2,980	224	498		26	1,084
622	Rockwell	5,220	4,883	4,371	23	229		240	337
623	Rockwell City	21,405	12,542	11,700	197	595		50	5,446
624	Rodman	190	190	162		28			
625	Rodney	298	298	135	114	42		7	
626	Rolfe	6,687	5,540	4,673	295	496		76	1,000
627	Roland	9,391	3,909	3,307	360	224		18	4,794
628	Rome	238	238	228		10			
629	Rose Hill	738	738	684		52		2	
630	Rowan	1,085	1,085	979	50	20		36	
631	Royal	7,374	1,163	928	120	219		287	687
632	Rudd								
633	Runnells	754	650	596		54			
634	Russell	2,068	2,068	2,016	14	38			
635	Ruthven	2,740	2,375	2,104	156	115			365
636	Rutland	430	430	364	65	1			
637	Ryan	2,363	1,698	1,485	40	94		79	627
638	St. Ansgar	4,351	2,773	2,496	90	187			529
639	St. Anthony	402	402	345		57			
640	St. Charles	871	871	843		28			
641	St. Lucas	192	192	179	3	5		5	
642	St. Olaf	246	246	246					
643	St. Paul	621	238	5		8	225		
644	Sabula	9,307	4,022	2,372	21	104	1,500	25	5,087
645	Salem	1,010	734	731		3			
646	Salix	11,065	1,065	826	6	213		20	
647	Sanborn	17,438	6,384	5,766	110	403		105	1,314
648	Sandyville	47	47	43		1		3	
649	Scarville	797	797	797					
650	Schaller	5,733	4,528	4,204	183	141			840
651	Schleswig	34,937	6,232	2,997	204	406	2,550	75	5,636
652	Scranton	4,813	3,687	3,453	90	144			1,126
653	Searsboro	294	294	214	3	53		24	
654	Sergeant Bluff	10,704	1,976	1,834	90	42		10	728
655	Shambaugh	582	582	539		8		35	
656	Shannon City	667	616	499	64	49		4	
657	Sharpsburg	235	235	213	21	1			
658	Sheffield	11,075	6,156	5,771	57	328			999

GENERAL RECEIPTS.

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	
										599
282		93	91	2						600
						409		409		601
										602
520	4,033					271		144	127	603
										604
										605
1,187	2,405	74	74							606
431	2,438					2,747		2,747		607
312						3,014		2,994	20	608
										609
										610
236		5			5					611
	452					10			10	612
		2	2							613
270										614
174		3	3			26			26	615
	1,497					13,712	13,712			616
		20	20			1,019		1,019		617
										618
										619
						1,298		1,298		620
2,478										
1,084		696	86	522	88	1,600			1,600	621
337										622
5,446		697	456		241	2,720		2,720		623
										624
										625
		50	50			97		76	21	626
1,000										627
533	4,261	7	7			681			681	628
										629
										630
										631
	687					5,524	5,500		24	632
										633
		35	35			69		69		634
										635
365										636
										637
566	61	37	33		4	1		1		638
529		46		46		1,003		1,003		639
										640
										641
										642
										643
		383		383						644
967	4,120	198	14	161	23	276		276		645
						10,000	10,000			646
						9,542	8,459	1,083		647
1,314		198		80	118					648
										649
										650
840		45			45	320		320		651
684	4,952	514	514			22,555	15,124	7,038	393	652
1,126										653
										654
						8,000	8,000			655
	728									656
										657
		51		51						658
999		98	38	60		3,822		3,822		

TABLE NO. 3.—CONTINUED.

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.					Total water, electricity and gas
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous	
659	Shelby	2,457	1,720	1,575	95	42		8	199
660	Sheldahl	730	730	711		10		9	
661	Shell Rock	5,125	4,403	3,796	143	246		218	714
662	Shellsburg	2,776	2,195	2,010	118	67			368
663	Sherrill	421	421	91			330		
664	Sibley	68,260	16,572	13,956		591	2,025		28,973
665	Sidney	30,604	4,593	4,505		38		50	1,084
666	Silver City	1,300	1,300	1,213	18	57		12	
667	Sioux Center	6,279	4,010	3,190	325	68		427	
668	Sioux Rapids	6,627	2,870	2,370	252	209		39	1,398
669	Slater	3,852	3,562	3,101	138	3		320	265
670	Sloan	2,767	2,532	2,382	49	63		38	207
671	Smithland	2,341	1,560	1,389	62	100		9	435
672	Soldier	4,246	546	536		9		1	
673	Solon	2,521	2,172	1,489		265		418	318
674	Somers	1,008	503	371	70	59		3	
675	South English	731	731	638	72	21			
676	Spillville	7,495	749	612	75	50		12	84
677	Spirit Lake	23,426	11,373	10,854	297	222			3,389
678	Sprague ville	350	350	72	7	43	225	3	
679	Spring Brook	300	300	74		1	225		
680	Spring Hill								
681	Springville	3,126	1,684	1,458	93	133			1,025
682	Stacyville	14,226	1,624	1,394	108	91		31	302
683	Stanhope	10,560	2,362	1,809	151	170		232	
684	Stanton	7,434	3,940	3,603	98	78		161	16
685	Stanwood	3,318	2,008	1,860	77	59		12	803
686	State Center	24,753	4,818	4,308	5	483		22	12,218
687	Steamboat Rock	1,156	1,156	1,069	32	55			
688	Stockport	1,674	1,025	770	10	206		39	164
689	Stockton	399	387	356	24	3		4	12
690	Story City	30,112	9,648	6,104	241	383		2,920	17,996
691	Stout	405	405	392		6		7	
692	Stratford	9,614	2,933	2,689		244			358
693	Strawberry Point	12,326	4,723	2,588	135	519	1,425	106	6,908
694	Struble	1,602	1,341	567	24	75	675		
695	Sully	1,768	1,695	1,335	93	105		162	73
696	Sumner	11,174	8,507	4,809	432	310	2,925	31	2,062
697	Superior	494	490	480		10			
698	Sutherland	6,599	4,516	3,647	120	330		419	291
699	Swaledale	905	905	795	73	37			
700	Swan	409	409	399		10			
701	Swea City	8,474	3,380	2,790	261	103		226	4,994
702	Tabor								
703	Templeton	2,369	2,189	526	82	156	1,425		140
704	Terril	9,746	1,125	962	57	106			
705	Thayer	802	802	801		1			
706	Thompson	21,025	3,409	2,652	228	92		437	1,545
707	Thor	595	595	435	108	52			
708	Thornburg	265	265	247	18				
709	Thornton	1,752	1,750	1,596	55	66		33	
710	Thurman	1,189	1,189	1,101	47	20		21	
711	Tingley	1,213	1,153	1,056	44	47		6	
712	Titonka	2,138	1,206	892	127	160		27	
713	Toronto	694	694	100	29	40	525		
714	Traer	34,055	24,843	10,695	18	241		13,889	2,074
715	Treynor	863	863	716	84	47		16	
716	Tripoli	17,507	15,829	4,792	162	160	2,225	8,490	1,646
717	Truro								
718	Turin	436	436	331	50	55			
719	Udell	369	368	351	6	11			
720	Underwood	1,448	1,099	1,041	25	29		4	281
721	Union	3,088	2,513	2,459	3	51			575
722	University Park	762	762	670	71			21	

GENERAL RECEIPTS.

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	
	199					538		538		659
										660
714		8	8							661
368		213	213							662
										663
1,702	27,211	1,731			1,731	29,984	8,000	12,873	111	664
1,084		82		82		24,845	20,078	4,767		665
										666
		791		791		1,478		1,478		667
1,398						2,359		2,359		668
265		25		10	15					669
207		28	28							670
435		6	6			340		340		671
						3,700	2,700		1,000	672
318		31	21	10						673
						505		500	5	674
										675
										676
84						6,602	6,000	600	62	677
3,389		728			728	7,936		7,936		678
										679
										680
										681
353	672	417		417		12,291	11,000	202	1,089	682
302		9		5	4	8,198	8,000		198	683
						3,464		3,464		684
16		14	14			144		144		685
803		363	363			7,303	5,000	2,230	73	686
351	11,867	414	8		406					687
						485		485		688
	164									689
	12					1,758		1,758		690
2,658	15,337	711	129		582					691
						6,323	6,040	283		692
358						363		5	358	693
1,893	5,015	332	332			203		203		694
		58		58						695
73						543		543		696
2,062		62	46	15	1					699
		4				1,792		1,792		698
291										699
										700
										701
962	4,032	100		100						702
										703
140		40	40			8,621	8,621			704
										705
						15,891	12,000	3,667	224	706
503	1,042	180		180						707
										708
						2			2	709
										710
										711
		60		60						712
						932		932		713
										714
2,074		89	86	3		7,049	7,049			715
						2		2		716
1,646		30	30							717
										718
						1		1		719
										720
281		68		37	31					721
575										722

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.					Total water, electricity and gas
				Taxes from county treasurer	Poll tax	Fines and licenses	Malt tax and town liquor license	Miscellaneous	
723	Urbana	10,289	337	315		3		19	935
724	Ute	2,654	1,716	1,483	69	164			928
725	Vail	6,781	2,200	1,979		204		17	5,398
726	Valeria	553	513	508		2		3	
727	Van Horne	5,963	2,629	2,094	63	440		32	3,334
728	Van Meter	1,616	1,429	1,251	144	34			174
729	Van Wert	639	639	492	97	50			
730	Varina	830	830	817		6		7	
731	Victor	6,701	3,177	2,776	60	114		227	3,624
732	Vincent	1,096	1,096	913	37	146			
733	Vining	816	816	655		22		139	
734	Volga	3,127	3,127	2,930	70	5	1,013		
735	Wadena	404	399	380		14		5	5
736	Walcott	14,703	7,472	951	129	36	3,825	2,551	1,958
737	Walker	3,078	2,622	2,400	158	42		22	212
738	Wallingford	685	685	576	80	26		3	
739	Wall Lake	16,072	3,642	3,382		260			4,027
740	Walnut	20,964	8,257	4,477	102	415		3,173	5,932
741	Wapello	8,637	5,903	5,520		305		78	965
742	Washta	1,014	1,014	839	84	91			
743	Waterville	564	564	462	88	7			
744	Waucoma	4,566	1,902	918		85			2,563
745	Waukee	8,296	1,385	1,305	18	50		12	2
746	Wayland	1,248	1,248	1,011	191	21		25	
747	Webb	872	519	506	3	10			
748	Weldon	477	477	397	48	10		22	
749	Wellsburg	7,976	2,464	1,904	51	264		245	260
750	Wellman	5,170	4,866	4,595				271	304
751	Welton	790	752	89		38	625		
752	Wesley	6,196	2,707	2,663	118	226			567
753	West Bend	7,107	1,721	1,483		226		12	3,668
754	West Branch	6,387	4,025	4,491		224			794
755	West Burlington	2,999	2,848	2,655	178	15			
756	West Chester	461	441	414	12	15			
757	Westfield	1,101	1,101	420	15	66	600		
758	Westgate	1,032	910	904		3		3	122
759	West Liberty	40,496	9,631	7,081	387	501		1,662	18,196
760	West Mitchell	160	160	150	10				
761	West Point	6,161	2,537	1,320	104	122	750	41	3,027
762	West Side	3,917	3,547	1,487	66	144	1,650		420
763	West Union	14,280	9,876	9,320		450		106	3,372
764	Westland	4,150	2,920	1,121		116	1,683		379
765	Whiting	12,888	2,242	1,916	119	156		51	9,997
766	Whittemore	17,189	2,165	1,786		195	175	9	6,332
767	Whitten	464	453	376	72	5			
768	Willey	260	260	58			202		
769	Williams	4,922	3,376	3,002	155	209		10	972
770	Williamsburg	12,493	7,520	7,304	204	112			4,966
771	Wilton	13,858	5,338	4,578	61	405		295	7,588
772	Winfield	7,997	6,072	5,643	161	268			474
773	Winthrop	5,971	3,196	3,026	97	73			2,774
774	Wiota	506	491	396		95			
775	Woden	554	554	549		5			
776	Woodbine	8,780	6,150	5,535		140		475	1,401
777	Woodburn	988	978	862	74	91		11	
778	Woodward	3,129	2,487	2,344	131	17		95	665
779	Woolstock	3,935	1,661	1,589	57	15			2,274
780	Worthington	1,374	1,374	319	22	57	837	139	
781	Wyoming	4,635	3,514	3,291		166		57	886
782	Yale	5,056	1,739	1,112	66	167		394	3,317
783	Yetter	536	536	498	25	13			
784	Yorktown	718	691	606	36	22		27	
785	Zearing	1,616	1,616	1,216	82	178		139	
786	Zwingle	600	600	61		11	500	28	

Classified by Source		Classified by Source				Receipts from Debt Obligations Issued			Number
Water	Electricity and gas	Total streets, town hall, etc.	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	
	855					9,097	6,095		3,002	723
928						10		10		724
498	2,705					1,378		1,378		725
		12	12			28			28	726
	3,334									727
	124	63		48	15					728
										729
										730
905	2,119					500			500	731
										732
										733
										734
						5		5		735
1,918		13			13	5,300		1,000	4,300	736
212						244		244		737
										738
										739
1,244	2,783	687	10	677		7,716	7,507	209		740
106	5,797	4		4		6,800	1,000	5,800		741
995		1,086	118		968	682	882	98		742
										743
										744
	2,863					700		700		745
	2	6	1	5		7,003	7,003			746
										747
						353		353		748
										749
260		473	468	5		4,779	4,020	759		750
304										751
		8			8					752
567		171	171			2,748		2,730	18	753
606	2,402	13	7		6	2,305		1,677	628	754
794		279	61	200	18	689		689		755
		112		112						756
		20		20						757
										758
122										759
5,728	12,468	706	569		137	11,900	2,458	9,502		760
										761
	3,037	587	3	565	19					762
450		129		58	64					763
3,313						1,091		1,091		764
370		356		101	255	594		594		765
	9,997	99		80	19	500		500		766
1,102	5,221	39		39		8,602	8,000	1	601	767
		11	11							768
										769
973		173			173					770
2,541	2,375									771
3,754	3,754	1,012	5	1,007						772
474		56	10	41	5	1,206			1,206	773
597	2,177	1	1							774
						15			15	775
										776
1,461		48	19		29	1,121		1,121		777
		5		5						778
642										779
	2,274									780
										781
890		231		231		2,000		2,000		782
317										783
		12		12		15		15		784
										785
										786

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

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
	Grand total	$ 4,129,742	$ 1,298,199	$ 2,262,663	$ 99,339	$ 417,569	$ 51,972	$ 9.12
1	Ackley	$ 8,250	$ 2,250		$ 4,000	$ 2,000		$ 6.40
2	Ackworth							
3	Adair	36,487		30,000	2,500	3,987		36.99
4	Adel	9,870				9,870		9.35
5	Afton	28,762	25,000			3,414	348	28.56
6	Agency							
7	Ainsworth	2,000		2,000				4.55
8	Akron	17,966		13,000	1,629	3,317		14.34
9	Albert City	1,607			51	1,556		3.35
10	Albion							
11	Albirnett							
12	Alden	7,324	7,320			4		9.32
13	Alexander	8,000		8,000				29.89
14	Allerton	14,250		12,500		1,750		14.03
15	Allison	2,000		2,000				3.74
16	Alta							
17	Alta Vista							
18	Alton	10,000		10,000				10.12
19	Altoona							
20	Alvord	7,500	7,500					29.06
21	Andover							
22	Andrew							
23	Anita	19,647	19,000			647		16.24
24	Ankeny	156				156		.30
25	Anthon	5,533		4,500	356	405	272	7.89
26	Aplington	5,501		5,500		1		10.79
27	Arcadia	7,900	7,900					29.72
28	Archer							
29	Arion							
30	Arispe							
31	Arlington	8,000		8,000				10.17
32	Armstrong	2,290	1,850			440		3.94
33	Arnold's Park	5,109	5,100			9		12.32
34	Arthur	7,000	7,000					27.06
35	Ashton							
36	Aspinwall							
37	Atalissa							
38	Athelstan							
39	Auburn	2,000	2,000					4.88
40	Audubon	16,000	16,000					7.95
41	Aurelia	22,999	9,500	12,500		999		35.12
42	Aurora							
43	Avenarius	717					717	7.62
44	Avoca	5,000		5,000				3.93
45	Ayrshire	700				500	200	2.33
46	Badger							
47	Bagley	16,059		9,000		7,059		34.46
48	Baldwin							
49	Baldwin	711	700			11		2.27
50	Bancroft	2,500	2,500					2.89
51	Barnes City							
52	Barnum	206			206			1.36
53	Bassett							
54	Batavia							
55	Battle Creek	8,500	7,000			1,500		12.45
56	Baxter	3,311	3,000			311		5.29
57	Bayard	16,500	16,500					23.37
58	Beacon							
59	Beaconsfield							
60	Beaman	972				972		4.37
61	Beaver							

CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, RATE OF LEVY LEVIED.

Number	Total actual valuation	...tual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
	$350,803,645	$165,723,915	$73,043,165	$23,722,996	$88,313,569	$ 149,804,018	.....	$14,675,062	.....	
1	$ 1,728,199	$ 909,496	$ 219,736	.....	$ 598,967	$ 836,275	33.	.....	.....	1
2	133,756	68,368	17,164	36,224	12,000	42,439	11.	$ 39,700	5.	2
3	811,800	359,540	156,628	23,490	272,172	407,079	32.	39,280	5.	3
4	1,271,775	563,816	214,012	39,948	454,899	659,118	35.6	.....	.....	4
5	723,751	363,716	128,444	37,180	194,411	318,361	31.	39,040	.....	5
6	246,893	97,640	23,009	26,496	99,800	136,589	9.	7,592	.....	6
7	477,704	170,804	60,256	.....	246,644	304,409	18.	8,516	10.	7
8	782,008	421,040	195,452	46,400	118,456	284,344	38.	71,826	.....	8
9	393,654	127,506	103,656	.....	132,492	190,215	10.	.....	4.	9
10	207,568	104,216	38,408	10,696	54,248	92,578	25.	12,064	.....	10
11	222,293	83,774	60,044	.....	78,475	114,429	.....	21,542	.5	11
12	851,400	313,680	125,692	49,228	362,800	484,950	40.	34,428	5.	12
13	367,192	201,372	61,700	50,280	53,800	116,673	23.	205,988	3.	13
14	808,434	452,132	112,874	21,328	282,100	428,684	36.	34,840	5.	14
15	624,956	296,512	121,504	51,880	155,060	272,584	22.	.....	.....	15
16	1,013,202	434,580	227,022	24,340	327,250	498,738	.....	46,340	.....	16
17	284,018	182,140	122,178	.....	79,700	155,782	22.	.....	.....	17
18	791,008	375,592	124,688	102,416	138,412	301,576	40.	.....	.....	18
19	339,874	135,452	138,452	.....	70,970	149,366	22.	18,900	5.	19
20	219,894	100,824	71,300	16,716	30,490	77,716	32.	.....	.....	20
21	68,608	42,308	11,300	.....	15,000	28,408	.....	25,228	4.	21
22	229,839	94,488	26,080	.....	107,831	138,353	.....	.....	.....	22
23	1,168,540	550,480	181,760	29,800	406,500	473,137	.....	.....	.....	23
24	370,329	224,020	37,544	.....	108,165	173,706	.....	.....	.....	24
25	506,324	294,382	155,160	.....	116,782	229,167	25.	.....	.....	25
26	731,222	588,192	80,708	23,272	39,050	212,066	19.	.....	.....	26
27	198,440	139,480	24,160	.....	34,800	75,630	38.	.....	.....	27
28	60,544	31,356	21,588	.....	7,600	30,886	10.	.....	.....	28
29	220,388	87,820	37,772	1,772	93,044	124,886	13.	.....	.....	29
30	99,408	46,037	28,127	21,244	4,000	27,849	.....	.....	.....	30
31	745,697	55,833	36,180	9,634	144,050	166,687	23.7	8,808	4.	31
32	994,888	313,308	166,535	.....	184,955	304,920	30.	.....	.....	32
33	381,057	291,408	30,225	42,484	16,940	108,051	10.	130,368	4.	33
34	993,496	94,182	83,316	13,748	12,200	60,000	15.	.....	.....	34
35	488,646	222,008	116,456	39,932	59,750	166,574	10.	.....	.....	35
36	.....	.....	.....	.....	.....	.....	.....	.....	.....	36
37	139,596	67,280	22,920	7,596	61,800	86,249	14.	.....	.....	37
38	.....	.....	.....	.....	.....	.....	.....	.....	.....	38
39	376,177	165,816	84,156	.....	60,205	122,699	13.	34,076	8.	39
40	2,297,904	917,020	449,763	12,344	1,017,777	1,562,799	34.	33,280	.....	40
41	870,897	316,664	154,132	37,099	163,045	290,008	41.	59,724	4.	41
42	292,770	131,744	60,012	24,164	76,800	130,280	5.	.....	4.	42
43	83,940	45,388	1,916	36,636	.....	20,985	10.	.....	.....	43
44	1,363,558	781,236	260,128	64,044	252,150	530,002	27.	44,796	5.	44
45	251,547	105,684	77,316	14,372	54,175	103,518	20.	12,456	4.	45
46	312,825	119,245	40,700	1,880	151,000	191,456	16.5	119,245	.....	46
47	321,019	199,600	63,328	.....	58,091	272,997	27.	.....	.....	47
48	546,316	491,092	39,164	.....	9,200	141,940	3.5	.....	.....	48
49	189,781	78,113	46,292	.....	65,377	90,478	10.	.....	.....	49
50	646,314	263,110	140,100	121,792	121,230	255,016	.....	.....	.....	50
51	350,492	163,744	67,008	.....	119,700	310,196	7.5	.....	5.	51
52	255,809	114,94[illegible]	36,080	46,940	37,900	87,200	20.	67,000	5.	52
53	82,286	28,992	28,012	17,892	7,350	27,209	14.	.....	.....	53
54	356,476	148,928	88,988	.....	98,559	158,061	17.5	33,464	.....	54
55	677,022	304,892	178,590	21,976	172,250	298,291	25.	.....	.....	55
56	641,964	240,548	136,400	.....	264,956	359,308	25.	.....	5.	56
57	222,186	65,641	23,641	17,864	115,040	141,826	32.	.....	.....	57
58	341,308	98,272	10,924	200,172	37,940	114,009	17.	.....	4.	58
59	177,988	63,632	34,520	31,736	48,100	80,372	10.	.....	4.	59
60	173,192	57,304	57,904	.....	57,984	86,786	18.	.....	.....	60
61	148,768	67,104	17,029	30,892	48,232	72,381	10.5	.....	.....	61

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

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
62	Bellevue	11,567			11,350	117		6.71
63	Belmond	26,000		26,000				18.32
64	Bennett	4,500		4,500				14.06
65	Benton							
66	Berkley	300			300			2.02
67	Berlin							
68	Bernard							
69	Bertram	100				100		.81
70	Bettendorf	17,000		17,000				12.35
71	Birmingham	718				718		1.75
72	Blairsburg	1,761				1,761		5.91
73	Blairstown							
74	Blakesburg	388				388		1.14
75	Blanchard							
76	Bleneoe	751				751		2.45
77	Blockton	1,200		1,200				1.55
78	Blue Grass							
79	Bode	16,000	16,000					37.38
80	Bonaparte	583			583			.53
81	Bondurant							
82	Bouton	459				459		2.25
83	Boxholm	1,710				1,710		7.80
84	Boyden	10,000		10,000				25.58
85	Braddyville							
86	Bradgate							
87	Brandon	2,500	2,000		500			7.24
88	Brayton							
89	Breda	895			895			2.17
90	Bridgewater							
91	Brighton	803		800		3		.78
92	Bristow							
93	Britt	5,388		4,000		1,388		3.73
94	Brooklyn	8,000	2,000	6,000				5.39
95	Brunsville	13				13		.12
96	Buckeye							
97	Buffalo	4,000		4,000				8.11
98	Buffalo Center	26,029		4,500		4,929		28.67
99	Burt	6,143		4,500		1,643		9.84
100	Bussey							
101	Calamus							
102	Callender	88				88		.22
103	Calmar	16,198		4,500	7,900	3,798		17.01
104	Calumet	171				171		.82
105	Camanche							
106	Cambridge	3,951	3,900			51		5.78
107	Cantril	639				639		1.37
108	Carbon							
109	Carlisle	10,089		8,000		2,089		15.94
110	Carpenter	267				230	37	1.85
111	Carson	16,978		15,000		1,978		25.88
112	Cascade	226				226		.17
113	Casey	16,775		15,600		1,175		20.94
114	Castalia							
115	Castana	3,100		3,100				7.53
116	Cedar Heights							
117	Center Junction							
118	Center Point	13,400	12,000		400			14.72
119	Central City	11,821		10,000	1,821			16.08
120	Centralia							
121	Charlotte	9,000		9,000				22.44
122	Charter Oak	23,606		16,000		7,606		29.54
123	Chatsworth							
124	Chelsea	17,022		17,000	22			22.25

