

CLASS

BOOK

VOL.



Iowa State Library.
DES MOINES.
IOWA.

State of Iowa
1929

REPORT ON

Municipal Finances

For the

YEAR ENDING MARCH 31, 1929

Statistics of Cities and Towns of Iowa

J. W. LONG
Auditor of State

Published by
STATE OF IOWA
Des Moines

STATE OF IOWA
DEPARTMENT OF MUNICIPAL FINANCE AND ACCOUNTING
LETTER OF TRANSMITTAL

HON. JOHN HAMMILL,
GOVERNOR OF IOWA.

SIR: I have the honor to present herewith the twenty-second annual report of the Auditor of State, Department of Municipal Finance and Accounting, as provided by Section 5681-5682, Code, 1927.

J. W. LOMB, *Auditor of State.*

Des Moines, Iowa, December 1, 1929.

D16604

TABLE OF CONTENTS

Introduction	5-6
Receipts from Examinations.....	7-8
Municipal Accounting Law.....	9-10

GENERAL TABLES CITIES

TABLE 1-A to 1-F INCLUSIVE.....	12-35
Date of Incorporation; Population; Receipts; Warrants Outstanding March 31, 1929; Balance April 1, 1928, Grand Total.	
TABLE 2-A to 2-M INCLUSIVE.....	36-83
Expenditures; Warrants Outstanding April 1, 1928, Bal- ance March 31, 1929; Grand Total.	
TABLE 3	84-87
Municipal Indebtedness.	
TABLE 4	88-91
Valuation of Property for Assessment Purposes.	
TABLE 5	92-95
Valuation of Municipal Possessions.	

GENERAL TABLES TOWNS

TABLE 1	96-121
Date of Incorporation; Population; Receipts; Warrants Outstanding March 31, 1929; Balance April 1, 1928; Grand Total.	
TABLE 2	122-147
Expenditures; Warrants Outstanding April 1, 1928; Bal- ance March 31, 1929; Grand Total.	
TABLE 3	148-173
Municipal Indebtedness April 1, 1929.	
TABLE 4	174-199
Assessed Valuation of Property January 1, 1928; Levies September 1, 1928.	
DIRECTORY OF CITY OFFICIALS	200-202
DIRECTORY OF TOWN OFFICIALS	203-223
LEAGUE OF IOWA MUNICIPALITIES.....	225
IOWA LEAGUE DIRECTORY	226
IOWA LEAGUE FINANCIAL REPORT	227-231
APPENDIX, MUNICIPAL LAW.....	232-254

FINANCIAL AND MUNICIPAL ACCOUNTING

REPORT OF THE DEPARTMENT

The financial transactions of cities and towns of Iowa for the municipal fiscal year, April 1, 1928, to April 1, 1929, are covered by this report.

Included in the statistical tables are returns complete from each of the 110 cities and from 804 of the 806 incorporated towns of the state. The cooperation of the cities and towns with this department is commendable. The towns whose clerks failed to report to the department are as follows:

Hopeville and Neola.

EXAMINATIONS

The Code of Iowa, 1927, makes provision that the Auditor of State, shall, at least once in each two years, audit and report upon the financial conditions and transactions of all cities having a population of three thousand or more, and may examine other cities and towns upon request of the governing council, or on request of a petition signed by twenty-five or more taxpayers residing in the city or town. However, the 43rd General Assembly amended Section 113 of the Code of 1927 and makes provision for the auditing of all cities with a population of two thousand or more. School districts may also procure an examination and audit of their accounts and affairs upon request by the proper officials, or by a petition signed by twenty-five or more taxpayers within the district.

COMMISSIONED GOVERNED CITIES

The commission governed cities are: Des Moines, Sioux City, Cedar Rapids, Burlington, Ottumwa, Fort Dodge and Keokuk.

SPECIAL CHARTER CITIES

The cities and towns operated under special charter are Davenport, Muscatine, Wapello and Camanche.

TOWNS DISCONTINUING INCORPORATION

The following town has discontinued its incorporation: Bailey.

RECEIPTS AND DISBURSEMENTS

	Cities	Towns
Total receipts, all sources.....	\$25,006,398.97	\$ 6,871,361.84
Total disbursements, all sources.....	25,116,317.88	7,035,095.33
Cash on hand, beginning of year.....	7,080,736.05	3,523,387.93
Cash on hand, close of year.....	6,914,868.36	3,369,570.11
Receipts, per capita, all cities and towns.....	\$ 22.78	
Disbursements, per capita, all cities and towns.....	22.98	

REPORT OF MUNICIPAL FINANCES

MUNICIPAL INDEBTEDNESS

General bonds	\$18,359,460.19	\$ 4,530,055.54
Municipal Industry bonds.....	12,818,928.50	3,184,963.12
Temporary loans	7,002.48	68,107.70
Outstanding warrants	561,247.68	271,459.51
Special fund bonds.....	8,222,060.09	2,292,912.36
Special assessment certificates.....		169,636.18
Judgments		105,767.85
Miscellaneous	2,182,539.50	130,328.91
Total indebtedness	\$42,151,238.44	\$10,851,140.42
Indebtedness of cities, per capita.....		\$ 42.67
Indebtedness of towns, per capita.....		26.38
Combined per capita indebtedness of all cities and towns..		37.88
The report shows the net decrease in indebtedness of cities and towns for the year in the sum of.....		846,141.40

PROPERTY SUBJECT TO TAXATION

	Cities	Towns
Assessed value as of January, 1928—		
Real property	\$ 885,735,416	\$ 210,199,142
Personal property	149,910,824	56,564,559
Railroad, telephone, telegraph and express companies	33,042,624	27,114,463
Total all property except monies and credits	\$1,068,688,864	\$ 293,878,164
Per capita, assessed value of cities and towns.....		\$ 973.93
Taxes are levied on one-fourth or 25 per cent of the assessed valuation as listed above, except in the city of Davenport, a special charter city. Taxes in that city are levied on one-half or 50 per cent of the assessed valuation.		
Assessed valuation of monies and credits..	\$ 236,659,739	\$ 154,679,096

VALUE OF MUNICIPAL PROPERTY

110 Cities

Municipal buildings and furnishings.....	\$ 6,785,394
Police department	1,417,421
Fire department	4,145,014
Street and alley equipment.....	782,166
Bridges	5,561,972
Markets and public scales.....	341,731
Cemeteries	1,174,396
Gas works	480,561
Electric light works.....	5,408,732
Water works	29,182,782
Libraries	7,453,307
Parks	12,112,278
All other possessions.....	5,594,901
Total	\$80,440,655
Increase of value of municipal possessions during the year was	\$ 4,528,974

EXAMINATION FEES, APRIL 1, 1928, TO APRIL 1, 1929

	Date of Examination	Cost of Examination	Date of Payment
Albia	May 28, 1928	\$ 584.80	Aug. 9, 1928
Belle Plaine	May 31, 1928	161.58	July 13, 1928
Bondurant	June 9, 1928	191.90	July 12, 1928

Bellevue	April 12, 1928	326.62	May 19, 1928
Creston	Dec. 8, 1928	311.78	Jan. 9, 1929
Council Bluffs	Oct. 22, 1928	552.09	Nov. 30, 1928
Cedar Rapids	Feb. 22, 1928	1,217.64	May 22, 1928
Centerville	June 27, 1928	393.74	Aug. 8, 1928
Cherokee	Oct. 23, 1928	241.51	Dec. 7, 1928
Cresco	Sept. 11, 1928	252.29	Nov. 8, 1928
Carlisle	Sept. 8, 1928	181.57	Nov. 16, 1928
Des Moines	Jan. 9, 1928	5,396.45	Jan. 8, 1929
Dubuque	April 28, 1928	875.13	July 10, 1928
Decorah	Oct. 9, 1928	293.80	Nov. 13, 1928
Eagle Grove	Sept. 25, 1928	257.84	Nov. 8, 1928
Estherville	Aug. 2, 1928	497.60	Sept. 7, 1928
Ft. Dodge	Dec. 8, 1928	559.28	Feb. 6, 1928
Havelock	June 15, 1928	156.79	July 11, 1928
Indianola	April 3, 1928	169.71	May 9, 1928
Iowa City	Oct. 30, 1928	606.55	Jan. 29, 1929
Keokuk	May 4, 1928	267.71	June 6, 1928
Manchester	Feb. 4, 1928	130.87	March 21, 1928
Mason City	Aug. 23, 1928	340.90	Oct. 9, 1928
Marion	Oct. 12, 1928	267.84	Nov. 8, 1928
Nora Springs	April 14, 1928	272.34	June 9, 1928
Ottumwa	Sept. 19, 1928	567.10	Nov. 2, 1928
Onawa	May 16, 1928	117.45	July 9, 1928
Red Oak	Sept. 28, 1928	364.29	Feb. 9, 1929
Richland	June 12, 1928	110.74	Oct. 20, 1928
Sheldon	Nov. 5, 1928	317.36	Jan. 24, 1929
Shenandoah	Nov. 17, 1928	341.67	Jan. 12, 1929
Sioux City	July 16, 1928	811.43	Sept. 22, 1928
Storm Lake	July 2, 1928	378.08	Sept. 6, 1928
Spencer	Aug. 30, 1928	366.63	Oct. 11, 1928
Spirit Lake	Feb. 15, 1928	570.00	May 9, 1928
Vinton	Nov. 20, 1928	253.82	Dec. 21, 1928
Valley Junction	Aug. 7, 1928	188.75	Sept. 7, 1928
Waterloo	Feb. 6, 1928	677.87	May 31, 1928
Waukee	March 29, 1928	175.54	May 9, 1928
Washta	July 18, 1928	186.94	Sept. 6, 1928

\$ 19,936.00

Municipal Water-works Examined	Date of Examination	Cost of Examination	Date of Payment
Council Bluffs	March 17, 1928	\$ 254.15	April 11, 1928
Mason City	Aug. 30, 1928	122.35	Sept. 21, 1928
Waterloo	March 10, 1928	134.82	April 12, 1928

\$ 511.32

School Districts Examined	Date of Examination	Cost of Examination	Date of Payment
Des Moines Independent School District	July 6, 1928	\$ 316.95	Aug. 23, 1928
Dubuque Independent School District	Sept. 10, 1928	156.03	Nov. 20, 1928
Franklin Township School District	March 27, 1928	26.00	Nov. 13, 1928
Fairfield Independent School District	Aug. 7, 1928	118.55	Nov. 1, 1928
Marshalltown Independent School District	July 19, 1928	141.61	Aug. 16, 1928
Redfield Consolidated Independent School Dist.	Sept. 1, 1928	112.73	Oct. 20, 1928

\$ 871.87

REPORT OF MUNICIPAL FINANCES

Building and Loan Associations Examined	Date of Examination	Cost of Examination	Date of Payment
Guaranty Building & Loan Association, Sioux City, Iowa	Aug. 24, 1928	\$ 111.69	Dec. 4, 1928
Iowa Building, Loan & Sav. Assn., Des Moines, Iowa	Feb. 20, 1928	52.90	Feb. 25, 1928
Mills County Building & Loan Association, Glen- wood, Iowa	Oct. 18, 1928	30.05	Nov. 6, 1928
State Building & Loan Assn., Des Moines, Iowa.	Jan. 28, 1928	124.75	March 19, 1928
		\$ 319.39	
Miscellaneous Examinations	Date of Examination	Cost of Examination	Date of Payment
Continental Securities Co., Des Moines, Iowa.....	Dec. 17, 1928	\$ 33.25	Dec. 20, 1928
Fidelity Investment Asso- ciation, Wheeling, W. Va.	Nov. 2, 1928	809.62	Dec. 12, 1928
Investors Syndicate, Min- neapolis, Minn.	July 17, 1928	1,042.80	Oct. 9, 1928
Old Colony State Bond Co., Des Moines, Iowa.	April 27, 1928	31.00	May 8, 1928
		\$ 1,916.67	

ACCOUNTING LAW
CHAPTER 10, CODE, 1927

SECTION 113. *Examination of Cities and Counties.* The Auditor of State shall cause the financial condition and transactions of all county offices to be examined at least once each year, by a state examiner of accounts, and shall cause a like examination to be made at least once each two years, of all offices of all cities and towns having a population of two thousand or more, including offices of cities acting under special charter.

SEC. 114. *State Examiners.* The Auditor of State shall appoint such number of state examiners of accounts as may be necessary to make such examinations. Said examiners shall be of recognized skill and integrity, familiar with the system of accounting in county and city offices and with the laws relating to county and city affairs. Each examiner shall give bond in the sum of two thousand dollars, conditioned as the bonds of county officers, which bonds shall be approved and filed as bonds of the state officers. Such examiners shall hold their positions for four years, unless sooner removed by the Auditor of State for cause, and be subject at all times to the direction of said Auditor.

SEC. 115. *Assistants.* The Auditor of State shall appoint such additional assistants to the examiners as may be necessary, who shall be subject to discharge at any time by the Auditor. Such assistants shall receive such reasonable compensation as the Auditor may fix and shall be paid in the same manner as examiners. The compensation of such assistants shall be considered as part of the cost of examination.

SEC. 116. *Examinations.* Said examiners shall have the right while making said examinations, to examine all papers, books, records, and documents of any of said offices and shall have the right, in the presence of the custodian or his deputy, to have access to the cash drawers and cash in the official custody of such officer, and a like right, during business hours, to examine the public accounts of the county or city in any depository which has public funds in its custody pursuant to law.

SEC. 117. *Scope of Examinations.* All examinations shall be made without notice to the office examined. On every examination inquiry shall be made as to the financial condition and resources of the county or city; whether the cost price for improvement and material in said county or city is in excess of the cost price for like things in other counties or cities of the state; whether the county or city authorities are complying with the law; and whether the accounts and reports are being accurately kept.

SEC. 118. *Subpoenas.* The Auditor of State and all examiners shall, in all matters pertaining to an authorized examination, have power to issue subpoenas of all kinds, administer oaths and examine witnesses, either orally or in writing, and the expense attending the same, including the expense of taking oral examinations in shorthand, shall be paid as other expenses of the examiner.

SEC. 119. *Refusal to Testify.* In case any witness duly subpoenaed refuses to attend, or refuses to produce documents, books, and papers, or shall attend and refuse to make oath or affirmation, or, being duly sworn or affirmed, shall refuse to testify, the Auditor of State or the examiner may apply to the district court, or to any judge of said district court having jurisdiction thereof, for the enforcement of attendance and answers to questions as provided by law in the matter of taking depositions.

SEC. 120. *Reports.* A report of such examination shall be made in triplicate, signed, and verified by the officer making the examination; one copy to be filed with the auditor of state; one copy with the officer under investigation, and one copy with the auditor of the county if a county office is under investigation, or with the mayor or city council if a city office is under investigation. All reports shall be open to public inspection.

SEC. 121. *Report Filed with County Attorney.* If said examination discloses any irregularity in the collection or disbursement of public funds or in the abatement of taxes a copy of said report shall be filed with the county attorney and it shall be his duty to cooperate with the state auditor, and, in proper cases, with the attorney general, to secure the correction of the irregularity.

SEC. 122. *Duty of Attorney General.* In the event such examination discloses any grounds which would be grounds for removal from office, a fourth copy of said report shall be provided and filed by the auditor of state in the office of the attorney general of the state, who shall thereupon take such action as, in his judgment, the facts and circumstances warrant.

SEC. 123. *Disclosures Prohibited.* No such examiner shall make any disclosure of the result of any investigation, except as he is required by law to report the same or to testify in court. Any violation of this provision shall be grounds for removal.

SEC. 124. *Examination of Other Municipalities.* Any township, school, or municipal corporation, not embraced within the foregoing provisions of this chapter, may, on application to the auditor of state, secure an examination of its financial transactions and the conditions of its funds, or a like examination may be had on an application of twenty-five or more taxpayers of such township, school, or other corporation, accompanied by such showing of facts as, in the opinion of the auditor of state, will justify such examination.

SEC. 125. *Bills.* Each examiner shall, on the completion of an examination, file with the auditor of state a detailed, itemized, and sworn voucher of his per diem and expenses, which voucher, when approved by said auditor and by the state board of audit, shall be paid from any unappropriated funds in the state treasury.

SEC. 126. *State Reimbursed.* Upon payment by the state of the per diem and expense aforesaid, the auditor of state shall at once file with the warrant-issuing officer of the county or municipality whose office was examined, a copy of the voucher so paid by the state and thereupon said warrant-issuing officer shall at once draw his warrant for said amount on the general funds of his county or municipality in favor of the auditor of state, which warrant shall be placed to the credit of the general fund of the state.

GENERAL TABLES

CITIES AND TOWNS

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-A—CITIES—DATE OF INCORPORATION;
MARCH 31, 1929;

No. in order of population	Cities	Date of Incorporation		Population census 1925	County Tax Receipts			
		First	Last		General government	Independent division	Special assessments	Other receipts
	Grand Total				\$10,671,475.21	\$1,654,220.44	\$1,774,172.16	\$305,028.24
1	Des Moines	1857	1863	41,441	2,587,020.95	23,451.63		
2	Sioux City	1857	1874	76,411	1,106,491.52	55,321.99	83,281.20	
3	Davenport	1839	1851	52,469	760,414.42	171,942.46	351,235.09	3,125.12
4	Cedar Rapids	1856	1908	50,561	730,173.79	52,257.34		511.59
5	Dubuque	1837	1857	40,996	697,200.07	21,374.55	128,952.90	18,026.10
6	Council Bluffs	1853		39,795	397,956.70	123,110.54	6,554.37	435.20
7	Waterloo	1868	1906	36,771	390,899.33	142,283.73	65,227.37	6,851.98
8	Clinton	1859	1881	26,436	172,847.38	32,267.48	95,896.96	
9	Burlington	1837	1910	26,375	303,545.77	37,294.06	4,890.91	15.24
10	Ottumwa	1851	1913	26,375	215,521.92	13,809.09		
11	Mason City	1870	1913	22,682	201,835.26	29,263.10		93,893.69
12	Ft. Dodge	1869	1911	21,702	265,989.63	18,679.92	14,721.92	
13	Marshalltown	1863	1913	16,868	59,857.88	59,968.69	68,889.72	25.00
14	Muscatine	1839	1851	16,821	143,979.49	58,257.91	62,208.70	
15	Iowa City	1853		15,289	172,881.91	5,268.10	87,172.04	3,359.23
16	Keokuk	1848		14,501	151,776.96	11,119.27		1,879.55
17	Boone	1866	1868	12,812	86,885.40	17,532.75	55,000.00	1,041.97
18	Ft. Madison	1839		11,229	25,366.13	12,978.54		83,167.04
19	Oskaloosa	1853	1862	10,331	69,509.14	18,353.27	26,481.39	
20	Ames	1870	1893	9,332	83,876.24	22,565.41		
21	Centerville	1855	1870	8,611	14,510.13	15,060.02	30,062.66	
22	Creston	1871		8,160	50,264.15	5,957.22	16,751.46	
23	Oelwein	1888	1897	8,058	48,486.46	6,514.32	10,905.95	1,263.10
24	Newton	1857	1876	7,065	85,861.24	21,139.38	19,032.23	
25	Cedar Falls	1857	1865	6,841	48,903.17	10,968.51	1,159.58	
26	Webster City	1874	1895	6,649	17,811.64	9,328.52		
27	Charles City	1860	1865	6,425	70,478.75	7,543.98	5,542.58	
28	Fairfield	1847	1868	6,333	35,193.64	5,869.52	6,567.56	573.03
29	Perry	1875	1885	5,778	9,099.27	5,830.53	5,033.13	22,578.23
30	Red Oak	1869	1876	5,686	39,161.83	7,628.53	20,038.14	
31	Atlantic	1869	1878	5,524	32,946.80	11,850.19		
32	Shenandoah	1871	1886	5,494	58,678.68	6,220.84		
33	Chariton	1857	1874	5,226	33,425.91			
34	Albia	1859	1876	5,166	13,560.95	37,071.15	699.45	
35	Estherville	1881	1894	5,084	16,832.59	9,981.89	12,490.07	
36	Cherokee	1873	1891	4,807	37,683.35	5,859.96		
37	Spencer	1890	1892	4,689	13,530.18	27,235.23	5,030.07	
38	Clarinda	1867	1882	4,683	39,398.31	6,382.00		
39	Grinnell	1865	1878	4,662	38,754.96	6,668.86	186.37	
40	Le Mars	1881		4,553	31,263.11	7,745.43	27,487.31	
41	Marion	1865	1895	4,530	37,083.94	3,923.53	10,886.46	
42	Carroll	1869	1892	4,480	23,574.52	9,562.87	24,900.93	9,875.68
43	Mt. Pleasant	1842	1856	4,445	27,268.10	4,870.37		
44	Valley Junction	1893	1906	4,334	4,875.65	13,398.66	13,368.54	218.86
45	Washington	1864		4,288	4,722.00	67,608.12		
46	Missouri Valley	1871	1885	4,283	14,088.42	8,920.23	18,981.03	
47	Eagle Grove	1888	1892	4,222	24,853.72	4,621.29	3.75	8.75
48	Decorah	1857	1871	4,141	9,684.55	40,633.44	14,615.11	
49	Iowa Falls	1869	1895	4,128	25,208.86	9,313.88	13,991.43	1,832.61
50	Algona	1872	1888	3,913	480.00	30,842.07	7,597.60	
51	Storm Lake	1873	1901	3,906	45,021.08	7,287.59		
52	Knoxville	1854	1886	3,801	19,966.38	4,164.20	11,897.57	
53	Maquoketa	1853	1857	3,643	6,660.04	21,943.67	2,601.55	783.93
54	Waverly	1859	1869	3,599	9,034.32	32,431.36	2,861.24	
55	Belle Plaine	1866	1886	3,595	23,770.39	2,523.74	3,036.83	
56	Indianola	1864		3,581	29,371.18	5,831.64		
57	Manchester	1863	1868	3,455	26,446.78	4,133.58	25,420.29	

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1928

Grand total taxes	Office Receipts							No. in order of population
	Franchise	Poll tax	Business license	Cigarette license	Dog license	Fines, fees and forfeitures	Departmental permits	
\$14,404,896.05	\$145,890.24	\$134,132.72	\$150,811.49	\$222,049.88	\$ 25,398.51	\$213,086.24	\$79,805.93	
2,610,472.58	52,004.01	-----	17,191.00	24,875.00	265.50	33,964.16	13,780.71	1
1,245,094.71	69,297.09	-----	11,840.00	23,350.00	4,089.00	22,040.68	7,122.32	2
1,286,717.09	-----	-----	20,265.60	12,925.00	2,702.50	19,479.62	7,187.33	3
782,942.72	-----	-----	5,286.00	13,975.00	1,849.50	10,363.51	9,994.75	4
865,553.62	600.00	-----	7,151.03	8,785.00	1,067.50	18,460.13	7,196.25	5
528,056.81	-----	8,885.00	3,703.67	7,350.00	1,662.00	13,272.87	4,319.92	6
605,262.41	-----	20,739.40	4,060.00	9,775.00	571.75	16,370.18	13,767.84	7
301,011.82	-----	-----	3,353.31	6,150.00	182.00	6,059.80	95.21	8
345,745.98	18,360.00	-----	3,418.07	7,050.00	55.50	2,672.00	4,146.40	9
229,331.01	939.14	4,440.00	3,289.78	6,125.00	154.00	3,000.00	754.76	10
324,992.05	-----	10,937.15	3,358.05	5,500.00	1,545.00	11,590.90	2,184.05	11
299,391.47	-----	5,068.50	1,972.34	6,075.00	102.00	8,258.50	1,844.09	12
188,741.29	4,250.00	4,060.03	2,975.00	110.00	4,936.31	1,313.99	-----	13
264,446.10	-----	-----	1,447.40	3,600.00	220.00	345.70	-----	14
268,681.28	-----	2,398.00	4,101.34	3,425.00	114.00	3,709.23	-----	15
164,775.78	-----	-----	1,301.75	2,525.00	926.00	4,020.95	1,157.25	16
160,460.12	-----	3,792.00	1,524.50	1,837.50	67.00	1,232.00	826.30	17
121,511.71	-----	4,281.00	1,074.80	2,325.00	218.00	3,584.25	1,689.50	18
114,343.80	-----	2,787.85	1,036.95	1,968.75	312.00	401.20	705.00	19
106,441.65	-----	2,100.00	951.50	2,007.00	-----	2,061.00	596.50	20
59,632.81	-----	4,704.40	1,231.00	1,368.75	142.00	899.18	-----	21
72,972.83	-----	1,134.00	1,931.00	2,062.50	-----	1,444.50	-----	22
67,169.83	-----	3,565.60	770.50	1,443.75	169.00	1,344.85	-----	23
126,032.85	-----	1,362.00	1,313.25	1,518.75	142.00	833.35	-----	24
61,031.26	-----	1,344.25	660.00	1,031.25	297.00	1,426.05	449.24	25
27,140.16	-----	1,258.00	684.50	1,275.00	-----	1,043.75	405.00	26
83,565.31	-----	1,539.00	1,567.04	1,143.75	52.75	701.50	135.50	27
48,203.75	-----	2,140.00	2,333.00	1,350.00	37.00	30.00	-----	28
42,541.16	-----	729.00	1,240.00	1,275.00	250.00	192.00	-----	29
66,828.50	-----	907.50	878.00	1,181.25	98.00	300.95	-----	30
44,796.99	-----	588.00	1,025.00	1,556.25	63.75	291.70	-----	31
64,899.52	-----	1,913.00	1,191.20	1,556.25	206.00	2,439.33	139.00	32
33,425.91	-----	897.00	505.00	843.75	30.00	308.85	-----	33
51,331.55	-----	325.00	1,194.85	1,031.25	-----	494.37	-----	34
39,304.55	-----	1,056.25	604.84	1,055.00	-----	436.15	-----	35
43,543.31	-----	807.00	1,014.00	1,050.00	236.00	591.00	290.50	36
45,795.48	-----	492.50	1,274.00	1,162.50	174.50	259.90	-----	37
45,780.31	-----	1,973.81	1,018.89	750.00	112.00	1,431.50	29.00	38
45,610.19	-----	1,027.00	1,237.50	787.50	454.00	1,773.00	1.50	39
66,495.85	-----	1,152.00	739.00	1,481.25	59.00	158.00	-----	40
51,893.93	-----	237.00	524.50	618.75	6.00	496.33	-----	41
67,914.00	-----	344.00	911.50	1,518.75	-----	609.40	-----	42
32,138.47	-----	294.00	270.00	637.50	-----	392.70	-----	43
31,861.71	-----	-----	559.00	900.00	-----	131.20	79.50	44
72,330.12	-----	1,360.00	320.00	825.00	-----	219.00	-----	45
41,989.68	-----	846.00	1,182.50	1,200.00	69.00	340.00	-----	46
29,487.51	-----	1,083.00	480.00	787.50	61.00	573.04	-----	47
64,933.10	-----	810.00	451.00	1,687.50	16.00	40.00	-----	48
50,346.78	-----	1,440.00	603.00	975.00	77.00	276.90	-----	49
38,919.67	-----	360.00	915.10	712.50	29.00	366.00	-----	50
52,308.67	-----	519.00	986.68	1,012.50	178.75	254.25	-----	51
36,028.15	-----	444.00	625.50	900.00	15.00	677.10	-----	52
31,989.19	-----	291.00	720.50	787.50	-----	27.50	-----	53
44,326.92	-----	1,344.76	333.50	787.50	108.50	442.00	-----	54
29,330.96	-----	833.00	549.15	787.50	-----	609.55	-----	55
34,702.82	-----	497.50	83.00	-----	-----	298.24	-----	56
56,000.65	-----	506.00	359.00	1,050.00	22.00	61.00	-----	57

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-A—CITIES—DATE OF INCORPORATION;
MARCH 31, 1929; BALANCE

No. in order of population	Cities	Date of Incorporation		Population census 1925	County Tax Receipts			
		First	Last		General government	Independent division	Special assessments	Other receipts
58	Denison	1875	1895	3,437	37,546.41	8,317.41		
59	Independence	1864	1885	3,409	16,464.46	2,245.16		81.00
60	Hampton	1870	1885	3,351	28,231.80	4,124.83		
61	Vinton	1869		3,259	14,658.14	7,498.36	2,149.27	
62	Jefferson	1871	1893	3,133	31,342.33	2,355.56	481.51	
63	Cresco	1866	1868	3,114	39,390.76	3,659.77		
64	Pella	1855	1871	3,079	42,513.73	4,621.22	46,168.26	
65	Winterset	1876	1885	3,063	17,066.47	17,939.79	37,900.22	
66	Sheldon	1872	1894	3,048	16,300.67	20,165.78	15,563.36	1,251.24
67	Osage	1871	1880	2,953	22,803.40	3,471.01	29,632.35	
68	Clear Lake	1871		2,884	15,621.93	531.86	5,790.89	23,106.21
69	Eldora	1895		2,832	11,681.30	10,409.18	11,977.74	
70	Mystic	1889	1909	2,816	4,344.40		170.36	20.00
71	Harlan	1879	1896	2,811	34,112.57		26,122.63	
72	Nevada	1869	1893	2,811	27,244.49	2,761.93		
73	Clarion	1881	1911	2,743	25,140.39	2,687.63	20,671.86	
74	Osceola	1859	1886	2,727	7,775.27	3,654.32	11,967.32	3,758.18
75	Emmetsburg	1877	1893	2,688	13,693.65	6,382.12	14,104.84	
76	Sac City	1856	1901	2,682	24,678.87		33.25	40.18
77	Waukon	1883	1901	2,662	26,647.25	4,138.06	14,141.26	
78	Tama	1869	1893	2,656	31,591.33			
79	Glenwood	1857	1884	2,614	17,080.01	2,331.27		
80	Hawarden	1887	1906	2,612	8,393.40	2,679.61	1,118.22	188.13
81	Colfax	1875	1901	2,541	12,995.65	1,247.58	13,506.88	
82	Bettendorf	1903		2,503	31,543.08		479.54	
83	New Hampton	1873	1896	2,486	4,633.41	13,212.27	9,965.18	662.87
84	Anamosa	1867	1871	2,377	26,856.94			45.00
85	Bloomfield	1863	1904	2,370	14,896.16	5,136.40	1,540.92	2,054.56
86	Sigourney	1858		2,278	24,353.99	4,596.15		
87	Humboldt	1869		2,217	5,035.71	13,756.61	260.00	
88	Monticello	1867	1896	2,215	19,294.56	6,686.90		
89	Lake City	1882	1890	2,211	23,443.45	2,779.05	6,408.31	
90	Rockwell City	1882		2,183	19,567.12	5,111.66	7,513.91	
91	Madrid	1883		2,151	20,253.85			
92	Audubon	1881	1916	2,124	35,272.17	2,148.70		
93	Marengo	1869	1896	2,118	19,710.51	1,122.57	34,031.35	
94	Tipton	1857		2,109	12,153.84	5,950.86	16,992.82	521.76
95	Rock Rapids	1885	1912	2,098	29,051.36	2,637.28	19,049.74	21.66
96	Dyersville	1872	1912	2,085	16,348.85			
97	Ida Grove	1877	1906	2,073	6,723.84	20,472.40	22,734.74	
98	Villisca	1869	1892	2,044	3,760.56	3,184.89	10,143.23	4,448.51
99	Onawa	1858	1906	2,043	20,078.81	5,565.64		
100	Bedford	1855	1895	2,042	3,166.55	5,997.41	14,687.30	16,969.55
101	Forest City	1879		2,037	4,424.09	7,664.22		2,043.49
102	Eldon	1873		2,029	4,599.56	867.85		350.00
103	De Witt	1858		2,017	17,262.60		8,422.77	
104	Leon	1867	1906	1,990	17,190.43			
105	Hamburg	1867		1,903	3,311.56	12,944.18		
106	Corning	1871	1905	1,889	9,385.78	3,143.74		
107	Seymour	1874	1906	1,819	13,102.28	2,858.26		
108	Toledo	1880	1883	1,659	22,247.87		8,780.67	
109	What Cheer	1866	1894	1,559	8,042.22			
110	Stuart	1877	1885	1,531	16,460.44	3,694.80		

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
APRIL 1, 1928—CONTINUED

Grand total taxes	Office Receipts							No. in order of population
	Franchise	Poll tax	Business license	Cigarette license	Dog license	Fines, fees and forfeitures	Departmental permits	
45,863.82		1,335.00	440.75	1,125.00	14.00	74.80		58
18,790.62		675.00	385.90	1,200.00				59
32,356.63		222.50	546.00	562.50	6.00	7.00	3.00	60
24,305.77		444.00	391.50	750.00	64.00	375.35		61
34,179.40		455.00	558.00	862.50		36.00	4.00	62
43,050.53		498.00	368.75	825.00		523.20	22.00	63
93,303.21	300.00	880.00	157.50	300.00	15.50	190.56		64
72,906.48		1,327.00	528.00	600.00		269.48	215.00	65
53,281.05		146.00	160.75	675.00		372.00		66
55,906.76		681.00	304.00	487.50		103.85	30.00	67
45,050.89		333.00	230.50	787.50	103.00	72.35	50.00	68
34,068.22		549.00	571.00	637.00		242.00		69
4,534.76		545.00	394.00	300.00		136.00		70
60,235.20		357.00	706.00	1,181.25	5.00	157.20		71
30,006.42		459.00	889.75	450.00		1,003.34	30.40	72
48,499.88		1,430.00	1,029.75	937.50	37.20	56.00	20.00	73
27,155.09		150.00	3.00	787.50		503.60	7.50	74
34,180.61		224.00	573.75	975.00	11.00			75
24,752.30		688.00	60.00	565.25	18.00	300.65		76
44,926.57		824.00	223.35	656.25		78.70	1.50	77
31,591.33		576.00	194.50	600.00		38.00		78
19,411.28		415.00	224.00	375.00		208.50		79
12,379.36		729.00	220.00	637.50	11.00	186.35	12.00	80
27,750.11		978.06	307.45	525.00	27.50	159.50		81
32,022.62			633.80	600.00	273.00	197.00		82
28,473.73		327.00	199.00	600.63		89.00	18.00	83
26,901.94		501.00	178.00	487.50	54.00	71.45	2.00	84
23,628.04		430.50	516.00	525.00		284.00		85
28,950.14		396.00	425.50	450.00		12.75	69.00	86
19,052.32		370.00	614.50	656.25	12.00	465.50		87
25,981.46		1,036.00	204.00	750.00	174.00	218.00	60.00	88
32,630.81		259.00	587.00	450.00		82.00		89
32,192.69		440.00	710.00	525.00		31.15		90
20,253.85		279.00	132.25	375.00		29.15		91
37,420.87		545.00	248.50	450.00		94.45		92
54,864.43		265.00	464.50	675.00		386.30	32.00	93
35,619.28	50.00	147.00	288.50	525.00		31.00	17.00	94
50,760.04		519.00	375.50	581.25		50.00	221.11	95
16,348.85		869.00	68.00	562.50		310.00		96
49,930.98		451.30	513.55	525.00	65.90			97
21,537.19		360.00	753.00	450.00	58.00	239.05		98
25,644.45		234.00	360.25	787.50		70.50	10.00	99
40,820.81		450.00	64.50	525.00	61.00	73.75	20.00	100
14,131.80		231.00	658.00	525.00		69.00	55.00	101
5,817.41		44.00	150.00	350.00		209.65		102
25,685.37		88.00	220.95	750.00				103
17,190.43		139.50	207.50	375.00	36.00	95.50		104
16,255.74			9.00	693.75	42.00	292.00		105
12,529.52		357.00	530.00	675.00	21.00	28.00	9.00	106
15,960.54		147.55	287.90	300.00		20.00		107
31,028.54		536.00	120.00	150.00		103.00		108
8,042.22		80.00	180.00	525.00		14.00		109
20,155.24		96.81	55.00	468.75	144.60			110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-B—CITIES—DATE OF INCORPORATION;
MARCH 31, 1929;

No. in order of population	Cities	Office Receipts					
		Special assessments	Refuse disposal	Sale of municipal property	Rent of municipal property	Elections	Transfers
	Grand Total	\$ 444,830.03	\$18,925.36	\$72,635.55	\$30,058.55	\$ 8,979.61	\$ 455,343.44
1	Des Moines	1,308.50	155.00	1,127.25	1,144.50		23,398.91
2	Sioux City		1,828.00	38,813.96	1,305.00	1,847.35	13,413.96
3	Davenport	1,413.06		573.46			16,500.00
4	Cedar Rapids	147.92		3,304.63			3,765.04
5	Dubuque	30,531.75		11,748.93	1,599.93	9.76	
6	Council Bluffs		8,125.50	438.68	103.00	2,516.33	
7	Waterloo	11,735.80	2,446.96	1,350.00	443.00	261.21	77,050.29
8	Clinton	67,297.39	5.00	52.00	135.00	24.40	
9	Burlington	81,194.44		436.54	760.00		126,490.58
10	Ottumwa						22,588.50
11	Mason City	38,774.30		135.85		600.00	8,099.96
12	Ft. Dodge		4,482.50	409.64	80.00		1,697.83
13	Marshalltown			500.00	250.00		
14	Muscatine				133.50	81.00	
15	Iowa City	53,329.13			416.00		
16	Keokuk			249.03	876.00		
17	Boone					36.90	
18	Ft. Madison		15.87		350.00		
19	Oskaloosa	10,153.08		1,105.30	222.00		898.36
20	Ames	356.21			205.60	363.58	5.60
21	Centerville						
22	Creston		36.65			1,302.44	
23	Oelwein	4,894.83		297.55	15.00	9.30	
24	Newton			150.00	450.00		
25	Cedar Falls	20.00		86.22	25.00		30,210.38
26	Webster City				600.00	65.00	207.60
27	Charles City	48.86		75.09	72.00		209.04
28	Fairfield				626.15		
29	Perry				2,250.00		
30	Red Oak			2.00			3,540.44
31	Atlantic						
32	Shenandoah			29.13	2,190.00	14.50	6,500.00
33	Chariton						
34	Albia				94.15	24.65	
35	Estherville				678.00		16,093.11
36	Cherokee				10.00		
37	Spencer	356.35					
38	Clarinda			40.24	3,942.00		1,000.00
39	Grinnell		724.55	128.74	281.25		
40	Le Mars		9.00	22.28	30.00		
41	Marion			5.00	8.15		
42	Carroll						
43	Mt. Pleasant	14,205.14		25.00	50.00		16,500.00
44	Valley Junction			7.00	13.00		2,505.88
45	Washington	12,638.26		3.50	236.50		
46	Missouri Valley				30.00	410.00	39.10
47	Eagle Grove	491.52		150.00	430.00	73.35	884.51
48	Decorah	18,173.70			132.00		1,400.00
49	Iowa Falls			46.02	332.50	5.00	
50	Algona						19,857.08
51	Storm Lake		44.40	11.00	30.00		9,372.70
52	Knoxville			67.20			218.90
53	Maquoketa						
54	Waverly	9,007.95		229.27	144.89		4,600.00
55	Belle Plaine	1,535.28		20.00			
56	Indianola			5.00	187.50		
57	Manchester	2,306.56		1 750.00			1,304.12

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1928

Office Receipts					Street Department Receipts				No. in order of population
Refunds	Private trust accounts	Donations	Other office receipts	Total office receipts	Street opening	Snow removal	Paving streets	Street sprinkling, oiling and weed cutting	
\$ 117,312.08	\$ 132,856.35	\$ 8,949.30	\$89,529.74	\$ 2,350,595.02	\$17,768.34	\$ 1,120.20	\$12,040.18	\$15,895.21	
495.25	459.41		1,291.17	171,550.37	9,876.61				1
2,672.97			3,454.20	201,083.53	3,832.42		9,680.30	3,936.26	2
256.25	58,121.66		4,873.22	144,297.70	1,279.00	35.00		1,148.50	3
1,321.67	9,845.43		362.45	60,215.90		362.50	2,063.04		4
5,709.63	3,645.03		8,571.04	105,075.98					5
11,022.73	6,519.48		455.97	68,375.15					6
687.43	1,284.62	85.00	1,173.04	161,801.52		18.33		98.00	7
854.31	9,064.61		12,719.56	105,992.59				59.86	8
25,150.69	550.09		71.00	270,355.31				65.50	9
9,073.55	17,177.79		525.00	68,068.42				13.60	10
1,510.90	530.33		12,171.64	96,938.13		3.00			11
635.19	716.07	50.00	2,973.15	34,364.81					12
9,294.14	276.68		1,447.80	29,413.95					13
487.95			4,233.36	10,548.91					14
9,778.22			65.70	77,336.62				21.40	15
4,589.50				15,645.48	731.24			78.80	16
	16,020.98		241.86	25,579.04		9.45		87.00	17
3,939.28	244.03		286.31	18,008.04					18
39.32	244.32		135.09	20,009.22	260.20	126.23	22.40	35.35	19
6,180.58	2,650.00		161.49	17,639.96		4.60			20
			391.81	8,737.14					21
61.71				7,972.80					22
187.15			505.30	13,292.83		7.75			23
			580.00	6,349.35				231.28	24
104.55	410.00			36,063.94	241.75	23.25			25
488.55	1,150.00		72.25	7,249.65	88.00			2.50	26
18.22			439.10	6,001.85					27
97.62			248.79	6,562.56				1,228.38	28
	181.25			6,117.25		18.05	182.50	56.25	29
491.92			27.78	7,427.84				5.30	30
			51.22	3,575.92		9.75			31
334.41		50.00	23.00	16,585.82	246.19	.50		1.80	32
705.43			844.63	4,134.66					33
96.02			7.05	3,267.34	64.20				34
64.59			3,497.59	23,485.53			99.98		35
292.28			275.64	4,566.42		18.20			36
85.28			594.56	4,399.59					37
1,103.97				11,401.41		77.70		152.25	38
741.35			65.24	7,221.63		3.50			39
	2,630.59	1,015.00	192.21	7,488.33				3.25	40
696.45			105.05	2,697.23	2.00	1.50		16.00	41
1,289.99				4,673.64					42
15.24		6.30	540.00	32,935.88	37.80	110.35			43
12.46			65.55	4,273.59	18.95			30.80	44
			9.96	15,612.22					45
			66.85	4,183.45	140.00				46
65.79	145.26		19.60	5,244.57					47
764.87		5,249.50	673.11	29,397.68				1,368.67	48
683.85		163.50	7,014.46	11,617.23		.50		1.75	49
			5,836.95	28,076.63		7.00			50
			17.59	12,426.87		18.56		4.34	51
				2,947.70					52
700.00			208.79	2,735.29				2,684.64	53
128.67			643.14	17,770.18					54
108.45				4,442.93					55
53.70			6,758.95	7,883.89		7.75		5.90	56
200.00			131.45	7,690.13					57

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-B—CITIES—DATE OF INCORPORATION;
MARCH 31, 1929; BALANCE

No. in order of population	Cities	Office Receipts					
		Special assessments	Refuse disposal	Sale of municipal property	Rent of municipal property	Elections	Transfers
58	Denison				75.00		
59	Independence			80.67	90.00		4,000.00
60	Hampton	50,574.17			126.00		11,753.89
61	Vinton			84.57	5.00		3,500.00
62	Jefferson	852.66		4,200.00	70.00		
63	Cresco		14.00	274.25	15.00		
64	Pella			215.00	722.90	600.00	
65	Winterset			3.50	200.00		13,512.00
66	Sheldon	88.56				166.98	
67	Osage	1,251.39	731.65	3.82			1,734.25
68	Clear Lake	61.80		47.20	20.00		944.82
69	Eldora						
70	Mystic						
71	Harlan						
72	Nevada			61.00			
73	Clarion	855.46		350.00			
74	Osceola			22.74		5.00	
75	Emmetsburg			8.00	95.00		
76	Sac City				27.25		
77	Waukon			26.90	306.00		
78	Tama		11.25		15.00	2.00	
79	Glenwood						
80	Hawarden			1.25	1,919.50		
81	Colfax			2,260.00	680.10		
82	Bettendorf			110.00	225.50		2,500.00
83	New Hampton				123.00		
84	Anamosa	311.21					
85	Bloomfield			272.75	5.00		592.39
86	Sigourney			130.84			4,000.00
87	Humboldt			120.00	25.00		
88	Monticello		7.60	20.50	38.50		
89	Lake City	28,695.27		2.50	50.00	36.50	
90	Rockwell City		283.43		231.00		
91	Madrid	346.38		55.31			325.00
92	Audubon			9.26	15.00	5.00	
93	Marengo				1,333.11		
94	Tipton			435.00	10.00		
95	Rock Rapids	24.85			15.00		
96	Dyersville	1,827.31		262.50	385.00		2,550.50
97	Ida Grove				755.00		
98	Villisca						
99	Onawa				50.00	39.00	
100	Bedford				52.00	480.36	
101	Forest City			13.70	121.00		
102	Eldon				609.10		
103	De Witt						
104	Leon						
105	Hamburg				148.75		
106	Corning				347.30		
107	Seymour			114.04			
108	Toledo	20.94	4.00	17.72	40.00		611.00
109	What Cheer			37.02	220.17		967.70
110	Stuart				10.75		

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
APRIL 1, 1928—CONTINUED

Office Receipts					Street Department Receipts				No. in order of population
Refunds	Private trust accounts	Donations	Other office receipts	Total office receipts	Street opening	Snow removal	Paving streets	Street sprinkling, oiling and weed cutting	
520.25	864.82		6.00	4,455.62					58
493.65				6,025.22				5.18	59
342.44			4.00	64,147.50					60
28.05			19.55	5,662.02		53.10		1,225.69	61
693.91			10.28	7,742.35		16.47		5.00	62
3,124.84	100.00			5,765.04				2.80	63
202.35			17.68	3,601.49					64
203.25				16,858.23					65
				1,609.29		2.50			66
380.00				5,707.46				655.55	67
1,245.73				3,895.90					68
6.42			1.00	2,006.42				5.00	69
		187.00		1,562.00					70
566.41		40.00		3,073.86					71
				4,037.95				685.15	72
26.79				3,564.98					73
142.97				1,697.57					74
598.53				2,409.53		149.55			75
			200.00	2,164.80				4.74	76
115.73			340.86	2,268.14					77
			1,047.46	2,455.96		22.55			78
	23.90			3,167.15					79
440.70				5,176.65					80
1.00			161.57	4,995.58					81
				1,826.80					82
				1,634.84					83
12.15				2,176.24				242.50	84
274.55			24.20	6,185.09					85
117.15			254.60	1,870.00					86
			20.00	2,204.85		.50			87
24.70			120.00	31,370.97	950.00	1.80			88
19.90		150.00		2,062.33					89
				2,432.84					90
			57.55	902.21					91
21.50				2,692.56					92
136.60		100.00		2,504.40					93
2,090.83			280.00	3,469.18		9.10		1,549.97	94
71.34			1.00	6,844.51		.75			95
266.02				2,830.52					96
				1,555.75					97
39.45		50.00	15.10	2,053.60				2.75	98
85.25		100.00	645.00	2,824.86					99
308.70				1,637.65					100
334.16		1,000.00	38.50	3,519.76					101
4.43			63.80	821.88					102
			13.51	1,072.46				173.50	103
			823.22	1,825.47					104
181.80		499.25	154.69	2,219.79					105
714.85				2,448.89					106
98.00				1,547.11					107
76.33				2,210.22		.50			108
				799.00					109
9.27		203.75		988.93					110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-C—CITIES—DATE OF INCORPORATION;
MARCH 31, 1929;

No. in order of population	Cities	Street Department Receipts			Municipal		
		Sewers	Miscellaneous	Total street department receipts	Water Works Receipts		
					Rentals	Sales	Miscellaneous
	Grand Total.....	\$25,335.67	\$91,890.51	\$ 164,059.22	\$ 2,456,892.92	\$ 239,704.46	\$25,976.40
1	Des Moines.....	2,043.25	29,527.49	41,447.35			
2	Sioux City.....	2,225.94	3,859.19	23,534.17	282,016.90	18,420.05	1,887.92
3	Davenport.....	2,037.32	11,133.95	15,633.77			
4	Cedar Rapids.....		8,834.28	11,260.72	217,159.12		
5	Dubuque.....	400.50	6,831.93	7,322.43	152,683.59	10,597.03	
6	Council Bluffs.....	254.54	189.96	444.50	234,105.32		
7	Waterloo.....		49.65	165.98	174,677.97		
8	Clinton.....			59.86			
9	Burlington.....		166.98	232.48			
10	Ottumwa.....	94.28	947.45	1,055.33	124,403.55	2,817.17	5,250.00
11	Mason City.....		1,760.00	1,763.00	86,346.30	15,552.55	
12	Ft. Dodge.....	332.13	1,156.14	1,488.27	107,396.16	1,862.85	3,905.85
13	Marshalltown.....	31.09		31.09			
14	Muscatine.....					63,119.19	
15	Iowa City.....	259.54	1,465.94	1,746.88	513.40		
16	Keokuk.....		5,316.66	6,126.70			
17	Boone.....		2,419.66	2,516.11	79,320.82		1,090.13
18	Ft. Madison.....	123.63	242.10	365.73			
19	Oskaloosa.....	976.14	2,783.40	4,203.72	64,308.62		
20	Ames.....		2,251.22	2,255.82		52,733.57	3,834.45
21	Centerville.....						
22	Creston.....		53.25	53.25			
23	Oelwein.....	564.44		572.19	21,143.14	1,047.45	
24	Newton.....			231.28	75,790.42		
25	Cedar Falls.....	71.17	1,021.13	1,357.30	29,253.51		
26	Webster City.....			90.50	17,856.88		82.95
27	Charles City.....				22,633.85		
28	Fairfield.....		259.22	1,487.60	30,478.95	4,415.07	998.94
29	Perry.....		596.00	852.80	20,231.19	546.32	102.05
30	Red Oak.....	13,599.29	1,139.95	14,744.54	20,518.27	663.57	50.72
31	Atlantic.....		479.30	489.05	22,918.36		
32	Shenandoah.....	7.20	8.36	284.05	20,351.29	477.53	62.40
33	Chariton.....				17,593.61	824.70	
34	Albia.....	100.00	1,105.24	1,269.44		16,213.17	1,822.12
35	Estherville.....		105.78	205.76	10,628.30	350.13	731.32
36	Cherokee.....			18.20	17,378.35	457.10	431.82
37	Spencer.....				13,267.30		
38	Clarinda.....		514.80	744.75	19,035.75	5.65	321.08
39	Grinnell.....		198.00	201.50	22,622.30	252.91	
40	Le Mars.....	2.25		5.50			
41	Marion.....	15.43	15.60	50.53			
42	Carroll.....				22,542.93		
43	Mt. Pleasant.....	41.72	88.11	277.98	13,853.98	483.40	
44	Valley Junction.....		.25	50.00	12,995.48	77.95	33.10
45	Washington.....	275.80	42.60	318.40	14,765.35	1,943.11	
46	Missouri Valley.....		87.00	227.00	10,524.38		2.90
47	Eagle Grove.....	261.40	300.75	562.15	7,857.75		135.97
48	Decorah.....	15.80	48.43	1,432.90	10,757.58	25.13	
49	Iowa Falls.....		20.65	22.90	12,865.28	359.80	
50	Algona.....	310.00		317.00	12,501.25	973.72	180.00
51	Storm Lake.....	2.50	340.00	365.40	17,990.89		
52	Knoxville.....				23,492.08		975.00
53	Maquoketa.....	87.52		2,772.16	7,499.48	15.00	
54	Waverly.....	104.65		104.65	9,984.13	298.57	1,031.90
55	Belle Plaine.....				7,609.90		
56	Indianola.....	92.80	541.70	648.15	10,184.94	374.90	
57	Manchester.....		760.00	760.00	8,672.50		39.41

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1928

Industry Receipts					Gas Works, Heating Plant, Library			No. in order of population
Total waterworks	Electric Light Works Receipts				Total gas works	Total heating plant	Total library fines and fees	
	Rentals	Sales	Miscellaneous	Total light works				
\$ 2,722,573.78	\$ 1,237,515.78	\$ 525,124.27	\$30,656.92	\$ 1,793,296.97	\$ 224,187.51	\$32,397.33	\$ 63,820.30	
302,324.87						390.03	3,308.40	1
217,159.12							2,885.00	2
163,280.62							3,111.01	3
234,105.32							1,781.31	4
174,677.97							1,140.00	5
							1,039.06	6
132,470.72							254.25	7
101,898.85							25,000.00	8
112,664.86							1,043.64	9
			1.95	1.95			860.55	10
63,119.19		177,045.77		177,045.77			14,108.31	11
513.40								12
80,410.95							675.64	13
	954.85			954.85			243.74	14
64,308.62								15
56,568.02		197,799.27	5,113.02	202,912.29				16
								17
22,190.59							282.17	18
75,790.42								19
29,253.51	122,847.71			122,847.71	88,459.92		419.75	20
17,939.83	109,282.00	12,070.33	292.09	121,644.42	83,434.33			21
22,633.85					31,679.75		558.70	22
35,892.96		26.76		26.76				23
20,879.56								24
21,232.56								25
22,918.36	88,770.56			88,770.56			300.00	26
20,891.22								27
18,418.31								28
18,035.29								29
11,709.75	62,678.60	2,505.44		65,184.04	20,397.51		16.00	30
18,267.27							149.95	31
13,267.30	91,982.37			91,982.37		9,650.10	17.55	32
19,362.48							99.16	33
22,875.21							1,053.61	34
					216.00			35
22,542.93								36
14,337.38	55,158.69	561.82	15,862.80	71,583.31			225.00	37
13,106.53								38
16,708.46		7.00		7.00				39
10,527.28	1.00			1.00				40
7,993.72								41
10,782.71							210.20	42
13,225.08							160.53	43
13,654.97	64,110.09	12,433.13	918.00	77,461.22				44
17,990.89								45
24,467.08								46
7,514.48	18,798.99	323.21		19,122.20			177.56	47
11,314.60	64,347.22	1,205.61	1,602.80	67,155.63				48
7,609.90								49
10,559.84	54,959.90	3,788.46	1,008.89	59,757.25				50
8,711.91								51

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-C—CITIES—DATE OF INCORPORATION;
MARCH 31, 1929; BALANCE

No. in order of population	Cities	Street Department Receipts			Municipal		
		Sewers	Miscellaneous	Total street department receipts	Water Works Receipts		
					Rentals	Sales	Miscellaneous
58	Denison				14,885.18		
59	Independence		98.63	103.81	10,663.77	26.50	609.94
60	Hampton		61.40	61.40	14,491.55		
61	Vinton	22.00	27.50	1,328.29	11,481.91	489.14	
62	Jefferson			21.47	10,593.26	344.94	
63	Cresco		80.00	82.80	8,555.87		
64	Pella				10,752.10	381.00	192.96
65	Winterset		350.00	350.00		5,574.43	
66	Sheldon		195.50	198.00	14,088.68	185.81	
67	Osage			655.55	7,332.06	39.88	235.90
68	Clear Lake				7,255.22	210.12	54.00
69	Eldora	523.60	1,312.26	1,840.86	6,816.00		22.00
70	Mystic						
71	Harlan					13,159.16	855.97
72	Nevada		231.93	917.08		9,982.27	
73	Clarion					9,468.78	296.00
74	Osceola		322.08	322.08	5,573.18		
75	Emmetsburg	12.00		161.55	6,759.27	18.00	
76	Sac City			4.74	5,804.75		
77	Waukon		544.80	544.80	5,360.10	137.24	443.95
78	Tama			22.55	5,836.89		
79	Glenwood		298.39	298.39	7,951.68		175.00
80	Hawarden				7,269.20		
81	Colfax		350.00	350.00	4,720.28	90.00	
82	Bettendorf						
83	New Hampton				9,340.98	117.58	4.00
84	Anamosa			242.50	6,625.53		
85	Bloomfield				5,488.26	14.40	42.40
86	Sigourney				5,661.87		
87	Humboldt			.50	6,059.82		
88	Monticello		150.00	1,101.80	6,613.59	40.50	22.50
89	Lake City		200.00	200.00	4,630.38	8.00	36.00
90	Rockwell City		29.00	29.00	12,171.51		
91	Madrid		345.33	345.33	3,622.70		
92	Audubon				8,847.65		
93	Marengo				7,775.33		
94	Tipton			1,559.07	6,845.49		15.75
95	Rock Rapids			.75	7,152.01		
96	Dyersville	310.74		310.74	4,643.60		
97	Ida Grove				5,187.93		
98	Villisca	10.00	501.46	514.21	5,246.28	194.63	
99	Onawa				6,838.38		
100	Bedford				5,284.18	265.50	
101	Forest City				6,280.00	576.71	
102	Eldon				24,943.02		
103	De Witt	18.00	50.00	241.50	5,361.14		
104	Leon				7,453.55		
105	Hamburg				3,590.94		
106	Corning				6,619.50	580.20	
107	Seymour				2,235.08	6.80	
108	Toledo		20.11	20.61	5,673.08		
109	What Cheer				1,779.05		
110	Stuart	19.00	60.00	79.00		3,385.28	

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
APRIL 1, 1928—CONTINUED

[illegible]

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-D—CITIES—DATE OF INCORPORATION;
MARCH 31, 1929;

No. in order of population	Cities	Receipts, Markets and Public Scales				Receipts—bridges, docks, wharves and landings
		Rentals	Sales	Miscellaneous	Total markets and public scales	
	Grand Total	\$31,077.99	\$10,160.82	\$ 3,336.48	\$44,575.29	\$61,114.04
1	Des Moines	16,471.67		927.55	17,399.22	
2	Sioux City	3,574.05		22.84	3,596.89	
3	Davenport					38,527.18
4	Cedar Rapids					
5	Dubuque			278.59	278.59	18,384.76
6	Council Bluffs	238.95			238.95	
7	Waterloo					
8	Clinton					
9	Burlington	497.20			497.20	1,502.63
10	Ottumwa					
11	Mason City	484.10			484.10	
12	Ft. Dodge	275.00			275.00	
13	Marshalltown					
14	Muscatine		1,315.30		1,315.30	2,680.48
15	Iowa City	44.45			44.45	
16	Keokuk	4,241.80			4,241.80	
17	Boone					
18	Ft. Madison					19.00
19	Oskaloosa					
20	Ames					
21	Centerville	759.32			759.32	
22	Creston					
23	Oelwein					
24	Newton		8,845.52		8,845.52	
25	Cedar Falls					
26	Webster City			1,172.61	1,172.61	
27	Charles City	140.55			140.55	
28	Fairfield			42.77	42.77	
29	Perry					
30	Red Oak					
31	Atlantic					
32	Shenandoah					
33	Chariton					
34	Albia					
35	Estherville					
36	Cherokee					
37	Spencer	1,718.10			1,718.10	
38	Clarinda	175.50			175.50	
39	Grinnell					
40	Le Mars					
41	Marion					
42	Carroll					
43	Mt. Pleasant	85.25			85.25	
44	Valley Junction					
45	Washington					
46	Missouri Valley					
47	Eagle Grove					
48	Decorah					
49	Iowa Falls					
50	Algona					
51	Storm Lake					
52	Knoxville					
53	Maquoketa	200.20			200.20	
54	Waverly					
55	Belle Plaine					
56	Indianola					
57	Manchester					

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1928

Receipts, Parks and Bathing Beaches				Receipts, Cemeteries				Total—cemetery perpetual care	No. in order of population
Rentals	Sales	Miscellaneous	Total—parks and bathing beaches	Rentals	Sales	Miscellaneous	Total—cemeteries		
\$87,461.16	\$ 1,539.49	\$54,152.13	\$ 143,152.78	\$29,636.57	\$56,609.09	\$59,457.29	\$ 143,702.95	\$40,150.56	
		38,910.34	38,910.34	604.00					1
25,281.49	463.90	3,211.33	28,956.72	180.00	15,924.62	26,397.25	42,925.87		2
19,381.81	85.54	492.54	19,959.89		4,440.41	4,051.29	8,671.70		3
7,529.50		676.48	8,205.98						4
	864.55	2,768.29	3,632.84						5
8,512.90	85.50	1,431.05	10,029.45						6
8,652.79			8,652.79						7
5,321.32			5,321.32						8
									9
598.50			598.50						10
									11
337.99	40.00	375.01	753.00	343.75	3,411.60	9,646.64	13,401.99	4,999.00	13
113.14			113.14	2,313.75	1,076.50	172.75	3,563.00	881.60	14
				5,639.71			5,639.71	2,150.00	15
		83.85	83.85						16
					1,205.50	400.00	1,605.50		17
									18
				405.75	817.65	379.62	1,603.02	772.17	19
821.95			821.95	1,747.50			1,747.50		20
470.00			470.00	1.00	2,413.24	846.65	3,260.89		21
					1,822.45		1,822.45	1,018.00	22
130.00			130.00	22.00	625.00	629.52	1,276.52		23
					1,160.00	3,342.65	4,502.65		24
									25
				902.00	826.00		1,728.00		26
2,968.89			2,968.89	2,835.85	1,507.92	620.83	4,964.60	2,053.28	27
555.10			555.10						28
				1,783.13	1,440.15	159.73	3,383.01	1,659.00	29
				3,193.31			3,193.31		30
						72.00	72.00		31
2,852.66			2,852.66						32
267.25		369.50	636.75	940.50	1,010.50	134.38	2,085.38		33
413.65		3,412.77	3,826.42		2,223.75	1,789.58	4,013.33	8,754.10	34
467.93			467.93	2,340.21			2,340.21	1,849.60	35
				193.50	3,632.14	2,219.07	6,044.71	1,624.49	36
916.24			916.24						37
				1,500.00			1,500.00		38
		1,643.57	1,643.57		175.00		175.00		39
					1,463.25	2,025.58	3,488.83	6,347.96	40
					20.00		20.00		41
		200.00	200.00						42
		24.03	24.03		1,520.90		1,520.90	4,354.18	43
		250.00	250.00						44
300.00			300.00						45
									46
560.00			560.00						47
					856.83	300.80	1,157.63	524.00	48
				1,896.50	1,423.00		3,319.50		49
					38.00	8.00	46.00		50
									51
									52
									53
									54
									55
									56
									57

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-D—CITIES—DATE OF INCORPORATION;
MARCH 31, 1929; BALANCE

No. in order of population	Cities	Receipts, Markets and Public Scales				Receipts—bridges, docks, wharves and landings
		Rentals	Sales	Miscellaneous	Total markets and public scales	
58	Denison					
59	Independence	57.75			57.75	
60	Hampton					
61	Vinton					
62	Jefferson					
63	Cresco					
64	Pella					
65	Winterset					
66	Sheldon					
67	Osage					
68	Clear Lake					
69	Eldora					
70	Mystic					
71	Harlan					
72	Nevada					
73	Clarion			892.12	892.12	
74	Osceola					
75	Emmetsburg					
76	Sac City					
77	Waukon					
78	Tama					
79	Glenwood					
80	Hawarden					
81	Colfax					
82	Bettendorf					
83	New Hampton					
84	Anamosa					
85	Bloomfield	158.50			158.50	
86	Sigourney					
87	Humboldt					
88	Monticello					
89	Lake City					
90	Rockwell City					
91	Madrid					
92	Audubon					
93	Marengo					
94	Tipton	227.20			227.20	
95	Rock Rapids	541.70			541.70	
96	Dyersville	1,086.70			1,086.70	
97	Ida Grove					
98	Villisca	100.00			100.00	
99	Onawa					
100	Bedford					
101	Forest City					
102	Eldon					
103	De Witt					
104	Leon					
105	Hamburg					
106	Corning					
107	Seymour					
108	Toledo					
109	What Cheer					
110	Stuart					

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
APRIL 1, 1928—CONTINUED

Receipts, Parks and Bathing Beaches				Receipts, Cemeteries				Total—cemetery perpetual care	No. in order of population
Rentals	Sales	Miscellaneous	Total—parks and bathing beaches	Rentals	Sales	Miscellaneous	Total—cemeteries		
185.15			185.15						58
									59
		110.60	110.60						60
									61
									62
									63
									64
									65
				174.00	455.00	229.00	684.00		66
					610.00	467.50	1,251.50	187.50	67
					699.00	388.50	1,087.50		68
									69
					10.00		10.00		70
									71
						7.00	7.00		72
					933.92	18.00	951.92		73
						463.00	463.00		74
				1,178.75			1,178.75		75
									76
					638.01		638.01		77
		90.31	90.31		432.50	346.50	779.00		78
									79
									80
									81
500.00		102.46	602.46						82
									83
									84
									85
									86
				606.66	230.00	2,081.15	2,917.81		87
					360.00	237.25	597.25	18.00	88
									89
									90
									91
									92
									93
281.85			281.85						94
									95
									96
									97
					1,123.50	636.00	1,759.50		98
				834.70	280.00		1,114.70	859.63	99
									100
41.05			41.05						101
					558.00		558.00		102
					300.00		300.00		103
								413.25	104
								900.30	105
					272.50	254.50	527.00		106
					127.25	580.01	707.26	783.50	107
					375.00	552.54	927.54	1.00	108
									109
					170.00		170.00		110

TABLE NO. 1-E—CITIES—DATE OF INCORPORATION;
MARCH 31, 1929;

No. in order of population	Cities	Receipts Municipal Industries			Receipts—General Bonds		
		Total hospitals	Total miscellaneous	Total all municipal industry receipts	Par value	Premium	Accrued interest
	Grand Total	\$33,572.06	\$452,626.91	\$5,757,170.48	\$1,263,883.92	\$ 32.50	\$ 6,004.59
1	Des Moines		122.24	99,357.67	404,093.25		
2	Sioux City			347,248.61	180,000.00		265.63
3	Davenport		22,678.50	84,050.57			
4	Cedar Rapids		156,456.56	384,932.67			
5	Dubuque	1,369.70	117,587.41	304,533.92	27,500.00		110.55
6	Council Bluffs			246,155.03	230,000.00	25.00	2,113.45
7	Waterloo		131.00	184,601.76	40,165.13		
8	Clinton			6,360.38	103,785.55		343.81
9	Burlington		86,207.26	88,461.33	31,000.00		176.13
10	Ottumwa		30,408.66	187,879.38			
11	Mason City		39.60	104,064.69			
12	Ft. Dodge			113,800.41			
13	Marshalltown			1.95	118,000.00		2,449.77
14	Muscatine			277,423.04			
15	Iowa City			5,115.59			
16	Keokuk		605.00	12,636.51			
17	Boone			81,170.44			
18	Ft. Madison		297.07	2,876.42	8,000.00		42.00
19	Oskaloosa	111.25		64,863.61	20,043.67		
20	Ames			261,855.50			
21	Centerville			759.32			
22	Creston			2,569.45	4,950.00		7.43
23	Oelwein			26,203.65			
24	Newton			175,936.31	3,250.00	7.50	
25	Cedar Falls	27,612.84		264,974.66			
26	Webster City			176,939.26			
27	Charles City			23,333.10			
28	Fairfield		1,212.32	37,174.81			
29	Perry			22,607.56			
30	Red Oak			31,219.33			
31	Atlantic		2,838.71	115,382.73			
32	Shenandoah			25,933.23			
33	Chariton	2,612.52		24,224.14			
34	Albia			18,107.29			
35	Estherville			100,159.96			
36	Cherokee			21,139.35			
37	Spencer			133,229.27			
38	Clarinda		41.02	24,335.90			
39	Grinnell			31,598.02			
40	Le Mars			1,132.24			
41	Marion			1,500.00			
42	Carroll		2,776.62	27,138.12			
43	Mt. Pleasant		7,856.36	103,924.09			
44	Valley Junction		1,706.97	14,813.50			
45	Washington			16,735.46			
46	Missouri Valley			10,728.28			
47	Eagle Grove		533.00	14,425.83			
48	Decorah			11,242.91	4,500.00		272.46
49	Iowa Falls			13,685.61			
50	Algona			91,116.19			
51	Storm Lake			18,550.89			
52	Knoxville			26,148.71			
53	Maquoketa			27,014.44			
54	Waverly			81,789.73	19,000.00		64.25
55	Belle Plaine			7,609.90			
56	Indianola			70,363.09	20,141.66		
57	Manchester			8,711.91			