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in Incorporation	Mills levied	Number
1,230,944	679,472	157,628	70,384	323,460	579,331	14.			62
1,118,215	469,155	195,568	186,492	277,000	487,304	33.5	110,580	4.	63
369,428	173,696	82,752	19,808	93,172	69,064				64
88,504	47,988	19,416		21,100	37,951	8.	10,780	4.	65
79,124	31,936	28,656	14,484	4,048	22,817	15.	8,800		66
260,148	76,368	122,132	28,168	33,480	90,147	23.	22,644		67
42,196	24,633	17,563			10,548				68
44,358	24,274	10,544		9,600	18,280		25,918		69
2,345,292	1,314,680	757,180	87,822	205,600	790,522	36.	81,080	5.	70
463,718	171,696	76,022	18,280	197,020	263,717	30.		5.	71
164,211	82,812	66,844		14,555	51,969	13.	18,950	4.	72
323,385	267,960	80,000	16,618	158,847	249,984	25.			73
331,718	154,616	67,744	20,284	109,074	164,735	12.			74
236,608	106,412	80,244		49,952					75
481,685	204,340	103,416	33,780	140,149	96,616	15.			76
198,880	125,000	24,220		49,600	225,533	15.	62,316	5.	77
365,940	151,698	94,580	17,192	102,500	80,905	8.5			78
57,629	57,629	29,056	5,486	120,398	168,360	35.	11,680		79
350,721	185,667	41,439		32,615	142,541	12.	1,778	5.	80
144,818	84,716	38,288	11,224	10,490	89,242	15.			81
239,178	108,272	58,480		72,426	44,072				82
365,019	125,196	77,668	16,804	147,351	114,114	15.	42,696		83
315,908	187,184	51,932		76,792	201,268	15.			84
146,329	69,712	50,048		26,560	136,571	23.			85
203,000	88,092	68,580	3,488	42,000	56,500	15.	20,712	3.5	86
289,792	27,576	119,536	704	141,916	56,250	22.			87
253,390	159,390	91,900			178,885	10.	27,700		88
296,176	119,952	55,568		107,432	62,800				89
925,764	435,572	190,536	72,472	227,184	143,812	8.			90
425,364	124,004	59,556	49,432	192,372	401,829	13.5	13,200		91
890,085	483,284	171,428	185,448	49,925	250,645	10.			92
1,929,017	703,816	250,336	53,900	920,965	259,965	25.	325,748		93
141,360	60,000	70,000		11,360	1,180,478	25.			94
233,012	94,108	46,244	29,460	65,200	43,800	20.	10,000		95
215,844	140,880	27,540	17,084	30,340	107,603	28.			96
926,492	403,512	179,300	51,448	102,232	75,216	4.			97
345,604	221,128	81,248		43,318	158,565	22.	99,384	5.	98
413,300	187,336	51,052		175,012	86,423	26.			99
184,068	99,060	62,108	4,800	17,100	229,584				100
419,560	165,300	87,660	20,600	150,000	58,842	18.	11,000	3.	101
573,268	305,764	83,496	43,680	81,088	222,280	18.	22,280	4.	102
214,280	63,854	53,632	15,644	81,280	204,188	27.			103
227,032	167,780	19,972		39,300	114,555	26.			104
772,967	407,024	113,644	131,636	120,663	86,163	13.		5.	105
335,044	133,732	32,580		167,732	283,739	18.	176,372	4.	106
67,640	48,724	13,716		5,200	200,560				107
404,504	230,842	70,732		102,930	30,813	12.		4.	108
133,256	51,192	27,488	18,892	35,684	237,919	15.	20,596	4.	109
424,227	221,028	76,280	15,488	111,431	32,797				110
1,155,688	524,288	226,456	10,164	94,800	189,690	28.5			111
607,087	284,006	155,132		197,859	260,022	18.			112
390,892	162,084	54,352	32,476	97,980	200,166	33.	41,800	6.	113
317,460	156,780	82,980	48,300	29,200	159,206	4.	102,572		114
					101,295	25.	29,332	4.	115
									116
183,864	134,628	51,036			46,416	18.	29,130		117
598,895	358,012	94,604	44,624	101,625	226,125	37.5	44,724	5.	118
665,591	340,680	94,978	27,704	172,229	288,139	42.	4,552		119
78,100	43,996	13,632	472		14,525		28,200		120
168,996	127,048	31,948			42,249	31.5			121
548,396	304,948	140,424	26,564	76,450	194,434	19.			122
161,764	54,560	42,180	47,712	17,312	55,425				123
682,710	297,360	155,088	47,712	82,550	207,560	23.		5.	124

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

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
125	Chester	2,431		1,000		1,431		8.38
126	Chillicothe							
127	Churdan	14,543	14,000			543		39.96
128	Cincinnati	1,500	1,500					.92
129	Clare	1,282	1,000			282		4.31
130	Clarence	500		500				.55
131	Clarksville	382				382		.90
132	Clayton							
133	Clearfield	838	500			338		1.21
134	Cleghorn							
135	Clemons							
136	Clermont							
137	Cleveland							
138	Clio							
139	Clover Hills							
140	Clutier	3,600		2,000		1,600		13.33
141	Coburg							
142	Coggon	2,500	2,500					4.39
143	Coin							
144	Colesburg							
145	College Springs							
146	Collins	5,000		5,000				8.79
147	Colo	18,000		18,000				33.59
148	Columbus City							
149	Columbus Junction	15,931		12,000			3,931	14.39
150	Conesville							
151	Conrad	8,500		8,500				13.71
152	Conway							
153	Coon Rapids	8,200	5,850	1,750		600		6.73
154	Coppock							
155	Coralville							
156	Correctionville	21,000	21,000					19.89
157	Corwith	16,764		16,500		264		33.18
158	Corydon	88,647		85,349		3,298		59.45
159	Cotter							
160	Coulter	626				626		2.04
161	Craig							
162	Crawfordsville	12,096		10,000		1,551	545	37.65
163	Cromwell							
164	Crystal Lake							
165	Cumberland	9,200	8,500		700			16.62
166	Curlew							
167	Cushing	1,500	400			1,100		5.24
168	Cylinder	477		360	117			2.96
169	Dakota City							
170	Dallas	355				355		1.02
171	Dallas Center	167				109	58	.70
172	Dana							
173	Danbury	9,259	7,000			2,259		16.65
174	Danville	5,000		5,000				17.86
175	Davis City	9,309		9,000		309		14.84
176	Dayton	4,250	4,000			250		5.57
177	Dawson	598				598		1.55
178	Decatur City							
179	Dedham							
180	Deep River	9,500	9,300					18.11
181	Defiance	8,983	8,000			150	783	22.28
182	Delaware							
183	Delmar	963				965		1.73
184	Delhi	1,163				1,163		2.56
185	Deloit							
186	Delta	41				41		.09
187	Denver	5,000		5,000				10.46

Number	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands, unincorporation	Mills levied	Number
125	138,934	13,659	77,448		47,827	101,446	28.			125
126	77,988	29,576	19,464	23,948	5,000	22,247	10.5			126
127	729,686	497,296	105,444		126,946	277,631	30.75			127
128	505,292	283,892	112,360	59,540	49,500	163,448				128
129	177,000	90,800	72,660	13,540		44,220	30.	11,720	5.	129
130	1,014,617	396,712	158,480	59,632	399,773	553,334	21.			130
131	1,088,787	388,592	137,784	84,148	428,263	580,894	14.			131
132	64,415	31,722	13,060		17,600	31,393	10.	3,518	3.	132
133	620,211	267,944	127,148	55,640	179,479	292,167	29.	9,084		133
134	214,764	94,576	53,700	23,668	42,800	85,791	15.			134
135	151,798	66,308	51,228	9,900	24,362	56,221	21.	10,252	5.	135
136	378,845	206,608	75,712		96,525	167,105	17.			136
137	33,144	14,700	1,576	16,868		8,296	13.			137
138	261,677	91,572	50,928	32,092	86,825	130,162	15.			138
139	258,980	179,060	17,580	62,380		64,745	5.			139
140	272,352	121,380	80,800	41,172	23,000	85,258	21.	29,176	6.	140
141										141
142	508,973	314,380	102,536	41,348	130,709	234,235	28.			142
143	661,247	207,124	155,384	58,780	139,959	179,317	17.	41,024	5.	143
144	201,324	102,232	48,344	448	50,480	88,241	8.	7,640	4.	144
145	416,394	225,976	74,900		116,218	191,117	16.			145
146	1,007,447	564,108	144,760	103,372	255,207	458,287	20.	229,800	5.	146
147	385,484	173,056	95,800	41,228	75,400	179,261	10.	16,602	4.	147
148	224,316	117,568	25,880	500	80,368	136,355	20.	1,244	5.	148
149	942,196	544,364	246,972		150,860	548,604	30.5	10,000	5.	149
150	189,214	53,560	26,080	25,424	84,150	110,416	4.			150
151	737,144	310,472	170,784	49,496	206,392	341,080	21.	56,860	1.	151
152	206,756	67,076	73,388	14,536	51,456	99,281	15.			152
153	749,980	478,202	165,144		105,944	296,053	28.25	41,568	4.	153
154	28,328	18,328	9,800			7,082	10.	4,000		154
155										155
156	372,494	229,812	131,264	61,068	48,390	179,416	19.			156
157	515,216	253,308	81,972	91,940	88,896	195,001	34.	146,204	5.	157
158	1,720,788	879,752	363,728	49,800	427,516	730,834	31.5	16,184	5.	158
159	282,164	273,388	55,892	64,604	128,280	226,751	5.			159
160	573,230	282,260	53,880	15,250	41,800	124,657	17.			160
161	144,560	74,420	50,392	19,748		36,140	12.			161
162	332,900	162,504	67,880	8,812	93,704	158,560	10.	5,424		162
163	167,848	66,824	36,864	17,800	46,360	76,732	7.			163
164	184,352	101,912	43,936	28,704	9,800	53,438	22.			164
165	560,584	272,632	149,976	29,976	128,000	251,396	21.5	27,292	5.	165
166	135,918	66,500	40,956	28,272	20,190	54,547	16.	42,672	4.	166
167	246,364	130,508	69,632	44,624	2,100	63,141	25.			167
168	175,115	79,000	26,799	51,816	17,500	56,904	25.	48,288	5.	168
169	269,060	171,288	19,732	61,140	16,900	79,940				169
170	725,327	93,919	46,558		84,850	119,947	18.	53,021	5.	170
171	892,926	381,236	142,768	11,436	317,486	481,446	13.	9,900	6.	171
172	180,905	59,880	37,460	9,640	22,925	50,670	19.	11,440	4.	172
173	259,984	138,272	40,190	44,092	30,500	87,621	23.			173
174	596,168	291,570	91,324	22,724	220,350	299,304	11.	43,672		174
175	237,346	107,152	59,006	34,348	36,650	79,779	42.	3,000	5.	175
176	902,900	492,540	194,880	22,360	192,120	302,315	17.5			176
177	103,628	88,990	51,868		62,800	88,007	16.	16,400	10.	177
178	188,676	58,196	66,064	696	63,720	94,939	15.			178
179	398,014	182,906	82,592	856	91,570	145,681		36,744		179
180							34.			180
181	247,051	103,912	44,196	28,396	70,547	114,673	27.	12,840	5.	181
182										182
183	476,506	222,308	63,116	120,072	61,100	164,974	15.	41,208		183
184	747,190	190,620	54,284	19,360	82,926	148,992	15.	32,880	5.	184
185										185
186	755,516	397,480	140,404	32,928	274,704	394,907	10.		5.	186
187	617,777	257,212	100,772	14,028	245,765	346,392	13.	55,268	5.	187

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

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
188	Derby	3,200	3,200					10.74
189	De Soto	1,265				1,265		.82
190	De Witt	16,509	16,000			9		20.38
191	Dexter	400			400			.81
192	Diagonal							
193	Dickens			8,000	1,700	105		25.87
194	Dike	9,805		6,200				38.31
195	Dixon	6,200				1,031		35.84
196	Dolliver	6,031	5,000					
197	Donohue					183		19.25
198	Donnellson	81.83		3,000		22		10.08
199	Doon	6,722	6,700					5.17
200	Dougherty	1,300	1,300					14.46
201	Dow City	8,256		6,500		1,756		2.92
202	Dows	2,824		2,000		824		.62
203	Drakesville	169				169		12.05
204	Dumont	7,000	7,000					15.86
205	Duncombe	7,548	6,800			748		
206	Dunkerton							8.61
207	Dunlap	12,000	4,000	8,000				
208	Durango							
209	Durant							7.41
210	Dyersville	14,000	14,000					34.11
211	Dysart	22,000		22,000			571	36.14
212	Earlham	27,071	1,500	25,000				
213	Earling				600			18.31
214	Earlville	10,600	10,000		4,500			27.17
215	Early	14,500		10,000				
216	East Peru							7.77
217	Eddyville	8,125	2,000	4,000		2,125		27.56
218	Edenville	12,428	10,000		555	2,428		18.49
219	Edgewood	11,578	11,000			3		.04
220	Elberon	12				12		4.34
221	Eldridge	1,000	1,000					4.61
222	Elgin	3,000	3,000					2.39
223	Elkader	3,500	3,500					
224	Elkhart							
225	Elkhorn							
226	Elkport							16.92
227	Elliott					1,440		
228	Ellston	9,440		8,000				
229	Ellsworth					2,902		54.46
230	Elma	17,967		9,000		5,758	967	22.91
231	Ely	19,005		13,000				
232	Emerson					1,450		3.12
233	Epworth	1,450				640		22.54
234	Essex	10,640		10,000				4.39
235	Everly	3,500	3,500					19.21
236	Exira	7,700	7,700					2.08
237	Exline	1,750	1,750					
238	Fairbank							9.54
239	Farley	6,000	4,000	2,000				4.18
240	Farmersburg	3,045		3,000		45		
241	Farmington							5.63
242	Farnhamville	6,000	6,000					14.68
243	Farragut	5,000		5,000				
244	Fayette							13.94
245	Fenton	16,377		14,500	617	1,260		16.74
246	Ferguson	5,028		5,000		28		.47
247	Fertile	75			75			
248	Floris							
249	Floyd							

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural land in unincorporation	Mills levied	Number
237,249	107,153	59,096	34,348	36,650	86,824				188
270,192	127,380	61,230	18,596	62,986	114,794	23.	9,164	5.	189
1,177,480	507,000	249,080		331,400	542,920	23.			190
1,255,800	347,880	127,188	34,272	746,460	873,795	25.	14,756	5.	191
302,626	169,088	63,088	14,344	56,106	117,886	10.	21,022	5.	192
238,812	101,080	57,780	37,152	42,800	119,067				193
276,490	184,424	79,136		12,900	78,837	30.			194
248,329	100,120	43,312	4,697	99,200	32,798	4.	20,420	4.	195
130,708	48,388	58,608		13,712	30,177	33.	10,188		196
177,228	72,500	48,700	6,768	49,260	81,307				197
286,838	201,000	68,660	62,928	54,250	137,397	17.	17,188	4.	198
303,626	183,824	98,368		21,434	91,992	35.		5.	199
303,120	91,896	65,248	6,866	39,110	80,812	23.		5.	200
282,560	163,476	74,472	24,112	20,500	86,015	30.			201
606,325	361,776	153,628		180,921	309,772	23.			202
217,172	89,932	28,996	16,420	81,824	115,681	8.			203
470,606	225,236	111,124		134,248	218,338	25.			204
391,400	197,360	69,220	77,680	46,930	133,070	37.	76,320	5.	205
337,040	116,576	85,084		135,380	185,795	16.			206
1,110,888	581,784	249,808	68,000	211,296	436,194	26.	19,912	5.	207
25,844	9,744	4,732	11,368		6,461				208
						20.			209
1,537,168	859,740	446,908	122,280	108,240	465,722	18.	115,392	5.	210
805,736	511,156	195,608	29,872	69,100	253,259	35.	9,392		211
649,184	285,548	151,704	40,572	171,360	290,816	33.5	15,820	5.	212
218,304	72,680	86,276	18,148	41,100	85,376	25.			213
568,480	218,096	107,056	24,468	218,860	306,355	25.			214
565,120	188,984	121,536		54,600	131,540	32.	750	5.	215
161,550	64,356	41,902		55,242	81,819	12.	16,000	5.	216
655,630	294,264	69,966		291,370	382,435	30.			217
328,419	148,396	80,757	35,736	63,530	129,702	10.	36,160	4.	218
598,733	262,868	88,348	38,766	188,859	290,305	20.	19,600	4.	219
336,352	215,832	58,376	107,572	24,550	152,500	13.	193,828	4.	220
551,022	154,340	84,540	31,672	280,470	348,108				221
434,424	207,280	127,324	4,445	95,375	183,471	14.	83,636	5.	222
925,657	516,444	209,072	18,012	181,529	307,561	30.	18,008		223
						19.	92,467		224
512,246	177,922	98,924		235,400	304,612	12.	40,710	5.	225
62,088	34,324	12,764		15,000	26,772	28.			226
501,208	223,916	140,416	17,568	119,288	214,788	29.			227
248,535	95,806	172,620	319		64,523	15.			228
337,372	176,316	88,056		73,200	139,208	31.			229
643,484	352,432	138,348	34,704	118,000	131,371	15.	70,004	4.	230
204,354	87,528	34,476		82,350	112,851	9.	18,772	3.	231
475,104	158,048	87,620		229,436	290,859	27.			232
						27.			233
905,574	397,332	176,194	2,180	329,868	481,317	27.			234
403,726	165,168	95,366	42,092	101,140	177,100	12.5			235
769,014	273,624	177,380	21,756	296,254	414,444	15.			236
246,739	161,560	51,606		32,813	86,992	22.	38,028	4.	237
575,003	281,563	120,424	170,800	22,216	271,850	30.	36,772		238
409,332	240,492	116,062	67,326	45,500	151,440	29.			239
391,894	169,228	117,906	6,512	106,248	176,909	8.			240
305,518	203,948	84,316		90,254	201,506	20.			241
1,149,389	916,401	93,924	41,796	97,266	209,256	8.	27,974	4.	242
481,511	177,412	122,492	19,632	161,975	241,859	22.			243
1,051,308	436,256	162,664	55,876	396,512	560,211	30.	27,860		244
247,593	101,636	62,280	5,492	78,225	120,567	27.			245
74,009	20,540	11,084	17,392	15,093	29,777	15.	16,988		246
244,021	115,996	45,416		82,269	122,607	10.	43,184	4.	247
									248
333,500	173,728	55,188	37,172	88,141	154,483	10.	96,288	4.	249

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

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
250	Fonda	25,071		22,500		1,993	578	22.67
251	Fontanelle	30,037		30,000		37		34.69
252	Forest City	17,500		17,500				8.20
253	Ft. Atkinson					123		3.76
254	Ft. Des Moines	2,023	1,900					
255	Foster							
256	Fostoria							
257	Franklin							
258	Fraser							26.11
259	Fredericksburg	16,583		15,470	1,113			
260	Frederika							
261	Fremont	104				104		.56
262	Galt							
263	Galva							
264	Garber							
265	Garden Grove	51				51		.07
266	Garnavillo							
267	Garner	9,038	8,000		287	751		7.37
268	Garrison							
269	Garwin	10,500		10,500				20.47
270	Geneva							
271	George	1,007				1,007		1.43
272	Germania	6,787		6,787				15.93
273	Gilbert	214				214		.85
274	Gilman	14,500	13,500			1,000		30.40
	Gilmore City	18,510		15,000		3,510		19.80
276	Gladbrook	15,464		12,500		2,964		16.13
277	Glidden	23,000	23,000					25.15
278	Goldfield	12,010	12,000			10		16.06
279	Goodell							
280	Goose Lake	2,200		2,200				19.47
281	Gowrie	11,153	3,000			4,462	2,791	11.68
282	Graettinger	2,355	1,000			955	400	3.17
283	Graf							
284	Grafton							
285	Grand Junction	1,504	1,650			154		1.83
286	Grand Mound	6,400				6,400		13.31
287	Grand River	510				510		1.46
288	Grand View	934				934		2.49
289	Granger	3,600	1,100	2,500				13.09
290	Grant	4,799				794	4,005	15.28
291	Grant City							
292	Granville	3,500		3,500				8.43
293	Gravity	88				88		.16
294	Gray	200					200	1.09
295	Greeley	8,500	8,000		500			22.97
296	Greene	12,205	3,000	9,205				9.28
297	Greenfield	40,251	37,715			2,536		24.79
298	Green Island							
299	Grimes	5,800		4,000		1,800		16.32
300	Griswold	1,863				1,863		1.62
301	Grundy Center	8,028	7,548			1,080		5.30
302	Gruver	304				304		2.76
303	Guernsey							
304	Guthrie Center	50,500	35,782	9,000		2,823	3,000	31.06
305	Guttenberg							
306	Halbur							
307	Hamburg	43,600	21,200	15,000		7,400		19.81
308	Hamilton							
309	Hancock							
310	Hanlontown							
311	Harcourt							
312	Hardy							

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
899,880	488,144	193,732	99,704	118,280	313,680	22.			250
843,702	398,516	159,776	99,816	185,594	370,121	30.		5.	251
1,418,004	861,120	312,808	81,052	163,024	476,769	32.			252
224,516	109,594	62,632	21,320	41,200	89,479	17.			253
									254
									255
142,100	50,228	39,394	11,068	41,600	66,726	10.	16,692	4.	256
24,884	18,640	6,244				10.			257
521,376	408,028	23,348			130,344	10.	34,176		258
555,926	209,984	115,492	20,808	189,642	276,218	24.		5.	259
377,856	218,380	55,112	19,640	84,724	158,007	21.			260
406,107	250,256	101,328	37,872	106,651	204,015	29.	102,376	4.	261
193,160	68,188	54,920	19,432	53,640	88,520	20.	16,192		262
459,864	243,256	125,464	46,904	44,140	148,671	21.			263
104,812	43,336	17,492	43,984		20,393	2.	1,740		264
435,412	218,380	55,492	19,640	141,900	215,278	19.			265
478,543	160,968	70,832		246,723	308,678	4.	56,548	4.	266
980,152	570,832	140,204	24,736	244,380	448,298	26.	37,856	5.	267
505,889	242,352	118,732	18,320	131,485	225,586	7.	11,212	5.	268
479,446	190,632	166,376	21,268	91,150	188,224	20.5	29,544	5.	269
223,613	108,636	64,776		50,200	93,153	14.5			270
726,504	339,204	183,492	67,032	136,866	284,298	34.		5.	271
338,180	112,964	114,916	34,452	65,848	131,431	10.			272
312,722	131,484	59,760	49,472	72,006	132,185	35.	53,892		273
472,964	189,240	125,284	18,460	139,980	223,256	32.			274
463,044	274,012	98,944	24,452	65,636	164,388	36.5	37,972		275
1,033,604	416,204	253,944	83,196	320,350	513,686	27.	61,464	5.	276
983,564	655,436	138,964	45,492	143,672	53,645	31.7			277
496,414	223,740	97,656	77,788	97,230	197,076	35.	31,764	4.	278
									279
69,700	55,860	13,840			17,425	18.		5.	280
979,446	482,240	197,700	188,400	111,106	228,191	26.	160,300	4.	281
432,196	173,840	128,984	26,900	102,472	184,993	36.5	9,908	5.	282
									283
									284
214,548	70,460	59,000	22,244	62,844	100,770				285
770,900	396,720	99,080	74,900	200,200	342,965	13.	10,980	4.	286
381,004	164,444	102,840	20,740	93,040	164,907	15.	76,140		287
317,168	114,992	82,712	17,296	102,228	155,963				288
319,710	126,912	92,588	4,460	135,750	181,745	13.5			289
236,962	89,856	41,632	23,824	81,650	120,478	30.	7,940	5.	290
165,728	102,820	40,408		21,500	57,557	35.	28,500	3.	291
54,977	46,437	8,140			13,644	6.			292
228,300	131,024	59,448	22,388	15,500	68,715	25.			293
1,327,077	171,412	849,760	27,592	278,393	540,534	19.			294
118,920	44,828	47,072	11,678	15,348	41,544	9.75			295
600,008	329,708	95,656	76,760	87,914	215,960	16.	215,300		296
1,665,536	619,204	296,840	42,728	710,963	948,927	23.		5.	297
1,481,382	690,312	228,436	34,456	528,178	766,479	39.5			298
96,988	22,992	8,720	52,976	1,900	25,572				299
285,806	150,092	47,224		88,580	127,886	41.			300
722,817	392,640	106,470		223,707	348,459	25.			301
1,792,205	787,720	410,990	37,688	550,025	865,117	30.5	29,692	5.	302
82,404	14,796	22,544	15,064		15,301	10.	564		303
153,408	82,220	53,484		16,700	59,876	10.			304
1,467,156	854,080	224,424	19,692	268,960	568,509	31.	15,068	7.	305
2,534,132	1,799,344	487,040	104,928	142,820	740,648	12.			306
94,728	55,864	29,504	216	9,144	30,540	20.			307
1,350,320	721,116	286,576	91,096	231,545	506,242	33.5			308
162,888	76,014	20,312	71,512	1,000	41,462		33,686	5.	309
266,788	112,856	60,388	43,944	49,600	105,137	3.	30,200	5.	310
136,945	115,388	38,536	45,856	67,565	122,260	12.	37,680	5.	311
323,414	162,020	39,940	85,220	46,254	118,029	10.	82,160	4.	312

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

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
313	Harper							
314	Harper's Ferry	370		225	220	25		1.81
315	Harris	9,000		9,000				29.22
316	Hartford	631				610	21	2.49
317	Hartley	22,197	5,500	12,000		10,197	4,500	28.88
318	Harvey							
319	Hartwick							
320	Hastings							
321	Havelock	3,600		3,600		600		12.95
322	Hawkeye	6,000		6,000				9.77
323	Hazleton							
324	Hedrick	17,631		17,000		31		18.39
325	Henderson							
326	Hepburn							
327	Hills							
328	Hinton	6,000		6,000				20.62
329	Holland							
330	Holstein	24,000		24,000				21.31
331	Holy Cross							
332	Hopeville							
333	Hopkinton	7,165	5,000				2,165	8.37
334	Hornick							
335	Hospers	8,950		7,000		1,950		16.07
336	Hubbard	6,000		6,000				9.01
337	Hudson	6,450	4,750			1,700		15.69
338	Hull	200				200		.56
339	Humboldt	16,005	8,000	8,000		5		7.77
340	Humeston	33,525		31,000	2,525			22.42
341	Huxley							
342	Imogene							
343	Inwood	17,873		15,000		2,873		25.07
344	Ionia							
345	Ireton	4,500		4,500				6.78
346	Irwin	6,000	6,000					17.29
347	Jackson Junction							
348	Jamaica							
349	Janesville							
350	Jesup	9,300		9,300				11.66
351	Jewel Junction							
352	Joice							
353	Jolley	5,000	5,000					20.35
354	Kalona							
355	Kamrar	7,300	7,000			300		27.25
356	Kanawha	25,148		25,000		148		68.74
357	Kellerton	2,000	2,000					2.42
358	Kelley	500	500			3		2.27
359	Kellogg	2,534			2,534			4.69
360	Kensett							
361	Kent	1				1		
362	Kenwood Park	11,412		6,500		4,912		20.42
363	Keosauqua	6,900	6,900					6.78
364	Keota	24,000	24,000					31.29
365	Keystone	3,200	1,200	2,000				6.49
366	Kingsley							
367	Kinross	35				35		.23
368	Kirkman							
369	Kirkville							
370	Kiron	3,000		3,000				12.55
371	Klemme	2,000		2,000				4.95
372	Knierim	97				97		.59
373	Knowlton							
374	Lacona	362				362		.69
375	Ladora							