29

[illegible]

TABLE NO. 1-E—CITIES—DATE OF INCORPORATION;
MARCH 31, 1929; BALANCE

No. in order of population	Cities	Receipts Municipal Industries			Receipts—General Bonds		
		Total hospitals	Total miscellaneous	Total all municipal industry receipts	Par value	Premium	Accrued interest
58	Denison.....			77,549.71	19,500.00		105.90
59	Independence.....			72,254.66			
60	Hampton.....			14,769.55			
61	Vinton.....			71,037.79			
62	Jefferson.....			11,023.92			
63	Cresco.....			8,858.41			
64	Pella.....			63,625.53			
65	Winterset.....			53,337.93			
66	Sheldon.....			14,958.49	9,246.22		23.45
67	Osage.....	1,865.75		11,815.42			
68	Clear Lake.....			8,606.84			
69	Eldora.....			6,838.00			
70	Mystic.....			10.00			
71	Harlan.....			59,124.48			
72	Nevada.....			9,989.27	5,700.00		
73	Clarion.....			11,728.82			
74	Osceola.....			6,036.18			
75	Emmetsburg.....		235.00	7,072.27			
76	Sac City.....			6,983.50			
77	Waukon.....			5,941.29			
78	Tama.....			6,474.90			
79	Glenwood.....		21.50	8,274.18			
80	Hawarden.....			56,449.98			
81	Colfax.....			4,810.28			
82	Bettendorf.....						
83	New Hampton.....		1,332.56	52,820.83			
84	Anamosa.....			6,691.95			
85	Bloomfield.....			57,471.78			
86	Sigourney.....		153.10	5,814.97			
87	Humboldt.....			6,059.82			
88	Monticello.....		12,077.36	21,871.76			
89	Lake City.....			5,289.63			
90	Rockwell City.....			12,292.47			
91	Madrid.....			3,622.70			
92	Audubon.....			8,847.65			
93	Marengo.....			7,775.33			
94	Tipton.....			39,355.83			
95	Rock Rapids.....			78,914.96			
96	Dyersville.....			5,730.30			
97	Ida Grove.....			5,187.93			
98	Villisca.....			7,300.41			
99	Onawa.....		7,309.09	58,523.82			
100	Bedford.....			5,732.46			
101	Forest City.....			7,110.26			
102	Eldon.....			25,552.62			
103	De Witt.....			5,661.14			
104	Leon.....			7,866.80			
105	Hamburg.....			4,491.24			
106	Corning.....			7,726.70			
107	Seymour.....			21,411.05	4,000.00		3.75
108	Toledo.....			6,860.09	6,500.00		26.01
109	What Cheer.....			1,779.05			
110	Stuart.....			22,187.81	4,508.44		

31

[illegible]

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-F—CITIES—DATE OF INCORPORATION;
MARCH 31, 1929;

No. in order of population	Cities	Receipts—Bonds, Loans and Interest		
		Total temporary loans	Total interest on daily balances	Total miscellaneous receipts
	Grand Total.....	\$ 138,883.73	\$ 21,628.73	\$ 369,024.75
1	Des Moines.....		1,089.35	37,249.94
2	Sioux City.....		12,703.75	6,000.00
3	Davenport.....			
4	Cedar Rapids.....			
5	Dubuque.....			14,288.60
6	Council Bluffs.....	104,400.00		178,159.97
7	Waterloo.....		130.15	12,903.17
8	Clinton.....			
9	Burlington.....			2,538.81
10	Ottumwa.....	30,000.00		639.64
11	Mason City.....			1,275.10
12	Ft. Dodge.....		286.22	
13	Marshalltown.....			2,738.29
14	Muscatine.....			
15	Iowa City.....			
16	Keokuk.....		9.46	
17	Boone.....			
18	Ft. Madison.....			551.95
19	Oskaloosa.....		377.44	8,000.00
20	Ames.....			
21	Centerville.....			
22	Creston.....			3,716.81
23	Oelwein.....			
24	Newton.....		2,059.89	
25	Cedar Falls.....			110.77
26	Webster City.....			1,060.00
27	Charles City.....			
28	Fairfield.....			
29	Perry.....			
30	Red Oak.....			
31	Atlantic.....			
32	Shenandoah.....		429.62	234.63
33	Chariton.....			1,092.79
34	Albia.....			5,858.27
35	Estherville.....			43,931.00
36	Cherokee.....			
37	Spencer.....		679.88	
38	Clarinda.....			
39	Grinnell.....			
40	Le Mars.....			
41	Marion.....			
42	Carroll.....	1,000.00		
43	Mt. Pleasant.....			536.88
44	Valley Junction.....			
45	Washington.....			
46	Missouri Valley.....			
47	Eagle Grove.....			
48	Decorah.....			
49	Iowa Falls.....			
50	Algona.....			2,060.00
51	Storm Lake.....			1,030.00
52	Knoxville.....			
53	Maquoketa.....			75.00
54	Waverly.....			
55	Belle Plaine.....		117.36	
56	Indianola.....			2,002.95

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
BALANCE APRIL 1, 1928

Total receipts—bonds, loans and miscel- laneous	Overdrafts; Warrants Outstanding March 31, 1929; Balance April 1, 1928 Grand Total Receipts					No. in order of population
	Overdrafts, etc.	Total all receipts	Warrants outstanding	Balances April 1, 1928	Grand total for year	
\$ 2,329,612.25	\$ 65.95	\$ 25,006,398.97	\$ 561,419.06	\$ 7,080,736.05	\$ 32,648,554.08	
442,432.54		3,365,260.51	68,692.06	598,393.25	4,032,345.82	1
198,969.38		2,015,930.40		391,381.88	2,407,312.28	2
		1,530,699.13	2,320.36	790,462.98	2,323,482.47	3
		1,239,352.01	11,066.72	497,900.00	1,748,318.79	4
165,432.61		1,447,918.56	26,540.15	157,458.70	1,631,917.41	5
514,698.42		1,357,729.91	59,442.18	256,138.23	1,673,310.32	6
116,763.96		1,068,595.63	11,922.53	219,858.48	1,300,376.64	7
104,129.36	65.95	517,619.96	42,228.26	152,937.66	712,785.88	8
184,395.16		889,190.26	119.62	205,240.33	1,094,550.21	9
30,639.64		516,973.78	6,001.14	62,580.11	585,555.03	10
1,275.10		529,032.97	4,587.36	146,807.89	680,428.22	11
286.22		449,331.18	25,727.45	122,354.74	597,413.37	12
123,188.06		341,376.34	25.00	32,589.47	373,990.81	13
		552,418.05	7,823.83	144,994.80	705,236.68	14
		352,880.37	349.15	66,137.44	419,366.96	15
9.46		199,193.93		44,863.02	244,056.95	16
		269,725.71	5,455.22	53,411.63	328,592.56	17
8,593.95		151,355.85	729.93	54,573.97	206,659.75	18
28,421.11		231,641.46	6,065.14	123,107.03	360,813.63	19
		388,192.93	113.64	93,973.37	482,279.94	20
		69,129.27	620.38	26,625.11	96,374.76	21
8,674.24		92,242.57	718.81	29,373.68	122,335.06	22
8,921.77		116,160.27	41,310.29	74,404.91	231,875.47	23
40,317.39		348,867.18	53,207.80	76,350.23	478,425.21	24
60,476.25		423,903.41	12,533.83	53,153.57	489,590.81	25
1,060.00		212,479.57	404.04	108,872.91	321,756.52	26
		112,900.26	997.36	40,256.02	154,153.64	27
		93,728.72	68.26	27,839.30	121,636.28	28
		72,118.77	5,747.77	3,163.48	81,030.02	29
		120,220.21	2,211.95	42,202.76	164,634.92	30
		164,244.69	35.25	37,990.84	202,270.78	31
664.25		108,346.87	217.64	50,197.93	158,762.44	32
1,092.79		62,877.50	170.96	29,181.24	92,229.70	33
5,858.27		79,833.89	3.00	31,045.88	110,882.77	34
43,931.00		207,086.80		54,112.39	261,199.19	35
		69,267.28	1,428.88	61,671.29	132,367.45	36
679.88		184,104.22		22,654.73	206,758.95	37
		82,262.37		18,071.93	100,334.30	38
		84,631.34	49.78	98,085.93	182,767.05	39
		75,121.92	9,126.64	23,879.48	108,128.04	40
7,280.00		63,421.69	37.85	32,005.22	95,464.76	41
1,000.00		100,725.76	908.14	25,711.87	127,345.77	42
536.88		169,813.30	189.12	54,284.17	224,286.59	43
240.00		51,238.80	78.68	30,328.38	81,645.86	44
		104,996.20	10.75	121,810.22	226,817.17	45
		57,128.41	9.60	17,374.04	74,512.05	46
		49,720.06	709.63	22,830.10	73,259.79	47
4,772.46		111,779.05	25.45	15,169.07	126,973.57	48
		75,672.52	111.61	34,109.85	109,893.98	49
2,060.00		160,489.49	3.60	75,632.51	236,125.60	50
1,030.00		84,681.83	31.64	31,573.98	116,287.45	51
		65,124.56	21,740.98	31,644.40	118,509.94	52
75.00		64,586.08	106.55	29,805.63	94,498.26	53
19,064.25		163,055.73		58,399.06	221,454.79	54
1,391.93		42,775.72	516.29	37,087.37	80,379.38	55
22,144.61		135,742.56	805.16	14,838.88	151,386.60	56

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1-F—CITIES—DATE OF INCORPORATION;
MARCH 31, 1929; BALANCE

No. in order of population	Cities	Receipts—Bonds, Loans and Interest		
		Total temporary loans	Total interest on daily balances	Total miscellaneous receipts
57	Manchester			
58	Denison			
59	Independence			
60	Hampton			
61	Vinton			
62	Jefferson			174.50
63	Cresco			4,057.88
64	Pella			
65	Winterset		821.65	
66	Sheldon			
67	Osage			
68	Clear Lake			100.00
69	Eldora			
70	Mystic			
71	Harlan			
72	Nevada			
73	Clarion			
74	Osceola			
75	Emmetsburg			
76	Sac City			
77	Waukon			6,500.00
78	Tama			
79	Glenwood			
80	Hawarden			1,338.82
81	Colfax			
82	Bettendorf			
83	New Hampton			
84	Anamosa			
85	Bloomfield	206.47		850.50
86	Sigourney			12,000.00
87	Humboldt			
88	Monticello			1,013.45
89	Lake City	1,000.00		
90	Rockwell City			1,828.39
91	Madrid			
92	Audubon		386.55	12.75
93	Marengo			
94	Tipton			
95	Rock Rapids			
96	Dyersville		2,329.46	
97	Ida Grove			11,894.95
98	Villisca			
99	Onawa			
100	Bedford			350.00
101	Forest City			
102	Eldon			
103	De Witt			
104	Leon			
105	Hamburg			
106	Corning	2,274.78		348.94
107	Seymour			
108	Toledo	2.48		
109	What Cheer		207.95	
110	Stuart			2,500.00

POPULATION; RECEIPTS; WARRANTS OUTSTANDING
APRIL 1, 1928—CONTINUED

Total receipts—bonds, loans and miscel- laneous	Overdrafts; Warrants Outstanding March 31, 1929; Balance April 1, 1928 Grand Total Receipts					No. in order of population
	Overdrafts, etc.	Total all receipts	Warrants outstanding	Balances April 1, 1928	Grand total for year	
		73,162.69		6,737.57	79,900.26	57
39,865.93		167,735.08	15.40	68,797.30	236,547.78	58
		98,074.31	1,274.45	57,160.53	156,509.29	59
		111,335.08	1,009.63	33,425.58	145,770.29	60
174.50		102,508.37		41,021.87	143,530.24	61
4,057.88		57,025.02	646.09	17,611.93	75,283.04	62
		57,756.78	12,122.46	14,577.57	84,456.81	63
821.65		161,351.88	835.05	18,712.62	180,899.55	64
18,083.25		161,535.89	968.65	48,321.35	210,825.89	65
9,269.67		79,316.50	4,042.76	10,104.41	93,463.67	66
100.00		74,185.19	21.24	20,995.83	95,202.26	67
		57,553.63	40,557.43	35,350.32	133,461.38	68
		44,753.50		19,951.47	64,704.97	69
		6,106.76	3,289.34	2,159.79	11,555.89	70
		122,433.54		27,834.10	150,267.64	71
5,700.00		50,650.72	6,506.53	36,798.26	93,955.51	72
		63,793.68	7,500.00	16,716.21	88,009.89	73
		35,210.92	2.00	18,335.42	53,548.34	74
		43,823.96	5,221.57	36,721.98	85,767.51	75
6,500.00		40,405.34		43,978.75	84,384.09	76
31,000.00		84,680.80	1,806.79	7,925.13	94,412.72	77
		40,544.74	135.25	11,788.86	52,468.85	78
1,338.82		32,489.82	5.00	15,426.26	47,921.08	79
		74,005.99		21,526.72	95,532.71	80
		37,905.97	111.68	6,114.11	44,131.76	81
		33,849.42		14,715.87	48,565.29	82
		82,929.40	500.00	25,139.29	108,568.69	83
1,056.97		37,069.60	82.39	12,044.93	49,196.92	84
12,000.00		99,284.91	5,827.70	30,528.74	135,641.35	85
		36,635.11	3,783.22	7,250.52	47,668.85	86
1,013.45		28,330.94	22.00	31,121.56	59,474.50	87
8,420.23		88,746.22		8,837.95	97,584.17	88
1,828.39		42,011.16	4,104.38	16,750.04	62,865.58	89
		46,947.00	2,046.61	22,373.39	71,367.00	90
399.30		25,523.39	8,887.40	16,250.21	50,661.00	91
		48,961.08		66,082.28	115,043.36	92
		65,144.16	3,392.37	15,860.16	84,396.69	93
		80,003.36	1,505.54	31,921.51	113,430.41	94
2,329.46		138,849.72	36.00	97,844.33	236,730.05	95
11,894.95		37,115.36		10,478.59	47,593.95	96
		56,674.66	400.00	20,444.24	77,518.90	97
		31,405.41		19,792.08	51,197.49	98
350.00		87,343.13	8.60	36,796.91	124,148.64	99
		48,190.92	2,223.12	63,860.96	114,275.00	100
		24,761.82	1,516.76	16,828.38	43,101.00	101
		32,191.91	9.00	4,374.37	36,575.28	102
		32,660.47	2,355.00	11,493.06	46,508.53	103
2,529.51		29,412.21	620.12	29,880.22	59,912.55	104
2,623.72		25,590.49	2,924.82	17,621.48	46,136.79	105
		22,705.11		19,929.41	42,634.52	106
4,006.23		42,924.93	1,062.46	8,031.12	52,018.51	107
6,733.96		46,853.42	692.82	9,413.76	56,960.00	108
		10,620.27		2,956.62	13,576.89	109
7,008.44		50,419.42		17,116.73	67,536.15	110

TABLE NO. 2-A—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	General Government Expenditures					
		City Officials				Total legal services	Total audits and examinations
		Salaries and wages	Betterment or outlay	Miscellaneous	Total city officials		
	Grand Total	\$695,943.98	\$ 7,362.03	\$39,531.06	\$742,837.07	\$40,101.18	\$20,079.31
1	Des Moines	95,637.09			95,637.09	2,324.46	6,457.33
2	Sioux City	41,820.00		8,396.06	50,216.06		811.43
3	Davenport	45,516.77		6,788.23	52,305.00		
4	Cedar Rapids	53,576.63	667.81	2,743.23	56,987.67	7,662.59	1,217.64
5	Dubuque	38,895.91	507.70	4,446.97	43,850.58		792.43
6	Council Bluffs	36,704.16	3,102.25	521.27	40,327.68	5,085.55	552.09
7	Waterloo	25,619.52			25,619.52	283.80	704.68
8	Clinton	14,069.50			14,069.50	383.48	
9	Burlington	18,737.85			18,737.85	200.00	
10	Ottumwa	20,643.96			20,643.96		567.10
11	Mason City	24,141.94	668.23	1,505.80	26,315.97	60.04	340.90
12	Ft. Dodge	18,098.25			18,098.25	174.35	565.28
13	Marshalltown	7,490.00			7,490.00	200.00	
14	Muscatine	15,853.75		9,703.88	25,557.63	2,487.04	
15	Iowa City	19,393.55		1,741.95	21,135.50		600.00
16	Keokuk	15,207.69			15,207.69	3,091.20	267.71
17	Boone	9,749.85	1,246.75		10,996.60		
18	Ft. Madison	11,672.20			11,672.20	1,042.50	707.26
19	Oskaloosa	7,990.78			7,990.78	296.18	
20	Ames	8,040.08			8,040.08		
21	Centerville	3,050.00			3,050.00	210.95	393.74
22	Creston	4,988.00			4,988.00	51.85	311.78
23	Oelwein	2,909.77		458.73	3,368.50	556.40	
24	Newton	4,400.00			4,400.00		
25	Cedar Falls	4,354.91			4,354.91	265.97	
26	Webster City	1,899.54			1,899.54		
27	Charles City	3,657.57			3,657.57	752.74	
28	Fairfield	1,156.25			1,156.25		
29	Perry	19.00	473.85	159.00	651.85	1,280.71	
30	Red Oak	1,398.00			1,398.00	459.90	182.15
31	Atlantic	2,627.37			2,627.37		
32	Shenandoah	3,401.33			3,401.33	231.00	341.67
33	Chariton	5,886.89			5,886.89	30.00	
34	Albia	1,937.32	32.00		1,969.32	30.00	584.80
35	Estherville	2,757.00			2,757.00	612.60	631.60
36	Cherokee	2,585.00		456.00	3,041.00	32.00	241.51
37	Spencer	3,231.00			3,231.00	123.25	170.55
38	Clarinda	5,187.00			5,187.00		
39	Grinnell	4,435.75			4,435.75		
40	Le Mars	1,930.00			1,930.00	244.09	
41	Marion	2,442.00			2,442.00		267.84
42	Carroll	2,679.00			2,679.00		
43	Mt. Pleasant	3,108.10			3,108.10	558.05	
44	Valley Junction	1,755.50			1,755.50		188.75
45	Washington	3,510.00			3,510.00	300.60	
46	Missouri Valley	1,827.87			1,827.87	97.25	
47	Eagle Grove	4,887.00			4,887.00	1,026.80	257.84
48	Decorah	1,713.50			1,713.50	45.00	333.80
49	Iowa Falls	1,906.00			1,906.00	335.86	
50	Algona	699.00		1,091.82	1,790.82	714.00	
51	Storm Lake	2,238.50			2,238.50	170.00	378.08
52	Knoxville	1,468.00			1,468.00		
53	Maquoketa	1,346.75			1,346.75		
54	Waverly	724.00			724.00	142.50	
55	Belle Plaine	4,370.77	18.50	101.91	4,491.18	268.50	161.58
56	Indianola	1,084.00			1,084.00		25.00
57	Manchester	1,682.00			1,682.00		
58	Denison	1,777.00			1,777.00	225.00	57.34

ING APRIL 1, 1928—BALANCE MARCH 31, 1929—GRAND TOTAL

General Government Expenditures									
Total printing and stationery	Election Expense				City Hall and Other Buildings				No. in order of population
	Salaries and wages	Betterment or outlay	Miscellaneous	Total election expense	Salaries and wages	Betterment or outlay	Miscellaneous	Total city hall and other buildings	
\$92,105.43	\$35,156.35	\$ 744.47	\$42,792.98	\$78,693.80	\$54,148.71	\$209,435.24	\$82,930.04	\$346,513.99	
16,939.23	7,392.92		8,797.45	16,190.37			5,497.26	5,497.26	1
1,631.87	9,799.50		3,281.81	13,081.31	13,069.82	4,293.51	12,650.36	30,013.69	2
9,039.17	4,315.99		7,062.19	11,378.18	6,074.00	3,872.28	5,414.32	15,360.60	3
2,177.73			1,111.36	1,111.36	3,914.55	19,968.46	6,323.14	30,206.15	4
4,890.36	216.00		315.95	531.95	1,762.50	14,503.35	4,440.55	20,706.40	5
2,885.51			6,048.60	6,048.60	3,310.40	1,962.84	256.74	5,529.98	6
2,310.65	1,710.68		1,280.45	2,991.13	1,540.00	774.13	2,403.45	4,717.58	7
1,384.91	1,143.90		687.78	1,831.68		4,510.39	195.76	4,706.15	8
1,909.17	1,557.80		965.66	2,523.46					9
1,313.76	1,719.69		268.85	1,988.54		73.50		73.50	10
929.32	457.20		1,432.23	1,889.43	1,488.20	1,560.14	508.66	3,557.00	11
2,044.48	1,133.56		3,334.93	4,468.40	1,495.14	88.32	3,286.52	4,869.98	12
1,000.00						110,055.32	513.46	110,568.78	13
1,484.82			1,649.40	1,649.40	1,208.00		2,528.58	3,736.58	14
1,714.39	203.30		264.83	468.13	1,320.00	1,399.78	2,685.80	5,405.58	15
1,373.05		632.25		632.25			1,980.00	1,980.00	16
725.35			78.80	78.80	840.00	963.69		1,803.69	17
2,038.61	348.00		974.00	1,322.00	303.40	8,567.86		8,871.26	18
885.15			94.02	94.02	1,020.00		461.43	1,481.43	19
2,035.70	1,002.11		173.24	1,175.35	2,212.20	3,059.10		5,271.30	20
285.82			44.25	44.25					21
905.47	647.63		303.59	951.22		229.86		229.86	22
1,283.42			80.52	80.52	1,875.00	533.15	1,729.14	4,137.29	23
715.34					1,313.99		238.00	1,551.99	24
882.11	239.17		215.81	454.98		209.12	4.47	213.59	25
387.79					559.30		550.70	1,110.00	26
227.27			107.31	107.31			32.65	32.65	27
743.63			41.65	41.65			476.14	476.14	28
473.85		13.19		13.19	327.15	1,654.28	827.00	2,808.43	29
719.40	12.62		65.63	78.25	359.78	688.72		1,048.50	30
608.36			17.50	17.50	554.80		2,369.15	2,923.95	31
478.10	78.00		92.82	170.82		566.56	26.75	593.31	32
326.25	68.00			68.00		977.67	373.42	1,351.09	33
1,143.05						456.02		456.02	34
438.88			1.32	1.32	25.80		254.34	280.14	35
354.66			69.00	69.00	61.15	1,784.65	1,131.47	2,977.27	36
572.96	103.50		77.14	180.64			470.00	470.00	37
281.75			23.36	23.36	243.00		1,077.11	1,320.11	38
448.00					164.85	1,634.24	483.47	2,282.56	39
414.57			39.80	39.80	155.85	733.39		889.24	40
130.53			26.59	26.59		222.21	168.90	391.11	41
659.20			162.50	162.50		409.10		409.10	42
618.90	147.25			147.25		91.80		91.80	43
183.71	65.00		58.45	123.45			439.49	439.49	44
261.21						1,124.10	45.35	1,169.45	45
236.67	230.00		103.20	333.20					46
234.10	88.50		81.22	169.72		289.02	1,278.88	1,567.90	47
654.54			32.24	32.24	4.90		765.35	770.25	48
193.74			48.95	48.95			115.64	115.64	49
681.63	159.70			159.70		576.35		576.35	50
559.47	80.00			80.00		121.72	755.08	876.80	51
200.15	79.50		201.18	280.68			612.05	612.05	52
312.92		15.29		15.29	2,099.12			2,099.12	53
371.24			46.52	46.52		269.20		269.20	54
235.97	73.50		57.48	130.98		158.67	394.97	553.64	55
297.65	72.00		82.09	154.09		8,406.79	177.91	8,584.70	56
765.01						366.31	208.20	574.51	57
115.10			339.59	339.59			1,588.10	1,588.10	58

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2-A—CONTINUED—CITIES—EXPENDITURES—WARRANTS
GRAND

No. in order of population	Cities	General Government Expenditures					
		City Officials				Total legal services	Total audits and examinations
		Salaries and wages	Betterment or outlay	Miscellaneous	Total city officials		
59	Independence	520.00			520.00	79.04	
60	Hampton	1,131.50		62.50	1,194.00	150.00	90.25
61	Vinton	1,036.00			1,036.00		253.82
62	Jefferson	1,794.50			1,794.50	13.50	
63	Cresco	2,227.26			2,227.26	25.00	252.29
64	Pella	1,804.70			1,804.70		263.85
65	Winterset	2,249.01			2,249.01	100.00	
66	Sheldon	1,914.77		135.00	2,049.77	39.00	317.36
67	Osage	3,308.00			3,308.00	358.05	
68	Clear Lake	3,048.84			3,048.84	514.20	
69	Eldora	1,515.00			1,515.00		
70	Mystic	526.00		34.44	560.44	130.00	
71	Harlan	2,198.50		709.68	2,908.18	125.00	
72	Nevada	1,033.00			1,033.00	12.65	
73	Clarion	2,190.00			2,190.00	292.06	
74	Osceola	917.00			917.00	113.30	
75	Emmetsburg	801.00			801.00		36.25
76	Sac City	1,832.00			1,832.00	292.00	12.50
77	Waukon	1,649.00			1,649.00	2,003.00	
78	Tama	705.58			705.58	79.00	
79	Glenwood	760.00			760.00		
80	Hawarden	712.00			712.00		
81	Colfax	801.50		65.75	867.25	241.42	
82	Bettendorf	794.50		28.85	823.35	723.50	
83	New Hampton	1,525.96			1,525.96	45.00	80.00
84	Anamosa	1,419.00			1,419.00	125.00	
85	Bloomfield	2,458.00			2,458.00	100.00	
86	Sigourney	895.00			895.00		
87	Humboldt	499.00			499.00		255.38
88	Monticello	937.00			937.00	303.00	
89	Lake City	694.55			694.55		31.53
90	Rockwell City	649.10			649.10		
91	Madrid	679.25			679.25	50.00	
92	Audubon	868.00			868.00		
93	Marengo	644.80			644.80	694.70	
94	Tipton	1,985.00			1,985.00		50.00
95	Rock Rapids	614.64			614.64	125.00	
96	Dyersville	716.00			716.00	129.00	
97	Ida Grove	2,845.00			2,845.00		
98	Villisca	1,734.02			1,734.02		
99	Onawa	1,690.85			1,690.85	250.00	117.45
100	Bedford	862.00			862.00		
101	Forest City	245.00			245.00	28.85	
102	Eldon	747.35			747.35	52.60	
103	De Witt	835.90	27.91	238.96	1,102.77	210.00	
104	Leon	2,905.00			2,905.00		
105	Hamburg	700.00	617.03	141.03	1,458.06		186.75
106	Corning	851.00			851.00	13.95	
107	Seymour	588.00			588.00		20.00
108	Toledo	934.18			934.18		
109	What Cheer	343.55			343.55		
110	Stuart	717.00			717.00	627.14	

OUTSTANDING APRIL 1, 1928—BALANCE MARCH 31, 1929—
TOTAL

General Government Expenditures									
Total printing and stationery	Election Expense				City Hall and Other Buildings				No. in order of population
	Salaries and wages	Betterment or outlay	Miscellaneous	Total election expense	Salaries and wages	Betterment or outlay	Miscellaneous	Total city hall and other buildings	
308.10			220.93	220.93	475.43	158.50	193.17	827.10	59
1,338.51			21.96	21.96	10.00	304.00	852.81	1,166.81	60
296.99			13.52	13.52		184.93	65.67	250.60	61
157.55	90.00		105.22	195.22		227.30	780.00	1,007.30	62
409.28	60.50		10.00	70.50		150.86		150.86	63
540.94	60.00	61.74	194.64	316.38		460.59	703.58	1,164.17	64
380.86			16.89	16.89		304.10		304.10	65
466.92	102.77		171.92	274.69	19.40	195.36	497.95	712.71	66
195.68			25.05	25.05			48.19	48.19	67
206.80									68
340.00	195.00		65.00	260.00			89.15	89.15	69
33.22	85.00			85.00	38.00		184.51	222.51	70
190.45			102.53	102.53			1,442.50	1,442.50	71
507.70	75.45			75.45			250.26	250.26	72
621.75							508.01	508.01	73
100.70	24.19			24.19	443.33			443.33	74
177.34	232.50		134.42	366.92		716.87	160.44	877.31	75
389.04					289.01			289.01	76
467.03			28.08	28.08	262.95	427.78		690.73	77
163.82					18.85	250.76		269.61	78
169.43			21.29	21.29	613.05		1,656.68	2,269.73	79
390.28					755.00		918.61	1,673.61	80
142.52					202.00	194.02	47.14	443.16	81
682.26			78.70	78.70	480.00	978.44		1,458.44	82
634.53						68.98	335.21	404.19	83
123.00		22.00		22.00		700.00	190.12	890.12	84
386.90	76.50		74.56	151.06	125.60	429.70		555.30	85
144.20	82.50		14.50	97.00		695.57	900.00	1,595.57	86
172.75	72.00		.40	72.40	110.00		616.76	726.76	87
639.84	64.50		5.00	69.50		26.10	156.20	182.30	88
139.43	83.50		11.00	94.50	1,485.11	1,072.46	100.00	2,657.57	89
282.80	76.50		32.76	109.26					90
160.25	54.50			54.50		121.80		121.80	91
272.77					1,200.00		2,593.57	3,793.57	92
155.01	74.00		50.17	124.17		1,567.82	12.50	1,580.32	93
34.70	66.00		15.00	81.00					94
400.31	91.13			91.13	12.33			12.33	95
196.00			143.00	143.00			962.43	962.43	96
155.50			45.00	45.00			1,462.25	1,462.25	97
257.20	64.50		9.20	73.70		670.77	207.85	878.62	98
488.06			586.83	586.83					99
88.60	52.50		18.80	71.30		71.10	138.13	209.23	100
280.03	33.20			33.20	5.75		188.41	194.16	101
218.85	64.00		72.92	136.92			119.24	119.24	102
25.73	42.00		27.77	69.77	300.00	161.00	139.17	600.17	103
									104
	30.09			30.09					105
223.24	58.50		17.50	76.00		165.84		165.84	106
186.94			20.50	20.50		24.70	393.69	418.39	107
251.68			16.66	16.66		210.10	276.08	486.18	108
150.00			180.00	180.00					109
244.29						1,740.19		1,740.19	110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2-B—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	General Government				
		Municipal League			Other Expense	
		Dues	Other expense	Total municipal league	Salaries and wages	Betterment or Outlay
	Grand Total.....	\$ 2,710.00	\$ 1,566.84	\$ 4,276.84	\$16,563.54	\$ 455,697.81
1	Des Moines.....					
2	Sioux City.....	60.00	39.58	99.58		1,200.00
3	Davenport.....	60.00		60.00	1,432.00	
4	Cedar Rapids.....	30.00	50.00	80.00		430,351.31
5	Dubuque.....		75.00	75.00		
6	Council Bluffs.....	50.00	80.66	130.66		
7	Waterloo.....	50.00	57.70	107.70		
8	Clinton.....	40.00	37.00	77.00		
9	Burlington.....	40.00		40.00		
10	Ottumwa.....	40.00	38.28	78.28	1,206.00	9,198.59
11	Mason City.....	40.00	23.57	63.57		3.00
12	Ft. Dodge.....	40.00	64.56	104.56		175.00
13	Marshalltown.....	40.00		40.00	6,339.18	
14	Muscatine.....	90.00		90.00		
15	Iowa City.....	60.00		60.00		
16	Keokuk.....	40.00		40.00		4,954.24
17	Boone.....	40.00	20.00	60.00		
18	Ft. Madison.....	40.00	75.95	115.95		
19	Oskaloosa.....	30.00	73.50	103.50		
20	Ames.....	30.00	60.10	90.10	282.19	
21	Centerville.....	30.00		30.00		
22	Creston.....	30.00	28.98	58.98		
23	Oelwein.....	30.00	26.52	56.52		
24	Newton.....	30.00		30.00	167.40	
25	Cedar Falls.....	30.00	38.00	68.00		
26	Webster City.....	30.00		30.00		
27	Charles City.....	30.00		30.00		
28	Fairfield.....	30.00	7.14	37.14		42.00
29	Perry.....	30.00		30.00		
30	Red Oak.....	30.00	61.62	91.62		371.20
31	Atlantic.....	30.00	60.58	90.58		
32	Shenandoah.....	30.00	33.72	63.72		
33	Chariton.....	30.00		30.00		3,473.15
34	Albia.....	30.00		30.00		
35	Estherville.....	30.00		30.00		
36	Cherokee.....	20.00		20.00		
37	Spencer.....	20.00		20.00		
38	Clarinda.....	20.00	67.46	87.46		
39	Grinnell.....	20.00	10.00	30.00		68.12
40	Le Mars.....	20.00	21.75	41.75		
41	Marion.....	20.00		20.00		
42	Carroll.....	20.00		20.00	137.00	
43	Mt. Pleasant.....					
44	Valley Junction.....	30.00		30.00		
45	Washington.....	30.00	11.00	41.00	352.51	
46	Missouri Valley.....	20.00		20.00		
47	Eagle Grove.....	20.00	33.33	53.33		
48	Decorah.....	20.00	41.95	61.95		
49	Iowa Falls.....	20.00		20.00	130.00	
50	Algona.....	20.00		20.00	828.05	
51	Storm Lake.....	30.00		30.00	10.00	52.90
52	Knoxville.....					
53	Maquoketa.....	20.00	28.35	48.35		
54	Waverly.....	20.00	25.80	45.80		
55	Belle Plaine.....	30.00	12.80	42.80		
56	Indianola.....	20.00		20.00		
57	Manchester.....	20.00	10.00	30.00		
58	Denison.....	30.00		30.00		

GENERAL TABLES—CITIES

41

ING APRIL 1, 1928—BALANCE MARCH 31, 1929—GRAND TOTAL

		Total general government	Municipal Industries				No. in order of population
			Water Works				
Miscellaneous	Total other expense		Salaries and wages	Betterment or outlay	Miscellaneous	Total water works	
\$ 68,545.69	\$ 540,807.04	\$ 1,865,414.66	\$ 747,793.08	\$ 1,234,650.05	\$ 758,584.67	\$ 2,741,027.80	
		143,045.74			111,730.89	111,730.89	1
250.91	1,450.91	97,304.85	62,540.81	143,716.67	49,392.96	255,650.44	2
	1,432.00	89,574.95					3
399.22	430,750.53	530,193.67	56,415.50	73,284.85	38,330.08	168,030.43	4
1,800.00	1,800.00	72,646.72	38,386.68	22,708.08	120,024.99	181,119.75	5
321.97	321.97	60,882.04	75,212.42	68,690.81	40,028.72	183,931.95	6
1,711.12	1,711.12	38,446.18	56,080.49	96,860.92	42,920.23	195,861.64	7
4,777.82	4,777.82	27,230.54					8
180.00	180.00	23,590.48			27,691.51	27,691.51	9
1,108.54	11,513.13	36,178.27	19,017.62	117,964.62	485.82	137,468.06	10
3,764.72	3,767.72	36,923.95	47,412.59	52,105.56		99,518.15	11
3,372.03	3,547.03	33,872.42	34,619.77	4,536.71	13,749.76	52,906.24	12
11,334.14	17,673.32	136,972.10					13
		35,005.47	18,497.44	47,552.08	21,184.32	87,233.84	14
2.55	2.55	29,386.15			13,942.17	13,942.17	15
155.60	5,109.84	27,701.74		10,548.43		10,548.43	16
347.13	347.13	14,011.57	14,454.86	30,302.59		44,757.45	17
		25,769.78			10,378.08	10,378.08	18
3,411.95	3,411.95	14,263.01	14,874.50	5,306.98	29,224.72	49,406.20	19
1,151.18	1,433.37	18,045.90	22,193.33	15,338.01	12,470.90	50,002.24	20
1,053.03	1,053.03	5,067.79		5,045.70		5,045.70	21
345.10	345.10	7,842.26			6,405.77	6,405.77	22
1,006.06	1,006.06	10,488.71	5,513.86	8,776.86	7,353.27	21,643.99	23
129.00	296.40	6,993.72	11,368.40	40,127.15	19,000.00	70,495.55	24
		6,239.56	10,893.12	10,070.98	9,277.90	30,242.00	25
570.20	570.20	3,997.58	5,116.74	748.72	4,174.80	10,040.26	26
306.09	306.09	5,113.63	4,336.05	23,854.28	6,639.79	34,830.12	27
16.32	58.32	2,513.13	12,639.61	26,101.35	351.52	39,092.48	28
		5,258.03	7,429.03	8,959.26	159.20	16,547.49	29
	371.20	4,349.02	9,088.36	11,330.39	36.92	20,455.67	30
80.77	80.77	6,348.53	2,741.40	5,596.28	2,691.41	11,029.09	31
1,134.32	1,134.32	6,414.27	8,797.33	17,969.12	2,273.90	29,040.35	32
408.12	3,881.27	11,573.50	4,020.43	8,616.31	2,831.19	15,467.93	33
		4,213.19	6,310.32	9,302.41	196.41	15,809.14	34
122.50	122.50	4,874.04	3,893.10	2,944.07	2,684.85	9,522.02	35
366.94	366.94	7,102.38	2,227.50	5,593.24	9,750.01	17,570.75	36
1,147.51	1,147.51	5,915.91	3,048.59	2,342.05	2,824.71	8,215.35	37
1,058.91	1,058.91	7,958.59	3,566.77	1,071.52	9,523.33	14,161.62	38
537.18	605.30	7,801.61	5,648.15	21,180.51	6,095.84	32,924.50	39
		3,559.45					40
		3,278.07					41
3,680.51	3,817.51	7,747.31	9,434.13	10,065.80		19,499.93	42
1,058.15	1,058.15	5,582.25	2,351.68	3,154.43	8,223.45	13,729.56	43
91.90	91.90	2,812.80	3,302.67	507.90	2,966.44	6,777.01	44
176.77	529.28	5,811.54	6,951.48	7,892.96	13.25	14,857.69	45
2,268.43	2,268.43	4,783.42	2,080.32	6,716.72	24.35	8,821.39	46
		8,196.69	1,294.33	11,787.47	331.95	13,413.75	47
		3,611.28	1,645.30	4,858.35	1,781.00	8,284.65	48
423.66	553.66	3,173.85	2,873.64	2,862.01	6,471.73	12,207.38	49
519.49	1,347.54	5,290.04	5,100.10	3,056.87	1,868.44	10,025.41	50
1,268.41	1,331.31	5,664.16	3,753.74	3,251.24	5,860.69	12,865.67	51
141.39	141.39	2,702.27	3,141.65	12,728.36	446.10	16,316.11	52
		3,822.43	6,020.95	3,020.80	114.80	9,156.55	53
		1,599.26	2,685.00	1,626.70	12.75	4,324.45	54
		5,884.65	4,313.66	1,220.78	902.85	6,437.29	55
140.00	140.00	10,305.44	3,624.56	4,778.31	765.47	9,168.34	56
289.00	289.00	3,340.52	2,460.00	6,053.87	3,780.32	12,294.19	57
59.96	59.96	4,192.09	1,320.00	18,456.58	2,292.91	22,069.49	58

TABLE NO. 2-B—CONTINUED—CITIES—EXPENDITURES—WARRANTS
GRAND

No. in order of population	Cities	General Government				
		Municipal League			Other Expense	
		Dues	Other expense	Total municipal league	Salaries and wages	Betterment or Outlay
59	Independence	20.00		20.00		
60	Hampton	20.00		20.00		
61	Vinton	20.00	10.00	30.00	25.50	108.91
62	Jefferson	20.00		20.00		
63	Cresco	20.00	10.00	30.00		
64	Pella	20.00		20.00	280.22	
65	Winterset	30.00		30.00		
66	Sheldon	30.00		30.00	45.36	
67	Osage	20.00		20.00		
68	Clear Lake	20.00		20.00	4,876.84	3,028.84
69	Eldora	20.00		20.00		
70	Mystic					
71	Harlan	20.00		20.00		2,275.00
72	Nevada	20.00		20.00		
73	Clarion	20.00	31.84	51.84		
74	Osceola					
75	Emmetsburg	20.00		20.00		
76	Sac City	20.00		20.00		
77	Waukon	20.00	10.00	30.00		
78	Tama	20.00		20.00		
79	Glenwood	30.00		30.00		
80	Hawarden	30.00	65.80	95.80		
81	Colfax	30.00	85.00	115.00		
82	Bettendorf	20.00	48.30	68.30		
83	New Hampton	30.00		30.00		
84	Anamosa					
85	Bloomfield	20.00	10.00	30.00		5.50
86	Sigourney	20.00		20.00		
87	Humboldt	20.00		20.00		
88	Monticello	20.00		20.00		
89	Lake City	20.00	10.00	30.00		
90	Rockwell City	30.00	30.50	60.50	173.42	
91	Madrid	30.00		30.00		
92	Audubon	50.00		50.00		
93	Marengo	20.00		20.00		
94	Tipton	20.00		20.00		
95	Rock Rapids	10.00		10.00	277.87	
96	Dyersville	30.00		30.00		
97	Ida Grove					
98	Villisca	10.00		10.00		
99	Onawa	20.00		20.00		390.05
100	Bedford					
101	Forest City	20.00	20.50	40.50		
102	Eldon	10.00	10.00	20.00		
103	De Witt	30.00		30.00		
104	Leon	10.00		10.00		
105	Hamburg	10.00		10.00		
106	Corning	10.00	5.00	15.00		
107	Seymour	10.00		10.00		
108	Toledo	10.00	5.00	15.00		
109	What Cheer	10.00		10.00		
110	Stuart	10.00		10.00		

OUTSTANDING APRIL 1, 1928—BALANCE MARCH 31, 1929—
TOTAL

		Total general government	Municipal Industries				No. in order of population
			Water Works				
Miscellaneous	Total other expense		Salaries and wages	Betterment or outlay	Miscellaneous	Total water works	
668.03	668.03	2,643.20	16,303.90	34,964.83	3,545.42	54,814.24	59
403.02	403.02	4,384.55	4,152.00	7,038.42	4,290.25	15,480.67	60
	134.41	2,015.34	1,790.13	9,966.57		11,756.70	61
15.55	15.55	3,203.62	2,206.95	7,342.76	940.75	10,550.46	62
		3,165.19	1,208.23	1,514.09	6,240.55	8,962.87	63
587.17	867.39	4,977.43	3,661.40	2,710.70	300.00	6,672.10	64
135.00	135.00	3,215.86	722.00	474.35		1,196.35	65
912.99	958.35	4,848.80	3,757.08	3,162.01	4,055.75	10,974.84	66
134.71	134.71	4,089.68	1,757.00	1,921.63	3,814.81	7,493.44	67
3,422.65	11,328.33	15,118.17	3,502.15	3,511.93	5,491.10	12,565.18	68
753.91	753.91	2,978.06	3,687.70	8,279.61	4,609.83	16,577.14	69
56.00	56.00	1,087.17					70
876.21	3,151.21	7,939.87	4,800.00	16,569.38	3,644.22	25,013.60	71
26.60	26.60	1,925.06	4,067.68	12,900.15	5,839.98	22,807.81	72
		3,663.66	816.00	10,604.84	3,153.32	14,574.16	73
87.60	87.60	1,686.12	5,985.77			5,985.77	74
		2,278.82	2,575.55	1,440.73	1,041.74	5,058.02	75
		2,834.55	4,985.68			4,985.68	76
122.92	122.92	4,990.76	3,657.02	1,384.27	4,116.42	9,157.71	77
		1,238.01	710.67	4,208.61		4,919.28	78
73.09	73.09	3,323.54	1,267.49	5,152.67	2,906.25	9,386.41	79
324.62	324.62	3,196.31					80
		1,809.36	1,555.00	364.97	1,936.80	3,856.77	81
683.00	683.00	4,517.55					82
		2,719.68	1,309.26	6,178.77	3,065.32	10,553.35	83
		2,579.12	3,995.08	762.00		4,757.08	84
506.76	512.26	4,193.52	845.00	818.55	1,401.37	3,064.92	85
30.00	30.00	2,781.77	238.55	1,594.53	3,753.37	5,586.45	86
		1,746.29	1,449.09	115.29	951.99	2,516.37	87
19.95	19.95	2,171.59	1,716.80	3,258.65	56.73	5,032.18	88
60.64	60.64	3,708.22	1,910.59	1,970.86	66.99	3,948.44	89
	173.42	1,275.08	2,248.61	2,635.16	4,932.39	9,816.16	90
457.85	457.85	1,553.65	1,604.00	987.20	486.89	3,078.09	91
		4,984.34	1,500.00	3,678.57	5,610.88	10,789.45	92
132.06	132.06	3,351.06	222.35	6,653.45	318.83	7,194.63	93
258.00	258.00	2,428.70	2,605.90	4,857.55	573.73	8,037.18	94
	277.87	1,531.28	2,314.35	7,853.84		10,168.19	95
		2,176.43	818.85	698.59	1,956.10	3,473.54	96
3,927.75	3,927.75	8,435.50	1,350.00	1,124.17	3,244.29	5,718.46	97
79.50	79.50	3,033.04	1,040.00	1,343.34	337.47	2,720.81	98
	390.05	3,543.24	817.50	16,450.34	2,800.00	19,567.84	99
		1,231.13	1,876.31	720.74	1,670.27	4,267.32	100
287.02	287.02	1,108.76	3,143.68	3,489.58	1,210.57	7,843.83	101
104.50	104.50	1,399.46	3,092.97	14,703.82	135.34	17,932.13	102
		2,038.44		993.66	4,344.69	5,338.35	103
		2,915.00		8,750.72		8,750.72	104
		1,684.90	1,393.38	5,662.58	546.46	7,602.42	105
77.74	77.74	1,422.77	2,768.88	92.43	1,511.71	4,373.02	106
37.35	37.35	1,281.18	2,947.90	49.24	64.36	3,061.50	107
66.03	66.03	1,769.73	1,516.79	2,748.51	2,858.40	7,123.70	108
		683.55	1,500.58			1,500.58	109
728.87	728.87	4,067.49	1,579.19	2,359.73	1,516.86	5,455.78	110

TABLE NO. 2-C—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	Municipal Industries			
		Electric Light Works			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total electric light works
	Grand Total.....	\$ 396,064.16	\$ 601,300.48	\$ 507,491.87	\$ 1,504,856.51
1	Des Moines.....				
2	Sioux City.....				
3	Davenport.....				
4	Cedar Rapids.....				
5	Dubuque.....				
6	Council Bluffs.....				
7	Waterloo.....				
8	Clinton.....				
9	Burlington.....				
10	Ottumwa.....				
11	Mason City.....				
12	Ft. Dodge.....				
13	Marshalltown.....	499.00	2,236.08	9,930.40	12,665.48
14	Muscatine.....	47,021.05	89,544.00	43,500.50	180,065.55
15	Iowa City.....				
16	Keokuk.....				
17	Boone.....				
18	Ft. Madison.....				
19	Oskaloosa.....				
20	Ames.....	46,141.37	19,311.36	92,492.35	157,945.08
21	Centerville.....				
22	Creston.....				
23	Oelwein.....				
24	Newton.....			227.64	227.64
25	Cedar Falls.....	25,760.14	31,195.23	69,900.97	126,856.34
26	Webster City.....	26,476.60	64,179.80	55,761.43	146,417.83
27	Charles City.....				
28	Fairfield.....				
29	Perry.....				
30	Red Oak.....				
31	Atlantic.....	26,267.96	63,523.37	2,459.40	92,250.73
32	Shenandoah.....	683.32	216.32	.80	900.44
33	Chariton.....				
34	Albia.....				
35	Estherville.....	13,167.61	2,804.13	9,978.08	25,949.82
36	Cherokee.....				
37	Spencer.....	25,687.80	16,848.12	39,724.00	82,259.92
38	Clarinda.....				
39	Grinnell.....				
40	Le Mars.....				
41	Marion.....				
42	Carroll.....				
43	Mt. Pleasant.....	9,100.64	952.32	26,753.95	36,806.91
44	Valley Junction.....				
45	Washington.....	874.07	792.67		1,666.74
46	Missouri Valley.....				
47	Eagle Grove.....				
48	Decorah.....				
49	Iowa Falls.....				
50	Algona.....	13,720.72	13,683.30	27,793.87	55,197.89
51	Storm Lake.....				
52	Knoxville.....				
53	Maquoketa.....	7,692.36	10,774.70	420.12	18,887.18
54	Waverly.....	14,172.70	24,551.28	4,968.65	43,692.63
55	Belle Plaine.....				
56	Indianola.....	13,195.78	18,281.53	2,929.23	34,406.54
57	Manchester.....				
58	Denison.....	17,108.92	9,025.56	26,023.02	52,157.50

TABLE NO. 2-C—CONTINUED—CITIES—EXPENDITURES—WARRANTS
GRAND

No. in order of population	Cities	Municipal Industries			
		Electric Light Works			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total electric light works
59	Independence				
60	Hampton				
61	Vinton	12,585.02	26,690.82		39,275.84
62	Jefferson				
63	Cresco				
64	Pella	10,120.95	22,376.39	698.40	33,195.74
65	Winterset	8,356.99	22,057.15	1,512.00	31,926.14
66	Sheldon				
67	Osage				
68	Clear Lake				
69	Eldora				
70	Mystic				
71	Harlan	10,447.50	79.93	21,244.80	31,772.23
72	Nevada				
73	Clarion		427.42	12.75	440.17
74	Osceola				
75	Emmetsburg				
76	Sac City				
77	Waukon				
78	Tama				
79	Glenwood				
80	Hawarden	10,721.50	46,958.60	13,934.35	71,614.45
81	Colfax				
82	Bettendorf				
83	New Hampton	6,591.57	21,168.49	20,441.83	48,201.89
84	Anamosa				
85	Bloomfield	9,040.00	3,850.50	11,996.86	24,887.36
86	Sigourney				
87	Humboldt				
88	Monticello				
89	Lake City				
90	Rockwell City				
91	Madrid				
92	Audubon				
93	Marengo				
94	Tipton	6,266.15	19,109.47	466.15	25,841.77
95	Rock Rapids	14,676.10	31,679.06		46,355.16
96	Dyersville				
97	Ida Grove				
98	Villisca				
99	Onawa	11,173.00	21,369.82	5,049.70	37,592.52
100	Bedford				
101	Forest City				
102	Eldon				
103	De Witt				
104	Leon		2,836.11		2,836.11
105	Hamburg				
106	Corning				
107	Seymour	2,594.25	4,581.53	9,843.82	* 17,019.60
108	Toledo				
109	What Cheer				
110	Stuart	5,921.09	10,195.42	9,426.80	25,543.31

TABLE NO. 2-D—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	Municipal Industries			
		Docks, Wharves and Landings			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total docks, wharves and landings
	Grand Total.....	\$ 2,980.76	\$ 86,051.21	\$ 108,589.35	\$ 287,621.32
1	Des Moines.....				
2	Sioux City.....				
3	Davenport.....	1,680.00	7,973.11		9,653.11
4	Cedar Rapids.....				
5	Dubuque.....	1,300.76	75,819.98	1,477.70	78,598.44
6	Council Bluffs.....				
7	Waterloo.....				
8	Clinton.....				
9	Burlington.....			197,066.68	197,066.68
10	Ottumwa.....				
11	Mason City.....				
12	Ft. Dodge.....				
13	Marshalltown.....				
14	Muscatine.....		2,258.12		2,258.12
15	Iowa City.....				
16	Keokuk.....				
17	Boone.....				
18	Ft. Madison.....			44.97	44.97
19	Oskaloosa.....				
20	Ames.....				
21	Centerville.....				
22	Creston.....				
23	Oelwein.....				
24	Newton.....				
25	Cedar Falls.....				
26	Webster City.....				
27	Charles City.....				
28	Fairfield.....				
29	Perry.....				
30	Red Oak.....				
31	Atlantic.....				
32	Shenandoah.....				
33	Chariton.....				
34	Albia.....				
35	Estherville.....				
36	Cherokee.....				
37	Spencer.....				
38	Clarinda.....				
39	Grinnell.....				
40	Le Mars.....				
41	Marion.....				
42	Carroll.....				
43	Mt. Pleasant.....				
44	Valley Junction.....				
45	Washington.....				
46	Missouri Valley.....				
47	Eagle Grove.....				
48	Decorah.....				
49	Iowa Falls.....				
50	Algona.....				
51	Storm Lake.....				
52	Knoxville.....				
53	Maquoketa.....				
54	Waverly.....				
55	Belle Plaine.....				
56	Indianola.....				
57	Manchester.....				
58	Denison.....				

ING APRIL 1, 1928—BALANCE MARCH 31, 1929—GRAND TOTAL

Municipal Industries									
Cemeteries				Total cemeteries perpetual care	Parks and Bathing Beaches				No. in order of population
Salaries and wages	Betterment or outlay	Miscellaneous	Total cemeteries		Salaries and wages	Betterment or outlay	Miscellaneous	Total parks and bathing beaches	
\$ 170,692.61	\$28,813.61	\$40,412.10	\$ 239,918.32	\$42,534.70	\$429,614.01	\$203,199.19	\$207,251.76	\$840,064.96	
63,480.48	1,137.31	12,139.58	76,757.37		107,703.88	13,057.77	58,834.56	179,596.21	1
10,009.00	6,812.02	1,793.22	18,614.24		60,093.05	24,913.49	19,657.07	104,663.61	2
1,130.00		55.06	1,185.06		62,346.80	25,780.00	37,973.34	126,100.14	3
					31,020.95	9,463.27	6,931.97	47,416.19	4
					25,514.97	41,729.76	16,260.74	83,505.47	5
					27,688.40	12,882.25	13,998.73	54,569.38	6
					14,796.18	4,171.24	2,521.43	21,488.85	7
					20,961.78			20,961.78	8
				250.00	9,716.45	4,371.21	5,740.72	19,828.38	9
					3,953.06	3,860.02		7,813.68	10
					4,807.99	3,333.78	736.58	8,878.35	11
					4,118.32	611.67	1,418.44	6,148.43	12
9,496.78	1,196.53	1,621.24	12,314.55	9,000.00	3,231.75	2,002.50	1,136.33	6,370.58	13
4,638.51	1,963.17	251.53	6,853.21		4,588.85	5,646.56	11,295.71	21,531.12	14
5,428.24	217.14		5,645.38						15
		4,139.54	4,139.54		3,028.77	505.24	550.00	4,084.01	16
1,725.00		86.56	1,811.56		1,631.75	3,026.35		4,658.10	17
					800.00		272.50	1,072.50	18
3,098.48		42.85	3,141.33	8,155.00					19
		500.00	500.00						20
3,259.70	258.59		3,518.29			2,668.35		2,668.35	21
2,632.27	121.00	9,385.31	12,138.58		1,865.95	1,410.85	1,019.53	4,296.33	22
1,395.00		1,172.26	2,567.26	6,028.58	929.85	20.00	526.07	1,475.92	23
1,799.15		252.24	2,051.39				5,282.08	5,282.08	24
4,231.15		408.04	4,639.19		3,372.25			3,372.25	25
									26
270.00			270.00				3,807.61	3,807.61	27
2,582.10	64.46		2,646.56		581.72	416.74		998.46	28
4,630.33	854.95	55.89	5,541.17						29
					1,653.01	2,020.01	1,187.50	4,870.52	30
4,481.40	4,574.78	90.09	9,146.27	980.61	1,062.50	898.03	1,069.56	3,030.09	31
3,066.72	1,236.92	6.75	4,310.39	2,139.56	904.03		318.80	1,222.83	32
					929.10	534.40		1,463.50	33
		946.67	946.67		289.75	191.92	29.90	511.57	34
1,912.68	257.50	745.16	2,915.34		2,299.77	13,576.73	396.59	16,273.09	35
3,492.06	307.47		3,799.53	8,819.78	768.85	321.60	666.34	1,756.79	36
2,600.73	451.30	143.27	3,195.30		1,362.44	1,159.51	5,792.83	8,314.78	37
3,057.30	1,330.62	623.09	5,011.01	2,042.74	2,610.15			2,610.15	38
					1,397.85	2,802.48	1,303.70	5,504.03	39
1,564.07	125.00	382.03	2,071.10	275.00	1,205.32	1,775.22	18.60	2,999.14	40
600.00	29.84		629.84		652.34	652.34		1,304.68	41
3,024.67		631.71	3,656.38		3,077.12			3,077.12	42
		200.00	200.00		986.11		726.75	1,712.86	43
626.50	84.72		711.22						44
					603.75	846.59	1.00	1,451.34	45
1,200.00	1,383.18		2,583.18		877.39	486.26	49.62	1,413.27	46
						1,933.16		1,933.16	47
							2,545.20	2,545.20	48
					813.45	616.50	110.19	1,540.14	49
									50
1,865.80	153.37	32.48	2,051.65		1,703.99	201.27	505.81	2,411.07	51
600.00			600.00		600.00	143.79		743.79	52
3,427.50	835.91	68.28	4,331.69		228.00	120.11		348.11	53
511.87	511.87		1,023.74		254.75	1,144.87		1,399.62	54
312.00	.75	1.62	314.37						55
					588.22	248.56	69.45	906.23	56
					185.00		320.51	505.51	57
									58

TABLE NO. 2-D—CONTINUED—CITIES—EXPENDITURES—WARRANTS
GRAND

No. in order of population	Cities	Municipal Industries			
		Docks, Wharves and Landings			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total docks, wharves and landings
59	Independence.....				
60	Hampton.....				
61	Vinton.....				
62	Jefferson.....				
63	Cresco.....				
64	Pella.....				
65	Winterset.....				
66	Sheldon.....				
67	Osage.....				
68	Clear Lake.....				
69	Eldora.....				
70	Mystic.....				
71	Harlan.....				
72	Nevada.....				
73	Clarion.....				
74	Osceola.....				
75	Emmetsburg.....				
76	Sac City.....				
77	Waukon.....				
78	Tama.....				
79	Glenwood.....				
80	Hawarden.....				
81	Colfax.....				
82	Bettendorf.....				
83	New Hampton.....				
84	Anamosa.....				
85	Bloomfield.....				
86	Sigourney.....				
87	Humboldt.....				
88	Monticello.....				
89	Lake City.....				
90	Rockwell City.....				
91	Madrid.....				
92	Audubon.....				
93	Marengo.....				
94	Tipton.....				
95	Rock Rapids.....				
96	Dyersville.....				
97	Ida Grove.....				
98	Villisca.....				
99	Onawa.....				
100	Bedford.....				
101	Forest City.....				
102	Eldon.....				
103	De Witt.....				
104	Leon.....				
105	Hamburg.....				
106	Corning.....				
107	Seymour.....				
108	Toledo.....				
109	What Cheer.....				
110	Stuart.....				

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2-E—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	Municipal Industries			
		Library			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total library
	Grand Total	\$ 307,782.96	\$ 170,274.47	\$ 192,063.31	\$ 670,120.74
1	Des Moines				
2	Sioux City	35,532.41	16,180.76	23,058.54	74,721.71
3	Davenport	30,632.80		25,741.44	56,374.24
4	Cedar Rapids	21,010.53	11,994.02	7,621.53	40,626.08
5	Dubuque	12,015.85	8,795.97	8,068.28	28,880.10
6	Council Bluffs	17,637.41	14,251.07	2,494.15	34,382.63
7	Waterloo	22,354.20	12,013.97	3,953.60	38,321.77
8	Clinton	24,769.62			24,769.62
9	Burlington			19,030.53	19,030.53
10	Ottumwa	13,369.63		11,386.32	24,755.95
11	Mason City	14,652.99	8,440.48	3,341.25	26,434.72
12	Ft. Dodge	8,839.43	20,287.47	2,511.41	31,638.31
13	Marshalltown				
14	Muscatine	7,015.00	4,272.14	841.53	12,128.67
15	Iowa City				
16	Keokuk				
17	Boone	4,621.93	5,484.54		10,106.47
18	Ft. Madison			7,124.89	7,124.89
19	Oskaloosa	5,971.78		4,074.15	10,045.93
20	Ames				
21	Centerville		4,275.97		4,275.97
22	Creston				
23	Oelwein	2,341.00	1,012.47	30.06	3,383.53
24	Newton		8,099.21		8,099.21
25	Cedar Falls	2,268.64		1,847.20	4,115.84
26	Webster City				
27	Charles City			4,593.09	4,593.09
28	Fairfield			5,869.52	5,869.52
29	Perry				
30	Red Oak	2,160.00	2,900.12	294.00	5,354.12
31	Atlantic		3,399.04		3,399.04
32	Shenandoah	2,296.34	52.45	1,365.15	3,713.94
33	Chariton	1,739.00	827.35	432.46	2,998.81
34	Albia	1,757.69	1,601.61		3,359.30
35	Estherville	2,084.00		1,608.64	3,692.64
36	Cherokee	2,723.05	529.92	2,020.95	5,273.92
37	Spencer	1,665.07	1,424.38	323.95	3,413.40
38	Clarinda	2,442.00		2,886.04	5,328.04
39	Grinnell	3,346.45	55.16	3,063.71	6,465.32
40	Le Mars			3,003.72	3,003.72
41	Marion	859.81	502.00	1,217.61	2,579.42
42	Carroll	5,534.89			5,534.89
43	Mt. Pleasant	1,914.55	1,271.47	890.56	4,076.58
44	Valley Junction				
45	Washington	1,344.85	1,417.74	421.75	3,184.34
46	Missouri Valley			2,730.11	2,730.11
47	Eagle Grove		3,080.02		3,080.02
48	Decorah			2,314.28	2,314.28
49	Iowa Falls	1,556.00	2,052.47	1,307.69	4,916.16
50	Algona				
51	Storm Lake	2,563.05	1,479.50	1,009.69	5,052.24
52	Knoxville	1,190.00	1,162.96	524.36	2,877.32
53	Maquoketa	1,740.00	1,375.65	31.01	3,146.66
54	Waverly	1,044.00	2,540.47		3,584.47
55	Belle Plaine				
56	Indianola	2,606.95	967.14	613.93	4,188.02
57	Manchester				
58	Denison			4,044.87	4,044.87

GENERAL TABLES—CITIES

ING APRIL 1, 1928—BALANCE MARCH 31, 1929—GRAND TOTAL

Municipal Industries							No. in order of population
Total hospital	Total bond	Miscellaneous				Total municipal industries	
		Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous		
\$ 45,623.82	\$ 99,906.56	\$ 60,771.90	\$ 26,974.56	\$ 97,907.14	\$ 185,653.60	\$ 6,951,388.31	
		15,653.63		8,929.27	24,582.90	416,725.51	1
	2,001.00			2,898.90	2,898.90	462,084.04	2
		15,748.66	504.00	36,883.64	53,136.30	246,448.85	3
2,185.88	948.00	7,500.00	450.00	19,115.10	27,065.10	284,593.40	4
	400.00					379,595.34	5
	3,171.00					277,268.48	6
		9,426.23	10,935.84	2,075.28	22,437.35	278,109.61	7
						45,731.40	8
	6,743.16					272,506.12	9
	3,600.00					173,637.69	10
1,350.17	6,294.74	1,320.00	143.62	932.01	2,395.63	145,817.34	11
	9,857.02					100,581.04	12
						19,276.06	13
						325,548.36	14
						20,919.68	15
						23,139.33	16
						63,781.56	17
				968.90	968.90	21,403.90	18
21.10	3,878.39					63,702.01	19
	1,380.00					220,623.71	20
	1,975.42					14,500.55	21
	2,410.55					16,630.94	22
						38,642.02	23
4,753.90	2,464.98			528.20	528.00	188,826.19	24
31,155.69						298,043.03	25
	1,019.00	1,217.74		6,863.16	8,080.90	190,584.62	26
2,566.90	2,784.00					48,729.22	27
	2,000.00					48,233.46	28
						19,194.05	29
	1,593.43		519.05		519.05	38,333.96	30
	1,353.70			809.36	809.36	111,872.01	31
	1,777.38	1,297.35	915.00		2,212.41	48,994.23	32
	1,369.87					27,750.06	33
	511.32					20,191.33	34
	1,763.88			5,591.71	5,591.71	80,236.52	35
	1,006.52					28,523.32	36
						123,265.35	37
	1,600.00	240.00			240.00	27,143.11	38
						51,947.60	39
	1,997.01					7,999.87	40
		30.00	160.20	57.60	247.80	6,478.00	41
	576.28	1,735.50	36.90	2,207.22	3,979.62	28,741.78	42
						64,538.19	43
	1,900.00					6,977.01	44
	753.85					23,771.33	45
	1,362.00					13,718.62	46
			6,500.00	385.30	6,885.30	22,372.11	47
1,704.29	1,614.46					20,029.43	48
	1,391.42					21,982.43	49
						66,614.72	50
						20,328.98	51
						22,022.67	52
	1,780.61					32,144.50	53
						59,113.47	54
						7,500.85	55
						50,683.50	56
		4,133.58			4,133.58	16,427.77	57
						78,777.37	58

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2-E—CONTINUED—CITIES—EXPENDITURES—WARRANTS
GRAND

No. in order of population	Cities	Municipal Industries			
		Library			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total library
59	Independence	920.30	1,256.30	614.28	2,790.88
60	Hampton	1,845.42	1,818.86		3,664.28
61	Vinton	850.00	846.67		1,696.67
62	Jefferson	1,380.28	921.94		2,302.22
63	Cresco	1,677.55	331.62	2,177.46	4,186.63
64	Pella	1,493.39	410.64	941.16	2,845.19
65	Winterset	2,700.00		1,060.28	3,760.28
66	Sheldon				
67	Osage	1,060.00	2,138.63	2,128.35	5,326.98
68	Clear Lake	1,520.00	441.70	827.84	2,789.54
69	Eldora		274.98	3,479.31	3,754.29
70	Mystic				
71	Harlan	1,723.26	1,006.74	309.42	3,039.42
72	Nevada	1,417.00		1,281.85	2,698.85
73	Clarion	1,263.00	460.00	1,227.55	2,950.55
74	Osceola	1,931.98			1,931.98
75	Emmetsburg	1,200.00	541.62	439.75	2,181.37
76	Sac City				
77	Waukon	1,970.93	24.20		1,995.13
78	Tama	660.00	1,097.27		1,757.27
79	Glenwood	758.80	712.28	292.54	1,763.62
80	Hawarden	808.50		871.05	1,679.55
81	Colfax				
82	Bettendorf			750.00	750.00
83	New Hampton	1,029.00		731.74	1,760.74
84	Anamosa	1,300.78	254.35		1,555.13
85	Bloomfield	1,120.15	1,182.71	154.15	2,457.01
86	Sigourney	1,411.36		923.60	2,334.96
87	Humboldt	1,346.42	876.80	540.06	2,763.28
88	Monticello	1,448.80	601.23	1,397.42	3,447.45
89	Lake City	885.00	468.52	40.63	1,394.15
90	Rockwell City			3,382.15	3,382.15
91	Madrid				
92	Audubon	1,320.00	600.00	461.77	2,381.77
93	Marengo	780.00	568.31	279.13	1,627.44
94	Tipton	1,874.20	1,035.00	535.05	3,444.25
95	Rock Rapids	1,204.00	1,117.27		2,321.27
96	Dyersville				
97	Ida Grove			1,050.50	1,050.50
98	Villisca			1,497.96	1,497.96
99	Onawa	2,095.00	1,608.25	295.02	3,998.27
100	Bedford				
101	Forest City		4,743.44		4,743.44
102	Eldon	735.30	552.07	18.00	1,305.37
103	De Witt				
104	Leon		952.00		952.00
105	Hamburg	825.00	579.62	316.51	1,721.13
106	Corning			1,942.44	1,942.44
107	Seymour				
108	Toledo	785.20	542.72	404.37	1,732.29
109	What Cheer				
110	Stuart	841.42	611.21		1,452.63

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2-F—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	Protection of Life and Property			
		Police Department			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total police department
	Grand Total.....	\$ 1,283,543.40	\$ 69,771.46	\$ 104,650.23	\$ 1,457,965.09
1	Des Moines.....	289,236.06	3,499.65	24,996.59	317,732.30
2	Sioux City.....	159,306.71	15,383.47	21,269.90	195,960.08
3	Davenport.....	106,170.59	1,896.00	10,631.49	118,698.08
4	Cedar Rapids.....	70,966.78	3,413.17	8,339.60	82,719.55
5	Dubuque.....	71,124.24	748.61	5,587.04	77,459.89
6	Council Bluffs.....	44,146.71	5,727.90	1,035.69	51,810.30
7	Waterloo.....	54,639.00	2,754.57	2,439.02	59,832.59
8	Clinton.....	26,319.18	1,005.14	195.47	27,519.79
9	Burlington.....	32,369.57	6,820.57	1,201.09	40,391.23
10	Ottumwa.....	24,631.74	1,700.80	1,108.56	27,441.10
11	Mason City.....	36,240.45	6,113.37	5,131.46	47,485.28
12	Ft. Dodge.....	28,158.46	5,150.74	3,098.15	36,407.35
13	Marshalltown.....	13,579.59		1,892.77	15,472.36
14	Muscatine.....	17,773.08	1,949.73		19,722.81
15	Iowa City.....	14,826.43		1,030.04	15,856.47
16	Keokuk.....	19,643.15	4,043.37	1,304.65	24,991.17
17	Boone.....	13,610.35	1,483.37	615.00	15,708.72
18	Ft. Madison.....	10,945.27		2,023.50	12,968.77
19	Oskaloosa.....	8,752.20		650.30	9,402.50
20	Ames.....	7,467.00		997.71	8,464.71
21	Centerville.....	5,475.00	377.35		5,852.35
22	Creston.....	6,857.65	115.00	663.74	7,636.39
23	Oelwein.....	3,779.42		817.82	4,597.24
24	Newton.....	6,618.30		386.05	7,004.35
25	Cedar Falls.....	6,828.80		761.86	7,590.66
26	Webster City.....	5,889.83		567.40	6,457.23
27	Charles City.....	4,485.41	25.20	305.84	4,816.45
28	Fairfield.....	4,367.95	11.44		4,379.39
29	Perry.....	4,181.54	109.42		4,290.96
30	Red Oak.....	3,424.98	1,272.01	35.72	4,732.71
31	Atlantic.....	4,723.89	349.90	160.00	5,233.79
32	Shenandoah.....	4,262.00	278.81	224.84	4,765.65
33	Chariton.....				
34	Albia.....	2,309.55	2.00		2,311.55
35	Estherville.....	4,539.85		83.66	4,623.51
36	Cherokee.....	3,841.08		61.41	3,902.49
37	Spencer.....	3,941.70		135.00	4,076.70
38	Clarinda.....	4,625.00		194.61	4,819.61
39	Grinnell.....	4,964.45	406.86	385.04	5,756.35
40	Le Mars.....	6,074.06	152.35	7.70	6,234.11
41	Marion.....	2,260.00	66.91	16.00	2,342.91
42	Carroll.....	4,506.75	329.00		4,835.75
43	Mt. Pleasant.....	3,663.40	51.75	428.65	4,143.80
44	Valley Junction.....	1,775.00		770.60	2,545.60
45	Washington.....	2,651.19	791.84	58.60	3,501.63
46	Missouri Valley.....	3,207.97			3,207.97
47	Eagle Grove.....	3,207.70			3,207.70
48	Decorah.....	3,908.06		157.34	4,065.40
49	Iowa Falls.....	3,388.88		23.40	3,412.28
50	Algona.....	3,088.90		180.00	3,268.90
51	Storm Lake.....	3,692.25			3,692.25
52	Knoxville.....	2,412.00		31.05	2,443.05
53	Maquoketa.....	2,542.14	182.84		2,724.98
54	Waverly.....	2,282.45	71.34		2,353.79
55	Belle Plaine.....	2,855.75	9.00	658.88	3,523.63
56	Indianola.....	2,685.70		80.77	2,766.47
57	Manchester.....	3,526.61			3,526.61
58	Denison.....	900.00		668.55	1,568.55

ING APRIL 1, 1928—BALANCE MARCH 31, 1929—GRAND TOTAL

Protection of Life and Property									No. in order of population
Fire Department				Municipal and Police Court					
Salaries and wages	Betterment or outlay	Miscellaneous	Total fire department	Salaries and wages	Betterment or outlay	Miscellaneous	Total municipal and police court		
\$1,374,820.46	\$199,665.98	\$174,807.80	\$1,749,294.24	\$77,181.68	\$ 3,021.19	\$37,494.29	\$ 117,697.16		
369,705.13	6,860.00	23,839.03	400,404.16	38,184.79	66.80	30,368.60	68,620.19	1	
162,953.65	45,122.62	11,735.51	219,811.78	1,800.00		404.40	2,204.40	2	
105,529.97	3,938.34	62,368.44	171,836.75	3,000.00			3,000.00	3	
104,281.77	2,543.13	7,614.47	114,439.37					4	
106,778.40	6,185.08	9,232.92	122,196.40	1,800.00		6.50	1,806.50	5	
66,282.67	5,911.01	677.73	72,871.41	8,166.12	266.92	190.00	8,623.04	6	
85,245.52	6,505.13	5,004.56	96,755.21	8,231.00		1,926.11	10,157.11	7	
45,669.55	3,157.96	102.86	48,930.37	4,110.00	917.47	236.80	5,264.27	8	
39,136.17	2,885.97	2,749.73	44,771.87	1,620.00	68.50		1,688.50	9	
24,521.08	1,465.23	1,850.00	27,836.31					10	
31,262.01	2,324.06	1,690.45	35,276.52					11	
34,633.46	230.94	1,660.55	36,524.95	1,500.00			1,500.00	12	
14,856.78		1,753.61	16,610.39	3,150.00		827.36	3,977.36	13	
25,194.97	496.33	933.40	26,624.70					14	
11,172.50	350.00	2,765.47	14,287.97					15	
20,098.19	3,138.50	621.85	23,858.54					16	
11,010.46	1,081.44		12,091.90					17	
14,522.80	8,000.00	1,658.98	24,181.78					18	
8,015.84	2,028.64	1,416.53	11,461.01					19	
7,846.45	1,486.31	445.35	9,778.11	814.85		2,482.92	3,297.77	20	
3,436.00	314.89		3,750.89					21	
3,881.00	60.85	1,028.12	4,969.97			4.50	4.50	22	
2,132.50	1,165.98	1,091.31	4,389.79	1,660.00		34.26	1,694.26	23	
3,548.75	662.50	6,478.29	10,689.54					24	
2,900.50	175.17	616.16	3,691.83					25	
1,785.00	542.45	1,062.44	3,389.89	600.00		32.00	632.00	26	
4,385.10	71.50	1,199.27	5,655.87			126.40	126.40	27	
2,981.16	1,086.38		4,067.54					28	
1,625.00	516.85	2,404.06	4,545.91			10.25	10.25	29	
2,788.50	1,810.90	140.62	4,740.02	66.00			66.00	30	
2,495.00	943.94	400.49	3,839.43					31	
4,131.04	664.89	320.02	5,115.95	1,000.00		141.27	1,141.27	32	
55.25	802.26	1,172.79	2,030.30					33	
2,013.50	893.92		2,907.42					34	
1,121.00		250.51	1,371.51					35	
2,156.69	62.08	1,674.79	3,893.56					36	
2,021.00	782.19	956.18	3,759.37					37	
2,061.11		96.97	2,158.08					38	
3,250.00	1,828.26	261.40	5,339.66	1,125.20		567.88	1,693.08	39	
763.55	1,952.67	208.00	2,924.22					40	
1,690.00	300.00	88.27	2,078.27					41	
1,565.58	1,409.88		2,975.46					42	
1,000.00	6,382.00	887.86	8,269.86					43	
455.00		461.40	916.40					44	
3,260.80	1,896.43	212.20	5,369.43					45	
1,377.05	97.54	152.38	1,626.97					46	
1,883.93			1,883.93					47	
1,195.00	897.61	185.79	2,278.40					48	
374.00	246.32	192.09	812.41					49	
540.00	108.50	762.83	1,411.33					50	
1,205.30	1,096.02	449.05	2,750.37					51	
1,228.00	181.60	13.17	1,422.77					52	
364.75	238.68		603.43					53	
1,550.00	1,536.54		3,086.54					54	
419.75	364.69	398.12	1,182.56					55	
557.50	201.94	182.41	941.85			2.15	2.15	56	
895.85	352.80	172.23	1,420.88					57	
	248.82	1,493.48	1,742.30					58	

TABLE NO. 2-F—CONTINUED—CITIES—EXPENDITURES—WARRANTS
GRAND

No. in order of population	Cities	Protection of Life and Property			
		Police Department			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total police department
59	Independence	3,997.40			3,997.40
60	Hampton	2,414.53			2,414.53
61	Vinton	3,105.77	350.00		3,455.77
62	Jefferson	1,986.50	33.12	51.67	2,071.29
63	Creseo	2,033.95	30.80	60.77	2,125.52
64	Pella	2,304.20		8.12	2,312.32
65	Winterset	2,288.30	58.01	104.50	2,450.81
66	Sheldon	4,091.19		222.96	4,314.15
67	Osage	1,307.40	10.00	1.20	1,318.60
68	Clear Lake				
69	Eldora	1,306.35	10.00		1,316.35
70	Mystic	760.00			760.00
71	Harlan	1,590.00		369.11	1,959.11
72	Nevada	1,709.91			1,709.91
73	Clarion	2,091.54	38.00	240.47	2,370.01
74	Osceola	1,500.00			1,500.00
75	Emmetsburg	2,288.85	17.00	36.50	2,342.35
76	Sac City	1,914.66			1,914.66
77	Waukon	1,248.65	2.08	7.11	1,257.84
78	Tama	1,667.56	24.05		1,691.61
79	Glenwood	1,451.09		52.94	1,504.03
80	Hawarden	1,901.00		74.71	1,975.71
81	Colfax	1,033.25		31.71	1,064.96
82	Bettendorf	1,620.00	1,114.75		2,734.75
83	New Hampton	1,745.00			1,745.00
84	Anamosa	2,433.00			2,433.00
85	Bloomfield	1,105.30	96.70	3.30	1,205.30
86	Sigourney	2,820.00		73.50	2,893.50
87	Humboldt	2,026.25		43.00	2,069.25
88	Monticello	2,333.98	178.98	4.49	2,517.45
89	Lake City	1,086.00	4.75	74.00	1,164.75
90	Rockwell City	1,323.00		213.13	1,536.13
91	Madrid	1,536.95			1,536.95
92	Audubon	2,172.00		3.50	2,175.50
93	Marengo	1,862.26		138.50	2,000.76
94	Tipton	1,975.00		2.20	1,977.20
95	Rock Rapids	3,105.71	36.50		3,142.21
96	Dyersville	2,067.85		18.00	2,085.85
97	Ida Grove				
98	Villisca	955.15	69.24	237.00	1,261.39
99	Onawa	1,736.00		133.76	1,869.76
100	Bedford	1,438.20		5.50	1,443.70
101	Forest City	1,066.40		30.20	1,096.60
102	Eldon	1,043.50	77.68	42.45	1,163.63
103	De Witt	2,821.20			2,821.20
104	Leon		1,320.00		1,320.00
105	Hamburg	1,797.22	6.32	13.70	1,817.24
106	Corning	1,120.76		39.67	1,160.43
107	Seymour	1,080.00			1,080.00
108	Toledo	1,184.00			1,184.00
109	What Cheer	1,614.30			1,614.30
110	Stuart	1,830.50			1,830.50

OUTSTANDING APRIL 1, 1928—BALANCE MARCH 31, 1929—
TOTAL

Protection of Life and Property								
Fire Department				Municipal and Police Court				No. in order of population
Salaries and wages	Betterment or outlay	Miscellaneous	Total fire department	Salaries and wages	Betterment or outlay	Miscellaneous	Total municipal and police court	
1,909.80	958.30	295.49	3,163.59					59
759.50	286.60		1,046.10					60
663.00	761.92	33.54	1,458.46					61
346.75	6,395.17	31.89	6,773.81					62
1,067.94	472.02	449.75	1,989.71					63
630.00	151.89	117.00	898.89					64
584.00	596.36		1,180.36					65
683.00	6,273.45	336.33	7,292.78					66
712.00	139.91	477.35	1,329.26					67
649.00	551.61	217.41	1,418.02					68
173.25	12.50	971.43	1,157.18					69
	486.00		486.00	57.00			57.00	70
75.00	726.80	103.20	905.00					71
484.00	6,270.00	255.64	7,009.64					72
16.27	408.00	267.44	691.71					73
		87.26	87.26					74
521.50	312.23	241.07	1,074.80					75
480.33			480.33					76
211.00	557.90	239.41	1,008.31					77
566.73	3,190.79		3,757.52					78
226.95	1,391.30	265.40	1,883.65					79
	532.60	204.18	736.78					80
197.75	1,070.00	12.33	1,280.08			52.24	52.24	81
	3,211.23		3,211.23					82
	780.10	270.27	1,050.37					83
450.00	261.12	335.50	1,046.62					84
240.00		768.00	1,008.00	296.72	222.90	76.80	596.42	85
25.00	1,056.50	78.00	1,159.50					86
337.00	44.69	102.48	484.17					87
744.30	733.89	99.00	1,577.19					88
239.00	5,195.89		5,434.89					89
594.50		206.43	800.93					90
74.00	8.08		82.08					91
240.00	1,200.00	411.30	1,851.30			3.50	3.50	92
441.50	2,349.38	232.92	3,023.80					93
325.00	693.45	487.10	1,505.55					94
660.00	66.07	452.27	1,178.34					95
120.00		1,189.95	1,309.95					96
								97
178.00	778.09	200.04	1,156.13			.35	.35	98
	857.52	527.48	1,385.00					99
25.08	1,793.40	50.39	1,868.87					100
71.00	746.29	774.72	1,592.01		1,478.60		1,478.60	101
418.50	532.87	57.50	1,008.87					102
300.00	548.02	130.00	978.02					103
	693.24		693.24					104
61.00	684.74	113.57	859.31					105
50.00		246.97	296.97					106
56.78	5,715.02	108.31	5,880.11					107
200.50	6,408.00	225.34	6,833.84					108
								109
200.00	155.30		355.30					110

TABLE NO. 2-G—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	Protection of Life and Property			
		Inspection Department			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total inspection department
	Grand Total	\$ 101,750.92	\$ 691.69	\$12,528.20	\$ 114,970.81
1	Des Moines	19,375.00		3,374.28	22,749.28
2	Sioux City	12,683.36		2,964.14	15,647.50
3	Davenport	12,920.00		1,848.77	14,768.77
4	Cedar Rapids	9,830.00	670.69	523.50	11,024.19
5	Dubuque	12,826.21		2,895.20	15,721.41
6	Council Bluffs	6,258.55			6,258.55
7	Waterloo	11,779.99		152.16	11,932.15
8	Clinton				
9	Burlington	5,100.00			5,100.00
10	Ottumwa				
11	Mason City				
12	Ft. Dodge	5,075.00		457.80	5,532.80
13	Marshalltown	690.00			690.00
14	Muscatine				
15	Iowa City				
16	Keokuk				
17	Boone	1,782.70	17.50		1,800.20
18	Ft. Madison	1,803.00			1,803.00
19	Oskaloosa				
20	Ames	285.00		7.68	292.68
21	Centerville				
22	Creston				
23	Oelwein				
24	Newton	726.05		80.20	806.25
25	Cedar Falls			192.00	192.00
26	Webster City				
27	Charles City				
28	Fairfield				
29	Perry				
30	Red Oak				
31	Atlantic				
32	Shenandoah				
33	Chariton				
34	Albia				
35	Estherville				
36	Cherokee				
37	Spencer				
38	Clarinda				
39	Grinnell				
40	Le Mars				
41	Marion				
42	Carroll				
43	Mt. Pleasant				
44	Valley Junction				
45	Washington				
46	Missouri Valley				
47	Eagle Grove	487.06			487.06
48	Decorah				
49	Iowa Falls				
50	Algona				
51	Storm Lake				
52	Knoxville				
53	Maquoketa				
54	Waverly	129.00	3.50		132.50
55	Belle Plaine				
56	Indianola				
57	Manchester				
58	Denison			32.47	32.47

GENERAL TABLES—CITIES

61

ING APRIL 1, 1928—BALANCE MARCH 31, 1929—GRAND TOTAL

Protection of Life and Property					Health Department				No. in order of population
Miscellaneous Expenditures				Total protection of life and property	General and Quarantine				
Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous		Salaries and wages	Betterment or outlay	Miscellaneous	Total general and quarantine	
\$ 7,071.24	\$ 8,394.41	\$42,153.83	\$57,619.48	\$ 3,497,546.78	\$ 141,958.27	\$11,523.76	\$51,157.92	\$ 204,639.95	
2,381.85		1,478.86	3,860.71	809,505.93	43,614.91		2,569.43	46,184.34	1
				437,484.47	19,352.42		5,078.46	24,430.88	2
	4,000.00		4,000.00	308,303.60	11,310.00		1,288.92	12,598.92	3
		9.80	9.80	212,183.11	5,720.50	1,288.54	1,181.30	8,190.34	4
1,567.80	23.75	240.00	1,831.55	217,194.00	12,885.00		1,953.45	14,838.45	5
665.79			665.79	141,394.85	1,700.00	86.60	29.95	1,816.55	6
		25,501.69	25,501.69	179,342.85	795.00		501.46	1,296.46	7
				107,316.12	560.00			560.00	8
1,440.00			1,440.00	91,951.60	17,237.26	8,423.24	31,105.00	56,765.50	9
				56,717.41	799.90	1,032.34	175.64	2,007.88	10
				82,761.80	4,850.00	258.47	1,029.19	6,137.66	11
				79,965.10	2,710.00		1,411.14	4,121.14	12
				36,750.11					13
		1,475.73	1,475.73	46,347.51	1,282.50		640.55	1,923.05	14
				31,620.17	2,250.00		306.75	2,556.75	15
				48,849.71	1,576.84		355.12	1,931.96	16
		3,075.38	3,075.38	29,600.82	550.00		16.01	566.01	17
				42,028.93	300.00		144.60	444.60	18
				20,863.51	900.00			900.00	19
				21,833.27					20
				9,603.24	226.50			226.50	21
				12,610.86					22
				9,681.29					23
		37.00	37.00	17,885.89					24
				12,125.74	1,112.36		51.67	1,164.03	25
				10,479.12					26
	236.18	170.80	406.98	10,598.72	2,172.94		922.42	3,095.36	27
				8,853.91	600.00		26.67	626.67	28
586.80	589.53		1,176.33	8,847.12	300.00	50.00		350.00	29
		17.50	17.50	10,715.06	600.00	16.40	1.50	617.90	30
				9,090.72					31
				11,022.87	203.00			203.00	32
		155.75	155.75	2,030.30					33
429.00			429.00	5,374.72	775.00			775.00	34
		28.31	28.31	6,424.02					35
		95.34	95.34	7,824.36	383.33		57.39	440.72	36
				7,931.41	28.00			28.00	37
				6,977.69	100.00		4.00	104.00	38
				12,789.00	900.00			900.00	39
	3,500.00		3,500.00	9,158.33	9.00			9.00	40
				7,921.18					41
				7,811.21					42
		76.75	76.75	12,413.66					43
				3,538.75	98.00		70.72	168.72	44
				8,871.06	1.50		161.16	162.66	45
		310.19	310.19	4,834.94	70.80			70.80	46
		400.17	400.17	5,888.88					47
				6,743.97	21.00		32.00	53.00	48
				4,224.69					49
				4,680.23			89.00	89.00	50
		14.65	14.65	6,442.62	1,900.92	85.31		2,085.23	51
				3,880.47	200.00			200.00	52
				3,328.41	325.00			325.00	53
				5,572.83					54
				4,706.19					55
		346.83	346.83	3,710.47	826.87	242.36		1,069.23	56
				5,294.32	507.90			507.90	57
				3,343.32					58

TABLE NO. 2-G—CONTINUED—CITIES—EXPENDITURES—WARRANTS
GRAND

No. in order of population	Cities	Protection of Life and Property			
		Inspection Department			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total inspection department
59	Independence.....				
60	Hampton.....				
61	Vinton.....				
62	Jefferson.....				
63	Cresco.....				
64	Pella.....				
65	Winterset.....				
66	Sheldon.....				
67	Osage.....				
68	Clear Lake.....				
69	Eldora.....				
70	Mystic.....				
71	Harlan.....				
72	Nevada.....				
73	Clarion.....				
74	Osceola.....				
75	Emmetsburg.....				
76	Sac City.....				
77	Waukon.....				
78	Tama.....				
79	Glenwood.....				
80	Hawarden.....				
81	Colfax.....				
82	Bettendorf.....				
83	New Hampton.....				
84	Anamosa.....				
85	Bloomfield.....				
86	Sigourney.....				
87	Humboldt.....				
88	Monticello.....				
89	Lake City.....				
90	Rockwell City.....				
91	Madrid.....				
92	Audubon.....				
93	Marengo.....				
94	Tipton.....				
95	Rock Rapids.....				
96	Dyersville.....				
97	Ida Grove.....				
98	Villisca.....				
99	Onawa.....				
100	Bedford.....				
101	Forest City.....				
102	Eldon.....				
103	De Witt.....				
104	Leon.....				
105	Hamburg.....				
106	Corning.....				
107	Seymour.....				
108	Toledo.....				
109	What Cheer.....				
110	Stuart.....				

OUTSTANDING APRIL 1, 1928—BALANCE MARCH 31, 1929—
TOTAL

Protection of Life and Property					Health Department				No. in order of population
Miscellaneous Expenditures				Total protection of life and property	General and Quarantine				
Salaries and wages	Betterment or outlay	Miscellaneous	Total miscellaneous		Salaries and wages	Betterment or outlay	Miscellaneous	Total general and quarantine	
				7,160.99	100.00			100.00	59
				3,460.63	120.00			120.00	60
				4,914.23	50.00			50.00	61
				8,845.10		2.50		2.50	62
		60.29	60.29	4,175.52					63
				3,211.21	60.00			60.00	64
	44.95	732.00	776.95	3,631.17	50.00	6.00		56.00	65
				12,383.88	20.00			20.00	66
				2,647.86	25.00			25.00	67
				1,418.02					68
				2,473.53	150.00			150.00	69
		39.00	39.00	1,342.00	10.00			10.00	70
				2,864.11					71
				8,719.55	74.25			74.25	72
				3,061.72	281.00		136.40	417.40	73
		16.80	16.80	1,604.06	152.00			152.00	74
				3,417.15					75
				2,394.99					76
				2,266.15	2.00	32.00		34.00	77
		7,514.14	7,514.14	12,963.27	1.96			1.96	78
				3,387.68	162.00			162.00	79
				2,712.49					80
		199.55	199.55	2,596.83					81
				5,945.98	56.50			56.50	82
				2,795.37	18.60		1,442.21	1,460.81	83
				3,479.62	25.00			25.00	84
				2,809.72	75.00			75.00	85
				4,053.00			144.00	144.00	86
				2,553.42					87
				4,094.64			2.00	2.00	88
				6,599.64	136.21			136.21	89
				2,337.06					90
				1,619.03	143.00			143.00	91
				4,030.30	50.00			50.00	92
				5,024.56	50.00			50.00	93
				3,482.75	78.30		5.00	83.30	94
				4,320.55					95
				3,395.80					96
									97
				2,417.87	100.00		23.16	123.16	98
				3,254.76					99
				3,312.57					100
				4,167.21			51.50	51.50	101
				2,172.50			4.07	4.07	102
				3,799.22			25.00	25.00	103
				2,013.24					104
		157.30	157.30	2,833.85	50.00			50.00	105
				1,457.40					106
				6,960.11	20.00		12.00	32.00	107
				8,017.84	42.00		109.08	151.08	108
				1,614.30					109
				2,185.80					110

TABLE NO. 2-H—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	Health Department			
		Sewers and Sewage Disposal			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total sewers and sewage disposal
	Grand Total.....	\$ 301,328.82	\$ 316,414.88	\$ 107,065.00	\$ 724,808.70
1	Des Moines.....	83,208.88	377.10	29,069.61	112,655.67
2	Sioux City.....	50,814.19	99,863.38	19,871.81	170,549.42
3	Davenport.....	10,839.01		6,311.61	17,150.63
4	Cedar Rapids.....4	21,647.50	4,861.46	2,225.91	28,734.95
5	Dubuque.....	8,487.72	12,767.77	873.19	22,128.68
6	Council Bluffs.....	18,742.51	8,637.15	601.04	27,980.70
7	Waterloo.....	2,522.05	54,343.17	612.17	57,477.39
8	Clinton.....	6,514.13	7,009.59	284.75	13,808.47
9	Burlington.....		55.35		55.35
10	Ottumwa.....	1,752.50	16,873.69		18,626.19
11	Mason City.....	1,632.00	445.66	149.03	2,226.69
12	Ft. Dodge.....	7,162.14	3,897.64	1,082.60	12,142.38
13	Marshalltown.....	5,655.00		3,343.66	8,998.66
14	Muscatine.....	4,113.65		11,695.77	15,809.42
15	Iowa City.....	4,196.45		2,470.94	6,667.39
16	Keokuk.....	2,008.75	787.96		2,791.71
17	Boone.....	3,185.71	2,043.24		5,228.95
18	Ft. Madison.....	240.00		970.64	1,210.64
19	Oskaloosa.....	4,894.22		4,448.15	9,342.37
20	Ames.....	5,923.93	2,427.12	1,715.30	10,066.35
21	Centerville.....	758.90		1,297.78	2,056.68
22	Creston.....	371.08		2,291.02	2,662.10
23	Oelwein.....	3,575.41	196.10	2,000.96	5,772.47
24	Newton.....	4,127.15	900.00	1,596.97	6,624.12
25	Cedar Falls.....				
26	Webster City.....	410.42		56.63	467.05
27	Charles City.....	2,864.00	393.95	829.92	4,087.87
28	Fairfield.....	1,471.73	2,782.80		4,254.53
29	Perry.....	156.10	726.28		882.38
30	Red Oak.....	4,386.07	4,977.88	.75	9,364.70
31	Atlantic.....		33.08		33.08
32	Shenandoah.....	184.90	394.93		579.83
33	Chariton.....	1,840.04	1,231.45	23.25	3,094.74
34	Albia.....	359.10	127.82		486.92
35	Estherville.....	119.40		64.28	183.68
36	Cherokee.....	382.91		142.66	525.57
37	Spencer.....	284.75		3.00	287.75
38	Clarinda.....				
39	Grinnell.....	2,134.80	13,318.80	220.27	15,673.87
40	Le Mars.....	307.00	937.97		1,244.97
41	Marion.....	462.72	7,275.10		7,737.82
42	Carroll.....	1,100.18	2,254.77		3,354.95
43	Mt. Pleasant.....		947.57	150.00	1,097.57
44	Valley Junction.....	76.59			76.59
45	Washington.....	6,465.32	48,381.96	710.57	55,557.85
46	Missouri Valley.....	72.40			72.40
47	Eagle Grove.....	2,838.93			2,838.93
48	Decorah.....	1,637.75	570.36	419.55	2,627.66
49	Iowa Falls.....	542.97	277.61	196.50	1,017.08
50	Algona.....	815.36		1,209.49	2,024.85
51	Storm Lake.....	419.95	12.05	2,185.73	2,617.73
52	Knoxville.....	412.75		1.40	414.15
53	Maquoketa.....	488.68	377.62	4.93	871.23
54	Waverly.....	324.90	1,554.97		1,879.87
55	Belle Plaine.....	163.35		17.28	180.63
56	Indianola.....	470.80			470.80
57	Manchester.....				
58	Denison.....			149.77	149.77

ING APRIL 1, 1928—BALANCE MARCH 31, 1929—GRAND TOTAL

Health Department										No. in order of population
Refuse Disposal				Miscellaneous				Total health department		
Salaries and wages	Betterments or outlay	Miscellaneous	Total refuse disposal	Salaries and wages	Betterments or outlay	Miscellaneous	Total miscellaneous			
\$ 243,065.41	\$26,780.96	\$40,968.08	\$ 310,814.45	\$10,658.53	\$ 8,687.20	\$ 6,236.80	\$25,582.53	\$ 1,265,845.63		
58,222.53	4,781.65	9,743.95	72,748.13		603.75		603.75	232,191.89	1	
56,426.25		656.51	57,082.76	209.90		328.26	628.16	252,691.22	2	
27,368.97		3,158.50	30,527.47					60,277.02	3	
17,416.10	2,726.50	1,776.18	21,918.78	1,500.00	2,113.36		3,613.36	62,457.43	4	
		19,380.00	19,380.00					56,347.13	5	
13,335.95	7,191.57	1,114.96	21,642.48	1,851.10	2,611.57	82.48	4,545.15	53,984.88	6	
17,155.61		168.40	17,324.01					76,097.86	7	
	5,150.00	200.35	5,350.35	2,100.00		238.11	2,338.11	14,368.47	8	
7,621.60	861.78		8,483.38					64,509.31	9	
8,857.33	2,166.24	138.65	11,162.22					29,117.45	10	
4,866.35	6.00	1,289.83	6,162.18					19,526.57	11	
540.00			540.00					22,425.70	12	
2,899.00		1,755.07	4,654.07					9,538.66	13	
6,182.45		37.67	6,220.12					22,386.54	14	
	2,375.00	145.68	2,520.68					15,444.26	15	
833.10			833.10					7,244.35	16	
3,118.00			3,118.00	765.20		1,513.70	2,278.90	6,628.06	17	
459.05		83.65	542.70					7,052.14	18	
								10,785.07	19	
		41.80	41.80					10,066.35	20	
		23.00	23.00	2,648.91			2,648.91	2,324.98	21	
850.00		123.00	973.00					5,334.01	22	
3,275.00	120.00	41.60	3,436.60					6,745.47	23	
								10,060.72	24	
						52.91	52.91	1,216.94	25	
						53.50	53.50	520.55	26	
								7,183.23	27	
526.80			526.80		471.64		471.64	5,408.00	28	
530.00	11.00		541.00					1,704.02	29	
704.00		23.40	727.40					10,523.60	30	
38.25			38.25					760.48	31	
								821.08	32	
	56.25		56.25					3,094.74	33	
310.00		4.00	314.00	519.70		124.23	643.93	1,318.17	34	
		50.00	50.00					1,141.61	35	
								966.29	36	
357.75			357.75					365.75	37	
690.00			690.00					461.75	38	
524.00	41.00		565.00					17,263.87	39	
								1,818.97	40	
1,480.00		31.00	1,511.00					7,737.82	41	
538.70			538.70					4,865.95	42	
								1,636.27	43	
817.27			817.27					245.31	44	
97.50			97.50					56,537.78	45	
420.00			420.00			4.00	4.00	244.70	46	
3.75			3.75			5.00	5.00	3,263.93	47	
480.00			480.00					2,684.41	48	
								1,497.08	49	
894.80			894.80	94.00			94.00	2,113.85	50	
	50.00		50.00					5,691.76	51	
								664.15	52	
538.00	3.80		541.80	422.00	336.33		758.33	1,196.23	53	
495.00			495.00	495.00			495.00	3,180.00	54	
								180.63	55	
								2,035.03	56	
		75.00	75.00			598.92	598.92	1,106.82	57	
								224.77	58	

TABLE NO. 2-H—CONTINUED—CITIES—EXPENDITURES—WARRANTS
GRAND

No. in order of population	Cities	Health Department			
		Sewers and Sewage Disposal			
		Salaries and wages	Betterments or outlay	Miscellaneous	Total sewers and sewage disposal
59	Independence	691.55	398.45	514.15	1,604.15
60	Hampton	888.23	1,403.01		2,291.24
61	Vinton	518.05	1,210.40		1,728.45
62	Jefferson	791.81	73.17		864.98
63	Cresco	2,221.97	451.99	238.75	2,912.71
64	Pella	340.40	153.02	465.26	958.68
65	Winterset	1,032.55	454.57		1,487.12
66	Sheldon	39.85	101.22		141.07
67	Osage	1,200.00	464.54	180.50	1,845.04
68	Clear Lake	1,951.40	607.62	1,236.21	3,785.23
69	Eldora				
70	Mystic				
71	Harlan	500.00	70.54	117.92	688.46
72	Nevada	803.09	99.52	178.20	1,080.81
73	Clarion	767.50	417.38	531.45	1,716.33
74	Osceola	176.74			176.74
75	Emmetsburg	260.40		3.00	263.40
76	Sac City	442.46			442.46
77	Waukon	17.50		400.00	417.50
78	Tama	60.58	43.25		103.83
79	Glenwood	26.64			26.64
80	Hawarden	26.00		74.82	100.82
81	Colfax				
82	Bettendorf		349.39		349.39
83	New Hampton		380.52	818.05	1,198.57
84	Anamosa	112.25	38.00		150.25
85	Bloomfield				
86	Sigourney			1,295.08	1,295.08
87	Humboldt				
88	Monticello	209.75	1,481.98		1,691.73
89	Lake City		273.68	150.00	423.68
90	Rockwell City	98.32	2,246.83	184.32	2,529.47
91	Madrid		148.75		148.75
92	Audubon		441.63		441.63
93	Marengo		556.86	60.06	616.86
94	Tipton	1,105.70	199.00	3.50	1,308.20
95	Rock Rapids	43.60			43.60
96	Dyersville			86.96	86.96
97	Ida Grove			690.66	690.66
98	Villisca		47.75	20.54	68.29
99	Onawa	875.00	600.00	343.97	1,818.97
100	Bedford	236.55	16.60		253.15
101	Forest City	114.35	107.91	3.84	226.10
102	Eldon	9.25			9.25
103	De Witt	1,215.60	630.35	176.72	2,022.67
104	Leon		407.73		407.73
105	Hamburg	22.50			22.50
106	Corning				
107	Seymour	141.80	21.17	2.00	164.97
108	Toledo	15.60			15.60
109	What Cheer				
110	Stuart	810.08	454.70		1,264.78

GENERAL TABLES—CITIES

OUTSTANDING APRIL 1, 1928—BALANCE MARCH 31, 1929—
TOTAL

[illegible]

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2-1—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	Street Department			
		General Street Expense			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total general expense
	Grand Total	\$ 488,619.15	\$ 95,513.71	\$ 165,074.50	\$ 749,207.36
1	Des Moines	138,174.17		32,455.17	170,629.34
2	Sioux City	20,058.75		19,004.60	39,063.35
3	Davenport	16,720.00		850.00	17,570.00
4	Cedar Rapids	3,067.21	9,089.45	4,500.57	16,657.23
5	Dubuque	8,294.67		1,463.65	9,758.32
6	Council Bluffs	2,190.00		594.53	2,784.53
7	Waterloo	15,314.60	886.45	6,417.43	22,618.48
8	Clinton				
9	Burlington	14,916.98	12,493.37	6,914.12	34,324.47
10	Ottumwa	24,126.50	5,737.91		29,864.41
11	Mason City	2,529.10	294.09	1,479.38	4,302.57
12	Ft. Dodge	4,412.47		6,060.08	10,472.55
13	Marshalltown	8,761.00		4,117.12	12,878.12
14	Muscatine	4,418.15	1,652.93	5,458.58	11,529.66
15	Iowa City	18,318.16		6,487.69	24,805.85
16	Keokuk	10,896.18	3,904.97	4,230.65	19,031.80
17	Boone	2,989.59	3,473.79		6,463.38
18	Ft. Madison	3,428.27		5,168.55	8,596.82
19	Oskaloosa	1,662.33		1,907.65	3,569.98
20	Ames	10,540.72		3,361.63	13,902.35
21	Centerville	4,107.55		1,566.48	5,674.03
22	Creston	302.65		3,306.30	3,608.95
23	Oelwein	6,323.20	1,032.78	1,949.42	9,305.40
24	Newton	3,846.48			3,846.48
25	Cedar Falls	8,797.62		4,933.38	13,731.00
26	Webster City	1,659.69	2,430.90	1,224.67	5,315.26
27	Charles City	5,366.17		4,071.81	9,437.98
28	Fairfield	10,680.27	2,754.13		13,434.40
29	Perry	2,159.40			2,159.40
30	Red Oak	66.38	1,085.13		1,151.51
31	Atlantic			311.23	311.23
32	Shenandoah	1,500.00		453.94	1,953.94
33	Chariton			222.40	222.40
34	Albia	4,032.66	8,819.94		12,852.60
35	Estherville	1,953.00	2,940.42	1,509.60	6,403.02
36	Cherokee	2,597.32	407.66	2,070.51	5,075.49
37	Spencer	475.00			475.00
38	Clarinda	1,731.75		1,518.18	3,249.93
39	Grinnell	1,775.20	3,137.55	19.52	4,932.27
40	Le Mars	1,646.75		397.54	2,044.29
41	Marion				
42	Carroll	2,245.37			2,245.37
43	Mt. Pleasant				
44	Valley Junction	539.90		94.46	634.36
45	Washington	2,750.60	332.89	428.78	3,512.27
46	Missouri Valley	594.22		52.00	646.22
47	Eagle Grove	1,708.69			1,708.69
48	Decorah	81.29		1,578.36	1,659.65
49	Iowa Falls	1,341.82		289.76	1,631.58
50	Algona	7,701.16		3,132.83	10,833.99
51	Storm Lake	1,320.00	2,490.92	8.00	3,818.92
52	Knoxville	1,625.00	556.63		2,181.63
53	Maquoketa	1,171.84	762.24		1,934.08
54	Waverly	8,764.90	1,341.10		5,106.00
55	Belle Plaine	1,384.61	555.90	876.36	2,816.87
56	Indianola	3,206.21	1,278.75		4,484.96
57	Manchester	2,846.02			2,846.02
58	Denison	4,726.60		2,559.91	7,286.51

ING APRIL 1, 1928—BALANCE MARCH 31, 1929—GRAND TOTAL

Street Department									No. in order of population
Street Cleaning				Street Paving and Graveling				Total bridges	
Salaries and wages	Betterment or outlay	Miscellaneous	Total street cleaning	Salaries and wages	Betterment or outlay	Miscellaneous	Total street paving and graveling		
\$382,615.84	\$71,421.86	\$46,433.75	\$500,470.95	\$168,407.36	\$247,270.62	\$197,059.83	\$612,737.81	\$231,940.79	
68,175.67	601.00	8,380.58	77,248.15					75,315.81	1
35,194.25		3,570.20	38,764.45	45,094.50	16,753.97	10,656.01	72,504.48	27,410.59	2
43,541.95	5,350.00	13,197.12	62,089.07	11,970.08	13,376.23	16,413.57	41,759.88	2,231.73	3
61,486.53	833.31	2,534.10	64,853.94	2,008.80	2,665.00	1,833.97	6,507.77	6,991.17	4
29,122.76		6,892.99	36,015.75	11,230.71	83,561.23	12,923.66	107,715.59		5
12,096.55	4,545.26	1,132.72	17,776.53	7,294.00	4,650.00	882.25	12,827.15	17,494.49	6
4,272.15	982.78	860.16	6,115.09	2,353.90	55,714.38		58,068.28	349.52	7
8,587.55	955.76	135.34	9,678.65					2,249.76	8
8,257.30	4,437.76		12,695.06			81,194.44	81,194.44	36,905.68	9
	1,549.21		1,549.21	1,291.78	4,015.83	12,636.63	17,944.24	1,134.88	10
3,912.00	4,657.62	322.03	8,891.65		1,859.40	1,003.33	2,862.73	11,789.37	11
7,037.46		1,205.82	8,243.28	2,792.56	667.61	4,271.83	7,732.00	416.64	12
					627.33		627.33	789.52	13
7,807.55	659.24	1,099.00	9,565.79					17,187.15	14
								3,057.75	15
								1,027.09	16
1,512.07	35.50		1,547.57	1,652.75	1,129.65		2,782.40		17
						728.55	728.55	799.80	18
2,371.85		1,384.87	3,756.72	2,834.30		7,822.45	10,656.75		19
2,126.42		19.21	2,145.63	70.37			70.37		20
145.00			145.00			1,672.05	1,672.05		21
703.03		11.00	714.03						22
921.60			921.60			448.82	448.82		23
4,442.01			4,442.01					20,432.55	24
734.45		2,173.40	2,907.85			1,713.07	1,713.07		25
3,176.33		554.73	3,731.06	417.74		189.80	607.54		26
783.58		317.96	1,101.54			142.57	142.57	44.90	27
1,241.63			1,241.63	81.33	1,292.34		1,373.67		28
780.00			780.00					648.00	29
1,642.71	109.59		1,752.30	353.37	1,502.29		1,855.66		30
7,321.00	1,689.92	37.18	9,048.10	155.70		606.50	852.20	246.10	31
2,746.68	7,876.36	86.72	10,709.76	1,175.33		701.95	1,877.28	310.93	32
2,030.15			2,030.15			132.39	132.39		33
167.95	11.53		179.48	100.00	1,826.43		1,926.43		34
1,520.80			1,520.80	307.00		226.04	533.04		35
769.89			769.89	126.47		518.60	645.07		36
1,230.25			1,230.25	374.45	638.49	16.40	1,029.34		37
2,318.71	721.00	188.68	3,228.39	163.33			163.33		38
2,015.40	65.26	1.44	2,082.10		5,307.48		5,307.48		39
1,659.20			1,659.20	2,681.34		305.44	2,986.78	138.33	40
4,388.45	2,009.08		6,397.53			510.02	510.02		41
				196.87	790.68		987.55		42
				1,352.08	3,210.96		4,563.04		43
773.83			773.83	29.03			29.03		44
521.60			521.60		181.62		181.62		45
2,065.30	49.00	20.84	2,135.14						46
1,319.20			1,319.20	1,689.13			1,689.13		47
377.50			377.50	23,357.64		48.92	23,406.56		48
840.00	16.00		856.00	271.80	465.75		737.55		49
826.00			826.00						50
									51
2,293.84			2,293.84			8.00	8.00		52
1,102.08			1,102.08						53
613.00	342.25		955.25	812.90	26,075.74		26,888.64	28.72	54
537.00			537.00	688.11	6,440.01	105.96	7,234.08		55
520.56		2.14	522.70		5.40		5.40		56
527.30			527.30			2,066.20	2,066.20		57
		22.40	22.40			63.20	63.20		58

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2-I—CONTINUED—CITIES—EXPENDITURES—WARRANTS
GRAND

No. in order of population	Cities	Street Department			
		General Street Expense			
		Salaries and wages	Betterment or outlay	Miscellaneous	Total general expense
59	Independence	5,949.95	723.70	300.78	6,974.43
60	Hampton	3,503.67	1,139.76		4,643.43
61	Vinton	2,847.49	2,237.96		5,085.45
62	Jefferson	1,263.98	1,870.51	72.20	3,206.69
63	Cresco				
64	Pella	1,074.85	1,411.69	478.05	2,964.59
65	Winterset	4,736.55	2,338.82		7,075.37
66	Sheldon	3,389.66	1,894.87	1,329.86	6,614.39
67	Osage	1,326.90		1,078.32	2,405.22
68	Clear Lake				
69	Eldora	2,562.91		782.68	3,345.59
70	Mystic	681.50	636.00	74.54	1,392.04
71	Harlan	457.50		153.55	611.05
72	Nevada	5,008.42		3,588.19	8,596.61
73	Clarion	1,684.50		587.61	2,272.11
74	Osceola	1,283.20			1,283.20
75	Emmetsburg	3,289.50			3,289.50
76	Sac City				
77	Waukon	1,170.83	238.39		1,409.22
78	Tama	2,256.09	838.64		3,094.73
79	Glenwood	1,565.41		1,667.55	3,232.96
80	Hawarden	800.35		737.95	1,538.30
81	Colfax	1,183.33	137.80	81.00	1,402.13
82	Bettendorf	5,611.06	5,373.30		10,984.36
83	New Hampton	2,191.85	412.44	749.34	3,353.63
84	Anamosa				
85	Bloomfield	160.43		50.00	210.43
86	Sigourney			2,094.85	2,094.85
87	Humboldt	2,154.87		924.24	3,079.11
88	Monticello	1,200.00	200.42		1,400.42
89	Lake City	872.00	166.67		1,038.67
90	Rockwell City	3,660.49	469.20	511.33	4,641.02
91	Madrid	736.35			736.35
92	Audubon	1,872.62	3,040.68	17.65	4,930.95
93	Marengo				
94	Tipton	2,615.18	593.60	201.65	3,410.43
95	Rock Rapids	486.05		228.24	714.29
96	Dyersville	1,997.80	291.83	501.13	2,790.76
97	Ida Grove				
98	Villisca	313.85	558.84		872.69
99	Onawa				
100	Bedford	1,343.02		625.44	1,968.46
101	Forest City	1,954.91		388.99	2,343.90
102	Eldon	1,471.65		260.76	1,732.41
103	De Witt	1,436.90	464.05	1,705.43	3,606.38
104	Leon		1,603.35		1,603.35
105	Hamburg	1,060.95	523.13		1,584.08
106	Corning	1,410.73		2,219.97	3,630.70
107	Seymour	731.55	376.45	257.55	1,365.55
108	Toledo	1,056.16	511.71	358.81	1,926.68
109	What Cheer	1,395.97			1,395.97
110	Stuart				

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2-K—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	Street Department				
		Sidewalks and Crossings				Grading
		Salaries and wages	Betterments or outlays	Miscellaneous	Total sidewalks and crossings	Salaries and wages
	Grand Total.....	\$30,990.78	\$31,244.66	\$17,609.74	\$79,845.18	\$987,791.57
1	Des Moines.....	6,321.47		4,335.39	10,656.86	225,030.34
2	Sioux City.....	193.50	428.90	712.00	1,334.40	75,147.79
3	Davenport.....	2,945.66		1,769.55	4,715.21	84,078.45
4	Cedar Rapids.....	4,459.31	2,007.51	1,051.18	7,518.00	42,277.06
5	Dubuque.....					65,588.95
6	Council Bluffs.....	339.50	1,072.69		1,412.19	30,107.60
7	Waterloo.....	121.80	1,488.51	9.00	1,619.31	39,649.22
8	Clinton.....					29,093.85
9	Burlington.....	883.00	603.22	279.19	1,765.41	27,759.54
10	Ottumwa.....	1,477.66	2,511.14		3,988.80	25,087.15
11	Mason City.....	35.00	4,047.23		4,082.23	23,028.57
12	Ft. Dodge.....	954.36	384.45	122.80	1,461.61	22,972.26
13	Marshalltown.....		830.27		830.27	
14	Muscatine.....					
15	Iowa City.....	974.25			974.25	13,351.86
16	Keokuk.....	1,097.20	163.45		1,260.65	14,803.59
17	Boone.....	1,703.98	1,646.95		3,350.93	8,958.50
18	Ft. Madison.....			997.26	997.26	10,685.31
19	Oskaloosa.....	984.97			984.97	9,860.43
20	Ames.....	458.45			458.45	
21	Centerville.....					5,244.24
22	Creston.....	353.25		9.45	362.70	6,410.95
23	Oelwein.....		222.37		222.37	6,570.99
24	Newton.....	396.84		325.14	721.98	7,353.33
25	Cedar Falls.....			209.87	209.87	
26	Webster City.....	42.02	20.52	37.63	100.17	
27	Charles City.....		116.88	39.30	156.18	7,726.92
28	Fairfield.....		100.61		100.61	3,563.39
29	Perry.....					
30	Red Oak.....	322.07	739.90		1,061.97	4,864.35
31	Atlantic.....	115.67			115.67	
32	Shenandoah.....	386.75	39.93		426.68	4,465.57
33	Chariton.....	465.43	2,510.44	2,383.94	5,359.81	2,950.00
34	Albia.....	196.55	271.00		467.55	3,696.00
35	Estherville.....					
36	Cherokee.....	190.85		116.30	307.15	6,470.90
37	Spencer.....					4,261.09
38	Clarinda.....					5,473.41
39	Grinnell.....					5,669.51
40	Le Mars.....		624.74		624.74	5,998.66
41	Marion.....					5,143.22
42	Carroll.....					5,851.37
43	Mt. Pleasant.....	608.23	297.51	63.84	969.58	
44	Valley Junction.....			222.85	222.85	2,537.68
45	Washington.....		199.15		199.15	5,649.67
46	Missouri Valley.....			31.30	31.30	3,147.64
47	Eagle Grove.....					3,403.78
48	Decorah.....	9.00	312.63		321.63	3,492.18
49	Iowa Falls.....	3.22	48.45		51.67	4,039.24
50	Algona.....	200.51			200.51	
51	Storm Lake.....		644.17	17.56	661.73	5,760.27
52	Knoxville.....			3,300.00	3,300.00	
53	Maquoketa.....	807.52	25.52		833.04	
54	Waverly.....		215.25		215.25	
55	Belle Plaine.....	49.20	156.90		206.10	3,019.85
56	Indianola.....		104.40		104.40	
57	Manchester.....		147.37		147.37	
58	Denison.....			130.69	130.69	

ING APRIL 1, 1928—BALANCE MARCH 31, 1929—GRAND TOTAL

Street Department									No. in order of population
Grading		Total snow removal	Total weed cutting	Miscellaneous				Total street department	
Miscellaneous	Total grading			Salaries and wages	Betterments or outlay	Miscellaneous	Total miscellaneous		
\$152,217.74	\$415,662.68	\$47,053.10	\$18,907.76	\$65,861.43	\$54,060.49	\$61,551.53	\$ 181,473.45	\$ 3,825,090.65	
20,107.30	80,817.80	2,309.50		14,085.99	2,692.00	5,729.49	22,507.48	664,515.28	
2,292.02	46,136.41	833.15	5,787.95	7,481.05		743.39	8,224.44	315,207.01	
5,049.97	8,466.79	5,053.98	2,103.38		4,470.38		4,470.38	232,538.87	
567.98	567.98				2,741.35	4,055.73	6,797.08	152,170.23	
2,310.90	2,310.90					5,708.11	5,708.11	227,097.62	
4,838.96	13,097.19		1,235.28	1,119.00	670.45	534.00	2,323.45	99,058.41	
5,461.91	8,183.61	4,540.94	1,013.69		3,290.30		3,290.30	145,448.44	
12,062.21	43,815.48					7,018.88	7,018.88	91,856.62	
4,503.45	11,653.15		1,095.90					207,393.65	
12,963.35	13,967.62							93,536.31	
29,776.02	40,936.35	6,631.49	450.00	73.60	53.79		127.39	103,102.35	
978.69	6,134.33	3,350.81	2,596.22					63,379.70	
3,816.24	6,155.57					7,064.24	7,064.24	28,345.05	
11,579.71	14,745.11							53,027.71	
	3,455.93			1,831.62			1,831.62	47,477.26	
	1,917.70		565.50	3,901.44	4,767.65	25.55	8,694.64	47,300.97	
605.40	3,566.52	1,724.15	511.65	262.40	566.51		828.91	29,734.01	
1,635.73	2,280.73			459.31		607.22	1,066.53	25,155.00	
610.46	5,883.09	2,134.70	404.65	92.62			92.62	37,343.91	
93.00	121.57	2,588.03		6,845.40		1,189.58	8,034.98	27,321.38	
			54.80					12,790.12	
	3,033.19							14,129.82	
		348.85	87.18			751.34	751.34	18,656.55	
	3,800.07	2,133.71	137.00			180.00	180.00	43,047.13	
	1,068.60	68.30		1,136.63			1,136.63	20,835.32	
22.60	22.60	607.16		1,347.42		195.20	1,542.62	11,926.41	
275.89	471.09	691.73			2,625.21		2,625.21	22,398.12	
2,292.95	2,292.95					13.77	13.77	22,020.42	
	2,190.00							5,777.40	
2,057.34	3,954.17	553.74	240.30	1,210.58	4,168.72		5,379.30	20,813.30	
255.33	335.09	156.60				75.00	75.00	11,139.99	
646.82	1,892.52	747.80	379.25	652.50			652.50	23,416.23	
1,120.72	1,874.27			151.90	2,064.34	421.09	2,637.33	15,206.35	
								19,122.06	
	558.50	657.30	81.35	459.05			459.05	10,213.06	
		285.36	50.83	39.30		739.98	779.28	14,383.97	
	376.73	217.50		54.15		42.74	96.89	7,686.80	
36.75	455.00					66.20	66.20	12,636.26	
159.24	203.24	415.77	291.98	154.40	41.94	324.20	520.54	19,422.89	
79.85	1,432.13	122.85	15.00					15,021.98	
1,007.25	1,007.25			2,933.62			2,933.62	15,991.64	
	127.65					164.66	164.66	9,376.60	
	2,954.09	373.00	253.80	479.35	3,644.49	1,683.55	5,807.39	14,920.90	
		112.84	174.28	414.77		298.00	712.77	5,197.64	
	1,305.90							11,370.21	
								5,960.30	
	1,188.90	334.70		214.90	100.00	894.81	1,209.71	10,854.11	
305.80	5,635.16			210.85		2,265.63	2,476.48	37,369.16	
131.30	1,367.13	1,314.45	3.15	962.87	1,321.71	1,902.11	4,186.69	14,187.46	
								11,860.50	
		325.31		3,129.16	100.72	150.36	3,380.24	13,946.47	
293.10	293.10	441.35			202.99	944.73	1,147.72	9,665.64	
3,551.42	4,869.28	278.86		133.60	3,056.87	20.70	3,211.17	12,228.51	
444.75	2,529.90			683.21	4,486.85		5,170.06	40,893.82	
		154.09	42.31			58.00	58.00	14,068.30	
50.15	1,431.78	349.50	65.20					6,964.84	
501.76	2,030.01	490.30						12,983.81	
29.50	29.50					496.62	496.62	7,532.30	

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2-K—CONTINUED—CITIES—EXPENDITURES—WARRANTS
GRAND

No. in order of population	Cities	Street Department				
		Sidewalks and Crossings				Grading
		Salaries and wages	Betterments or outlays	Miscellaneous	Total sidewalks and crossings	Salaries and wages
59	Independence		2,536.29		2,536.29	
60	Hampton					5,044.11
61	Vinton		140.37		140.37	1,763.60
62	Jefferson			9.00	9.00	309.60
63	Cresco	700.17	293.40		993.57	537.67
64	Pella		277.53		277.53	2,918.81
65	Winterset					6,541.93
66	Sheldon	109.16			109.16	3,630.40
67	Osage		756.02		756.02	4,063.78
68	Clear Lake					4,509.59
69	Eldora	153.87			153.87	2,756.81
70	Mystic			960.00	960.00	1,641.25
71	Harlan					345.60
72	Nevada					
73	Clarion		189.11	25.35	214.46	3,556.02
74	Osceola	185.65			185.65	2,764.82
75	Emmetsburg	13.28			13.28	2,683.03
76	Sac City	18.58			18.58	3,348.00
77	Waukon	104.85	38.17		143.02	3,138.48
78	Tama	47.67	390.21		437.88	2,704.67
79	Glenwood					3,254.35
80	Hawarden					1,200.00
81	Colfax	50.47	35.00		85.47	292.00
82	Bettendorf		282.14		282.14	2,668.02
83	New Hampton					4,601.02
84	Anamosa	12.60			12.60	
85	Bloomfield	122.52	240.73		363.25	2,773.12
86	Sigourney		154.07		154.07	1,059.61
87	Humboldt					509.25
88	Monticello	66.00	59.31		125.31	3,317.79
89	Lake City	116.38	2.50		118.88	3,003.72
90	Rockwell City					3,296.19
91	Madrid		98.00		98.00	2,654.20
92	Audubon					60.00
93	Marengo			17.44	17.44	2,829.90
94	Tipton	20.00	10.76		30.76	1,650.74
95	Rock Rapids	1,673.01	2,288.04	127.51	4,088.56	2,928.42
96	Dyersville					875.73
97	Ida Grove					2,428.43
98	Villisca	27.20	456.37	197.70	681.27	2,667.94
99	Onawa		84.00		84.00	3,305.86
100	Bedford					2,459.87
101	Forest City	22.50	221.64		244.14	2,983.17
102	Eldon	8.00	39.45		47.45	2,669.25
103	De Witt			108.50	108.50	2,589.30
104	Leon					586.64
105	Hamburg	412.85			412.85	3,480.95
106	Corning	28.80	24.90		53.70	2,043.31
107	Seymour		351.35		351.35	2,823.62
108	Toledo		293.24		293.24	
109	What Cheer					2,037.71
110	Stuart					1,048.12
						480.28

OUTSTANDING APRIL 1, 1928—BALANCE MARCH 31, 1929—
TOTAL

Street Department									No. in order of population
Grading		Total snow removal	Total weed cutting	Miscellaneous				Total street department	
Miscellaneous	Total grading			Salaries and wages	Betterments or outlay	Miscellaneous	Total miscellaneous		
128.93	128.93	1,445.67	4.50					11,733.53	59
		672.90	55.00	833.60			833.60	51,051.78	60
975.10	2,738.70	490.30	187.90	220.00	1,287.65	97.00	1,604.65	10,247.37	61
278.52	588.12	395.10	138.00	1,713.82	307.79		2,021.61	12,649.53	62
1,030.70	1,568.37			595.00			595.00	10,627.49	63
	2,918.81	380.73	133.60	54.00	106.08	169.92	330.00	16,453.98	64
6,063.14	12,605.07							54,894.78	65
		128.30				85.98	85.98	11,013.91	66
2,570.98	3,404.78			44.40	2,080.15	1,498.12	3,622.67	18,556.78	67
				93.05	317.22	17.75	428.02	4,937.61	68
513.03	2,154.28			351.74		150.28	502.02	9,652.86	69
	345.60				124.28		124.28	3,638.94	70
144.79	144.79							3,703.92	71
	96.00	219.45						13,018.64	72
56.01	122.71	86.17				11,737.08	11,737.08	17,726.65	73
	597.68	94.65		1,430.14			1,430.14	6,838.96	74
	547.50			599.05			599.05	9,258.99	75
	819.05			5,958.02			5,958.02	11,093.03	76
	191.75	723.92	137.05	853.15			853.15	8,787.61	77
	772.12	253.89			96.84		96.84	8,209.81	78
48.00	48.00					20.00	20.00	4,664.21	79
519.47	511.47	29.80		.03			.03	3,202.45	80
106.95	816.95	125.00	32.75					5,551.27	81
1,122.52	1,122.52				538.00	454.58	992.58	17,982.62	82
								7,826.71	83
	1,059.61	100.00	54.00	601.90	73.75		675.65	5,103.16	84
460.25	969.50	75.00	45.66					2,691.29	85
	188.47					42.22	42.22	6,439.64	86
255.60	1,941.51	48.35		4.20		1,000.00	1,004.20	13,237.07	87
156.54	858.61	13.20			1,631.80		1,631.80	39,367.19	88
207.30	207.30	25.68	2.75	1,080.31	.35	1.35	1,082.01	6,595.44	89
								7,470.92	90
700.95	1,429.95		35.50		349.44	345.27	694.71	4,872.35	91
	875.73							9,860.05	92
577.74	577.74					175.17	175.17	4,285.53	93
	395.00	296.60	121.20		3,016.35	190.00	3,206.35	9,516.49	94
501.87	1,983.29	620.82	154.40	384.67		400.26	784.93	9,666.59	95
		171.00						5,644.30	96
	1,851.64							5,598.44	97
	356.95	172.30	22.35	523.66	571.14	166.02	1,260.82	6,247.09	98
	758.50		16.50					5,464.74	99
								5,237.71	100
	874.50	103.95	37.75					7,135.43	101
	247.25		56.20		204.20		204.20	2,937.58	102
806.60	806.60				1,989.18	610.65	2,599.83	11,292.65	103
1,070.52	1,070.52							2,673.87	104
	1,260.00	10.50						6,028.04	105
								6,508.02	106
			24.50			25.00	25.00	1,791.00	107
1,036.05	1,552.54	22.00	7.50					8,193.79	108
					300.00		300.00	4,304.09	109
370.36	850.64							6,219.26	110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2-L—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	Bond Payments			
		General City Bonds			
		Bonds paid	Interest paid	Miscellaneous	Total general bonds
	Grand Total.....	\$ 1,461,558.77	\$ 987,265.53	\$ 183,591.69	\$ 2,632,415.99
1	Des Moines.....	331,367.90	279,246.80	178,870.21	789,484.91
2	Sioux City.....	110,000.00	97,400.81	306.93	207,707.74
3	Davenport.....	56,500.00	52,401.26	-----	108,901.26
4	Cedar Rapids.....	61,698.54	42,221.60	-----	103,920.14
5	Dubuque.....	80,100.00	56,721.68	60.02	136,881.70
6	Council Bluffs.....	47,000.00	40,515.00	-----	87,515.00
7	Waterloo.....	50,600.00	29,115.75	-----	79,715.75
8	Clinton.....	21,000.00	13,918.03	-----	34,918.03
9	Burlington.....	60,150.00	31,887.47	-----	92,037.47
10	Ottumwa.....	98,267.50	12,298.20	-----	110,565.70
11	Mason City.....	58,000.00	29,823.78	176.00	87,999.78
12	Ft. Dodge.....	31,000.00	43,954.17	2.00	74,956.17
13	Marshalltown.....	3,000.00	4,167.50	-----	7,167.50
14	Muscatine.....	6,000.00	1,875.00	-----	7,875.00
15	Iowa City.....	35,000.00	19,048.08	20.26	54,068.34
16	Keokuk.....	8,000.00	6,655.00	-----	14,655.00
17	Boone.....	14,000.00	7,412.50	-----	21,412.50
18	Ft. Madison.....	1,000.00	1,182.50	-----	2,182.50
19	Oskaloosa.....	19,750.00	5,028.79	-----	24,778.79
20	Ames.....	3,000.00	3,564.47	-----	6,564.47
21	Centerville.....	11,000.00	5,576.40	-----	16,576.40
22	Creston.....	7,500.00	3,763.90	4,076.36	15,340.26
23	Oelwein.....	9,800.00	6,394.24	-----	16,194.24
24	Newton.....	2,000.00	3,550.00	-----	5,550.00
25	Cedar Falls.....	12,500.00	3,344.50	-----	15,844.50
26	Webster City.....	-----	170.00	-----	170.00
27	Charles City.....	11,000.00	12,832.59	-----	23,832.59
28	Fairfield.....	3,000.00	450.00	.51	3,450.51
29	Perry.....	3,000.00	5,448.25	-----	8,448.25
30	Red Oak.....	4,400.00	1,566.32	-----	5,966.32
31	Atlantic.....	13,000.00	1,140.00	-----	14,140.00
32	Shenandoah.....	6,100.00	7,196.50	-----	13,296.50
33	Chariton.....	1,000.00	1,469.26	-----	2,469.26
34	Albia.....	4,000.00	2,662.50	-----	6,662.50
35	Estherville.....	4,500.00	944.16	-----	5,444.16
36	Cherokee.....	8,270.40	3,212.67	-----	11,483.07
37	Spencer.....	7,600.00	3,829.67	-----	11,429.67
38	Clarinda.....	5,400.00	2,053.28	-----	7,453.28
39	Grinnell.....	3,000.00	4,120.00	-----	7,120.00
40	Le Mars.....	4,844.00	2,296.04	-----	7,140.04
41	Marion.....	2,000.00	3,650.01	-----	5,650.01
42	Carroll.....	5,000.00	690.06	-----	5,690.06
43	Mt. Pleasant.....	4,500.00	895.01	-----	5,395.01
44	Valley Junction.....	4,100.00	1,837.50	-----	5,937.50
45	Washington.....	4,500.00	1,125.00	-----	5,625.00
46	Missouri Valley.....	17,000.00	4,991.83	-----	21,991.83
47	Eagle Grove.....	1,000.00	702.83	-----	1,702.83
48	Decorah.....	12,500.00	3,110.00	-----	15,610.00
49	Iowa Falls.....	4,500.00	2,082.70	-----	6,582.70
50	Algona.....	-----	150.38	-----	150.38
51	Storm Lake.....	2,500.00	3,607.50	5.06	6,112.56
52	Knoxville.....	9,724.51	-----	-----	9,724.51
53	Maquoketa.....	2,000.00	950.04	-----	2,950.04
54	Waverly.....	1,000.00	769.88	-----	1,769.88
55	Belle Plaine.....	1,000.00	1,406.65	-----	2,406.65
56	Indianola.....	4,000.00	520.77	-----	4,520.77
57	Manchester.....	5,500.00	1,112.50	-----	6,612.50
58	Denison.....	2,500.00	6,630.00	-----	9,130.00