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
295,852	72,288	60,784		72,780	107,048	10.			313
180,192	90,224	35,356	33,012	30,000	70,248	12.5			314
286,868	153,836	102,392	32,196	11,944	79,050	30.			315
947,994	528,066	251,940	52,068	114,800	323,036	21.	23,008		316
198,932	95,320	38,472	64,920		49,728	12.	8,500		317
129,192	32,932	35,440		60,820	77,911	10.			318
247,412	98,768	70,544	28,712	45,388	94,804	15.	9,384	5.	319
238,224	90,384	116,648	34,192	7,000	64,806	15.	19,780	5.	320
637,770	212,566	145,716	31,332	147,726	220,337	17.5	21,856	5.	321
785,480	398,688	149,304	135,008	300,600	321,340	12.			322
713,982	310,768	315,480		187,480	236,980	34.	65,908	5.	323
102,358	21,568	40,420		40,250	55,826	20.			324
197,742	72,976	22,266		101,200	125,500		9,748	3.	325
240,780	118,984	62,556	29,132	32,108	91,776	27.			326
1,081,548	618,472	221,536	51,540	119,900	342,812	15.	713,105	5.	327
37,996	20,788	10,208		1,000	10,249	29.5	1,000		328
35,610	22,040	11,560		2,050	10,410	4.			329
711,632	382,420	137,360	50,800	141,032	283,697	21.			330
127,880	68,216	58,144		1,500	33,565	23.5			331
264,256	136,228	98,928	5,000	24,080	88,469	40.			332
693,338	280,664	167,014	43,116	193,544	216,466	33.	50,512		333
614,176	187,328	113,012	36,156	288,480	269,904	21.			334
580,180	248,692	176,804	40,240	119,492	234,967	33.			335
2,139,415	1,161,936	456,972	51,168	469,339	804,858	27.	81,572	5.	336
809,700	408,708	157,156	49,276	284,560	438,345	29.5			337
411,896	219,824	79,892		112,180	187,079	8.	80,072	4.	338
244,154	103,984	89,874		50,296	98,763				339
770,532	375,996	89,788	102,236	302,512	419,517	37.			340
212,580	70,312	44,456	1,312	96,500	125,520	10.	16,592	4.	341
466,864	248,416	117,348	38,900	91,200	192,566	30.	32,148	4.	342
250,972	62,672	67,008	66,908	54,384	103,522	14.5			343
401,476	182,888	34,388	181,200	3,000	102,619				344
283,896	109,712	48,112		126,072		15.			345
285,382	130,944	49,608		104,830	149,968	15.			346
650,902	381,548	38,623	46,772	183,960	329,962	20.			347
769,930	399,456	150,228	186,472	33,674	317,708	28.	176,464		348
187,320	72,180	49,984	48,264	16,892	59,400				349
189,696	41,432	44,300	72,444	22,500	62,640				350
549,876	250,584	112,440	18,972	167,880	263,379				351
277,300	131,980	62,404	34,536	27,780					352
412,832	252,732	85,988	11,100	62,012					353
395,103	195,040	95,756	24,767	79,540					354
209,580	144,160	47,480	17,740						355
462,746	226,558	65,612							356
491,925	193,568	78,132							357
134,438	73,636	50,022							358
329,740	180,744	13,688							359
698,869	429,500	88,096							360
1,177,116	501,404	238,[illegible]							361
648,008	205,044	1[illegible]							362
135,994	72,996								363
161,369	92,37[illegible]								364
92,920									365
208,273									366
273,202									367
185,[illegible]									368

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 indebtedness bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
376	Lake Mills	2,000				2,000		1.35
377	Lake Park	19,600	16,500			3,100		27.64
378	Lake View	15,264		13,500		1,764		18.75
379	Lamoni	47,764	1,000	25,000	4,200	11	17,553	26.86
380	Lamont	9,680		9,600		80		15.54
381	La Motte	5,002	5,000			2		16.79
382	Lanesboro							
383	Lansing	11,300		11,300				6.83
384	La Porte City	6,112	1,800	4,312				3.97
385	Larchwood	13,000	3,000	10,000				27.31
386	Larrabee							
387	Latimer	2,500	2,500					7.09
388	Lattners							
389	Laurel							
390	Laurens	15,759		15,500		259		18.98
391	Lawler	16,003		14,000		2,003		24.39
392	Lawton	4,557	400	4,000	60	97		23.98
393	Le Claire							
394	Ledyard	6,000	6,000					25.00
395	Le Grand							
396	Lehigh	22,065	20,000			2,065		17.10
397	Leighton							
398	Leland	12						.66
399	Lenox	44,300		42,000		2,300		33.56
400	Le Roy	13				13		.06
401	Lester	4,000	4,000					14.00
402	Letts	87				87		.19
403	Lewis	5,147		5,000		147		7.89
404	Lidderdale							
405	Lime Springs	9,878		7,500		2,378		18.06
406	Linden							
407	Lineville							
408	Linn Grove	10,269		9,000		1,269		32.09
409	Lisbon	3,491			900	2,591		3.97
410	Liscombe							
411	Littleport	249				249		1.23
412	Little Rock							
413	Little Sioux	298				8	290	.66
414	Livermore	13,750	13,750					21.69
415	Lockridge	250				250		1.23
416	Logan	29,147		29,000		147		12.28
417	Lohrville	18,032	9,500			8,532		25.91
	Lone Tree	1,600	1,100			500		1.98
		100	100					.14
						800	68	22.81
						304		36.20
								26.79
								2.48
						985		2.46
								20.51
								10.09
								1.66
								9.13

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in Incorporation	Mills levied	Number
1,309,440	694,872	210,144	141,668	262,756	324,427	28.	97,268	4.	376
439,290	186,948	171,984	45,628	25,700	126,820	26.	28,200	4.	377
563,333	219,444	81,556	13,382	248,950	327,546	25.5	72,072	5.	378
1,087,628	582,576	195,522	129,104	160,366	367,184	35.	81,916	7.	379
469,556	211,988	90,676	74,672	132,460	229,189	30.			380
271,792	152,284	41,480	16,128	61,900	114,373	14.5	11,440	4.	381
									382
1,007,949	439,712	229,628	62,304	246,305	436,716	31.			383
1,335,342	504,436	304,340	78,472	297,894	557,506	27.	134,704		384
477,448	194,364	194,364	89,820	7,900	125,287	21.5	57,000	4.	385
187,004	56,372	69,048	17,228	44,356	80,018	10.			386
382,728	222,628	83,700	8,375	68,025	172,982	22.	123,340		387
									388
258,444	120,948	44,200	29,296	73,000	119,361	4.	56,000	1.	389
608,597	288,412	212,624	43,648	63,913	300,084	31.5	3,900		390
504,876	166,228	195,500	43,048	150,100		30.			391
126,297	66,329	52,622	23,296	31,900	68,024	40.	12,621		392
519,512	248,580	35,412	71,520	164,000	248,943	8.			393
593,016	302,992	200,992	54,884	34,048	173,700	30.	25,600	5.	394
270,371	159,904	32,672	29,024	48,771	104,169	23.			395
629,200	420,580	106,000	79,280	23,340	174,805	40.5	153,440	5.	396
62,700	31,680	17,540		13,480	25,785	15.			397
140,312	87,724	24,588		28,000	56,120	10.			398
1,039,018	632,284	180,622	28,912	167,130	377,092	41.	20,520		399
172,148	63,388	19,308	8,692	80,760	103,607	21.	12,796		400
431,412	227,356	66,200	120,656	17,200	169,758	40.	162,196	5.	401
311,564	185,640	93,616	32,308		77,894	15.	21,392	5.	402
337,584	227,260	88,440	21,884		84,396	27.			403
194,488	154,728	39,760			48,622				404
666,470	272,920	73,956	28,484	291,150	384,980	24.	15,924	4.	405
265,479	90,688	50,452	43,844	80,495	126,741	10.	64,664	5.	406
564,006	315,568	122,448	25,080	100,000	216,024				407
279,028	140,676	83,720	30,832	23,800		30.			408
1,317,704	476,324	168,396	56,580	616,204	339,426	23.	100,164	4.	409
291,148	171,236	56,748	23,236	39,928	102,733	19.	30,138	5.	410
93,644	40,332	22,536	17,876	12,900	33,086				411
712,016	383,744	150,752	93,732	83,788	240,830				412
227,552	128,864	85,544	80	12,964	66,896	15.5	6,688	5.	413
487,800	179,680	128,932		179,188	255,841	30.			414
262,198	105,244	51,072	57,102	48,775	102,139	7.	16,000	6.	415
1,438,426	706,064	204,236	79,676	448,450	695,941	25.	5,816	5.	416
822,688	386,436	113,488	209,556	113,608	290,978	40.		4.	417
741,995	399,816	158,464	31,416	152,299	322,223	27.5	42,400	5.	418
224,506	77,500	92,686	18,164	105,820	146,453	8.	6,460	5.	419
475,210	232,768	79,280	71,412	91,750	187,615	22.	263,168	6.	420
532,888	276,844	114,740	27,304	114,000	218,702	16.2			421
506,607	286,068	57,532	32,640	130,347	204,404	19.			422
715,060	263,616	137,144	50,600	263,700	376,540	16.			423
124,518	60,860	35,136	23,972	5,550	29,742	12.	11,180	5.	424
296,076	105,140	35,200	45,408	80,328	126,765	8.	47,603	5.	425
175,968	76,228	30,740	28,112	30,288	66,558	15.	60,000	5.	426
203,236	99,396	44,080		59,760		25.			427
471,355	199,588	57,644	101,468	112,655	203,330	6.	46,248	4.	428
72,632	50,104	20,112	516	1,900	19,582	5.	6,800		429
349,424	134,788	85,324	47,788	81,324	148,349	10.			430
288,691	139,992	67,408	18,916	61,375	113,204	24.			431
418,756	90,768	148,480	87,800	91,708	239,088	31.			432
299,204	96,168	98,080	19,300	85,396	128,968	18.			433
									434
928,854	470,016	162,440	60,280	236,118	173,184	30.5	25,292		435
97,664	39,197	13,499	88	53,880	64,826	15.	2,944	5.	436
432,192	213,060	96,828	22,944	89,360	157,068	24.	44,464		437
399,323	122,928	77,980	18,520	140,295	195,662	27.	3,500	4.	438

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, 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 railroad, 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										
439	Maloy														4.			439
440	Malvern	4,157	4,000			157		3.31	1,070,223	449,772	203,368	45,144	371,939	546,530	38.	1,700	3.	440
441	Manilla	24,000	24,000					21.35	788,058	467,348	127,404	57,596	135,710	273,797	42.	17,052	4.	441
442	Manly	22,039		18,000		4,039		22.44	462,656	247,524	101,472	89,916	23,744	133,472	25.	49,484	5.	442
443	Manning	9,500		9,000	500			5.90	1,129,440	579,956	221,192	183,992	144,300	390,585	22.	56,412	4.	443
444	Manson	8,600		7,900	700			6.57	1,044,797	467,724	233,108	110,469	233,496	436,321	30.			444
445	Mapleton	7,335	3,000	3,500		835		6.11	808,954	433,504	175,196	61,936	138,318	305,977	30.		4.	445
446	Marathon	7,049	4,500			2,549		12.13	484,290	216,340	146,564	76,436	44,950	154,785	23.			446
447	Marble Rock	27,500		27,500				51.40	616,388	242,404	135,444	41,600	196,940	301,887	32.5	32,544	4.	447
448	Marcus	27,000		27,000				27.36	699,172	405,204	163,740	49,328	80,900	235,468	23.	51,236	5.	448
449	Marne								258,302	99,020	41,872	24,000	93,410	134,633	12.			449
450	Martelle								292,096	121,472	35,740	74,144	60,740	118,579	12.			450
451	Martinsburg								351,176	56,008	33,356	26,840	234,972	264,023	25.			451
452	Marysville								63,316	44,536	17,280		1,500	16,954	10.	12,544	4.	452
453	Maysville																	453
454	Masonville	16				16		.07	253,196	151,356	38,844	46,036	16,960	76,019	10.	82,724	5.	454
455	Massena	203				203		.37	359,174	165,948	59,552	33,620	100,054	164,834	18.	31,500	5.	455
456	Matlock								62,827	15,612	24,392	12,075	10,748	23,768	5.	11,660		456
457	Maurice	2				2		.01	208,248	80,056	61,684	54,408	12,100	51,137	24.	17,264	4.	457
458	Maxwell	3,000	3,000					3.51	769,550	285,852	175,700	31,428	276,570	399,765	27.			458
459	Maynard	9,071		8,000		1,071		21.29	478,869	158,736	75,136	34,256	210,741	277,773	15.		5.	459
460	McCallsburg	202				202		.69	326,454	136,748	41,576	51,264	96,866	154,263	22.	12,428	4.	460
461	McCausland								52,667	29,460	13,340	2,067	7,800	19,327	10.			461
462	McClelland								161,418	54,336	53,200	22,780	31,102	32,779	10.			462
463	McGregor	4,868		2,000	2,000	868		3.91	926,675	456,039	136,642	61,864	272,130	163,636	26.			463
464	McIntire	440				440		.76	896,034	578,012	88,382	186,740	42,900	213,283	5.		5.	464
465	Mechanicsville	7,000	7,000					8.58	1,329,633	455,964	188,860	47,784	637,025	810,177	20.	22,432		465
466	Mediapolis	4,748		3,200		1,548		5.48	945,592	435,600	207,548	55,152	247,292	421,867	20.			466
467	Melbourne								529,796	217,956	141,712	59,688	110,440		9.	401,360	5.	467
468	Melcher	991				791	200	1.77	375,279	163,742	93,878	40,064	77,595	152,016	30.			468
469	Melrose	1,923			500	710	713	4.10	288,301	102,576	50,205	32,944	102,576	96,783	18.			469
470	Melvin								180,450	87,458	80,492		12,500	45,112	9.			470
471	Menlo	572				572		1.31	458,760	200,276	83,412		175,072	245,094	14.			471
472	Meriden								139,978	38,484	50,408	47,316	3,770	37,822	32.	89,280	5.	472
473	Merrill	15,000		15,000				27.99	437,788	206,658	162,280		68,850	161,085	35.			473
474	Meservey	4,632		4,000		632		18.02	233,804	110,988	42,944	52,872	27,000	78,676	33.			474
475	Meyer								558,931	462,192	80,156	1,160	15,423	151,300	2.5			475
476	Middletown	61					61	.58	202,157	59,768	30,672	21,932	89,785	117,878	5.	7,760	5.	476
477	Miles	13,000		13,000				41.14	435,908	200,332	50,008	46,560	139,008	212,833	33.	61,148	4.5	477
478	Milford	25,858	3,500	22,000		358		31.42	875,817	456,724	261,000	34,528	123,565	311,628	35.	63,660	4.	478
479	Millersburg								102,208	64,604	27,320	624	9,660	32,797	10.			479
480	Milo	9,000		7,500		1,500		14.83	728,453	276,808	105,708	33,400	312,537	416,516	39.	18,932		480
481	Milton	2,000		2,000				2.11	1,079,358	600,000	275,000	63,358	141,050	375,627	20.		5.	481
482	Minburn	5,691	5,000			691		13.23	260,616	125,652	57,752	10,252	66,960	115,374	10.	4,264	5.	482
483	Minden	715				715		1.67	403,732	191,076	73,776	36,380	102,500	177,597	28.			483
484	Mingo								191,260	78,820	57,380	27,260	27,800	68,665	17.	8,260	5.	484
485	Mitchell								147,156	51,824	30,644	18,808	45,880	71,199	10.	4,444	5.	485
486	Mitchellville	16,378		15,500	878			20.07							38.			486
487	Modale	258				258		.64	355,044	227,924	59,444	43,580	24,096	106,833	9.			487
488	Mondamin	2,169				2,169		4.80	295,351	150,320	84,588	29,984	30,459	96,682	18.	6,712	5.	488
489	Moneta																	489
490	Monmouth								241,952	84,968	51,800	26,096	79,088	119,804	8.	25,884	5.	490
491	Monona	16,500		16,500				17.08	1,432,867	482,336	92,272	38,484	819,775	973,048	15.			491
492	Monroe	1,000	1,000					1.08	859,629	351,876	142,736	15,033	349,984	477,395	20.		5.	492
493	Montezuma	23,120	14,000	7,867	1,250	3		17.44	1,361,411	734,704	200,488	46,434	379,785	625,194	31.5	146,680	4.	493
494	Montour	161			161			.39	269,015	133,625	44,592	27,184	63,704	115,032	13.	7,325	5.	494
495	Montrose								289,286	178,400	45,000	37,696	28,190	93,464	15.	15,920	5.	495
496	Moorhead	5,589		5,000		589		14.67	291,272	125,420	91,732	19,832	54,288	113,534	25.			496
497	Moorland	49				49		.31	209,250	89,430	40,620	74,000	5,200	43,021	13.			497
498	Moravia	401				401		.54							15.			498
499	Morning Sun	18,000	18,000					19.91	648,586	390,368	134,776	12,232	111,210	265,554	35.7			499
500	Morrison								180,312	111,024	38,788		30,500	67,953	20.			500

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

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 railroad, 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										
501	Moulton	6,000	6,000					4.44							21.			501
502	Mt. Ayr	57,428	10,500	46,633		295		33.62	1,276,746	788,296	165,052	64,324	259,074	513,492	27.	50,720		502
503	Mt. Union								250,365	79,704	66,324	21,100	83,237	125,019	5.			503
504	Mt. Vernon	19,000	9,000	2,000	8,000			.12	1,476,824	912,498	218,276	55,260	290,790	587,238	38.	13,048		504
505	Moville	13,800		13,800				17.23	294,060	163,824	57,900	22,636	49,700	110,790	33.			505
506	Murray	1,050	1,050					1.24	817,334	350,200	113,762	36,360	317,012	442,092	25.	33,564	5.	506
507	Nashua	7,000	7,000					5.46	1,338,784	696,632	202,352	64,164	375,636	616,417	20.	127,236	5.	507
508	Neola														20.			508
509	New Albin								388,404	181,168	130,120	4,386	72,730	151,648				509
510	Newell	11,100		10,000		1,100		14.10	964,131	406,680	214,988	32,952	309,511	473,166	27.			510
511	Newhall	1,783			1,783			7.19										511
512	New Hartford	2,000	2,000					4.22	466,316	213,748	100,306	31,936	120,326	206,826	19.			512
513	New Liberty								136,072	63,080	35,840	10,652	26,500	53,893				513
514	New London	29,250	29,250			250		25.17	1,149,114	505,796	637,358	5,960		287,276	32.			514
515	New Market								421,594	167,784	71,408	31,820	150,582	218,335	21.2			515
516	New Providence								233,564	121,872	47,312	320	64,060		14.	56,624		516
517	New Sharon	15,455	8,500	4,000	600	2,355		12.62	977,098	334,908	161,584	43,384	437,222	572,091	20.	28,492	5.	517
518	New Vienna								178,852	106,908	70,688	1,256		44,713	13.			518
519	New Virginia								384,216	178,580	87,636	28,000	90,000	163,554	8.	2,912	8.	519
520	Nichols	600	600					1.41	403,775	212,800	57,220	59,080	74,675	156,950	11.			520
521	Nodaway	298			298			.83	201,316	126,228	62,592	12,496		47,829	5.			521
522	Nora Springs	7,165		2,540		4,625		6.25	995,639	415,988	191,484	97,944	290,223	466,577	26.	54,872	5.	522
523	Northboro								210,863	82,942	82,942	16,154	28,825	75,335	10.	6,536		523
524	North Buena Vista																	524
525	North English	2,210		2,000		210		2.37	863,028	367,832	236,528	15,528	243,140	398,112	25.			525
526	North Liberty	58			58			.31	359,600	101,072	48,248		210,280	247,610	12.5			526
527	North McGregor								234,960	117,120	66,328	33,568	17,944	72,168	10.			527
528	North Tabor																	528
529	North Washington								77,544	31,544	12,984	1,016	32,000	43,386	4.	496	5.	529
530	Northwood	8,000		8,000				5.25	1,433,867	803,612	264,448	51,440	314,367	594,242	30.5	150,292	4.	530
531	Norwalk								482,554	172,388	69,080	40,072	201,014	271,390	1.	42,824	3.5	531
532	Norway	100			100			.20	551,223	180,944	94,772	34,228	241,279	318,765	19.			532
533	Numa								189,043	136,360	37,416	8,092	7,175	74,842	14.			533
534	Oakland	11,795		10,000		1,795		9.86	925,416	488,204	195,680	45,212	196,320	378,594	30.			534
535	Oakville	1,204				1,204		2.89	275,165	147,948	96,012	14,840	16,365	80,815	10.	6,832	5.	535
536	Ocheyedan	17,204	17,000			204		23.73	449,056	254,328	127,716	23,912	43,100	144,589	21.			536
537	Odebolt	16,321	13,300	3,000		21		13.20	1,927,736	577,548	293,972	42,216	114,000	342,434	32.	14,332	5.	537
538	Ogden	23,320		23,000		320		16.62	1,274,055	685,620	153,904	137,236	297,295	541,485	31.5			538
539	Olds								321,002	96,796	84,148	9,788	130,270	177,953	9.	11,044	5.	539
540	Olin	6,173		4,400		1,498	275	8.74	725,522	279,892	85,972	35,408	324,250	424,568	27.			540
541	Ollie														17.		5.	541
542	Oneida	213				213		1.47	257,477	92,572	26,760	99,345	38,800	103,468	5.		2.	542
543	Onslow	8,000		8,000				34.63	327,535	104,360	65,200		157,975	200,365	10.			543
544	Orange City	7,373		6,500		873		5.20	850,424	551,296	167,276	13,472	118,380	301,891	30.5			544
545	Orchard																	545
546	Orient								805,112	162,472	470,224	23,476	148,940	312,983	8.	2,220	5.	546
547	Orleans	139				139		1.03	243,264	153,036	35,332	45,096	9,800	68,140	12.			547
548	Ossian								1,000,208	360,052	130,320	209,836	300,000	475,052	10.			548
549	Osterdock								49,628	21,388	6,836	17,004	4,400	11,307				549
550	Oto	400			400			1.09	214,608	90,384	55,336	27,488	41,400	84,702	20.			550
551	Ottosen								149,742	75,904	43,896	25,292	4,650	40,923		23,716	4.	551
552	Oxford	6,099	6,000			99		10.57	614,797	221,728	131,924	18,880	242,265	335,398	32.			552
553	Oxford Junction								557,086	273,544	99,164	40,328	144,050	247,309	20.			553
554	Oyens																	554
555	Pacific Junction	1,176				1,176		1.78	242,292	107,040	55,796	61,660	17,796	73,920	23.	20,748	4.	555
556	Packwood								316,572	158,068	49,180	35,404	73,980	134,873	7.5	89,744	5.	556
557	Palmer	2,900	2,900					13.06	210,868	93,924	56,832	32,912	27,200	73,117	21.1	33,312	5.	557
558	Panama	700	700					4.17	268,360	84,332	56,988		127,040	162,370	19.			558
559	Panora	14,252		12,000		2,252		12.57	879,385	511,232	140,876	41,640	176,637	352,324	20.			559
560	Parkersburg	12,206	7,500			4,706		11.89	1,079,839	530,836	316,176	53,800	179,027	404,230	22.			560
561	Parnell	1,408				1,408		3.71	244,116	120,240	52,364	17,292	54,220	101,694	20.			561
562	Paton								251,385	133,800	77,420	16,240	23,925	80,790	22.	40,100	4.	562

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, 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 railroad, 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										
563	Patterson	200			200			1.51	80,944	35,672	22,140	16,612	6,520	25,126		11,728		563
564	Paullina	13,500		13,500				15.43	691,854	365,104	173,660	27,300	125,790	267,306	36.5			564
565	Persia	3,600		3,600				9.42	415,330	201,940	114,416	32,524	66,450	103,839	33.		5.	565
566	Peterson	4,000	4,000					7.49	510,775	198,980	96,983	53,172	161,640	248,924	27.			566
567	Pierson	12,691	10,500		300	1,891		25.43	679,740	393,828	91,336	110,916	83,660	232,180	40.			567
568	Pilot Mound	5,300		4,300		1,000		15.27	290,854	133,260	47,760		109,834	167,373	24.			568
569	Pioneer																	569
570	Pisgah								337,158	133,632	116,540	47,088	39,898	114,213	16.	46,040	5.	570
571	Plainfield								212,294	104,588	47,000	19,476	41,230	83,996	7.	39,845	5.	571
572	Pleasanton								230,196	82,600	36,108		111,488	141,165		22,668	5.	572
573	Pleasant Plain	11				11		.06	139,838	74,572	17,644	40	47,582	70,646	10.			573
574	Pleasantville	2,902				2,902		3.52	724,520	454,652	167,468		102,400	257,930	29.	36,506	10.	574
575	Plymouth	712				712		1.90	307,172	105,400	49,412		152,360	191,063	22.			575
576	Pocahontas	23,891	2,000	20,000		1,891		20.01	681,911	356,800	178,396	54,492	92,223	239,645	33.5	42,428	5.	576
577	Polk City	281				281		1.09	92,225	42,007	35,618		14,600	34,006	18.5			577
578	Pomeroy	15,500		15,500				16.58	605,491	275,308	113,508	67,112	149,563	263,545	21.			578
579	Popejoy																	579
580	Portsmouth	1,770		1,770				5.24	288,238	159,688	42,272		86,278	136,786	19.			580
581	Postville	25,001		25,000		1		24.93	1,257,164	592,000	271,832		393,332	609,290	26.			581
582	Prairieburg	6,341	5,000			1,341		27.93	227,736	132,744	35,996	8,396	50,600	88,009	35.			582
583	Prairie City	1,834				1,834		2.24	842,170	308,840	154,640		378,690	494,371	22.5	21,732	5.	583
584	Prescott	1,410				1,410		3.12	430,412	177,144	72,428	73,312	107,528	188,249	21.			584
585	Preston	2,500			2,500			3.82	432,708	195,672	105,100	16,356	115,580	194,862	21.			585
586	Primghar	14,535	14,500			35		15.75	651,088	334,716	161,632	17,440	137,300	265,747	31.			586
587	Princeton	800			800			1.87	317,956	142,760	36,916	52,680	85,600	143,309	18.			587
588	Promise City								404,282	208,730	143,330	33,272	18,950	115,283	4.2			588
589	Protivin	1,385	1,200		185			7.49	96,368	74,508	15,332	128	6,400	28,892	12.	5,804	5.	589
590	Pulaski								365,458	188,554	50,108	2,500	124,296	184,586	6.5	5,200	5.	590
591	Quasqueton								267,390	120,680	87,908	752	58,050	110,385	11.	25,000	4.	591
592	Quimby								223,052	91,632	76,676	18,144	36,600	83,213	16.	3,212	4.	592
593	Quincy																	593
594	Radcliffe	10,667		8,000		2,667		14.63	511,161	217,332	131,288	83,836	78,705	186,819	38.			594
595	Rake	379				379		1.64	209,066	79,148	45,452	33,216	51,250	90,704	14.	19,408	4.	595
596	Ralston	534	258			276		2.67							19.			596
597	Randalia								93,664	40,016	26,828	13,120	13,700	33,691	15.			597
598	Randolph								289,022	99,464	80,056	16,852	92,650	141,743	10.			598
599	Rathbun								61,112	41,072	6,620	13,420		15,278				599
600	Readlyn	6,000	6,000					18.81	326,023	156,048	58,016		111,959	165,475	10.			600
601	Reasnor	409				409		2.00	193,146	66,756	51,224	26,566	48,600	84,739	7.	11,512	5.	601
602	Redding								335,498	123,076	66,672	47,876	97,874	157,280	6.			602
603	Redfield	15,271		15,000		271		22.83	445,059	229,452	94,668	46,628	74,311	166,998	28.	14,810	5.	603
604	Reinbeck																	604
605	Rembrandt								169,700	78,304	67,080	9,876	14,440	53,255	10.			605
606	Remsen	4,900		4,900				4.46	645,331	314,152	144,736	16,568	169,875	288,739	37.			606
607	Renwick	20,354	17,000			3,354		42.14	497,715	200,196	134,392	52,952	110,175	207,060	24.	28,116		607
608	Riceville	11,394		8,400		2,994		12.06	834,945	412,508	150,072	48,880	214,485	369,600	22.			608
609	Richland																	609
610	Rickardsville								36,568	25,920	10,232	416		9,642				610
611	Ricketts								202,152	67,516	40,256	22,380	72,000	104,588	6.			611
612	Ridgeway								304,696	89,048	86,140	66,332	63,176	125,481	5.	145,476	5.	612
613	Rinard																	613
614	Ringsted	21		21				.05	432,086	134,144	129,428	45,524	122,990	200,254	31.	27,840		614
615	Rippey	6,500	6,500					16.13	443,670	298,400	66,870		78,400	169,717	32.	27,780		615
616	Riverside								765,323	258,590	162,533		344,200	449,481	34.			616
617	Riverton	1,121				1,121		1.71	334,924	136,956	55,972	26,786	115,210	170,131	9.			617
618	Robins								279,134	142,088	16,808	83,604	36,634	97,259	5.5			618
619	Rock Falls								45,262	13,140	11,016		21,106	27,145	10.			619
620	Rockford	6,798		5,500		1,298		5.97	1,026,048	465,196	205,168	26,384	329,300	503,487	27.			620
621	Rock Valley	1,600			1,600			1.23	812,326	350,520	212,956	91,400	157,450	321,169	20.	51,912		621
622	Rockwell	6,100		5,500	600			.08	624,399	326,100	88,224	38,536	171,539	284,754	28.	92,240		622
623	Rockwell City	25,224		21,000		4,224		13.53	1,222,072	743,384	300,360	47,333	130,795	439,264	32.			623
624	Rodman								90,084	38,003	23,444	20,632	8,000	28,521	4.			624

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
625	Rodney	76				76		.07
626	Rolfe	20,463	18,000			2,463		29.61
627	Roland	100			100			.61
628	Rome							
629	Rose Hill							
630	Rowan	24			24			.08
631	Royal							
632	Rudd							
633	Runnells	2,842				2,842		7.29
634	Russell							
635	Ruthven	5,900	4,700			1,200		7.93
636	Rutland							
637	Ryan	2,001		1,500	500	1		4.14
638	St. Ansgar	4,003		3,000		1,003		4.70
639	St. Anthony							
640	St. Charles							
641	St. Lucas							
642	St. Olaf							
643	St. Paul							
644	Sabula	11,500	11,500					12.18
645	Salem	276				276		.33
646	Salix	10,000	10,000					29.76
647	Sanborn	30,542	29,459			1,083		29.98
648	Sandyville							
649	Scarville							
650	Schaller	3,529	3,200			329		5.18
651	Schleswig	22,038	1,000	15,000		7,038		40.63
652	Scranton	4,000		4,000				4.43
653	Searsboro	150			150			.72
654	Sergeant Bluff	8,000		8,000				15.78
655	Shambaugh							
656	Shannon City							
657	Sharpsburg							
658	Sheffield	35,572	4,750	27,000		3,822		34.37
		538				538		.86
659	Shelby	1,200	1,200					5.31
660	Sheldahl	2,300	1,500			800		2.77
661	Shell Rock	1,750	1,750					2.89
662	Shellsburg							
663	Sherrill							
664	Sibley	67,373		54,500		12,873		38.39
665	Sidney	26,767		22,000		4,767		24.92
666	Silver City							
667	Sioux Center	5,478	4,000			1,478		4.53
668	Sioux Rapids	2,359				2,359		2.31
669	Slater	12,000	12,000					17.91
670	Sloan	9,500		9,500				16.16
671	Smithland	9,603		7,000		1,493	1,200	28.85
672	Soldier	3,700	2,700		1,000			15.16
673	Solon							
674	Somers	500				500		2.81
675	South English							
676	Spillville	6,600		6,000		600		21.02
677	Spirit Lake	37,403	6,500	20,000	600	10,303		23.35
678	Spragueville							
679	Spring Brook	80				80		.62
680	Spring Hill							
681	Springville							
682	Stacyville	12,233	11,000		1,030	203		17.58
683	Stanhope	8,000		8,000				22.43
684	Stanton	15,465		12,000		3,465		21.94
685	Stanwood	10,210	9,000			1,210		18.67
686	State Center	23,730		21,500		2,230		22.88

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
110,980	54,408	38,120	17,092	1,400	28,796	5.			625
1,006,001	454,225	250,244	16,119	285,113	465,332	15.5	6,178	5.	626
629,333	305,616	163,964	19,614	200,239	307,505	31.	51,048	5.	627
74,910	42,096	24,540	7,836	438	19,656	15.			628
189,131	57,968	70,752	16,400	44,011	80,291	18.			629
265,730	115,240	48,090	26,100	76,300	123,642	21.	27,800	4.	630
342,820	165,652	122,832		54,316	126,442				631
									632
977,585	145,360	74,420	20,380	37,375	97,415	10.	45,160	5.	633
647,158	253,348	79,792	28,260	287,758	377,608	21.	30,132	5.	634
828,796	259,320	154,616	34,052	380,808	207,190	30.5			635
225,435	96,660	52,640	60,944	15,191	67,752	6.	33,160		636
328,248	100,964	101,380	40,954	84,950	145,774	21.			637
762,814	341,676	143,816	4,398	272,924	308,695	12.	4,400	5.	638
143,960	69,312	32,988	5,660	36,000	61,680	10.			639
459,866	133,160	129,048	35,472	162,186	236,606	13.	12,212	5.	640
137,780	28,804	72,408	168	36,400	61,745	5.			641
223,291	62,504	92,684	22,928	46,275	84,877	5.			642
									643
	64,220	31,620	32,600		16,055				
601,176	287,904	46,572	200,000	66,700	133,619	17.			644
374,387	158,064	71,000	7,123	138,200	197,247	9.	10,320	5.	645
232,948	76,896	58,622	48,732	48,700	94,762	18.			646
780,136	444,544	189,140	34,132	112,320	279,274	34.			647
92,172	68,388	19,984		3,800	23,392	3.	51,156		648
247,736	147,148	28,740	66,148	5,700	66,209	10.		4.	649
558,347	296,128	148,344	39,266	104,379	217,990	21.	56,608	4.	650
542,326	319,196	110,132	23,040	89,958	203,050	30.			651
530,328	310,772	81,276	58,880	79,400	192,132	25.	60,704	5.	652
103,000	49,372	32,280	704	20,644	41,233	8.			653
781,504	139,304	53,756	24,144	64,300	118,001	40.			654
130,232	64,060	35,932	7,341	22,919	49,752	15.5	68,184	8.	655
202,001	115,936	92,856	11,444	21,765	66,824	10.	11,470		656
167,818	49,566	39,080	35,962	43,190	74,347	9.			657
962,567	659,972	123,644	27,491	151,460	376,045	33.	263,692	4.	658
295,040	231,872	57,068		106,100	178,335	22.	24,656	4.	659
252,946	110,964	49,456	31,236	61,290	109,204	13.5			660
620,447	351,760	168,900	37,548	122,179	246,746	26.			661
458,108	213,012	96,340	40,564	108,192	196,871	21.	1,352	5.	662
57,712	38,884	18,828			14,428	5.	11,992	5.	663
1,330,527	756,675	398,392	131,424	55,079	376,191	30.	8,756	5.	664
999,968	373,468	199,104	2,232	395,104	528,805	23.5			665
779,080	129,204	118,556	8,880	541,440	605,600	19.			666
762,138	480,372	128,596	49,924	103,246	267,969	23.	1,010	4.	667
808,180	351,668	241,852	70,504	144,156	310,162	12.8			668
606,174	167,600	101,780	134,464	202,330	303,291	21.	188,384		669
382,360	161,360	114,000		106,900	175,740	30.5			670
196,108	84,422	40,542	17,268	53,900	89,492	7.			671
194,425	110,208	66,656	6,061	10,900	61,777	14.	1,470	4.	672
287,994	21,728	71,780	29,276	165,210	195,906	20.5			673
189,297	65,396	49,163	39,068	32,670	71,077	8.	9,160	4.	674
308,728	96,000	64,048		148,680	188,692	10.	5,284	5.	675
186,526	93,148	36,764	184	56,430	88,954	4.			676
2,472,204	969,880	280,868	66,856	1,145,600	1,527,393	35.	48,608	5.	677
109,388	60,648	17,012	29,128	2,600	29,297				678
104,978	31,028	11,568		62,382	73,631		31,028	4.	679
									680
538,875	290,071	173,516	29,128	346,160		19.	3,320		681
729,630	407,412	130,876	31,148	160,194	302,553				682
320,274	145,892	113,336	40,996	20,050	95,131	17.	38,968	4.	683
907,910	324,508	145,028	27,444	410,930	585,175	32.	13,324		684
407,571	213,312	71,420	27,096	95,743	173,700	15.			685
938,695	454,656	166,440	50,096	267,503	435,301	22.5	4,288	5.	686

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 railroad, 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										
687	Steamboat Rock								246,816	129,306	42,876	30,484	44,150	94,817	25.	22,560		687
688	Stockport	485				485		1.34	208,114	85,008	39,506		83,600	114,728	18.	38,236	5.	688
689	Stockton								89,160	41,868	12,380	32,512	2,400	24,000	15.			689
690	Story City	18,258	16,500			1,758		11.59	2,721,296	836,940	235,936	132,452	1,515,968	680,324	23.	57,832	5.	690
691	Stout								309,318	166,872	48,984	72,744	20,718	92,868	6.	100,192	4.	691
692	Stratford	9,783		9,500		283		16.28	484,962	204,556	119,860	55,576	104,900	204,898	27.	6,088	4.	692
693	Strawberry Point	7,096		7,000		96		6.13	1,309,415	669,948	203,180	60,596	375,691	609,122	9.	87,305	4.	693
694	Struble	203				203		1.27	115,716	56,080	30,292	11,044	18,300	42,654	19.			694
695	Sully	8,500	8,500					24.57										695
696	Sumner	6,858	600			6,258		4.33	1,186,336	643,224	170,012		373,100	576,409	20.		5.	696
697	Superior								153,489	45,420	45,060	32,844	30,165	60,996	10.	45,356		697
698	Sutherland	7,585		3,500		4,085		9.34	664,172	282,268	141,708	45,996	194,200	311,683	28.5	13,082	3.	698
699	Swaledale	800	800					3.86	165,771	64,864	43,772	11,196	45,939	75,897	15.5	19,648	5.	699
700	Swan								182,584	71,440	36,008	42,024	33,112	70,480	14.		4.	700
701	Swea City	18,628		16,500	1,500	628		31.31	698,206	382,476	167,608	14,618	134,104	275,129	30.			701
702	Tabor																	702
703	Templeton	1,250	1,250					4.53	238,056	103,728	71,828		62,500	106,389	19.	4,197	4.	703
704	Terril	8,750		8,500		250		19.36	288,440	127,684	112,542	13,088	35,126	98,497	10.	21,172		704
705	Thayer								122,732	27,104	20,464	5,268	69,896	83,105	17.			705
706	Thompson	20,667	17,000			3,667		36.58	396,042	159,292	122,048	40,502	74,200	154,658	40.			706
707	Thor								186,079	38,968	25,981	10,190	110,940	129,723	7.	11,776		707
708	Thornburg																	708
709	Thornton								198,060	113,520	45,496	32,104	6,940	54,720	23.	2,718	2.	709
710	Thurman								268,890	109,884	88,732	2,576	67,698	139,996				710
711	Tingley								241,571	158,756	39,516		43,300	92,868	15.	28,745	5.	711
712	Titonka	932				932		2.64										712
713	Toronto								77,248	35,744	21,724	12,280	7,500	24,937	8.		4.	713
714	Traer	11,800		9,000			2,800	8.56	1,401,448	700,456	259,620	46,172	395,200	646,762	39.	20,332	5.	714
715	Treynor								157,600	70,796	55,820	84	30,900	62,575	22.5			715
716	Tripoli	4,502		4,500		2		5.27	1,004,916	511,664	177,876	30,976	284,400	464,529	25.	58,736	5.	716
717	Truro																	717
718	Turin								100,580	48,056	38,604	7,550	6,370	35,585	10.	1,653	4.	718
719	Udell								171,356	55,012	15,932	72,392	28,020	63,854				719
720	Underwood	5,000		5,000				16.95	185,144	70,832	40,024	58,268	16,020	58,301	30.	16,676		720
721	Union	1,600	1,600					2.67	559,304	233,304	73,620	13,680	238,700	318,851	31.	41,452		721
722	University Park								314,173	204,100	8,820		101,253	153,757	16.	20,068	1.	722
723	Urbana	10,572	6,000	3,000		1,572		26.90	267,182	113,140	56,752	4,808	92,482	136,157	9.5			723
724	Ute	14				14		.03	281,406	177,660	68,780	13,206	21,760	95,576	24.			724
725	Vail	14,600		9,800		4,800		21.31	279,400	188,524	34,304	42,272	19,300	84,325	29.	21,600	4.	725
726	Valeria	180			28		152	1.96	100,660	29,232	26,228		45,200	59,065	30.			726
727	Van Horne	10,827		10,000			827	21.44	636,172	343,445	99,968	32,119	160,640	279,520	15.	38,384	5.	727
728	Van Meter	3,300	3,300					6.99	354,256	116,740	154,000	15,968	67,548	139,225	24.	6,032	5.	728
729	Van Wert								382,442	183,440	50,576	61,196	87,230	161,033	6.5			729
730	Varina								143,316	62,752	48,968	16,096	15,500	47,454	21.	16,836		730
731	Victor								776,104	319,904	159,188	4,168	292,844	413,659	15.			731
732	Vincent								187,680	84,540	41,940	39,000	22,200	63,570	30.	29,960	5.	732
733	Vining	500	500					3.05	607,108	36,380	35,764	513,164	21,800		24.	44,740	4.	733
734	Volga								309,486	229,028	67,268	35,840	67,350	150,384	20.			734
735	Wadena								163,990	87,204	35,096	30,240	11,150	49,586	8.	21,836	4.5	735
736	Walcott	3,300				3,300		7.16	435,339	84,150	190,280	22,904	138,005	112,339	6.			736
737	Walker	4,664				4,664		8.87	573,370	281,584	167,140	32,696	91,950	212,305	22.	8,434	2.	737
738	Wallingford								216,976	60,812	46,840	31,592	77,732	112,543	16.			738
739	Wall Lake	13,500		13,500				18.60	618,420	410,564	98,984	13,872	95,000	225,856	32.			739
740	Walnut	6,800	1,500			5,300		6.75	809,380	531,324	146,956	33,412	97,688	275,611	26.	34,044		740
741	Wapello	27,539	7,917	19,524		98		17.98	956,696	524,544	204,820	28,944	198,388	387,965	27.	56,932	5.	741
742	Washta								414,490	169,196	87,800	32,544	124,950	207,335	10.	35,928		742
743	Waterville								148,399	54,028	68,536	15,440	10,395	48,980	15.			743
744	Waucoma	17,584		16,000		1,584		39.16	417,594	171,848	55,544	24,360	165,842	228,780	10.		4.	744
745	Waukee	7,000		7,000				19.77	301,547	112,520	59,160	55,556	74,311	131,120	10.	61,476		745
746	Wayland								645,312	282,380	114,732		248,200	347,478	14.			746
747	Webb	550				550		2.97	212,572	101,000	65,444	24,236	21,892	69,562	15.	5,527	4.	747
748	Weldon								219,620	114,084	60,984	5,532	39,020	84,150	10.			748

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

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
749	Wellsburg	7,159	2,400	4,000		759		18.59
750	Wellman	4,450		4,450				5.30
751	Welton							
752	Wesley	10,824		8,000		2,824		23.23
753	West Bend	14,641		13,000		1,641		20.89
754	West Branch	11,689		11,000		689		16.42
755	West Burlington	7,000	5,200	1,800				6.42
756	West Chester							
757	Westfield							
758	Westgate	3,100	1,800			1,300		11.65
759	West Liberty	19,460	9,959			9,501		11.06
760	West Mitchell							
761	West Point							
762	West Side	8,199			8,199			20.45
763	West Union	15,481	13,391	1,000		1,090		8.73
764	Wheatland	504				504		.90
765	Whiting	500				500		.78
766	Whittemore	16,001	1,500	14,500		1		27.21
767	Whitten							
768	Willey							
769	Williams	8,000	2,000	6,000				14.55
770	Williamsburg	11,000	11,000					9.51
771	Wilton	2,500		2,500				2.13
772	Winfield	18,225		15,000	2,600		625	18.10
773	Winthrope	10,000		10,000				17.73
774	Wiota							
775	Woden							
776	Woodbine	3,121			2,000	1,121		1.93
777	Woodburn							
778	Woodward	11,038		11,000		38		13.46
779	Woolstock	6,000		6,000				17.80
780	Worthington							
781	Wyoming	3,400		900	2,500			4.81
782	Yale	12,500	9,500			3,000		40.98
783	Yetter							
784	Yorktown	15				15		.07
785	Zearing	450				450		.84
786	Zwingle							

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
459,731	199,004	98,940	36,480	125,307	208,913	30.			749
808,314	409,860	91,338	2,836	304,280	430,298	21.	18,484	4.	750
72,404	34,680	24,634		13,090	27,918	4.	1,220		751
312,422	154,724	98,112	27,868	31,718	101,894	33.			752
415,768	195,744	118,948	21,568	79,508	163,573	26.			753
1,030,216	396,672	170,776	19,080	443,688	590,320	24.			754
369,783	290,588	40,995		38,200	121,096	29.			755
143,944	22,246	13,127	2,231	106,340	115,794	8.	1,272	5.	756
121,238	48,488	30,302	9,332	33,116	55,147	15.			757
299,866	116,296	61,332	28,228	94,010	165,464	18.	21,150	5.	758
2,300,448	917,520	292,456	185,672	904,800	1,253,712	17.5			759
87,972	47,484	4,432	56	36,000	48,993	10.			760
388,727	205,320	85,520	27,312	70,575	150,098	17.5			761
156,016	81,904	26,504	47,608		39,004	37.5	86,896	4.	762
1,773,806	776,420	338,776	64,368	594,332	889,223	28.5	88,980	5.	763
405,231	180,688	96,944	23,604	103,995	179,304	10.			764
400,012	212,628	121,364	54,080	11,940	108,988	24.	36,200	4.	765
438,630	161,204	119,564	26,256	131,606	208,362	35.			766
349,088	152,220	54,228	51,248	101,392	153,326	10.	39,372		767
28,078	11,500	3,078		13,500	17,145	4.			768
421,096	267,620	104,692	31,348	17,436	118,351	35.	40,760		769
1,382,218	525,084	182,088	22,220	652,826	835,174	22.			770
1,146,366	470,992	267,736	52,908	354,730	552,639	19.			771
944,232	398,568	242,744	55,920	247,000	421,308	26.	30,052	5.	772
656,434	214,464	121,404	72,016	248,550	350,521	30.			773
144,040	65,100	53,980	7,060	17,900	49,435				774
169,706	82,396	38,728	31,232	17,350	55,689	15.	29,594	2.5	775
1,185,524	615,704	241,956	43,936	283,928	509,327	23.	1,256	5.	776
392,410	192,110	59,758		140,542	203,509	13.			777
787,708	311,380	221,108		255,220	388,342				778
247,714	80,136	83,432	49,396	34,750	87,991	37.7			779
251,608	105,612	110,304	5,792	29,900	85,327	4.	5,292	4.	780
679,076	266,568	144,348	69,132	199,028	319,040	24.			781
294,359	126,280	62,929		105,150	152,202	10.			782
101,436	36,518	39,844	17,164	7,910	31,291	9.			783
						13.5			784
456,696	202,944	64,138	80,144	109,470	196,277	11.	35,828	5.	785
42,280	20,640	11,432	56	10,152	18,184	4.			786

TABLE NO. 5—TOWNS—VALUE AT CLOSE OF YEAR OF MUNICIPAL POSSESSIONS.

TOWN	Total	Municipal land, buildings, furniture, etc.	Water works	Electric light	Cemeteries	Parks	Fire department	All other
Grand Total	$ 6,204,809	$ 670,269	$ 2,998,022	$ 1,034,209	$ 118,812	$ 572,110	$ 328,572	$ 482,815
Ackley	$ 52,200	$ 500	$ 15,000	$ 30,000		$ 2,500	$ 2,200	$ 2,000
Adair	40,500	1,200		35,000	$ 3,500		500	300
Adel	54,725	275	40,000		3,000	9,500	1,750	200
Agency	3,900	3,750						150
Ainsworth	9,450	1,300	6,500			1,000	500	150
Akron	35,510	710	10,000	23,000			1,000	800
Albert City	3,250	3,200						50
Albion	195		75					120
Alburnett	260						240	20
Alexander	9,625	75	8,400				750	400
Allerton	27,284	2,200		20,000	2,500	2,000	384	200
Allison	6,600	1,100	3,000		1,500		1,000	
Alta	56,750	6,000		*45,000		3,000	2,750	
Alta Vista	17,400	2,100	9,500	4,000			550	650
Alton	17,500	1,500	10,000			5,000	1,000	
Alvord	15,150		5,000	6,000			2,500	1,650
Andover	1,900	1,000					800	100
Andrew	3,800	3,000					800	
Anita	26,300	6,700	17,600					2,000
Anthon	7,525	1,025	6,000				500	
Arion	10,900	700	5,000	2,500			700	2,000
Arnold's Park	1,700	1,150						550
Atalissa	700		100				600	
Archer	400							400
Arlington	13,655	1,695	9,000	700		1,400	450	410
Armstrong	9,750	1,000	5,000		500	2,000	750	500
Arthur	18,700	1,700	15,000			1,000	1,000	
Ashton	13,800	1,000	7,000			5,000	800	
Aspinwall	50							50

*Electric light and water works, one plant.

Auburn	6,600	3,100		3,000		300	200	
Aurelia	19,700		8,000	9,200			500	2,000
Aurora	19						19	
Ayrshire	2,000		2,000					
Badger	3,300					2,000	1,300	
Bagley	13,950	3,100		10,000			500	350
Baldwin	6,700	400	6,000				200	100
Bancroft	10,050	50	7,500	†1,500			1,000	
Barnes City	830	780					50	
Barnum	2,250	2,100				50	100	
Bassett	200	200						
Batavia	285	285						
Battle Creek	11,500	3,500	6,000					2,000
Baxter	4,510	1,210		2,700			350	250
Bayard	28,825	2,700	10,500	10,000			1,025	4,600
Beaconsfield	400	200				200		
Beaman	1,521	953					500	68
Beaver	100							100
Bellevue	58,511	1,281	17,941	31,690		6,000	1,280	319
Belmond	73,000	12,000	25,000			5,000	1,000	130,000
Benton	225	225						
Berlin	154						139	15
Bettendorf	7,910	6,200					1,500	210
Blairsburg	2,500	1,500						1,000
Blairstown	700						700	
Blakesburg	750						750	
Blencoe	2,975	475				1,500	1,000	
Blockton	3,025	575				1,000	1,900	150
Blue Grass	250						250	
Bonaparte	9,925	450	7,000				2,450	25
Bondurant	1,600	1,050			500		25	25
Bouton	505						505	
Boxholm	2,400	2,400						
Boyden	13,650	2,800	10,000		300		500	50
Braddyville	1,300	500			800			
Bradgate	850	800					50	
Brandon	3,075	225		2,200			650	
Breda	22,364	6,050	10,500	5,114	200			500
Bridgewater	300						300	
Brighton	7,350	3,100			3,000		650	600
Bristow	950	150				500	200	100
Britt	18,300	1,050	15,000				1,750	500
Brooklyn	29,500	7,100	15,000	†5,000			2,150	250
Brunsville	69	50					4	15

*Gas plant.
†Includes sewer.

TABLE NO. 5—CONTINUED—TOWNS—VALUE AT CLOSE OF YEAR OF MUNICIPAL POSSESSIONS.

TOWN	Total	Municipal land, buildings, furniture, etc.	Water works	Electric light	Cemeteries	Parks	Fire department	All other
Buffalo	8,000	3,300		4,000			500	200
Buffalo Center	21,860	210	10,000	11,000			500	150
Burt	8,320	725	6,000				1,550	50
Bussey	5,850	750				5,000		100
Calamus	700						700	
Callender	2,900	825				1,000	250	825
Calmar	29,100	3,500	20,000			300	1,200	‡4,100
Calumet	5,300	2,700				2,000	500	100
Cambridge	11,500	3,500	6,000		1,000		1,000	
Carson	15,333		14,821				512	200
Cascade	24,450	3,750	15,000			2,500	1,200	2,000
Casey	22,075	2,000	15,000	†2,000		2,000	775	300
Castalia	675						250	425
Castana	10,800	3,500	5,000			2,000	250	50
Center Junction	1,800	100	1,500				100	100
Center Point	15,750	650	13,900				1,000	200
Charlotte	9,500	650	8,000			300	550	
Chatsworth	835	450					185	200
Chelsea	22,200	3,200	18,000				1,000	
Cincinnati	8,250	3,750			2,500	500	1,250	250
Clare	4,320		3,000			500	500	320
Clarksville	28,000	1,000	17,000		8,000		2,000	
Clayton	300				200		100	
Clearfield	3,450	550				1,500	1,200	200
Cleghorn	300	200						100
Clermont	3,000					3,000		
Clutier	9,325	1,525	6,000		800		1,000	
Coggon	10,860		5,000	4,000		600	900	360
Coin	1,475	575	200		500		150	50
Colesburg	314						239	75

†Gas plant.
‡Includes sewer.

College Springs	3,050	50			1,500	1,500		
Collins	12,700	1,500	8,000			1,000	1,000	1,200
Colo	20,110	3,350	14,000		2,000		525	235
Columbus Junction	35,200	4,100	30,000				800	300
Conrad	13,250	1,500	10,000	450			1,000	300
Coon Rapids	25,750	5,500	10,000			3,000	1,000	6,250
Correctionville	41,350	5,000	10,000	25,000	1,000		250	100
Corwith	16,750	250	8,000	5,000	1,000	1,000	1,400	100
Corydon	100,700	2,500	42,000	25,000			1,200	30,000
Coulter	1,000					1,500	100	
Craig	1,500	1,500					1,040	
Crawfordsville	12,040		11,000					
Cromwell	1,000					1,000		
Cushing	9,800	1,050	7,000		1,000		600	150
Cylinder	2,000	300	500				1,200	
Dallas	400					400		
Dallas Center	12,750	1,500				10,000	1,000	250
Danbury	20,450	50	6,000	8,500		5,000	400	500
Danville	6,051			6,000			51	
Dawson	850	650					200	
Dayton	18,950	4,000	11,000			2,200	700	450
Defiance	12,600	1,000	10,000			1,000	600	
Delhi	1,825	1,500					300	25
Delta	800	700						100
Derby	50						50	
De Soto	5,500	500		3,200	1,000		600	200
De Witt	41,800	500	25,000				2,500	13,800
Diagonal	1,800	1,000				600	200	
Dickens	275		100				100	75
Dike	14,600		7,000	4,200	400		1,500	1,500
Dixon	8,200	1,200	6,000				1,000	
Dolliver	6,040	700	4,500		300		440	100
Donahue	590						575	15
Donnellson	8,690	690	8,000					
Doon	6,400		4,000	700			1,300	400
Dow City	21,250	3,500	5,000	7,000		5,000	750	
Dows	14,875		13,275				1,100	500
Drakesville	170						170	
Dumont	10,400	200	7,000			3,000	200	
Dunkerton	100							100
Durant	9,960	2,210	4,950				1,800	1,000
Dysart	43,400	3,000	19,000	16,500		3,000	1,600	300
Earlham	26,150	900	8,000	13,000		3,600	500	150
Earling	1,700	450	550				700	
East Peru	740	740						
Eddyville	22,020	4,000		10,000		5,000	700	2,320
Edenville, P. O. Rhodes	12,850	900	11,000				950	

TABLE NO. 5—CONTINUED—TOWNS—VALUE AT CLOSE OF YEAR OF MUNICIPAL POSSESSIONS.