ING APRIL 1, 1928—BALANCE MARCH 31, 1929—GRAND TOTAL

Bond Payments								No. in order of population
Municipal Industry Bonds				Special Assessment				
Bonds paid	Interest paid	Miscellaneous	Total municipal industry bonds	Bonds paid	Interest paid	Miscellaneous	Total special assessment bonds	
\$ 814,857.53	\$ 283,815.13	\$73,647.90	\$ 1,172,320.56	\$ 1,605,858.76	\$ 333,822.67	\$40,655.83	\$ 1,980,337.26	
255,250.00			255,250.00					1
70,985.03	5,287.07		76,272.10	77,300.00	7,918.27		85,218.27	2
37,500.00	20,505.00	8.75	58,013.75	299,354.89	51,880.20		351,235.09	3
66,000.00	14,360.00		80,360.00			1,842.02	1,842.02	4
29,000.00	29,894.33	72,090.10	130,984.43	176,850.00	26,837.12		203,687.12	5
40,000.00	19,875.00		59,875.00	5,000.00	2,000.00		7,000.00	6
15,000.00	14,874.45		29,874.45	80,513.18	16,236.35		96,749.53	7
				70,449.16	18,497.35		88,946.51	8
						438.00	438.00	9
				3,000.00	3,719.44	2.79	6,722.23	10
2,000.00	24,490.00		26,490.00			29,647.33	29,647.33	11
10,000.00	4,385.00		14,385.00	22,400.00	1,176.57		23,576.57	12
				54,000.00	15,426.41		69,426.41	13
15,600.00	2,475.00		18,075.00	68,776.56	9,326.03		78,102.59	14
				121,090.77	19,263.36		140,354.13	15
								16
41,000.00	7,047.78		48,047.78	52,450.00	14,140.00		66,590.00	17
								18
5,000.00	14,950.00		19,950.00	20,600.00	5,450.00		26,050.00	19
4,000.00	4,122.22		8,122.22					20
								21
	1,100.00		1,100.00	14,850.00	3,335.05	1,267.04	19,452.09	22
2,000.00	202.89		2,202.89	8,337.80	2,598.43		10,936.23	23
22,500.00	7,221.25		29,721.25	17,000.00	4,394.46		21,394.46	24
2,000.00	100.00		2,100.00					25
3,000.00	5,278.75		8,278.75					26
				4,200.00	1,158.25		5,358.25	27
2,500.00	2,764.68	.50	5,265.18	5,000.00	1,362.58		6,362.58	28
1,000.00	1,870.41		2,870.41	4,000.00	2,167.50		6,167.50	29
4,000.00	128.60		4,128.60	15,000.00	3,420.00		18,420.00	30
4,500.00	895.00		5,395.00	4,700.00	455.00		5,155.00	31
	2,500.00		2,500.00					32
								33
5,000.00	3,538.71		8,538.75	1,500.00	455.71		1,955.71	34
				13,296.00	1,691.37		14,987.37	35
				1,700.00	303.25		2,003.25	36
8,000.00	1,554.60		9,554.60	4,000.00	966.79		4,966.79	37
3,000.00	4,965.00		7,965.00					38
3,000.00	2,275.00		5,275.00					39
				16,300.00	5,035.00		21,335.00	40
				6,780.00	3,913.65		10,693.65	41
				10,500.00	5,226.86		15,726.86	42
				16,310.10	871.30		17,181.40	43
2,000.00	1,750.00	2.50	3,752.50	10,946.00	3,207.81		14,153.81	44
10,000.00	5,961.25	6.56	15,967.81					45
								46
500.00	150.00		650.00					47
4,000.00	500.00		4,500.00	12,642.00	3,098.33		15,740.33	48
				10,000.00	3,075.00		13,075.00	49
				8,400.00	2,354.97		10,754.97	50
8,000.00	2,412.47	206.35	10,618.82					51
								52
3,000.00	5,950.00		8,950.00	2,000.00	825.00		2,825.00	53
3,000.00	1,344.87		4,344.87	6,000.00	675.00		6,675.00	54
6,000.00	3,225.00		9,225.00	3,200.00	952.50		4,152.50	55
	622.50		622.50	4,000.00	1,124.17		5,124.17	56
				19,030.56	4,700.00		23,730.62	57
17,000.00	3,051.08		20,051.08					58

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2-L—CONTINUED—CITIES—EXPENDITURES—WARRANTS
GRAND

No. in order of population	Cities	Bond Payments			
		General City Bonds			
		Bonds paid	Interest paid	Miscellaneous	Total general bonds
59	Independence				
60	Hampton	6,000.00	4,812.50		10,812.50
61	Vinton	1,000.00	220.00		1,220.00
62	Jefferson	8,000.00	4,060.00		12,060.00
63	Cresco				
64	Pella	14,000.00	3,465.80		17,465.80
65	Winterset		153.68		153.68
66	Sheldon	1,807.88	3,002.62	32.69	4,843.19
67	Osage	1,000.00	325.00		1,325.00
68	Clear Lake	5,500.00	10,496.78		15,996.78
69	Eldora	3,950.00	1,436.87		5,386.87
70	Mystic	500.00	360.00		860.00
71	Harlan	5,500.00	2,680.00		8,180.00
72	Nevada	2,000.00	2,485.47		4,485.47
73	Clarion	1,500.00	189.58	25.88	1,715.46
74	Osceola	2,000.00	3,581.70	4.00	5,585.70
75	Emmetsburg	8,000.00	4,259.15		12,259.15
76	Sac City	17,000.00	5,146.66		22,146.66
77	Waukon	5,000.00	4,950.00		9,950.00
78	Tama	5,100.00	2,749.38		7,849.38
79	Glenwood	3,000.00	1,814.50		4,814.50
80	Hawarden	1,000.00	632.50	2.83	1,635.33
81	Colfax	2,000.00	2,503.55		4,503.55
82	Bettendorf	3,140.00	1,967.00		5,107.00
83	New Hampton	2,000.00	1,152.93		3,152.93
84	Anamosa	4,500.00	320.00		4,820.00
85	Bloomfield	1,000.00	47.50		1,047.50
86	Sigourney	4,000.00	4,290.68		8,290.68
87	Humboldt	2,000.00	146.25		2,146.25
88	Monticello	2,000.00	45.00		2,045.00
89	Lake City	10,500.00	2,560.00		13,060.00
90	Rockwell City	1,000.00	1,525.00		2,525.00
91	Madrid	1,951.61	3,060.17		5,011.78
92	Audubon	6,000.00	6,008.00		12,008.00
93	Marengo	7,000.00	6,421.78		13,421.78
94	Tipton				
95	Rock Rapids	3,610.75	1,194.95	4.31	4,810.01
96	Dyersville	1,000.00	478.67		1,478.67
97	Ida Grove	2,500.00	2,779.84		5,279.84
98	Villisca		150.00		150.00
99	Onawa	1,900.00	1,401.50		3,301.50
100	Bedford		450.00		450.00
101	Forest City	2,000.00	1,516.25		3,516.25
102	Eldon	625.68	18.77		644.45
103	De Witt				
104	Leon				
105	Hamburg	2,500.00	541.75		3,041.75
106	Corning	500.00	765.00		1,265.00
107	Seymour	1,500.00	2,052.54	4.63	3,557.17
108	Toledo	2,000.00	544.88		2,544.88
109	What Cheer	2,500.00	1,655.00		4,155.00
110	Stuart	1,300.00	2,155.00		3,455.00

OUTSTANDING APRIL 1, 1928—BALANCE MARCH 31, 1929—
TOTAL

Bond Payments								No. in order of population
Municipal Industry Bonds				Special Assessment				
Bonds paid	Interest paid	Miscellaneous	Total municipal industry bonds	Bonds paid	Interest paid	Miscellaneous	Total special assessment bonds	
								59
1,000.00	1,042.50		2,042.50	803.06	120.90		923.96	60
8,000.00	2,997.35		10,997.35					61
	90.00		90.00	4,624.60	632.43		5,257.03	62
14,500.00	3,656.34		18,156.34					63
4,000.00	1,727.50		5,727.50	48,298.39	3,164.50		51,462.89	64
22,000.00	9,981.32	355.00	32,336.32	14,500.00	5,068.13		19,568.13	65
1,000.00	4,204.13		5,204.13	14,751.44	5,210.96		19,962.40	66
				16,500.00	9,055.00		25,555.00	67
				4,986.22	1,490.41		6,476.63	68
				4,000.00	960.00		4,960.00	69
								70
3,000.00	1,325.00		4,325.00	19,700.00	4,011.43		23,711.43	71
	3,071.30		3,071.30					72
	264.44		264.44	14,000.00	5,107.22		19,107.22	73
	1,125.00	2.84	1,127.84	10,100.00	2,896.23		12,996.23	74
	237.50		237.50	6,000.00	4,592.50		10,592.50	75
								76
2,000.00	1,418.75		3,418.75	38,300.00	1,347.27		39,647.27	77
								78
1,000.00	600.00		1,600.00	1,000.00	750.00		1,750.00	79
	1,092.50		1,092.50	1,164.58			1,164.58	80
				8,500.00	4,386.06		12,886.06	81
								82
2,000.00	47.61		2,047.61	6,500.00	1,911.45	419.11	8,830.56	83
				7,687.92	1,998.27		9,686.19	84
16,000.00	4,039.74		20,039.74					85
								86
				4,620.10			4,620.10	87
						36.50	36.50	88
1,000.00	3,450.00		4,450.00	4,000.00	1,380.00		5,380.00	89
3,500.00	1,652.68		5,152.68	5,500.00	1,650.00		7,150.00	90
1,000.00	1,224.54		2,224.54					91
1,500.00	1,355.00		2,855.00					92
				24,000.00	6,125.26		30,125.26	93
2,000.00	200.00		2,200.00	12,000.00	4,729.18		16,729.18	94
5,022.50	182.50	230.34	5,435.34	16,500.00	2,632.87	2.57	19,135.44	95
				1,019.81			1,019.81	96
				12,500.00	4,245.74	5,500.00	22,245.74	97
2,000.00	171.12		2,171.12	500.00	191.81		691.81	98
1,000.00	4,191.25		5,191.25					99
2,000.00	2,705.00		4,705.00	17,414.58	6,219.29		23,633.87	100
	236.50		236.50					101
5,500.00	405.00	739.46	6,644.46					102
1,500.00	792.66		2,292.66	5,500.00	2,310.00		7,810.00	103
	1,257.50		1,257.50			1,499.57	1,499.57	104
1,000.00	327.39		1,327.39	500.00	451.44		951.44	105
1,000.00	975.00		1,975.00					106
	1,100.00		1,100.00					107
4,000.00	2,915.00	5.50	6,920.50	8,911.04	1,925.18		10,836.22	108
								109
3,000.00	2,125.00		5,125.00					110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2-M—CITIES—EXPENDITURES—WARRANTS OUTSTAND

No. in order of population	Cities	Bond Payments, Etc.				Miscellaneous	
		Loans	Account Trust	Misc.	Total	Transfers	Refunds
		Temporary loans	Private trust accounts	Total miscellaneous bond	Total bond payments	Total transfers	Total refunds
	Grand Total	\$148,861.40	\$151,766.50	\$243,289.91	\$6,328,991.62	\$674,976.21	\$19,799.52
1	Des Moines				1,044,734.91	23,398.91	1,122.80
2	Sioux City				369,198.11	13,413.96	344.63
3	Davenport		32,310.31	3,410.00	553,870.41	58,213.03	279.04
4	Cedar Rapids	2,120.00	14,251.55	35,347.50	237,841.21	44,012.71	389.18
5	Dubuque		22,233.65	1,572.75	495,359.65		404.10
6	Council Bluffs	104,400.00	17,619.50		276,409.50		102.12
7	Waterloo		6,755.74	9,636.34	222,731.81	77,050.29	4,041.71
8	Clinton		9,120.00	60,083.32	193,067.86	991.33	794.87
9	Burlington		6,052.30		98,527.77	126,490.58	
10	Ottumwa		15,946.03	14,758.59	147,992.55	22,588.50	250.11
11	Mason City		4,446.91		148,584.02	8,612.14	134.81
12	Ft. Dodge		1,785.00		114,702.74	1,536.83	172.61
13	Marshalltown	21,053.50	4,401.15		102,048.56		
14	Muscatine				104,052.59	15,284.50	
15	Iowa City				194,422.47		24.08
16	Keokuk				14,655.00	18,829.28	
17	Boone		14,395.96		150,446.24		26.00
18	Ft. Madison			35,669.44	37,851.94		8.75
19	Oskaloosa				70,778.79	898.36	
20	Ames		1,731.25	2,090.00	18,507.94	22,580.07	405.75
21	Centerville				16,576.40		
22	Creston				35,893.25	3,716.81	17.14
23	Oelwein				29,333.36	4.19	
24	Newton				56,665.71		
25	Cedar Falls			1,722.50	19,667.00	60,210.38	55.00
26	Webster City			1,108.50	9,557.25		835.00
27	Charles City			4,747.72	33,938.56	215.04	31.43
28	Fairfield				15,078.27	29.10	
29	Perry			6,866.25	24,352.41		92.39
30	Red Oak				28,514.92	3,540.44	5.13
31	Atlantic				24,690.00		
32	Shenandoah		717.15		16,513.65	6,500.00	27.50
33	Chariton			8,548.75	11,018.01		
34	Albia				17,156.96	4,587.94	800.00
35	Estherville				20,431.53	16,093.11	2,695.30
36	Cherokee				13,486.32		147.44
37	Spencer				25,951.12		39.50
38	Clarinda				15,418.28	1,000.00	320.00
39	Grinnell				12,395.00		
40	Le Mars				28,475.04		
41	Marion				16,343.66	8.15	140.58
42	Carroll	5,576.42			26,993.34		
43	Mt. Pleasant				22,576.41	16,986.88	
44	Valley Junction	6,090.11			29,933.92	2,505.88	.75
45	Washington				21,592.81		
46	Missouri Valley				21,991.83	39.10	12.25
47	Eagle Grove	4,027.00			6,379.83	884.51	66.59
48	Decorah				35,850.33	1,400.00	36.45
49	Iowa Falls				19,657.70		
50	Algona				10,905.35	18,558.64	
51	Storm Lake			7,176.50	23,907.88	9,372.65	
52	Knoxville			2,930.00	12,654.51		
53	Maquoketa			767.75	15,492.79		39.24
54	Waverly				12,789.75		136.31
55	Belle Plaine				15,784.15		
56	Indianola			24,781.48	35,048.92	5,396.66	2.50
57	Manchester				30,343.12	1,304.12	
58	Denison			21,329.13	50,510.21		

GENERAL TABLES—CITIES

81

ING APRIL 1, 1928—BALANCE MARCH 31, 1929—GRAND TOTAL

Payments								
Interest	Damage Claims							
Total interest on warrants	Total damage claims	Total miscellaneous	Total all bonds and miscellaneous	Total all expenditures	Warrants outstanding April 1, 1928	Balance on hand March 31, 1929	Grand total for year	No. in order of population
\$23,696.34	\$362,846.85	\$300,721.31	\$7,711,031.85	\$25,116,317.88	\$ 617,367.84	\$6,914,868.36	\$32,648,554.08	
598.45	38,751.07	18,798.05	1,127,404.19	3,393,388.54	111,675.53	527,281.75	4,032,345.82	1
1,829.32	5,005.99		389,792.01	1,954,563.60		452,748.68	2,407,312.28	2
	3,353.07		615,715.55	1,552,858.84	3,287.64	767,335.99	2,323,482.47	3
			282,243.10	1,523,840.94	591.13	223,886.72	1,748,318.79	4
	1,363.10	14,684.27	511,811.12	1,464,691.93	25,910.91	141,314.57	1,631,917.41	5
3,011.38	231,425.72	178,159.97	689,108.69	1,323,697.35	42,472.27	307,140.70	1,673,310.32	6
417.46	56,556.03	222.54	361,019.84	1,078,464.78	13,037.53	208,874.33	1,300,376.64	7
180.62	846.83	37,756.92	233,638.43	520,041.58	51,231.51	141,512.79	712,785.88	8
	1,200.00		226,218.35	886,169.51		208,380.70	1,094,550.21	9
484.38	1,778.18		173,093.72	562,280.85	1,997.58	21,276.60	585,555.03	10
149.55	714.10		158,194.62	546,326.63	18,960.86	115,140.73	680,428.22	11
215.45	2,692.65	3,060.76	122,381.04	422,605.00	19,092.14	155,716.23	597,413.37	12
7.97	71.86		102,128.39	333,010.37	75.54	40,904.90	373,990.81	13
			119,337.09	601,652.68		103,584.00	705,236.68	14
76.77	347.50		194,870.82	339,718.34	3,802.41	75,846.21	419,366.96	15
			33,484.28	187,720.38		56,836.57	244,066.95	16
373.90	157.50	4,930.51	155,934.15	299,690.17	6,162.99	22,739.40	328,592.56	17
	178.00		38,038.69	159,448.44	84.11	47,127.20	206,659.75	18
	50.00		71,727.15	218,684.66	2,766.99	139,361.98	360,813.63	19
	257.55		41,751.31	339,641.92	71.70	142,566.32	482,279.94	20
			16,576.40	60,863.08	571.32	34,940.36	96,374.76	21
	250.00		39,877.20	96,425.09	84.56	25,825.41	122,335.06	22
2,420.55	259.50	965.45	32,983.05	117,197.09	39,249.44	75,428.94	231,875.47	23
2,073.00		2,059.89	60,798.60	327,612.26	58,559.23	92,253.72	478,425.21	24
44.84	634.00	410.64	81,021.86	419,482.45	3,128.86	66,979.50	489,690.81	25
		83.62	10,475.87	227,984.10	631.88	93,140.54	321,756.52	26
		167.73	34,352.76	128,375.68	307.44	25,470.52	154,153.64	27
	38.75	18.85	15,164.97	102,103.89	69.04	19,373.85	121,636.28	28
82.31	9.00		24,536.11	65,316.73	13,918.47	1,794.82	81,030.02	29
		80.70	32,141.19	116,876.13	1,035.46	46,723.33	164,634.92	30
	384.50		25,074.50	164,286.23	50.00	37,934.55	202,270.78	31
	2,387.25	339.32	25,767.72	116,436.40	321.22	42,004.82	158,762.44	32
			11,018.01	70,672.96	169.13	21,387.61	92,229.70	33
			22,544.90	72,764.37	25.30	38,093.10	110,882.77	34
			39,219.94	142,109.19	33.31	119,056.69	261,199.19	35
16.85			13,650.61	72,450.93	440.73	59,475.79	132,367.45	36
80.77		668.75	26,740.14	171,905.36	5,205.43	29,648.16	206,758.95	37
	11.00	2,000.41	18,749.69	73,927.09		26,407.21	100,334.30	38
			12,395.00	121,620.06	252.28	60,894.71	182,767.05	39
418.11			28,893.15	66,451.75	12,000.77	29,675.52	108,128.04	40
	35.00		16,527.39	57,934.10	27.81	37,502.85	95,464.76	41
			26,903.34	85,536.19	346.01	41,463.57	127,345.77	42
	123.50	5,500.00	45,186.79	144,278.06	91.35	79,917.18	224,286.59	43
			32,440.55	51,212.06	2,018.80	28,415.00	81,645.86	44
	1,250.00		22,842.81	129,204.73	6.99	97,605.45	226,817.17	45
			22,043.18	51,585.16	4.35	22,922.54	74,512.05	46
98.00	2,034.35	150.87	9,614.15	60,189.87	1,364.12	11,705.80	73,259.79	47
	800.00		38,086.78	108,525.03	31.69	18,416.85	126,973.57	48
		7,077.50	26,735.20	71,800.71	209.14	37,884.13	109,893.98	49
		5,234.90	34,698.89	125,258.23	19.00	110,848.37	236,125.60	50
			33,280.53	85,354.52	63.08	30,869.85	116,287.45	51
			12,654.51	51,589.71	24,678.96	42,241.27	118,509.94	52
			15,532.03	68,252.11	125.21	26,120.94	94,498.26	53
	290.00	119.28	13,335.34	123,694.72		97,760.07	221,454.79	54
			15,784.15	48,124.77	313.11	31,941.50	80,379.38	55
225.47			40,673.55	114,372.83	10,563.39	26,450.38	151,386.60	56
			31,647.24	70,800.48		9,099.78	79,900.26	57
			50,510.21	144,580.06	117.70	91,850.02	226,547.78	58

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2-M—CONTINUED—CITIES—EXPENDITURES—WARRANTS
GRAND

No. in order of population	Cities	Bond Payments, Etc.				Miscellaneous	
		Loans	Account Trust	Misc.	Total	Transfers	Refunds
		Temporary loans	Private trust accounts	Total miscellaneous bond	Total bond payments	Total transfers	Total refunds
59	Independence					4,000.00	494.90
60	Hampton				13,778.96	11,753.89	2.50
61	Vinton				12,217.35	3,500.00	1,514.04
62	Jefferson				17,407.03		9.50
63	Cresco				18,156.34	3,184.24	
64	Pella				74,656.19		131.16
65	Winterset				52,058.13	12,000.00	
66	Sheldon				30,009.72		
67	Osage				26,880.00	1,734.25	161.95
68	Clear Lake				22,473.41		1,954.09
69	Eldora				10,346.87	262.54	
70	Mystic				860.00		
71	Harlan				36,216.43		3.00
72	Nevada				7,556.77		11.09
73	Clarion				21,087.12		
74	Osceola				19,709.77		100.00
75	Emmetsburg				23,089.15	549.88	37.50
76	Sac City				22,146.66		
77	Waukon				53,016.02		
78	Tama			743.39	8,592.77		
79	Glenwood				8,164.50		
80	Hawarden				3,892.41		
81	Colfax				17,389.61	3,747.58	24.16
82	Bettendorf				5,107.00		
83	New Hampton	858.20			14,889.30		
84	Anamosa				14,506.19	598.39	
85	Bloomfield				21,087.24	12,000.00	132.16
86	Sigourney				8,290.68		
87	Humboldt				6,766.35		56.00
88	Monticello				2,081.50	13,287.71	371.82
89	Lake City				22,890.00		25.00
90	Rockwell City				14,827.68		
91	Madrid				7,236.32		
92	Audubon				14,863.00		366.82
93	Marengo				43,547.04		4.50
94	Tipton				18,929.18	2,390.83	
95	Rock Rapids	4,583.27			33,984.06	15,198.41	6.00
96	Dyersville				2,498.48		
97	Ida Grove				27,525.58		
98	Villisca				3,012.93		8.24
99	Onawa				8,492.75		
100	Bedford				28,788.87		
101	Forest City				3,752.75	86.76	4.00
102	Eldon				7,288.91		18.81
103	De Witt				10,102.66		
104	Leon				2,757.07		
105	Hamburg				5,320.58	348.94	153.27
106	Corning				3,240.00		
107	Seymour	152.90			4,810.07	611.00	
108	Toledo				20,301.60	967.70	207.95
109	What Cheer				4,155.00		
110	Stuart				8,580.00	2,500.00	

OUTSTANDING APRIL 1, 1928—BALANCE MARCH 31, 1929—
TOTAL

Payments			Total all bonds and miscellaneous	Total all expenditures	Warrants outstanding April 1, 1928	Balance on hand March 31, 1929	Grand total for year	No. in order of population
Interest	Damage Claims	Total miscellaneous						
Total interest on warrants	Total damage claims							
	44.70	395.33	4,934.03	87,009.85	955.75	68,543.69	156,509.29	59
			25,535.35	108,759.95	492.50	36,517.84	145,770.29	60
			17,231.39	91,907.20		51,623.04	143,530.24	61
	20.00	181.50	17,618.03	57,390.92	156.25	17,735.87	75,283.04	62
371.68			21,712.26	56,734.88	14,965.21	12,756.72	84,456.81	63
821.65			75,609.00	47,000.42	36.53	33,862.60	180,899.55	64
	1,525.92		65,584.05	168,042.34	478.98	42,304.57	210,825.89	65
			30,009.72	73,217.30	8,737.25	11,509.12	98,463.67	66
			28,776.20	74,487.59	121.01	20,593.66	95,202.26	67
2,903.72			27,331.22	72,443.16	35,446.17	25,572.05	133,461.38	68
			10,609.41	48,898.79		15,806.18	64,704.97	69
141.42			1,001.42	7,108.78	2,665.70	1,781.41	11,555.89	70
			36,219.43	114,559.54		35,708.10	150,267.64	71
262.48			7,830.34	59,268.86	6,167.45	28,519.20	93,955.51	72
			21,087.12	68,256.78	2,000.00	17,753.11	88,009.89	73
	58.00		19,867.77	39,994.19	294.05	13,260.10	53,548.34	74
		160.42	23,836.95	48,451.18	5,646.16	31,670.17	85,767.51	75
	6,500.00		28,646.66	53,314.06		31,070.03	84,384.09	76
		2,095.33	55,111.35	84,594.35	208.29	9,610.08	94,412.72	77
			8,592.77	40,612.43	1,219.05	10,637.37	52,468.85	78
			8,164.50	31,817.15	1,347.92	14,756.01	47,921.08	79
			3,892.41	88,850.60		6,682.11	95,532.71	80
		1,840.14	23,001.49	37,053.61	1,139.88	5,938.27	44,131.76	81
			5,107.00	35,251.92		13,313.37	48,565.29	82
			14,889.30	93,596.87	1,300.00	13,671.82	108,568.69	83
3.26			15,107.84	33,574.06	237.05	15,385.81	49,196.92	84
740.69		4,000.00	37,960.09	79,148.91	11,426.55	45,065.89	135,641.35	85
522.28			8,812.96	32,433.81	8,048.52	7,186.52	47,668.85	86
		255.62	7,077.97	33,448.00	6.25	26,020.25	59,474.50	87
			15,741.03	85,654.84	63.55	11,865.78	97,584.17	88
			22,915.00	47,230.98	1,454.38	14,180.22	62,865.58	89
		76.82	14,904.50	43,324.99	2,046.61	25,995.40	71,367.00	90
634.70		130.52	8,001.54	21,184.31	12,277.74	17,198.95	50,661.00	91
			15,229.82	47,877.36		67,166.00	115,043.36	92
72.39			43,623.93	66,066.56	1,512.50	16,817.63	84,396.69	93
	100.00		21,420.01	75,842.65	352.90	37,234.86	113,430.41	94
329.46	18.50	1,880.40	53,416.83	147,000.38	941.63	88,788.04	236,730.05	95
		256.74	2,755.22	19,453.09		28,140.86	47,593.95	96
			27,525.58	50,892.82	400.00	26,226.08	77,518.90	97
737.72		115.07	4,873.97	23,488.05		27,709.44	51,197.49	98
		275.00	8,767.75	96,782.95	230.70	27,134.99	124,148.64	99
			28,788.87	45,411.80	2,187.87	66,675.33	114,275.00	100
			3,843.51	30,266.80	1,500.00	11,340.16	43,106.96	101
		4.43	7,312.15	34,135.87		2,439.41	36,575.28	102
			10,102.66	35,374.14	1,801.75	9,332.64	46,508.53	103
			2,757.07	25,458.97	3,608.73	30,844.85	59,912.55	104
185.02	255.30	6,563.06	12,826.17	36,366.93	3,887.71	5,882.15	46,136.79	105
			3,240.00	20,572.52		22,062.00	42,634.52	106
127.21			5,548.28	38,148.07	3,900.83	9,969.61	52,018.51	107
37.50	1,068.43		22,583.18	51,628.80	849.00	4,482.20	56,960.00	108
			4,155.00	12,654.77		922.12	13,576.89	109
			11,080.00	58,532.04		9,004.11	67,536.15	110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—CITIES—BONDED AND OTHER

No. in order of population	Cities	Total indebtedness at close of year March 31, 1929	Character and Amount of	
			General bonds	Municipal industry bonds
	Grand Total.....	\$42,151,238.44	\$18,359,460.19	\$12,818,928.50
1	Des Moines.....	13,029,374.09	4,757,032.03	5,450,000.00
2	Sioux City.....	2,133,643.60	894,000.00	1,171,000.00
3	Davenport.....	1,434,620.36	987,000.00	431,500.00
4	Cedar Rapids.....	1,998,868.18	1,707,801.46	280,000.00
5	Dubuque.....	2,425,203.56	1,238,313.41	672,500.00
6	Council Bluffs.....	1,548,869.17	935,000.00	355,000.00
7	Waterloo.....	1,352,629.81	480,328.01	310,000.00
8	Clinton.....	850,139.04	376,700.55	
9	Burlington.....	722,623.62	499,000.00	220,000.00
10	Ottumwa.....	511,963.03	326,978.81	148,000.00
11	Mason City.....	1,001,818.80	218,231.44	300,000.00
12	Ft. Dodge.....	947,127.45	827,500.00	84,000.00
13	Marshalltown.....	869,475.00	76,000.00	331,000.00
14	Muscatine.....	1,343,118.65	31,125.00	302,000.00
15	Iowa City.....	823,016.68	347,349.97	
16	Keokuk.....	131,000.00	131,000.00	
17	Boone.....	517,755.22	169,000.00	121,500.00
18	Ft. Madison.....	477,137.39	256,891.50	
19	Oskaloosa.....	566,880.90	84,250.00	295,000.00
20	Ames.....	153,613.64	85,500.00	68,000.00
21	Centerville.....	113,297.29	107,500.00	
22	Creston.....	145,918.81	100,150.00	
23	Oelwein.....	253,076.39	140,400.00	2,000.00
24	Newton.....	406,157.80	53,250.00	142,000.00
25	Cedar Falls.....	131,033.83	56,500.00	62,000.00
26	Webster City.....	120,404.04	4,000.00	114,000.00
27	Charles City.....	249,870.33	221,446.19	5,000.00
28	Fairfield.....	87,992.45	8,000.00	59,000.00
29	Perry.....	202,247.77	90,000.00	44,500.00
30	Red Oak.....	117,309.60	25,000.00	
31	Atlantic.....	47,035.25	38,000.00	4,000.00
32	Shenandoah.....	174,617.64	124,400.00	50,000.00
33	Chariton.....	87,470.96	28,800.00	53,000.00
34	Albia.....	121,098.17	25,000.00	88,000.00
35	Estherville.....	10,500.00	10,500.00	
36	Cherokee.....	91,396.47	64,868.01	
37	Spencer.....	88,656.41	58,500.00	16,000.00
38	Clarinda.....	109,238.13	14,400.00	77,000.00
39	Grinnell.....	133,049.78	89,000.00	44,000.00
40	Le Mars.....	126,688.81	34,950.90	8,000.00
41	Marion.....	96,603.50	71,065.65	
42	Carroll.....	111,825.05	14,525.06	
43	Mt. Pleasant.....	31,189.12	15,000.00	
44	Valley Junction.....	142,541.18	21,300.00	34,000.00
45	Washington.....	210,790.09	73,000.00	91,000.00
46	Missouri Valley.....	82,609.60	38,600.00	
47	Eagle Grove.....	16,209.63	15,500.00	
48	Decorah.....	40,524.69	30,100.00	4,000.00
49	Iowa Falls.....	89,415.61	38,304.00	
50	Algona.....	37,903.60	5,000.00	3,000.00
51	Storm Lake.....	120,031.64	74,000.00	46,000.00
52	Knoxville.....	127,740.98	18,000.00	67,000.00
53	Maquoketa.....	154,306.55	18,000.00	123,700.00
54	Waverly.....	62,100.00	34,100.00	21,000.00
55	Belle Plaine.....	112,790.86	26,800.00	66,500.00
56	Indianola.....	121,205.16	26,000.00	6,000.00
57	Manchester.....	92,675.50	17,000.00	
58	Denison.....	206,015.40	140,000.00	66,000.00

DEBT OBLIGATIONS APRIL 1, 1929

Debt Obligations at Close of Year, March 31, 1929				Total indebtedness April 1, 1928	Increase of indebtedness during year ending March 31, 1929	Decrease of indebtedness during the year ending March 31, 1929	No. in order of population
Outstanding warrants	Special fund bonds	Temporary loans	Miscellaneous debt obligations				
\$561,247.68	\$ 8,222,060.09	\$ 7,002.48	\$ 2,182,539.50	\$42,701,733.08	\$ 1,758,670.46	\$ 2,870,180.26	
68,692.06	2,085,650.00		668,000.00	13,624,175.46		594,801.37	1
	68,643.60			2,197,185.03		63,541.43	2
2,320.36			13,800.00	1,532,087.64		97,467.28	3
11,066.72				2,116,091.13		117,222.95	4
26,540.15	487,850.00			2,560,124.32		134,920.76	5
59,442.18	35,000.00		164,426.99	1,402,028.43	146,840.74		6
11,751.15	239,552.33		310,998.32	1,448,398.71		95,768.90	7
42,228.26	431,210.23			777,484.76	72,654.28		8
119.62	3,504.00			596,500.00	126,123.62		9
6,001.14	30,983.08			604,177.96		604,177.96	10
4,587.96			479,000.00	1,076,192.30		74,373.50	11
25,727.45	9,900.00			1,003,892.14		56,764.69	12
25.00	240,500.00		221,950.00	791,025.54	78,449.46		13
7,823.83	950,959.82		51,210.00	559,196.29	783,922.36		14
349.15	475,317.56			756,469.90	66,546.78		15
				139,000.00		8,000.00	16
5,455.22	221,800.00			625,912.99		108,157.77	17
729.93	219,515.96			405,737.38	71,400.01		18
6,065.14	181,565.76			501,666.99	65,213.91		19
113.64				161,821.70		8,208.06	20
620.38			5,176.91	119,071.32		5,774.03	21
718.81	45,050.00			162,684.56		16,765.75	22
41,310.29	69,366.10			272,103.34		19,026.95	23
53,207.80	137,700.00		20,000.00	414,759.23		8,601.43	24
12,533.83				77,753.86	53,279.97		25
404.04			2,000.00	124,631.88		53,279.97	26
997.36	14,379.80		8,046.98	270,403.90		20,533.57	27
68.26	19,343.19		1,581.00	96,912.23		8,919.78	28
5,747.77	28,000.00		34,000.00	158,418.47	43,829.30		29
2,211.95	65,997.65		24,100.00	139,516.17		22,206.57	30
35.25	5,000.00			69,250.00		22,214.75	31
217.64				180,821.22		6,203.58	32
170.96			5,500.00	93,969.13		6,498.17	33
3.00	8,095.17			131,600.47		10,502.30	34
				28,329.31		17,829.31	35
1,428.88	25,099.58			99,458.32		8,061.85	36
	14,156.41			110,677.05		22,020.64	37
			17,838.13	117,638.13		8,400.00	38
49.78				139,252.28		6,202.50	39
9,126.64	69,600.00		5,011.27	144,900.01		18,211.20	40
37.85	25,500.00			98,093.46		1,489.96	41
908.14	96,391.85			131,335.67		19,510.62	42
189.12	16,000.00			39,591.35		8,402.23	43
78.68	78,162.50		9,000.00	165,047.61		22,506.43	44
10.75	46,779.34			206,506.99	4,283.10		45
9.60	44,000.00			96,604.35		13,994.75	46
709.63				18,364.12		2,154.49	47
25.45	6,399.24			59,172.93		18,648.24	48
111.61	51,000.00			104,513.14		15,097.53	49
3.60	29,900.00			47,019.00		9,115.40	50
31.64				136,963.08		16,931.44	51
21,740.98	16,500.00	4,500.00		135,178.96		7,437.98	52
106.55	12,500.00			161,825.21		7,518.66	53
	7,000.00			53,100.00	9,000.00		54
516.29	13,974.57		5,000.00	121,513.11		8,722.25	55
805.16	14,000.00		74,400.00	94,963.39	26,241.77		56
	75,675.50			117,206.06		24,530.56	57
15.40				206,502.11		486.71	58

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—CONTINUED—CITIES—BONDED

No. in order of population	Cities	Total indebtedness at close of year March 31, 1929	Character and Amount of	
			General bonds	Municipal industry bonds
59	Independence	1,274.45		
60	Hampton	232,370.01	96,600.00	24,000.00
61	Vinton	43,000.00	7,000.00	36,000.00
62	Jefferson	96,946.09	69,500.00	3,000.00
63	Creseo	79,071.76	19,000.00	46,500.00
64	Pella	217,335.05	54,000.00	30,500.00
65	Winterset	303,601.15	18,000.00	171,500.00
66	Sheldon	214,887.81	68,443.98	73,500.00
67	Osage	165,521.24	6,000.00	
68	Clear Lake	244,126.15	167,750.00	15,500.00
69	Eldora	58,900.00	40,400.00	
70	Mystic	14,789.34	9,500.00	
71	Harlan	140,900.00	45,000.00	22,000.00
72	Nevada	130,396.53	123,890.00	
73	Clarion	91,115.47	6,143.06	9,000.00
74	Osceola	112,202.00	30,000.00	22,500.00
75	Emmetsburg	173,921.57	64,700.00	10,000.00
76	Sac City	63,000.00	63,000.00	
77	Waukon	144,006.79	74,500.00	14,000.00
78	Tama	68,120.12	60,125.84	
79	Glenwood	57,005.00	33,500.00	12,000.00
80	Hawarden	47,204.61	10,500.00	34,000.00
81	Colfax	105,602.98	35,500.00	
82	Bettendorf	33,220.00	33,220.00	
83	New Hampton	45,000.00	12,500.00	
84	Anamosa	41,282.39	2,600.00	
85	Bloomfield	50,827.70	14,000.00	31,000.00
86	Sigourney	89,283.22	85,500.00	
87	Humboldt	4,522.00	4,500.00	
88	Monticello	21,355.86		
89	Lake City	117,604.38	34,000.00	60,500.00
90	Rockwell City	83,046.61	26,500.00	27,000.00
91	Madrid	73,787.40	45,900.00	19,000.00
92	Audubon	142,350.00	100,850.00	41,500.00
93	Marengo	195,230.89	107,338.52	
94	Tipton	78,005.54	2,000.00	
95	Rock Rapids	67,027.00	38,562.50	16,428.50
96	Dyersville	9,000.00	9,000.00	
97	Ida Grove	101,480.00	52,580.00	
98	Villisca	8,800.00		6,000.00
99	Onawa	107,202.90	70,194.30	37,000.00
100	Bedford	84,723.12	18,000.00	52,000.00
101	Forest City	35,516.76	24,000.00	10,000.00
102	Eldon	4,009.00		4,000.00
103	De Witt	51,655.00		16,300.00
104	Leon	27,120.12	26,500.00	
105	Hamburg	26,424.82	6,500.00	6,000.00
106	Corning	33,000.00	14,000.00	19,000.00
107	Seymour	69,064.94	46,000.00	22,000.00
108	Toledo	106,784.39	15,500.00	51,000.00
109	What Cheer	46,300.00	26,800.00	
110	Stuart	79,900.00	39,900.00	40,000.00

AND OTHER DEBT OBLIGATIONS APRIL 1, 1929

Debt Obligations at Close of Year, March 31, 1929				Total indebtedness April 1, 1928	Increase of indebtedness during year ending March 31, 1929	Decrease of indebtedness during the year ending March 31, 1929	No. in order of population
Outstanding warrants	Special fund bonds	Temporary loans	Miscellaneous debt obligations				
1,274.45				955.75	318.70		59
1,009.63	110,760.38			115,007.80	117,362.21		60
				52,000.00		9,000.00	61
646.09	23,800.00			110,803.88		13,857.79	62
12,122.46			1,449.30	95,914.51		16,842.75	63
835.05	132,000.00			282,834.92		65,499.87	64
968.65	113,132.50			294,978.98	8,622.17		65
4,042.76	68,901.07			229,432.30		14,544.49	66
21.24	159,500.00			183,121.01		17,599.77	67
40,557.43	20,318.72			249,594.57		5,468.42	68
	18,500.00			62,850.00		3,950.00	69
3,289.34	2,000.00			10,665.70	4,123.64		70
	73,900.00			169,100.00		28,200.00	71
6,506.53				126,357.45	4,039.08		72
7,500.00	68,472.41			101,115.47		10,000.00	73
2.00	44,700.00		15,000.00	122,594.05		10,392.05	74
5,221.57	94,000.00			188,346.16		14,424.59	75
				80,000.00		17,000.00	76
1,806.79	53,700.00			156,708.29		12,701.50	77
135.25			7,859.03	67,891.66	228.46		78
5.00			11,500.00	59,747.92		2,742.92	79
	2,704.61			49,369.19		2,164.58	80
111.68	69,991.30			117,131.18		11,528.20	81
				36,360.00		3,140.00	82
500.00	32,000.00			55,300.00		10,300.00	83
82.39	38,600.00			32,437.05	8,845.34		84
5,827.70				73,426.55		22,598.85	85
3,783.22				97,548.52		8,265.30	86
22.00				6,506.25		1,984.25	87
	7,355.86	1,000.00	13,000.00	21,063.55	292.31		88
4,104.38	19,000.00			130,454.38		12,850.00	89
2,046.61	27,500.00			93,046.61		10,000.00	90
8,887.40				79,629.35		5,841.95	91
				149,850.00		7,500.00	92
3,392.37	84,500.00			224,351.02		29,120.13	93
1,505.54	74,500.00			90,852.90		12,847.36	94
36.00			12,000.00	82,441.63		15,414.63	95
				10,000.00		1,000.00	96
400.00	48,500.00			116,480.00		15,000.00	97
	2,800.00			11,300.00		2,500.00	98
8.60				110,325.00		3,122.10	99
2,223.12	12,500.00			89,187.87		4,464.75	100
1,516.76				37,500.00		1,983.24	101
9.00				9,500.00		5,491.00	102
2,355.00	33,000.00			1,801.75	49,853.25		103
620.12				30,108.73		2,988.61	104
2,924.82	9,000.00	1,500.00	500.00	31,937.27		5,512.45	105
				34,500.00		1,500.00	106
1,062.46		2.48		69,553.73		488.79	107
692.82	39,400.00		191.57	115,930.04		9,145.65	108
	19,500.00			29,300.00	17,000.00		109
				79,700.00	200.00		110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—CITIES—VALUATION OF PROPERTY

No. in order of population	Cities	Valuation of Property			
		Real Property		Personal Property	
		Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation
	Grand Total.....	\$237,159,334	\$890,321,936	\$ 39,792,450	\$150,815,180
1	Des Moines.....	39,733,525	158,934,100	5,922,060	23,688,240
2	Sioux City.....	20,982,193	83,928,772	3,866,547	15,466,188
3	Davenport.....	29,157,700	58,315,400	4,177,310	8,354,620
4	Cedar Rapids.....	47,157,316	188,629,264	6,418,685	25,674,740
5	Dubuque.....	8,819,145	35,276,580	2,772,565	11,090,260
6	Council Bluffs.....	5,460,498	21,841,992	910,769	3,643,076
7	Waterloo.....	6,152,369	24,609,476	1,068,880	4,275,520
8	Clinton.....	2,656,830	10,627,320	556,336	2,225,344
9	Burlington.....	4,537,773	18,151,092	1,201,380	4,805,520
10	Ottumwa.....	3,750,000	15,000,000	950,000	3,800,000
11	Mason City.....	4,338,374	17,353,496	670,252	2,681,008
12	Ft. Dodge.....	4,158,396	16,633,584	535,647	2,142,588
13	Marshalltown.....	2,104,089	8,416,356	290,128	1,160,512
14	Muscatine.....	2,121,540	8,486,160	519,260	2,077,040
15	Iowa City.....	2,514,899	10,059,596	291,518	1,166,072
16	Keokuk.....	3,080,120	12,320,480	543,035	2,172,140
17	Boone.....	1,501,798	6,007,192	192,149	768,596
18	Ft. Madison.....	1,468,884	5,875,536	288,780	1,155,120
19	Oskaloosa.....	1,575,530	6,302,120	336,350	1,345,400
20	Ames.....	1,476,649	5,906,596	101,150	404,600
21	Centerville.....	830,022	3,320,088	176,020	704,080
22	Creston.....	1,000,650	4,002,600	211,480	845,920
23	Oelwein.....	731,405	2,925,620	111,360	445,440
24	Newton.....	1,623,765	6,495,060	340,955	1,363,820
25	Cedar Falls.....	1,103,786	4,415,144	131,302	525,208
26	Webster City.....	777,234	3,108,936	125,330	501,320
27	Charles City.....	1,111,848	4,447,392	274,694	1,098,776
28	Fairfield.....	900,326	3,601,304	158,711	634,844
29	Perry.....	870,281	3,481,124	95,239	380,956
30	Red Oak.....	738,891	2,955,564	113,756	455,024
31	Atlantic.....	730,614	2,922,456	81,601	326,404
32	Shenandoah.....	716,115	2,864,460	107,446	429,784
33	Chariton.....	525,383	2,101,532	97,962	391,848
34	Albia.....	526,460	2,105,840	127,055	508,220
35	Estherville.....	665,917	2,663,668	116,291	465,164
36	Cherokee.....	823,848	3,295,392	136,550	546,200
37	Spencer.....	815,009	3,260,036	164,105	656,420
38	Clarinda.....	607,581	2,430,324	102,237	408,948
39	Grinnell.....	1,007,344	4,029,376	109,844	439,376
40	Le Mars.....	639,704	2,558,816	121,067	484,268
41	Marion.....	768,816	3,075,264	74,364	297,456
42	Carroll.....	504,701	2,018,804	80,977	323,908
43	Mt. Pleasant.....	520,463	2,081,852	81,442	325,768
44	Valley Junction.....	467,605	1,870,420	35,115	140,460
45	Washington.....	847,384	3,389,536	115,622	462,488
46	Missouri Valley.....	455,388	1,821,552	44,940	179,760
47	Eagle Grove.....	559,803	2,239,212	108,203	432,812
48	Decorah.....	702,793	2,811,172	141,891	567,564
49	Iowa Falls.....	622,675	2,490,700	96,977	387,908
50	Algona.....	528,107	2,112,428	85,795	343,180
51	Storm Lake.....	861,732	3,446,928	178,317	713,268
52	Knoxville.....	438,665	1,754,660	78,512	314,048
53	Maquoketa.....	530,642	2,122,568	80,962	323,848
54	Waverly.....	646,335	2,585,340	175,171	700,684
55	Belle Plaine.....	424,065	1,696,260	60,238	240,952
56	Indianola.....	656,486	2,625,944	107,530	430,120
57	Manchester.....	428,211	1,712,844	78,904	315,616
58	Denison.....	552,188	2,208,552	103,805	413,220

SUBJECT TO TAXATION—TOTAL TAX LEVIES

Subject to Taxation January 1, 1928

Railroad, Telephone,
Telegraph and Express

Taxable valuation	Assessed valuation	Total taxable valuation all property except monies and credits	Total assessed valuation all property except monies and credits	Total taxable valuation of monies and credits	Agricultural Lands		Total amount of taxes levied	No. in order of population
					Taxable valuation	Assessed valuation		
\$ 8,520,676	\$ 33,403,576	\$285,472,460	\$1,074,540,692	\$238,601,999	\$ 4,101,826	\$ 15,631,704	\$13,050,365.45	
1,067,520	4,270,080	46,723,105	186,892,420	43,403,599	539,735	2,158,940	2,719,001.00	1
314,087	1,256,348	25,162,827	100,651,308	11,494,746	506,049	2,024,196	1,200,800.00	2
339,564	679,128	33,674,574	67,349,148	16,800,300	387,800	775,600	892,527.22	3
1,691,640	6,766,560	55,267,641	221,070,564	8,372,697	222,271	889,084	752,917.00	4
125,417	501,668	11,717,127	46,868,508	6,425,573	17,525	70,100	733,875.45	5
555,181	2,220,724	6,926,448	27,705,792	4,482,492	263,195	1,052,780	560,141.00	6
187,527	750,108	7,408,776	29,635,104	7,149,600	45,313	181,252	520,914.00	7
154,218	616,864	3,367,382	13,469,528	1,320,674	38,961	155,844	307,100.00	8
106,756	427,024	5,845,909	23,383,636	19,300,040	172,785	691,140	314,197.50	9
123,653	494,612	4,823,653	19,294,612	3,000,000	18,500	74,000	282,286.00	10
168,778	675,112	5,177,404	20,709,616	4,186,579			345,000.00	11
111,468	445,872	4,805,511	19,222,044	2,597,714	41,467	165,868	286,103.00	12
88,211	352,844	2,482,428	9,929,712	3,040,176	32,735	130,940	151,594.85	13
153,567	614,268	2,794,367	11,177,468	2,311,430	47,275	189,100	200,385.13	14
59,106	236,424	2,865,523	11,462,092	3,358,711	25,907	103,628	185,537.00	15
86,629	346,516	3,709,784	14,839,136	839,895	15,110	60,440	171,200.00	16
86,411	345,644	1,780,358	7,121,432	2,774,104	28,652	114,608	104,380.00	17
221,432	885,728	1,979,096	7,916,384		14,612	58,448	122,004.00	18
67,064	268,256	1,978,944	7,915,776		20,952	83,808	102,011.25	19
63,776	255,104	1,641,575	6,566,300	1,384,400	11,847	47,388	106,441.65	20
34,109	136,436	1,040,151	4,160,604	78,352	20,326	81,304	58,968.00	21
48,749	194,996	1,260,879	5,043,516	1,362,532	30,145	120,580	59,155.00	22
37,081	148,324	879,846	3,519,384	794,040	4,963	19,852	54,940.00	23
29,501	118,004	1,994,221	7,976,884	4,327,398	21,890	87,560	129,900.00	24
60,328	241,312	1,295,416	5,181,664	1,900,076	7,594	30,376	74,850.00	25
54,484	217,936	957,048	3,828,192	1,477,284	35,643	142,572	29,363.00	26
48,227	192,908	1,434,769	5,739,076	1,537,828	34,384	137,536	87,400.00	27
32,566	130,264	1,091,603	4,366,412	2,496,792	14,630	58,520	42,933.42	28
34,548	138,192	1,000,068	4,000,272	925,673	11,410	45,640	59,100.00	29
42,071	168,284	894,718	3,578,872	2,894,596	18,264	73,056	42,903.00	30
31,312	125,248	843,527	3,374,108	2,069,912	10,391	41,564	36,517.39	31
43,370	173,480	866,931	3,467,724	1,258,041	13,000	52,000	60,562.00	32
42,150	168,600	665,495	2,661,980	1,203,576			40,500.00	33
49,355	197,420	702,870	2,811,480	758,175	24,877	99,508	45,677.00	34
36,670	146,680	818,878	3,275,512		25,435	101,740	26,893.33	35
32,843	131,372	993,241	3,972,964	1,055,300	24,466	97,864	50,485.00	36
39,390	157,560	1,018,504	4,074,016	1,424,100	15,510	62,040	37,950.00	37
26,859	107,436	736,677	2,946,708	1,527,902	3,719	14,876	41,253.91	38
28,008	112,032	1,145,196	4,580,784	1,094,870	4,470	17,880	60,700.00	39
30,881	123,524	791,652	3,166,608	1,403,149	34,920	139,680	40,340.00	40
42,449	169,796	885,629	3,542,516		40,358	161,432	32,329.00	41
34,286	137,144	619,964	2,479,856	1,178,023	18,770	75,080	41,611.09	42
27,443	109,772	629,348	2,517,392	1,948,086	9,091	36,364	30,437.50	43
28,200	112,800	530,920	2,123,680	241,954	13,165	52,660	19,778.51	44
43,406	173,624	1,006,412	4,025,648	3,806,444	12,908	51,632	73,400.00	45
26,377	105,508	526,705	2,106,820	465,725	10,795	43,180	25,125.00	46
72,902	291,608	740,908	2,963,632	882,990	27,751	111,004	30,720.00	47
15,393	61,572	860,077	3,440,308	1,527,914	17,446	69,784	53,382.00	48
57,685	230,740	777,337	3,109,348	1,504,215	16,005	64,020	29,025.00	49
37,930	151,720	651,832	2,607,328	932,878			29,922.00	50
32,156	128,624	1,072,205	4,288,820				53,570.00	51
18,930	75,720	536,107	2,144,428	1,125,700	21,581	86,324	33,000.00	52
27,109	108,436	638,713	2,554,852	1,129,225	23,602	94,408	28,900.00	53
55,936	223,744	877,442	3,509,768	1,423,510	36,281	145,124	37,822.00	54
38,663	154,652	522,966	2,091,864	420,930	40,879	163,516	27,300.00	55
20,892	83,568	784,908	3,139,632	3,017,248	40,374	161,496	30,450.00	56
22,022	88,088	529,137	2,116,548	1,454,181	14,957	59,828	27,592.00	57
54,018	216,072	709,461	2,837,844	1,188,151	29,343	117,372	53,250.00	58

TABLE NO. 4—CONTINUED—CITIES—VALUATION OF

No. in order of population	Cities	Valuation of Property			
		Real Property		Personal Property	
		Taxable valuation	Assessed valuation	Taxable valuation	Assessed valuation
59	Independence.....	572,875	2,291,500	116,878	467,512
60	Hampton.....	610,238	2,440,952	92,329	369,316
61	Vinton.....	473,716	1,894,864	85,576	342,304
62	Jefferson.....	463,937	1,855,748	72,146	288,584
63	Cresco.....	488,052	1,952,208	157,177	628,708
64	Pella.....	360,875	1,443,500	67,518	270,072
65	Winterset.....	447,824	1,791,296	124,233	496,932
66	Sheldon.....	508,065	2,032,260	94,416	377,664
67	Osage.....	465,685	1,862,740	123,928	495,712
68	Clear Lake.....	464,308	1,857,232	46,372	185,488
69	Eldora.....	379,072	1,516,288	90,395	361,580
70	Mystic.....	98,694	394,776	16,468	65,872
71	Harlan.....	449,340	1,797,360	77,814	311,256
72	Nevada.....	384,506	1,538,024	59,166	236,664
73	Clarion.....	338,461	1,353,844	75,511	302,044
74	Osceola.....	342,076	1,368,304	72,981	291,924
75	Emmetsburg.....	380,199	1,520,796	73,743	294,972
76	Sac City.....	435,401	1,741,604	73,861	295,444
77	Waukon.....	351,786	1,407,144	56,451	225,804
78	Tama.....	319,576	1,278,304	56,776	227,104
79	Glenwood.....	189,253	757,012	39,298	157,192
80	Hawarden.....	268,588	1,074,352	57,430	229,720
81	Colfax.....	210,290	841,160	43,825	175,300
82	Bettendorf.....	568,031	2,272,124	220,742	882,968
83	New Hampton.....	346,956	1,387,824	69,684	278,736
84	Anamosa.....	280,686	1,122,744	60,962	243,848
85	Bloomfield.....	400,176	1,600,704	80,418	321,672
86	Sigourney.....	333,427	1,333,708	69,035	276,140
87	Humboldt.....	341,263	1,365,052	52,784	211,136
88	Monticello.....	273,875	1,095,500	129,250	517,000
89	Lake City.....	328,499	1,313,996	45,399	181,596
90	Rockwell City.....	369,322	1,477,288	87,652	350,608
91	Madrid.....	194,713	778,852	53,735	214,940
92	Audubon.....	385,739	1,542,956	86,560	346,240
93	Marengo.....	242,646	970,584	26,546	106,184
94	Tipton.....	434,076	1,736,304	50,127	200,508
95	Rock Rapids.....	460,131	1,840,524	72,974	291,896
96	Dyersville.....	285,502	1,142,008	58,798	235,192
97	Ida Grove.....	335,784	1,343,136	71,578	286,312
98	Villisca.....	220,556	882,224	40,957	163,828
99	Onawa.....	285,929	1,143,716	56,254	225,016
100	Bedford.....	252,492	1,009,968	57,226	228,904
101	Forest City.....	296,489	1,185,956	58,692	234,768
102	Eldon.....	130,577	522,308	19,989	79,956
103	De Witt.....	257,522	1,030,088	50,922	203,688
104	Leon.....	60,021	240,084	8,923	35,692
105	Hamburg.....	225,369	901,476	59,512	238,048
106	Corning.....	26,856	107,424	20,043	80,172
107	Seymour.....	162,322	649,288	42,296	169,184
108	Toledo.....	255,292	1,021,168	52,669	210,676
109	What Cheer.....	157,741	630,964	38,687	154,748
110	Stuart.....	234,705	938,820	31,673	126,692

PROPERTY SUBJECT TO TAXATION—TOTAL TAX LEVIES

Subject to Taxation January 1, 1928

Railroad, Telephone, Telegraph and Express		Total taxable valuation all property except monies and credits	Total assessed valuation all property except monies and credits	Total taxable valuation of monies and credits	Agricultural Lands		Total amount of taxes levied	No. in order of population
Taxable valuation	Assessed valuation				Taxable valuation	Assessed valuation		
20,950	83,800	710,703	2,842,812	1,350,927			14,918.40	59
59,289	237,156	761,856	3,047,424	1,150,510	79,129	316,516	40,350.00	60
26,748	106,992	586,040	2,344,160	1,767,269	8,096	32,384	21,200.00	61
40,287	161,148	576,370	2,306,480	918,543	33,085	132,340	31,494.00	62
13,138	52,552	658,367	2,633,468	1,052,684	33,637	134,548	41,585.00	63
		428,393	1,713,572	2,726,912	6,313	25,252	27,800.00	64
12,054	48,216	584,111	2,336,444	1,649,949	8,863	35,452	36,068.00	65
43,179	172,716	645,660	2,582,640	670,730			42,292.00	66
20,390	81,560	610,003	2,440,012	2,820,270	15,635	62,540	32,667.00	67
20,939	83,756	531,619	2,126,476	1,109,844			44,213.00	68
37,592	150,368	507,059	2,028,236	1,718,730	35,060	140,240	26,875.00	69
20,862	83,448	136,024	544,096	26,400	10,215	40,860	6,273.42	70
20,234	80,936	547,388	2,189,552	1,437,217	11,659	46,636	35,034.00	71
27,395	109,580	471,067	1,884,268		24,056	96,224	30,850.00	72
80,156	320,624	494,128	1,976,512	234,680	124,884	499,536	29,988.00	73
31,908	127,632	446,965	1,787,800	934,546	8,360	33,440	14,694.00	74
34,246	136,984	488,188	1,952,752	280,956	14,914	59,656	29,774.38	75
41,101	164,404	550,363	2,201,452	586,150	54,142	216,568	32,000.00	76
6,117	24,468	414,354	1,657,416				33,000.00	77
42,669	170,676	419,021	1,676,084	514,310	20,018	80,072	31,571.33	78
7,494	29,976	236,045	944,180	487,290	5,160	20,640	19,100.00	79
44,967	179,868	370,985	1,483,940	230,450	14,448	57,792	12,000.00	80
17,827	71,308	271,942	1,087,768	458,255	1,844	7,376	14,650.00	81
37,015	148,060	825,788	3,303,152		28,159	112,636	26,800.00	82
18,334	73,336	434,974	1,739,896	760,971	12,072	48,288	17,800.00	83
25,631	102,524	367,279	1,469,116	726,595			14,500.00	84
18,655	74,620	499,249	1,996,996	1,040,750	7,032	28,128	15,500.00	85
10,055	40,220	412,517	1,650,068	1,115,283	12,400	49,600	31,683.00	86
23,621	94,484	417,668	1,670,672	1,273,130	10,744	42,976	20,225.93	87
21,353	85,412	424,478	1,697,912	1,601,286	4,215	16,860	22,250.00	88
21,410	85,640	395,308	1,581,232	439,600	40,301	161,204	27,276.25	89
47,635	190,540	504,609	2,018,436	767,770	40,561	162,244	23,950.00	90
16,431	65,724	264,879	1,059,516	582,730	3,881	15,524	20,330.59	91
15,696	62,784	487,995	1,951,980	1,376,943	14,857	59,428	37,261.90	92
9,411	37,644	278,603	1,114,412	1,088,590	3,204	12,816	21,475.00	93
14,300	57,200	498,503	1,994,012	1,371,011			17,823.00	94
62,484	249,936	595,589	2,382,356	741,671	36,628	146,512	28,168.00	95
35,822	143,288	380,122	1,520,488	335,550	26,818	107,272	15,180.00	96
11,945	47,780	419,307	1,677,228	987,874	6,327	25,308	23,152.65	97
17,244	68,976	278,757	1,115,028	883,628	11,606	46,424	21,120.00	98
50,983	203,932	393,166	1,572,604	226,580	46,409	185,636	27,879.00	99
6,880	27,520	316,598	1,266,392	1,419,969	7,351	29,404	26,336.09	100
15,151	60,604	370,332	1,481,328	336,984	16,873	67,492	15,546.27	101
19,202	76,808	169,768	679,072	110,132	4,334	17,336	5,800.00	102
26,246	104,984	334,690	1,338,760	698,734	15,253	61,012	32,949.00	103
6,847	27,388	75,791	303,164	402,130	10,206	40,824	17,107.00	104
23,662	94,648	308,543	1,234,172	594,639	736	2,944	14,825.00	105
6,742	26,968	53,641	214,564	1,387,695	1,400	5,600	14,040.00	106
25,271	101,084	229,889	919,556	437,100	15,416	61,664	15,825.00	107
17,918	71,672	325,879	1,303,516	905,952	25,723	102,892	21,950.00	108
25,084	100,336	221,512	886,048	297,345	4,418	17,672	9,968.04	109
9,804	39,216	276,182	1,104,728	485,235	5,350	21,400	18,825.00	110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 5—CITIES—VALUATION OF

No. in order of population	Cities	Value of					
		Municipal buildings and personal property	Police department	Fire department	Equipment of streets and alleys	Bridges	Markets and public scales
	Grand Total.....	\$6,785,394	\$1,417,421	\$4,145,014	\$782,166	\$5,561,972	\$341,731
1	Des Moines.....	500,000	600,000	568,541		2,024,792	150,000
2	Sioux City.....	155,000	455,450	540,500			27,000
3	Davenport.....	621,000	89,000	267,250	119,500	50,100	30,000
4	Cedar Rapids.....	1,756,336	24,561	270,701	40,121	899,551	15,000
5	Dubuque.....	102,559	33,748	218,185	54,364		5,754
6	Council Bluffs.....	36,000	40,000	230,000	30,000	250,000	1,200
7	Waterloo.....	181,000	12,310	184,159	30,000	500,000	
8	Clinton.....	181,968	5,000	92,000	14,850	61,052	
9	Burlington.....	194,000	12,750	205,000	26,400	490,000	21,427
10	Ottumwa.....	63,306	2,423	47,660	10,000	190,000	
11	Mason City.....	93,935	4,725	111,034	23,047	156,744	
12	Ft. Dodge.....	343,500	7,000	56,500	13,500	430,000	30,000
13	Marshalltown.....	93,000	7,500	59,500	14,500	189,700	850
14	Muscatine.....	241,500	3,200	95,000	8,500	89,000	2,500
15	Iowa City.....	33,200	10,500	40,000	7,500		10,000
16	Keokuk.....	42,500	5,900	63,926	7,586	12,000	15,600
17	Boone.....	35,000	600	28,000	2,000	9,000	
18	Ft. Madison.....	38,500	3,500	78,000	15,000	5,000	
19	Oskaloosa.....	78,500	900	34,350	9,000		9,000
20	Ames.....	85,000	2,000	20,000	20,000	17,000	
21	Centerville.....	17,000		14,000	5,000		2,000
22	Creston.....	1,750		17,000	4,575		
23	Oelwein.....	60,500	300	21,500	4,000		
24	Newton.....	52,500	200	10,000	8,000		2,000
25	Cedar Falls.....	14,425	400	14,000	8,000	151,000	
26	Webster City.....	40,000	400	32,000	8,500		10,000
27	Charles City.....	24,018		19,865	7,732	150	1,000
28	Fairfield.....	23,300	4,000	20,200	6,212		300
29	Perry.....	40,500	1,000	31,500	5,000		
30	Red Oak.....	6,000	2,300	23,500	8,500		
31	Atlantic.....	45,100	100	12,000	1,500		
32	Shenandoah.....	70,200	400	7,500	10,000		
33	Charlton.....	82,000	22,000		1,500		
34	Albia.....	25,300	7,000	13,000	6,000	2,000	
35	Estherville.....	39,000		7,000	2,680		
36	Cherokee.....	21,500	150	10,300	1,000		
37	Spencer.....	3,300	2,500	13,000			
38	Clarinda.....	65,000	1,100	15,000	3,000		
39	Grinnell.....	12,500	1,500	23,000	3,000		
40	Le Mars.....	9,000	400	10,450	1,200		
41	Marion.....	750	4,000	15,000	2,500		
42	Carroll.....	45,027		9,400	4,650		
43	Mt. Pleasant.....	16,300	12,000		5,000		1,000
44	Valley Junction.....	6,350	840	4,500	600		
45	Washington.....	23,600	500	20,000	2,000		
46	Missouri Valley.....	15,000		10,350	2,150		
47	Eagle Grove.....	55,500		11,000	2,100		
48	Decorah.....	800		19,600			
49	Iowa Falls.....	12,850		13,000	250		
50	Algona.....	50,000		10,000	3,000		
51	Storm Lake.....	51,500	1,500	20,000	3,500		
52	Knoxville.....	26,250		6,000			
53	Maquoketa.....	34,500		10,500	6,600		1,000
54	Waverly.....	14,000	800	10,500	3,000	10,000	
55	Belle Plaine.....	14,000	250	13,000	5,000		
56	Indianola.....	16,960		11,979	746		
57	Manchester.....	10,500	1,200	20,000	1,091		
58	Denison.....	31,000	500	15,000	5,000		

MUNICIPALLY OWNED PROPERTY

Municipal Possessions

Cemeteries	Gas works	Electric light plant	Water works	Libraries	Parks	All other possessions	Total of all property	No. in order of population
\$1,174,396	\$ 480,561	\$5,408,732	\$ 29,372,782	\$ 7,333,307	\$ 12,042,278	\$ 5,594,901	\$ 80,440,655	
400,000			6,607,448	992,000	1,948,500	520,000	14,311,281	1
60,000			2,421,166	317,000	375,000	329,000	4,680,116	2
				746,000	1,791,900	1,105,500	4,820,250	3
			1,373,461	242,430	694,561	11,071	5,327,793	4
			1,531,210	183,795	302,000	590,448	3,022,063	5
			1,340,206	240,000	1,835,000	80,000	4,082,406	6
			1,556,681	272,872	515,000	162,539	3,364,561	7
				135,182	400,000		840,052	8
				220,000	257,500	230,000	1,657,077	9
			1,036,830	102,000	76,918	27,000	1,556,137	10
			1,001,536	173,302	582,365	173,000	2,319,688	11
			950,000	231,500	401,000	23,000	2,486,000	12
		42,000	1,300,000	57,000	51,000	4,000	1,819,050	13
100,000		800,000	600,000	85,000	188,500	40,500	2,253,700	14
75,000				70,000	183,000		429,200	15
35,000				90,200	78,800	26,000	377,512	16
			475,000	75,800	67,000	109,000	801,400	17
				57,000	30,000	28,000	305,000	18
50,000				329,400	116,200	1,100	578,450	19
25,000		525,000	350,000	75,000	25,000	155,000	1,299,000	20
20,000				37,500	13,500	40,000	149,000	21
4,000					42,000	44,450	113,775	22
25,000			210,000	22,000	26,000	125,000	494,300	23
15,000	200,000		475,000	35,000	40,000	100,000	937,700	24
12,000	94,700	313,800	164,100	35,000	66,294	97,000	970,719	25
24,000	85,571	318,662	143,748	315,000	30,000		1,017,881	26
			150,000	27,300	160,270	190,000	580,335	27
250		22,000	381,500	150,000	163,200	25,000	795,962	28
25,000			190,000	70,000		2,300	365,300	29
20,000			200,000	38,000	175,000		473,300	30
		250,000	150,000	22,000	23,300		514,000	31
8,000		7,500	175,000	21,300	48,000		347,900	32
			300,000	25,000	3,000		433,500	33
			222,000	16,000	7,000	48,100	346,400	34
	60,290	260,822	80,960	35,500	82,500	33,162	601,914	35
10,000			163,000	23,000	6,000		234,950	36
		170,516	98,192	16,500	33,200	49,079	386,287	37
30,000		12,000	225,000	40,000	50,000	15,000	456,100	38
28,000			175,000	50,000	25,500	75,000	393,500	39
				22,500	51,000		94,550	40
5,000				25,000	15,000	2,500	69,750	41
7,500			100,000	30,338	9,864	47,000	253,779	42
20,000		200,000	110,000	80,000	27,500	118,567	590,367	43
			90,000			1,800	104,090	44
			90,000	27,000	90,000	50,000	303,100	45
			78,078	32,500	33,300	2,000	173,378	46
		2,000	113,900	32,500	27,537		244,537	47
			280,000	11,000	27,000	7,000	345,400	48
			150,000	30,000	40,000	20,000	266,100	49
		160,000	75,000	30,000	18,000		346,000	50
			175,000	40,000	155,000	110,000	556,500	51
4,000			150,000	21,000	20,000	15,000	242,250	52
		162,000	161,500	30,000	25,000	51,000	482,100	53
15,000		210,000	90,000	27,000	25,000		405,300	54
				92,470			124,720	55
2,000		275,000	64,786	17,418	20,145	4,400	413,434	56
			100,000	40,000	15,500		188,291	57
		200,000	150,000	31,000	12,000		444,500	58