TOWN	Total	Municipal land, buildings, furniture, etc.	Water works	Electric light	Cemeteries	Parks	Fire department	All other
Edgewood	11,740	2,425		8,000		1,200	100	15
Elberon	2,425	525	1,000				300	600
Elkader	15,350	2,500	11,000			100	1,000	750
Elliott	15,500	500	10,000		2,000	2,500	500	
Ellston	475	475						
Elma	37,640	2,100	15,000	20,000			540	
Ely	1,035	660					375	
Emerson	3,000	600	100			800	1,400	100
Epworth	12,000	1,200	10,000				800	
Everly	9,200	1,200		7,500			500	
Fairbank	7,400	1,500	3,000			2,500	400	
Farnhamville	8,450	800		6,000		1,500		150
Farragut	5,000	2,500				2,500		
Fayette	15,350	1,500	12,500				1,350	
Fenton	8,050	450	7,000				600	
Fontanelle	46,700	3,100	16,000	13,000		12,000	2,300	300
Forest City	46,000		30,000				5,500	10,500
Fort Des Moines	1,350	650					600	100
Fostoria	200					200		
Franklin	1,550	520				1,000		30
Fredericksburg	21,000	1,000	5,000	15,000				
Frederika	400	300						100
Fremont	650	650						
Galt	75	75						
Garber	18						8	10
Garnavillo	2,125	25				1,000	1,000	100
Garner	35,500	7,300	13,000			1,000	1,500	12,700
Garrison	710	510						200
Garwin	19,750		11,000			8,000	700	50
George	24,600	4,200	12,000		5,000	1,000	2,000	400
Germania	12,400	500	10,000				1,700	200
Gilbert	9,630	1,230	8,000				400	
Gilman	18,900	1,200	15,000		2,000	500	200	

Gilmore City	23,175	3,025	18,000			1,000	1,000	150
Gladbrook	13,775	1,600	10,000				2,000	175
Glidden	40,448		15,000	23,448			2,000	
Goldfield	16,325	825	12,500			2,500	500	
Goodell	1,100	200	800					100
Goose Lake	2,900		2,500				400	
Gowrie	16,200	2,300	10,000			3,500	400	
Graettinger	8,770	20	5,000	‡3,000	100		575	75
Graf	40							40
Grafton	310	310						
Grand Junction	5,400	3,100				1,000	1,200	100
Grand River	3,575	1,025				2,500	50	
Grand View	900	25					550	325
Granger	4,350	1,000		3,000			350	
Grant	109						9	100
Granville	8,020	2,020	4,500				1,000	500
Gravity	350	300						50
Greeley	6,700	200		6,000		500		
Greene	43,155	6,200	21,000		1,000	13,500	1,155	300
Greenfield	60,000	1,300	25,000	20,000			400	13,300
Green Island	750	750						
Grimes	10,050		500	6,000	1,500	1,700	350	
Grundy Center	54,725		36,000			5,000	2,000	11,725
Guthrie Center	62,500	2,000	50,000		4,500	5,000	1,000	
Hamburg	37,825	4,250	18,200		8,000	4,800	1,500	1,075
Hanlontown	1,200	200				1,000		
Harcourt	1,670					1,200	85	385
Harris	18,625	550	8,000	9,000			750	325
Hartford	75							75
Hartley	54,500	7,000	5,000	25,000	6,000	7,000	500	4,000
Hartwick	230						230	
Hastings	570	485	25				10	50
Havelock	4,550	1,050		3,500				
Hawkeye	10,650	1,350	7,500				500	1,300
Hedrick	21,805	1,200	17,000			1,000	2,000	605
Hepburn	1,250	1,200						50
Hinton	10,857	1,427	8,848				582	
Holland	347						269	78
Holstein	69,550	5,600	25,000	‡1,000	1,500	10,000	1,600	‡24,850
Holy Cross	900	100	800					
Hopkinton	12,050	1,050	10,000			500	500	
Hubbard	3,725	1,125	2,000				500	100
Humboldt	104,850	9,300	38,750			40,000	1,000	15,800
Imogene	310	310						

†Gas plant.
‡Includes sewer.

TABLE NO. 5—CONTINUED—TOWNS—VALUE AT CLOSE OF YEAR OF MUNICIPAL POSSESSIONS.

TOWN	Total	Municipal land, buildings, furniture, etc.	Water works	Electric light	Cemeteries	Parks	Fire department	All other
Ionia	500	500						
Ireton	10,700	1,700	8,000				1,000	
Irwin	6,000			6,000				
Jackson Junction	1,000	1,000						
Jamaica	2,050	1,450					400	200
Janesville	100							100
Jesup	6,000	1,000	5,000					
Jolley	6,300	400		5,000		600	300	
Kalona	1,500	500				1,000		
Kanawha	30,875	1,525	12,000	14,500		2,000	600	250
Keota	40,000	2,500	32,000		1,000	4,000	500	
Kellerton	2,650	850				1,000	800	
Kellogg	2,600	300	1,500				800	
Kensett	1,900	200			1,500	200		
Keystone	8,565	3,050	5,000				400	115
Kirkman	3,500		3,500					
Kiron	8,183	505	6,500				900	278
Klemme	5,500	500	4,000	500			500	
Knierim	1,475	825					600	50
Lacona	1,100	700					400	
Lake Mills	22,025	2,025	15,000			3,500	1,000	500
Lake Park	21,600	700	7,100	9,400		4,000		400
Lamoni	59,250	1,050	25,000			7,000	1,000	125,200
Lamont	12,800		10,000			1,000	1,800	
La Motte	1,600	1,600						
Lansing	38,750	3,250	25,000			8,500	1,000	1,000
La Porte City	5,134	2,100				1,585	1,095	354
Larchwood	22,500	8,000		10,000	1,000	2,000	750	750
Larrabee	150	150						
Latimer	5,700	600	4,500			100	200	300
Laurel	500	500						

[1]Includes sewer.

Lawler	31,800	2,300	12,000	16,000			1,000	500
Lawton	5,795		5,400				395	
Le Claire	7,290	3,540			1,000	900	1,800	50
Ledyard	8,700	1,800	6,000				600	300
Lehigh	26,500	2,600	*22,000		700		1,200	
Leland	430							430
Lenox	51,500	3,500	42,000			5,000	1,000	
Lester	10,700	2,000	5,000	1,000	800	1,000	300	600
Lewis	12,350	1,650	8,000			2,500	200	
Linden	150						150	
Lisbon	10,100	1,000	7,000				1,200	900
Liscomb	1,000				1,000			
Little Sioux	4,000	1,000		1,400		1,000	500	100
Lockridge	493						493	
Lohrville	9,200	2,600	5,000			1,000	600	
Lone Tree	23,150	3,250	15,000		500	3,000	1,000	400
Lorimor	4,550	2,300				1,500	750	
Lost Nation	13,300	300	12,000				1,000	
Lovilia	500						400	100
Low Moor	200	200						
Lucas	3,625	2,000					1,600	25
Luther	5,200	400	4,800					
Lu Verne	16,041	251	5,000	10,000			500	290
Luxemburg	600						600	
Lytton	875	175					400	300
McCallsburg	1,200	900				300		
McCausland	1,285	805					375	105
McClelland	685						675	10
McGregor	32,050	1,000	21,000			6,300	3,500	250
McIntire	440							440
Macedonia	675	200					475	
Madrid	32,523	3,300	20,323			7,500	1,100	300
Magnolia	2,000					2,000		
Malvern	19,200	2,500	12,000			1,000	700	3,000
Manly	22,500		22,000				500	
Manning	48,800	2,000	40,000	2,500		500	2,000	1,800
Mapleton	42,750	5,000	25,000			11,000	1,500	250
Marathon	8,000	1,500	6,000				500	
Marcus	29,200	3,000	25,000				1,200	
Marne	2,740		2,500				240	
Martelle	390	115					275	
Masonville	800	500					300	
Matlock	425	25	100				300	
Maurice	800						800	
Maxwell	11,050	1,700	7,000			1,200	500	650

*Electric light and water works, one plant.

TABLE NO. 5—CONTINUED—TOWNS—VALUE AT CLOSE OF YEAR OF MUNICIPAL POSSESSIONS.

TOWN	Total	Municipal land, buildings, furniture, etc.	Water works	Electric light	Cemeteries	Parks	Fire department	All other
Mechanicsville	18,700	2,550	15,000				850	300
Mediapolis	13,800	5,500	5,500			1,500	1,000	300
Melbourne	3,725	1,225				2,500		
Melcher	4,613	45				4,000		568
Melvin	4,600	2,600					2,000	
Meriden	2,435					600	1,400	435
Merrill	23,350	3,800	8,000	10,000			1,200	350
Meyer	800							800
Miles	24,660	1,100	15,000	600	4,260	2,500	1,150	50
Milford	32,000	2,800	25,000	1,600		1,500	1,000	100
Millersburg	300					300		
Milo	12,000			12,000				
Milton	1,830	1,030					300	500
Minburn	6,933	250		6,283			200	200
Minden	10,900	300	3,000	7,000			600	
Mingo	890	865					25	
Mitchell	1,500	1,500						
Mitchellville	29,180	2,000	16,500		5,000	5,000	680	
Modale	4,550	550				1,000	2,800	200
Monmouth	1,350	550					600	200
Monona	23,750	50	17,500			3,000	3,200	
Monroe	11,250	2,500		†5,000		3,000		750
Montour	400						400	
Montrose	4,100	525			1,500	2,000	75	
Moorhead	10,200	500	7,500			1,500	500	200
Moorland	200							200
Morning Sun	18,600	2,100	15,500				1,000	
Moulton	3,900	2,500			800		500	100
Mt. Union	249						249	
Mt. Vernon	24,250	2,650	16,000		5,000	200	400	
Moville	22,700	200	10,000	10,000		2,000	500	

†Gas plant.

Murray	4,450	2,050				1,200	1,200	
Nashua	28,200	4,200	10,000			1,000	1,000	12,000
New Albin	1,445	1,025					100	320
Newell	25,250	4,200	13,000	†1,000	3,000	3,000	500	550
New Hall	5,300	50				3,200	2,050	
Nichols	3,170	2,850					200	120
Nora Springs	24,450	4,100	12,750			3,000	1,000	3,000
North English	8,650	2,600	5,000				1,000	50
North Washington	935	635					200	100
Northwood	21,370	4,700	10,000	2,700	800	1,500	1,500	170
Norwalk	200	25						175
Norway	18,500	1,300	15,000			1,000	1,200	
Oakland	18,375	375	15,000				2,000	1,000
Oakville	3,300	1,800				1,500		
Ocheyedan	21,794	2,050	17,000	725			1,454	565
Olds	2,140	1,265				875		
Olin	7,225	2,575	4,500				150	
Ollie	2,200					1,700		500
Oneida	150	150						
Onslow	8,965	525	8,000				440	
Orange City	19,300	3,300	15,000				1,000	
Orient	110	10					100	
Orleans	300	300						
Ossian	6,000	4,500					1,500	
Ottosen	220	220						
Oxford	17,550	3,050	12,500	250			1,250	500
Oxford Junction	11,900	500	10,000				300	1,100
Packwood	150						125	25
Panama	1,765	725					535	505
Panora	39,365	3,900	15,200	18,690			1,500	75
Parkersburg	26,425	5,200	16,800		2,000	800	1,500	125
Paton	15,300			8,000		5,000	400	1,900
Paullina	31,200	1,200	10,000	16,000			500	3,500
Persia	5,900	500	5,000				400	
Peterson	10,852	25	10,000		2		500	325
Pilot Mound	6,000			6,000				
Plainfield	550	300					250	
Pleasanton	2,680	750				1,750		180
Pleasant Plain	110					100		10
Pleasantville	8,700	3,200		5,000			500	
Plymouth	300						300	
Polk City	2,500	1,350	150			1,000		
Postville	51,150	150	18,000			2,000	2,600	‡28,400
Prairieburg	7,650		7,000				200	450

†Gas plant.
‡Includes sewer.

TABLE NO. 5—CONTINUED—TOWNS—VALUE AT CLOSE OF YEAR OF MUNICIPAL POSSESSIONS.

TOWN	Total	Municipal land, buildings, furniture, etc.	Water works	Electric light	Cemeteries	Parks	Fire department	All other
Prairie City	12,450	1,100	10,000			1,000	350	
Prescott	1,750	1,300					400	50
Preston	14,400	5,850		8,000			500	50
Promise City	50							50
Protivin	4,125	1,025	3,000				100	
Pulaski	610							610
Radcliffe	13,580	3,180	9,400				500	500
Rake	385		125					260
Readlyn	10,588	1,679	6,000	84		2,200	625	
Redfield	19,010	610	11,000	5,000	500	1,000	650	250
Rembrandt	530					100	350	80
Remsen	19,650	1,050	12,000	†4,000		600	1,850	150
Renwick	17,250	50	7,000	10,000			200	
Riceville	10,150	450	9,000				700	
Rickardsville	20	10						10
Ricketts	6,450	600	3,500			750	600	1,000
Ridgeway	1,800			1,500			200	100
Rippey	6,715	360	6,000				250	105
Robins	50				50			
Rock Valley	25,640	6,090	17,850				1,250	450
Rockwell	8,600	1,500	6,500				600	
Roland	26,482	375	11,000	10,007		4,500	600	
Rolfe	22,500	1,000	10,000			10,000	1,500	
Rose Hill	725	500					225	
Royal	7,500			7,000				500
Runnells	55	5						50
Russell	3,800	1,800					2,000	
Ruthven	9,600	1,100	6,000		1,500		1,000	
Rutland	200							200
Ryan	8,750	1,100	5,000				1,950	700
Sabula	20,925	1,025	10,000	6,000	1,000	1,000	1,600	300

†Gas plant.

St. Ansgar	16,925	1,600	10,000		1,500	3,000	700	125
St. Charles	250	200					50	
St. Olaf	4,320		3,000				1,000	320
Salem	1,300	1,000					300	
Schaller	23,700	1,000	10,000			6,000	2,500	4,200
Searsboro	400						250	150
Sergeant Bluff	8,800			8,000		800		
Sheffield	18,900	1,200	16,000				700	1,000
Shellsburg	13,350	2,150	9,000		600	1,000	600	
Sibley	158,600	8,300	40,000	35,000		40,000	500	34,600
Silver City	2,150	700					800	650
Sioux Center	4,715	3,700					700	315
Sloan	15,750	500	10,000			5,000	250	
Smithland	12,850	600	9,000			2,600		650
Soldier	8,000	1,600	5,900				500	
Solon	15,825	1,225	12,000			1,000	1,600	
South English	400					400		
Spillville	10,300	900	9,000				400	
Spirit Lake	47,600	4,100	25,000	1,000			2,500	15,000
Spring Brook	600						600	
Springville	6,159	350				5,000	674	135
Stacyville	13,500	2,000	10,000			1,000	500	
Stanhope	10,460	1,000	7,960			1,500		
Stanton	14,650		14,000				550	100
State Center	60,315	1,215	35,000	18,000			6,000	100
Steamboat Rock	500	500						
Stockport	485						485	
Stockton	2,300	1,800					500	
Story City	49,303	2,100	17,000	22,358	800	5,000	1,995	50
Stratford	20,700	2,000	13,000			5,000	700	
Strawberry Point	61,000	8,000	30,000	21,000		1,500	500	
Sully	9,200	400	8,500					300
Sumner	24,250	4,500	18,500				800	450
Superior	1,925	625	600				400	300
Sutherland	19,600	2,000	5,000	850		10,000	750	‡1,000
Swaledale	1,000					300	700	
Swea City	25,350	3,650	8,500	9,500		3,000	500	200
Templeton	9,600	1,100	6,000	†300			800	1,400
Terrill	525	525						
Thayer	225	225						
Thompson	27,400	2,300	12,000	10,000	1,000	1,000	1,000	100
Thurman	535	400						135
Tingley	4,065	1,050				1,000	2,000	15
Toronto	1,525	1,525						

†Gas plant.
‡Includes sewer.

TABLE NO. 5—CONTINUED—TOWNS—VALUE AT CLOSE OF YEAR OF MUNICIPAL POSSESSIONS.

TOWN	Total	Municipal land, buildings, furniture, etc.	Water works	Electric light	Cemeteries	Parks	Fire department	All other
Traer	52,000	3,000	17,000			15,000	1,000	16,000
Treynor	1,200	849					351	
Tripoli	29,650	1,400	15,000				1,000	12,250
Turin	225	225						
Udell	150						150	
Union	2,600	1,600					1,000	
Ute	45,850	2,600	32,000			1,200	1,550	8,500
Underwood	11,995	1,200	9,500				200	1,095
University Park	70						70	
Valeria	300			300				
Van Horne	14,500	1,250		10,000		1,500	1,600	150
Van Meter	4,200	300		3,500	400			
Van Wert	1,015					800	15	200
Victor	18,400	1,400	7,500	†3,500			1,000	
Vining	560						50	510
Wadena	25							25
Walcott	40,350	1,500	7,200			15,000	500	‡16,150
Walker	6,075	525	5,000				500	50
Wall Lake	31,910	10	20,000	8,700	2,000		1,000	200
Walnut	32,700	1,200	12,000	18,000			1,000	500
Wapello	28,750	4,800	18,000			4,650	1,300	
Waucoma	17,500			16,000		1,000	500	
Waukee	7,500	500		7,000				
Wayland	2,300	2,000					300	
Webb	390						250	140
Wellman	17,500		12,000			1,000	2,200	700
Wellsburg	13,250	2,550	10,000				600	100
Welton	1,225	925					300	
Wesley	19,500	1,500	7,000				1,000	10,000
West Branch	29,770	3,100	16,000		5,000		1,420	4,250

†Gas plant.
‡Includes sewer.

West Burlington	8,400	7,600					800	
Westfield	400						300	100
Westgate	5,000		4,700				300	
West Mitchell	50	50						
West Point	11,970	4,000		5,300	800		1,695	175
West Side	22,200		15,700	1,000	2,000		3,000	500
West Union	29,500	8,500	20,000				1,000	
Wheatland	17,325	1,025	13,500			1,000	1,000	800
Whiting	19,200	2,000		8,000	3,000	6,000	200	
Whittemore	125		25	60			15	25
Wilton	23,500		10,000	10,000			2,000	1,500
Winfield	21,000	1,800	18,000		200	300	600	100
Winthrop	17,700		7,000	10,000			500	200
Wiota	400	400						
Woodbine	43,000	2,200	20,000			7,500	2,000	11,300
Woodward	9,200	1,000				1,200	7,000	
Woolstock	6,125			6,000			125	
Worthington	3,850	1,000				2,000	700	150
Wyoming	8,700	6,000	2,500					200
Yale	14,904	2,700	12,204				1,000	
Yetter	444	194				250		
Yorktown	600	600						
Zearing	1,500					1,000	100	400

CITY OFFICIALS

No. in order of population	City	Mayor	City Clerk	Treasurer	Year term expires
34	Albia	H. S. Berry	C. C. Atchison	F. E. Elder	1917
55	Algona	James W. Wadsworth	S. W. Crowell	Wm. Cleary	1917
35	Ames	Geo. E. Baker	A. B. Maxwell	H. W. Stafford	1918
61	Anamosa	J. E. Tyler	C. V. Fisher	T. E. Waters	1917
38	Atlantic	J. Burnes	A. E. Nichols	J. G. Whitney	1917
95	(a) Audubon				1918
101	Bedford	H. C. Webb	C. B. Beall	F. E. Payton	1917
54	Belle Plaine	J. A. Elliott	E. M. Ewen	A. W. Moderwell	1918
82	Bloomfield	E. N. Bezenberger	E. Z. Morrow	R. O. Bristow	1917
16	Boone	M. J. Lockard	Otto Hile	John Cooper	1918
9	Burlington	James M. Bell	*J. A. Larson	Chris Mathes	1918
47	Carroll	William Winnike	J. A. Dougherty	J. C. Orts	1917
24	Cedar Falls	J. B. Newman	W. T. M. Aitken	F. B. Miller	1918
5	Cedar Rapids	Louis Roth	*V. E. Vane	Chas. E. Byrnes	1917
20	Centerville	C. E. Campbell	S. O. Stephenson	D. Boyd Brown	1917
33	Charles City	J. H. McLeod	John S. Bradley	Geo. E. May	1917
23	Charlton	J. C. Copeland	W. M. Householder	Channing Smith	1917
29	Cherokee	D. W. McNeal	Wm. Shardlow	Geo. Brummer	1917
28	Clarinda	D. M. Creal	*T. A. Wilson	C. L. Beach	1918
30	Clarion	J. A. Rogers	F. W. Walker	H. J. Barr	1918
71	Clear Lake	R. S. Young	M. C. Submuskil	R. R. Rogers	1918
8	Clinton	H. C. Hansen	*Frank W. Leedham	E. B. Chandler	1917
79	Colfax	P. H. Cragan	H. F. Cassidy	R. E. Cummings	1918
102	Corning	Geo. W. Hardesty	W. C. Chubb	F. C. Okey	1918
7	Council Bluffs	M. B. Snyder	*John F. McAneney	Frank T. True	1918
60	Cresco	A. E. Barker	M. J. McArthur	E. P. Farnsworth	1917
21	Creston	E. G. Smeltzer	Carl Davenport	W. F. Busby	1918
3	Davenport	John Berwald	Hugo Mueller	Chas. E. Robeson	1918
48	Decorah	W. F. Baker	F. M. Hughes	E. J. Curtin	1918
58	Denison	W. H. Laub	F. F. Tucker	C. L. Voss	1918
1	Des Moines	John McVicar	*C. J. Carr	John A. Heaton	1918

4	Dubuque	James Saul	Cyril D. Logan	Geo. D. Wybrant	1918
46	Eagle Grove	J. S. Fort	Sam Middleton	A. Christianson	1917
100	Eldon	E. E. Hilles	H. E. Ritz	S. H. Sawyer	1918
72	Eldora	H. W. Emeney	L. J. Stout	D. M. Moser	1918
77	Emmetsburg	Wm. E. G. Saunders	T. F. Rutledge	J. W. Neary	1918
43	Estherville	Mack J. Groves	N. B. Egbert	G. Zeeman	1917
25	Fairfield	D. F. Spratt	P. E. Blair	F. J. L. Bloes	1917
91	(a) Forest City				
11	Fort Dodge	John F. Ford	W. L. Tang	E. H. Zoerver	1917
19	Fort Madison	A. P. Brown	Geo. P. Anthes	A. M. Lowery	1917
41	Glenwood	F. E. Donelan	C. P. Hamilton	Clyde Rhodes	1917
37	Grinnell	A. C. Norris	A. C. Harriman	Scott MacEachron	1917
85	(a) Hamburg				
67	Hampton	C. E. Salsbury	P. A. VanPelt	D. C. Wolfe	1917
69	Harlan	Albert Hansen	Wm. Hayes	Peter Hammer	1918
97	Hawarden	Walter Scott	T. J. Reeves	A. D. Horton	1918
96	(a) Humboldt				
94	Ida Grove	W. J. Anderson	Geo. C. Hubbard	F. C. Kiner	1918
58	Independence	C. E. Purdy	Rufus Brewer	Geo. L. Parker	1917
57	Indianola	John J. Orr	E. P. Wright	J. A. Storey, Jr.	1917
17	Iowa City	Geo. W. Koontz	D. T. Davis	C. B. Crain	1917
23	Iowa Falls	C. C. Boeck	*E. L. Marriage	C. H. Burlingame	1918
63	Jefferson	W. Adams	Earl F. Rover	L. D. Sample	1917
15	Keokuk	Ed. S. Lofton	O. W. Sandberg	L. J. Wolf	1918
51	Knoxville	Geo. L. Boydston	Paul M. Black	J. C. Collins	1917
82	Lake City	J. M. Tollver	G. E. Miller	G. L. Hutchison	1918
36	Le Mars	F. J. Smith	D. S. Struble	A. Langhart	1917
80	Leon	J. M. Gardner	S. G. Mitchell	M. A. Gammill	1918
64	Manchester	F. C. Richardson	W. Wilson	Chas. J. Seeds	1917
49	Maquoketa	F. W. Myatt	F. J. Kullmer	Geo. L. Mitchell	1917
98	Marengo	J. L. Hendershot	W. R. McGregor	Frank S. Hite	1918
39	Marion	C. A. Patton	T. H. Oxley	Geo. W. Toms	1917
13	Marshalltown	I. S. Millard	J. J. Wilson	J. W. Wallace	1917
12	Mason City	T. A. Potter	J. H. McEwen	H. C. Smith	1917
50	Missouri Valley	A. Edgecomb	L. R. Williams	G. A. Kellogg	1917
80	Monticello	J. A. Voorhees	C. J. Northrup	W. F. Bohn	1918
44	Mount Pleasant	J. B. Mills	W. D. Worthington	W. N. Sinclair	1917
14	Muscatine	Robert S McNutt	H. B. Caple	Henry Schrems	1918
74	Mystic	R. E. Oughton	C. V. Chance	A. C. Hofmann	1917
75	Nevada	Chas. H. Hall	R. A. Davis	F. A. Fawcett	1917
70	New Hampton	F. D. Griffin	F. B. Striker	T. B. Condon	1917
83	Newton	E. P. Malmberg	E. G. Finch	D. L. Clark	1917
22	Oelwein	J. F. Cole	E. H. Burlingham	R. B. Jamison	1917
84	Onawa	C. F. Nord	C. Z. Collins	Geo. H. Buechley	1918
70	Osage	A. A. Engler	A. S. Wright	M. C. Sweney	1917
73	Osceola	J. J. Fleming	W. N. Temple	A. D. Simmons	1917
18	Oskaloosa	J. G. Harrold	T. H. Carlin	H. L. White	1917

CITY OFFICIALS—CONTINUED.