REPORT OF MUNICIPAL FINANCES

TABLE NO. 5—CONTINUED—CITIES—VALUATION

No. in order of population	Cities	Value of					
		Municipal buildings and personal property	Police department	Fire department	Equipment of streets and alleys	Bridges	Markets and public scales
59	Independence	41,500	250	12,000	3,000		500
60	Hampton	10,000		10,000	11,000		
61	Vinton	26,000		10,500	3,000		
62	Jefferson	800		12,000	2,000		
63	Cresco	600	32	13,041	3,000		
64	Pella	41,500	150	14,000	3,700		
65	Winterset	3,350		6,600	1,500		
66	Sheldon	9,970		14,623	1,200		
67	Osage	47,343	26	9,900	1,700		
68	Clear Lake	12,000	150	15,000	2,500		
69	Eldora	5,000		11,000			
70	Mystic	4,280	225	581	105	5,000	
71	Harlan	56,649	481	7,486	4,271		
72	Nevada	4,300	2,000	12,000	2,200		
73	Clarion	11,100		1,400	400		
74	Osceola	5,000					
75	Emmetsburg	22,250		9,000	3,500		
76	Sac City	22,877		4,973			
77	Waukon	16,000		5,000	1,000		
78	Tama	15,500	300	6,500	600	4,433	
79	Glenwood	20,000		10,000	750		
80	Hawarden	25,000		6,000			
81	Colfax	7,400	5,600	5,000			
82	Bettendorf	8,550	1,400	8,000	4,800		
83	New Hampton			52,000			
84	Anamosa	32,750		9,150	2,405		
85	Bloomfield	7,000	1,300	13,200	5,000		1,000
86	Sigourney	90,000		3,500			
87	Humboldt	10,250		3,700	3,700		
88	Monticello	42,700	300	14,000	3,000	5,000	1,000
89	Lake City	87,583			99		
90	Rockwell City	300		8,200	3,687		
91	Madrid	5,000	100	2,000	900		
92	Audubon	54,000		8,500	100,000		
93	Marengo	5,400		7,260	2,000		
94	Tipton	11,400		13,000	3,000		
95	Rock Rapids		200	10,000	8,345	4,800	2,500
96	Dyersville	21,500		4,000	200		800
97	Ida Grove						
98	Villisca	39,750	4,300		500		300
99	Onawa	37,000	500	6,500	350		
100	Bedford	8,283		4,800	4,000		
101	Forest City	175	10,000	9,500	500		
102	Eldon	800		1,200	300		
103	De Witt	1,000	2,500	16,000	2,000		
104	Leon						
105	Hamburg	6,000	1,000	2,000			
106	Corning						
107	Seymour	7,000	325	7,150	2,500	150	
108	Toledo	30,500		9,000	2,000	5,500	
109	What Cheer	3,000					
110	Stuart	25,450	25	5,800	1,500		

OF MUNICIPALLY OWNED PROPERTY

Municipal Possessions

Cemeteries	Gas works	Electric light plant	Water works	Libraries	Parks	All other possessions	Total of all property	No. in order of population
		125,000	100,000	28,500	19,000	800	330,550	50
			132,000	30,000	45,000	70,000	308,000	60
		85,000	68,000	23,500	20,750	50,000	286,750	61
			180,000	33,000	25,000	15,000	267,800	62
		3,444	91,995	33,036	9,600	44,250	198,998	63
		80,200	236,700	35,500	60,000		471,750	64
20,000		150,000	76,000	15,000	30,000	49,600	352,050	65
13,325			150,000	25,050	35,503	6,000	255,671	66
8,000			75,250	29,450		53,970	225,639	67
38,000		2,000	78,150	27,000	71,000	52,000	297,800	68
		1,000	55,000	20,000	8,000	54,000	154,000	69
2,000						1,536	13,727	70
		103,288	89,281	38,777	6,946	4,000	311,179	71
2,000			100,000	35,000	12,200	5,000	174,700	72
6,500		1,000	80,000	26,500	10,500	20,000	157,400	73
8,000			75,000	18,000	5,000		111,000	74
				125,000	50,000		209,750	75
			90,384	10,000	1,300		129,534	76
			127,000		11,500	37,500	198,000	77
6,250			65,000	19,927	5,800		124,310	78
			50,000	10,500	5,000		96,250	79
8,000		130,000	23,000	13,000	7,000		212,000	80
			40,000	11,500			69,500	81
							22,750	82
		300,000	60,000	16,000	13,000		441,000	83
			35,000	28,000	21,000		128,305	84
6,000		125,000	30,000	23,000		8,000	219,500	85
				51,000			144,500	86
			19,000	32,500	5,000		74,150	87
20,000			35,000	30,000	15,000		166,000	88
71			75,000	14,200	13,800	4,700	195,453	89
			89,870				102,057	90
			47,000		11,500	146,000	212,500	91
			125,000	30,000	5,000	4,500	327,000	92
		1,500	175,000	20,000	20,000		231,160	93
		43,000	50,000				120,400	94
	40,000	80,000	70,000	17,500	14,700		248,045	95
			110,000				136,500	96
								97
5,000			25,000	15,000			89,850	98
4,000		125,000	50,000	75,000	1,500	43,929	343,779	99
1,000			55,000	14,000	5,000	18,000	110,083	100
			52,000	25,000			97,175	101
4,000		25,000	8,000				39,300	102
			100,000	23,000		12,000	156,500	103
								104
10,000			25,000	20,760	3,000		67,760	105
								106
5,000		40,000	35,000		3,525	5,000	105,650	107
12,000			95,000	4,500		4,000	162,500	108
			35,000		500	20,000	58,500	109
3,500		59,000	50,000	10,300	5,800	28,600	189,975	110

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—TOWNS—DATE OF INCORPORATION—POPULATION
BALANCE CASH APRIL

Number	Towns	Date of In- corporation		Population 1925 census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
	Grand Total.....				\$ 3,749,187.57	\$ 551,239.14	\$ 102,641.40
1	Ackley.....	1869		1,426	20,914.57	882.90	61.25
2	Ackworth.....	1881		75	392.24	142.00	
3	Adair.....	1884		852	10,192.19	1,835.06	
4	Adel.....	1877		1,568	16,603.43	1,727.87	1,226.00
5	Afton.....	1868		1,016	4,891.19	495.75	
6	Agency.....	1859		386	2,023.37	543.00	
7	Ainsworth.....	1892		393	3,137.88	633.89	
8	Akron.....	1882		1,224	6,488.83	1,166.67	
9	Albert City.....	1900		594	6,015.18	427.00	
10	Albion.....	1870		454	961.54	96.80	335.89
11	Alburnett.....	1912		199	769.29	217.30	
12	Alden.....	1879		759	11,509.34	621.23	
13	Alexander.....	1902		336	3,112.84	242.15	
14	Allerton.....	1874		928	5,756.37	270.00	948.63
15	Allison.....	1881		540	8,480.67	613.19	25.00
16	Alta.....	1878		1,195	10,870.48	1,567.98	
17	Alta Vista.....	1894		345	1,090.15	198.00	
18	Alton.....	1883		1,017	11,190.29	679.15	
19	Altoona.....	1876		840	3,078.95	240.00	
20	Alvord.....	1892		335	3,554.07	207.00	
21	Andover.....	1909		73	473.12	17.50	
22	Andrew.....	1863		264	1,237.53	493.64	
23	Anita.....	1875		1,160	32,033.74	2,809.26	
24	Ankeny.....	1903		723	5,313.23	279.50	
25	Anthon.....	1890	1896	782	7,739.13	741.25	
26	Aplington.....	1877		682	2,878.41	421.00	191.92
27	Arcadia.....	1881		389	2,487.13	516.58	
28	Archer.....	1902		149	1,196.90	184.20	3.65
29	Aredale.....	1920		203	1,419.32	128.25	
30	Arion.....	1894		251	1,570.37	172.00	
31	Arispe.....	1904		119	1,082.27	58.40	
32	Arlington.....	1895		715	7,866.92	1,051.50	
33	Armstrong.....	1893		751	6,453.52	875.55	
34	Arnolds Park.....	1897		531	20,709.72	1,407.00	417.81
35	Arthur.....	1907		248	3,662.53	284.13	
36	Ashton.....	1885		611	6,548.18	331.50	
37	Aspinwall.....	1914		116	846.50	121.00	
38	Atalissa.....	1900		201	1,024.31	111.50	
39	Athelstan.....	1895		148	275.69	12.50	
40	Atkins.....	1917		328	2,786.78	256.00	
41	Auburn.....	1887		367	2,946.44	409.70	
42	Aurella.....	1879		677	4,863.53	792.14	
43	Aurora.....	1899		273	1,221.26	132.00	
44	Avoca.....	1875		1,548	13,432.57	888.36	
45	Ayrshire.....	1895		389	4,572.63	216.00	
46	Badger.....	1900		236	1,862.17	175.00	
47	Bagley.....	1891		465	4,008.20	446.00	
48	Bailey.....	1901		225	500.87		
49	Baldwin.....	1881		239	827.28	146.00	
50	Bancroft.....	1884	1909	809	12,599.82	693.00	
51	Barnes City.....	1899		397	2,241.30	400.00	
52	Barnum.....	1894		167	951.80	70.00	
53	Bassett.....	1896		140	635.57	132.50	
54	Batavia.....	1867	1913	579	2,235.30	474.00	
55	Battle Creek.....	1880		799	25,006.03	896.00	
56	Baxter.....	1894		564	8,972.26	553.00	1,760.83
57	Bayard.....	1883		639	4,172.06	895.58	
58	Beacon.....	1874	1915	426	1,255.75	78.64	
59	Beaconsfield.....			163	316.62	103.11	369.33
60	Beaman.....	1884		229	996.98	646.15	

ION—RECEIPTS—WARRANTS OUTSTANDING MARCH 31, 1929—
1, 1928—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1929	Cash balances April 1, 1928	Grand total for year	Number
\$ 2,064,517.99	\$ 319,065.46	\$ 84,710.28	\$ 6,871,361.84	\$ 282,309.50	\$ 3,523,387.93	\$10,677,059.27	
50,269.43		3,855.56	75,983.71	12,629.96	14,011.70	102,625.37	1
			534.24		619.70	1,153.94	2
790.30		1,316.85	14,134.40	1.20	5,569.20	19,704.80	3
5,761.85			25,319.15		10,387.85	35,707.00	4
13,660.23	10,123.75		29,170.92		8,488.54	37,659.46	5
			2,566.37		834.39	3,400.76	6
1,152.03			4,923.80		1,624.08	6,547.88	7
25,375.67			33,031.17	2,600.00	13,779.45	49,410.62	8
1,054.16		416.50	7,912.84	24.66	9,484.54	17,422.04	9
64.77			1,459.00		68.39	1,527.39	10
			986.59		129.08	1,115.67	11
1,660.10			13,790.67	5.00	6,752.52	20,548.19	12
309.69			3,664.68		1,654.19	5,318.87	13
57.25			7,032.25		62.97	7,095.22	14
1,985.70			11,104.56	3.20	5,016.28	16,124.04	15
30,573.96			43,012.42		30,978.92	73,991.34	16
5,822.85			7,111.00		2,709.36	9,820.36	17
1,546.56			13,416.00		4,917.52	18,333.52	18
15.16			3,334.11		533.34	3,867.45	19
1,365.40			5,126.47	352.44	20.05	5,498.96	20
			490.62	400.00	108.06	998.68	21
			1,731.17		2,215.13	3,946.30	22
3,493.50			38,336.50	2,729.48	3,699.90	44,765.88	23
1,883.13			7,475.86		12,562.62	20,038.48	24
12,051.21			20,531.59		13,551.31	34,082.90	25
6,360.83			9,852.16		8,476.85	18,329.01	26
390.85			3,394.56		5,649.47	9,044.03	27
		180.00	1,564.75	1.00	178.21	1,743.96	28
			1,547.57		966.69	2,514.26	29
1,481.93			3,224.30		2,158.31	5,382.61	30
			1,140.67	328.95		1,469.62	31
1,310.48	750.00		10,978.90		6,061.70	17,040.60	32
2,288.29			9,617.36		6,571.68	16,189.04	33
3,751.09			26,285.62		13,721.70	40,007.32	34
680.44			4,627.10		1,328.62	5,955.72	35
694.01			7,573.69	632.24	4,623.81	12,829.74	36
			967.50		296.07	1,263.57	37
			1,135.81		701.31	1,837.12	38
			288.19		231.23	519.42	39
			3,042.78		3,754.92	6,797.70	40
5,804.62			9,160.76		7,936.33	17,097.09	41
16,170.19			21,825.86	3,385.72	9,545.54	34,757.12	42
			1,353.26		8.37	1,361.63	43
4,820.76		29.12	19,170.81		6,044.03	25,814.84	44
769.57		11,900.00	17,458.20	929.35	843.36	19,230.91	45
3,580.66			5,617.83		4,311.25	9,929.08	46
43.55			4,497.75		2,893.44	8,391.19	47
			500.87		78.25	579.12	48
272.14			1,245.42		726.51	1,971.93	49
1,806.56			15,099.38		11,417.49	26,516.87	50
			2,641.30		1,459.80	4,101.10	51
			1,021.80		478.19	1,499.99	52
			768.07		445.20	1,213.27	53
			2,709.30	2,850.38	147.66	5,707.34	54
2,331.87			28,234.56		5,785.36	33,969.92	55
1,603.79			12,889.88		9,883.59	22,773.47	56
1,399.38			5,967.02		3,183.23	9,150.25	57
			1,334.39		410.48	1,744.87	58
3,462.96			4,252.02		31.03	4,283.05	59
			1,643.13	1,726.52	108.47	3,478.12	60

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1929—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
61	Beaver	1909		117	586.05	184.50	53.79
62	Bellevue			1,926	9,346.12	1,144.10	772.93
63	Belmond	1881		1,736	13,722.06	1,961.70	18.75
64	Bennett	1896		345	3,084.02	327.50	742.72
65	Benton	1900		194	454.03	100.00	
66	Berkley	1912		97	168.13	129.34	
67	Bernard	1897		120	718.87	182.50	
68	Bertram, Via Cedar Rapids	1914		122	517.65	8.75	
69	Bevington	1915		62	177.74		
70	Birmingham			521	1,547.23	78.80	
71	Blairsburg	1900		278	1,901.71	294.88	
72	Blairstown	1868		517	7,358.53	277.00	
73	Blakesburg	1900		424	44.24	233.00	
74	Blanchard	1879		380	2,191.47	299.50	432.44
75	Blencoe	1891		315	1,469.16	459.00	99.67
76	Blockton	1890	1891	549	2,609.87	428.00	
77	Blue Grass	1903		242	888.42	179.00	
78	Bode	1892		440	3,980.75	2,241.15	
79	Bonaparte	1901		671	2,034.57	290.36	
80	Bondurant	1890		336	2,828.59	413.45	
81	Bouton	1911		173	878.60	161.00	
82	Boxholm	1913		302	2,373.93	252.50	
83	Boyden	1892		455	4,520.88	613.84	1.50
84	Braddyville	1880	1916	299	1,473.04	674.75	
85	Bradgate	1893		229	1,787.77	168.00	
86	Brandon	1905		333	5,837.96	324.45	
87	Brayton	1899		258	983.24	256.00	
88	Breda	1883		455	5,286.43	660.15	
89	Bridgewater	1905		336	1,064.86	416.00	
90	Brighton	1870	1908	940	10,015.80	581.00	330.06
91	Bristow	1881		305	729.47	2,004.91	
92	Britt	1881	1884	1,587	15,496.06	899.65	1.50
93	Brooklyn	1869		1,150	11,617.23	918.20	
94	Brunsville	1911		129	1,409.17	925.38	
95	Buckeye			225	2,092.45	295.50	
96	Buck Grove	1906		96	265.44	162.68	
97	Buffalo	1875		439	1,016.75	189.00	13.00
98	Buffalo Center	1893	1918	824	6,061.25	578.76	578.56
99	Burt	1894	1914	548	2,693.61	503.00	16.00
100	Bussey	1899		575	2,016.07	343.00	762.29
101	Calamus	1876		431	2,271.48	299.50	3.50
102	Callender	1894		380	3,415.95	1,977.26	1.00
103	Calmar	1869		1,015	11,481.73	7,388.59	888.33
104	Calumet	1895	1919	276	2,863.76	214.75	
105	Camanche	1854		749	485.54	115.10	620.80
106	Cambridge	1881	1919	623	3,550.84	556.03	4.55
107	Cantril	1872		451	1,886.45	120.10	
108	Carbon	1903		281	497.94		
109	Carlisle	1870	1899	737	3,007.63	459.22	8.50
110	Carpenter	1880		119	1,288.96	127.75	
111	Carson	1882		615	3,524.48	418.00	2,810.37
112	Cascade	1881		1,197	24,124.64	1,059.59	1.50
113	Casey	1879		803	5,417.99	646.37	
114	Castalia	1901		248	745.28	182.50	
115	Castana	1893		337	2,884.39	375.75	
116	Castle Hill (Rfd. Waterloo)	1917		207	1,974.65	81.00	
117	Cedar Heights (Rfd. Waterloo)	1916		352	12,984.46	53.00	
118	Center Junction	1885		215	1,793.64	145.45	
119	Center Point	1875		839	4,619.37	366.60	437.98
120	Central City	1889		764	9,053.40	273.13	
121	Charlotte	1904		399	3,728.95	350.00	772.86
122	Charter Oak	1891		680	7,340.10	1,050.00	

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1928—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1929	Cash balances April 1, 1928	Grand total for year	Number
68.55	301.39		1,194.31		1,447.50	2,641.81	61
36,276.37			47,539.52		15,340.24	62,879.76	62
1,120.43			16,822.94		11,580.57	28,403.51	63
7,495.93	95.66		11,745.83		4,415.78	16,161.61	64
			554.03		40.01	594.04	65
			297.47		120.50	417.97	66
	200.00		1,101.37		171.08	1,272.45	67
			526.40		233.65	760.05	68
			177.74		67.40	245.14	69
150.79			1,776.82	403.03		2,179.85	70
			2,196.59	1,159.65	634.54	3,990.78	71
1,153.41	107.22		8,896.16		3,074.36	11,970.52	72
			277.24		1,876.22	2,153.46	73
924.87			3,848.28		224.69	4,072.97	74
			2,027.83		134.91	2,162.74	75
478.05			3,515.92		2,288.30	5,804.22	76
			1,067.42	27.00	665.55	1,759.97	77
1,143.90			7,365.80	75.00	6,446.45	13,887.25	78
772.63	525.00		3,622.56		559.25	4,181.81	79
5,881.57			9,123.61	13.00	3,620.54	12,757.15	80
			1,039.60	2.00	212.02	1,253.62	81
			2,626.43	1,502.00	3,246.15	7,374.58	82
1,346.17			6,482.39		1,912.79	8,395.18	83
88.50			2,236.29		68.41	2,304.70	84
	85.00		2,040.77		2,382.42	4,423.19	85
3,873.03			10,035.44		4,874.95	14,910.39	86
			1,239.24		1,703.08	2,942.32	87
7,020.88	1,500.00		14,467.46		175.44	14,642.90	88
			1,480.86		1,769.72	3,250.58	89
2,387.19			13,314.05	728.69	3,537.60	17,580.34	90
			2,754.38		754.14	3,488.52	91
2,718.96			19,116.17		18,562.69	37,678.86	92
3,705.17			16,240.60	1,289.10	9,011.61	26,541.31	93
			2,334.55		2,159.55	4,494.10	94
			2,387.95	1,350.20		3,738.15	95
			428.12		3,112.21	3,540.33	96
4,577.12			5,795.87		3,651.75	9,447.62	97
1,767.63			8,986.20	1,044.13		10,030.33	98
11,313.60		364.31	14,800.52	1,527.67	5,588.70	22,006.89	99
			3,121.36		702.45	3,823.81	100
			2,574.48		3,166.39	5,740.87	101
3,609.93			9,004.14		7,641.85	16,645.99	102
2,433.26		5.00	22,197.81		3,938.65	26,136.46	103
			3,078.51	882.84	633.02	4,594.37	104
598.77			1,820.21		936.40	2,756.61	105
935.82			5,047.24	17.63	1,922.38	6,987.23	106
			2,006.55		20.65	2,027.20	107
			497.94		201.35	699.29	108
5,931.33	27,088.56		36,495.24	635.40	2,597.25	39,727.89	109
2,253.93			3,670.64		3,141.90	6,812.54	110
1,684.37			8,437.22		7,947.53	16,384.75	111
2,249.32			27,435.05	2,735.50	7,387.48	37,558.03	112
1,763.74			7,828.10		4,152.10	11,980.20	113
			927.78		602.54	1,530.32	114
601.85			3,861.99		8,078.06	11,940.05	115
			2,055.65		1,524.85	3,580.50	116
	1,328.50		14,365.96	2,395.25	1,763.45	18,524.66	117
664.49			2,603.58		2,011.21	4,614.79	118
1,581.85			7,005.80		5,751.35	12,757.15	119
1,291.98			10,618.51	2.25	9,456.74	20,077.50	120
840.00			5,691.81		3,760.23	9,452.04	121
1,870.51			10,260.61		2,596.54	12,857.15	122

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1929—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
123	Chatsworth	1900		152	336.37	146.00	
124	Chelsea	1878		592	5,929.74	588.42	
125	Chester	1900		248	1,628.44	171.00	
126	Chillicothe	1881		136	297.40		
127	Churdan	1884	1887	734	8,216.77	709.40	
128	Cincinnati	1875		1,172	2,142.15	240.82	1,051.24
129	Clare	1892		227	1,543.15	105.00	
130	Clarence	1866		668	6,198.80	610.65	78.86
131	Clarksville	1874		1,092	12,440.54	861.20	946.31
132	Clayton	1901		191	599.72	97.00	
133	Clearfield	1882		648	3,811.68	258.90	3.73
134	Cleghorn	1900		217	1,863.02	166.00	
135	Clemons			275	1,455.81	152.50	
136	Clermont			656	7,513.42	565.18	
137	Clio	1875		251	1,047.70	25.00	
138	Clover Hill (Via Valley Jct.)	1882		242	433.62		
139	Clutier	1901		346	3,288.85	724.50	
140	Coburg	1884		179	592.81	142.00	
141	Coggon	1892	1895	516	2,233.14	218.00	107.28
142	Coin	1881		572	5,611.91	224.50	
143	Colesburg	1893		331	1,458.26	181.75	
144	College Springs	1875		526	2,244.90	53.50	
145	Collins	1893		524	4,114.45	450.50	
146	Colo	1876		530	5,887.96	3,732.26	
147	Columbus City	1874	1914	347	1,599.22	15.00	
148	Columbus Junction	1874		970	13,754.33	709.06	
149	Colwell	1921		82	802.36	97.00	
150	Conesville	1878		325	1,233.05	140.00	600.00
151	Conrad	1886		591	6,652.67	326.00	734.30
152	Conway	1879		276	1,206.30	143.35	
153	Coon Rapids	1882		1,234	11,522.46	1,648.95	25.50
154	Coppock	1873		80	229.82	10.50	
155	Coralville (Via Iowa City)	1873		228	2,921.67	50.00	
156	Correctionville	1882		1,025	6,589.14	1,755.95	120.00
157	Corwith	1886		556	10,260.93	644.22	
158	Corydon	1882		1,746	20,253.32	10,951.18	
159	Cotter	1912		130	770.72	50.00	
160	Coulter			265	3,492.34	311.00	
161	Craig	1911		164	1,462.80	773.35	
162	Crawfordsville	1891		338	2,534.69	7,313.97	
163	Cromwell	1893		164	710.34	172.60	126.77
164	Crystal Lake	1898		235	1,745.20	292.20	
165	Cumberland	1893		619	2,728.86	355.95	
166	Cumming			134	928.26	321.60	
167	Curlew	1902		182	1,483.55	195.00	
168	Cushing	1892		288	3,130.52	569.26	7.50
169	Cylinder			145	877.42	135.55	
170	Dakota City	1878		392	3,191.43	321.99	
171	Dallas	1911		712	1,995.91	321.00	
172	Dallas Center	1869		827	8,456.64	440.73	23.76
173	Dana	1908		192	832.72	116.86	
174	Danbury	1881		680	7,426.01	2,523.47	
175	Danville	1901		302	2,650.21	213.80	
176	Davis City	1877	1886	523	4,183.35	599.46	
177	Dawson	1908		282	1,488.80	233.92	
178	Dayton	1881		711	6,546.91	561.25	152.02
179	Decatur City	1875	1892	307	1,039.56	267.50	
180	Dedham	1883		333	2,117.54	533.15	
181	Deep River	1887	1913	434	5,957.73	220.84	
182	Defiance	1882		412	2,479.75	395.50	498.19
183	Delaware	1915		191	951.09	69.00	
184	Delhi	1909		407	1,749.22	216.00	

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1928—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1929	Cash balances April 1, 1928	Grand total for year	Number
			482.37		381.09	863.46	123
199.83			6,717.99		4,182.25	10,900.24	124
154.18		119.23	2,072.85		1,289.45	3,362.30	125
	4,008.77		4,306.17		158.67	4,464.84	126
1,199.83			10,126.00	3,013.20	3,574.25	16,713.45	127
150.00			3,584.21	2,623.14	106.15	6,313.50	128
1,359.08		656.76	3,663.99	9.31	3,207.82	6,881.12	129
3,276.89			10,165.20		5,666.34	15,831.54	130
3,135.97			17,384.02		7,862.77	25,246.79	131
20.27			716.99		436.92	1,153.91	132
	800.00		4,874.31	6.85	902.44	5,783.60	133
			2,029.02		1,548.36	3,577.38	134
			1,608.31		737.87	2,346.18	135
994.52			9,073.12	74.38	5,336.73	14,484.23	136
			1,072.70		25.60	1,098.30	137
	400.00	3.00	826.62	610.00	107.94	1,554.56	138
403.30			4,416.65		5,716.75	10,133.40	139
			734.81	160.80	107.66	1,003.27	140
8,727.71			11,286.13		7,416.34	18,702.47	141
737.12			6,573.53		3,680.72	10,254.25	142
			1,640.01		150.69	1,790.70	143
130.00			2,428.40		2,981.13	5,409.53	144
805.09			5,370.04	30.70	6,895.96	12,296.70	145
765.15			10,385.37	1.75	3,751.25	14,138.37	146
			1,614.22		425.89	2,039.61	147
2,667.98			17,131.37	1,530.41	18,637.64	37,299.42	148
			899.36		422.96	1,322.32	149
			1,973.05		1,149.93	3,122.98	150
528.10			8,241.07		2,105.30	10,346.37	151
			1,349.65		1,456.77	2,806.42	152
3,624.31			16,821.22	15.53	11,116.45	27,953.20	153
			240.32		132.99	373.31	154
			2,971.67		2,208.05	5,179.72	155
2,604.82			11,069.91	3.50	16,243.88	27,317.29	156
8,643.96			19,549.11	126.52	7,718.70	27,394.33	157
26,842.24			48,190.74	3,433.92	13,839.16	65,463.82	158
			820.72		88.00	908.72	159
405.35			4,208.69		1,451.61	5,660.30	160
3,538.02			5,774.17		2,430.66	8,204.83	161
1,305.02			11,153.68		3,232.53	14,386.21	162
			1,009.71		689.18	1,698.89	163
		.36	2,037.76		666.63	2,704.39	164
1,408.83			4,493.64		2,772.95	7,266.59	165
			1,249.86		121.25	1,371.11	166
			1,678.55		1,647.81	3,326.36	167
1,019.13			4,726.41		6,781.33	11,507.74	168
			1,012.97		1,523.49	2,536.46	169
493.92			4,007.34	2.90	6,344.69	10,354.93	170
			2,316.91		22.66	2,339.57	171
50.50	825.00		9,796.63		1,776.16	11,572.79	172
1.86			951.44		305.23	1,256.67	173
3,441.93	5,000.00		18,391.41		11,447.84	29,839.25	174
3,537.11			6,401.12	2,300.00	2,218.51	10,919.63	175
352.68		10.00	5,145.49		5,606.09	10,751.58	176
			1,722.72	492.35	487.16	2,702.23	177
10,879.42			18,139.60	352.17	4,318.56	22,810.33	178
			7,307.06			1,307.06	179
520.50			3,171.19		2,440.59	5,611.78	180
559.88			6,738.45		5,189.87	11,928.32	181
4,954.77			8,328.21		2,981.29	11,309.50	182
			1,020.09			1,020.09	183
4.00			1,969.32		233.49	2,202.71	184

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1929—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
185	Delmar	1876		452	1,743.60	272.90	94.10
186	Deloit			247	2,692.89	233.90	
187	Delphos	1921		92	74.45		
188	Delta	1877		636	4,154.61	202.00	563.76
189	Denver	1896		483	4,654.98	1,223.62	
190	Derby			277	1,384.09	90.00	
191	De Soto	1875		300	1,585.96	166.00	
192	Dexter	1871		762	11,473.34	1,014.44	
193	Diagonal	1896		609	5,155.79	296.50	
194	Dickens			341	925.79	592.93	
195	Dike	1901		436	2,147.68	416.29	
196	Dixon	1909		197	1,837.19	179.00	141.75
197	Dolliver	1909		195	1,187.14	50.00	
198	Donahue	1909		97	668.64	151.00	5.80
199	Donnan	1922		52	345.00		
200	Donnellson	1892		545	4,131.74	461.78	
201	Doon	1892		567	7,044.59	1,054.20	
202	Dougherty	1900		220	1,563.21	155.10	
203	Dow City	1884	1904	506	5,725.42	456.00	
204	Dows	1892		1,014	9,370.68	1,106.00	
205	Drakesville	1865		231	665.75	127.00	
206	Dumont	1896		700	8,776.65	951.00	
207	Duncombe	1893		407	888.73	437.94	888.31
208	Dundee	1917		192	717.83	131.00	
209	Dunkerton	1899		303	1,381.51	241.00	
210	Dunlap	1871		1,520	15,470.57	1,487.39	
211	Durant	1867		776	8,955.57	668.58	817.47
212	Dysart	1881		1,020	13,207.47	613.00	974.34
213	Earlham	1870		829	7,115.83	424.47	
214	Earling	1892		313	2,341.90	365.75	
215	Earlville	1882		613	2,493.93	714.23	
216	Early	1883		545	3,659.96	475.66	
217	Eddyville	1847		856	3,494.39	886.92	
218	Edenville (Rhodes P. O.)	1883		422	2,944.89	324.00	
219	Edgewood	1899		659	5,899.73	245.85	
220	Elberon	1893		307	1,781.34	178.80	
221	Eldridge	1900		267	1,148.91	175.68	
222	Elgin	1892		623	5,931.06	776.42	
223	Elkader	1891		1,389	36,002.54	4,966.76	
224	Elkhart	1904		203	1,780.05	824.12	
225	Elk Horn	1910		533	4,668.05	18,097.82	
226	Elkport	1893	1904	193	592.71	197.50	
227	Ellfott	1882		498	6,220.25	218.31	79.20
228	Ellston	1894		215	1,499.90	200.50	
229	Ellsworth			415	3,827.93	331.50	
230	Elma	1891		841	5,385.31	495.50	6.00
231	Ely	1903		163	1,067.67	92.35	
232	Emerson	1876		459	3,076.94	971.80	
233	Epworth	1880		466	2,948.71	272.00	
234	Essex			785	6,736.97	390.31	
235	Everly	1902		527	3,699.29	527.60	17.50
236	Exira	1880		823	14,705.80	855.38	47.96
237	Exline	1904		577	1,649.01	112.78	
238	Fairbank	1891	1916	660	3,414.17	430.00	
239	Farley	1879		642	5,881.02	578.95	
240	Farmersburg	1902		272	2,037.43	199.00	
241	Farmington	1847	1880	1,091	4,799.59	963.85	
242	Farnhamville	1893		386	2,971.02	317.50	
243	Farragut	1878		525	5,550.17	210.96	
244	Fayette	1874		1,122	7,862.75	344.37	87.54
245	Fenton	1903		371	3,301.72	339.64	8.35
246	Ferguson			202	986.65	151.50	

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1928—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1929	Cash balances April 1, 1928	Grand total for year	Number
3,379.84	3,856.64	60.88	9,407.96		3,503.74	12,911.70	185
		300.00	3,226.79	1.00	4,813.91	8,041.70	186
			74.45		199.75	274.20	187
364.41			5,284.78	108.00	1,462.10	6,854.88	188
7,768.83			13,647.43	6.05	5,424.90	19,078.38	189
			1,474.09		2,195.77	3,669.86	190
7.50			1,759.46		660.30	2,419.76	191
1,730.07			14,217.85	10,793.38	10,183.82	35,195.05	192
901.78			6,354.07	4,884.00	1,578.40	12,816.47	193
	670.96		2,189.68		3,840.08	6,029.76	194
10,368.25	3,850.00		16,782.22		2,414.34	19,196.56	195
410.10	42.64		2,610.68		1,658.23	4,268.91	196
593.70			1,830.84	2.85	1,189.83	3,023.52	197
912.25			1,737.69		1,436.92	3,174.61	198
			345.00		936.34	1,281.34	199
206.23			4,799.75		1,611.45	6,411.20	200
1,064.04	83.76		9,246.59		2,243.91	11,490.50	201
			1,718.31	886.77	1,099.85	3,704.93	202
9,047.59			15,228.92	666.03	1,729.66	17,624.61	203
1,633.90			12,110.58	30.49	5,297.82	17,438.89	204
			792.75	740.79	22.80	1,556.34	205
1,054.34			10,781.90	10.08	2,326.00	13,118.07	206
1,273.38	540.68		4,029.04	194.92	367.74	4,591.70	207
			848.83		311.32	1,160.15	208
			1,622.51		339.54	1,962.05	209
3,673.65			20,631.61		7,060.84	27,692.45	210
4,909.83	1,940.64		17,292.09		313.93	17,606.02	211
19,054.36	8,026.63		41,875.80	6.75	19,164.69	61,047.24	212
2,467.74		3,476.60	13,484.64		24,149.37	37,634.01	213
545.89		2.40	3,255.94		51.58	3,307.52	214
6,585.54			9,793.70	18.86	6,104.63	15,917.19	215
2,009.26			6,144.88	303.76	10,380.01	16,828.65	216
			4,381.31	119.00	1,158.31	5,658.62	217
308.06			3,576.95		2,370.20	5,947.15	218
1,398.69			7,544.27		599.43	8,143.70	219
123.51			2,083.65		3,512.33	5,595.98	220
4,373.65			5,698.24		5,338.43	11,036.67	221
880.31			7,587.79		5,409.10	12,996.89	222
4,749.54	159.91		45,878.75	7,589.90	.04	53,468.69	223
1,940.52			4,544.69	3.30	5,667.15	10,215.14	224
3,889.64			26,655.51		790.50	27,446.01	225
			790.21	505.00	171.67	1,466.88	226
1,480.20		200.00	8,197.96		6,083.47	14,281.43	227
			1,700.40		265.55	1,965.95	228
5,129.32			9,288.75	9.80	2,675.34	11,973.89	229
1,356.57			7,243.38	.50	12,661.38	19,905.26	230
			1,160.02		282.54	1,442.56	231
948.54	540.00		5,537.28		1,396.17	6,933.45	232
502.17			3,722.88		1,049.38	4,772.26	233
791.99			7,919.27		9,961.87	17,881.14	234
8,921.04			13,165.43		18,746.69	31,912.12	235
1,935.69			17,544.83	35.00	3,802.97	21,382.80	236
155.00			1,916.79	2,373.10	718.84	5,008.73	237
7,973.04			11,817.21		4,831.75	16,648.96	238
1,109.91	215.59		7,785.47		6,998.15	14,783.62	239
	3,002.00		5,238.52		41.73	5,280.25	240
1,609.71			7,373.15	530.00	5,133.83	13,036.98	241
5,827.23			9,115.84		2,282.21	11,398.05	242
829.77			6,590.90		7,451.81	14,042.71	243
2,371.94			10,666.60	10.00	4,836.75	15,513.35	244
1,677.48			5,327.19		13,032.73	18,359.92	245
2,246.43	800.00		4,184.58		638.41	4,822.99	246

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1929—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
247	Fertile	1908		254	1,631.56		
248	Floris	1913		243	549.34	2.00	
249	Floyd	1899	1915	273	2,183.02	257.00	
250	Fonda			1,112	13,163.65	839.34	
251	Fontanelle	1855	1856	769	6,182.56	6,021.08	
252	Fort Atkinson	1895		321	2,054.20	290.54	
253	Fostoria	1912		129	948.86	60.50	
254	Franklin (Via Donnellson)	1874		105	185.57	19.00	4.50
255	Fraser	1904		421	723.43	64.50	
256	Fredericksburg	1894		662	3,218.18	443.21	
257	Frederika	1896		201	31.75	125.00	20.00
258	Fredonia (Via Columbus Jct.)	1922		183		31.00	
259	Fremont	1882		502	3,259.77	426.65	589.14
260	Galt	1913		156	1,005.96	150.26	
261	Galva	1889	1897	550	7,780.52	607.83	
262	Garber	1904	1907	143	906.79	158.20	4.12
263	Garden Grove	1879		618	5,161.09	182.50	
264	Garnaville	1907		344	1,404.69	294.25	438.00
265	Garner	1881		1,312	29,680.87	1,290.25	18.00
266	Garrison	1883		452	2,277.80	297.65	
267	Garwin	1890		545	5,799.17	2,177.69	
268	Geneva	1903		252	884.74	99.00	4.00
269	George	1889		912	12,770.50	486.00	5.50
270	Gilbert	1904		242	2,134.10	50.00	
271	Gilbertville	1917		258	862.38	227.92	
272	Gilman			449	2,899.48	948.21	
273	Gilmore City	1887	1896	905	20,700.62	430.00	
274	Gladbrook			972	11,541.39	867.11	1,980.21
275	Glidden	1873		889	10,959.68	777.00	
276	Goldfield	1885		726	7,131.27	934.94	
277	Goodell	1893		201	1,348.63	181.00	
278	Goose Lake	1908		145	585.03	55.00	
279	Gowrie	1881		994	10,161.13	766.45	80.00
280	Graettinger	1894		758	1,413.91	752.45	341.98
281	Grafton	1896		249	624.83	398.00	
282	Grand Junction			1,008	9,218.38	925.01	
283	Grand Mound	1884	1903	466	1,218.63	241.50	1,942.70
284	Grand River	1900		431	1,212.07	123.75	
285	Grandview	1901		331	1,802.34	80.00	
286	Granger	1905		322	3,043.87	339.50	
287	Grant	1912		285	1,377.05	336.20	
288	Granville	1891		363	4,653.62	413.05	
289	Gravity	1882		536	2,257.29	169.50	
290	Gray	1894		191	2,036.13	78.00	
291	Greeley	1892		372	2,358.29	381.90	
292	Greene	1879		1,299	11,236.15	3,235.44	18.24
293	Greenfield	1876		1,774	12,787.58	1,631.50	240.00
294	Green Island	1904		124	517.96	128.00	
295	Greenville	1916		154	599.64	4,053.00	
296	Grimes	1894		459	1,856.90	222.50	
297	Griswold	1880	1901	1,106	9,837.29	1,175.48	
298	Grundy Center	1887		1,776	15,429.08	1,698.75	200.00
299	Gruver	1913		136	408.30	95.00	
300	Guernsey	1906		149	941.16	241.00	
301	Guthrie Center	1880		1,824	14,361.93	1,285.14	
302	Guttenburg	1857		1,655	7,459.88	886.00	2,425.93
303	Halbur	1902		187	1,113.87	269.05	
304	Hamilton	1900		362	812.14	45.43	
305	Hancock	1891		268	1,138.95	239.00	837.21
306	Hanlontown	1901		206	1,367.29	138.00	322.20
307	Hansell	1919		160	788.72	92.00	
308	Harcourt	1896		309	2,759.90	130.00	26.25

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1928—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1929	Cash balances April 1, 1928	Grand total for year	Number
	504.35		2,135.91		35.65	2,171.56	247
			551.34		208.41	759.75	248
			2,440.02		1,800.71	4,240.73	249
16,639.84			30,642.83	820.20	16,147.49	47,610.52	250
10,569.78	20,648.93	22.50	43,444.85	200.99	9,215.38	52,861.22	251
			2,344.74		133.55	2,478.29	252
			1,009.86		4,654.77	5,664.13	253
			200.07		11.73	220.80	254
			787.93		64.30	852.23	255
9,594.09			13,255.48		6,341.12	19,596.60	256
			176.75		402.45	579.20	257
8.68		105.28	144.96			144.96	258
			4,275.56	8.50	1,908.91	6,192.97	259
1,420.00			2,576.22		530.19	3,106.41	260
977.62			9,365.97		13,967.91	23,333.88	261
			1,069.11	659.43	3.82	1,732.36	262
36.50			5,380.09	3.50	25.15	5,408.74	263
			2,136.94		2,563.86	4,700.80	264
3,653.65			34,642.77		22,907.35	57,550.12	265
			2,575.45		2,700.11	5,275.56	266
467.00			8,443.86		11,863.73	20,307.59	267
18.00			1,005.74		2,008.50	3,014.24	268
1,577.53			14,839.53	25.59	13,369.44	28,234.56	269
613.20			2,797.30		655.73	3,453.03	270
	15.38		1,105.68		501.18	1,606.86	271
2,595.44			6,443.13	466.91	2,714.80	9,624.84	272
2,154.99			23,285.61	2,025.42	2,458.29	28,669.32	273
2,177.36	10,054.60		26,620.67		9,444.87	36,065.54	274
23,578.06		296.29	35,610.98	16.00	6,171.08	41,798.06	275
1,417.25			9,483.46	40.00	4,991.91	14,515.37	276
			1,529.63	258.93	1,215.60	3,004.16	277
			640.03	1,000.00	5,841.28	7,481.31	278
2,728.91	285.23		14,021.72	26.60	13,374.44	27,422.76	279
1,229.16			3,737.50		2,954.94	6,692.44	280
3,531.91			4,554.74		4,324.85	8,879.59	281
1,662.43			11,805.82		10,565.98	22,371.80	282
1,431.78		1,586.72	6,421.33		3,312.97	9,734.30	283
			1,335.82	478.00	61.43	1,875.25	284
	800.00		2,682.34	800.00	289.49	3,771.83	285
3,987.15			7,370.52		2,758.61	10,129.13	286
			1,713.25		158.76	1,872.01	287
312.86			5,379.53	3,749.58	686.18	9,815.29	288
	1,200.00		3,626.79		1,184.60	4,811.39	289
205.34			2,319.47	306.26	132.87	2,848.60	290
			2,740.19		336.45	3,076.64	291
5,238.35		3,500.00	23,228.19		4,604.64	27,832.83	292
39,179.14			53,838.22	201.50	54,741.37	108,781.09	293
			645.96		485.08	1,131.04	294
591.05			5,243.69		2,431.25	7,674.94	295
5,988.40			8,067.80		1,679.23	9,747.03	296
3,443.67			14,456.44	3,036.68	15,189.77	32,682.89	297
6,250.05			23,577.85	207.20	29,922.64	53,707.69	298
			503.30		623.61	1,126.91	299
			1,182.16		1,349.57	2,531.73	300
7,716.45			23,363.52	521.04	13,871.53	37,756.14	301
24,753.36			35,525.17		18,431.03	53,956.20	302
375.57			1,758.49		2,927.33	4,685.82	303
13.00			870.57		1,656.57	2,527.14	304
			2,215.16		647.59	2,862.75	305
200.00			2,027.49	15.95	554.13	2,597.57	306
			880.72		41.39	922.11	307
2,649.16			5,565.31		3,548.19	9,113.50	308

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1929—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
309	Hardy	1915		148	674.03	120.50	
310	Harper			238	1,052.73	145.00	
311	Harpers Ferry	1901		339	373.73	214.35	
312	Harris	1903		299	1,092.99	272.50	
313	Hartford	1913		228	1,427.17	1,262.12	
314	Hartley	1888		1,242	16,686.33	4,657.61	26.50
315	Hartwick	1912		113	394.94	45.00	
316	Harvey	1903		429	1,497.63	200.85	
317	Hastings	1877		301	1,341.21	64.25	
318	Havelock	1892		303	2,029.92	1,278.89	204.77
319	Hawkeye	1895		537	4,225.22	355.22	5.00
320	Hayesville	1916		110	1,135.96	86.00	
321	Hazleton	1893		546	1,560.88	345.00	
322	Hedrick	1882		895	8,187.87	280.48	12.48
323	Henderson	1893		224	891.83	81.00	
324	Hepburn	1883		102	331.85	10.00	
325	Hills	1906		202	790.78	142.00	
326	Hillsboro	1916		306	1,098.46	146.50	3,261.48
327	Hinton	1907		297	4,081.83	420.00	
328	Holland	1897		204	1,001.12	231.20	
329	Holstein	1883		1,372	26,694.91	1,857.70	
330	Holy Cross (Via N. Buena Vista)	1898		101	917.60	132.00	
331	Hopeville (Via Murray)	1896		92			
332	Hopkinton	1870		729	4,655.11	479.25	8.60
333	Hornick	1896	1915	311	1,423.00	417.50	
334	Hospers	1890		594	6,460.11	379.00	
335	Hubbard	1881		753	4,599.68	400.50	
336	Hudson	1893		425	2,743.30	7,635.00	416.14
337	Hull	1886		916	11,776.70	1,001.00	
338	Humeston	1881	1917	1,036	11,204.51	325.70	
339	Hurstville			113	254.70	25.00	
340	Huxley	1902		373	2,442.60	478.50	
341	Imogene	1881		253	794.80	308.20	
342	Inwood	1885		751	10,858.20	483.00	
343	Ionia	1891		260	817.50	219.50	
344	Ireton	1890		674	10,922.48	754.00	.50
345	Irwin	1892		316	2,763.10	424.40	
346	Jackson Junction	1897		127	1,132.45		
347	Jamaica	1901		285	1,596.48	195.20	
348	Janesvills	1895		315	1,254.50	109.00	12.95
349	Jesup	1876		716	6,959.34	639.70	
350	Jewell Jct. (P. O. Powell)	1883		959	11,470.62	2,409.14	1,533.10
351	Joice	1913		224	2,098.60	221.40	
352	Jolley	1896		200	1,496.59	112.00	
353	Kalona	1890		691	5,771.85	318.50	
354	Kamrar	1896		266	2,524.60	160.00	
355	Kanawha	1902		645	7,310.82	2,192.05	
356	Kellerton	1881	1896	588	2,656.87	129.00	
357	Kelley	1900		196	1,222.85	123.50	
358	Kellogg	1873		574	2,147.37	306.50	
359	Kensett	1894		394	1,782.95	368.25	113.00
360	Kent	1908		199	1,830.65	85.00	
361	Keosauqua			958	3,403.00	272.50	
362	Keota	1873		1,037	9,415.21	3,752.70	16.50
363	Keswick	1912		357	2,493.16	207.00	
364	Keystone	1894		524	4,947.00	671.81	2.00
365	Kimballton	1908		350	2,392.46	676.00	15.00
366	Kingsley	1884		1,116	20,967.61	929.32	
367	Kinross	1898		143	414.67	70.00	
368	Kirkman	1892		167	986.83	177.50	
369	Kirkville	1882		226	414.47	632.30	

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1928—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1929	Cash balances April 1, 1928	Grand total for year	Number
			794.53		2,597.04	3,391.57	309
			1,197.73		146.04	1,343.77	310
1,190.19	278.97		2,057.24		267.81	2,325.05	311
1,752.48			3,117.97	118.19	3,738.35	6,974.51	312
			2,689.29	122.01	921.99	3,733.29	313
27,514.92			48,885.36	1,612.20	14,676.76	65,174.32	314
			439.94	194.56	4.05	638.55	315
			1,698.48	5.45	270.96	1,974.89	316
90.00	17.44		1,512.90		900.00	2,412.90	317
1,067.13			4,580.71		20,546.98	25,127.69	318
1,225.46			5,810.90		1,684.92	7,495.82	319
			1,221.96		991.82	2,213.78	320
			1,905.88	1,000.00	1,411.99	4,317.87	321
763.79			9,244.62	1,251.94	677.83	11,174.39	322
			972.83		2,217.39	3,190.22	323
			341.85		2,079.80	2,421.65	324
			932.78		1,076.35	2,009.13	325
1,978.02			6,484.46		1,384.15	7,868.61	326
7,714.96			12,216.79		2,732.50	14,949.29	327
			1,232.32		175.93	1,408.25	328
6,504.64			35,057.25		56,269.81	91,827.06	329
216.00			1,265.66		566.12	1,831.78	330
							331
1,082.22			6,225.26	626.26	4,889.61	11,741.13	332
16,221.43			18,061.96		6,509.20	24,571.16	333
824.94			7,664.11	75.00	6,244.69	13,983.80	334
990.39			5,990.57	124.36	7,139.20	13,254.13	335
8,893.14			19,687.69	1,000.00	12,007.38	32,695.07	336
796.10			13,663.80		4,408.44	18,072.24	337
3,081.50			14,611.81		8,183.77	22,795.58	338
			279.70		215.36	495.06	339
265.65			3,186.75		3,499.73	6,686.48	340
			1,103.09		1,396.01	2,499.10	341
3,001.96			14,343.28	1,625.00	24.93	15,993.21	342
		1,325.00	2,362.02	68.47	235.14	2,665.63	343
1,722.83			13,399.81	661.16	3,001.81	17,062.78	344
22,001.11			25,188.66	1.50	2,547.93	27,738.09	345
			1,132.45			1,132.45	346
	940.00		2,731.73	18.42	4,186.97	6,937.12	347
529.70	16,795.33		18,701.50	1,046.33	21.17	19,769.00	348
1,658.67			9,257.71	45.36	2,604.11	11,907.18	349
798.04			16,210.90	268.39	5,982.51	22,461.80	350
		18.03	2,338.03		22.09	2,360.12	351
373.39			1,981.98		2,416.35	4,398.33	352
186.00			6,276.35	5,648.61	224.61	12,149.57	353
337.16	4,500.00		7,521.76		5,501.17	13,022.93	354
1,529.85			11,032.72	34.63	8,238.89	19,306.24	355
			2,785.87	.35	2,470.05	5,256.27	356
2,489.27			3,835.62		2,528.80	6,364.42	357
1,663.36			4,117.23		5,947.99	10,065.22	358
	217.00		2,481.20		1,399.95	3,881.15	359
			1,915.65		891.74	2,807.39	360
732.00			4,407.50		2,453.60	6,861.10	361
2,135.65			15,320.06	1,878.00	2,608.44	19,806.50	362
			2,700.16		969.68	3,669.84	363
883.51			6,504.32		1,870.38	8,374.70	364
13,503.25			16,586.71		10,438.41	27,025.12	365
2,940.34		510.00	25,347.27		22,810.33	48,157.60	366
			484.67	87.00	70.61	642.28	367
429.23			1,593.56		1,825.84	3,419.40	368
			1,046.77		34.46	1,081.23	369

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1929—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
370	Kiron	1900		285	1,957.06	278.85	
371	Klemme	1900		455	2,784.74	811.75	21.25
372	Knierim	1901		151	1,750.22	155.00	
373	Lacona	1880		448	1,154.90	501.59	
374	Ladora	1879		279	1,770.57	244.61	
375	Lakota	1918		462	4,017.15	570.69	
376	Lake Mills	1880		1,588	11,744.25	1,293.94	6.82
377	Lake Park	1892		730	12,108.19	1,282.84	
378	Lake View	1887	1912	886	5,433.69	4,460.61	2,059.16
379	Lamoni	1885		1,643	18,236.37	573.00	94.40
380	Lamont	1892		560	3,658.33	285.00	67.00
381	Lamotte	1873		284	2,273.14	256.00	217.80
382	Lanesboro	1903		294	1,615.58	318.92	
383	Lansing	1873		1,389	6,874.63	987.72	324.85
384	La Porte City	1871	1897	1,406	18,672.27	1,805.53	
385	Larchwood	1892		424	4,112.19	457.07	
386	Larrabee	1896		193	1,208.01	117.00	
387	Latimer	1911		349	1,896.50	430.27	
388	Laurel	1903		223	1,285.49	124.00	
389	Laurens	1890		864	6,416.12	1,493.62	1,261.73
390	Lawler	1871		577	1,518.85	282.00	
391	Lawton			240	1,703.91	193.21	
392	Le Claire			739	3,302.10	671.92	
393	Ledyard	1895		244	2,473.88	199.61	10.20
394	Le Grand	1891	1911	326	1,280.12	839.90	
395	Lehigh	1883		1,038	6,538.76	1,128.92	
396	Leighton	1909		128	692.83	36.00	22.20
397	Leland	1895		143	1,148.12	172.00	
398	Lenox	1875		1,211	12,680.67	862.75	
399	Le Roy	1904		171	796.12	46.25	
400	Lester	1893		275	3,412.89	223.00	
401	Letts	1877		386	1,678.19	145.25	
402	Lewis	1874	1881	575	3,245.17	342.50	
403	Libertyville	1916		325	1,089.37	176.60	
404	Lidderdale	1905	1909	212	2,895.61	243.77	
405	Lime Springs	1876		562	2,419.72	318.50	
406	Lincoln	1913		156	2,178.90	202.25	
407	Linden	1893		280	2,372.80	260.50	
408	Lineville	1871		534	3,378.75	447.00	
409	Linn Grove	1912		403	4,951.21	245.75	
410	Lisbon	1875		843	24,015.68	11,619.88	221.33
411	Liscombe	1874		339	1,871.36	242.00	
412	Littleport	1907		188	582.70	196.00	
413	Little Rock	1894		602	4,094.78	324.97	
414	Little Sioux	1883		414	1,026.47	230.00	
415	Livermore	1883		611	1,875.73	395.50	286.01
416	Lockridge	1913		238	1,045.31	448.30	52.49
417	Logan	1876		1,432	12,958.81	1,000.90	
418	Lohrville	1888		719	22,439.20	1,191.44	12.50
419	Lone Rock	1916		169	1,165.00	147.00	
420	Lone Tree	1892		676	3,406.92	497.00	803.32
421	Long Grove	1913		151	409.56	62.50	
422	Lorimor	1889		601	3,779.16	266.70	16.00
423	Lost Nation	1903		541	7,340.41	404.00	751.59
424	Lovilla	1900		867	4,663.34	192.00	
425	Lowden	1869		703	5,294.15	1,048.83	4,788.44
426	Low Moor	1897		250	1,901.60	90.00	
427	Luana	1911		180	1,841.54	85.00	
428	Lucas	1886		558	1,377.66	242.75	
429	Luther	1903		434	937.84	37.00	
430	Lu Verne	1887		531	3,192.40	600.00	
431	Luxemburg (P. O. Vienna)	1912		104	624.30	130.50	10.25

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1928—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding, March 31, 1929	Cash balances April 1, 1928	Grand total for year	Number
722.12			4,339.86		2,720.57	5,725.94	370
			1,905.22		4,881.60	9,221.46	371
5,840.99			7,497.48		1,434.21	3,339.43	372
753.12			2,768.30	300.60	2,347.28	10,145.36	373
108.20	2,072.50		6,768.54		4,556.43	7,324.73	374
1,883.75			14,928.76		3,429.42	10,197.96	375
1,975.54	3,800.00		19,166.57	614.83	9,822.08	25,365.67	376
29,525.67			41,479.13	2,800.00		21,966.57	377
4,706.65			23,610.42	53.58	14,628.42	56,161.13	378
551.31			4,561.64	100.30	12,180.58	35,891.30	379
139.96			2,886.90	15.60	643.23	5,220.47	380
			1,934.50	2,656.07	89.49	5,632.46	381
3,028.96			11,216.16		4.52	1,939.02	382
			20,477.80	85.50	2,142.42	13,444.08	383
8,471.48			13,040.74	277.00	1,434.92	22,189.72	384
4,305.58			5,630.59		7,114.24	20,154.98	385
594.40			2,921.17		2,911.92	8,542.51	386
			1,409.49		1,417.12	4,338.29	387
18,516.30			27,687.77		1,243.30	2,652.79	388
8,990.71			10,786.56	41.70	38,069.64	65,799.11	389
529.75			2,426.87		2,077.41	12,863.97	390
			3,974.02	438.61	1,204.17	4,069.65	391
745.00			3,428.69			3,974.02	392
			2,120.02		1,330.12	4,758.81	393
8,182.47			15,850.15		851.27	2,971.29	394
			751.03		9,351.83	25,201.98	395
			1,320.12	911.69	104.96	1,767.68	396
5,217.75			18,761.17		709.65	2,029.77	397
			842.37	5,333.00	1,904.64	25,998.81	398
4,308.43		5.94	7,950.26		88.93	931.30	399
		261.26	2,084.70		6,729.00	14,679.26	400
2,107.14			5,694.81		1,928.52	4,013.22	401
589.62			1,655.59		1,566.07	7,260.88	402
300.00			3,439.38		22.92	1,678.51	403
390.83			3,129.05		4,526.42	7,965.80	404
275.13			2,656.28		3,452.39	6,581.44	405
			2,633.30		1,424.91	4,081.19	406
			3,825.75		2,724.62	5,357.92	407
			5,196.96		412.42	4,238.17	408
1,811.46	9,027.25		46,695.60	69.24	5,945.06	11,211.26	409
30.00			2,142.36	2,433.52	3,925.17	53,054.29	410
			778.70	24.00	2,703.16	4,870.52	411
881.88			5,301.63	82.50	262.85	1,124.05	412
3,152.32		200.00	4,608.79		2,389.78	7,691.41	413
8,185.77			10,743.01		49.96	4,658.75	414
			1,546.10	75.65	14,171.36	24,990.02	415
4,508.95		354.57	18,823.23		101.37	1,647.47	416
1,523.41			25,166.55	6,641.09	23,743.93	49,208.25	417
565.70			1,877.70	129.62	16,588.73	41,884.90	418
1,463.28			6,170.52		5,924.78	7,802.48	419
1,001.46			1,473.52		5,523.66	11,694.18	420
		8.00	4,069.86	5.00	3,044.62	4,523.14	421
1,466.90			9,962.90		369.50	4,439.36	422
			4,855.34	42.62	5,082.60	15,088.12	423
1,128.13	3,402.53		15,662.08		187.94	5,043.28	424
235.46	1,000.00		3,227.06	435.97	4,688.79	20,786.84	425
			1,926.54	1,000.00	41.69	4,268.75	426
			1,620.41	3,973.95	732.41	6,632.90	427
322.14			1,296.98		161.13	1,781.54	428
1,649.59	240.39		5,682.38		582.72	1,879.70	429
		223.10	988.15		19,012.50	24,694.88	430
			1,067.04		667.07	1,655.22	431

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1929—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
432	Luzerne	1895		188	899.62	75.00	92.42
433	Lynnville	1875		452	1,562.38	293.00	
434	Lytton	1911		364	4,924.93	344.50	
435	Macedonia	1892		376	2,620.23	149.00	1,444.95
436	Macksburg	1876		217	602.72	103.00	
437	Magnolia	1858		288	879.95	256.75	
438	Malcolm	1872		381	3,119.76	130.90	234.88
439	Mallard	1895		431	2,762.30	359.50	
440	Maloy	1902		105	305.99	50.00	
441	Malvern	1872		1,257	13,176.25	390.00	
442	Manilla	1887		1,218	8,635.38	3,945.00	
443	Manly	1898		1,475	4,271.04	1,859.26	
444	Manning	1880		1,710	23,523.87	2,383.56	
445	Manson	1877		1,429	25,271.01	1,919.40	180.00
446	Mapleton	1878		1,333	14,538.18	2,622.07	180.00
447	Marathon	1892		558	3,380.22	621.25	
448	Marble Rock	1881		441	1,040.37	479.20	662.43
449	Marcus	1882		1,056	8,435.75	1,583.87	
450	Marne	1892		235	1,796.87	93.00	
451	Marquette			829	3,306.56	543.00	
452	Martelle	1899		168	909.79	168.68	27.00
453	Martinsburg	1887		260	834.59		
454	Martensdale	1920		131	570.75	83.00	
455	Marysville	1875		200	219.40		
456	Masonville	1901	1915	228	890.19	100.00	
457	Massena	1887		524	4,073.15	1,205.76	6.54
458	Matlock	1897		110	423.11	82.00	
459	Maurice	1891		287	5,767.44	303.72	
460	Maxwell	1883		755	7,968.06	889.50	
461	Maynard	1887		126	4,336.99	254.00	
462	Maysville (Walcott P. O.)	1909		70	242.55	100.00	
463	McCallsburg	1920	1921	202	2,175.57	478.91	
464	McCausland	1909		102	593.15	98.00	
465	McClelland	1903		156	1,144.00	159.00	
466	McGregor	1860		1,200	11,469.02	9,116.49	592.06
467	McIntire	1894	1922	337	2,855.49	701.78	2.05
468	Mechanicsville	1867		828	12,929.85	804.31	2.00
469	Mediapolis	1875		839	10,763.88	502.89	1.70
470	Melbourne	1895		464	3,668.33	425.00	
471	Melcher	1913		1,548	6,245.85	1,085.43	
472	Melrose	1882		486	2,669.41	305.75	
473	Melvin	1901		312	833.29	347.89	5.00
474	Menlo	1882		449	1,712.61	207.00	7.50
475	Meriden	1874		239	1,338.71	128.00	
476	Merrill	1894		653	7,842.99	648.00	
477	Meservey	1893		245	1,561.73	334.50	
478	Middletown			134	980.46	52.50	
479	Miles	1893		357	3,072.44	159.00	834.03
480	Milford	1892		1,103	10,736.01	939.95	19.10
481	Millersburg	1911		243	682.31	209.00	
482	Millerton	1916		193	437.91	68.00	8.60
483	Milo	1880		596	3,133.76	221.97	
484	Milton			855	3,631.00	461.50	
485	Minburn	1892		350	1,449.64	17,015.84	44.16
486	Minden	1890		384	3,359.34	277.15	
487	Mingo	1903		272	1,895.91	282.00	
488	Mitchell			219	626.03	93.00	
489	Mitchellville	1875		773	7,935.75	210.00	
490	Modale	1873		400	3,284.15	359.02	
491	Mondamin	1881		451	5,877.54	399.00	
492	Moneta	1903	1917	83	654.97	284.03	
493	Monmouth	1894		188	682.15	175.00	

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1928—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1929	Cash balances April 1, 1928	Grand total for year	Number
769.46			3,005.37		896.44	1,963.48	432
			1,855.38		420.94	2,276.32	433
880.84			6,150.27		2,948.75	9,099.02	434
1,046.03			5,260.21		2,804.31	8,064.52	435
			705.72		464.99	1,170.71	436
			1,166.70		504.95	1,671.65	437
635.42			4,120.96		2,735.29	6,856.25	438
511.19			3,632.99	54.00	557.54	4,244.53	439
			355.99		85.81	441.80	440
2,060.22			15,626.47		7,065.74	22,692.21	441
32,216.00			44,796.38	2,118.25	11,242.09	58,156.72	442
3,290.60			9,420.90	916.33	4,724.13	15,061.36	443
5,617.12	3,000.00		34,524.55		15,198.77	49,723.32	444
9,005.03			36,465.44	4,022.60	36,463.22	76,951.26	445
22,054.47		138.03	39,532.75	2,502.56	12,948.84	54,984.15	446
10,795.77			14,797.24		14,360.17	29,157.41	447
1,319.13		259.76	3,760.89		7,271.48	11,032.37	448
3,799.58			13,819.20	9.25	11,444.54	25,272.99	449
392.40	809.46		3,091.73	386.87	2,210.38	5,688.98	450
941.31			4,790.87		1,842.48	6,633.35	451
			1,105.47		915.00	2,020.47	452
			834.59		512.06	1,346.65	453
			653.75	155.38	670.36	1,479.49	454
			219.40		77.01	296.41	455
			990.19		53.41	1,043.60	456
651.98			5,937.43	3,616.76	6.04	9,560.26	457
			505.11		131.31	636.42	458
675.29			6,746.45			6,746.45	459
1,792.45			10,650.01	13.04	3,681.04	14,344.14	460
736.33	1,130.28		6,457.60	825.00	1,152.45	8,435.05	461
186.19			528.74		930.10	1,458.84	462
	6,325.00		8,979.48	8.40	3,818.33	12,806.21	463
			691.15		1,786.52	2,477.67	464
		336.06	1,639.06		50.49	1,689.55	465
4,313.02	3,557.50		29,049.59		14,543.56	43,593.15	466
			3,559.32		1,566.15	5,125.47	467
3,937.54		1,386.33	19,060.03		8,984.25	28,044.28	468
1,983.97			13,252.44		5,835.78	19,088.22	469
			4,093.33		2,215.28	6,308.61	470
		15.00	7,346.28	86.92	4,575.50	12,008.70	471
			2,975.16	1,559.09	970.00	5,495.25	472
	1,188.75		2,374.93	35.00	14,452.68	16,862.61	473
			1,927.11		1,387.54	3,314.65	474
35.00			1,501.71	931.14		2,432.85	475
1,154.60			9,645.59		10,907.75	20,553.34	476
278.99	921.67		3,096.89	300.00	1,784.67	5,181.56	477
			1,032.96		812.97	1,845.93	478
1,180.47			5,226.84		8,836.90	14,063.74	479
3,173.85			14,868.91		12,489.35	27,358.26	480
			891.31		469.50	1,360.81	481
			514.51		25.78	540.29	482
9,988.63			13,344.36		3,683.94	17,028.30	483
			4,092.50		1,284.07	5,376.57	484
3,830.92			22,340.56		1,229.64	23,570.20	485
804.10			4,440.59		3,563.00	8,003.59	486
			2,177.91		3,311.04	5,488.95	487
			719.03		14.31	733.34	488
2,208.12			10,353.87	2.80	3,576.06	13,932.73	489
			3,643.17	250.00	2,646.84	6,540.01	490
			6,276.54	540.48	7,564.02	14,381.04	491
			939.00	560.54	91.70	1,591.24	492
373.71			1,230.86		1,503.71	2,734.57	493