No. in order of population	City	Mayor	City Clerk	Treasurer	Year term expires
10	Ottumwa	F. H. Carter	T. F. Norfolk	F. T. Lynch	1917
65	Pella	H. F. Johnston	A. C. Kuyper	A. M. Van Der Linden	1917
81	Perry	Jack Bruce	Adrian Cross	H. M. Pattee	1917
30	Red Oak	F. A. Smith	Richard Roberts	O. F. Remmers	1917
99	Rock Rapids	E. O. Carperter	J. K. Medberry	P. G. Smith	1917
81	Sac City	N. O. Gishwiler	C. C. Jameson	C. E. Harding	1917
90	Seymour	D. C. Kingery	J. W. Lowery	E. R. Owen	1918
59	Sheldon	F. L. Meyers	Scott Martin	Delko Bloem	
27	Shenandoah	C. A. Wenstrand	C. W. Conway	W. A. Reicheman	1917
93	Sigourney	J. H. Wyllie	A. M. Neas	C. C. Williamson	1918
2	Sioux City	R. J. Andrews	*W. E. True	Charles A. Carlson	1918
42	Spencer	Eugene E. Binder	E. O. Keefe	E. Taggart	
62	Storm Lake	A. R. Biddle	J. E. Buland	J. W. Gilbert	1917
103	Stuart	R. J. McKee	G. F. Taylor	O. M. Trevellyan	1917
78	Tama	J. A. Phillips	T. M. McCurdy	T. J. Bracken	1917
87	Tipton	J. E. Bartley	Philip D. Ketelsen	S. G. Frink	1917
105	Toledo	C. B. Stiger	R. W. Adair	W. A. Dexter	1917
66	Valley Junction	Chas. W. Burt	C. C. Williams	W. H. Gavin	1918
92	Villisca	L. E. Lewis	Geo. B. Sexton	W. R. Finlayson	1918
45	Vinton	E. T. Bryant	W. E. Klingaman	E. M. Tinkham	1917
40	Washington	J. D. Glasgow	S. J. Kellogg	Geo. G. Breitenbach	1917
6	Waterloo	W. R. Law	*R. L. DeGon	W. H. Brunn	1918
88	Waukon	Guy W. Eaton	J. D. Cowan	Bert Klinkle	1917
56	Waverly	F. A. Osincup	H. R. Van Derveer	W. Weiditschka	1917
26	Webster City	J. L. Kamrar	B. O. Brumfield	E. F. King	1917
104	What Cheer	Chas. Harlan	W. I. Meade	Robert Schott	1917
68	Winterset	E. K. Cole	H. S. Ely	Eugene Nelson	1917

*City Auditor.
(a) Reports this year as a town. Is made a city by census of 1915.
†CityManager.

TOWN OFFICIALS.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Ackley	S. J. Lienwen	W. J. Sconrick	S. Y. Eggert	1918
Ackworth	Lawrence Baughman	D. E. Smith	C. C. Morr	1916
Adair	Harry D. Byers	A. C. Savage	J. F. McManus	1918
Adel	H. H. Crenshaw	Blaine G. Finley	R. L. Leach	1918
Afton	M. D. Coen	F. A. Shute	James E. Perry	1918
Agency	Wm. Gallop	W. H. Rehnolds	W. F. Foster	1918
Ainsworth	E. W. Spessard	E. H. House	S. A. Stephens	1918
Akron	A. L. Yeaton	F. W. Burnett	J. C. Beck	1918
Albert City	George R. Anderson	H. W. Lampe	H. L. Anderson	1918
Albion	J. A. Turner	H. L. Rolston	A. L. Burgett	1918
Alburnett	C. E. Hense	G. W. Shakespeare	A. B. Olson	1918
Alden	F. F. Esslinger	G. T. Bigelow	J. N. Birdsall	1918
Alexander	F. H. Rodemeyer	H. J. Bohlen	E. R. Green	1918
Allerton	L. L. Hall	S. F. Shields	H. S. Shields	1918
Allison	O. F. Missman	W. O. Shepard	F. B. Merrill	1918
Alta	H. Popham	J. Jay Parker	R. H. Wilkinson	
Alta Vista	Geo. J. Scholz	John Lauck	Otto Bartels	1918
Alton	John Meyer	Harry Vander Linder	M. D. Gibbs	1918
Altoona	J. C. Jones	G. E. Altman	W. B. Canfield	
Alvord	J. G. Hamann	W. H. Griel	Lon Menedt	1918
Andover	Aug. Boysen	D. P. Mawe	Ernest C. Grimm	1918
Andrew	F. H. Daudell	Q. J. March	John Shipper	1918
Anita	George Scholl	J. C. Jenkins	W. R. Spence	
Ankeny	F. E. Speirs	A. L. Stebleton	J. G. Wagner	1918
Anthon	D. Griffen	L. L. Lucas	H. L. Hudelburg	1918
Aplington				
Arcadia	Wm. Stoelk	E. C. Mohr	Vernon Prater	1918
Archer	C. S. Goodrich	R. E. McQuire	Wm. Clow	
Arion	M. M. Ramey	J. A. Rule	Jesse Metheney	1918
Arispe	C. W. Shull	*F. N. Redinger	R. R. Bradford	1917
Arlington	J. M. Welch	J. I. Wiltsie	B. B. Walrath	1918

*Term of office expires 1917.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Armstrong	*W. E. Brooks	E. R. Stoakes	T. W. Doughty	1918
Arnold's Park	G. L. Aitchison	W. E. Clark	Linn Henshaw	1918
Arthur	L. Harting	Fred J. Whinery	G. E. Clifford	1918
Ashton	Chas. Seivert	J. W. Clark	R. M. Yappen	1918
Aspinwall	Louis Schroeder	J. J. Uselding	Andrew Beyens	1918
Atalissa	E. B. Turkle	Wm. J. Hohnke	John M. McLaughlin	1918
Athelstan				
Auburn	W. W. Walton	C. C. Basler	W. H. Leslie	1918
Audubon	H. J. Mantz	*Geo. E. Kellogg	Charles Johnson	1918
Aurelia	J. C. Lockin	E. S. Kiernan	W. H. Bischel	1918
Aurora	F. L. Chapman	T. W. Dolan	W. I. Warren	1918
Avenarius	Charles Rupp	Leonard Gantz	Levi B. Gantz	1918
Avoca	H. A. Howe	*L. B. Bunge	E. J. Karstens	1918
Ayrshire	John McBride	E. L. Bartholow	Frank Miles	1918
Badger		Charles Arent	O. J. Oleson	1918
Bagley	J. J. Chapman	Claude Nichols	R. H. Cain	1918
Bailey	J. J. Carter	*Geo. W. Beemer	John Bergadeen	1918
Baldwin	A. W. Fields	W. E. Potter	Chas. A. Harding	1918
Bancroft	I. H. Welp	W. A. Murray	L. F. Kennedy	1918
Barnes City	J. J. Samis	H. S. Musser	Fred Williams	1918
Barnum	P. C. Connors	L. Rice	J. H. Eastman	1917
Bassett	O. A. Cerwinske	Fred Scharpf	Walter Trusty	1918
Batavia	H. D. Kreigh	J. E. Lewis	L. E. Copeland	1918
Battle Creek	O. O. Spotts	J. W. Wellner	C. H. Dall	1918
Baxter	W. T. Thorp	Carl C. Webb	Charles Burdeck	1918
Bayard	G. L. Arrasmith	L. V. Pulver	E. E. Strauser	1918
Beacon	Wm. Baxter	Carl Perry	Sol Meek	1918
Beaconsfield	W. P. Bohall	W. E. Rhoades	L. R. Beadle	
Beaman	C. W. Moore	E. G. Elliott	T. L. Evans	1918
Beaver	A. W. Gray	H. D. Hagge	M. A. Henry	1917
Bellevue	L. Bettner	Henry Graaff	James Kelso, Jr.	1918

*Term of office expires 1917.

Belmond	W. C. Ramsay	Guy J. Byers	M. H. Hansen	1918
Bennett	John Bannick	J. B. Vaughan	E. P. Wingert	1918
Benton				
Berkley	J. T. Morse	Floyd D. Carris	Farmers Sav'g Bank, Berkley, Ia.	1917
Berlin	M. B. Paske	Wm. Lorenz	Theo. P. Rehder	1918
Bernard	J. H. Schuster	P. C. Maloy	P. H. Russell	1918
Bertram	M. I. Snyder	R. Jorgenson	J. N. Schley	1918
Bettendorf	P. W. Reck	H. F. Abramson	J. E. Brownlee	1918
Birmingham	S. H. Bauman	M. D. Hope	Will Hastings	1918
Blairsburg	W. A. Clary	W. E. Merryman	James W. McNee	1918
Blairstown	Leonard Kimm	Charles I. Vail	George G. Sherrod	1918
Blakesburg	George Smith	Guy F. Hall	Henry Farlin	1918
Blanchard				
Blencoe	Wm. Davis	E. A. Shea	B. H. Danforth	1918
Blockton	F. A. Siemiller	M. E. Roof	Thomas A. Ware	1918
Blue Grass	J. H. Buchmeier	Henry E. Schroder	L. S. Robinson	1918
Bode	John Pederson	P. Onally	N. A. Nasby	1918
Bonaparte	P. A. Doughty	E. C. Smith	W. I. Bogle	1917
Bondurant	F. L. Johnson	B. F. Rothrock	Clyde Yount	1918
Bouton	B. M. Swisher	M. F. Parks	Fred Schnoor	1918
Boxholm	N. G. Wilson	A. T. Johnson	A. Henderson	
Boyden	W. H. Eddy	*C. F. Sarset	P. T. McCrum	1918
Braddyville	J. R. Stone	T. M. Reed	John F. Wolfe	1917
Bradgate	Walter Turley	M. R. Higby	Floyd McCreary	1918
Brandon	Wm. Van Skike	C. C. Randall	E. E. Strait	1917
Brayton	L. C. Heath	L. P. Rasmussen	L. F. Miller	1917
Breda	F. Van Erdewyke	F. J. Bohnenkamp	Leo. E. Snyder	1918
Bridgewater				
Brighton	F. A. Williams	C. F. Hoover	W. E. Berry	1918
Bristow	G. E. Shotliff	J. M. Poole	J. F. Jungkunz	1918
Britt	H. C. Meyer	J. E. Verrall	C. P. Lewis	1917
Brooklyn	O. D. Hall	Frank Talbott	N. H. Wright	1918
Brunsville	O. E. Peck	Jobe Kennedy	Edw. J. Johnson	1917
Buckeye	Geo. Lullerman	H. M. Lielaff	H. J. Bruhm	1918
Buffalo	Fritz Berwick	Christian Zogg	John Waspi	1917
Buffalo Center	W. H. Annett	*Tom Boynton	J. J. Guyer	1918
Burt	R. L. Sherwood	H. A. Thompson	C. H. Blossom	1918
Bussey	Homer Johnson	*W. H. Moon	*W. H. Lowman	1918
Calamus	Wm. F. Siegmund	Arnald Lahenn	L. S. Gage	1918
Callender	B. Larson	Geo. W. Knuteon	C. A. Hanson	1918
Calmar	J. F. Conover	C. G. Anderson	H. J. Geisen	1918
Calumet	Ernest Boldt	C. S. Lefferdink	J. W. Mathern	1918
Camanche	C. W. Rowan	R. C. Tallman	E. G. Cady	1918
Cambridge	J. A. McKee	W. H. Heggen	John Hill	1918
Cantril	George Boyd	A. B. Tuckaberry	A. L. Silver	1918

*Term of office expires 1917.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Carbon	James Jones	Henry W. Barr	F. W. Stone	1918
Carlisle	J. H. Lounsberry	H. D. Reynolds	J. E. DeFord	1917
Carpenter	O. A. Swedberg	C. H. Thompson	A. Sliley	1918
Carson	A. B. Forrestall	Harry Parks	J. R. Chalonpka	1918
Cascade	F. J. Keefe	*C. F. Crawford	A. V. Devlin	1918
Casey	J. T. Smith		S. T. Lawler	1918
Castalia	A. C. Tatro	D. C. Malloy	E. E. Malloy	1918
Castana	L. A. Warwick	R. G. Taylor	E. W. Baumann	1918
Cedar Heights				
Center Junction	J. E. Code	C. A. Burmeister	J. B. Mose	1918
Center Point	M. A. Newland	F. L. Williams	J. F. Stauffer	1918
Central City	A. L. Smith		*Ed. Leclerc	1918
Centralia	Albert Kropfl	Joseph A. O'Brien	William Riechman	1917
Charlotte	P. F. Schroeder	A. H. Dohrmann	E. A. Garside	1918
Charter Oak	J. J. McWilliams	Chas. Robertson	P. F. Fiene	1918
Chatsworth	G. H. Schafer	Chas. L. Roland	D. K. Bennett	1917
Chelsea	S. A. Brush	Joseph Benesh	F. W. Sell	1918
Chester	R. F. Jones	W. C. Breedlove	E. D. McWilliams	
Chillicothe	W. S. Cundiff	Alfred Peterson	G. E. Jenkins	1918
Churdan	E. C. Harriott	R. Munzenmaier	Bernard Westervelt	
Cincinnati	G. W. Cotton	C. W. Graham	John Browitt	1918
Clare	Ed. Benoit	Dan Cain	M. H. Collins	1918
Clarence	Hosea Ballou	Scott McNeil	R. O. Hoyer	1918
Clarksville	E. C. Fitch	A. F. Sinram	Wm. M. Roberts	1918
Clayton	Fred O. Larson	James McGuire	W. E. Gruver	1918
Clearfield	J. U. Wyant	Paul Wilson	M. M. Jenkins	1918
Cleghorn	J. H. Smith	L. L. Patton	R. C. McKinney	1918
Clemons	F. V. Brackney	A. W. Butts	A. A. Arney	1918
Clermont	W. R. Blake	E. T. Scott	C. F. Lubke	1918
Cleveland	James Dickson	T. J. Simes	George Dosenspike	1918
Clio	Edward L. Cisler	Ray Shriver	J. E. Scott	1918

*Term of office expires 1917.

Clover Hills	Charles H. Ashworth	C. E. Hines	James T. Ashworth	1918
Clutier	Albert Simonsen	F. J. Husak	J. P. Novak	1918
Coburg				
Coggon	G. M. Kendall	F. W. Lindahl	D. D. Johnson	1918
Coin	M. Neeley	E. H. King	G. F. Mitchell	1918
Colesburg	Cyrus Craig	W. S. Shaffer	Will Hammond	1918
College Springs	G. N. Trimble	J. C. Dow	J. Dee Loudon	1918
Collins	R. E. Marsh	E. C. Merrell	W. Cook	1918
Colo	C. A. Bruce	H. E. Ransom	F. C. Perry	1918
Columbus City	R. S. Johnston	S. J. Lewis	F. Calton	1918
Columbus Junction	C. A. Carpenter	Wm. Deford	O. M. Cavin	1918
Conesville	G. W. Honts	J. S. Bowlby	Wm H. McKee	
Conrad	S. F. Price	E. O. Ecklund	E. L. Guild	1918
Conway	G. W. Hough	J. W. Dussalt	W. A. Conway	
Coon Rapids	Z. L. Shaver	C. V. Ford	J. D. Royer	1918
Coppock	F. M. Vantrump	John Hesser	E. S. Sellers	1918
Coralville				
Correctionville	A. W. Hatfield	J. L. Dubois	I. E. Wesley	1918
Corwith	W. H. Smith	Winfield Smith	C. J. Maumann	1918
Corydon	W. J. Farris	A. T. Gallagher	F. B. Selby	1918
Cotter	Richard Jenkins	J. J. Roberts	R. L. Richards	1918
Coulter	H. O. Hansen	*T. C. Housen	Ole Housen	1918
Craig	F. J. Duilling	Fred Husch	J. T. Renkin	1917
Crawfordsville	S. W. Huston	R. S. Dix	R. E. Lease	1918
Cromwell	L. M. Randolph	T. L. Daugherty	M. A. Howell	1918
Crystal Lake	A. O. Christenson	F. A. Gabrielson	J. E. Hansen	1918
Cumberland	S. A. Pollock	*W. A. Fahrian	C. P. Shearer	1918
Curlew	A. A. Whitmer	J. A. Whitmer	V. W. Fisk	1917
Cushing	J. H. Bauman	A. J. Bertelsen	C. E. Hass	1918
Cylinder	J. J. Straw	C. E. Myers	*Geo. Freeman	1918
Dakota City	Clyde T. Bennett	Frank Lowder	Carl Flemming	
Dallas	B. F. Burrell	R. C. Goff	J. B. Nelson	1918
Dallas Center	C. E. Boniberger	Frank L. Loring	A. Emmert	1918
Dana	H. W. Rowles	G. E. Meredith	C. A. Soranson	1918
Danbury	M. W. Colbert	J. C. Jacobson	P. A. McLaughlin	1918
Danville	G. W. Hixon	David Albright	Ray W. Mix	1918
Davis City	A. L. Teale	L. A. Brown	W. A. Cornigs	1918
Dayton	G. T. Bygel	O. S. Larson	C. O. Johnson	1918
Dawson	L. R. Brown	L. M. Bickal	W. W. Delahoyde	1918
Decatur City	C. R. Riley	O. F. Walker	J. B. Riddle	1918
Dedham	F. A. Tooney	W. L. Harvey	S. B. Harvey	1917
Deep River	J. R. Morris	C. E. Axtell	H. W. Hatter	1918
Defiance		E. G. Penniston		
Delaware				
Delmar	F. L. Sunderlin	T. P. Cassin	T. E. Carty	

*Term of office expires 1917.

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Delhi	J. W. Corbin	E. B. Porter	J. P. Sloan	1917
Deloit				
Delta	Thos. Stephensen	Joe S. Utterback	C. A. Burt	1918
Denver	H. C. Bruns	F. T. Farnsworth	H. C. Wente	1918
Derby	J. J. George	C. H. Davis	U. G. Penick	1917
De Soto	F. L. Hoch	E. A. Carty	George M. Kile	1918
DeWitt	L. S. Harrington	C. C. Christiansen	Wm. Hines	1918
Dexter	F. H. Fitting	H. H. Hough	H. Calfie	1918
Diagonal	W. C. Williams	Robert L. Bailey	Rolley R. Bailey	1918
Dickens	Lee More	C. M. Varney	C. F. Walch	1918
Dike	H. J. Knudsen	Percy Lyon	E. P. Tobias	1917
Dixon	John Christiansen	Wm. Hansen	P. J. Thede	1918
Dolliver	S. B. Reed	C. R. Hendrickson	J. M. Gronstal	1918
Donohue	Jergen Hoffmann	Frank C. Keppy	G. W. Rolik	1918
Donnellson	H. A. Trump	T. H. Seyb	B. F. Warren	1918
Doon	Herman Johnson	R. H. Armstead	J. A. Hoff	1918
Dougherty	James Dougherty	J. M. Brady	Thos. Conners	1917
Dow City	S. A. Dow	E. G. Wiggins	E. E. Newkirk	1918
Dows	O. A. Kellogg	W. F. Wedikin	A. B. Mulnix	1918
Drakesville	T. B. Jennings	F. S. Updike	C. B. Irelan	1918
Dumont	Fred Linde	S. G. Barlow	John Barlow	1918
Duncombe	N. J. Olson	R. Clelland	Wm. Mallinger	1918
Dunkerton	S. Trumbauer	Louis Fressle	J. A. Campbell	1918
Dunlap	George E. Taylor	I. P. Pounds	R. W. Wettengel	1918
Durango	Jessie Whitehead	Leo McGinnis	Julius Walling	1918
Durant	Ed. Denkmann	Paul Samberg	Henry Rohlfs	1918
Dyerville	H. B. Wellenberg	W. O. Loosbrock	A. J. Doexler	1918
Dysart	Ed. Menkel	Charles F. Creps	Ervin Moeller	1918
Earlham	R. G. Hoskins	*D. J. Hawley	H. S. Thomson	1918
Earling	Paul Kenkel	*John J. Langentield	Casper Strim	1918
Earlville	H. J. Van Fleet	William Hunt	George Hunt	1918

*Term of office expires 1917.

Early	C. W. Marcy	C. F. Jackson	W. W. Little	
East Peru	G. G. Hale	R. H. Clifton	S. M. Delaplain	1917
Eddyville	S. H. Lamis	J. M. Crosson	F. M. Epperson	1918
Edenville, P. O. Rhodes	C. F. Dervey	H. M. Weeks	H. F. Stouffer	1918
Edgewood	G. W. Fleming	E. B. Shaffer	C. L. True	1918
Elberon	Mike Kesl	Philip J. Sercik	E. P. Shrable	1918
Eldridge	J. J. Wiese	Fritz Wiese	Hugo Kubl	1917
Elgin	A. M. Weibel	L. J. Groth	Max Thonia	1918
Elkader	W. W. Davidson	Wm. C. Reimer	J. F. Maley	1918
Elkhart	John Abuhl	W. D. Cory	R. A. Clark	1918
Elkhorn	Jens Fries	Chris Peterson, Jr.	Hans Petersen	1918
Elkport	Louis Benschneider	*Delbert Morley	George Kriebs	1918
Elliott	W. I. Hully	E. D. Hully	H. E. Manker	1917
Elliston	John Price	W. H. Clark	E. E. Cornwall	
Ellsworth	H. E. Ruge	F. Y. Williams	N. P. Olson	
Elma	R. Cunningham	C. J. Garmen	S. B. Despres	1918
Ely	F. J. Krob	Wencil Sapousik, Jr.	W. A. Grovak	1918
Emerson	Willis Patrick	C. L. Brill	John Carson	1916
Epworth	G. I. Graham	J. J. Hamilton	C. B. Haund	1918
Essex	Dr. O. W. Okerlin	Frank P. Rotton	M. L. Sederburg	1918
Everly	H. Fisher	D. D. Treleven	John Lorenzen	1918
Exira	C. O. Hunt	George N. Cool	J. K. Vandebrake	1918
Exline	O. N. Sundeen	L. Johnson	Carl Carter	1917
Fairbank	W. P. Rechkemmer	V. W. Davis	W. L. Mealy	1918
Farley	B. N. Arquitt	A. E. Kelly	Leo M. Schmitt	1918
Farmersburg	W. F. Fuelling	A. H. Oelke	Hugo Oelke	1918
Farmington	C. L. Paisley	E. H. Weigner	A. H. Hartuck	1918
Farnhamville	Thomas Parsons	M. G. Beck	Charles Beacham	1918
Farragut	C. H. Stewart	W. S. Coy, Jr.	Wm. Rogers	1918
Fayette	George Bronn	*F. B. Claxton	Fred E. Finch	1918
Fenton	J. T. Waite	W. E. Stoeber	Frank Bailey	1918
Ferguson	Harmon Powers	J. R. Finders	J. A. Workman	1918
Fertile	E. E. White	E. B. Jones	J. A. Johnson	1918
Floris	Isaac Hart	I. N. Davis	Dr. H. N. Baker	1917
Floyd	L. A. Beattie	G. G. Knowlton	G. Stewart	1918
Fonda	Albert Smith	J. C. Bradshaw	Melvin Royer	1918
Fontanelle	E. W. Adams	H. J. Stuhlmiller	W. J. Crum	1918
Forest City	John Carson	W. T. Peterson	H. T. Thompson	1918
Ft. Atkinson	Adolph Hlubek	E. J. Peterson	Joseph Chekal	1918
Ft. Des Moines	Clarence Kams	Sam A. LeCroy	Charles Eksell	1918
Foster				
Fostoria	Frank P. Riley	O. J. Anderson	Ole S. Oleson	1918
Franklin	C. J. Miller	August Fey	H. P. Seyb	1918
Fraser	Lea Shaeffer	Ralph Shafer	Wm. Seymour	
Fredericksburg	S. M. Potter	*H. A. Barker	J. A. Egyabroad	1918

*Term of office expires 1917.

TOWN OFFICIALS—Continued.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Frederika	H. F. Richman	Charles Golding	Lew Krienke	
Fremont	W. C. Wharton	W. P. Rhoads	W. E. Ehrenhord	1918
Galt	I. L. Cundall	John Boyington	P. A. Axen	
Galva	R. B. Clemens	I. E. Baumgardner	F. H. Schleiter	1917
Garber	H. H. Musfeet	A. J. Schnepf	H. C. Schnepf	1917
Garden Grove	Ed. H. Schofield	J. L. Still	Geo. N. Ayers	1918
Garnavillo	H. H. Kuhlman	H. C. Kuenzel	Charles Roggman	1918
Garner	F. E. Blackstone	H. V. Reed	G. F. Schuler	1918
Garrison	G. A. Raymond	E. H. Baum	A. J. Donald	1918
Garwin	Will M. Rider	Earl Morrison	Edwin Beery	1918
Geneva	E. H. Haymond	R. A. Waddington	B. D. Hunt	1917
George	Wm. Hoesfall	H. W. Reints	A. P. Meyer	1918
Germania	V. B. Tripp	M. S. Stoddard	N. A. Dressmar	
Gilbert	J. A. Hanesman	F. N. Anderson	A. Jones	1918
Gilman	J. Allen Stansberry	C. E. Decatur	E. D. Medhus	1918
Gilmore City	S. J. Townsend	L. L. Maher	O. B. Titch	1918
Gladbrook	Chas. Emmerling		*Harry Lundt	1918
Glidden	R. A. Hamilton	J. I. McNaught	M. Linn	1918
Goldfield	J. M. Montgomery	*R. P. Keith	W. K. Blackwell	1918
Goodell	S. S. Matson	Frank McNutt	O. Sandberg	1918
Goose Lake	H. M. Coalsen	H. J. Webster	Herbert Jepsen	1918
Gowrie	W. E. Bomberger	J. E. T. Johnson	Elmer Martindale	1918
Graettinger	Frank Schurman	F. G. Madigan	J. M. Herbergen	1918
Graf				
Grafton	A. H. Larson	C. W. Paulus	H. Walk	1917
Grand Junction	W. F. Metzger	G. O. Baker	George Rice	1918
Grand Mound	H. H. Aheff	R. C. Quinn	Henry Moeller	1918
Grand River	Joseph Brown	Roy Bramner	J. W. Chandler	1918
Grand View	C. R. Zimmerman	G. W. Zimmerman	D. J. Higley	1917
Granger	W. D. Lytle	Wm. Andrews	J. F. Manning	1918
Grant	J. F. Mueller	Carl Vetter	C. M. Williams	1918

*Term of office expires 1917.

Grant City	Charles Kent	Hubert Schulze	L. H. Lee	1918
Granville	H. Ricker	Joseph F. Price	J. L. Weiskircher	1918
Gravity	G. L. Brookman	W. B. Stewart	L. C. Woodfill	1919
Gray	A. G. Forsbeck	C. C. Linn	Ed. Rice	1917
Greeley	J. E. Tracy	F. Miller	R. D. Graham	1918
Greene	Geo. W. Wilson	W. A. McDonald	Frank Knight	1918
Greenfield	H. J. Harbour	H. G. Spooner	M. R. McCollom	1918
Green Island	Albert Schweitkert	John Tarr, Jr.	J. H. Chick	1918
Grimes	W. H. Nibel	A. E. Aulich	T. H. Fries	1918
Griswold	C. L. Otto Knop	C. E. Woodward	Ira Welch	1918
Grundy Center	C. E. Butler	E. V. McBroom	W. E. Morrison	1918
Gruver	Guy R. Godfrey	George Lormer	C. W. Clump	1917
Guernsey	John Swecker	L. B. Cochran	W. H. Cordes	1917
Guthrie Center	W. D. Milligan	Earl Bachelet	C. H. Lane	1918
Guttenberg	Robert H. Schotz	Henry L. Beerman	Oscar B. Eckart	1917
Halbur	Joseph Koenig	R. J. Heinen	P. Sonderoth	1918
Hamburg	E. E. Richards	E. M. Fisher	C. B. Clayton	1917
Hamilton	J. M. Watts	Cyril Wynn	Miner Kennady	1917
Hancock	Fred J. Boie	B. M. Halliday	Ad. Zobrist	1918
Hanlontown	C. S. Rye	N. Lerrason	A. O. Rye	1918
Harcourt	John R. Anderson	O. T. Engquist	Albert W. Johnson	1918
Hardy	T. S. Heggen	H. A. Carr	W. D. Smith	1918
Harper	Michael Stuegel	L. H. White	S. S. Striegel	1918
Harper's Ferry	Jas. J. Finnegan	*C. A. Russell	T. A. Houlihan	1918
Harris	J. Albertson	L. J. Hagerty	O. F. Unz	1917
Hartford	O. W. Shetterly	W. R. Fleming	G. D. Schooler	1918
Hartley	Hugo Ewoldt	F. R. Lock	F. R. Patch	1918
Harvey	A. Bransumb	W. G. Harvey	A. L. Harvey	1918
Hartwick	T. A. Hakeman	C. G. Korns	J. E. Foulke	1918
Hastings	I. C. Van Gorkum	Fred H. Priest	R. S. McDonough	1918
Havelock	J. G. Obrecht	J. H. Adams	E. Miller	1918
Hawkeye	John G. Bopp	H. F. Hauth	C. F. Schrader	1918
Hazleton	J. N. Smith	George J. Wingert	W. G. Kiefer	1917
Hedrick	E. L. Yeager	J. J. Jennings	Ott Cuddy	1918
Henderson	H. M. Sweeney	G. T. Harover	M. C. Harover	1918
Hepburn	F. D. Beavers	E. A. Pendergraft	James Henderson	1918
Hills	G. H. Spratford	Roy E. Bulechek	Leo S. Hirt	1918
Hinton	John Casper	Geo. Ellison	H. C. Brown	1918
Holland	O. A. Ontjes	Henry A. Siefken	C. Dirks	1918
Holstein	Wm. Wehde	*Albert G. Markley	Charles Kastner	1918
Holy Cross	F. J. Hess	J. P. Leassing	M. Clemen	1918
Hopeville	C. Purcell	Marvin Pitts	E. F. Perdue	1918
Hopkinton	Will S. Beels	C. L. Hill	F. C. Reeve	1918
Hornick	W. J. Dills	F. O. Wendel	F. M. Williams	
Hospers	James Hyink	Bert Van Zyl	J. H. Smith	1918

*Term of office expires 1917.

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Hubbard	W. H. Hoelscher	H. F. Harmon	L. E. Byam	
Hudson	H. Lafrenz	J. W. McCluskey	H. R. Hollis	1918
Hull	D. J. Werkman	E. C. Stevens	J. S. Wilson	1918
Humboldt	R. J. Johnston	J. A. Parker	Otto Windrath	1918
Humeston	D. P. Goodrich	Fred M. Kyner	B. King	1918
Huxley	H. J. Burkestrond	L. C. Sheldahl	M. H. Johnson	1917
Imogene	Ed. Smalley	F. J. Wiman	N. J. Hilliary	1918
Inwood	Chris Erickson (1919)	*Hugo Rinners	H. F. Stoyoham	1918
Ionia	O. A. Taylor	J. J. Meyer	J. R. Husting	1918
Ireton	L. M. Black	R. L. Reid	F. F. Morris	1917
Irwin	T. J. Ryan	P. K. Paulsen, Jr.	John Bule	1918
Jackson Junction	J. H. Hoye	L. A. Juak	Joseph Deeny	1918
Jamaica	C. F. Morris	B. D. Estey	G. W. Heater	1917
Janesville	J. W. Bennett	C. H. Howe	G. W. Briden	1918
Jesup	B. F. Stoddard	Monroe H. Houser	C. L. Bright	1918
Jewell Junction	E. W. Slater	F. L. Tallman	E. W. Knudson	1918
Joice	L. L. Skutle	K. H. Trustem	L. B. Paulson	1918
Jolley	H. Morwitzer	D. K. Harris	J. E. Nutter	1918
Kalona	J. R. Swartzendruber	Wm. O'Laughlin	Geo. A. Eglin	1918
Kamrar	F. A. Welp	S. L. Clabaugh	T. H. Alexander	1918
Kanawha	F. L. Bush	L. F. Greiner	A. L. Severin	1917
Kellerton	B. S. Harriman	V. E. Sidwell	G. L. Dickinson	1918
Kelley	R. P. Toll	J. L. Johnson	C. L. Roe	1918
Kellogg	James Boyle	*C. T. Powers	J. C. Lemke	1918
Kensett	A. E. Lansrude	H. T. Finch	Geo. Cleophus	1918
Kent	S. Toland	J. T. Livingston	F. C. Lock	1918
Kenwood Park	L. M. Wold	C. M. Doolittle	Ira B. Taft	1918
Keosauqua	C. I. Manning	R. B. Kittle	J. Lester Lhenne	1918
Keota	N. G. McNurlen	*W. F. Stoutner	A. A. Hulse	1918
Keystone	H. F. Jacobsen	Geo. Harder	J. F. Fenerbock	1918
Kingsley				

*Term of office expires 1917.

Kinross	M. H. Glanz	M. T. O'Brien	H. R. Sokol	1918
Kirkman	J. P. Cranny	E. B. Tucker	H. O. Loutzenlieser	1918
Kirkville	Theoph Reed		Wm. Abegg	1918
Kiron	J. E. Hoaglund	C. A. Ander	H. L. Ward	1917
Klemme		N. L. Palmer		
Knierim				
Knowlton				
Lacona	Roy Carpenter	G. F. Tilden	R. E. Rodgers	1918
Ladora	M. D. Snavely	C. H. Hawkins	James E. Bosley	1918
Lake Mills	P. A. Helgeson	T. J. Severson	J. M. Tapager	1918
Lake Park	W. J. Bock	Albert Bauhorn	Aug. Sendt	1918
Lake View	W. M. Dean	E. Hartman	C. P. Thekelsen	1918
Lamoni	J. F. Jones	V. C. Bailey	Arra Teale	1918
Lamont	F. W. Rhines	W. A. Abbott	O. C. Gladwin	1918
La Motte	A. W. Heinrege	J. Lawler	J. C. Newman	1918
Lanesboro	J. D. Hinkley	Harry Troxel	T. F. Reid	1918
Lansing	C. C. Lytle	N. A. Nelson	C. M. Kerndt	1917
La Porte City	John McQuilkin	G. E. Stebbins	J. O. Kaber	1918
Larchwood	W. T. Ryan	W. F. Ashton	George W. Fagan	1918
Larrabee	R. H. Gray	H. L. Carnahan	L. E. Jacobsen	1918
Latimer	J. F. Miller	C. N. Sorenson	F. D. Smith	1917
Lattners				
Laurel	U. Moore	George W. Lant	Merle Patton	1918
Laurens	G. W. Strickland	R. V. Neville	W. A. McNee	1918
Lawler	O. B. Taylor	H. L. Hettler	John Eickhoff	1918
Lawton	Charles A. Stiles	A. E. Parmeter	Alfred Molstad	
Le Claire	C. B. Hitchcock	F. E. Speer	A. D. Gualt	1918
Ledyard	E. G. Rich	A. J. Galagan	J. J. Tillmoney	1918
Le Grand	Charles Davis	G. H. McCoul	O. J. Twedt	1918
Lehigh	F. G. Anis	R. A. Du Bois	H. L. Siegel	1918
Leighton	F. B. Denburger	T. D. Beintema	Louis Van Roekel	1918
Leland	E. G. McGreevey	W. P. Buren	John Anderson	1918
Lenox	T. F. Armstrong	W. Roy George	E. Wright	1918
Le Roy	E. A. Silvers	D. S. Burbank	D. C. Thurlow	1918
Lester	H. A. Wick	B. C. Hewlett	S. S. Davenport	1918
Letts	E. R. McCornick	C. C. Snyder	M. G. McCormick	
Lewis	F. C. Jones	N. F. Hunt	M. W. Smith	1918
Lidderdale	L. M. Rohrbeck	F. M. Morrison	Robert Gabell	1917
Lime Springs	M. H. Jones	M. B. Davis	J. B. Craig	1918
Linden	W. E. Pitsenbarger	Don A. Davis	L. W. Flack	1918
Lineville	J. L. Bay	J. E. Haver	G. W. Molleston	1918
Linn Grove	James A. Eastman	C. A. Fulton	E. V. Loe	1918
Lisbon	John Doner	A. M. Floyd	John Auracher	1918
Liscomb	E. F. Clark	L. L. Bixby	Henry Leise	1918
Littleport	J. C. Miller	S. M. Stalnecker	J. J. Brich	1918
Little Rock		Fred A. Cobble		
Little Sioux	D. A. McLaughlin	L. L. Reynolds	George H. Gibson	1918

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Livermore	M. C. Stark	B. F. Reilly	Edw. Capesius	1918
Lockridge	A. F. Johnson	A. I. Anderson	C. A. Rauscher	
Logan	O. L. Case	G. W. Atkins	*E. J. Avery	1918
Lohrville	L. G. McDermatt	*W. H. Marple	G. W. Evans	1918
Lone Tree	James Lukowsky	J. E. Ashton	H. C. Buell	1918
Long Grove	H. W. Meier	William Reimers	H. O. Brownlie	1918
Lorimor	Fred K. Chandler	J. P. Huntzinger	Wm. Cochran	1918
Lost Nation	Edw. Christensen	J. J. Burnett	F. W. Dickman	1918
Lovilia	C. E. Lane	C. M. Wren	Jerry Willcox	1917
Lowden	S. Hoeltje	Richard Parr	E. Deminger	1918
Low Moor	J. S. Beer	John T. Chandler	L. J. Damatt	1918
Luana	George R. Englehordt	W. G. Splies	W. J. Mitchell	1918
Lucas	J. W. Talbot	B. Frank Phillips	J. A. Olson	1918
Luther	G. B. Abraham	J. H. Lytle	Charles Moss	1917
Lu Verne	Wm. Schultz	W. Scott Hanna	F. A. Nives	1918
Luxemberg	J. H. Maiers	W. L. Maiers	C. J. Ways	1918
Luzerne	Adolph Roth	Harry Ott	Martin Studt	1918
Lynnville	A. F. Quire	E. W. Swan	E. R. Briggs	1918
Lytton	Albert Goodwin	C. S. Ferguson	D. R. Wessling	1918
Macedonia	W. J. Hamilton	H. L. Sunnudt	M. R. Boyer	1918
Macksburg				
Madrid	G. W. Crank	C. S. Adams	G. C. Carlson	1918
Magnolia	H. N. Frazier	H. N. Laurence	J. H. Hannenson	1918
Malcom	John Eichhorn	L. E. Maxfield	W. F. Vogel	1918
Mallard	A. H. Randall	J. W. Johnson	Henry Hahn	1918
Maloy	H. L. Augistine	C. E. Finch	M. N. Shay	1917
Malvern	D. E. Whitfield	K. R. Cook	J. J. Wilson	1918
Manilla	R. C. Saunders	C. A. Sykes	Edw. Theobald	1918
Manly	Aug. Dobel	A. Pitzenberger	J. F. Schulte	1917
Manning	Ed. Farrell	P. H. Jones	Julius Wehrmann	1918
Manson	J. P. Calmer	W. C. Moody	Charles E. Bale	1918

*Term of office expires 1917.

Mapleton	Dr. G. S. Waterhouse	G. G. Harris	W. T. Mitchell	1918
Marathon	A. A. Wells	*T. L. Roberts	E. B. Wells	1918
Marble Rock	F. E. Gates			
Marcus	D. S. Twogood	W. W. White	W. L. Gund	1918
Marne	Pete Eksman	A. Lastine	J. B. Swinburn	1918
Martelle	H. O. Young	G. J. Church	C. H. Brown	1918
Martinsburg	J. H. Porter	R. L. Cuddy	N. Ogden	1918
Marysville	H. H. Johnston	L. W. Dufner	J. T. Parker	1918
Maysville				
Masonville	John L. Rose	J. Gleason	T. O. Ryan	1918
Massena	George Cruise	C. McBride	W. S. Whitney	1918
Matlock	H. J. Logan	C. E. Kelly	John Westerman	1918
Maurice	George H. Elskamp	John M. Mieras	John Vanden Brink	1918
Maxwell	Elsworth Gibson	L. R. Shepherd	O. W. Parker	1917
Maynard	James Conrad	L. D. Rowley	E. F. Wanike	1918
McCallsburg	J. H. Galbreath	V. R. Shoemaker	Thor O. Hegland	1917
McCausland				
McClelland	B. P. Triplett	Harrie Jones	Ray Maxfield	1918
McGregor	W. F. Daubenberger	G. C. Sloane	F. P. Richards	1917
McIntire	H. J. Dowling	James Vaughn	R. D. Williams	1918
Mechanicsville	W. J. Dallas	A. F. Fairchild	H. E. Gibeaut	1918
Mediapolis	J. H. Scott	Roy Hutchison	M. U. Bridwell	1918
Melbourne	W. H. Bollenbacher	W. A. Sawtelle	Al. Sanderman	1918
Melcher	Herb McNeal	Earl Welsher	D. L. McCoy	1918
Melrose	J. M. Carr	H. F. Curran	John Luttrell	1918
Melvin	A. L. Blackman	Tony Gieger	H. M. Quizgle	1918
Menlo	W. L. Willey	O. A. Burrows	E. G. Rigdon	1918
Meriden	W. H. Lamont	A. R. Buswell	R. C. Nixon	1918
Merrill	Cias Montague	George Simpson	Frank Hoese	1918
Meservey	J. J. Wilson	C. B. Letts	A. J. Nissen	1918
Meyer	Joseph Blake	Peter Meyer	John E. Hensman	1918
Middletown	C. W. Coad	F. E. Moehn	R. H. Sater	1918
Miles	O. A. Menneke	Charles Alber	C. J. Denick	1918
Milford	E. A. Woods	J. E. Shelledy	F. A. Heldridge	1918
Millersburg	O. W. Van	J. M. Seaton	O. E. Hatter	1918
Milo	S. J. Shupe	A. C. Greennill	J. C. Clayton	1918
Milton	J. C. Forbes	D. A. Miller	W. D. Sherwood	1918
Minburn	O. I. Basart	A. H. Nelson	A. F. McQuie	1918
Minden	John Geiger	Art Jungferman	George Groneweg	1918
Mingo	L. C. Adams	W. A. Witmer	S. W. Poorbaugh	1917
Mitchell	F. H. Chandler	Fred D. Cady	A. C. Prime	1917
Mitchellville	Albert Carson	V. M. Henney	L. H. Battles	1918
Modale	C. E. Frederick	E. Ritchison	R. S. Sassaman	1918
Mondamin	F. H. Kelly	J. C. Stuart	H. D. Silsby	1918
Moneta				

*Term of office expires 1917.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Monmouth	D. B. Staggs	J. B. Hubbard	E. R. Bristol	1916
Monona	George H. Otis	H. S. Rittenhouse	W. C. Kruse	1918
Monroe	O. G. Shaw	Earl B. Shaw	F. B. Kingdon	1918
Montezuma	E. K. Rodgers	*C. F. Dickson	*H. F. Morton	1918
Montour		E. G. Cronk		1918
Montrose	Charles Allen	T. D. Spratt	J. Vanosdoll	1918
Moorhead	C. S. Judd	C. F. Sandvold	R. W. Lohmann	1918
Moorland	G. H. Wilson	H. A. Van Epps	T. J. Hallegan	1918
Moravia	F. M. Dodd	D. E. Bishop	R. W. Winsler	1918
Morning Sun	E. L. McClurkin	W. B. Garvin	J. W. Smith	1918
Morrison	W. A. Elliott	P. R. Frazier	E. S. Barrick	1918
Moulton	G. L. Bovord	L. E. Buckles	C. E. Evans	1916
Mt. Ayr	H. M. Miller	J. N. Linebury		1917
Mt. Union	H. C. W. Eckey, Sr.	W. R. Buchanan	W. E. Buchanan	1918
Mt. Vernon	Dr. T. L. Wolfe	Charles D. Maybauer	Chas. M. Hartung	1918
Moville	W. H. Maxfield	W. H. Rockefeller	R. B. Lyle	1918
Murray	R. J. Badger	C. W. Hendrick	S. W. Tobey	1918
Nashua	W. H. Scott	G. E. Ellison	R. R. Waite	1916
Neola	S. G. Bardsley	P. J. Doyle	H. H. Poggl	1916
New Albin	John B. Pohlmann	R. G. May	D. J. Ryan	1918
Newell	F. C. Foley	C. R. Waterman	G. W. Chaney	1916
Newhall	B. L. Graff	J. R. Millett	E. E. Stedman	1918
New Hartford	J. G. Evans	C. B. De Veny	A. T. Purin	1918
New Liberty	George Lueders	Gans Jacobson	Theo. Jurgens	1918
New London	C. E. Cook	T. E. Rhodes	E. E. McKee	1918
New Market	E. A. Pace	E. A. Eighmy	H. E. Tomlinson	1918
New Providence	R. W. Wilson	W. H. Albery	R. R. Blair	1918
New Sharon	A. M. Evans	Wm. A. Turbell	J. B. Hertsman	1918
New Vienna	J. L. Abeln	Otto N. Kerper	J. L. Fangmann	1918
New Virginia	H. E. Jones	B. C. Barker	Theo. Irwin	1917
Nichols	W. E. Loeb	C. P. Reynolds	H. Kirchner	1918

*Term of office expires 1917.

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Nodaway	F. C. Copeland	E. C. Kennedy	F. E. Shane	1918
Nora Springs	C. A. Coon	F. W. Schmidt	H. F. Schnedler	1918
Northboro	A. S. Mawhimey	Brice Hays	F. T. Nye	1918
North Buena Vista				
North English	Will T. Thomas	Rae L. Dean	George E. Swain	1918
North Liberty	J. F. Brice	Logan Myers	Isaac Myers	1918
North McGregor	R. Edgar	W. R. Brown	Ernest Nicholson	1918
North Tabor				
North Washington	Henry Riedel	Nick Clemens	John Sturen	1918
Northwood	George E. Whitcomb	*J. E. Amundson	T. S. Hanson	1918
Norwalk	G. H. Stiffler	D. K. Brown	I. I. Good	1917
Norway	J. G. Benson	Ed. J. Pickort	J. H. Pickort	1918
Numa	J. B. Rick	E. W. Porter	J. B. Wertz	
Oakland	W. S. Powell	J. J. Harris	M. H. Evans	1918
Oakville		George W. Graham		
Ocheyedan	H. E. Dean	*Fred C. Nockren	W. Woodworth	1918
Odebolt	A. L. Chandler	A. F. P. Schmitz	F. W. Stott	1918
Ogden	Daniel Sickler	Joseph M. Rosen	William Jones	1918
Olds	S. P. Stephenson	B. E. Huston	F. A. Morgan	1917
Olin	S. W. Flaharty	H. W. Flenniken	N. C. Hall	1918
Ollie	J. C. Meredith	H. C. Campbell	B. Meredith	1918
Oneida	J. B. Howe	S. T. Knox	C. F. Kimber	1918
Onslow	C. W. McMaster	B. F. Walters	W. M. Dennison	
Orange City	Gerrit Klay	F. J. Lohr	G. L. Vande Steeg	1918
Orchard				
Orient	M. W. Witham	S. H. Treichler	M. Hennessy	1918
Orleans	F. J. Weed	J. M. Hardman	C. H. Jordan	1918
Ossian	L. F. Schmitz	Charles Green	E. H. Anderson	1918
Osterdock	Charles Friedlein	J. F. Groth	P. W. Kickbush	1918
Oto	A. Buser	W. F. Krueger	H. R. Mattes	1918
Ottosen	L. J. Clave	E. C. Allen	A. O. Clave	1918
Oxford	R. J. Miller	F. M. Sies	B. G. Rohret	1918
Oxford Junction	Wm. Field	E. A. Grimwood	F. H. Shimanek	1918
Oyens	Nick Freymann	John Schmitt	Math. Heymann	1917
Pacific Junction	John Olson	F. B. Shuffler	Chas. Kroon	1918
Packwood	I. N. Loomis	O. F. Steegleder	G. A. Speelman	1918
Palmer	W. H. Westphal	H. C. Moore	F. S. White	1917
Panama	Balthias Thillen	Joseph F. Oppold	John M. Oppold	1918
Panora	J. E. Tierney	T. R. Swanson	Wade Spurgin	1918
Parkersburg	R. S. Blair	W. T. Evans	H. W. Wilhelms	1918
Parnell	M. P. Lowler	J. F. Carroll	M. A. Tiernan	1918
Paton	T. F. Rundle	L. B. Ledgerwood	C. O. Wilkinson	1917
Patterson	C. F. Quail	C. F. Lockridge	G. A. Potter	1918
Paullina	H. G. Culp	*Albert H. Meyer	H. C. Lage	1918
Persia	H. A. Moss	C. M. Willard	J. H. Becker	

*Term of office expires 1917.

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TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Peterson	J. J. Merwin	J. F. Fastenow	G. F. Tumler	1918
Pierson				
Pilot Mound	A. Alban	L. C. Calson	A. M. Kenyon	1917
Pioneer				
Pisgah	J. B. Swain	Harry Swain	E. W. Gamet	1917
Plainfield	F. C. Gallagher	C. W. Gnitzner	W. W. Taylor	1918
Pleasanton	J. B. Tye	H. L. Pyle	Ora Hagan	1918
Pleasant Plain	D. H. Richland	F. L. Eak	T. C. Lynn	1918
Pleasantville	P. A. Dyer	J. K. Keefer	C. L. Gase	1918
Plover	H. Fitzgerald	Charles E. Watts	L. E. Garlock	1918
Plymouth	J. F. Holden	C. N. Hart	F. H. Ehlers	1917
Pocahontas	C. B. McCartan	*G. H. Kiefer	W. C. Ralston	1918
Polk City	J. A. Sprague	C. A. Snow	E. A. Landers	1918
Pomeroy	Theo. S. Johnson	S. H. McClure	R. C. Berry	1918
Popejoy				
Portsmouth	J. J. Herkenrath	F. A. Tracy	J. H. Yurick	1918
Postville	P. J. Bencher	William Shepherd	L. L. McEwen	1918
Prairieburg	J. J. Henderson	R. L. Truesdell	J. J. Dolan	1917
Prairie City	E. H. Douden	F. C. Turner	John R Buckley	1918
Prescott	J. P. Martin	O. M. Green	A. E. Booth	1918
Preston	W. J. Schwirtz	F. E. Tripp	F. H. Rodewald	1918
Primghar	George Ward	Alex Stewart	Charles Kopp	1918
Princeton	John Knox	H. W. Martin	J. S. Hartwick	1918
Promise City	W. O. Sharp	W. R. Alexander	M. E. Stout	1918
Protivin	J. A. Dostal		W. C. Dostal	1918
Pulaski	J. E. Reed	Ada Lantz	C. W. Matthews	1918
Quasqueton	Lew Kimball	W. W. Lewis	Harry Clark	1917
Quimby	A. J. Clark	C. H. Johnson	W. M. Harvey	1918
Quincy				
Radcliffe	M. L. Halestad	A. B. Norland	C. G. Wiemer	1918
Rake	Joe Larson	Winnie Rake	E. P. Dow	1918

*Term of office expires 1917.

Ralston	A. J. Dillavon	Charles M. Griffee	Gay S. Thomas	1918
Randalia	A. B. Blunt	J. E. Holmes	A. J. Ramsey	1917
Randolph	Wm. Kerr	L. W. Armstrong	A. W. Tichter	1918
Rathbun	Harry McVeigh	George E. Holland	Geo. K. Klobuchar	1917
Readlyn	Geo. Vander Walker	J. J. McDevit	E. C. Hamond	
Reasnor	L. F. Schultz	E. Bean	C. C. Waring	1917
Redding	R. L. Hosh	Ralph Smith	S. R. Emerson	1918
Redfield	M. W. Thornburg	Lynn Thomas	W. D. Scott	1918
Reinbeck				
Rembrandt	Ole Warren	H. J. Wickman	L. F. Pingel	1918
Remsen	J. H. Ahmann	A. Paschke	W. G. Sievers	1918
Renwick	J. G. Kelling	Earl D. Phipps	C. A. Packard	
Riceville	Wm. Greeley	H. A. Yager	E. R. St. John	1918
Richland				
Rickardsville	John G. Sahm	B. E. Boyes	Frank Bahl	1917
Ricketts	Hinrich Claussen	P. H. Claussen	Alf. F. Bothmann	1917
Ridgeway	J. Jacobson	Rollin G. Baker	Elmer Ringoen	1918
Rinard	W. C. Dooley	James Horner	John Carnes	1918
Ringsted	C. Johnson	R. M. Butler	J. S. Peterson	1917
Rippey	T. E. Dugan	J. A. Haberer	J. H. Van Scoy	1918
Riverside	M. W. Truxaw	J. A. Skubal	Victora Griffin	1917
Riverton	F. E. Cawden	M. F. Louie	A. F. Kidd	1918
Robins	S. W. Mentzer	J. A. Hoover	G. W. Rogers	1918
Rock Falls	E. L. White	J. F. Stanley	L. C. Bliem	1917
Rockford	P. C. Yocum	R. E. Martens	W. F. Johanabar	1918
Rock Valley	W. C. Leonard	J. A. Gartland	J. Van der Meide	1918
Rockwell	G. A. Bower	C. J. Dexter	O. K. Deck	1918
Rockwell City	B. F. Owens	F. E. Burnham	G. W. Richter	1918
Rodman	D. F. Slaughter	Joseph Turner	C. J. Johnson	1918
Rodney	B. McManemy	S. L. Van Dorn	O. H. Swansen	1918
Rolfe	W. A. Kelley	J. T. Boas	C. M. Webb	1918
Roland	L. Shafland	Jeffrey Michaelson	O. S. Boyd	1918
Rome	Freeman Messer	F. A. Hill	Amel J. A. Carlson	1918
Rose Hill	J. W. Doak	Harley Currier	F. W. Waechter	1918
Rowan	F. B. Sheldon	E. W. Azeltine	J. A. Whitten	1918
Royal	W. James	E. Berthall	W. G. Anderson	1918
Rudd				
Runnells	H. E. Brown	C. B. Osborne	A. W. Switzer	1918
Russell	H. A. Turbot	H. H. Plotts	J. A. Hepenstall	1918
Ruthven	R. J. Hughes	G. A. Appleman	R. F. Mortensen	1918
Rutland	H. H. Gregory	S. J. Sherman	A. H. Grimm	1918
Ryan	W. T. McElliott	J. E. Cody	F. L. Houston	1918
St. Ansgar	H. A. Rosel	T. H. Hume	A. U. Lund	1918
St. Anthony	F. E. Rusel	S. M. Meekins	E. E. Cooper	1918
St. Charles	P. S. Wese	C. A. Johnson	J. F. Johnson	1918
St. Lucas	Joe Greteman	Joe Snaadt	Nick Greteman	1918
St. Olaf	Otto O. Johnson	F. K. Orvis	John Christenson	1917

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
St. Paul	Joseph Werner	J. G. Kempker	Joseph Menke	1918
Sabula	Henry Schultz	Joe S. Whitney	W. G. Newsome	1918
Salem	F. H. Feldman	C. A. Stevens	A. C. Wolf	1918
Salix	E. H. Low	J. M. Huck	A. J. Granger	1918
Sanborn	J. H. McNeill	W. A. Solon	J. A. Johnson	1918
Sandyville		D. D. Robertson	W. E. Caldwell	1917
Scarville	Martin Severson	Theo. T. Folken	C. L. Duby	1918
Schaller	H. I. Strahn	H. N. Snell	S. Hahne	1918
Schleswig	H. A. Klolz	Otto A. Hollander	P. C. Hollander	1918
Scranton	H. E. Jackson	*John Z. Sackett	J. A. Miles	1918
Searsboro	James M. Saunders	John A. Kovar	I. S. Saunders	1918
Sergeant Bluff	Frank Baker	E. E. Byran	E. W. Tone	1918
Shambaugh	E. Westerpher	J. A. Wayle	W. D. Denny	1917
Shannon City	J. K. Ewing	M. I. Roberts	W. S. Kyle	1918
Sharpsburg	W. A. Chitty	K. C. Wurster	F. L. Hall	1918
Sheffield	J. F. Morehouse	C. W. Schmidt	W. E. Storck	1918
Shelby	J. E. Frum	J. H. Hager	M. E. Clapp	1918
Sheldahl	Otto Kleis	Charles J. Halberg	John C. Boda	1918
Shell Rock	Robert Richardson	A. O. Stradans	Jim Carter	1918
Shellsburg	L. A. Dickinson	H. W. Heath	W. O. Penrose	1918
Sherrill	Werner Grimme	Henry Schloz	Wm. Schloz	1918
Sibley	Will Thomas	R. D. Stewart	M. D. Brodt	1918
Sidney	W. H. Carter	C. B. Hatten	O. A. Metalman	1918
Silver City	G. A. Platt	J. W. Kruse	O. H. Kruse	1918
Sioux Center	J. H. Van Diest	F. C. Aue	J. De Ruyter	1918
Sioux Rapids	C. L. Sipe	*F. Diercks	W. H. Pratt	1918
Slater	H. Jondall	A. Maland	T. W. Rawson	1918
Sloan	A. L. Calderhead	S. J. Oliver	George R. Currer	1918
Smithland	E. V. Hagerdon	J. F. Garnes	G. R. Taylor	1918
Soldier	George N. Kieffer	D. B. Severson	E. J. Knutson	1917
Solon	F. J. Bittners	E. F. Heinsius	M. A. Randall	1918

*Term of office expires 1917.