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1929—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
494	Monona	1897		1,079	20,002.15	969.00	2,370.60
495	Monroe	1870		873	7,366.84	920.98	844.00
496	Montezuma	1868		1,323	13,524.21	2,840.79	
497	Montour	1870		378	1,972.65	179.50	
498	Montrose			616	1,461.65	586.30	
499	Moorhead			376	498.36		159.85
500	Moorland	1902		179	1,457.71	2,037.50	
501	Moravia	1880		848	3,269.72	907.20	
502	Morning Sun	1889		847	7,462.10	293.80	862.94
503	Morrison	1884		171	475.42	131.00	
504	Moulton	1869		1,519	25,426.16	824.62	
505	Mt. Auburn	1906		246	1,317.05	105.00	
506	Mt. Ayr	1863		1,677	18,519.22	567.95	242.98
507	Mt. Sterling	1907		187	511.63		
508	Mt. Union	1904		150	1,163.81		
509	Mt. Vernon	1869	1893	1,499	13,940.86	10,364.40	376.59
510	Moville	1898		889	7,278.49	1,625.05	
511	Murray	1880		792	3,655.89	557.62	.25
512	Nashua	1869		1,227	21,335.19	787.20	456.70
513	Nemaha	1915		158	646.31	95.00	
514	Neola	1882	1910	863			
515	New Albin	1895		687	6,572.97	640.50	
516	Newell	1876		866	13,541.29	907.00	45.50
517	Newhall	1912		326	2,757.35	751.00	355.04
518	New Hartford	1883		465	2,676.62	449.90	
519	New Liberty	1909		109	830.42	194.00	5.00
520	New London	1860		1,333	14,228.97	227.00	3,600.00
521	New Market	1882		646	2,740.76	820.57	
522	New Providence	1893		268		1,525.00	80.13
523	New Sharon	1871		1,090	16,621.29	7,396.34	
524	New Vienna	1895		242	1,309.43	1,009.10	
525	New Virginia	1900		402	1,457.49	168.00	394.19
526	Nicholas	1884		364	1,327.68	222.53	10.00
527	Nodaway	1900		306	1,170.73	119.00	
528	Nora Springs	1875		1,112	13,330.94	893.46	258.59
529	Northboro	1908		218	1,135.14	287.50	
530	North Buena Vista	1908		190	649.06	56.00	
531	North English	1891		838	16,280.91	697.00	
532	North Liberty	1909		207	964.17	264.50	
533	North Washington	1904		103	582.19	104.50	
534	Northwood	1888		1,499	9,547.54	3,723.98	176.80
535	Norwalk	1900		332	1,205.81	270.37	280.24
536	Norway	1895		521	2,353.68	403.45	1,727.00
537	Numa	1909		577	736.75	124.00	9.70
538	Oakland	1882		1,104	11,305.04	1,318.42	.80
539	Oakville	1902		413	2,549.49	310.00	
540	Ocheyedan	1891		615	5,911.25	671.86	
541	Odeboldt	1878		1,294	30,590.33	1,308.73	159.89
542	Ogden	1878	1901	1,525	7,484.02	797.61	
543	Okoboji	1922		154	2,317.92	222.90	323.00
544	Olds	1900		206	1,218.09	171.42	
545	Olin	1879		648	7,256.36	230.00	100.00
546	Ollie	1892		362	1,341.37	158.25	
547	Oneida	1912		114	339.94		
548	Onslow	1888		224	2,103.34	151.75	128.00
549	Orange City	1884		1,620	33,348.75	1,258.31	532.30
550	Orchard	1913		138	1,114.51	50.00	
551	Orient	1882		427	1,007.03	111.00	184.28
552	Orleans (P. O. Spirit Lake)	1895	1917	109	1,613.04	119.50	
553	Ossian	1876		849	11,632.80	666.50	18,273.01
554	Osterdock	1904		115	182.55	59.00	
555	Oto	1888		344	3,073.52	483.49	

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1928—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1929	Cash balances April 1, 1928	Grand total for year	Number
2,973.74		981.13	27,296.62	3.80	7,891.68	35,192.10	494
1,505.82			10,637.64	17.04	18,482.60	29,137.37	495
2,358.43			18,723.43	2,117.30	6,485.49	27,326.22	496
			2,152.15		858.38	3,010.53	497
90.93			2,138.88	1,000.00	404.26	3,543.14	498
2,176.08			2,834.29		5,463.39	8,297.68	499
1,200.40			4,785.61		1,845.97	6,631.58	500
213.45			4,390.37		1,180.38	5,570.75	501
1,436.35			10,055.19	12,118.05	4,456.84	26,630.08	502
			606.42		702.50	1,308.92	503
4,801.47			31,052.25		11,593.14	42,645.39	504
	600.85	25.00	2,047.40		487.57	2,534.97	505
4,709.21			24,129.36	92.98	6,125.58	30,347.92	506
			511.63		463.54	975.17	507
			1,163.81		949.68	2,113.49	508
4,992.22	1,200.00		30,874.08		17,707.13	48,581.21	509
1,782.30			10,685.84		14,441.82	25,127.66	510
			4,213.76		1,526.28	5,740.04	511
2,144.34			24,723.43		4,575.02	29,298.45	512
			741.31	9.84	554.72	1,305.87	513
							514
730.49			7,943.96	892.88	2,449.48	11,286.32	515
4,268.81	44.06		18,806.66	7,002.90	2,812.24	28,621.80	516
			3,863.39		1,223.74	5,087.13	517
650.71		9.50	3,786.73		4,607.00	8,393.82	518
41.25			1,070.67		167.44	1,238.11	519
31,773.93			49,829.90		9,338.53	59,168.43	520
			3,561.33	387.61	464.41	4,413.35	521
442.14			2,047.27		1,820.45	3,867.72	522
1,491.09			25,508.72	4,071.98	1,683.33	31,264.03	523
604.10			2,922.63		783.67	3,706.30	524
171.48			2,191.16		1,151.71	3,342.87	525
473.25			2,034.06	518.65	287.13	2,839.84	526
			1,289.73	55.55	1,835.21	3,180.49	527
2,163.42			16,646.41		11,432.07	28,078.48	528
		802.40	2,315.04		240.77	2,555.81	529
			705.06		12.70	717.76	530
1,328.07		1,888.50	20,194.48	153.30	11,436.90	31,784.68	531
			1,228.67		2,161.71	3,390.38	532
8.35			695.04		114.49	809.53	533
2,717.63			16,165.95		10,177.91	26,343.86	534
			1,756.42		237.47	1,993.89	535
698.33			5,182.46		7,639.02	12,821.48	536
			870.45		64.89	935.34	537
3,990.75			16,615.01		10,417.36	27,032.37	538
			2,859.49	3.75	2,105.22	5,028.46	539
1,639.44			8,222.55		2,255.44	10,477.99	540
4,314.48	18,081.66	787.12	55,242.21		18,671.50	73,913.71	541
20,254.65	18,254.75		46,791.03	33.88	18,428.57	65,253.48	542
			2,873.82		2,734.12	5,607.94	543
			1,889.51		2,509.95	3,989.46	544
2,605.37	4,000.00		14,191.73	697.00	845.42	15,734.15	545
			1,499.62		507.23	2,006.85	546
			339.94		405.70	745.64	547
350.39	62.80		2,796.28		1,817.13	4,613.41	548
29,765.60	15,076.88		79,981.84		31,344.72	111,326.56	549
			1,104.51	3,500.00	2,490.74	7,155.25	550
7,037.56			8,339.87		2,937.91	11,277.78	551
			1,732.54		1,413.18	3,145.72	552
2,605.48			33,177.79		6,620.34	39,798.18	553
			241.55		70.64	312.19	554
972.67	44.00		4,573.68		6,303.40	10,877.08	555

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1929—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
556	Ottosen	1908		187	912.97	110.00	52.50
557	Owasa			117	320.53	53.00	
558	Oxford	1881		581	7,172.20	243.50	60.00
559	Oxford Junction	1893		782	4,553.33	9,372.60	508.60
560	Oyens	1908		97	741.85	205.90	
561	Pacific Junction	1882		602	1,657.14	360.00	
562	Packwood	1894		261	1,010.57	170.00	
563	Palmer	1900		319	1,544.57	421.50	122.50
564	Palo	1905		209	663.49	202.00	
565	Panama	1888	1891	204	2,401.63	255.00	
566	Panora	1872		904	10,540.63	475.75	
567	Parkersburg	1874		1,119	19,244.53	1,570.20	220.00
568	Parnell	1891		286	1,248.57	153.00	
569	Paton	1883		411	696.96	176.00	
570	Patterson	1877	1912	132	386.61	50.00	
571	Paullina	1882		996	1,308.86	1,065.70	5,023.10
572	Persia	1889		422	3,136.89	479.40	51.75
573	Peru	1897		241	1,297.56	235.00	
574	Peterson	1887		602	2,807.97	669.42	
575	Pierson	1891		536	1,884.49	1,040.20	
576	Pilot Mound	1897		283	592.30	260.80	
577	Pioneer	1910		91	70.02	36.00	
578	Pisgah	1904		375	2,006.40	125.00	
579	Plainfield	1895		262	1,038.46	1,793.01	
580	Plano	1916		210	250.92	26.00	
581	Pleasanton			219	782.61	107.85	
582	Pleasant Plain	1900		172	148.95	34.00	
583	Pleasantville	1872		872	13,919.47	662.28	706.20
584	Plover	1915		268	1,810.24	150.90	
585	Plymouth	1900		403	2,999.29	133.13	
586	Pocahontas	1892	1909	1,353	28,369.11	6,459.80	
587	Polk City	1875		294	1,435.66	194.00	
588	Pomeroy	1880		844	17,725.14	711.40	
589	Popejoy	1908		217	1,606.56	297.50	303.83
590	Portsmouth	1909		334	2,540.74	301.75	
591	Postville	1873		1,030	12,227.56	839.38	129.86
592	Prairieburg	1905		146	442.67	138.15	
593	Prairie City	1866		772	4,749.00	576.66	237.03
594	Prescott	1891		423	2,355.04	72.00	
595	Preston	1890		656	8,627.68	482.32	979.54
596	Primghar	1888		991	8,561.93	2,595.11	
597	Princeton			424	2,200.88	281.25	
598	Promise City	1901		244	1,383.07	103.90	
599	Protovin	1894		220	965.76	380.45	
600	Pulaski	1893	1908	420	2,211.31	278.40	
601	Quasqueton	1902		398	1,374.07	285.20	
602	Quimby	1906		378	4,288.43	1,353.00	
603	Radcliff	1891		661	4,170.86	735.64	18.38
604	Rake	1908		252	2,288.20	449.34	
605	Ralston	1903		172	1,349.54	226.00	
606	Randall	1896	1897	127	588.16	30.00	
607	Randolph	1881		361	2,221.82	211.10	
608	Rathbun	1893		571	265.02	68.50	
609	Readlyn	1905		419	4,707.76	949.96	
610	Reasnor	1914		237	408.79	105.00	115.33
611	Redding	1882		287	855.79	74.50	
612	Redfield	1881		734	4,640.80	1,185.58	
613	Reinbeck	1877		1,417	16,803.42	975.25	
614	Rembrandt	1901		276	1,947.62	188.50	
615	Remsen	1887	1888	1,203	8,672.38	1,846.92	
616	Renwick	1891		461	5,209.31	523.03	
617	Riceville	1892		972	6,004.51	1,114.40	

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1928—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1929	Cash balances April 1, 1928	Grand total for year	Number
			1,075.47		1,955.67	3,031.14	556
			373.53		153.18	526.71	557
1,340.58			8,816.28	1,830.00	486.87	11,133.15	558
1,973.38	454.06		16,861.97	264.25	3,114.44	20,240.66	559
			947.75		106.92	1,054.67	560
			2,017.14	2.80	646.59	2,666.53	561
	28.72		1,209.29	92.00	1,219.50	2,520.79	562
1,248.01			3,336.58		4,553.73	7,890.31	563
			865.49		499.71	1,365.20	564
121.50			2,778.18		1,398.98	4,177.16	565
18,965.31			29,381.74	1,167.38	16,855.55	46,904.67	566
3,027.89			24,062.62	2.00	13,240.85	37,305.47	567
			1,401.57	354.40		1,755.97	568
7,122.34			7,905.30		9,195.98	17,191.28	569
			436.61		569.62	1,006.23	570
21,737.05			29,134.71		4,672.40	33,807.11	571
1,021.30			4,689.34		6,287.73	10,977.07	572
			1,532.56		3,130.77	4,663.33	573
2,253.72			5,731.11		3,860.41	9,591.52	574
1,455.26			4,379.95		11,007.88	15,387.83	575
2,566.68	48.00		3,467.78	75.45	2,130.16	5,673.39	576
			106.02		254.30	360.32	577
5,294.58	13,105.63		20,531.61		5,843.68	25,875.29	578
	3,010.68		2,831.47	1,429.00	265.98	4,526.45	579
			3,287.60		464.11	3,751.71	580
8.00			808.46		45.43	943.89	581
			182.95		.88	183.83	582
1,204.76			16,492.71		1,922.43	18,415.14	583
1,184.48			2,145.62		2,843.08	5,988.70	584
4,764.53			7,896.95		2,928.40	10,825.35	585
20,961.91			55,790.82	1,290.46	10,534.13	67,015.41	586
			1,629.66		689.52	2,319.18	587
12,364.47			30,801.01		34,507.75	65,308.76	588
			2,207.89		740.50	2,948.39	589
455.62			8,298.11	55.00	3,264.62	6,617.73	590
4,092.51			17,289.31		26,757.68	44,046.99	591
152.50			733.32		501.15	1,234.47	592
400.31			5,963.00	1,990.26	3,831.65	11,784.91	593
4,847.61			7,274.65		3,238.10	10,512.75	594
11,765.44			21,854.98	1,500.00		23,354.98	595
2,972.34	9,235.63		23,965.01	1,049.60	13,166.18	37,580.79	596
			2,482.13		110.08	2,592.21	597
			1,486.97		442.48	1,929.45	598
362.41			1,708.62		235.74	1,944.36	599
		50.76	2,540.47		2,047.77	4,588.24	600
			1,659.27		456.96	2,116.23	601
370.10			6,011.53		8,267.06	14,278.59	602
1,224.74			6,149.62	1,984.20	1,875.72	10,009.54	603
			2,737.54	4,726.94	2,767.37	10,231.85	604
			1,575.54	1.50		1,577.04	605
			618.16		555.16	1,173.32	606
4,909.39	2,192.74		9,535.05		3,834.75	13,369.80	607
			333.52		115.25	448.77	608
987.45			6,645.17		1,853.33	8,498.50	609
432.64			1,061.76		510.56	1,572.32	610
			930.29		138.08	1,068.37	611
11,137.11			16,963.49	326.50	3,891.98	21,181.97	612
4,547.16			22,325.83		721.62	23,047.45	613
3,684.80			5,820.92	52.32	3,531.85	9,405.09	614
3,268.56			13,787.86		5,173.78	18,961.64	615
6,826.09			12,558.43	2,543.45	1,346.13	16,448.01	616
1,756.07			8,874.98	4,481.90	2,612.16	15,969.04	617

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1929—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
618	Richland	1868		552	6,163.79	469.43	
619	Ricketts	1902		160	1,836.21	219.70	1.50
620	Ridgeway	1894		350	2,219.60	449.00	
621	Rinard	1914		158	636.29	72.00	
622	Ringsted	1900		565	3,988.93	861.75	5.10
623	Rippey	1896		363	6,410.70	219.50	
624	Riverside	1875		685	7,593.57	236.50	4.00
625	Riverton	1876		606	2,426.16	206.70	
626	Robins	1910		180	769.24	226.00	
627	Rock Falls	1858		93	252.37		
628	Rockford	1873		996	10,575.75	1,004.50	98.20
629	Rock Valley	1888		1,242	12,742.89	1,346.56	
630	Rockwell	1881		734	5,625.23	701.22	
631	Rodman			140	919.00	92.00	
632	Rodney	1891		161	636.14	127.35	
633	Roland	1892		768	7,974.70	417.20	
634	Rolfe	1883		961	8,282.07	630.55	
635	Rome			170	306.56	30.00	
636	Rose Hill	1877		250	977.80	323.50	
637	Rossie			77	433.40	50.00	
638	Rowan	1902		289	1,349.72	161.00	
639	Rowley	1920		208	747.12	118.56	
640	Royal	1910		390	2,624.10	285.00	
641	Rudd	1900		422	6,626.11	272.00	
642	Runnells	1903		370	1,522.66	2,450.45	
643	Russell	1887		638	4,236.55	64.50	16.30
644	Ruthven	1885		753	4,438.35	777.40	
645	Rutland	1907		227	541.47	174.50	
646	Ryan	1901		326	2,346.14	229.75	
647	St. Ansgar	1876		950	13,372.57	1,002.69	75.17
648	St. Anthony	1897	1907	202	705.14	39.00	
649	St. Charles	1876		411	1,795.83	218.50	
650	St. Lucas	1900		146	455.27	128.00	
651	St. Mary's			84	248.81	90.00	
652	St. Olaf	1900		161	1,288.13	208.00	
653	St. Paul (R. F. D. West Point)	1895		80	129.49	168.63	
654	Sabula	1864		909	1,316.03	132.50	
655	Salem	1893		383	5,316.47	112.00	
656	Sallis	1880		1,373	3,097.67	364.42	
657	Sanborn			85	14,220.37	1,326.78	88.50
658	Sandyville (Via Milo R. F. D.)			511	89.67		
659	Scarville	1904		153	1,028.37		
660	Schaller	1883	1892	733	5,852.32	1,407.94	
661	Schleswig	1900		645	26,562.15	1,459.10	
662	Seranton	1880		953	5,551.16	606.95	28.35
663	Searsboro	1876		186	486.97	116.00	
664	Sergeant Bluff	1904		561	3,766.49	418.50	
665	Shambaugh	1905		291	1,722.48	65.00	
666	Shannon City	1888		333	2,077.20	231.15	
667	Sharpsburg	1905		197	659.17	219.50	
668	Sheffield	1876		1,026	13,037.25	2,101.50	
669	Shelby	1877		675	20,079.89	499.65	37.71
670	Sheldahl	1879		209	808.26	15.00	
671	Shell Rock	1875		798	6,110.77	809.77	
672	Shellsburg	1874		571	3,682.90	180.25	
673	Sibley	1875		1,823	51,991.02	3,159.17	
674	Sidney	1870		1,111	11,755.30	236.50	
675	Silver City	1883		410	1,871.88	196.25	
676	Sioux Center	1891		1,533	26,895.63	1,664.33	
677	Sioux Rapids	1882		936	9,789.72	986.54	
678	Slater	1890		595	2,244.74	352.50	
679	Sloan	1883		531	10,882.97	272.60	

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1928—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1929	Cash balances April 1, 1928	Grand total for year	Number
	2,500.00	25.00	9,158.22	2,782.25	425.75	12,366.22	618
451.30			2,508.71		812.00	3,320.71	619
	665.00		3,333.60	189.00	7,430.63	10,953.23	620
			708.29		569.25	1,277.54	621
1,241.35			6,097.13		7,808.72	13,905.85	622
712.80			7,343.00	8.60	4,201.07	11,552.67	623
698.85			8,532.92		49.14	8,582.06	624
65.50			2,698.36		2,423.66	5,122.02	625
			995.24		258.37	1,253.61	626
			252.37	24.35	192.16	468.88	627
2,264.53			13,942.08	472.50	23,256.09	37,671.57	628
3,619.07			17,708.52		4,900.97	22,609.49	629
585.27			6,911.72		3,107.07	10,018.79	630
			1,011.00		296.01	1,307.01	631
			763.49		2,867.56	3,631.05	632
13,052.20	15.00	2,000.00	23,459.10		14,972.43	38,431.53	633
1,207.34			10,119.96	1,647.74	4,741.14	16,508.84	634
			336.56		37.95	374.51	635
	450.00		1,751.30		177.84	1,929.14	636
314.61		2,500.00	3,298.01		1,866.14	5,164.15	637
			1,510.72	25.20	443.84	1,979.76	638
			865.68		51.17	916.85	639
7,870.07			10,779.17		2,947.11	13,726.28	640
444.15			7,342.26		5,872.57	13,214.83	641
			3,973.11	360.00	1,747.27	6,080.38	642
			4,317.35		1,097.92	5,415.27	643
2,377.47			7,593.22		6,265.30	13,858.52	644
			715.97		1,447.87	2,163.84	645
921.00			8,496.89		2,737.09	6,234.88	646
1,727.67	6,000.00		22,178.10	2.00	6,795.95	28,976.05	647
			744.14		194.54	938.68	648
92.93			2,107.26		351.56	2,458.82	649
			583.27			583.27	650
			338.81		12.31	351.12	651
			1,496.13	2.00	2,596.29	4,094.42	652
			298.12		243.75	541.87	653
9,178.29			10,626.82		5,675.64	16,302.46	654
			5,428.44		62.78	5,491.22	655
329.11			3,791.19		438.10	4,229.29	656
4,210.64			19,846.30	2,027.35	8,782.80	30,656.45	657
			89.65			89.65	658
			1,028.31	250.00	390.97	1,669.28	659
2,038.82			9,299.08		14,168.14	23,467.22	660
2,351.32			30,372.57		15,512.00	45,884.57	661
1,646.23			7,832.69		1,595.49	9,428.18	662
			602.97		449.17	1,052.14	663
7,055.04			11,240.03		5,334.48	16,574.51	664
	27.22		1,814.70		1,027.16	2,841.86	665
42.00			2,350.35	98.18		2,448.53	666
			878.67		1,180.89	2,059.56	667
1,785.86			16,924.61		7,970.55	24,895.16	668
1,328.55			21,945.80	820.00	16,273.10	39,043.90	669
			823.26		1,827.01	2,650.27	670
1,841.20			8,761.74	1,267.71	3,004.58	13,034.03	671
1,001.38			4,864.53	1,507.60	648.14	7,020.27	672
81,666.34			136,816.53	53.15	22,813.05	159,682.73	673
2,848.48			14,840.28	4,292.22	10,327.64	29,460.14	674
			2,068.13		1,553.70	3,621.83	675
2,831.50			31,391.46	4,060.49	5,008.72	40,460.67	676
2,532.34			13,308.60	164.00	4,449.30	17,921.90	677
1,051.26			3,648.50	57.34	4,316.50	8,022.34	678
970.44			12,126.01		4,230.49	16,356.50	679

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1929—BALANCE CASH

Number	Towns	Date of Incorporation		Population 1925 census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
680	Smithland	1889		376	1,423.65	1,565.00	
681	Soldier	1901		295	3,534.46	10,846.00	
682	Solon	1877		484	4,280.65	644.43	80.03
683	Somers	1900		168	714.07	552.30	
684	South English	1892		340	1,397.04	113.00	
685	Spillville	1894		297	1,730.97	242.00	
686	Spirit Lake	1879		1,723	39,682.31	4,417.87	176.82
687	Spragueville	1912		75	785.36	106.00	
688	Springbrook	1909		107	221.52	68.00	
689	Spring Hill	1901		284	207.57	6.00	
690	Springville	1912		642	4,433.41	210.00	
691	Stacyville	1900		549	4,131.93	433.20	
692	Stanhope	1897		421	5,745.67	837.73	
693	Stanley	1914		149	63.50	116.30	
694	Stanton	1883		665	14,120.77	409.40	
695	Stanwood	1886		546	3,150.18	8,457.69	80.00
696	State Center	1867		972	13,194.41	1,604.09	456.88
697	Steamboat Rock	1875		402	1,969.97	193.35	
698	Stockport	1902		402	1,196.17	137.90	3.00
699	Stockton	1902		122	544.61	210.18	
700	Story City	1881		1,459	15,104.97	1,127.20	102.57
701	Stout	1909		206	33.82	154.75	
702	Stratford	1883	1884	685	7,729.17	436.00	
703	Strawberry Point	1887		1,126	9,006.22	5,558.63	238.90
704	Struble	1895		179	1,190.05	253.00	
705	Sully	1901	1904	357	3,791.14	279.00	
706	Sumner	1892		1,558	27,666.36	1,540.67	
707	Superior	1896		145	2,052.18	35.90	
708	Sutherland	1883		823	11,271.15	2,051.45	10.84
709	Swaledale	1892		213	276.59	151.31	288.03
710	Swan	1884		228	851.00	60.00	
711	Swea City	1895		699	7,031.11	437.25	
712	Tabor	1868		1,039	16,827.00	208.00	131.00
713	Templeton	1883		418	3,774.16	779.74	683.22
714	Tennant	1915		119	917.75	83.50	
715	Terril	1900		408	2,605.17	418.05	
716	Thayer	1894		152	607.23	50.00	
717	Thompson	1894		509	3,419.31	786.50	36.50
718	Thor	1900		281	1,776.69	293.50	64.68
719	Thornburg			203	835.95	71.00	
720	Thornton	1892		385	1,466.30	376.40	
721	Thurman	1889		343	1,517.01	260.05	
722	Tiffin	1906		166	922.02	212.00	
723	Tingley	1884		392	1,459.19	195.50	
724	Titonka	1900		445	2,114.36	481.00	
725	Toronto	1909		130	539.45	125.00	
726	Traer	1875		1,400	14,718.09	1,964.29	285.25
727	Treynor			228	1,997.91	441.16	
728	Tripoli	1894		890	9,418.18	800.00	
729	Truesdale	1917		124	416.16	106.75	
730	Truro	1902		316	1,952.14	114.32	
731	Turin	1900		150	303.70	332.50	13.00
732	Udell	1903		182	444.47	58.00	254.94
733	Underwood	1902		270	1,746.52	1,072.20	
734	Union	1874		577	5,013.38	1,041.75	
735	Unionville	1922		256	1,064.11	48.00	
736	University Park	1909		387	1,090.69	102.50	178.19
737	Urbana	1894		391	1,279.10	443.00	
738	Urbandale (Des Moines Rfd.)	1917		477	4,749.52	329.15	
739	Ute	1891	1899	584	10,400.32	316.50	
740	Vail	1875		539	7,345.84	507.78	98.76
741	Valeria	1914		85	567.36	62.50	

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1928—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1929	Cash balances April 1, 1928	Grand total for year	Number
2,274.83			5,263.48		702.88	5,966.36	680
5,240.99			19,621.45		1,856.52	21,477.97	681
885.80			5,890.91		3,038.90	8,929.81	682
			1,266.37		1,915.19	3,181.56	683
			1,510.04		263.50	1,773.54	684
229.21			2,202.18		1,291.60	3,493.78	685
8,362.35		260.00	52,899.35	3,282.62	45,359.64	101,541.61	686
16.10			907.46		232.10	1,139.56	687
			289.52	200.68	58.39	548.59	688
			213.57		159.47	373.04	689
			4,643.41		1,597.77	6,241.18	690
642.25			5,207.38		3,565.00	8,772.38	691
982.81	582.50		8,148.71		3,194.48	11,343.19	692
			179.80		2,099.16	2,278.96	693
1,016.02			15,546.19		9,084.20	24,630.39	694
1,515.84	3,529.00		16,732.71		131.74	16,864.45	695
10,263.19			45,518.48	43.60	24,480.94	70,043.02	696
			2,163.32		522.98	2,686.30	697
			1,337.07	400.00	21.41	1,758.48	698
			754.79		471.55	1,226.34	699
41,223.02	38.20		57,595.96	1,293.92	47,261.90	106,151.78	700
	157.50		346.07		7,042.88	7,388.95	701
8,781.57			16,946.74		3,724.49	20,671.23	702
18,864.96			33,668.71	635.03	14,053.03	48,356.77	703
			1,443.05	1,203.50	163.47	2,810.02	704
457.16			4,527.30		9,399.30	13,926.60	705
3,707.71			32,914.74		19,446.65	52,361.39	706
1,296.53			3,384.61		4,967.53	8,352.14	707
2,483.12	3,275.58		19,092.14		7,270.10	26,362.24	708
		172.26	888.19		268.40	1,156.59	709
			911.00		393.53	1,304.53	710
1,433.03			8,901.39	1,883.76	7,991.88	18,777.03	711
2,210.00			19,376.00	4,624.00	19,072.00	43,072.00	712
1,369.50			6,606.62		3,304.11	9,910.73	713
1,052.76			2,054.01	.70	2,491.87	4,546.58	714
1,027.62			4,050.84		4,662.10	8,712.94	715
			657.23		92.68	749.91	716
2,210.38			6,452.69		6,401.52	12,854.21	717
			2,134.87		1,145.43	3,280.30	718
			906.95		1,200.49	2,107.44	719
			1,842.70	2.90	5,019.99	6,865.59	720
			1,777.06	.75	1,185.22	2,963.03	721
			1,134.02			1,134.02	722
195.00			1,849.69	2.00	922.59	2,774.28	723
			2,595.36		1,058.50	3,653.86	724
			664.45		616.20	1,280.65	725
47,677.55	5,037.19		69,682.37	1,325.25	24,610.73	95,618.35	726
			2,439.07		7,130.80	9,569.87	727
2,302.25			12,520.43		2,507.97	15,028.40	728
1,925.70			2,448.61		642.40	3,091.01	729
			2,066.46		1,826.18	3,892.64	730
			649.20		952.16	1,601.36	731
			757.41		729.62	1,487.03	732
457.60			3,276.32	4,000.00	1,367.16	8,643.48	733
797.34			6,852.47	55.47	10,906.79	17,814.73	734
			1,112.11		401.81	1,513.92	735
			1,371.38		521.86	1,893.24	736
3,201.60			4,923.70		3,893.11	8,816.81	737
			5,078.67		836.16	5,914.83	738
2,287.70			13,004.52	215.80	10,500.90	23,721.22	739
1,676.50			9,628.88		952.83	10,581.71	740
			629.86		1,449.26	2,079.12	741

REPORT OF MUNICIPAL FINANCES

TABLE NO. 1—CONTINUED—TOWNS—DATE OF INCORPORATION
MARCH 31, 1929—BALANCE CASH

Number	Towns	Date of In- corporation		Population 1925 census	Total taxes	Total office receipts	Total street department receipts
		First	Last				
742	Van Horne	1883		548	5,914.62	597.17	
743	Van Metre	1877	1882	350	1,585.99	297.50	
744	Van Wert	1894		442	962.72	229.50	
745	Varina	1899		179	1,389.89	93.00	572.25
746	Vietor	1869		815	7,515.36	2,175.97	
747	Vincent	1898		191	1,859.34	244.35	20.00
748	Vining	1913		162	736.65	137.40	
749	Volga City	1896		400	2,008.35	293.00	
750	Wadena	1895		351	1,351.40	126.00	
751	Walcott	1894		439	3,959.85	590.06	534.20
752	Walker	1891		459	2,733.55	263.27	3.00
753	Wallingford	1913		190	1,020.47	75.00	
754	Wall Lake	1880		766	5,078.93	529.55	
755	Walnut	1871		913	10,774.21	938.50	
756	Wapello	1856		1,419	11,519.09	817.35	
757	Washta	1888		422	2,503.20	458.84	
758	Waterville	1912		205	1,429.92	110.60	
759	Waucoma	1883		415	2,950.45	173.00	
760	Waukee	1878		500	2,900.17	563.87	
761	Wayland	1851	1890	658	1,322.19	242.70	1,381.55
762	Webb	1901		231	461.26	300.00	
763	Webster	1909		165	1,083.68	94.50	
764	Weldon	1903		302	857.35	159.15	
765	Wellman	1885		882	9,250.80	902.10	560.78
766	Wellsburg	1897		487	5,554.55	3,382.50	2.00
767	Welton	1908		76	490.01	132.00	
768	Wesley	1892		473	5,938.75	675.95	
769	West Bend	1884		645	4,365.34	678.03	169.95
770	West Branch	1875		747	8,577.50	389.20	160.00
771	West Burlington	1883		1,304	6,173.92	595.55	
772	West Chester	1899		195	1,279.15	144.54	
773	Westfield	1904		210	1,170.53	283.30	
774	Westgate	1896		271	1,877.37	277.00	
775	West Liberty	1867	1920	1,710	11,731.73	1,616.18	113.36
776	West Mitchell (P. O. Mitchell)	1868		139	462.51	24.00	
777	Westphalia	1919		97	487.27	69.00	
778	West Okoboji (P. O. Milford)			50	1,046.00	97.80	
779	West Point	1858	1861	606	3,205.44	1,452.07	
780	West Side			385	3,209.15	773.30	
781	West Union	1857		1,801	31,660.64	1,010.00	
782	Wheatland	1858		556	2,401.76	518.50	698.96
783	Whiting	1883		627	4,692.63	515.81	1.00
784	Whittemore	1891		619	4,038.80	694.15	16.04
785	Whitten	1882		234	1,247.82	95.00	
786	Willey (Carroll P. O.)	1912		91	224.44	100.00	
787	Williams	1883		568	9,038.61	872.49	
788	Williamsburg	1884		1,289	32,979.65	1,940.61	
789	Williamson			386	1,277.63	571.23	
790	Wilton Junction	1881		1,146	13,308.83	562.34	807.65
791	Winfield	1882		985	12,579.34	515.45	
792	Winthrop	1881		575	2,576.98	379.32	
793	Wlota	1892		203	863.63	125.00	
794	Woden	1904		205	2,209.40	404.33	
795	Woodbine	1877		1,383	20,522.49	1,655.94	
796	Woodburn	1878	1918	354	893.77	216.00	120.39
797	Woodward	1883		984	5,558.13	669.40	
798	Woolstock	1896		311	928.85	301.75	
799	Worthington	1893		333	1,328.09	352.00	
800	Wyoming	1873		897	4,294.04	1,024.56	
801	Yale	1903		298	1,159.17	368.50	
802	Yetter	1904		137	635.02	166.46	
803	Yorktown	1898		201	1,614.70	341.09	37.11
804	Zearing	1884		496	4,375.69	370.30	
805	Zwingle	1900		141	1,018.23	161.00	

—POPULATION—RECEIPTS—WARRANTS OUTSTANDING
APRIL 1, 1928—GRAND TOTAL

Total municipal industries receipts	Total from sale of bonds	Total miscellaneous	Grand total receipts	Warrants outstanding March 31, 1929	Cash balances April 1, 1928	Grand total for year	Number
625.91	67.49		7,205.19		8,077.14	15,282.33	742
93.00			1,976.49		338.07	2,314.56	743
			1,192.22		1,687.60	2,879.82	744
			2,055.14		3,258.74	5,313.88	745
1,976.58			11,066.91	1,770.92	2,010.05	15,447.88	746
8.40			2,132.09	307.00	9,582.97	12,022.06	747
			874.05		419.29	1,293.34	748
			2,901.35		1,436.90	4,338.25	749
			1,477.40		74.80	1,552.20	750
802.08			5,886.19		2,593.92	8,480.11	751
479.20			3,479.02	1,081.84	3,297.70	7,858.56	752
			1,095.47		3,667.47	4,762.94	753
12,546.56		2,855.00	21,010.04		23,283.62	44,293.66	754
19,075.89			30,788.60		6,873.42	37,662.02	755
2,573.90		1,673.36	16,583.76	4,970.60	6,418.74	27,973.16	756
1,516.85			4,478.89		10,021.80	14,500.69	757
205.06			1,745.58		601.28	2,346.86	758
			8,123.45	800.00	535.72	4,459.17	759
138.12			3,602.16		24,438.90	28,041.12	760
			2,946.44		2,654.91	5,601.35	761
		53.00	814.32		2,122.93	2,937.25	762
			1,178.18		429.67	1,607.85	763
			1,016.50	55.90	876.00	1,948.40	764
1,065.71	6,734.42		18,513.81	1,413.96		19,927.77	765
1,618.45			10,557.50	2,438.18	4,425.61	17,421.29	766
			622.01		1,833.65	2,455.66	767
1,943.24			8,557.94	12.50	2,402.88	10,973.32	768
12,583.53			17,796.85	342.36	993.61	19,132.82	769
1,874.96			11,001.66		6,569.32	17,570.98	770
3,403.53	4,501.80	316.28	14,901.08		2,504.37	17,495.45	771
			1,423.69		394.35	1,818.04	772
2,827.59			4,281.42		2,102.16	6,383.58	773
345.20			2,499.57		257.54	2,757.11	774
41,899.89		428.92	55,790.03		26,564.25	82,354.28	775
			486.51		111.01	597.52	776
			556.27		292.36	848.63	777
			1,143.80	918.22	274.67	2,336.69	778
10,160.37		880.00	15,697.88		14,958.46	30,656.34	779
899.31			4,881.76	20.00	3,807.16	8,708.92	780
4,704.60	19,000.00		56,375.24	246.82	30,167.00	86,789.06	781
1,069.44			4,688.66	331.51	5,401.81	10,421.98	782
14,789.97		191.33	20,190.74		13,040.48	33,231.22	783
9,465.17			14,214.16		2,455.92	16,670.08	784
			1,342.82		808.56	2,151.38	785
			324.44		971.96	1,296.40	786
1,728.83			11,639.93		3,231.36	14,871.29	787
5,717.06			40,637.32	104.60	37,119.02	77,860.94	788
			1,848.86	400.00	190.09	2,438.95	789
17,524.88			32,203.70	55.25	3,089.46	35,348.51	790
2,392.51	5,372.14	29,914.82	50,774.26		6,287.48	57,061.74	791
7,316.63	446.51		10,719.44		1,021.19	11,740.63	792
		1,665.87	2,654.50		3,130.98	5,785.48	793
			2,613.73		134.20	2,747.93	794
3,714.14			34,892.57		33,376.98	68,269.55	795
893.06			2,123.22		435.36	2,558.58	796
2,040.70			8,263.23		2,663.40	10,931.63	797
4,201.64			5,432.24		5,746.70	11,178.94	798
			1,680.09		1,028.44	2,708.53	799
1,163.61	5,500.00	1,442.86	13,425.07	56.30	1,715.29	15,196.66	800
693.06	125.00	2,247.77	4,593.50		7,015.94	11,609.44	801
			801.48		457.89	1,259.37	802
12.50			2,005.40		2,607.37	4,612.77	803
611.09			5,357.08		2,085.73	7,442.81	804
			1,179.23		1,315.33	2,894.56	805

TABLE NO. 2—TOWNS—EXPENDITURES—WARRANTS OUTSTAND
 TABLE NO. 2—CONTINUED—TOWNS—EXPENDITURES—WARRANTS
 GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
	Grand total.....	\$ 549,069.33	\$ 2,340,899.47	\$ 407,431.55	\$ 124,737.67
1	Ackley.....	1,866.99	59,558.41	1,956.18	300.05
2	Ackworth.....	112.48			
3	Adair.....	1,010.04	1,367.27	1,843.62	201.20
4	Adel.....	1,818.87	7,353.22	1,168.92	33.40
5	Afton.....	797.18	24,208.70	470.15	15.00
6	Agency.....	352.00		310.50	35.00
7	Ainsworth.....	687.48	1,814.49	60.50	23.20
8	Akron.....	593.92	30,931.87	1,537.36	36.95
9	Albert City.....	370.71	1,177.35	2,249.89	
10	Albion.....	134.34	150.77	118.76	
11	Alburnett.....	105.75		10.50	
12	Alden.....	830.31	5,726.43	1,059.95	46.05
13	Alexander.....	224.93	494.58	64.00	
14	Allerton.....	183.88	2,557.43	1,402.67	
15	Allison.....	356.92	1,512.98	294.38	
16	Alta.....	2,585.00	32,821.27	834.00	918.00
17	Alta Vista.....	283.21	5,130.18	711.00	10.00
18	Alton.....	1,071.04	3,158.21	2,278.82	377.05
19	Altoona.....	546.84	268.68	247.52	72.20
20	Alvord.....	1,361.65	2,206.37	48.17	25.00
21	Andover.....	193.23		622.65	
22	Andrew.....	205.88	105.04	116.11	
23	Anita.....	1,172.94	5,437.93	619.85	
24	Ankeny.....	306.05	2,113.82	253.75	243.95
25	Anthon.....	3,155.74	10,750.53	600.00	23.20
26	Aplington.....	293.56	6,501.00	100.00	687.45
27	Areadla.....	642.52	319.70	780.00	
28	Archer.....	192.75		156.54	82.35
29	Aredale.....	332.30		12.00	
30	Arion.....	1,209.50	287.23		
31	Arlsper.....	74.20		12.00	
32	Arlington.....	768.44	3,856.97	25.50	13.30
33	Armstrong.....	636.52	2,904.53	825.33	
34	Arnolds Park.....	1,258.22	3,958.90	669.65	926.06
35	Arthur.....	1,718.79	1,186.66		135.00
36	Ashton.....	473.16	1,307.07	1,310.11	153.20
37	Aspinwall.....	132.85		74.85	
38	Atalissa.....	667.49		30.95	
39	Athelstan.....	25.05			
40	Atkins.....	761.58	240.00	47.89	
41	Auburn.....	270.79	7,046.46	513.85	75.00
42	Aurelia.....	2,377.04	17,466.36	212.04	386.54
43	Aurora.....	86.31		162.00	10.00
44	Avoca.....	1,462.18	5,229.01	1,694.07	52.00
45	Ayrshire.....	353.73	1,122.07	63.00	
46	Badger.....	508.04	3,040.40		
47	Bagley.....	669.10	839.87	219.23	69.30
48	Bailey.....	315.51			
49	Baldwin.....	317.42	306.84	228.32	
50	Bancroft.....	2,175.48	9,468.12	867.00	
51	Barnes City.....	393.44	114.00	192.80	
52	Barnum.....	121.06			
53	Bassett.....	93.11			
54	Batavia.....	255.32	178.00	1,307.46	21.00
55	Battle Creek.....	636.50	3,095.96	1,283.44	6.00
56	Baxter.....	1,095.81	2,829.78	1,021.32	
57	Bayard.....	431.17	1,246.30	588.50	24.60
58	Beacon.....	163.40		1.00	
59	Beaconfield.....	263.95	3,034.94		
60	Beaman.....	203.71		89.90	10.00
61	Beaver.....	81.70	357.56	111.16	

ING APRIL 1, 1928—BALANCE CASH MARCH 31, 1929—GRAND TOTAL.
OUTSTANDING APRIL 1, 1928—BALANCE CASH MARCH 31, 1929—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1928	Cash balance March 31, 1929	Grand total for year	Number
\$1,575,683.29	\$1,852,363.82	\$ 184,910.20	\$7,035,095.33	\$ 272,393.83	\$ 3,369,570.11	\$10,677,059.27	
7,735.85	11,130.60	3,898.45	86,446.53	6,979.21	9,199.63	102,625.37	1
180.20	50.00		342.68		811.26	1,153.94	2
3,558.82	7,992.80	1,311.86	17,285.61	2.50	2,416.69	19,704.80	3
4,897.33	4,893.60	5.12	20,170.46	1,122.80	14,413.74	35,707.00	4
1,066.08	2,145.25		28,702.36		8,957.10	37,659.46	5
2,147.58		15.00	2,860.08		540.68	3,400.76	6
1,159.16	425.56	500.00	4,670.39		1,877.49	6,547.88	7
2,355.26	2,707.75	698.01	38,860.12	3,135.50	7,415.00	49,410.62	8
2,538.81	1,678.99		8,015.75		9,406.29	17,422.04	9
967.78			1,371.65		155.74	1,527.39	10
509.12		124.90	750.27		365.40	1,115.67	11
2,166.92	4,972.92		14,802.58	5.35	5,740.26	20,548.19	12
502.08	843.75		2,129.34		3,189.53	5,318.87	13
2,746.89		81.19	6,972.06		123.16	7,095.22	14
2,414.25	5,662.50		10,241.03		5,883.01	16,124.04	15
3,832.57	11,517.59	1,000.00	53,508.43		20,482.91	73,991.34	16
1,154.66			7,239.05		2,581.31	9,820.36	17
3,112.28	2,714.90	12.17	12,725.37		5,608.15	18,333.52	18
1,561.68	127.50		2,824.42		1,043.03	3,867.45	19
215.53	375.94	1.18	4,233.84	1,265.12		5,498.96	20
111.32			927.20		71.48	998.68	21
1,371.83			1,798.86		2,147.44	3,946.30	22
2,392.22	22,635.30	56.02	32,314.26	3,130.16	9,321.46	44,765.88	23
1,231.79	2,350.00		6,499.36		13,539.12	20,038.48	24
5,271.38	2,831.95		22,632.80		11,450.10	34,082.90	25
2,000.55	650.00	180.95	10,413.51		7,915.50	18,329.01	26
610.02	295.00		2,647.24		6,396.79	9,044.03	27
391.76			823.40	180.00	740.56	1,743.96	28
622.27	630.00		1,596.57		917.69	2,514.26	29
518.76	530.00	1,000.00	3,545.49		1,837.12	5,382.61	30
534.90	120.00	40.96	782.06	588.95	98.61	1,460.62	31
2,139.21	4,406.52	349.87	11,559.81		5,480.79	17,040.60	32
3,963.49	2,581.08		10,910.95		5,278.09	16,189.04	33
2,797.02	12,355.84	89.35	22,055.02	920.00	17,032.30	40,007.32	34
768.00			3,808.45	65.15	2,082.12	5,955.72	35
1,796.26	237.89		5,277.69	575.98	6,976.07	12,829.74	36
529.25	75.00		811.95		451.62	1,263.57	37
182.50			880.94		956.18	1,837.12	38
153.40			178.45		340.97	519.42	39
1,486.43	650.00	11.16	3,197.06		3,600.64	6,797.70	40
538.33	2,787.78	26.50	11,258.71		5,838.38	17,097.00	41
5,469.42	590.00	1,909.74	28,411.15	1,888.22	4,457.75	34,757.12	42
759.25	267.65		1,285.21		76.42	1,361.63	43
4,142.91	5,902.63	309.40	18,792.20	153.91	6,868.73	25,814.84	44
411.07	1,344.91	1,900.00	5,194.78	12,829.35	1,206.78	19,230.91	45
616.64	1,107.10		5,272.18		4,656.90	9,929.08	46
1,424.99	86.25	99.43	3,408.17	128.88	4,854.14	8,391.19	47
263.61			579.12			579.12	48
621.08			1,473.66		498.27	1,971.93	49
1,722.05	10,819.65		25,052.30		1,464.57	26,516.87	50
1,500.00	552.00		2,752.24		1,348.86	4,101.10	51
904.93			1,025.90	474.00		1,499.99	52
443.05	280.00		816.16		397.11	1,213.27	53
1,341.90			3,103.68	2,458.79	144.87	5,707.34	54
1,659.22	21,442.07	68.32	28,191.51		5,778.41	33,969.92	55
4,057.96	1,842.21		10,847.08		11,926.39	22,773.47	56
1,453.56	1,878.83		5,577.96	4.48	2,567.81	9,150.25	57
873.82			1,038.22		706.65	1,744.87	58
270.08	710.00		4,278.97		4.08	4,283.05	59
1,665.88		69.38	2,038.87	1,416.78	22.47	3,478.12	60
83.85	860.00		1,494.27		1,147.54	2,641.81	61

TABLE NO. 2—CONTINUED—TOWNS—EXPENDITURES—WARRANTS
GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
62	Bellevue	2,011.01	44,002.82	1,615.59	173.77
63	Belmond	2,243.83	4,551.62	2,948.34	797.34
64	Bennett	796.12	7,946.24	314.25	22.05
65	Benton	239.99			
66	Berkley	97.00			45.40
67	Bernard	316.52		302.50	
68	Bertram, Via Cedar Rapids Rdf. No. 4	139.50			
69	Bevington	22.80			
70	Birmingham	173.10	359.79	165.00	
71	Blairsburg	204.97	78.50	189.72	39.00
72	Blairstown	504.12	550.50	1,132.50	155.32
73	Blakesburg	177.91		349.46	22.00
74	Blanchard	845.52	1,005.89	8.00	
75	Blencoe	174.15	193.62	55.30	45.80
76	Blockton	202.92	542.98	80.82	
77	Blue Grass	252.42		77.75	
78	Bode	691.05	5,170.04	180.00	20.40
79	Bonaparte	988.83	562.33	384.90	
80	Bondurant	740.95	5,167.80	97.74	33.04
81	Bouton	31.85		95.88	9.60
82	Boxholm	241.51	139.75	213.56	
83	Boyden	578.35	1,776.62	481.37	134.78
84	Braddyville	120.64	316.50	105.00	
85	Bradgate	50.28		101.05	
86	Brandon	429.56	3,760.17	407.00	166.74
87	Brayton	100.00		104.00	
88	Breda	2,495.64	5,982.03	697.30	
89	Bridgewater	366.96		102.00	10.00
90	Brighton	782.35	1,505.97	1,499.69	14.41
91	Bristow	177.55	873.48	228.57	128.34
92	Britt	5,687.05	6,561.18	1,855.31	
93	Brooklyn	1,704.81	5,636.41	934.74	551.87
94	Brunsville	234.80		134.10	15.60
95	Buckeye	307.09		117.01	10.00
96	Buck Grove	166.85		25.00	
97	Buffalo	322.17	3,750.18	139.28	
98	Buffalo Center	909.61	1,246.90	1,339.70	44.70
99	Burt	1,131.95	9,120.08	165.00	290.97
100	Bussey	308.60	52.70	467.27	
101	Calamus	497.08		524.47	9.50
102	Callender	629.28	3,827.23	1,123.80	25.80
103	Calmar	1,673.18	3,425.40	423.50	728.34
104	Calumet	321.04	70.67	413.38	5.00
105	Camanche	482.09	86.97		
106	Cambridge	426.87	2,328.24	667.09	
107	Cantril	284.72		125.75	15.05
108	Carbon	63.00		51.00	
109	Carlisle	1,280.52	32,921.96	1,096.87	
110	Carpenter	59.35	1,422.78		
111	Carson	481.64	2,440.01	637.08	
112	Cascade	1,250.21	2,311.19	1,559.08	1,552.63
113	Casey	1,148.71	2,745.23	47.44	
114	Castalia	78.78		64.00	
115	Castana	682.81	866.92		
116	Castle Hill (Rfd. Waterloo)	176.02	35.87	61.87	
117	Cedar Heights (Rfd. Waterloo)	1,162.10	912.50		
118	Center Junction	225.59	585.74		30.00
119	Center Point	555.23	2,728.22	347.85	607.65
120	Central City	949.55	2,189.68	169.20	383.72
121	Charlotte	494.44	881.61	302.26	
122	Charter Oak	865.87	2,435.37	1,273.64	118.33
123	Chatsworth	221.07	52.06		
124	Chelsen	1,196.55	1,427.12	240.00	
125	Chester	419.48	411.96	84.00	1.20

OUTSTANDING APRIL 1, 1928—BALANCE CASH MARCH 31, 1929—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1928	Cash balance March 31, 1929	Grand total for year	Number
5,293.55			53,096.74		9,783.02	62,879.76	62
4,370.22	3,387.12	121.47	18,419.94		9,983.57	28,403.51	63
1,712.99	95.66	800.00	11,687.31		4,474.30	16,161.61	64
209.97			449.96		144.08	594.04	65
198.42	15.00		355.82		62.15	417.97	66
374.00			903.02		279.43	1,272.45	67
599.16			738.66		21.39	760.05	68
177.08			199.88		45.26	245.14	69
1,350.52			2,048.41	131.44		2,179.85	70
526.85		50.65	1,080.69	1,344.47	1,556.62	3,090.78	71
2,430.31	2,216.26	107.22	7,096.23	105.00	4,769.24	11,970.52	72
1,083.52			1,632.89		520.57	2,153.46	73
1,601.68	55.07		3,516.16	414.16	142.65	4,072.97	74
1,264.05			1,732.92		429.82	2,162.74	75
1,768.74	1,722.67		4,318.13		1,486.09	5,804.22	76
575.48	100.00		1,005.65	27.00	727.32	1,759.97	77
2,456.24	1,986.97		10,504.70	25.00	3,357.55	13,887.25	78
1,011.49	550.75	91.84	3,590.14		591.67	4,181.81	79
1,013.23	555.77		7,608.53		5,148.62	12,757.15	80
610.40	9.50	55.00	812.23		441.39	1,253.62	81
838.24		90.00	1,523.06	1,509.48	4,342.04	7,374.58	82
1,241.64	1,603.50		5,816.26		2,578.92	8,395.18	83
1,210.61	400.00	96.50	2,249.25	29.27	26.18	2,304.70	84
880.12	2,148.00	12.50	3,191.95		1,231.24	4,423.19	85
409.31	4,074.90		9,247.68		5,662.71	14,910.39	86
1,300.71		20.50	1,525.21		1,417.11	2,942.32	87
4,802.41	140.00		14,117.38		525.52	14,642.90	88
1,320.66			1,799.62		1,450.96	3,250.58	89
2,771.00	4,838.50	1,088.91	12,500.83		5,079.51	17,580.34	90
525.25	962.50		2,895.69		592.83	3,488.52	91
6,141.76	3,239.10	8,055.30	31,539.70		6,139.16	37,678.86	92
5,236.06	2,922.29		16,986.18	771.05	8,784.08	26,541.31	93
1,818.56	1,247.50		3,445.56		1,048.54	4,494.10	94
1,006.96	356.83	44.88	1,842.77	1,895.38		3,738.15	95
351.23			543.08		2,997.25	3,540.33	96
1,050.64	575.00	232.50	6,069.77		3,377.85	9,447.62	97
3,248.68	1,056.25	53.55	7,899.39	1,695.16	435.78	10,030.33	98
589.70	7,892.64	1,096.95	20,287.29	243.59	1,476.01	22,006.89	99
2,258.69			3,087.26		736.55	3,823.81	100
942.97		5.32	1,979.34		3,761.53	5,740.87	101
916.81	1,077.50	30.00	7,630.42	4.40	9,011.17	16,645.99	102
11,488.00	7,322.48		25,060.90		1,075.56	26,136.46	103
1,570.38		42.30	2,422.77	217.84	1,953.76	4,594.37	104
839.77		66.07	1,474.90		1,281.71	2,756.61	105
2,191.46	794.63		6,408.29	58.49	520.45	6,987.23	106
1,185.48			1,611.00	75.78	340.42	2,027.20	107
174.25			288.25		411.04	699.29	108
1,028.37			36,327.72	635.40	2,764.77	39,727.89	109
734.24	1,311.80		3,528.17		3,284.37	6,812.54	110
5,581.11	1,065.78		10,205.62		6,179.13	16,384.75	111
6,643.18	9,755.00	258.00	23,329.29	2,545.10	11,683.64	37,558.03	112
2,697.26	2,222.39	18.08	8,879.11		3,101.09	11,980.20	113
695.71	110.50	10.00	958.99		571.33	1,530.32	114
684.76	1,770.20		4,004.69		7,935.36	11,940.05	115
956.56	290.00	8.00	1,528.32		2,052.18	3,580.50	116
420.05	12,116.75	149.23	14,760.63	1,217.94	2,546.09	18,524.66	117
1,654.50	617.93		3,113.76	69.78	1,431.25	4,614.79	118
2,011.78	351.36		6,002.09	1.55	6,153.51	12,757.15	119
2,316.84	5,279.73		11,288.72		8,788.78	20,077.50	120
1,488.82	5,515.00	5.00	8,687.13		764.91	9,452.04	121
2,348.23	3,895.00		10,936.44		1,920.71	12,857.15	122
181.30			454.43		409.03	863.46	123
2,036.79	1,141.00		6,041.46		4,858.78	10,900.24	124
1,203.48		133.25	2,253.37		1,108.93	3,362.30	125

TABLE NO. 2—CONTINUED—TOWNS—EXPENDITURES—WARRANTS
GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
126	Chillicothe	106.99	4,000.00		
127	Churdan	1,097.34	5,800.52	1,642.61	3.90
128	Cincinnati	1,560.15	39.85	200.00	
129	Clare	2,277.40	3,315.71		
130	Clarence	654.01	2,463.45	415.79	51.50
131	Clarksville	721.23	3,710.74	1,064.75	320.90
132	Clayton	286.53	76.99	3.00	
133	Clearfield	633.30	416.68	634.25	8.00
134	Cleghorn	317.94		321.00	
135	Clemons	247.47		435.07	
136	Clermont	385.17	1,122.47	475.61	
137	Clio	65.65		25.00	
138	Clover Hill (Via Valley Jet.)	40.05		12.50	
139	Clutier	350.69	745.70	451.25	30.00
140	Coburg	158.40		22.00	6.59
141	Coggon	598.92	12,137.78	159.90	
142	Coin	2,155.69	1,130.48	151.15	25.50
143	Colesburg	104.00		190.00	
144	College Springs	373.50	313.60	173.01	20.00
145	Collins	1,929.05	581.48	1,298.96	31.00
146	Colo	603.50	670.12	874.75	
147	Columbus City	143.41		25.00	
148	Columbus Junction	1,122.51	3,325.21	600.00	53.34
149	Colwell	307.92			
150	Conesville	179.11		157.85	
151	Conrad	461.80	1,605.16	1,246.50	184.95
152	Conway	1,214.40	585.00		
153	Coon Rapids	1,034.27	4,698.14	2,232.80	860.95
154	Coppock	71.18			
155	Coralville (Via Iowa City)	257.50			
156	Correctionville	1,168.55	4,726.00	1,853.67	268.84
157	Corwith	613.29	7,868.14	3.50	
158	Corydon	2,665.75	30,467.60	2,818.67	291.19
159	Cotter	20.73			
160	Coulter	455.82	692.30	46.05	
161	Craig	351.49	2,857.50	448.00	
162	Crawfordsville	361.22	1,604.96		
163	Cromwell	238.16			19.10
164	Crystal Lake	693.11			
165	Cumberland	960.97	2,398.19	496.00	
166	Cumming	84.87		101.10	36.00
167	Curlew	289.30			
168	Cushing	317.27	1,049.46	176.85	128.40
169	Cylinder	157.95		23.90	
170	Dakota City	407.90	858.76	180.98	
171	Dallas	242.73		35.84	
172	Dallas Center	1,634.55	411.98	194.08	23.25
173	Dana	177.10	33.85		16.00
174	Danbury	581.38	2,957.87	926.00	50.00
175	Danville	207.22	2,977.25	491.03	
176	Davis City	888.78	1,642.75	297.83	5.90
177	Dawson	138.97		1,325.06	8.10
178	Dayton	603.97	12,044.04	360.50	15.00
179	Decatur City	128.55	108.75	8.00	
180	Dedham	161.25	663.99	181.27	
181	Deep River	443.82	1,665.26	51.67	10.00
182	Defiance	458.45	3,946.98		
183	Delaware	65.81			
184	Delhi	116.03	76.30	15.50	
185	Delmar	382.00	2,084.84	3,181.82	45.00
186	Deloit	279.81	110.00	316.60	115.90
187	Delphos				
188	Delta	1,035.66	417.87	891.00	
189	Denver	558.65	6,223.54		629.90

OUTSTANDING APRIL 1, 1928—BALANCE CASH MARCH 31, 1929—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1928	Cash balance March 31, 1929	Grand total for year	Number
227.15			4,334.14		130.70	4,464.84	126
2,726.37	3,705.00		14,975.74		1,737.71	16,713.45	127
3,400.00			5,200.00	823.14	200.36	6,313.50	128
72.50			5,665.61	10.78	1,204.73	6,881.12	129
4,934.24	1,592.31		10,111.30	21.75	5,698.49	15,831.54	130
5,924.95	3,866.58	4.00	15,613.15		9,633.64	25,246.79	131
676.58			1,043.10		110.81	1,153.91	132
2,813.71	875.00		5,380.94		402.66	5,783.60	133
766.45			1,405.39		2,171.99	3,577.38	134
1,389.62			2,072.16		274.02	2,346.18	135
2,770.13	3,920.00		8,673.38		5,810.85	14,484.23	136
663.62	120.00		874.27		224.03	1,098.30	137
822.51			875.06	610.00	69.50	1,554.56	138
2,120.01	325.25		4,022.96		6,110.44	10,133.40	139
363.55			550.54	335.80	116.93	1,003.27	140
993.70	465.75		14,356.05		4,346.42	18,702.47	141
1,821.66	1,892.00	1.00	7,180.48	59.16	3,014.61	10,254.25	142
1,430.17			1,724.17		66.53	1,790.70	143
1,842.30			2,722.41		2,687.12	5,409.53	144
1,093.89	1,717.13	24.00	6,675.51	15.57	5,005.62	12,296.70	145
4,408.01	1,690.46		8,246.84	1.75	5,889.78	14,138.37	146
801.30	202.60		1,172.31		867.30	2,039.61	147
3,519.86	10,507.24	1,665.12	20,793.28		16,506.14	37,299.42	148
171.15	150.00		629.07		693.25	1,322.32	149
1,057.30	614.25		2,008.51		1,114.47	3,122.98	150
5,353.45			8,851.86		1,494.51	10,346.37	151
			1,799.40		1,007.02	2,806.42	152
4,675.16	4,612.50		18,113.82	5.23	9,834.15	27,953.20	153
254.49			325.67		47.64	873.31	154
593.95	3,631.85		4,483.30		606.42	5,179.72	155
2,797.73	958.81	810.00	12,583.60		14,733.69	27,317.29	156
3,323.70	7,836.33	115.52	19,760.48	500.00	7,133.85	27,394.33	157
2,481.14	8,320.33	65.51	47,110.19	2,894.86	15,458.77	65,463.82	158
596.97			617.70		291.02	908.72	159
1,075.54	1,312.87		3,582.58		2,077.72	5,660.30	160
1,347.54	875.00	500.00	6,379.53		1,825.30	8,204.83	161
8,538.90	1,286.49		11,791.57		2,594.64	14,386.21	162
493.60			750.86		948.03	1,698.89	163
1,226.08	737.58		2,656.77		47.62	2,704.39	164
2,319.66			6,174.82		1,091.77	7,266.59	165
522.36			744.33		626.78	1,371.11	166
	534.00		823.30		2,503.06	3,326.36	167
2,076.59	1,014.00		4,762.57		6,745.17	11,507.74	168
309.75	676.07		1,167.67		1,368.79	2,536.46	169
645.96	1,740.25		3,833.85	2.90	6,518.18	10,354.93	170
1,449.10	525.00	50.59	2,303.26		36.31	2,339.57	171
2,511.78	3,867.00		8,642.64		2,930.15	11,572.79	172
411.67			638.62		618.05	1,256.67	173
13,296.91	2,712.47	100.23	20,624.86		9,214.39	29,839.25	174
1,439.64			5,115.14	2,300.00	3,504.49	10,919.63	175
682.65	1,188.03		4,705.94		6,045.64	10,751.58	176
762.36			2,234.42		467.81	2,702.23	177
2,443.87	4,134.85	8.07	19,610.23	65.66	3,134.44	22,810.33	178
785.88			1,031.18	7.94	267.94	1,307.06	179
2,130.27	420.00	146.13	3,702.91		1,908.87	5,611.78	180
2,446.70	1,951.14		6,568.59		5,359.73	11,928.32	181
927.63	2,485.68		7,818.74		3,490.76	11,309.50	182
447.70	61.25		574.76		445.33	1,020.09	183
1,354.65		223.56	1,786.04		416.67	2,202.71	184
1,474.75	200.70		7,369.11		5,542.59	12,911.70	185
1,367.34	600.50		2,790.15		5,251.55	8,041.70	186
229.22			229.22		44.98	274.20	187
3,782.24			6,126.77		728.11	6,854.88	188
3,351.90	2,992.05	500.00	14,256.04	3.80	4,818.54	19,078.38	189

TABLE NO. 2—CONTINUED—TOWNS—EXPENDITURES—WARRANTS
GRAND.

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
190	Derby	455.88			
191	De Soto	489.62	150.00	170.55	
192	Dexter	533.70	15,267.01	701.12	72.60
193	Diagonal	886.00	1,369.12	9.30	
194	Dickens	171.38	180.78	20.00	19.00
195	Dike	1,145.93	14,198.69		
196	Dixon	397.00	430.84	86.50	
197	Dolliver	630.79	712.81		
198	Donahue	131.30	871.78	129.51	15.00
199	Donnan	109.86			1.00
200	Donnellson	1,493.04	757.23	630.00	
201	Doon	638.42	773.11	317.00	16.00
202	Dougherty	164.01			
203	Dow City	505.81	10,624.70	640.03	
204	Dows	509.93	3,824.43	1,980.00	1,021.10
205	Drakesville	146.41		.45	12.00
206	Dumont	1,143.28	1,682.25		107.75
207	Duncombe	559.18	989.80	240.00	5.00
208	Dundee	291.25		78.35	
209	Dunkerton	144.40		213.00	
210	Dunlap	1,143.51	5,205.86	1,658.96	14.25
211	Durant	1,982.16	5,201.02	250.08	
212	Dysart	1,708.59	14,738.05	1,453.50	1,203.63
213	Earlham	1,894.63	5,688.46		202.10
214	Earling	74.30	1,310.53		
215	Earlville	621.26	8,812.76	440.16	4.00
216	Early	637.72	3,522.82	439.43	1,237.36
217	Eddyville	895.90	579.90	1,077.70	25.00
218	Edenville (Rhodes P. O.)	445.96	1,655.40	124.45	30.40
219	Edgewood	641.82	1,235.37	169.50	
220	Elberon	271.25	355.88	145.00	
221	Eldridge	297.95	4,939.99	65.50	30.00
222	Elgin	725.75	1,444.96	8.40	2.32
223	Elkader	8,626.79	4,187.30	1,700.00	
224	Elkhart	176.94	1,720.03		
225	Elk Horn	240.51	3,237.37	2,989.08	
226	Elkport	110.90	35.00		5.00
227	Elliott	516.43	1,711.98	670.37	156.35
228	Ellston	233.98	62.64	117.50	
229	Ellsworth	1,232.50	5,083.45	37.08	23.00
230	Elma	560.80	600.12	253.25	289.61
231	Ely	157.35	183.60	28.50	
232	Emerson	1,210.29	747.73		
233	Epworth	162.36	1,270.29	16.45	.75
234	Essex	453.32	5,545.72	1,225.85	21.70
235	Everly	232.13	9,081.19	237.27	93.85
236	Exira	619.94	1,565.70	1,676.35	40.10
237	Exline	148.72	60.00	83.45	
238	Fairbank	546.79	7,201.28	241.76	
239	Farley	730.00	957.00	1,300.00	425.00
240	Farmersburg	268.23	575.13	3,208.36	
241	Farmington	797.41	4,204.65	1,853.23	
242	Farnhamville	363.91	5,310.25	440.50	38.60
243	Farragut	1,345.79	908.46	403.01	
244	Fayette	576.53	2,803.58	792.75	642.84
245	Fenton	923.48	3,761.11		30.50
246	Ferguson	142.05	2,443.37		
247	Fertile	310.48	49.98	74.00	
248	Floris				
249	Floyd	119.94		254.66	385.72
250	Fonda	1,623.52	15,029.39	442.48	486.15
251	Fontanelle	824.27	8,915.13	573.66	5,509.67
252	Fort Atkinson	589.13	8.73	57.97	
253	Fostoria	76.96	42.70	146.60	

OUTSTANDING APRIL 1, 1928—BALANCE CASH MARCH 31, 1929—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1928	Cash balance March 31, 1929	Grand total for year	Number
1,147.50			1,603.38		2,066.48	3,669.86	190
464.30			1,274.47		1,145.29	2,419.76	191
3,493.19	5,181.61	1,460.43	26,709.67	79.64	8,405.74	35,195.05	192
1,145.91	1,647.50		5,057.83	4,879.00	2,879.64	12,816.47	193
357.12	575.00		1,323.28		4,706.48	6,029.76	194
1,690.87	591.76		17,627.25		1,569.31	19,196.56	195
1,416.39	740.00	42.64	3,113.37		1,155.54	4,268.91	196
327.38	725.00		2,395.98	2.85	624.69	3,023.52	197
334.34	180.00		1,661.93		1,512.68	3,174.61	198
352.29			463.15		818.19	1,281.34	199
953.77	830.00		4,664.04		1,747.16	6,411.20	200
747.82	2,820.27		5,312.62		6,177.88	11,490.50	201
1,789.82	125.00		2,078.83		1,626.10	3,704.93	202
810.36	2,167.38	116.41	14,864.69	447.41	2,312.51	17,624.61	203
3,598.54	1,235.50		12,169.59	179.55	5,089.75	17,438.89	204
567.23		37.80	763.89	784.74	7.71	1,556.34	205
2,382.23	5,366.14		10,681.65	7.80	2,428.62	13,118.07	206
1,735.36	168.08	1.68	3,699.10	447.08	445.52	4,591.70	207
468.99			838.59	20.00	301.56	1,160.15	208
1,446.38			1,803.78		158.27	1,962.05	209
3,785.63	6,674.40	51.67	18,534.28		9,158.17	27,692.45	210
5,371.09	3,709.61		16,603.96		1,002.06	17,606.02	211
15,090.07	4,870.41		39,064.25	60.00	21,922.99	61,047.24	212
489.85	21,106.05		29,381.00		8,252.92	37,634.01	213
1,256.11	510.00		3,150.94		156.58	3,307.52	214
1,778.29		68.50	11,724.97		4,192.22	15,917.19	215
2,455.35		233.92	8,526.60	1,098.76	7,203.29	16,828.65	216
2,082.37	140.02		4,800.89		857.73	5,658.62	217
1,166.13	788.75		4,211.09		1,736.06	5,947.15	218
1,599.90	3,626.74		7,273.33		870.37	8,143.70	219
1,939.18		115.02	2,826.33		2,769.65	5,595.98	220
1,296.68			6,630.12		4,406.55	11,036.67	221
2,028.53	2,616.75		6,826.71		6,170.18	12,996.89	222
22,359.44		625.96	37,499.49	13,564.57	2,404.63	53,468.69	223
1,777.70	553.00		4,227.67	13.50	5,973.97	10,215.14	224
2,731.13	14,414.07	2,654.40	26,266.56		1,179.45	27,446.01	225
598.35			749.25	500.00	217.63	1,466.88	226
1,035.39	3,119.91	221.73	7,432.16	2,112.00	4,737.27	14,281.43	227
618.00	120.00		1,147.12		818.83	1,965.95	228
1,707.25	799.49		8,882.77	9.80	3,081.32	11,973.89	229
6,504.37	2,150.00	22.42	10,380.57	.50	9,524.19	19,905.26	230
352.73			722.18		720.38	1,442.56	231
1,844.11		1,035.00	4,837.13		2,096.32	6,933.45	232
1,042.74	1,073.75		3,566.34		1,205.92	4,772.26	233
1,754.31	1,486.04	76.60	10,563.54		7,317.60	17,881.14	234
803.65	2,757.50		13,205.59		18,706.53	31,912.12	235
2,169.74	9,671.09		15,742.92	5.00	5,634.88	21,382.80	236
637.71		87.42	1,017.30	2,665.35	1,326.08	5,008.73	237
543.75	1,678.57		10,212.15	1.05	6,435.76	16,648.96	238
2,196.27	2,433.13		8,041.40		6,742.22	14,783.62	239
892.97			4,944.09		336.16	5,280.25	240
3,766.92			10,622.21	777.52	1,637.25	13,036.98	241
391.43	1,753.14		8,297.83		3,100.22	11,398.05	242
2,713.56	3,191.10		8,561.92		5,480.79	14,042.71	243
2,961.36	1,240.00		9,017.06	123.63	6,372.66	15,513.35	244
536.16			5,251.25	1.00	13,107.67	18,359.92	245
789.25	903.83	11.17	4,289.67	75.00	458.32	4,822.99	246
778.20	893.55		2,106.21		65.35	2,171.56	247
510.35			510.35		249.40	759.75	248
892.42	1,290.00		2,942.74		1,297.99	4,240.73	249
1,192.82	10,519.92		30,094.28	364.83	17,151.41	47,610.52	250
17,123.97	6,780.25		39,726.95	699.00	12,435.27	52,861.22	251
1,016.70	505.42		2,177.95		300.34	2,478.29	252
86.18	412.50		764.94	33.00	4,866.19	5,664.13	253

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—CONTINUED—TOWNS—EXPENDITURES—WARRANTS
GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
254	Franklin (Via Donnellson)	33.80	12.00	15.00	
255	Fraser	123.71			
256	Fredericksburg	600.80	8,348.14		233.54
257	Frederika	78.65	130.00	16.50	
258	Fredonia (Via Columbus Jet.)	19.80		9.00	
259	Fremont	636.17	97.96	422.62	35.50
260	Galt	232.37		69.85	
261	Galva	2,310.00	2,937.66		1,142.61
262	Garber	79.88	66.50		
263	Garden Grove	295.65	744.79	767.21	
264	Garnavillo	273.72	76.76	63.85	1.00
265	Garner	1,509.12	7,895.98	1,285.61	16.00
266	Garrison	259.71		220.00	8.00
267	Garwin	173.56	1,686.64	435.00	194.45
268	Geneva	84.50		519.93	
269	George	1,009.16	839.66	1,254.60	110.00
270	Gilbert	263.14	1,154.16	10.00	1.60
271	Gilbertville	212.60		98.62	
272	Gilman	726.01	2,234.61	1,059.95	
273	Gilmore City	2,185.72	5,632.60		10.00
274	Gladbrook	9,112.08	1,890.30	1,174.61	
275	Glidden	897.51	21,114.53	1,294.13	147.00
276	Goldfield	620.93	2,885.70	676.00	35.30
277	Goodell	302.36	384.27		14.95
278	Goose Lake	144.27	4,028.39	38.56	
279	Gowrie	713.66	4,937.51	1,326.79	
280	Graettinger	590.15	542.85	780.00	
281	Grafton	66.15	2,364.60	125.50	
282	Grand Junction	1,225.59	3,211.73	163.88	5.00
283	Grand Mound	529.72	1,768.33	156.44	89.00
284	Grand River	234.31		155.50	
285	Grandview	629.59	146.86	57.00	
286	Granger	661.79	3,776.59	345.07	
287	Grant	481.10			
288	Granville	277.08	722.67	900.00	
289	Gravity	862.27	267.50	1,040.00	12.00
290	Gray	120.20	190.01	106.72	
291	Greeley	218.88	54.10	119.83	100.00
292	Greene	3,357.64	7,464.14	1,172.82	15.35
293	Greenfield	1,141.07	48,118.57	2,169.63	
294	Green Island	191.85			
295	Greenville	142.07	748.38	100.00	
296	Grimes	700.29	6,814.51	556.00	
297	Griswold	967.06	5,871.07	615.14	9,873.58
298	Grundy Center	4,379.35	10,297.59	2,231.09	2,076.21
299	Gruver	153.94			
300	Guernsey	205.42			
301	Guthrie Center	1,100.52	8,384.98	1,333.08	535.94
302	Guttenburg	2,138.46	16,620.97	682.89	
303	Halbur	129.66	407.51	34.00	
304	Hamilton	147.35	120.00	2.66	
305	Hancock	183.60		209.25	10.00
306	Hanlontown	119.71	26.00	110.34	
307	Hansell	27.80	219.96	100.00	
308	Harcourt	910.00	2,337.15		
309	Hardy	204.05	27.50	38.75	
310	Harper	148.00			
311	Harpers Ferry	206.72	1,188.26	158.80	
312	Harris	649.52	1,940.21		1,334.93
313	Hartford	211.97		130.00	
314	Hartley	1,530.52	18,304.30	2,515.61	386.25
315	Hartwick	124.47			
316	Harvey	271.78		101.72	7.00
317	Hastings	404.79	355.78	68.80	45.43

OUTSTANDING APRIL 1, 1928—BALANCE CASH MARCH 31, 1929—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1928	Cash balance March 31, 1929	Grand total for year	Number
145.97			206.77		14.03	220.80	254
682.97			806.68		45.55	852.23	255
2,614.46			11,796.94		7,799.66	19,596.60	256
269.69			494.84		84.36	579.20	257
68.17		2.00	98.97		45.99	144.96	258
3,826.99			5,019.24	270.00	903.73	6,192.97	259
927.14	1,420.00		2,649.36		457.05	3,106.41	260
5,135.25			11,525.58		11,808.30	23,333.88	261
492.15		34.03	672.56	1,059.17	.63	1,732.36	262
1,056.06	782.88	41.09	3,687.68	663.95	1,057.11	5,408.74	263
3,031.62		34.87	3,481.82		1,218.98	4,700.80	264
2,845.55	22,932.08		36,484.34		21,065.78	57,550.12	265
2,191.11			2,678.82		2,596.74	5,275.56	266
3,252.28	2,067.50	1,097.07	8,906.50	20.50	11,380.59	20,307.59	267
650.63			1,255.06		1,759.18	3,014.24	268
3,507.21	9,878.02		16,598.65	10.75	11,625.16	28,234.56	269
455.87	774.68		2,659.45		793.58	3,453.03	270
649.45	15.38		976.05		630.81	1,606.86	271
1,541.10	202.38	222.90	5,986.95	2,164.92	1,472.97	9,624.84	272
1,097.38	14,523.18	1,278.74	24,727.62	60.47	3,881.23	28,669.32	273
6,427.01	2,967.00		21,571.00		14,494.54	36,065.54	274
2,790.00	7,047.56	1,097.90	34,388.63	42.95	7,366.48	41,798.06	275
2,318.87	1,370.00		7,906.80		6,608.57	14,515.37	276
399.66			1,101.24	627.80	1,275.12	3,004.16	277
222.33	328.28		4,761.83		2,719.48	7,481.31	278
2,756.25	5,455.04	285.23	15,474.48	27.15	11,921.13	27,422.76	279
1,957.29			3,870.20		2,822.15	6,692.44	280
515.05	1,450.00		4,521.30		4,358.29	8,879.59	281
2,359.62	12,195.30	51.51	19,212.63	417.55	2,741.62	22,371.80	282
2,042.91	2,334.46		6,920.86		2,813.44	9,734.30	283
1,227.56		14.51	1,631.88	200.00	43.37	1,875.25	284
1,437.48	320.00	54.00	2,644.93	1,000.00	126.90	3,771.83	285
344.59	1,580.00		6,708.04		3,421.09	10,129.13	286
626.07	840.00		1,447.17	290.85	133.99	1,872.01	287
2,238.45	1,263.12		5,401.32	4,326.00	87.97	9,815.29	288
1,449.99			3,631.76		1,179.63	4,811.39	289
453.74	1,175.00	3.11	2,048.78	455.59	344.23	2,848.60	290
1,656.02	624.72		2,773.55		303.09	3,076.64	291
3,416.86	3,087.50	3,342.79	21,857.10	272.51	5,703.22	27,832.83	292
3,917.98	8,191.06		63,538.31	19.98	45,222.80	108,781.09	293
343.98			535.83		595.21	1,131.04	294
500.13	4,378.30	625.00	6,493.88		1,181.06	7,674.94	295
1,101.57		57.03	9,229.40		517.63	9,747.03	296
2,835.68	1,860.00		21,522.53	12.00	11,148.36	32,682.89	297
9,583.47	4,024.62	375.04	32,967.37		20,740.32	53,707.69	298
672.64			826.58		300.33	1,126.91	299
621.00	125.00		951.42		1,580.31	2,531.73	300
6,375.44	4,623.95	165.18	22,519.09	782.01	14,455.04	37,756.14	301
6,066.36			25,508.68		28,447.52	53,956.20	302
2,154.13			2,725.30		1,960.52	4,685.82	303
1,126.10		31.25	1,427.36		1,099.78	2,527.14	304
1,886.24			2,289.09		573.66	2,862.75	305
818.66	420.16		1,494.77		1,102.80	2,597.57	306
126.98		4.83	479.57	100.00	342.54	922.11	307
1,199.82	1,270.00		5,716.97	127.21	3,269.32	9,113.50	308
723.93	63.10	2.00	1,059.33		2,332.24	3,391.57	309
1,074.37			1,222.37		121.40	1,343.77	310
159.41	247.00		1,960.19		364.86	2,325.05	311
653.36			4,578.02		2,896.49	6,974.51	312
1,745.51	783.75		2,821.23		912.06	3,733.29	313
2,075.20	19,985.34	1,982.26	46,779.48	2,272.50	16,122.34	65,174.32	314
352.12			476.59	87.55	74.41	638.55	315
1,177.37		50.30	1,608.17		366.72	1,974.89	316
1,149.66	130.00	17.46	2,171.92		240.98	2,412.90	317

TABLE NO. 2—CONTINUED—TOWNS—EXPENDITURES—WARRANTS
GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
318	Havelock	701.23	462.87	532.13	1,487.22
319	Hawkeye	237.97	1,971.46	171.69	30.00
320	Hayesville	168.05	46.46	116.53	5.00
321	Hazleton	345.15	14.25	2,706.08	
322	Hedrick	1,437.63	759.69	107.60	43.05
323	Henderson	50.95		140.19	
324	Hepburn	59.90		181.30	1.25
325	Hills	203.70	180.00		
326	Hillsboro	575.01		479.74	
327	Hinton	514.14	4,014.09	71.69	
328	Holland	182.15			
329	Holstein	1,862.65	8,981.75	1,861.71	109.56
330	Holy Cross (Via N. Buena Vista)	77.00	234.40	3.00	
331	Hopeville (Via Murray)				
332	Hopkinton	95.18	2,113.15	780.07	
333	Hornick	1,642.56	4,984.26	441.47	
334	Hospers	570.14	307.25	1,013.52	434.73
335	Hubbard	514.16	3,439.60	1,348.50	71.32
336	Hudson	898.39	7,963.11	300.00	1.00
337	Hull	1,208.46	2,047.66	933.79	13.55
338	Humeston	535.88	4,379.03	7.35	205.00
339	Hurstville				
340	Huxley	962.82			
341	Imogene	430.43		76.00	
342	Inwood	624.99	4,466.83	855.55	308.35
343	Ionia	30.72		25.00	
344	Ireton	509.62	856.79	218.55	
345	Irwin	858.70	3,459.85		
346	Jackson Junction	90.00			
347	Jamaica	191.70		177.84	
348	Janesville	516.97	17,388.41	222.66	25.00
349	Jesup	399.07	1,366.67	1,084.20	25.00
350	Jewell Jct. (P. O. Jewell)	599.73	1,851.85	751.95	499.47
351	Joice	118.90	153.00	6.72	75.00
352	Jolley	162.45	231.24	3.00	6.00
353	Kalona	680.78	529.02	644.56	
354	Kamrar	154.42	4,726.14		
355	Kanawha	1,271.36	1,053.87	953.10	201.05
356	Kellerton	370.80	136.70	705.24	10.00
357	Kelley	379.68	1,894.76		42.00
358	Kellogg	475.93	1,107.95	1,620.00	
359	Kensett	297.90		237.10	198.87
360	Kent	967.29			
361	Keosauqua	2,753.57	1,659.00	138.00	
362	Keota	643.66	5,521.28	897.39	844.27
363	Keswick	139.00		213.52	
364	Keystone	646.55	1,746.78	1,313.31	8.00
365	Kimballton	402.99	8,251.63	264.00	
366	Kingsley	702.86	3,288.57	2,559.97	364.20
367	Kinross	62.50			
368	Kirkman	322.35	726.08		
369	Kirkville	330.89			
370	Kiron	510.00	1,255.15		
371	Klemme	1,413.29	640.93	52.78	1.75
372	Knierim	217.80			
373	Lacona	1,148.16	5,907.26	763.69	15.00
374	Ladora	313.08	848.77		
375	Lakota	619.45	544.89	316.00	59.44
376	Lake Mills	1,138.54	3,900.85	879.62	943.09
377	Lake Park	4,652.35	3,447.14	960.00	848.64
378	Lake View	1,383.32	23,855.24	1,417.26	314.38
379	Lamoni	1,844.17	4,438.22	1,234.22	208.94
380	Lamont	233.51	1,146.97	630.49	
381	Lamotte	254.27	261.99	46.75	

OUTSTANDING APRIL 1, 1928—BALANCE CASH MARCH 31, 1929—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1928	Cash balance March 31, 1929	Grand total for year	Number
3,610.02	1,861.80		8,655.27		16,472.42	25,127.69	318
1,789.40	1,650.00		5,850.52		1,645.30	7,495.82	319
353.18	375.00		1,064.22		1,149.56	2,213.78	320
961.40			4,026.88		200.99	4,317.87	321
2,191.25	3,481.65	20.04	8,040.91	1,031.80	1,201.68	11,174.39	322
1,793.40			1,984.54		1,205.68	3,190.22	323
160.55			403.00		2,018.65	2,421.65	324
181.13			564.83		1,444.30	2,009.13	325
2,088.97	2,561.93		5,705.65		2,162.96	7,868.61	326
335.60	6,432.70		11,368.22		3,581.07	14,949.29	327
688.55			870.70		537.55	1,408.25	328
1,452.07	39,204.64		53,472.38		37,854.68	91,327.06	329
499.65	212.00		1,031.05		800.73	1,831.78	330
2,887.64	805.00		6,681.04		5,060.09	11,741.13	331
722.19	9,161.62		16,952.10		7,619.06	24,571.16	332
2,539.86	8,727.50	5.00	13,598.00		385.80	13,983.80	333
1,370.88	120.00		6,864.46		6,389.67	13,254.13	334
1,242.06	357.50	16,610.77	27,872.83		5,322.24	32,695.07	335
1,801.94	7,527.50		13,532.90		4,539.34	18,072.24	336
3,697.22	5,330.38	5.05	14,159.91	581.54	8,054.13	22,795.58	337
467.48			467.48		27.58	495.06	338
911.63	2,737.50		4,611.95		2,074.53	6,686.48	339
625.56		40.00	1,171.99		1,327.11	2,499.10	340
2,895.06	4,863.19		14,013.97	1,851.37	127.87	15,993.21	341
1,134.91	1,475.00		2,665.63			2,665.63	342
2,816.29	5,909.65		10,310.90		6,751.88	17,062.78	343
457.93	2,815.63		7,592.11		20,145.98	27,738.09	344
906.87		2.50	1,089.37		43.08	1,132.45	345
2,678.35	940.00		3,987.89		2,949.23	6,937.12	346
583.44	959.51	4.24	19,700.23		68.77	19,769.00	347
2,179.66	3,483.24		8,487.84	47.61	3,371.73	11,907.18	348
5,420.82	3,112.50		12,236.32	260.29	9,965.19	22,461.80	349
1,086.68	718.68	45.44	2,204.42		155.70	2,360.12	350
366.86			769.55		3,628.78	4,398.33	351
6,937.53	1,435.49	6.00	10,233.38		1,916.19	12,149.57	352
1,327.10	335.15		6,542.81		6,480.12	13,022.93	353
5,929.93	6,105.85	334.00	15,849.16	127.26	3,329.82	19,306.24	354
1,358.74			2,581.48	.35	2,674.44	5,256.27	355
614.67	835.00		3,766.11		2,598.31	6,364.42	356
1,734.15	687.50		5,625.53		4,439.69	10,065.22	357
1,788.52			2,522.39	1.30	1,357.46	3,881.15	358
	665.38		1,632.67		1,174.72	2,807.39	359
793.00			5,343.57		1,517.53	6,861.10	360
6,864.01	2,708.00	12.50	17,491.11	449.13	1,866.26	19,806.50	361
2,345.55			2,698.07		971.77	3,669.84	362
1,091.18	2,143.38		6,949.20		1,425.50	8,374.70	363
1,759.31	2,304.21	246.00	13,228.14		13,796.98	27,025.12	364
4,893.22	15,620.10		27,428.92	15.78	20,712.90	48,157.60	365
254.56	206.55	16.37	539.98	54.00	48.30	642.28	366
405.33	830.00		2,283.76		1,135.64	3,419.40	367
527.09	130.00		987.98		93.25	1,081.23	368
1,277.00	978.16		4,020.31		1,705.63	5,725.94	369
1,262.25	1,145.70		4,516.70		4,704.76	9,221.46	370
1,401.03			1,618.83		1,720.60	3,339.43	371
722.77	1,550.00		10,106.88		38.48	10,145.36	372
839.04	1,802.64		3,893.53		3,521.20	7,324.73	373
1,439.90	2,777.38		5,757.06		4,440.90	10,197.96	374
6,426.38	5,094.98	10.00	18,393.46	3.50	6,908.71	25,365.67	375
2,253.91	4,518.45		16,680.49		5,286.08	21,966.57	376
11,834.96	1,413.30	3,685.00	43,903.46	3.48	12,254.19	56,161.13	377
4,955.16	10,799.63		23,480.34		12,410.96	35,891.30	378
1,511.99			3,522.96	88.58	1,608.93	5,220.47	379
1,027.11		67.99	1,653.11	3,380.07	594.28	5,632.46	380

TABLE NO. 2—CONTINUED—TOWNS—EXPENDITURES—WARRANTS
GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
382	Lanesboro	201.65		223.32	66.50
383	Lansing	600.71	3,920.95	1,899.54	50.00
384	La Porte City	861.95	931.94	2,241.00	1,826.29
385	Larchwood	1,022.31	8,111.80	874.32	
386	Larrabee	560.53	3,259.85	36.25	
387	Latimer	264.00	816.58	120.00	
388	Laurel	359.94	219.30	245.21	
389	Laurens	1,006.59	12,202.55	4,075.35	326.95
390	Lawler	339.65	7,449.22		
391	Lawton	887.38	1,184.56		
392	Le Claire	439.12		854.02	
393	Ledyard	429.21	954.65	353.73	8.00
394	Le Grand	288.82		52.00	
395	Lehigh	988.24	7,764.50	541.00	
396	Leighton	114.00		43.00	
397	Leland	129.40	18.75	50.00	
398	Lenox	1,023.91	5,843.31	1,293.57	260.29
399	Le Roy	98.14	324.00		24.25
400	Lester	160.00	4,406.33	180.00	10.00
401	Letts	1,533.10		272.06	
402	Lewis	518.89	2,375.49	128.71	25.00
403	Libertyville	163.00		189.49	
404	Lladderdale	174.01		166.53	
405	Lime Springs	273.20	516.12	103.50	
406	Lincoln	264.28	954.11	14.00	
407	Linden	309.65	152.84	77.00	
408	Lineville	351.40	359.26	606.40	349.71
409	Linn Grove	4,328.80	1,288.55		
410	Lisbon	744.98	2,660.36	1,018.68	61.00
411	Liscombe	234.69	496.15	29.12	
412	Littleport	319.55		205.95	
413	Little Rock	585.63	3,014.69	556.50	72.15
414	Little Sioux	85.26	2,921.75	151.00	
415	Livermore	710.88	8,600.39	771.26	45.80
416	Lockridge	633.13		36.42	
417	Logan	515.02	8,894.61	1,414.43	112.15
418	Lohrville	2,431.58	1,107.16	226.32	311.15
419	Lone Rock	213.77	343.14	31.00	
420	Lone Tree	510.03	2,643.46	458.57	
421	Long Grove	218.53	914.94	130.00	
422	Lorimor	350.79	608.25	605.04	61.60
423	Lost Nation	1,206.53	2,618.02	145.75	515.46
424	Lovilla	1,173.66	70.50	236.95	
425	Lowden	442.35	4,519.40	481.37	99.41
426	Low Moor	116.00			
427	Luana	270.55	100.00	166.35	
428	Lucas	294.24		106.00	107.55
429	Luther	151.50	551.03	369.50	
430	Lu Verne	664.32	9,578.83	650.67	18.00
431	Luxemburg (P. O. Vienna)	13.00		23.25	
432	Luzerne	340.65		240.00	
433	Lynnville	239.75	30.00	292.61	
434	Lytton	396.11	1,161.03	748.02	
435	Macedonia	700.75	1,788.99	396.00	
436	Macksburg	138.96	103.03		
437	Magnolia	200.87			
438	Malcolm	134.91	850.02	438.20	
439	Mallard	295.12	1,135.98	120.00	13.36
440	Maloy				
441	Malvern	289.25	4,138.16	700.04	1,358.07
442	Manilla	864.03	20,547.37	1,209.66	102.35
443	Manly	1,702.45	6,850.32	84.40	1.50
444	Manning	1,072.40	7,880.69	9,654.40	606.13
445	Manson	1,634.30	15,323.91	1,226.54	1,205.39

OUTSTANDING APRIL 1, 1928—BALANCE CASH MARCH 31, 1929—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1928	Cash balance March 31, 1929	Grand total for year	Number
1,440.55			1,938.02		1.00	1,939.02	382
4,534.52	998.83		12,004.55	12.50	1,427.03	13,444.08	383
5,163.79	7,137.50	474.53	18,637.00	500.00	3,052.72	22,189.72	384
1,264.39	2,450.00		13,722.82		6,432.16	20,154.98	385
433.35	240.00		4,529.98		4,012.53	8,542.51	386
1,678.03			2,878.61		1,459.68	4,338.29	387
658.60			1,483.05		1,169.74	2,652.79	388
5,852.20		11,154.30	34,617.94	135.90	31,045.27	65,799.11	389
1,952.47	1,348.00		11,089.34		1,774.63	12,863.97	390
803.88	310.00		3,185.82	438.61	445.22	4,069.65	391
1,963.18	247.50	17.71	3,521.53	447.38	5.11	3,974.02	392
285.18	565.00		2,595.77		2,163.04	4,758.81	393
1,913.57	160.00		2,414.39		556.90	2,971.29	394
1,970.43	6,569.63		17,833.80		7,368.18	25,201.98	395
650.68		60.00	867.68	900.00		1,767.68	396
898.54	600.00		1,696.69		333.08	2,029.77	397
5,080.09	4,795.00	72.87	18,369.04	5,127.86	2,501.91	25,998.81	398
204.95			651.34		279.96	931.30	399
1,540.68	780.80		7,077.81		7,601.45	14,679.26	400
888.05	120.00		2,813.21		1,200.01	4,013.22	401
1,232.90		9.85	4,290.84		2,970.04	7,260.88	402
843.67		1.15	1,197.31	85.00	396.20	1,678.51	403
1,754.87	1,130.00	5.00	3,230.41		4,735.39	7,965.80	404
2,019.49			2,912.31		3,669.13	6,581.44	405
1,156.03	630.26		3,018.68		1,062.51	4,081.19	406
1,341.11	680.86		2,561.46		2,796.46	5,357.92	407
1,418.80			3,085.57		1,152.60	4,238.17	408
			5,617.35	283.98	5,309.93	11,211.26	409
20,831.77	9,542.46	11,626.72	46,485.97	3,141.78	3,426.54	53,054.29	410
747.83	575.00		2,082.79	24.00	2,763.73	4,870.52	411
454.97			980.47	108.45	35.13	1,124.05	412
1,498.10	568.07		6,295.14		1,396.27	7,691.41	413
570.61	416.04	40.50	4,185.16		473.59	4,658.75	414
707.11	1,931.92	20.00	12,787.36		12,202.66	24,990.02	415
517.34	222.86		1,409.75		287.72	1,647.47	416
3,544.23	6,047.96	947.82	21,476.22	3,068.75	24,663.28	49,208.25	417
3,800.45	14,545.38	250.69	22,672.73	111.78	19,100.39	41,884.90	418
398.86	600.00		1,586.77	43.90	6,171.81	7,802.48	419
3,183.44			6,795.50		4,898.68	11,694.18	420
211.39	730.00		2,204.86		2,318.28	4,523.14	421
2,043.12		8.81	3,677.61		761.75	4,439.36	422
3,223.35	2,925.56		10,634.67		4,453.45	15,088.12	423
3,357.32		11.32	4,849.75		193.53	5,043.28	424
10,718.65	1,031.25	112.53	17,404.96	264.64	3,117.24	20,786.84	425
1,638.76	1,465.00		3,219.76	1,000.00	48.99	4,268.75	426
830.47		372.15	1,739.52	3,973.95	919.43	6,632.90	427
927.86			1,435.65		345.89	1,781.54	428
217.55			1,289.58		590.12	1,879.70	429
834.51			11,746.33		12,948.55	24,694.88	430
1,455.00			1,491.25	30.00	133.97	1,655.22	431
1,058.10			1,638.75		324.73	1,963.48	432
1,422.77			1,985.13		291.19	2,276.32	433
697.64	2,397.50		5,400.30		3,698.72	9,099.02	434
2,254.70	825.71		5,966.15		2,098.37	8,064.52	435
355.22	20.00		617.21		553.50	1,170.71	436
510.19			711.06	960.50		1,671.05	437
2,320.00			3,743.73		3,112.52	6,856.25	438
771.83	1,168.57		3,504.86		739.67	4,244.53	439
424.27			424.27		17.53	441.80	440
5,305.61	5,203.40	384.89	17,379.42		5,312.79	22,692.21	441
2,818.16	6,439.35	4,182.89	36,163.81	2,618.25	19,374.66	58,156.72	442
2,226.07	1,351.00	3.38	12,219.12	15.42	2,826.82	15,061.36	443
4,512.96	14,061.00	203.30	27,990.88		11,732.44	49,723.32	444
4,629.51	14,860.29	1,120.00	39,999.94		36,951.32	76,951.26	445

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—CONTINUED—TOWNS—EXPENDITURES—WARRANTS
GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
446	Mapleton	4,314.73	17,158.60	1,710.70	83.96
447	Marathon	4,387.02	10,291.19	4.00	
448	Marble Rock	1,154.85	1,035.70	687.23	
449	Marcus	898.68	4,699.76	1,351.78	251.62
450	Marne	332.83	879.39		
451	Marquette	471.82	1,116.14	79.50	171.65
452	Martelle	192.13		17.40	
453	Martinsburg	171.50	12.35	3.00	
454	Martensdale	120.89		60.00	2.50
455	Marysville	68.32			
456	Masonville	123.95		35.81	
457	Massena	713.72	1,982.36	1,017.45	
458	Matlock	249.40	29.10	54.52	
459	Maurice	243.02	511.60	86.24	
460	Maxwell	808.82	2,536.87	1,084.93	41.00
461	Maynard	559.38	636.73	123.29	
462	Maysville (Walcott P. O.)	67.08	122.00		
463	McCallsburg	296.62		388.49	
464	McCausland	129.33		48.00	
465	McClelland	179.00		50.00	
466	McGregor	1,165.17	6,459.58	4,100.99	2,942.68
467	McIntire	197.09	29.30	692.12	10.00
468	Mechanicsville	572.06	3,324.44	1,128.00	10.00
469	Mediapolis	1,108.80	2,992.75	136.50	837.08
470	Melbourne	194.86	160.42	161.55	1.50
471	Melcher	831.06	154.40	1,570.71	68.75
472	Melrose	337.52	35.90	256.00	
473	Melvin	407.64	477.27	197.73	
474	Menlo	574.75		431.43	
475	Meriden	249.84	80.95	143.50	
476	Merrill	960.08	3,984.67	1,628.20	
477	Meservey	141.12	388.84	45.00	105.26
478	Middletown	122.00	40.00	64.92	
479	Miles	808.51	1,145.29		
480	Milford	1,521.74	2,319.01	1,300.11	75.00
481	Millersburg	37.00		179.00	
482	Millerton	114.87		50.00	
483	Milo	262.30	8,736.70	129.75	
484	Milton	411.00	1,098.00		
485	Minburn	106.25	11,762.66	545.61	97.05
486	Minden	1,318.79	834.53	300.00	
487	Mingo	261.56	495.20		
488	Mitchell	20.00			
489	Mitchellville	621.92	3,785.34	40.00	
490	Modale	1,671.83	610.53	813.97	
491	Mondamin	745.53	122.90	302.95	
492	Moneta	274.85			
493	Monmouth	133.70	427.15	100.00	
494	Monona	1,850.68	4,368.10	329.65	166.86
495	Monroe	1,657.80	1,321.92	1,414.10	10.00
496	Montezuma	946.27	6,121.39	1,680.19	46.20
497	Montour	243.10	108.66	170.97	4.14
498	Montrose	342.79	199.50	519.47	
499	Moorhead	1,014.87	2,067.74		
500	Moorland	258.96	1,248.78	130.06	12.89
501	Moravia	365.85	129.56	143.69	
502	Morning Sun	1,166.92	2,955.64	898.76	
503	Morrison	219.79			5.00
504	Moulton	634.45	4,077.94	445.56	15.00
505	Mt. Auburn	419.59		127.71	
506	Mt. Ayr	1,112.10	7,971.58	1,819.99	744.17
507	Mt. Sterling				
508	Mt. Union	22.10			
509	Mt. Vernon	2,073.34	7,246.41	1,636.76	478.45

OUTSTANDING APRIL 1, 1928—BALANCE CASH MARCH 31, 1929—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1928	Cash balance March 31, 1929	Grand total for year	Number
3,174.90	9,443.01	651.25	36,537.15	3,127.15	15,319.85	54,984.15	446
27.55	961.45	10.00	15,681.21		13,476.20	29,157.41	447
2,617.61	125.00		5,620.39		5,411.98	11,032.37	448
6,848.61	2,105.00		16,155.45	7.25	9,110.20	25,272.99	449
848.58	1,139.71		3,200.51	384.87	2,103.60	5,688.98	450
1,637.92	1,108.27		4,585.30		2,048.05	6,633.35	451
698.40			907.93		1,112.54	2,020.47	452
650.90			837.75		508.90	1,346.65	453
429.26	75.18		687.83	76.00	715.66	1,479.49	454
168.00			236.32		60.00	296.41	455
805.90		.45	966.11		77.49	1,043.60	456
2,437.45	1,401.17	242.65	7,794.80	1,498.76	266.70	9,560.26	457
280.82			613.84		22.58	636.42	458
681.36	2,573.93	84.48	4,180.63	368.42	2,197.40	6,746.45	459
1,758.68	1,636.67		7,866.97	1.70	6,475.47	14,344.14	460
2,501.19	1,725.88	57.82	5,604.29	1,245.00	1,585.76	8,435.05	461
269.28			458.36		1,000.48	1,458.84	462
2,194.01	927.15		3,800.27	.35	8,999.59	12,806.21	463
503.20	1,512.10		2,192.63		285.04	2,477.67	464
382.00	648.41		1,259.41		430.14	1,689.55	465
12,898.87	2,494.57	577.20	30,699.06		12,894.09	43,593.15	466
1,257.54		1,388.44	3,574.49		1,550.98	5,125.47	467
4,535.55	4,266.50		13,836.55	1,386.33	12,821.40	28,044.28	468
1,743.62	4,073.28		10,892.03		8,196.19	19,088.22	469
1,760.25			2,278.58		4,030.03	6,308.61	470
1,981.38	1,402.00		6,008.30	12.92	5,987.48	12,008.70	471
1,568.49	1,182.50		3,380.41	1,650.09	464.75	5,495.25	472
2,969.27	1,188.75	67.02	5,307.68		11,554.93	16,862.61	473
1,482.63			2,488.81		825.84	3,314.65	474
725.41		24.52	1,224.22	1,208.63		2,432.85	475
2,869.39	9,301.79		18,744.13		1,809.21	20,553.34	476
898.70	976.81	24.76	2,583.68	550.45	2,047.43	5,181.56	477
381.45			608.37		1,237.56	1,845.93	478
1,899.45	928.75	167.91	4,949.91		9,113.83	14,063.74	479
3,571.35	4,792.29	10.25	13,589.75		13,768.51	27,358.26	480
581.88			797.88		562.93	1,360.81	481
310.61			475.48		64.81	540.29	482
2,118.68			11,247.43		5,780.87	17,028.30	483
1,882.45	1,088.85		4,480.30		896.27	5,376.57	484
770.50	1,995.63		15,277.70		8,292.50	23,570.20	485
901.97	560.78		3,916.07		4,087.52	8,003.59	486
357.08	432.50		1,546.34		3,942.61	5,488.95	487
673.63			693.63		39.71	733.34	488
2,218.43	3,831.75	97.49	10,594.93	12.55	3,325.25	13,932.73	489
1,048.26	1,062.75		5,147.34	471.72	920.95	6,540.01	490
876.73	6,207.40		8,255.51	540.48	5,585.05	14,381.04	491
161.26		38.88	474.99	660.54	455.71	1,591.24	492
1,784.83			2,445.68		288.89	2,734.57	493
6,595.46	11,936.32	1,006.13	26,253.20	14.00	8,924.90	35,192.10	494
5,455.09	3,310.70	360.28	13,529.89		15,607.48	29,137.37	495
4,917.23	5,931.00	457.05	20,099.33	1,483.57	5,743.32	27,826.22	496
2,113.38		66.46	2,701.71		308.82	3,010.53	497
1,085.08		60.00	2,206.84	1,000.00	336.30	3,543.14	498
780.46			3,863.07		4,434.61	8,297.68	499
494.11	760.85		2,905.15		3,726.43	6,631.58	500
3,370.94			4,010.04		1,560.71	5,570.75	501
4,244.20	1,890.00	134.76	11,290.28	9,679.79	5,660.01	26,630.08	502
274.60			490.39		809.53	1,308.92	503
3,071.37	24,002.73		32,247.05		10,398.34	42,645.39	504
703.68	600.00		1,850.98		683.99	2,534.97	505
4,216.45	7,344.00		23,208.29	618.45	6,521.18	30,347.92	506
350.14			350.14		625.03	975.17	507
453.40	980.00		1,455.50		657.99	2,113.49	508
15,328.10	7,011.82	.64	33,775.52		14,805.69	48,581.21	509

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—CONTINUED—TOWNS—EXPENDITURES—WARRANTS
GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
510	Moville	741.72	3,961.17	82.65	816.74
511	Murray	533.70	16.98	825.57	10.00
512	Nashua	6,247.02	3,408.69	283.35	1,484.45
513	Nemaha	30.54	10.77	108.87	
514	Neola				
515	New Albin	927.09	374.61	973.35	
516	Newell	756.89	5,925.72	1,266.79	1,460.46
517	Newhall	442.10	391.26	357.10	
518	New Hartford	959.64	514.93	373.73	
519	New Liberty	230.80		234.01	
520	New London	5,236.15	31,782.93	1,108.73	37.75
521	New Market	503.36	314.10	1,099.43	
522	New Providence	144.25		2,565.44	
523	New Sharon	1,603.02	3,906.76	860.00	167.77
524	New Vienna	376.39	954.94		
525	New Virginia	118.55	75.00	248.19	3.00
526	Nichols	659.90	637.16	103.39	189.05
527	Nodaway	499.53			
528	Nora Springs	1,122.39	3,001.99	1,446.63	514.77
529	Northboro	176.65			
530	North Buena Vista				
531	North English	560.51	2,400.32	726.00	27.40
532	North Liberty	204.01	151.34	228.38	
533	North Washington	69.00	3.00		
534	Northwood	3,668.64	7,585.11	1,659.90	1,393.67
535	Norwalk	480.10		382.36	
536	Norway	1,178.52	1,539.93	1,127.82	355.67
537	Numa	136.23		50.00	
538	Oakland	689.18	6,763.33	1,723.70	10.00
539	Oakville	213.49	31.59	201.38	38.85
540	Ocheyedan	546.38	1,409.77	930.62	168.31
541	Odebolt	2,109.65	4,884.26	1,529.10	490.80
542	Ogden	1,008.05	42,586.44	1,659.25	56.00
543	Okoboji	263.83	13.33	20.50	800.00
544	Olds	400.99	101.35		1.00
545	Olin	1,092.72	3,009.61		162.65
546	Ollie	261.99		111.24	
547	Onelda	30.24	38.20		
548	Onslow	159.45	405.80	146.45	32.00
549	Orange City	2,681.91	20,421.76	925.89	22,229.48
550	Orchard	10.00		49.20	
551	Orient	365.50	8,532.35	300.00	624.71
552	Orleans (P. O. Spirit Lake)	84.50			
553	Ossian	1,578.85	4,209.18	1,412.62	204.48
554	Osterdock	26.00			
555	Oto	607.54	800.54	360.00	
556	Ottosen	231.90		32.36	
557	Owasa	95.60	17.18		
558	Oxford	2,780.21	974.99	211.01	33.50
559	Oxford Junction	384.15	2,119.25	1,328.95	34.05
560	Oyens	213.97	53.95	191.00	
561	Pacific Junction	116.75	35.86	279.15	
562	Packwood	274.34			
563	Palmer	523.62	1,513.65	2,131.44	12.75
564	Palo	144.95	25.00	80.00	35.54
565	Panama	214.45	275.95	222.00	
566	Panora	1,583.76	17,705.86	683.60	
567	Parkersburg	1,379.70	3,938.80	1,130.60	21.50
568	Parnell	57.84		352.74	
569	Paton	901.73	7,695.57		
570	Patterson	35.00			
571	Paullina	690.65	12,095.91	2,118.52	87.55
572	Persla	1,598.39	1,905.09		
573	Peru	2,579.86			

OUTSTANDING APRIL 1, 1928—BALANCE CASH MARCH 31, 1929—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1928	Cash balance March 31, 1929	Grand total for year	Number
402.25	4,831.08		10,835.61		14,292.05	25,127.66	510
3,661.13			5,047.38		692.66	5,740.04	511
2,202.61	8,250.00		21,876.12		7,422.33	29,298.45	512
643.65			793.83	4.00	508.04	1,305.87	513
							514
864.28	2,276.89		5,416.22	1,139.07	4,731.03	11,286.32	515
3,675.78	5,866.15	450.00	19,401.79	7,000.50	2,219.51	28,621.80	516
2,126.60			3,317.06		1,770.07	5,087.13	517
1,191.97	711.14		3,751.41		4,642.41	8,393.82	518
302.22			767.03		471.08	1,238.11	519
2,543.35	4,505.04		45,213.95		13,954.48	59,168.43	520
1,446.80		239.07	3,602.76		810.59	4,413.35	521
738.93			3,448.62		419.10	3,867.72	522
6,254.37	9,586.50	1,823.25	24,201.67		7,062.36	31,264.03	523
525.11	1,046.55		2,902.99		803.31	3,706.30	524
1,120.26			1,565.00		1,777.87	3,342.87	525
807.19		23.05	2,419.74	265.92	154.18	2,839.84	526
821.81			1,321.34	24.93	1,834.22	3,180.49	527
5,229.22	5,220.01	21.32	16,556.33	1,686.94	9,835.21	28,078.48	528
1,046.03	225.00		1,447.68		1,108.13	2,555.81	529
597.50			597.50		120.26	717.76	530
5,553.06	10,975.33	1,888.50	22,131.12	59.50	9,594.06	31,784.68	531
1,528.81			2,112.54		1,277.84	3,390.38	532
404.28	333.25		809.53			809.53	533
6,404.68	600.00	2,000.00	23,312.00		3,031.86	26,343.86	534
1,100.57			1,963.06		30.86	1,993.89	535
2,222.42			6,424.36		6,397.12	12,821.48	536
437.20			623.43	90.00	221.91	935.34	537
1,272.86	5,348.49		15,807.56		11,224.81	27,032.37	538
1,961.34	1,196.65		3,642.30	80.42	1,305.74	5,028.46	539
1,153.84	2,485.00		6,693.92	162.35	3,621.72	10,477.99	540
4,801.44	28,258.09	8,842.62	50,915.96	1,058.83	21,938.92	73,913.71	541
1,764.36	3,438.06	3,000.00	53,512.16	39.28	11,702.04	65,253.48	542
2,434.67			3,532.33		2,075.61	5,607.94	543
645.72			1,149.06		2,840.40	3,989.46	544
3,140.17	2,410.63	1,760.34	11,576.12	2,938.13	1,219.90	15,734.15	545
1,258.24			1,631.47		375.38	2,006.85	546
115.20			183.64		562.00	745.64	547
962.28	802.50	28.38	2,536.86		2,076.55	4,613.41	548
4,380.12	34,120.26	214.04	84,973.46		26,353.10	111,326.56	549
1,034.42	706.25		1,799.87	3,500.00	1,855.38	7,155.25	550
	100.50		9,923.06		1,354.72	11,277.78	551
1,137.53			1,222.08		1,923.69	3,145.72	552
22,055.59	4,304.22		33,764.94		6,033.19	39,798.13	553
150.16			176.16		126.03	312.19	554
1,229.50	415.00		3,412.58		7,464.50	10,877.08	555
647.40			911.66		2,119.48	3,031.14	556
355.77			468.55		58.16	526.71	557
3,191.68	1,793.28	127.49	9,112.16	1,830.00	190.99	11,133.15	558
2,466.46	2,319.68	.30	8,652.84	454.06	11,133.76	20,240.66	559
549.79			1,008.71		45.96	1,054.67	560
1,249.27		33.51	1,714.54	147.40	804.59	2,666.53	561
1,304.66		28.72	1,607.72	10.00	903.07	2,520.79	562
1,134.40	590.00		5,905.86		1,931.45	7,890.31	563
444.59			730.08		635.12	1,365.20	564
743.15	680.00		2,135.55		2,041.61	4,177.16	565
1,721.53	3,872.83	248.70	25,816.28	3,444.19	17,644.20	46,904.67	566
2,855.72	9,589.07		18,915.39	4.64	18,385.44	37,305.47	567
602.23	338.87	53.57	1,405.25	191.34	159.38	1,755.97	568
	1,000.00		9,597.30		7,593.98	17,191.28	569
672.83		3.00	710.83		295.40	1,006.23	570
12,356.50	2,545.23	215.81	30,110.17	20.00	3,676.94	33,807.11	571
973.81	220.00		4,697.29		6,279.78	10,977.07	572
611.70			3,191.56		1,471.77	4,663.33	573

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—CONTINUED—TOWNS—EXPENDITURES—WARRANTS
GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
574	Peterson	724.32	2,196.31		
575	Pierson	723.93	1,802.24	431.41	355.10
576	Pilot Mound	241.07	2,113.59	41.30	
577	Pioneer	37.14		9.40	
578	Pisgah	60.15	17,158.94	493.91	
579	Plainfield	388.01	194.47	1,279.00	
580	Plano	15.00	3,000.00		
581	Pleasanton	173.17	27.60	74.20	
582	Pleasant Plain				
583	Pleasantville	647.32	1,972.77	1,225.68	
584	Plover	315.29	556.07	38.91	
585	Plymouth	350.28	4,365.38		
586	Pocahontas	2,042.52	30,102.01	236.00	914.41
587	Polk City	601.17	878.94		
588	Pomeroy	1,498.11	14,662.12		
589	Popejoy	404.95		257.30	3.48
590	Portsmouth	512.10	1,001.31	480.31	
591	Postville	4,219.74	3,657.13	47.52	88.85
592	Prairieburg	128.51	225.60	32.50	
593	Prairie City	823.60	1,339.15	1,924.00	
594	Prescott	208.34	4,203.04	391.00	15.40
595	Preston	2,250.28	10,542.38	56.22	87.40
596	Primghar	688.47	12,558.48	2,286.60	388.17
597	Princeton	242.43	48.74	130.82	
598	Promise City	126.28	33.38		
599	Protein	185.95	176.63		
600	Pulaski	36.40		459.20	9.00
601	Quasqueton	206.07		282.12	
602	Quimby	274.15	1,006.30	517.12	10.00
603	Radeliff	1,735.17	2,196.02	1,211.00	
604	Rake	792.83		39.92	
605	Ralston	166.00		116.00	
606	Randalia	61.00			
607	Randolph	463.01	5,760.39	248.03	
608	Rathbun	210.78		57.52	12.00
609	Readlyn	525.13	1,189.04	433.00	15.00
610	Reasnor	202.25		27.00	
611	Redding	229.72	30.00		
612	Redfield	1,158.69	8,864.66	481.99	73.43
613	Reinbeck	1,157.46	10,473.92	1,658.18	76.88
614	Rembrandt	240.46	3,669.14	500.41	
615	Remsen	815.17	2,741.56	945.28	896.00
616	Renwick	514.76	9,861.69	137.50	
617	Riceville	473.91	1,083.27	613.75	711.96
618	Richland	616.88	287.62	1,001.33	6.00
619	Ricketts	279.29	375.43	438.20	
620	Ridgeway	131.70	83.55	106.00	26.00
621	Rinard	72.27	31.90	77.00	
622	Ringsted	429.79	2,556.24	1,600.79	
623	Rippey	475.52	1,079.47	386.15	22.21
624	Riverside	302.67	542.62	60.45	3.64
625	Riverton	276.06	895.01	229.55	
626	Robins	50.50	5.30		
627	Rock Falls	37.90			
628	Rockford	2,901.30	1,858.20	130.98	
629	Rock Valley	3,124.85	3,668.93	1,236.00	1,247.80
630	Rockwell	642.20	1,480.50	840.00	
631	Rodman	105.75			10.00
632	Rodney	152.93	230.40	193.00	16.00
633	Roland	907.50	9,545.36	283.33	157.27
634	Rolfe	772.26	1,810.35	1,281.30	161.80
635	Rome	229.48			
636	Rose Hill	182.65		45.13	
637	Rossie	196.00	378.73		

OUTSTANDING APRIL 1, 1928—BALANCE CASH MARCH 31, 1929—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1928	Cash balance March 31, 1929	Grand total for year	Number
1,402.22			4,322.85		5,268.67	9,591.52	574
1,051.58			4,364.26		11,023.57	15,387.83	575
214.88			2,610.84	10.20	3,052.35	5,673.39	576
180.00		46.40	272.94		87.38	360.32	577
1,914.72	3,596.03	35.80	23,259.55		2,615.74	25,875.29	578
890.77			2,752.25	1,429.00	345.20	4,526.45	579
299.68			3,314.68		437.03	3,751.71	580
629.92			904.80		30.00	943.89	581
182.95			182.95		.88	183.83	582
1,372.83	6,487.66		11,706.26		6,708.88	18,415.14	583
290.73	1,022.50	.50	2,224.00		3,764.70	5,988.70	584
924.65	2,232.50		7,872.81		2,952.54	10,825.35	585
2,113.66	22,723.92	4,050.00	62,102.52	1,141.09	4,281.80	67,615.41	586
218.82			1,608.93		620.25	2,319.18	587
1,281.80	17,189.50		34,631.53		30,677.23	65,308.76	588
1,266.29			1,932.02		1,016.37	2,948.39	589
1,171.40	200.00		3,365.12	55.00	3,197.61	6,617.73	590
2,700.71	9,634.50		20,348.45		23,698.54	44,046.99	591
112.68			499.29		735.18	1,234.47	592
2,543.84	3,097.66		9,728.25	1,300.00	756.66	11,784.91	593
1,444.08	1,100.00		7,361.86		3,150.89	10,512.75	594
2,144.96	5,460.79	90.00	20,632.03	2,075.21	647.74	23,354.98	595
3,415.99	4,005.27	1,556.51	24,899.49	1,049.60	11,631.70	37,580.79	596
2,107.65			2,529.64		62.57	2,592.21	597
430.25	650.19		1,240.10		689.35	1,929.45	598
1,068.41	231.00		1,661.09		282.37	1,944.36	599
3,071.58			3,576.18		1,012.06	4,588.24	600
835.57	225.00		1,548.76		567.47	2,116.23	601
206.90	1,974.50		3,088.97		10,289.62	14,278.59	602
1,897.41	878.00		7,917.60	358.70	1,733.24	10,009.54	603
934.64	426.25	207.75	2,401.39	4,872.22	2,958.24	10,231.85	604
985.32			1,267.32	41.44	268.28	1,577.04	605
646.21			707.21		466.11	1,173.32	606
1,883.45	550.00	94.41	8,999.29		4,370.51	13,369.80	607
96.10			376.40		72.37	448.77	608
3,459.63		389.12	6,010.92		2,487.58	8,498.50	609
986.77		4.00	1,220.02		352.30	1,572.32	610
760.70			1,020.42		47.95	1,068.37	611
1,398.84	2,665.37	183.41	14,826.39	729.90	5,625.68	21,181.97	612
3,332.32	5,575.00	475.00	22,748.76		298.69	23,047.45	613
1,100.10	614.25	15.00	6,139.36	16.32	3,249.41	9,405.09	614
4,355.65			9,753.66		9,207.98	18,961.64	615
1,235.85	1,720.56	1,165.25	14,635.61		1,812.40	16,448.01	616
1,693.03	2,164.33	448.09	7,188.34	6,129.50	2,651.20	15,969.04	617
5,084.34		286.47	7,282.64	3,549.81	1,533.77	12,866.22	618
741.00	166.24		2,000.16		1,320.55	3,320.71	619
2,743.25	830.00		3,920.50		7,032.73	10,953.23	620
244.53			425.70		851.84	1,277.54	621
2,071.73	995.00		7,653.55		6,252.30	13,905.85	622
553.40	1,518.77		4,035.52	19.76	7,497.39	11,552.67	623
1,933.66	3,708.25	124.86	6,676.15		1,905.91	8,582.06	624
1,407.17			2,807.79		2,314.23	5,122.02	625
865.19			920.90		332.62	1,253.61	626
430.98			468.88			468.88	627
4,156.40	3,468.00	63.53	12,578.41	1,321.15	23,772.01	37,671.57	628
2,408.85			11,686.43		10,923.06	22,609.49	629
1,393.06	1,205.00		5,560.76		4,458.03	10,018.79	630
470.67			586.42		720.59	1,307.01	631
301.90	120.00		1,014.23		2,616.82	3,631.05	632
3,003.91	6,777.29	2,000.00	22,674.66		15,756.87	38,431.53	633
2,383.94	2,979.84	939.86	10,329.35	1,817.39	4,362.10	16,508.84	634
		80.00	309.48		65.03	374.51	635
1,671.69			1,899.47		29.67	1,929.14	636
342.35	125.00		1,042.08		4,122.07	5,164.15	637

REPORT OF MUNICIPAL FINANCES

TABLE NO. 2—CONTINUED—TOWNS—EXPENDITURES—WARRANTS
GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
638	Rowan	123.44		14.85	222.32
639	Rowley	115.88		196.22	
640	Royal	254.81	2,097.18	288.28	
641	Rudd	399.44	1,138.48	440.00	
642	Runnells	637.91	148.57	74.30	28.15
643	Russell	215.36	425.76	185.38	12.33
644	Ruthven	283.38	1,591.11	919.95	114.09
645	Rutland	70.06	30.00	559.00	
646	Ryan	457.05	1,064.66	669.60	
647	St. Ansgar	588.14	5,407.39	7,872.73	54.65
648	St. Anthony	54.58		48.60	
649	St. Charles	185.63	150.42	85.65	40.75
650	St. Lucas	17.00			
651	St. Mary's				
652	St. Olaf	97.05			
653	St. Paul (R. F. D. West Point)	194.50			
654	Sabula	1,856.11	9,492.82	1,020.00	
655	Salem	614.28	205.76	215.83	
656	Salix	192.70	660.25	844.30	
657	Sanborn	1,881.26	3,419.50	3,349.84	444.13
658	Sandyville (Via Milo R. F. D.)	10.00			53.85
659	Scarville	13.50	16.00		
660	Schaller	2,118.24	1,644.04	508.25	127.89
661	Schleswig	731.54	4,942.87	1,685.93	948.08
662	Seranton	543.89	2,832.16	1,307.50	
663	Searsboro	316.24		43.65	14.50
664	Sergeant Bluff	227.23	4,970.73	42.50	
665	Shambaugh	769.80	83.99	322.66	
666	Shannon City	214.36	25.00	116.25	
667	Sharpsburg	168.12		10.12	12.00
668	Sheffield	2,337.54	2,349.10	1,606.90	19.00
669	Shelby	390.58	1,252.18	1,249.48	231.75
670	Sheldahl	1,311.61	205.86		29.25
671	Shell Rock	552.09	1,542.30	380.00	124.70
672	Shellsburg	308.04	1,246.32	248.91	31.95
673	Sibley	2,219.94	67,610.54	2,116.02	686.76
674	Sidney	872.01	4,464.99	1,538.76	
675	Silver City	286.53	795.84	671.12	85.91
676	Sioux Center	858.48	3,772.42	1,580.13	129.75
677	Sioux Rapids	2,154.92	2,880.15	1,205.94	22.69
678	Slater	280.55	1,923.01	1,247.38	70.00
679	Sloan	116.70	1,964.45	490.00	
680	Smithland	683.16	3,398.25	461.05	
681	Soldier	356.43	4,041.42	135.15	
682	Solon	450.22	304.62	707.20	31.50
683	Somers	109.48	96.90	130.50	
684	South English	231.00	63.04	60.00	
685	Spillville	201.40	900.16		
686	Spirit Lake	6,644.85	8,687.93	2,001.75	790.05
687	Spragueville	112.15	5.15	21.90	
688	Springbrook	166.63		25.00	
689	Spring Hill				
690	Springville	537.63	556.99	1,141.40	
691	Stacyville	291.46	699.16	693.15	
692	Stanhope	139.40	1,494.26	120.00	
693	Stanley	11.30		20.00	
694	Stanton	654.61	1,632.16	471.16	
695	Stanwood	546.64	2,379.67	188.00	
696	State Center	2,048.92	30,657.28	3,154.22	221.75
697	Steamboat Rock	155.50	225.70	286.25	
698	Stockport	276.83		66.00	15.00
699	Stockton	162.08		90.62	
700	Story City	1,832.96	29,193.38	1,577.05	1,888.47
701	Stout	317.88			

OUTSTANDING APRIL 1, 1928—BALANCE CASH MARCH 31, 1929—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1928	Cash balance March 31, 1929	Grand total for year	Number
688.84			1,049.45		930.31	1,979.76	638
516.98			829.08		87.77	916.85	639
918.28	4,304.40		7,862.95		5,863.33	13,726.28	640
2,886.84	3,135.58		8,000.34		5,214.49	13,214.83	641
1,859.48	740.00	5.50	3,493.91	676.49	1,009.98	6,080.38	642
1,721.38	202.50	69.11	2,831.82	43.77	2,539.68	5,415.27	643
1,172.92	2,802.54	407.38	7,291.37		6,567.15	13,858.52	644
553.68		90.67	1,303.41		860.43	2,163.84	645
1,620.65	354.80		4,166.76	32.85	2,035.27	6,234.88	646
3,048.19	5,440.00		22,411.10	2.00	6,562.95	28,976.05	647
830.30			933.48		5.20	938.68	648
1,327.34			1,789.79		669.03	2,458.82	649
459.21			476.21		107.06	583.27	650
343.10			343.10		8.02	351.12	651
901.01			998.06		3,096.36	4,094.42	652
187.75			382.25		159.62	541.87	653
1,107.46			13,476.39		2,826.07	16,302.46	654
4,000.14		33.99	5,070.00		421.22	5,491.22	655
716.07	830.00		3,243.32		985.97	4,229.29	656
2,410.05	4,380.94	239.29	16,125.01	1,309.96	13,221.48	30,656.45	657
			63.85		25.80	89.65	658
485.85	676.55		1,191.90	250.00	227.38	1,669.28	659
2,098.11	6,193.80	15.00	12,705.33		10,761.89	23,467.22	660
2,162.00	22,965.13		33,435.55		12,449.02	45,884.57	661
2,562.56	345.00		7,591.11		1,837.07	9,428.18	662
491.81			866.20		185.94	1,052.14	663
2,598.73	4,125.00		11,964.19	122.46	4,487.86	16,574.51	664
783.73		334.21	2,294.39		547.47	2,841.86	665
1,372.54	500.00	6.03	2,234.18		214.35	2,448.53	666
462.34	248.12		900.70		1,158.86	2,059.56	667
3,880.36	4,985.45		15,178.35	25.00	9,691.81	24,895.16	668
1,748.11	16,898.08		21,770.18	820.00	16,453.72	39,043.96	669
388.48		27.94	1,963.14		687.13	2,650.27	670
2,271.89		402.41	5,273.39	3,724.32	4,036.32	13,034.03	671
1,448.37		82.50	3,366.09	1,507.60	2,146.58	7,020.27	672
5,573.40	43,427.08	2,836.21	124,469.95	51.25	35,161.53	159,682.73	673
5,044.24	2,850.00		14,770.00	4,241.30	10,448.84	29,460.14	674
475.33		17.75	2,332.48		1,289.35	3,621.83	675
3,952.82	22,950.27		33,243.87	1,521.05	5,695.75	40,460.67	676
3,527.93	2,075.00	15.99	11,882.62	189.98	5,849.30	17,921.90	677
1,464.62	936.70		5,922.26	23.50	2,076.58	8,022.34	678
1,610.78	7,763.08		11,945.01		4,411.49	16,356.50	679
527.61	247.50		5,317.57		648.79	5,966.36	680
3,318.48	9,251.96		17,103.44		4,374.53	21,477.97	681
3,498.62			4,992.16		3,937.65	8,929.81	682
1,076.01	300.00		1,712.89		1,468.67	3,181.56	683
1,006.42			1,360.46		413.08	1,773.54	684
1,102.50	500.00	82.07	2,736.13		757.65	3,493.78	685
6,702.79	29,993.94	2,228.23	57,049.54	2,433.86	42,058.21	101,541.61	686
501.38	181.00		821.58		317.98	1,139.56	687
321.70		30.77	544.10		4.49	548.59	688
232.12			232.12		140.92	373.04	689
2,351.52			4,587.54		1,653.64	6,241.18	690
1,897.25	843.75		4,424.77		4,347.61	8,772.38	691
1,720.63	5,688.75		9,163.04		2,180.15	11,343.19	692
170.68			201.98		2,076.98	2,278.96	693
1,833.86	10,423.89		15,015.68		9,614.71	24,630.39	694
12,453.15		72.20	15,639.66	587.99	636.80	16,864.45	695
4,427.78	3,103.16	377.14	43,990.25	21.08	26,031.69	70,043.02	696
984.57			1,652.02		1,034.28	2,686.30	697
899.40		20.80	1,278.03	415.65	64.80	1,758.48	698
698.29			950.99		275.35	1,226.34	699
3,426.88	28,139.43		66,058.22	1,907.23	38,186.33	106,151.78	700
1,212.09	830.00		2,359.97		5,028.98	7,388.95	701

TABLE NO. 2—CONTINUED—TOWNS—EXPENDITURES—WARRANTS
GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
702	Stratford	1,281.09	10,256.18	420.00	18.00
703	Strawberry Point	1,302.02	13,469.96	1,240.15	674.10
704	Struble	347.35		180.00	
705	Sully	1,895.28	802.63	119.00	2.00
706	Sumner	2,632.37	3,250.91	1,828.16	1,324.11
707	Superior	223.74	919.13	122.34	
708	Sutherland	808.87	3,317.85	1,135.72	4,871.84
709	Swaledale	215.86	40.00	149.74	32.93
710	Swan	145.60	88.45		
711	Swea City	795.55	1,741.53	712.16	120.54
712	Tabor	850.00	7,282.00	1,796.00	360.00
713	Templeton	1,008.18	1,810.91	300.00	20.50
714	Tennant	365.38	1,199.76		
715	Terril	1,346.08	1,147.29	202.00	
716	Thayer	300.83			
717	Thompson	574.49	1,406.82	419.30	25.60
718	Thor	442.58	57.50	61.05	
719	Thornburg	113.58			
720	Thornton	329.56	58.94	711.51	10.00
721	Thurman	392.08	276.06	292.45	
722	Tiffin	330.04		10.00	
723	Tingley	206.25	141.90	30.00	
724	Titonka	193.35		194.32	23.00
725	Toronto	176.00			
726	Traer	588.81	38,311.78	8,325.86	687.64
727	Treynor	112.59		44.28	
728	Tripoli	598.40	2,186.96	1,886.45	90.14
729	Truesdale	105.03	1,840.87	277.55	
730	Truro	131.00	78.02	50.20	50.00
731	Turin	214.97		240.00	
732	Udell	226.25		100.00	
733	Underwood	343.66	1,323.94	92.66	
734	Union	770.61	1,106.11	662.50	98.68
735	Unionville	51.08	53.40		
736	University Park	186.74		269.50	10.75
737	Urbana	355.65	4,928.61	46.66	
738	Urbandale (Des Moines Rfd.)	185.16		139.16	18.00
739	Ute	716.59	3,630.21	440.20	
740	Vail	536.12	1,268.17	1,736.70	1,017.23
741	Valeria	138.30			
742	Van Horne	412.82	889.35	179.60	
743	Van Metre	250.36	306.88	166.51	
744	Van Wert	119.52		98.35	.50
745	Varina	426.76	397.02	19.70	114.75
746	Victor	634.53	3,247.24	970.68	190.40
747	Vincent	239.10		220.04	349.53
748	Vining	17.00	4.80		
749	Volga City	250.21	214.33	173.90	
750	Wadena	160.42	398.58		373.29
751	Walcott	276.43	995.24	1,605.03	67.00
752	Walker	280.85	1,624.74	144.77	2.20
753	Wallingford	243.19	380.00	114.00	
754	Wall Lake	1,197.82	10,580.19	5,455.97	475.00
755	Walnut	1,182.91	12,155.04	1,402.78	66.32
756	Wapello	536.20	3,569.31	1,476.65	173.36
757	Washta	631.97	618.70	410.16	15.34
758	Waterville	15.45			
759	Waucoma	314.18	235.90	105.37	
760	Waukee	5,288.83	78.12		
761	Wayland	458.80	425.58	200.73	25.00
762	Webb	263.75			
763	Webster	184.25	24.33		
764	Weldon	214.00		3.75	5.00
765	Wellman	1,176.64	3,272.84	550.00	160.00

OUTSTANDING APRIL 1, 1928—BALANCE CASH MARCH 31, 1929—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1928	Cash balance March 31, 1929	Grand total for year	Number
1,212.20	3,333.31		16,520.78		4,150.45	20,671.23	702
6,174.64	4,627.56		27,488.43	287.17	20,581.17	48,356.77	703
372.35		153.40	1,053.10	1,453.50	303.42	2,810.02	704
969.42	1,985.47	120.00	5,893.80		8,032.80	13,926.60	705
6,909.51	19,480.00	45.00	35,470.00	1,204.50	15,686.83	52,361.39	706
412.90	480.00	70.00	2,223.11		6,124.03	8,352.14	707
4,048.03	3,122.73		17,305.04	202.58	8,854.62	26,362.24	708
353.50		132.92	924.95		231.64	1,156.59	709
696.41			930.46		374.07	1,304.53	710
2,321.48	4,038.90	76.87	9,807.03	2,178.44	6,791.56	18,777.03	711
1,243.00	14,877.00		26,408.00	4,041.00	12,623.00	43,072.00	712
2,125.57	420.00		5,685.16		4,225.57	9,910.73	713
489.22	500.00		2,554.36		1,902.22	4,546.58	714
1,236.43	1,378.75		5,310.55		3,402.39	8,712.94	715
283.95			584.78		165.13	749.91	716
3,022.58	3,824.97	200.00	9,473.76		3,380.45	12,854.21	717
1,004.11			1,565.24		1,715.06	3,280.30	718
576.60			690.18		1,417.26	2,107.44	719
1,890.48	805.40		3,805.89	34.98	3,024.72	6,865.59	720
1,001.06			1,961.65		1,001.38	2,963.03	721
691.94			1,031.98		102.04	1,134.02	722
1,266.20			1,644.35	1.47	1,128.46	2,774.28	723
2,347.45			2,758.12		895.74	3,653.86	724
549.12			725.12		555.53	1,280.65	725
3,402.30	15,905.09		67,221.48	1,389.46	27,007.41	95,618.35	726
846.00	715.00	49.12	1,766.90		7,802.88	9,569.87	727
4,124.85	2,695.83		11,582.63		3,445.77	15,028.40	728
69.81	76.00		2,369.26		721.75	3,091.01	729
1,860.10			2,169.32		1,723.32	3,892.64	730
928.26			1,383.23	55.60	162.53	1,601.36	731
368.26	418.15		1,112.66		374.37	1,487.03	732
526.98		938.20	3,225.44	4,450.00	968.04	8,643.48	733
2,372.27	903.99	580.45	6,494.61	15.27	11,304.85	17,814.73	734
439.65	277.69		821.82		692.10	1,513.92	735
719.31	15.00		1,201.30		691.91	1,893.24	736
452.63	1,305.50	14.86	7,103.91		1,712.90	8,816.81	737
742.36		166.50	1,251.18		4,663.65	5,914.83	738
14,232.55			19,019.53	197.05	4,504.62	23,721.22	739
2,031.85	3,837.50		10,427.57		154.14	10,581.71	740
222.65	40.00		400.95		1,678.17	2,079.12	741
2,130.20	2,311.54		5,923.51		9,358.82	15,282.33	742
702.36			1,426.11		888.45	2,314.56	743
915.36		3.71	1,137.44		1,742.38	2,879.82	744
1,059.63	570.00		2,587.86		2,726.02	5,313.88	745
5,451.02	456.25	897.25	11,847.37	1,598.34	2,002.17	15,447.88	746
1,043.35	1,010.00	75.15	2,937.17	800.00	8,284.80	12,022.06	747
886.71			908.51		384.83	1,293.34	748
3,521.80			4,160.24		178.01	4,338.25	749
			932.29		619.91	1,552.20	750
1,971.08			4,914.78		3,565.33	8,480.11	751
707.14	15.00		2,774.70	1,364.01	3,719.85	7,858.56	752
1,230.42			1,967.61		2,795.83	4,762.94	753
1,458.55	1,453.75		20,621.28		23,672.38	44,293.66	754
1,014.64	13,968.21		29,789.90		7,872.12	37,662.02	755
5,336.51	2,617.11	426.35	14,135.49	7,385.60	6,452.07	27,973.16	756
2,397.67	1,682.50		5,756.34	4.20	8,740.15	14,500.69	757
1,313.24	526.00		1,854.69	152.82	339.35	2,346.86	758
1,533.92	45.00	58.85	2,293.22	1,000.00	1,165.95	4,459.17	759
68.00	3,318.75		8,753.70	450.00	18,837.42	28,041.12	760
2,399.83			3,509.94		2,091.41	5,601.35	761
805.14			1,068.89		1,868.36	2,937.25	762
657.68			866.26		741.59	1,607.85	763
1,199.39			1,422.14	38.81	487.45	1,948.40	764
2,925.68	2,341.11	313.53	10,739.80	8,980.07	207.90	19,927.77	765