Somers	C. B. Gray	J. Floyd Richey	W. H. Latspiech	1918
South English	J. C. Good	V. Safourek	Theo. E. White	1918
Spillville	G. F. Heuser	A. A. Novak	F. M. Bernatz	1918
Spirit Lake	O. F. Lindquist	Charles T. Noll	C. E. Narey	1918
Spragueville	W. C. Blossfeld	F. J. Bornann	E. C. Pankow	1918
Spring Brook	N. J. Schumesh	Peter Scheckel	Peter Sprauk	1917
Spring Hill				
Springville	V. W. Carris	J. M. Burroughs	C. E. Batchelder	1918
Stacyville	J. C. Kinney	*J. N. Way	F. C. Pritchard	1918
Stanhope	Peter Hove	F. E. Ristrim	E. J. Johnson	1918
Stanton	Theo. Larson	E. M. Coppage	J. S. Andur	1918
Stanwood	W. D. Hart	W. M. Thompson	Otto Evers	
State Center	F. S. Wood	J. W. Sparks	M. J. Rohwedder	1918
Steamboat Rock	A. J. Bear	E. W. Noyes	E. Christians	1918
Stockport	Isaiah Harlan	M. C. Mott	J. H. McCarty	1917
Stockton	R. E. Stechter	*C. H. Anderson	H. E. Moeller	1918
Story City	Alex Henderson	A. Williamson	A. W. Henderson	1918
Stout	J. Hemfen	P. J. DeBeer	C. D. Stachom	1918
Stratford	Nels Sandell	W. Stadum	P. A. Swanson	1918
Strawberry Point	J. R. Alderson	G. F. Scofield	M. F. Harwood	1918
Struble	Henry T. Ahmann	G. H. Albers	P. A. Seaman	1918
Sully	W. H. Holdsworth	D. Sjaardema	P. C. Welle	1918
Sumner	S. A. Munger	E. A. Wismer	W. A. Heyer	1918
Superior	O. J. Shepard	E. L. Briggs	J. C. Smith	1918
Sutherland	Charles Yonde	A. H. Schultz	T. B. Bark	1918
Swaledale	D. H. Van Kirk	L. E. Jenkins	John T. Jenkins	*1918
Swan	H. E. Knotts	C. L. Mix	D. C. Gates	1918
Swea City	J. M. Dye	L. A. Haglund	C. F. Berggren	1918
Tabor				
Templeton	L. N. Ritten	M. J. Daeges	Frank Gutman	1918
Terril	W. A. De Long	C. G. Lighter	E. J. Starkey	
Thayer	A. C. Cooper	E. A. Kelly	W. A. Wright	1917
Thompson	Otto Alquist	C. C. Clifton	Harry Nelson	1918
Thor	S. K. Groth	J. O. Olson	J. E. Lonning	1918
Thornburg		J. W. Proctor		
Thornton	H. O. Chase	Lorn Beck	A. O. Engebretson	1918
Thurman	J. W. Holloway	C. L. Frasier	C. H. Paul	1918
Tingley	J. F. Fraser	Frank Gray	C. C. Haver	1918
Titonka	J. J. Cosgrove	Wm. Boyken	Roy Budlong	
Toronto	Herman Endorf	N. J. Edwards	J. O. Devitt	1918
Traer	A. L. Ames	T. F. Stoakes	R. J. Smith	1918
Treynor	Max Meyer	George F. Modey	F. A. Long	1918
Tripoli	Chas. Franklin	H. W. Beckhaus	H. H. Nevermann	1918
Truro				
Turin	S. P. Stark	C. A. Olson	Harry Dickson	1918

*Term of office expires 1917.

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Udell	F. M. Matthews	W. R. Deeter	Dr. J. A. Replogle	1918
Underwood	I. W. Evans	E. F. Aney	W. F. Cash	1918
Union				
University Park	George Middlebrook	Melvin Spurrell	James De Young	
Urbana	Wm. Todd	Charles E. Heath	Ralph Remer	
Ute	J. W. Downing	W. O. Helchins	T. B. Thompson	1918
Vail				
Valeria	E. J. Morrissey	J. A. Small	W. E. Carson	1917
Van Horne	N. S. Fry	Charles B. Barren	Fred Hagen	*1918
Van Meter	O. A. England	E. C. Trindle	L. C. Hulse	1918
Van Wert	H. O. Tuttle	G. C. Thompson	E. O. Stearns	1918
Varina	Thomas Eberle	Ira A. Moore	J. D. Fitzgerald	1917
Victor	G. F. Bott	T. A. Lane	H. L. Mussetter	1918
Vincent	O. G. Laut	J. B. Sells	George A. Olson	1917
Vining	John Riha	James Hrabak	E. M. Kupka	1917
Volga	Otto German	Fred Susir	E. W. White	
Wadena	F. J. Schroeder	T. O. Probert	W. D. Messerli	1918
Walcott	C. A. Berrike	E. C. Brecken	Norman Leabo	1918
Walker	Theo. Hamblin	A. W. Fisher	Theo. W. Hawkinson	1918
Wallingford	J. A. Haring	J. A. Nelson	O. O. Anderson	1918
Wall Lake	V. Staab	C. W. Shaw	C. M. Henig	1918
Walnut	O. Mosher	J. L. Bunker	W. F. Burke	1918
Wapello	Arthur Springer	M. Hunter	R. D. McCullough	1918
Washta	James Robertson	George L. Stivers	C. W. Bailey	1918
Waterville	O. G. Kalsrud	S. K. Kalsrud	Peter Arneson	1918
Waucoma	T. B. Reed	Lew C. Stone	Joe Reilly	1918
Waukee	G. E. Davis	John C. Kudej	F. Snow	1918
Wayland	C. E. Rhum	E. G. Rittler	E. J. Eicher	1918
Webb	A. E. Birdsall	J. H. Stewart	R. C. Birdsall	1918
Weldon	G. F. Wolever	C. H. Fisher	W. R. Warren	1917
Wellsburg	W. T. Chinn	G. H. Guerdes	H. J. Freinhs	1918
Wellman	W. S. McIntosh	L. S. Bradford	G. M. Struble	1918
Welton	B. A. Jenkins	Louis Toedt	J. S. Cornwall	1918

Wesley	Thomas Torgerson	Wm. W. Sturdivant	Henry Kunz	1918
West Bend	H. M. Mantz	J. Schutler	F. E. Boyder	1918
West Branch	D. L. Bell	L. T. Hill	J. E. Larson	1918
West Burlington	Geo. C. Scholes	W. J. Gleselman	F. L. Muzzy	1918
West Chester	F. G. Chesley	R. C. Ferguson	I. E. Coffey	1918
Westfield	D. Cassel	Thos. Hanes	F. P. Mills	1918
Westgate	Wm. Klammer	F. S. Coleman	W. C. Fegtmeier	1918
West Liberty	Henry Polder	Irwin Alkens	Ray Whitacre	1918
West Mitchell	George Walter	George Weiss	Henry Indra	1918
West Point	E. L. Trevitt	John Waljasper	D. A. King	1918
West Side	P. H. Dohse	E. J. Peters	E. G. Dannatt	1918
West Union	E. W. Phillyn	*R. P. Camp	P. W. Kingsbury	1918
Wheatland	Edward Guenther	W. A. Templeton	Henry Guenther	1918
Whiting	H. W. Gibson	L. A. Patterson	E. McBeath	1918
Whittemore	H. S. Daeley	*R. H. Fennill	Mark Boyle	1918
Whitten	F. P. Butter	C. E. Thompson	H. A. Lyon	1918
Willey	B. Greteman	J. Greteman	John Liever	1918
Williams	William Gerber	L. E. Pound	John McCarley	1918
Williamsburg	Ralph E. Jones	Charles Fletcher	John N. Beilstein	1918
Wilton	George Banniek	H. Wildasin	A. J. Walker	1918
Winfield	C. W. Huntsberry	Walker D. Hanna	E. D. Patterson	1918
Winthrop	D. M. Love	L. T. Tomson	H. M. Lutz	1918
Wiota	C. W. McDermott	J. C. Lightfoot	T. O. Hester	1918
Woden	J. H. Bode	H. R. Larson	C. L. Cunningham	1918
Woodbine	Wells Dewell	C. C. Haas	George W. Coe	1918
Woodburn	L. H. Rowley	F. Cline	T. J. Allen	1918
Woodward	E. P. Tucker	J. G. Brolsma	H. S. Taylor	1918
Woolstock	W. C. Halvorsen	D. H. Huff	Frank Smalley	1918
Worthington	James Tobin	John Hemmer	Edw. Tobin	1918
Wyoming	J. N. Swordes	R. D. Cooley	J. S. Robertson	1918
Yale	George C. Francis	L. M. Swindler	R. E. Caslow	1918
Yetter	A. A. Goff	L. W. Lancaster	Wm. Ashford	1918
Yorktown	C. W. Mitchell	M. List	J. H. Huseman	1917
Zearing	H. G. Martin	G. W. Phillips	W. A. Pollock	1918
Zwingle	H. S. Hague	R. L. Chesterman	L. L. Drening	1918

*Term of office expires 1917.

ANNUAL REPORT

OF THE

SECRETARY

OF THE

League of Iowa Municipalities

FOR THE

Year Beginning September 1, 1915 and Ending
August 31, 1916

League Officers and Committees

Also Copy of Laws Enacted by 35th General Assembly
Governing Fee to be Paid to League
by Municipalities

Officers League of Iowa Municipalities

1916-1917

PRESIDENT.

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

VICE-PRESIDENT.

T. A. Potter ..... Mayor, Mason City

SECRETARY-TREASURER.

Frank G. Pierce ..... Marshalltown

TRUSTEES.

J. F. Ford ..... Mayor, Fort Dodge
W. R. Law ..... Mayor, Waterloo
G. W. Koontz ..... Mayor, Iowa City

State Legislation.—Mayor E. P. Malmberg, Newton; City Attorney Ben P. Poor, Burlington; Mayor C. A. Wenstrand, Shenandoah; Mayor J. F. Cole, Oelwein; Mayor W. R. Law, Waterloo; City Clerk, Adrian Cross, Perry; Councilman C. E. Ward, Sioux City; Mayor John Mac Vicar, Des Moines; Mayor John Berwald, Davenport; City Attorney W. O. Lucas, Winterset.

Municipal Home Rule.—Mayor H. F. Johnson, Pella; Councilman H. H. McCleery, Washington; Mayor James Saul, Dubuque; Mayor P. H. Cragen, Colfax; Councilman B. J. Snyder, Oskaloosa.

Public Utilities.—Mayor J. F. Ford, Ft. Dodge; City Solicitor H. W. Byers, Des Moines; Frank G. Pierce, Marshalltown; Mayor F. E. Blackstone, Garner; Mayor Ed Farrel, Manning.

Paving.—City Engineer G. C. Beiter, Carroll; Mayor H. C. Hansen, Clinton; Mayor Geo. E. Baker, Ames.

Light and Power.—City Clerk T. J. Reeves, Hawarden; Mayor E. Bender, Spencer; Mayor W. T. Sharp, Baxter.

Sewerage and Sanitation.—Mayor M. B. Snyder, Council Bluffs; Mayor I. S. Millard, Marshalltown; Mayor J. L. Hendershot, Marengo.

Waterworks and Supply.—City Engineer C. H. Reynolds, Ft. Dodge; City Clerk Richard Roberts, Red Oak; Mayor J. H. McNeil, Sanborn.

Taxation and Assessments.—Councilman C. A. Brust, LaPorte City; Mayor J. S. Fort, Eagle Grove; Mayor H. B. Willenborg, Dyersville.

Judicial Opinions.—City Attorney G. J. Tomlinson, Cherokee; City Attorney D. T. Bauman, Maquoketa; City Attorney H. O. Willoughby, Grundy Center.

Municipal Franchises.—Mayor R. J. Andrews, Sioux City; Mayor Chas. Emmerling, Gladbrook; Councilman S. A. Holcomb, Milford.

Municipal Accounting.—City Clerk Otto Hile, Boone; City Clerk Wilson Helfin, Fairfield; City Clerk C. S. Adams, Madrid.

Department Chairman.—Cities Under General Law, Mayor W. F. Baker, Decorah; Cities Under Commission Plan, Councilman Frank Camry, Burlington; City Under Manager Plan, Councilman W. V. Bates, Clarinda.

Towns.—Mayor Henry Polders, West Liberty.

Attorneys.—City Attorney Henry Peterson, Council Bluffs; Accounting Officers; City Clerk F. T. Lynch, Ottumwa.

Engineers.—City Engineer Wm. Steiner, Marshalltown; Water and Light Commission; B. F. Stedman, Supt. Waterworks, 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 for the Year beginning September 1, 1915, and ending August 31, 1916, as reported by F. G. Pierce, Secretary-Treasurer of the League.

RECEIPTS FROM DUES.

Town	Amount	Town	Amount
Ackley	$ 10.00	Conrad	10.00
Adel	10.00	Coon Rapids	5.00
Akron	10.00	Correctionville	10.00
Albion	10.00	Corwith	10.00
Albia	20.00	Corydon	10.00
Alden	10.00	Council Bluffs	40.00
Alta	10.00	Cresco	20.00
Alton	10.00	Creston	30.00
Altoona	10.00	Crystal Lake	10.00
Ames	20.00	Curlew	10.00
Anamosa	15.00	Dallas Center	10.00
Arcadia	5.00	Dana	10.00
Arlington	10.00	Danbury	10.00
Armstrong	10.00	Davenport	50.00
Ashton	10.00	Davis City	10.00
Aurelia	10.00	Dayton	10.00
Avoca	10.00	Decorah	20.00
Badger	10.00	Delmar	10.00
Bagley	10.00	Denison	20.00
Bancroft	10.00	Delta	10.00
Baldwin	10.00	Des Moines	60.00
Barnes City	10.00	De Witt	10.00
Barnum	10.00	Dike	10.00
Baxter	10.00	Dixon	10.00
Bayard	10.00	Donnellson	10.00
Beaman	10.00	Doon	10.00
Bellevue	10.00	Dougherty	10.00
Belmond	10.00	Dow City	10.00
Bennett	10.00	Dubuque	50.00
Bertram	10.00	Dumont	10.00
Bettendorf	10.00	Dunkerton	10.00
Birmingham	10.00	Dunlap	10.00
Blairstown	10.00	Durant	10.00
Blanchard	10.00	Dyersville	10.00
Blue Grass	10.00	Eagle Grove	20.00
Bonaparte	10.00	Earlham	10.00
Boone	40.00	Earling	10.00
Boyden	10.00	Earlville	5.00
Bristow	10.00	Early	10.00
Britt	10.00	Elberon	10.00
Buckeye	10.00	Eldridge	10.00
Buffalo	10.00	Eldora	10.00
Burlington	40.00	Elgin	10.00
Burt	10.00	Elliott	10.00
Bussey	10.00	Essex	10.00
Calmar	10.00	Estherville	20.00
Calumet	10.00	Epworth	10.00
Cambridge	10.00	Everly	10.00
Carroll	20.00	Exline	10.00
Cascade	10.00	Fairfield	20.00
Castana	10.00	Farley	10.00
Cedar Falls	30.00	Farmersburg	10.00
Center Junction	10.00	Farmington	10.00
Charles City	10.00	Farragut	10.00
Charter Oak	10.00	Fonda	10.00
Chatsworth	10.00	Fontanelle	10.00
Cherokee	20.00	Ft. Dodge	40.00
Clarinda	20.00	Ft. Madison	30.00
Clemons	10.00	Fredericksburg	10.00
Clermont	10.00	Galva	10.00
Clinton	40.00	Garber	10.00
Coggon	10.00	Garnavillo	10.00
Coin	10.00	Garner	10.00
Colesburg	10.00	Garwin	10.00
Colfax	20.00	George	10.00
Collins	10.00	Gilmore City	10.00
Columbus Junction	5.00	Gladbrook	10.00

Town	Amount
Goldfield	10.00
Goose Lake	10.00
Gowrie	10.00
Grand Junction	10.00
Grand Mound	10.00
Gravity	10.00
Griswold	15.00
Grundy Center	10.00
Guthrie Center	10.00
Guttenberg	10.00
Hamburg	10.00
Hanlontown	10.00
Harlan	20.00
Harris	10.00
Hartley	10.00
Harvey	10.00
Hawarden	20.00
Holstein	10.00
Hospers	10.00
Hubbard	10.00
Hudson	5.00
Hull	10.00
Humboldt	10.00
Humeston	10.00
Huxley	10.00
Ida Grove	10.00
Imogene	10.00
Independence	20.00
Indianola	20.00
Iowa City	40.00
Iowa Falls	20.00
Ireton	10.00
Jamaica	10.00
Janesville	10.00
Kanawha	10.00
Kent	10.00
Kenwood Park	10.00
Keokuk	40.00
Keota	10.00
Keystone	10.00
Kimballton	10.00
Kingsley	10.00
Kirkman	10.00
Kiron	10.00
Klemme	10.00
Knierim	10.00
Laconia	10.00
Ladora	10.00
Lake City	10.00
Lake Mills	10.00
Lake View	10.00
Lamoni	10.00
Lamont	10.00
Larchwood	10.00
La Porte City	10.00
Lawton	10.00
Lehigh	10.00
Le Mars	20.00
Le Roy	10.00
Letts	10.00
Lidomb	10.00
Livermore	10.00
Lohrville	10.00
Lone Tree	10.00
Lorimor	10.00
Lost Nation	10.00
Lovilla	10.00
Loveln	10.00
Luana	10.00
Luther	10.00
Madrid	10.00
Magnolia	10.00
Mallard	10.00
Malvern	10.00
Manning	10.00
Manson	10.00
Mapleton	10.00
Maquoketa	20.00
Marathon	10.00
Marcus	10.00
Marengo	10.00
Marion	20.00
Mason City	40.00
Maurice	10.00
Maxwell	10.00
Maynard	10.00
McGregor	10.00
McIntire	10.00
Mechanicsville	10.00
Melbourne	10.00
Melcher	10.00
Melvin	10.00
Meservey	10.00
Miles	10.00
Milford	10.00
Millersburg	10.00
Milton	10.00
Minden	10.00
Missouri Valley	20.00
Moneta	10.00
Monona	10.00
Monticello	20.00
Montrose	10.00
Morning Sun	10.00
Mt. Pleasant	20.00
Mt. Union	10.00
Mt. Vernon	10.00
Murray	10.00
Nashua	10.00
Neola	10.00
Nevada	20.00
New Albin	10.00
Newell	10.00
New Hampton	20.00
New Hartford	10.00
New Liberty	10.00
New London	10.00
Newton	20.00
New Vienna	10.00
Nichols	10.00
North McGregor	10.00
Northwood	10.00
Numa	10.00
Oakville	10.00
Odebolt	10.00
Oelwein	30.00
Ogden	10.00
Olds	10.00
Olin	10.00
Onslow	10.00
Orange City	10.00
Orient	10.00
Oskaloosa	30.00
Ossian	10.00
Ottumwa	10.00
Oxford	10.00
Oxford Junction	10.00
Pacific Junction	10.00
Packwood	10.00
Panama	10.00
Paullina	10.00
Pella	20.00
Perry	20.00
Pierson	10.00
Pleasantville	10.00
Plymouth	10.00
Pocahontas	10.00
Pomeroy	10.00
Postville	10.00
Prairie City	10.00
Prescott	10.00
Preston	10.00
Rake	10.00
Randolph	10.00
Red Oak	20.00
Reinbeck	10.00

Town	Amount
Remsen	10.00
Ricketts	10.00
Riverside	10.00
Riverton	10.00
Rock Rapids	20.00
Rock Valley	10.00
Rockwell City	10.00
Roland	10.00
Rolfe	10.00
Rome	10.00
Rudd	10.00
Russell	10.00
Ruthven	10.00
Ryan	10.00
Sanborn	10.00
Schaller	10.00
Schleswig	10.00
Sheffield	5.00
Shelby	10.00
Sheldahl	10.00
Sheldon	20.00
Shell Rock	10.00
Shenandoah	20.00
Silver City	10.00
Sioux Center	10.00
Sioux City	50.00
Spencer	20.00
Spillville	10.00
Spirit Lake	10.00
Stanhope	10.00
St. Ansgar	10.00
St. Anthony	10.00
Stanton	10.00
State Center	10.00
Stockton	10.00
Storm Lake	20.00
Story City	10.00
Stratford	10.00
Stuart	10.00
Sumner	10.00
Sutherland	10.00
Swea City	10.00
Tabor	10.00
Tama	20.00
Thompson	10.00
Thurman	10.00
Tipton	20.00
Traer	10.00
Treynor	10.00
Tripoli	10.00
Underwood	10.00
Union	10.00
Vail	5.00
Varina	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
Waukon	20.00
Waverly	20.00
Wellman	10.00
Wesley	10.00
West Bend	10.00
West Branch	10.00
West Liberty	10.00
West Point	10.00
What Cheer	10.00
Wheatland	10.00
Whiting	10.00
Williamsburg	10.00
Winfield	10.00
Winterset	20.00
Winthrop	10.00
Yorktown	10.00
Zwingle	10.00

Total from Dues	$4,710.00
Cash on hand beginning of year	20.89
Total Receipts	$4,730.89

DISBURSEMENTS.

September	2	A. G. Johnson, P. M., Postage	$ 10.65
September	10	J. D. Glasgow, Legislative Committee	100.00
September	15	Geo. Gallarno, Auditing	11.38
September	16	C. A. Robbins, Convention Expense	26.00
September	18	J. D. Glasgow, Legislative Committee	10.38
September	18	F. G. Pierce, Annual Meeting	24.81
September	18	Municipal Pub. Co.	490.80
September	20	M. Giese, Clerk Hire	240.00
September	20	R. C. Ozman, Convention	3.70
September	27	F. G. Pierce, Sal. Sept.	100.00
October	5	Municipal Pub. Co., Oct.	163.60
October	6	J. J. Ferguson, Reporting Convention	72.75
October	7	A. G. Johnson, P. M., Postage	42.40
October	30	F. G. Pierce, Sal. Oct.	100.00
November	1	H. B. Miller, Printing	40.00
November	1	Municipal Pub. Co., Nov.	160.70
November	16	Stipp, Perry & Starzinger, Suit Ex. Council	500.00
December	1	F. G. Pierce, Sal. Nov.	100.00
December	1	Municipal Pub. Co., Dec.	160.70
December	10	A. G. Johnson, P. M., Postage	11.00
December	13	J. F. Cole, Expense	5.94
December	23	F. G. Pierce, Sal. Dec.	100.00
January	7	Municipal Pub. Co., Jan.	160.70
January	31	F. G. Pierce, Sal. Jan.	100.00
February	5	Municipal Pub. Co., Feb.	160.70
February	14	A. G. Johnson, Postage	42.40
March	1	F. G. Pierce, Sal. Feb.	100.00
March	1	A. G. Johnson, Postage	11.56
March	8	Municipal Pub. Co., March	160.00
March	20	A. G. Johnson, Postage	22.40

March	31	F. G. Pierce, Sal. March	100.00
April	3	A. G. Johnson, Postage	42.40
April	6	Municipal Pub. Co., bal. March and April	236.25
April	6	Marie Giese, Sal. six months to March 1st	120.00
May	3	Municipal Pub. Co., May	174.55
May	2	F. G. Pierce, Sal. April	100.00
June	2	F. G. Pierce, Sal. May	100.00
June	2	Municipal Pub. Co., June	174.55
July	6	F. G. Pierce, Sal. June	100.00
July	7	A. G. Johnson, 2,000 2c envelopes	42.40
August	2	A. G. Johnson, 1,000 1c envelopes	11.08
August	3	A. G. Johnson, 2,000 2c envelopes	42.40
August	31	M. Giese, Clerk Hire	120.00
	Total	Disbursements	$4,518.23

RECAPITULATION.

Cash on hand at beginning of year	$ 20.89
Received dues from cities and towns	4,710.00
Total	4,730.89
Total Expenditures	4,518.23
Cash on hand at close of year	$ 212.66