TABLE NO. 2—CONTINUED—TOWNS—EXPENDITURES—WARRANTS
GRAND

Number	Towns	Total general government expenditures	Total municipal industries expenditures	Total protection of life and property expenditures	Total health department expenditures
766	Wellsburg.....	915.33	4,601.98	4,459.85	711.90
767	Welton.....	325.00			
768	Wesley.....	252.75	1,608.12	271.00	
769	West Bend.....	408.10	12,514.57	248.00	
770	West Branch.....	1,144.98	2,007.48	523.45	356.45
771	West Burlington.....	2,435.01	1,750.75	5,261.14	841.76
772	West Chester.....	121.00	8.00	70.42	60.80
773	Westfield.....	446.90	1,464.90	49.80	
774	Westgate.....	202.10	677.59	23.00	
775	West Liberty.....	1,479.13	37,641.26	2,274.49	626.58
776	West Mitchell (P. O. Mitchell).....	21.00			
777	Westphalia.....	96.83			
778	West Okoboji (P. O. Milford).....	379.36			
779	West Point.....	1,556.61	4,764.58	703.35	5.00
780	West Side.....	1,254.51	807.10	1,046.70	31.67
781	West Union.....	3,985.23	7,063.53	1,176.36	1,476.78
782	Wheatland.....	360.49	2,365.43	350.33	5.00
783	Whiting.....	633.54	11,285.77	268.11	
784	Whittemore.....	768.13	7,410.87	737.38	
785	Whitten.....	163.48	55.97	41.25	
786	Willey (Carroll P. O.).....	44.00		526.99	
787	Williams.....	1,052.32	3,213.42	629.31	53.42
788	Williamsburg.....	2,643.44	6,929.92	2,101.43	316.38
789	Williamson.....	267.85		322.17	
790	Wilton Junction.....	5,664.82	14,510.67	745.77	63.55
791	Winfield.....	2,947.28	7,048.62	23.30	611.66
792	Winthrop.....	952.87	8,221.25		
793	Wlota.....	212.38		20.05	
794	Woden.....	109.15		161.10	407.68
795	Woodbine.....	2,741.34	5,753.58	1,700.00	
796	Woodburn.....	131.77	335.33		
797	Woodward.....	896.34	2,446.14	614.80	126.52
798	Woolstock.....	223.23	4,494.75	330.00	
799	Worthington.....	142.25		225.01	
800	Wyoming.....	5,252.30	3,289.97	300.00	
801	Yale.....	640.86	1,351.24	283.00	
802	Yetter.....				
803	Yorktown.....	453.82	28.45	84.97	
804	Zearing.....	753.97	1,153.81	28.35	1.15
805	Zwingle.....	84.14		88.40	

OUTSTANDING APRIL 1, 1928—BALANCE CASH MARCH 31, 1929—
TOTAL

Total street department expenditures	Total bond expenditures	Total miscellaneous expenditures	Grand total of expenditures	Warrants outstand- ing April 1, 1928	Cash balance March 31, 1929	Grand total for year	Number
1,815.37	2,192.50	38.79	14,735.72	556.34	2,129.23	17,421.29	766
519.16			844.16		1,611.50	2,455.66	767
2,137.63	3,280.00	27.50	7,577.00	1,391.64	2,004.68	10,973.32	768
1,643.78	3,029.23	10.60	17,854.28	288.50	990.04	19,132.82	769
3,087.33	2,890.00		10,009.69		7,561.29	17,570.98	770
1,497.85	2,828.00		14,614.51		2,880.94	17,495.45	771
1,428.12	35.00		1,723.34		94.70	1,818.04	772
330.28	1,502.03	34.07	3,828.88		2,554.70	6,383.58	773
458.91	360.00		1,721.60		1,035.51	2,757.11	774
4,205.01	9,656.60	358.25	56,241.32		26,112.96	82,354.28	775
538.48			559.48		38.04	597.52	776
432.10			528.93		319.70	848.63	777
1,781.57		4.60	2,165.53	169.82	1.34	2,336.69	778
1,245.07	13,943.37	618.69	22,836.67	880.00	6,939.67	30,656.34	779
2,355.86	367.50		5,863.34		2,845.58	8,708.92	780
4,032.69	19,296.85	31,628.25	68,659.69	119.04	18,010.33	86,789.06	781
2,221.76			5,302.61	270.53	4,848.84	10,421.98	782
1,040.24	9,701.83	962.23	23,891.72		9,339.50	33,231.22	783
763.15	2,524.50		12,204.03	8.00	4,458.05	16,670.08	784
1,121.75			1,382.45		768.93	2,151.38	785
129.55			700.54		595.86	1,296.40	786
1,197.97	7,643.00	22.50	13,811.94		1,059.35	14,871.29	787
4,010.58	40,261.09	1.64	56,264.48	234.29	21,362.17	77,860.94	788
587.67		57.38	1,235.07	700.00	503.88	2,438.95	789
2,616.78	3,431.29		27,032.88	66.95	8,248.68	35,348.51	790
35,929.70	4,537.87		51,098.43		5,963.31	57,061.74	791
	947.50		10,121.62	96.11	1,522.90	11,740.63	792
574.26	3,028.77		3,835.46		1,950.02	5,785.48	793
616.51	345.00	49.41	1,688.85		1,059.08	2,747.93	794
1,235.37	24,350.00		35,780.29		32,489.26	68,269.55	795
1,756.79			2,223.80		334.60	2,558.58	796
1,313.92	3,475.20		8,872.92		2,058.71	10,931.63	797
587.00			5,634.98		5,543.96	11,178.94	798
1,250.27			1,617.53		1,001.00	2,708.53	799
2,635.15	1,225.00		12,702.42		2,494.24	15,196.66	800
1,485.20	2,520.00		6,280.30		5,329.14	11,609.44	801
482.46			482.46		776.91	1,259.37	802
1,302.08	145.00		2,014.32		2,598.45	4,612.77	803
1,114.76	2,980.00		6,032.04		1,410.77	7,442.81	804
1,573.90			1,746.44		648.12	2,394.56	805

TABLE NO. 3—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out-standing
	Grand total.....	\$ 4,530,055.54	\$ 3,184,963.12	\$ 68,107.70	\$ 271,459.51
1	Ackley.....	16,000.00	16,755.00		12,629.96
2	Ackworth.....	2,000.00			
3	Adair.....	5,000.00	2,500.00		1.20
4	Adel.....	1,000.00	27,200.00		
5	Afton.....	2,300.00	25,800.00		
6	Agency.....				
7	Ainsworth.....		4,500.00		
8	Akron.....		46,500.00		2,600.00
9	Albert City.....		22,200.00		24.66
10	Albion.....				
11	Alburnett.....				
12	Alden.....	15,500.00			5.00
13	Alexander.....	3,000.00			
14	Allerton.....				
15	Allison.....	5,000.00	5,000.00		
16	Alta.....	21,000.00			
17	Alta Vista.....				
18	Alton.....	21,000.00			
19	Altoona.....	3,000.00			
20	Alvord.....	7,500.00			
21	Andover.....				400.00
22	Andrew.....				
23	Anita.....	58,800.00	3,000.00		2,729.48
24	Ankeny.....	15,500.00			
25	Anthon.....	7,100.00	14,000.00		
26	Aplington.....		13,000.00		
27	Arcadia.....	5,900.00			
28	Archer.....				1.00
29	Aredale.....				
30	Arion.....	500.00			
31	Arispe.....		2,000.00		328.95
32	Arlington.....		22,500.00		
33	Armstrong.....	5,800.00	17,500.00		
34	Arnolds Park.....	12,900.00	24,500.00		
35	Arthur.....				
36	Ashton.....				
37	Aspinwall.....		1,500.00		
38	Atalissa.....				
39	Athelstan.....				
40	Atkins.....	2,500.00			
41	Auburn.....	8,400.00	22,000.00		
42	Aurelia.....		2,500.00	5,500.00	3,385.72
43	Aurora.....				
44	Avoca.....	652.74	11,000.00	7,500.00	
45	Ayrshire.....	33,200.00			929.35
46	Badger.....		10,500.00		
47	Bagley.....	11,500.00	2,500.00		
48	Bailey.....				
49	Baldwin.....				
50	Bancroft.....	14,500.00	13,000.00		
51	Barnes City.....		1,000.00		
52	Barnum.....				
53	Bassett.....		1,400.00		
54	Batavia.....				
55	Battle Creek.....	30,500.00			
56	Baxter.....	10,500.00	5,000.00		
57	Bayard.....	9,800.00	3,000.00		
58	Beacon.....				
59	Beaconsfield.....		3,500.00		
60	Beaman.....				1,726.52
61	Beaver.....	5,500.00			
62	Bellevue.....				
63	Belmond.....	6,500.00	8,000.00		
64	Bennett.....				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1929

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
\$ 105,767.85	\$ 130,328.91	\$ 8,290,682.63	\$ 2,292,912.36	\$ 169,636.18	\$ 97,909.25	\$ 2,560,457.79	
		45,384.96	41,525.77		56,200.00	97,725.77	1
		2,000.00					2
		7,501.20			2,100.00	2,100.00	3
	6,500.00	34,700.00	5,000.00			5,000.00	4
		28,100.00					5
							6
		4,500.00					7
	12,972.21	62,072.21					8
		22,224.66					9
							10
		15,505.00	9,400.00			9,400.00	11
	550.00	3,550.00					12
							13
		10,000.00	14,000.00	159.93		14,159.93	14
		21,000.00					15
							16
		21,000.00					17
		3,000.00					18
		7,500.00					19
		400.00					20
							21
		64,529.48	46,900.00			46,900.00	22
		15,500.00					23
		21,100.00					24
		13,000.00					25
		5,900.00					26
		1.00					27
							28
		500.00					29
		2,328.95					30
		22,500.00	6,381.00			6,381.00	31
		23,300.00					32
		37,400.00	22,763.98			22,763.98	33
							34
		1,500.00					35
							36
							37
							38
		2,500.00		1,572.36		1,572.36	39
		30,400.00					40
		11,385.72	5,000.00			5,000.00	41
							42
7,000.00		26,152.74	12,900.00			12,900.00	43
		34,129.35					44
		10,500.00					45
		14,000.00					46
							47
							48
		27,500.00	23,000.00			23,000.00	49
		1,000.00					50
							51
		1,400.00					52
							53
		30,500.00		72,000.00		72,000.00	54
		15,500.00					55
		12,800.00					56
							57
		3,500.00					58
		1,726.52					59
		5,500.00					60
							61
		14,500.00					62
							63
							64

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out-standing
65	Benton				
66	Berkley				
67	Bernard			200.00	
68	Bertram, Via Cedar Rapids Rfd. No. 4				
69	Beyington				
70	Birmingham				413.03
71	Blairsburg				1,159.65
72	Blairstown	3,000.00	6,000.00	9,500.00	5,500.00
73	Blakesburg				
74	Blanchard		1,000.00		
75	Blencoe				
76	Blockton		7,000.00		
77	Blue Grass	2,000.00			27.00
78	Bode	7,000.00			
79	Bonaparte			501.24	
80	Bondurant		500.00		13.00
81	Bouton				
82	Boxholm				1,502.00
83	Boyden		10,200.00		
84	Braddyville				
85	Bradgate				
86	Brandon		18,000.00		
87	Brayton				
88	Breda	5,600.00			
89	Bridgewater				
90	Brighton	41,500.00			
91	Bristow	15,000.00	2,500.00		
92	Britt	12,500.00	17,500.00		
93	Brooklyn	36,000.00			1,289.10
94	Brunsville	3,000.00			
95	Buckeye	2,000.00			1,350.20
96	Buck Grove				
97	Buffalo				
98	Buffalo Center	10,900.00			1,044.13
99	Burt	11,500.00	6,000.00		1,527.67
100	Bussey				
101	Calamus				
102	Callender		10,500.00		
103	Calmar	8,300.00	31,141.73		
104	Calumet				882.84
105	Camanche				
106	Cambridge	5,400.00	10,000.00		20.52
107	Cantril				
108	Carbon				
109	Carlisle		27,000.00		635.40
110	Carpenter	7,900.00			
111	Carson		10,000.00		
112	Cascade	31,100.00	16,000.00		2,735.50
113	Casey	6,500.00			700.00
114	Castalia		2,000.00		
115	Castana	3,000.00	5,500.00		
116	Castle Hill (Rfd. Waterloo)	2,500.00			
117	Cedar Heights (Rfd. Waterloo)	3,800.00			2,395.25
118	Center Junction	1,750.00			
119	Center Point		7,000.00		
120	Central City	9,000.00	10,000.00		
121	Charlotte		4,000.00		
122	Charter Oak	31,000.00			
123	Chatsworth				
124	Chelsea	4,000.00			
125	Chester				
126	Chillicothe		4,000.00		
127	Churdan	26,500.00			3,013.20
128	Cincinnati		1,519.35	574.50	
129	Clare				9.31

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1929

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
							65
							66
		200.00					67
							68
		413.03					69
		1,159.65					70
		24,000.00		390.31		300.31	71
							72
		1,000.00					73
							74
		7,000.00		293.25		293.25	75
		2,027.00					76
		7,000.00					77
		501.24					78
		513.00					79
							80
		1,502.00					81
		10,200.00					82
							83
							84
		18,000.00	6,800.00			6,800.00	85
		5,600.00					86
							87
		41,500.00					88
		17,500.00					89
		30,000.00					90
		37,289.10					91
		3,000.00					92
		3,350.20					93
							94
							95
							96
		11,944.13					97
		19,027.67					98
							99
							100
		10,500.00					101
		39,441.73	20,341.79		985.00	21,326.79	102
		882.84					103
							104
		15,420.52					105
							106
							107
		27,635.40					108
		7,900.00					109
		10,000.00					110
		49,835.50	20,000.00			20,000.00	111
		7,200.00					112
		2,000.00					113
		8,500.00					114
		2,500.00	3,300.00			3,300.00	115
		6,195.25	44,000.00			44,000.00	116
		1,750.00					117
		7,000.00					118
		19,000.00	2,844.56			2,844.56	119
		4,000.00					120
		31,000.00					121
							122
		4,000.00					123
							124
		4,000.00					125
		29,513.20					126
		2,093.85					127
		9.31					128
							129

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out-standing
130	Clarence	6,000.00			
131	Clarksville	3,500.00	8,500.00	5,000.00	
132	Clayton			100.00	
133	Clearfield	5,300.00			6.85
134	Cleghorn				
135	Clemons				
136	Clermont	5,000.00	26,000.00		74.38
137	Clio				
138	Clover Hill (Via Valley Jct.)			400.00	210.00
139	Clutier		6,500.00		
140	Coburg				160.80
141	Coggon	2,500.00			
142	Coin		16,400.00		
143	Colesburg				
144	College Springs				
145	Collins		15,000.00		
146	Colo	12,000.00			
147	Columbus City				
148	Columbus Junction	2,500.00	25,000.00		1,530.41
149	Colwell	3,000.00			
150	Conesville				
151	Conrad				
152	Conway	4,500.00			
153	Coon Rapids	29,500.00			15.53
154	Coppock				
155	Coralville (Via Iowa City)				
156	Correctionville	12,250.00			
157	Corwith	3,300.00	15,000.00		
158	Corydon	38,611.16	99,900.00		3,433.92
159	Cotter				
160	Coulter	16,000.00			
161	Craig		7,000.00		
162	Crawfordsville	13,000.00			
163	Cromwell				
164	Crystal Lake	900.00			
165	Cumberland				
166	Cumming				
167	Curlew	3,500.00			
168	Cushing				
169	Cylinder	3,000.00			
170	Dakota City	2,000.00	6,500.00		
171	Dallas				
172	Dallas Center	8,700.00			
173	Dana				
174	Danbury	22,500.00			
175	Danville				2,300.00
176	Davis City	11,000.00			
177	Dawson	4,000.00			492.35
178	Dayton	25,000.00	8,000.00		352.17
179	Decatur City				
180	Dedham	4,000.00			
181	Deep River		3,000.00		
182	Defiance		9,500.00		
183	Delaware				
184	Delhi				
185	Delmar				
186	Deloit	10,000.00			
187	Delphos				
188	Delta				
189	Denver	5,000.00			6.05
190	Derby				
191	De Soto				
192	Dexter	7,500.00	43,700.00		10,793.38
193	Diagonal		26,500.00		4,884.00
194	Dickens	1,000.00			
195	Dike		1,300.00		

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1929

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		6,000.00	14,427.79			14,427.79	130
		17,000.00	4,582.44			4,582.44	131
		100.00					132
		5,306.85					133
							134
							135
		31,074.38					136
							137
		610.00					138
		6,500.00					139
		160.80					140
	24,550.00	27,050.00					141
		16,400.00					142
							143
							144
		15,000.00					145
		12,060.00					146
				1,200.00		1,200.00	147
		29,030.41	19,000.00			19,000.00	148
		3,000.00					149
							150
		4,500.00					151
		29,515.53					152
							153
							154
		12,250.00	25,000.00			25,000.00	155
		18,300.00	14,500.00			14,500.00	156
		141,945.08					157
							158
		16,000.00					159
		7,000.00					160
		13,000.00		3,337.14		3,337.14	161
							162
		900.00					163
							164
							165
		3,500.00					166
			3,500.00			3,500.00	167
		3,000.00					168
1,800.00		10,300.00					169
	135.00	8,835.00					170
							171
		22,500.00	75,000.00			75,000.00	172
		2,300.00					173
		11,000.00					174
		4,492.35					175
	4,000.00	37,352.17			408.20	408.20	176
							177
		4,000.00					178
	15,000.00	18,000.00					179
		9,500.00					180
							181
							182
							183
			21,800.00			21,800.00	184
		10,000.00					185
							186
							187
		5,006.05					188
							189
							190
		61,993.38	11,500.00			11,500.00	191
4,874.00	1,462.00	37,720.00					192
		1,000.00					193
		1,300.00					194
							195

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out-standing
196	Dixon	3,500.00			
197	Dolliver	3,500.00			2.85
198	Donahue		3,000.00		
199	Donnan				
200	Donnellson		6,500.00		
201	Doon	7,800.00			
202	Dougherty	2,500.00			886.77
203	Dow City	6,500.00			
204	Dows	5,500.00			
205	Drakesville				740.79
206	Dumont				10.08
207	Duncombe	6,800.00			194.92
208	Dundee				
209	Dunkerton				
210	Dunlap	21,500.00	32,000.00		
211	Durant	24,100.00			
212	Dysart	26,000.00	5,000.00		
213	Earlham	16,000.00			
214	Earling	3,200.00			
215	Earlville				18.86
216	Early	13,100.00	16,500.00		303.76
217	Eddyville				119.00
218	Edenville (Rhodes P. O.)		5,000.00		
219	Edgewood	24,000.00			
220	Elberon				
221	Eldridge				
222	Elgin	26,900.00			
223	Elkader		14,707.70		7,589.90
224	Elkhart		7,500.00		3.30
225	Elk Horn	6,500.00			
226	Elkport				505.00
227	Elliott	2,000.00	1,000.00		
228	Ellston				
229	Ellsworth		13,500.00		9.80
230	Elma	11,500.00	6,000.00		
231	Ely				
232	Emerson		23,500.00		3,107.31
233	Epworth	1,500.00	4,000.00		
234	Essex				
235	Everly	20,500.00			
236	Exira	5,500.00	16,000.00		35.00
237	Exline				2,373.10
238	Fairbank		11,000.00		
239	Farley	10,000.00			
240	Farmersburg				
241	Farmington				530.00
242	Farnhamville		12,500.00		
243	Farragut	30,500.00			
244	Fayette		1,500.00		
245	Fenton	16,000.00			
246	Ferguson		3,500.00	600.00	
247	Fertile	4,000.00			
248	Floris				
249	Floyd	14,000.00			
250	Fonda				
251	Fontanelle	9,000.00	12,000.00		200.99
252	Fort Atkinson				
253	Fostoria	7,500.00			
254	Franklin (Via Donnellson)				
255	Fraser				
256	Fredericksburg				
257	Frederika				
258	Fredonia (Via Columbus Jet.)				
259	Fremont				
260	Galt	6,000.00			

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1929

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		3,500.00					196
		3,502.85					197
		3,000.00					198
							199
		6,500.00					200
		7,800.00	12,500.00			12,500.00	201
		3,386.77					202
		6,500.00	5,000.00			5,000.00	203
		5,500.00					204
		740.79					205
		10.08	9,600.00			9,600.00	206
	800.00	7,794.92					207
							208
							209
	8,000.00	61,500.00	3,500.00			3,500.00	210
		24,100.00		15,060.05		15,060.05	211
		31,000.00		1,769.94		1,769.94	212
		16,000.00	33,249.00			33,249.00	213
		3,200.00					214
		18.86					215
		29,903.78					216
		119.00	500.00			500.00	217
		5,000.00					218
		24,000.00					219
							220
		26,900.00					221
		22,297.60					222
		7,503.30					223
		6,500.00					224
		505.00		351.08		351.08	225
	2,100.00	5,100.00	2,000.00			2,000.00	226
							227
		13,509.80					228
		17,500.00					229
							230
		26,607.31					231
		5,500.00					232
			20,500.00	8,500.00		29,000.00	233
		20,500.00					234
		21,535.00	40,550.00			40,550.00	235
		2,373.10					236
		11,000.00					237
		10,000.00					238
	3,000.00	3,000.00					239
		530.00					240
		12,500.00					241
		30,500.00	6,383.96			6,383.96	242
		1,500.00					243
		16,000.00					244
		4,100.00					245
		4,000.00					246
							247
		14,000.00					248
							249
		21,200.99	7,046.93			7,046.93	250
							251
		7,500.00					252
							253
	225.00	225.00					254
							255
							256
							257
							258
							259
		6,000.00					260

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out-standing
261	Galva				
262	Garber				659.43
263	Garden Grove	1,100.00			3.50
264	Garnavillo				
265	Garner	26,500.00	1,000.00		
266	Garrison				
267	Garwin		18,000.00		
268	Geneva				
269	George				
270	Gilbert	5,000.00			
271	Gilbertville				
272	Gilman				
273	Gilmore City		36,000.00		2,925.42
274	Gladbrook	20,500.00	13,500.00		
275	Glidden	24,000.00			16.00
276	Goldfield		5,500.00		
277	Goodell				258.93
278	Goose Lake		6,400.00		1,000.00
279	Gowrie	2,500.00	26,500.00		26.60
280	Graettinger				
281	Grafton		7,000.00		
282	Grand Junction	34,000.00			
283	Grand Mound	9,789.29			
284	Grand River				
285	Grandview				800.00
286	Granger		17,000.00		
287	Grant	2,600.00			
288	Granville	10,000.00			3,749.58
289	Gravity				
290	Gray		11,000.00		396.26
291	Greeley	1,500.00			
292	Greene	8,800.00			
293	Greenfield	57,000.00			
294	Green Island				
295	Greenville				
296	Grimes				
297	Griswold	3,000.00	2,000.00		3,036.68
298	Grundy Center				
299	Gruver				
300	Guernsey	2,500.00			
301	Guthrie Center	32,821.17			521.04
302	Guttenburg				
303	Halbur				
304	Hamilton				
305	Hancock				
306	Hanlontown	8,000.00			
307	Hansell				
308	Harcourt	6,000.00			
309	Hardy	700.00			
310	Harper				
311	Harpers Ferry		2,350.00		
312	Harris	4,500.00			
313	Hartford		4,000.00		
314	Hartley	110,300.00			1,612.20
315	Hartwick				
316	Harvey				
317	Hastings	400.00			
318	Havelock		7,000.00		
319	Hawkeye		10,000.00		
320	Hayesville	1,300.00			
321	Hazleton				
322	Hedrick	7,000.00	7,000.00		1,251.94
323	Henderson			600.00	
324	Hepburn				
325	Hills				
326	Hillsboro				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1929

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		659.43					261
		1,103.50		2,071.52		2,071.52	262
							263
							264
36,000.00		63,500.00	21,894.73			21,894.73	265
		18,000.00					266
							267
			21,500.00			21,500.00	268
		5,000.00					269
							270
							271
		38,925.42	34,500.00			34,500.00	272
		34,000.00					273
		24,016.00		6,000.00		6,000.00	274
	12,000.00	17,500.00					275
		258.93					276
		7,400.00					277
		29,026.60	6,200.00			6,200.00	278
							279
		7,000.00					280
		34,000.00					281
		9,789.20					282
							283
		800.00					284
		17,000.00					285
		2,600.00					286
		13,749.58					287
			1,200.00			1,200.00	288
		11,396.26					289
		1,500.00					290
		8,800.00	350.00			350.00	291
		57,000.00					292
							293
							294
							295
		8,036.68					296
				750.00		750.00	297
							298
		2,500.00					299
		33,342.21					300
							301
							302
							303
							304
		8,000.00					305
							306
		6,000.00					307
		700.00					308
							309
		2,350.00					310
		4,500.00	10,000.00			10,000.00	311
		4,000.00					312
		111,912.20	1,000.00			1,000.00	313
							314
							315
		400.00					316
		7,000.00					317
		10,000.00					318
		1,300.00					319
							320
		15,251.94					321
		600.00					322
							323
							324
			1,200.00			1,200.00	325
							326

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out-standing
327	Hinton	7,652.33			
328	Holland				
329	Holstein	47,000.00			
330	Holy Cross (Via N. Buena Vista)				
331	Hopeville (Via Murray)				
332	Hopkinton	5,500.00			
333	Hornick	2,500.00			
334	Hospers	7,000.00	9,000.00		
335	Hubbard				
336	Hudson				
337	Hull	4,000.00	13,500.00	2,500.00	
338	Humeston	20,000.00	20,000.00		
339	Hurstville				
340	Huxley		28,500.00		
341	Imogene				
342	Inwood	31,000.00			1,625.00
343	Ionia	9,000.00			
344	Ireton	10,300.00			661.16
345	Irwin	3,500.00			1.50
346	Jackson Junction				
347	Jamaica		7,500.00		
348	Janesville		16,000.00	250.00	1,046.33
349	Jesup	7,700.00	1,000.00		45.36
350	Jewell Jet. (P. O. Jewell)	10,000.00	26,000.00		268.39
351	Joice	6,000.00			
352	Jolley				
353	Kalona				5,648.91
354	Kamrar		8,500.00		
355	Kanawha	16,500.00			34.63
356	Kellerton				
357	Kelley		6,000.00		
358	Kellogg	3,500.00			
359	Kensett				
360	Kent	3,000.00			
361	Keosauqua				
362	Keota	19,500.00			1,878.00
363	Keswick				
364	Keystone	1,225.00	8,000.00		
365	Kimballton		21,500.00		
366	Kingsley	9,500.00	2,000.00		
367	Kinross	1,700.00			87.00
368	Kirkman		5,000.00		
369	Kirkville	2,600.00			
370	Kiron		2,500.00		
371	Klemme	10,500.00			
372	Knierim				
373	Lacona	10,000.00			
374	Ladora		14,000.00		
375	Lakota		4,000.00		
376	Lake Mills	43,500.00			614.83
377	Lake Park	18,500.00			2,800.00
378	Lake View	6,750.00			53.58
379	Lamoni	1,015.94	38,000.00		100.30
380	Lamont				
381	Lamotte				2,656.07
382	Lanesboro				
383	Lansing	8,000.00	5,500.00		
384	La Porte City	11,000.00			277.00
385	Larchwood		6,000.00		
386	Larrabee	4,000.00			
387	Latimer				
388	Laurel				
389	Laurens				
390	Lawler	5,000.00			
391	Lawton	1,000.00			438.61
392	Le Claire	4,500.00			

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1929

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		7,652.33					327
		47,000.00	77,000.00			77,000.00	328
							329
							330
		5,500.00					331
		2,500.00	800.00			800.00	332
		16,000.00					333
			1,500.00			1,500.00	334
			6,500.00			6,500.00	335
		20,000.00	16,000.00			16,000.00	336
		40,000.00	3,960.18			3,960.18	337
							338
		28,500.00					339
							340
		32,625.00					341
		9,000.00					342
		10,961.16	12,000.00			12,000.00	343
		8,501.50					344
							345
		7,500.00					346
		17,296.33					347
		8,745.36					348
		36,268.39	7,000.00			7,000.00	349
		6,000.00					350
							351
		5,648.91					352
		8,500.00					353
		16,534.63	5,331.94			5,331.94	354
							355
		6,000.00					356
		3,500.00					357
							358
		3,000.00					359
							360
		21,378.00					361
							362
		9,225.00					363
		21,500.00					364
		11,500.00	44,100.00			44,100.00	365
		1,787.00					366
		5,000.00					367
		2,600.00					368
		2,500.00					369
		10,500.00					370
							371
							372
	1,800.00	11,800.00					373
		14,000.00					374
		4,000.00					375
		44,114.83	1,131.00			1,131.00	376
		21,300.00	13,500.00			13,500.00	377
		6,803.58					378
10,000.00		49,116.24	17,507.23			17,507.23	379
							380
		2,656.07					381
							382
		8,500.00					383
		11,277.00	18,000.00			18,000.00	384
		6,000.00					385
		4,000.00					386
							387
							388
							389
		5,000.00					390
		1,438.61	800.00			800.00	391
		4,500.00					392

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out-standing
393	Ledyard	2,400.00			
394	Le Grand	1,100.00			
395	Lehigh	11,000.00	10,000.00		
396	Leighton				911.69
397	Leland		3,600.00		
398	Lenox	55,500.00	20,000.00		5,333.00
399	Le Roy				
400	Lester	13,000.00			
401	Letts				
402	Lewis				
403	Libertyville				85.00
404	Lidderdale	10,000.00			
405	Lime Springs				
406	Lincoln		10,500.00		
407	Linden	1,700.00			
408	Lineville	8,000.00			
409	Linn Grove				
410	Lisbon	28,500.00	25,500.00		2,433.52
411	Liscombe		1,000.00		
412	Littleport				
413	Little Rock				
414	Little Sioux		8,300.00		
415	Livermore		8,250.00		
416	Lockridge				
417	Logan	54,500.00	9,200.00	1,500.00	6,641.09
418	Lohrville	39,100.00	13,000.00		129.62
419	Lone Rock	10,000.00			
420	Lone Tree				
421	Long Grove	4,000.00			
422	Lorimor				
423	Lost Nation		16,600.00		42.62
424	Lovilia				
425	Lowden		8,500.00		435.97
426	Low Moor	9,300.00			1,000.00
427	Luana				3,973.95
428	Lucas				
429	Luther				
430	Lu Verne				
431	Luxemburg (P. O. Vienna)				
432	Luzerne				
433	Lynnville				
434	Lytton	24,000.00			
435	Macedonia	7,000.00			
436	Macksburg				
437	Magnolia				
438	Malcolm				
439	Mallard	2,500.00			106.83
440	Maloy				
441	Malvern	28,300.00	19,500.00		
442	Manilla	26,000.00	2,000.00		2,118.25
443	Manly		6,000.00		
444	Manning	9,000.00	22,500.00		
445	Manson	143,647.00			
446	Mapleton	69,000.00	7,100.00		2,502.56
447	Marathon	18,550.00			
448	Marble Rock	2,500.00			
449	Marcus	3,500.00	15,500.00		9.25
450	Marne		13,000.00		386.87
451	Marquette	10,800.00			
452	Martelle				
453	Martinsburg				
454	Martensdale	1,500.00			
455	Marysville				
456	Masonville				
457	Massena		24,000.00		3,616.79
458	Matlock				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1929

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		2,400.00					393
		1,100.00					394
		21,000.00					395
		911.69					396
		3,600.00					397
		80,833.00					398
							399
		13,000.00					400
							401
							402
		85.00					403
		10,000.00					404
							405
		10,500.00					406
		1,700.00	1,130.93			1,130.03	407
		8,000.00					408
							409
		56,433.52	24,500.00			24,500.00	410
		1,000.00					411
							412
							413
		8,300.00					414
		8,250.00	535.94			535.94	415
							416
		71,841.09					417
		52,229.62	47,000.00			47,000.00	418
		10,000.00					419
							420
		4,000.00					421
							422
		16,642.62	1,200.00			1,200.00	423
							424
		8,935.97	3,400.00			3,400.00	425
		10,300.00					426
		3,973.95					427
							428
							429
							430
							431
							432
							433
		24,000.00					434
		7,000.00					435
							436
							437
							438
		2,606.83					439
							440
		47,800.00					441
		30,118.25	1,500.00			1,500.00	442
		6,000.00					443
		31,500.00	24,000.00			24,000.00	444
		143,647.00	35,988.30			35,988.30	445
		78,602.56	27,000.00			27,000.00	446
		18,550.00					447
		2,500.00					448
		19,009.25					449
		13,386.87					450
		10,800.00					451
							452
							453
		1,500.00					454
							455
							456
		27,616.79					457
							458

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out-standing
459	Maurice	2,500.00	16,400.00		
460	Maxwell		11,500.00		13.09
461	Maynard		10,000.00		825.00
462	Maysville (Walcott P. O.)				
463	McCallsburg	5,200.00			
464	McCausland				
465	McClelland				
466	McGregor	39,500.00			
467	McIntire				
468	Mechanicsville				
469	Mediapolls	4,500.00			
470	Melbourne				
471	Melcher	3,200.00	5,500.00		86.92
472	Melrose	3,200.00			1,550.09
473	Melvin				35.00
474	Menlo				
475	Meriden				931.14
476	Merrill	5,500.00			
477	Meservey	1,000.00	6,500.00		300.00
478	Middletown				
479	Miles		7,500.00		
480	Millford	3,250.00	41,000.00		
481	Millersburg				
482	Millerton				
483	Milo				
484	Milton	3,500.00			
485	Minburn				
486	Minden	500.00			
487	Mingo	7,500.00			
488	Mitchell				
489	Mitchellville	26,000.00			2.80
490	Modale				250.00
491	Mondamin				540.48
492	Moneta				560.54
493	Monmouth				
494	Monona		76,000.00		3.80
495	Monroe	500.00	50,000.00		17.04
496	Montezuma	12,700.00	15,000.00		2,117.30
497	Montour				
498	Montrose				1,000.00
499	Moorhead				
500	Moorland				
501	Moravia				
502	Morning Sun		17,000.00		12,118.05
503	Morrison				
504	Moulton		43,000.00	2,500.00	
505	Mt. Auburn		10,000.00		
506	Mt. Ayr	44,700.00	37,000.00		92.98
507	Mt. Sterling				
508	Mt. Union	900.00			
509	Mt. Vernon	8,000.00			
510	Moville		3,000.00		
511	Murray				
512	Nashua	5,000.00			
513	Nemaha				9.84
514	Neola				
515	New Albin	8,500.00	21,000.00		892.88
516	Newell	20,000.00			7,002.90
517	Newhall				
518	New Hartford				
519	New Liberty				
520	New London	57,611.92			
521	New Market				387.61
522	New Providence				
523	New Sharon	16,000.00			4,071.98
524	New Vienna		5,250.00		

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1929

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		18,900.00	3,200.00			3,200.00	459
		11,513.09					460
		10,825.00	1,130.28			1,130.28	461
							462
		5,200.00					463
							464
							465
		39,500.00	37,000.00			37,000.00	466
							467
			22,500.00	439.40		22,939.40	468
		4,500.00	17,724.65			17,724.65	469
							470
	1,200.00	9,986.92	900.00			900.00	471
		4,750.09					472
		35.00					473
							474
		931.14					475
		5,500.00	10,500.00			10,500.00	476
		7,800.00					477
							478
		7,500.00					479
		44,250.00					480
							481
							482
							483
		3,500.00					484
							485
		500.00					486
		7,500.00					487
							488
		26,002.80					489
		250.00					490
	1,079.22	1,619.70	14,500.00			14,500.00	491
		500.54					492
							493
		76,003.80	11,396.46			11,396.46	494
		50,517.04					495
	300.00	30,117.30					496
							497
		1,000.00					498
							499
							500
		29,118.05					501
							502
		45,500.00	65,667.20		5,250.00	70,917.20	503
		10,000.00					504
		81,792.98					505
							506
		900.00					507
		8,000.00	37,870.01			37,870.01	508
		3,000.00					509
							510
		5,000.00		6,500.00		6,500.00	511
		9.84					512
							513
		30,392.88					514
		27,002.90	6,172.17	1,182.07		7,354.24	515
							516
							517
							518
		57,611.92					519
		387.61	3,500.00			3,500.00	520
							521
		20,071.98	4,000.00			4,000.00	522
		5,250.00					523
							524

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out-standing
525	New Virginia				
526	Nicholas				518.65
527	Nodaway				55.55
528	Nora Springs	8,500.00	6,000.00		
529	Northboro	4,500.00			
530	North Buena Vista				
531	North English	7,500.00	48,000.00		153.30
532	North Liberty				
533	North Washington		450.00		
534	Northwood		12,000.00		
535	Norwalk				
536	Norway				
537	Numa				
538	Oakland		34,000.00	1,400.00	
539	Oakville	3,500.00			3.75
540	Ocheyedan	2,500.00	14,000.00		
541	Odeboldt	38,000.00	27,000.00		
542	Ogden	41,000.00	5,500.00		33.88
543	Okoboji				
544	Olds				
545	Olin		17,000.00		697.00
546	Ollie				
547	Oneida				
548	Onslow	5,000.00			
549	Orange City	85,000.00			
550	Orchard				3,500.00
551	Orient	2,000.00			
552	Orleans (P. O. Spirit Lake)				
553	Ossian	9,000.00			
554	Osterdock				
555	Oto		7,500.00		
556	Ottosen				
557	Owasa				
558	Oxford		16,000.00		1,830.00
559	Oxford Junction	12,500.00	10,000.00		264.25
560	Oyens				
561	Pacific Junction				2.80
562	Packwood				92.00
563	Palmer	1,000.00			
564	Palo				
565	Panama	2,500.00			
566	Panora	32,000.00			1,167.38
567	Parkersburg	28,000.00			2.00
568	Parnell				354.40
569	Paton	14,500.00			
570	Patterson				
571	Paullina		11,000.00		
572	Persia	4,000.00			
573	Peru				
574	Peterson				
575	Pierson				
576	Pilot Mound				75.45
577	Pioneer				
578	Pisgah		21,000.00		
579	Plainfield				1,429.00
580	Plano	3,000.00			
581	Pleasanton				
582	Pleasant Plain				
583	Pleasantville	29,000.00	13,000.00		
584	Plover		10,500.00		
585	Plymouth		14,000.00	1,000.00	
586	Pocahontas	42,000.00			1,290.46
587	Polk City				
588	Pomeroy	35,500.00	15,000.00		
589	Popejoy				
590	Portsmouth	4,000.00			55.00

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1929

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		518.65					525
		55.55					526
		14,500.00	5,239.67			5,239.67	527
		4,500.00					528
							529
		55,653.30	6,500.00	8,312.15		14,812.15	530
							531
		450.00					532
		12,000.00					533
							534
							535
							536
							537
		35,400.00	6,500.00			6,500.00	538
		3,503.75					539
		16,500.00					540
		65,000.00	3,000.00			3,000.00	541
		46,533.88		1,066.12		1,066.12	542
							543
							544
		17,697.00					545
							546
							547
		5,000.00					548
		85,000.00	3,000.00			3,000.00	549
		3,500.00					550
		2,000.00					551
							552
		9,000.00	5,500.00	9,500.00	19,058.54	34,058.54	553
							554
		7,500.00					555
							556
							557
		17,830.00					558
		22,764.25	2,500.00				559
							560
		2.80					561
		92.00					562
		1,000.00					563
							564
		2,500.00					565
		33,167.38					566
		28,002.00	500.00			500.00	567
		354.40					568
		14,500.00					569
							570
		11,000.00	7,500.00				571
		4,000.00					572
							573
							574
							575
		75.45					576
							577
		21,000.00					578
		1,429.00					579
		3,000.00					580
							581
							582
		42,000.00	15,981.85			15,981.85	583
		10,500.00					584
		15,000.00					585
		43,290.46	17,314.82			17,314.82	586
							587
40,390.00		90,890.00	59,000.00			59,000.00	588
							589
		4,055.00					590

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out-standing
591	Postville	15,600.00			
592	Prairieburg				
593	Prairie City				1,990.26
594	Prescott		9,500.00		
595	Preston		14,039.34	10,500.00	1,500.00
596	Pringhar	18,500.00			1,049.60
597	Princeton				
598	Promise City	2,500.00			
599	Protovin	250.00			
600	Pulaski				
601	Quasqueton	300.00			
602	Quimby	25,200.00			
603	Radeliff	6,800.00			1,984.20
604	Rake	7,004.00			4,726.94
605	Ralston				1.50
606	Randalla				
607	Randolph		1,500.00		
608	Rathbun				
609	Readlyn				
610	Reasnor				
611	Redding				
612	Redfield	5,000.00	16,000.00		326.50
613	Reinbeck	52,500.00			
614	Rembrandt		2,000.00		52.32
615	Remsen				
616	Renwick				2,543.45
617	Riceville	11,400.00			4,481.90
618	Richland	2,500.00			2,782.25
619	Ricketts	3,500.00			
620	Ridgeway	5,500.00			189.00
621	Rinard				
622	Ringsted	8,000.00			
623	Rippey		17,300.00		8.60
624	Riverside		7,000.00		
625	Riverton				
626	Robins				
627	Rock Falls				24.35
628	Rockford	57,800.00	4,000.00		472.50
629	Rock Valley	20,000.00			
630	Rockwell	12,000.00			
631	Rodman				
632	Rodney		2,000.00		
633	Roland	6,000.00	4,000.00		
634	Rolfe	14,000.00			1,647.74
635	Rome			75.00	
636	Rose Hill			450.00	
637	Rossie		2,500.00		
638	Rowan				
639	Rowley				
640	Royal				
641	Rudd	9,500.00	6,500.00		
642	Runnells	3,500.00			360.00
643	Russell	4,500.00			
644	Ruthven	16,500.00			
645	Rutland				
646	Ryan		6,000.00		
647	St. Ansgar	15,000.00			2.00
648	St. Anthony				
649	St. Charles				
650	St. Lucas				
651	St. Mary's				
652	St. Olaf				2.00
653	St. Paul (R. F. D. West Point)				
654	Sabula				
655	Salem	9,800.00			
656	Salix		5,500.00		

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1929

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		15,600.00					591
							592
		1,960.26					593
		9,500.00					594
		26,039.34	26,484.12			26,484.12	595
		19,549.60					596
							597
		2,500.00					598
		250.00					599
							600
		300.00					601
		25,200.00					602
		8,784.20					603
		11,730.94					604
		1.50					605
							606
		1,500.00					607
							608
							609
			1,800.00			1,800.00	610
							611
		21,326.50	2,500.00			2,500.00	612
		52,500.00	40,000.00			40,000.00	613
		2,052.32					614
							615
		2,543.45					616
		15,881.90					617
		5,282.25					618
		3,500.00					619
		5,689.00					620
							621
		8,000.00					622
		17,308.60					623
		7,000.00	2,000.00			2,000.00	624
							625
							626
		24.35					627
		62,272.50					628
	24,000.00	44,000.00					629
		12,000.00					630
							631
		2,000.00					632
		10,000.00					633
		15,647.74					634
		75.00					635
		450.00					636
		2,500.00					637
							638
							639
			2,222.00			2,222.00	640
		1,600.00	5,161.72			5,161.72	641
		3,860.00					642
		4,500.00					643
		16,500.00					644
							645
		6,000.00					646
		15,002.00	13,000.00			13,000.00	647
							648
							649
							650
							651
		2.00					652
							653
							654
		9,800.00					655
		5,500.00					656

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out-standing
657	Sanborn	35,600.00	15,500.00		2,027.35
658	Sandyville (Via Milo R. F. D.)				
659	Scarville	3,000.00			250.00
660	Schaller	16,500.00	30,000.00		
661	Schleswig	5,000.00	18,000.00		
662	Seranton	2,100.00			
663	Searsboro				
664	Sergeant Bluff		19,000.00		
665	Shambaugh				
666	Shannon City	7,500.00			98.18
667	Sharpsburg	4,500.00			
668	Sheffield	27,500.00	20,000.00		
669	Shelby	46,469.81	10,500.00		820.00
670	Sheldahl				
671	Shell Rock				1,267.71
672	Shellsburg				1,507.60
673	Sibley		14,000.00		53.15
674	Sidney	8,000.00	7,000.00		4,142.30
675	Silver City				
676	Sioux Center	15,000.00	17,500.00		4,060.49
677	Sioux Rapids	5,000.00			164.00
678	Slater		8,500.00		57.34
679	Sloan		1,300.00	4,656.96	
680	Smithland	4,500.00			
681	Soldier		6,200.00		
682	Solon				
683	Somers		6,000.00		
684	South English				
685	Spillville	2,650.00			
686	Spirit Lake	36,502.74	55,000.00	10,500.00	3,282.62
687	Spragueville	1,700.00			
688	Springbrook				200.68
689	Spring Hill				
690	Springville				
691	Stacyville				
692	Stanhope	2,000.00			
693	Stanley				
694	Stanton		22,000.00		
695	Stanwood	23,000.00			
696	State Center	4,500.00	24,000.00		43.60
697	Steamboat Rock				
698	Stockport				400.00
699	Stockton				
700	Story City	15,000.00	44,500.00		1,293.92
701	Stout	5,500.00			
702	Stratford	16,000.00	15,600.00		
703	Strawberry Point	24,549.09	9,000.00		635.03
704	Struble				1,203.50
705	Sully		3,500.00		
706	Sumner	29,500.00	9,500.00		
707	Superior		2,500.00		
708	Sutherland	10,000.00	28,000.00		
709	Swaledale				
710	Swan				
711	Swea City	22,500.00			1,883.76
712	Tabor	62,810.00			4,624.00
713	Templeton		7,500.00		
714	Tennant		6,000.00		.70
715	Terril	13,000.00			
716	Thayer				
717	Thompson	9,000.00			
718	Thor				
719	Thornburg				
720	Thornton	3,000.00			2.90
721	Thurman				.75
722	Tiffin				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1929

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		53,127.35					657
							658
		3,250.00					659
		46,500.00	2,000.00			2,000.00	660
		23,000.00	90,000.00			90,000.00	661
		2,100.00					662
							663
		19,000.00	8,000.00			8,000.00	664
							665
		7,598.18					666
		4,500.00					667
		47,500.00					668
		57,789.81	3,521.31			38,521.31	669
							670
		1,267.71					671
		1,507.60					672
		14,053.15	14,100.00			14,100.00	673
5,703.85		24,846.15					674
							675
		36,560.49	33,500.00			33,500.00	676
		5,164.00	8,975.00			8,975.00	677
		8,557.34					678
		5,956.96	31,885.78			31,885.78	679
		4,500.00					680
		6,200.00					681
							682
		6,000.00					683
							684
		2,650.00					685
		105,285.36	154,600.98			154,600.98	686
		1,700.00					687
		200.68					688
							689
							690
		2,000.00	9,015.00			9,015.00	691
							692
		22,000.00	49,600.00			49,600.00	693
		23,000.00					694
	1,397.40	29,941.00		360.32		360.32	695
							696
		400.00					697
							698
		60,793.92	15,000.00			15,000.00	699
		5,500.00					700
		81,600.00	4,699.50			4,699.50	701
		34,184.12					702
		1,203.50					703
		3,500.00					704
		39,000.00	45,000.00			45,000.00	705
		2,500.00					706
		38,000.00	8,747.62			8,747.62	707
							708
							709
		24,383.76	3,000.00			3,000.00	710
		67,434.00	18,000.00			18,000.00	711
		7,500.00					712
		6,000.70					713
		13,000.60					714
							715
		9,000.00					716
							717
							718
							719
		3,002.90					720
		.75					721
							722

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out- standing
723	Tingley				2.00
724	Titonka				
725	Toronto				
726	Traer	5,000.00	78,000.00	2,000.00	1,325.25
727	Treynor	13,000.00			
728	Tripoli	1,500.00			
729	Truesdale	1,500.00			
730	Truro				
731	Turin				
732	Udell				
733	Underwood				4,000.00
734	Union	8,600.00	5,000.00		55.47
735	Unionville	1,677.69			
736	University Park				
737	Urbana	4,500.00			
738	Urbandale (Des Moines Rfd. No. 1)				
739	Ute				215.80
740	Vail	1,500.00	3,500.00		
741	Valeria	800.00			
742	Van Horne		34,000.00		
743	Van Metre				
744	Van Wert				
745	Varina				
746	Victor	4,000.00			1,770.92
747	Vincent	8,000.00			307.00
748	Vining				
749	Volga City				
750	Wadena				
751	Walcott				
752	Walker				1,081.84
753	Wallingford				
754	Wall Lake	10,700.00			
755	Walnut	11,000.00	35,000.00		
756	Wapello	44,665.66			4,970.66
757	Washta		20,000.00		
758	Waterville		2,400.00		
759	Waucoma				800.00
760	Waukee				
761	Wayland				
762	Webb				
763	Webster				
764	Weldon				55.90
765	Wellman	6,700.00			1,413.96
766	Wellsburg	1,000.00	1,000.00		2,438.18
767	Welton				
768	Wesley		11,000.00		12.50
769	West Bend		15,500.00		342.26
770	West Branch	31,500.00			
771	West Burlington	8,100.00	9,500.00		
772	West Chester				
773	Westfield		4,000.00		
774	Westgate		6,000.00		
775	West Liberty	2,000.00			
776	West Mitchell (P. O. Mitchell)				
777	Westphalia				
778	West Okoboji (P. O. Milford)				918.22
779	West Point		17,000.00		
780	West Side		7,000.00		20.00
781	West Union	68,900.00			246.82
782	Wheatland				331.51
783	Whiting				
784	Whittemore	1,000.00	16,500.00		
785	Whitten				
786	Willey (Carroll P. O.)				
787	Williams	19,900.00			
788	Williamsburg				104.60

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1929

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
		2.00					723
							724
							725
		86,325.25					726
		13,000.00					727
		1,500.00					728
		1,500.00					729
							730
							731
							732
		4,000.00					733
		13,655.47					734
		1,677.69					735
							736
		4,500.00					737
							738
		215.80	32,790.17			32,790.17	739
		5,000.00	8,500.00			8,500.00	740
		800.00					741
		34,000.00		3,852.01		3,852.01	742
							743
							744
							745
		5,770.92					746
		8,307.00					747
							748
							749
							750
							751
		1,081.84					752
							753
		10,700.00					754
	200.00	46,200.00		2,500.00		2,500.00	755
		49,638.32	36,100.00			36,100.00	756
		20,000.00					757
		2,400.00					758
		800.00			750.00	750.00	759
							760
							761
							762
							763
		55.90					764
		8,113.96		22,468.53		22,468.53	765
		4,438.18					766
							767
		11,012.50	4,800.00			4,800.00	768
		15,842.36			3,657.51	3,657.51	769
		31,500.00					770
		17,600.00					771
							772
		4,000.00					773
		6,000.00					774
		2,000.00					775
							776
							777
		918.22					778
		17,000.00			9,500.00	9,500.00	779
		7,020.00					780
		69,146.82	51,384.58			51,384.58	781
		331.51					782
	8,358.08	8,358.08					783
		17,500.00					784
							785
							786
		19,900.00					787
		104.60					788

REPORT OF MUNICIPAL FINANCES

TABLE NO. 3—CONTINUED—TOWNS—MUNICIPAL

Number	Towns	General bonds	Municipal industry	Temporary loans	Warrants out-standing
789	Williamson				400.00
790	Wilton Junction				55.35
791	Winfield	120,800.00			
792	Winthrop		5,500.00	300.00	
793	Wlota	6,500.00			
794	Woden	900.00			
795	Woodbine	62,500.00			
796	Woodburn				
797	Woodward	26,500.00			
798	Woolstock				
799	Worthington				
800	Wyoming	5,500.00	12,500.00		
801	Yale	7,000.00			
802	Yetter				
803	Yorktown	800.00			
804	Zearing		33,000.00		
805	Zwingle				

INDEBTEDNESS—OR OUTSTANDING APRIL 1, 1929

Judgments	Miscellaneous debts	Total general debts	Special assessment bonds	Special assessment certificates	Special miscellaneous debts	Total special debts	Number
	700.00	1,100.00					789
		55.35	14,400.00			14,400.00	790
		120,800.00					791
		5,800.00					792
		6,500.00					793
		900.00					794
		62,500.00	45,000.00			45,000.00	795
							796
		26,500.00					797
							798
							799
		18,000.00					800
		7,000.00					801
							802
		800.00					803
		33,000.00					804
							805

TABLE NO. 4—TOWNS—ASSESSED VALUATION OF PROPERTY

Number	Towns	Real property	Personal property	Railroad property
	Grand Total.....	\$ 210,199,142	\$ 56,564,559	\$ 22,543,420
1	Ackley.....	1,077,796	150,316	104,276
2	Ackworth.....	12,620	6,948	34,892
3	Adair.....	435,348	107,132	
4	Adel.....	982,364	171,148	31,228
5	Afton.....	395,264	87,408	33,832
6	Agency.....	167,532	40,600	9,456
7	Ainsworth.....	195,412	55,116	22,924
8	Akron.....	576,124	162,620	41,140
9	Albert City.....	343,104	135,524	15,616
10	Albion.....	131,664	29,160	9,752
11	Alburnett.....	92,376	59,036	71,724
12	Alden.....	383,220	78,184	43,140
13	Alexander.....	307,400	69,360	40,468
14	Allerton.....	554,968	91,508	39,004
15	Allison.....	484,112	118,452	39,740
16	Alta.....	635,856	176,288	31,496
17	Alta Vista.....	170,284	63,840	14,492
18	Alton.....	476,496	123,420	140,336
19	Altoona.....	274,120	26,060	72,660
20	Alvord.....	243,328	35,988	15,660
21	Andover.....	43,380	9,112	19,640
22	Andrew.....	108,760	37,076	
23	Anita.....	641,076	134,028	44,956
24	Ankeny.....	398,328	52,524	15,104
25	Anthon.....	367,224	98,440	34,616
26	Aplington.....	421,860	57,856	23,388
27	Arcadia.....	172,188	33,344	
28	Archer.....	39,772	41,536	
29	Aredale.....	92,712	50,272	37,056
30	Arion.....	79,600	12,776	86,812
31	Arispe.....	45,776	10,856	17,364
32	Arlington.....	289,016	96,664	33,832
33	Armstrong.....	381,772	141,444	24,116
34	Arnolds Park.....	618,060	50,932	37,236
35	Arthur.....	224,068	102,172	
36	Ashton.....	293,968	169,592	57,008
37	Aspinwall.....	41,832	11,924	15,016
38	Atalissa.....	76,820	16,200	7,740
39	Athelstan.....	38,280	6,376	
40	Atkins.....	260,944	41,540	28,532
41	Auburn.....	261,836	73,852	
42	Aurelia.....	368,900	102,096	37,108
43	Aurora.....	147,228	41,832	
44	Avoca.....	801,816	123,404	59,844
45	Ayrshire.....	11,340	137,200	13,908
46	Badger.....	147,276	27,040	17,880
47	Bagley.....	290,080	72,132	14,016
48	Bailey.....	144,800	12,232	
49	Baldwin.....	65,980	60,816	27,792
50	Bancroft.....	298,640	79,556	
51	Barnes City.....	20,280	8,176	3,060
52	Barnum.....	121,288	31,324	46,328
53	Bassett.....		36,872	
54	Batavia.....	155,032	33,664	7,536
55	Battle Creek.....	431,272	79,688	82,636
56	Baxter.....	374,680	141,680	14,940
57	Bayard.....	285,804	82,576	
58	Beacon.....	82,288	6,776	92,824
59	Beaconsfield.....	78,216	12,380	30,508
60	Beaman.....	68,140	40,640	10,004
61	Beaver.....	76,292	14,020	
62	Bellevue.....	1,058,428	184,648	63,060
63	Belmond.....	1,250,604	188,200	168,100
64	Bennett.....	323,364	87,896	31,856

AS OF JANUARY 1, 1928—LEVIES AS OF SEPTEMBER 1, 1928

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
\$ 4,571,043	\$ 293,878,164	\$ 73,469,541	\$ 154,679,096	\$ 17,466,743		\$ 3,162,357.55	
13,628	346,016	336,504		95,664	5	16,863.00	1
480	54,940	13,735	26,045	27,764	3	500.00	2
46,188	588,668	147,167	437,256	52,236	5	8,300.00	3
7,976	192,716	298,179	390,000	19,200		14,175.00	4
2,324	518,828	129,707	238,824	5,584	6	4,150.62	5
1,828	219,416	54,854		11,216		1,950.00	6
1,756	275,208	68,802		7,376	5	2,630.00	7
7,696	787,580	196,895	166,190	17,200		6,085.12	8
820	495,064	123,766	248,890	10,544	5	5,053.00	9
1,372	171,948	42,987	158,502	8,560		1,896.00	10
4,592	227,728	56,932	51,900	11,236	5		11
12,028	516,572	129,143	536,276	39,980	5	7,606.00	12
4,756	421,984	105,496		203,516	5	3,005.00	13
3,108	688,588	172,147	340,325	41,700	6		14
4,604	646,008	161,727	255,035	105,756		6,650.00	15
8,208	851,848	212,962	637,600	47,468		8,800.00	16
1,660	250,276	62,569	99,400	36,020	5	1,145.02	17
3,160	743,412	185,853	238,968	54,476	5	10,800.00	18
13,640	386,480	96,620		69,520	5	3,500.00	19
2,506	297,572	74,303	88,500			4,531.00	20
672	72,804	18,201	16,000	7,460	5	493.10	21
1,192	147,028	36,757	174,201			1,290.00	22
4,400	824,460	206,115	446,020	19,260	5	16,239.00	23
1,832	467,788	116,947	277,450	57,860		5,812.00	24
4,784	505,064	126,266	314,875	21,100	5	5,655.00	25
956	504,060	126,015	558,200			2,350.00	26
1,976	207,508	51,877	171,100	10,436		2,150.00	27
17,780	99,088	24,772	30,528			1,077.00	28
808	180,848	45,212	66,778	41,632		1,300.00	29
3,360	182,548	45,637				1,105.00	30
336	74,332	18,583	16,500	17,340	5	900.00	31
1,960	414,972	103,743	236,000	33,512	4	6,339.00	32
7,064	554,396	138,599		9,276		7,275.00	33
3,244	709,472	177,368		1,840	5	11,695.00	34
	326,240	81,560	96,500			3,260.00	35
1,648	522,216	130,554	114,100	37,124		6,470.00	36
436	69,208	17,302	25,300	7,332		1,098.00	37
560	101,320	25,230	65,400			1,100.00	38
	44,656	11,164				217.69	39
972	331,988	82,997	358,874	20,524		3,919.00	40
	335,688	83,922	266,183	20,164		4,077.00	41
3,408	511,512	127,878	355,820	33,932		6,555.00	42
22,376	211,436	52,859	136,565	22,372		1,500.00	43
7,240	992,304	248,076	994,237	54,932		9,875.00	44
15,984	178,432	44,608	22,978	11,340	5	6,127.00	45
1,828	194,024	48,506	112,900	54,100		1,950.00	46
1,692	377,920	94,480	258,672	5,580	5	3,250.00	47
	157,032	39,258	4,200				48
1,580	156,168	39,042	37,700				49
41,036	419,232	104,808	178,171			8,585.00	50
5,128	36,644	9,161		1,540	5	2,613.00	51
2,856	201,796	50,449	10,350	83,340		1,325.00	52
	36,872	9,218	19,900			615.00	53
456	196,688	49,172	28,400	12,400	5	2,566.00	54
1,432	595,028	148,757	243,700			9,800.00	55
2,512	533,812	133,453	1,004,565	19,620	5	14,255.00	56
	368,380	92,095	221,100			4,215.00	57
7,784	189,672	47,418	61,902	22,592	5	1,250.00	58
764	121,868	30,467	88,717	29,144		2,625.00	59
888	119,672	29,918	78,059			1,675.00	60
	90,312	22,578	60,400	9,800	5	456.07	61
4,180	1,310,316	327,579	781,039			9,053.00	62
4,796	1,611,700	402,925	736,898	120,000	5	13,431.00	63
1,292	444,408	111,102	268,688	2,640		2,500.00	64

TABLE NO. 4—CONTINUED—TOWNS—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Railroad property
65	Benton	57,268	18,800	16,092
66	Berkley	40,912	11,836	9,212
67	Bernard	67,744	26,216	5,704
68	Bertram, Via Cedar Rapids Rdf. No. 4	53,052	3,072	62,616
69	Bevington	31,296	18,604	31,520
70	Birmingham	197,352	63,364	39,876
71	Blairsburg	108,760	43,820	23,388
72	Blairstown	336,180	53,620	15,192
73	Blakesburg	169,016	51,602	16,212
74	Blanchard	200,020	65,940	14,728
75	Blencoe	49,196	7,144	
76	Blockton	243,296	77,648	27,984
77	Blue Grass	155,872	37,812	7,624
78	Bode	215,680	65,700	
79	Bonaparte	206,064	92,048	9,860
80	Bondurant	214,360	45,780	41,000
81	Bouton	109,696	9,932	10,812
82	Boxholm	140,156	55,156	15,000
83	Boyden	200,748	69,044	15,016
84	Braddyville	157,592	49,816	23,992
85	Bradgate	94,308	37,456	33,352
86	Brandon	49,356	6,884	
87	Brayton	96,188	37,248	
88	Breda	353,912	85,188	1,964
89	Bridgewater	137,784	57,496	
90	Brighton	594,608	72,852	71,804
91	Bristow	152,084	32,524	
92	Britt	735,224	171,584	58,668
93	Brooklyn	886,976	116,160	30,364
94	Brunsville	78,064	34,484	18,528
95	Buckeye	137,120	37,568	29,476
96	Buck Grove	49,208	24,872	22,520
97	Buffalo	179,072	32,272	30,664
98	Buffalo Center	335,892	145,880	28,876
99	Burt	291,916	55,340	46,320
100	Bussey	209,948	68,424	28,380
101	Calamus	160,796	50,296	
102	Callender	186,668	56,788	18,060
103	Calmar	552,756	116,364	45,944
104	Calumet	98,276	36,212	
105	Camanche	208,800	28,160	173,308
106	Cambridge	379,864	69,640	119,900
107	Cantril	143,040	41,892	27,916
108	Carbon	55,662	7,546	
109	Carlisle	413,208	16,000	
110	Carpenter	47,572	30,260	16,816
111	Carson	243,948	38,656	14,892
112	Cascade	697,700	254,060	9,008
113	Casey	293,892	95,232	
114	Castalia	101,204	42,408	131,092
115	Castana	127,616	54,264	42,984
116	Castle Hill (Rfd. Waterloo)	125,992	10,296	60,940
117	Cedar Heights (Rfd. Waterloo)	378,280	4,432	38,980
118	Center Junction	79,408	36,868	49,712
119	Center Point	403,820	72,580	54,204
120	Central City	478,208	54,144	
121	Charlotte	166,740	20,444	29,216
122	Charter Oak	442,476	140,372	24,024
123	Chatsworth	38,880	27,532	30,028
124	Chelsea	420,008	132,872	39,104
125	Chester	127,160	61,200	42,040
126	Chillicothe	36,680	27,624	23,960
127	Churdan	786,608	115,716	122,212
128	Cincinnati	149,444	35,920	33,232
129	Clare	78,176	29,904	14,396
130	Clarence	611,296	124,996	47,432

PROPERTY AS OF JANUARY 1, 1928—LEVIES AS OF SEPT. 1, 1928

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
484	92,644	23,161				486.38	65
1,236	63,196	15,799	3,375	8,556	5	249.00	66
560	100,224	25,056	58,350			601.34	67
1,368	120,108	30,027		30,688	5	489.19	68
7,380	88,800	2,200		8,148	5	165.00	69
504	301,006	75,274	258,300	43,200	5	3,525.00	70
3,440	179,408	44,852	34,700	20,468	5	1,948.00	71
1,636	406,628	101,657	593,180			5,760.00	72
3,772	240,692	60,173	166,440	3,824		1,970.00	73
2,056	282,744	70,686	148,420	33,060	5	3,145.52	74
	56,340	14,085				2,255.00	75
3,976	352,904	88,226	283,927	12,712	5	2,650.00	76
1,568	202,876	50,719	155,250	21,768	5	1,357.00	77
	281,380	70,345	111,700			3,700.00	78
1,108	309,080	77,270	182,850	7,396	5		79
4,220	305,360	76,340	39,818	124,960	5	1,865.00	80
304	130,744	32,686	34,700			719.09	81
612	210,924	52,731	224,607	58,016	5	2,650.00	82
2,932	287,740	71,935	258,760			4,050.00	83
828	232,228	58,057	55,980	24,332	5	1,759.10	84
3,376	168,492	42,123	19,783	11,392			85
1,916	58,156	14,539		3,636		3,632.00	86
284	133,720	33,430	105,208			768.59	87
1,064	442,128	110,532	169,200	18,228	5	3,785.44	88
9,352	204,632	51,158	172,800			1,150.00	89
3,604	742,868	185,717	177,600	19,612	5	10,135.00	90
	184,608	46,152	90,800	44,232		1,067.90	91
6,436	971,912	242,978	107,000	13,952		10,381.00	92
6,388	1,039,888	259,972	1,591,870	17,260	5	16,450.00	93
780	131,856	32,964	27,940			1,280.00	94
2,928	207,092	51,773	184,300	161,652	5	2,111.00	95
796	97,396	24,349	19,200	3,144		300.00	96
2,152	244,160	61,040		2,732		1,000.00	97
2,992	513,640	128,410	296,639	28,404	5	6,620.92	98
1,792	395,368	98,842	106,727			4,000.00	99
660	307,412	76,858	167,080	5,508		2,900.00	100
	211,092	52,773	57,900	22,128	5	2,601.00	101
3,828	265,344	66,336	99,300	9,220	5	3,010.00	102
4,656	719,720	179,930	136,642	14,108	5	10,100.00	103
202,968	337,456	84,364	20,216		5	4,045.00	104
7,072	417,340	104,335	38,550	29,708		1,739.84	105
4,488	573,892	143,473	53,490	139,308	5	8,162.00	106
1,048	213,896	53,474	228,955	10,308	5	2,325.00	107
	63,208	15,802	3,320			535.00	108
	429,208	107,302	373,292	18,800	5	5,686.00	109
560	95,208	23,802	35,200	9,820		1,555.00	110
2,516	300,012	75,008	202,300	10,300		3,050.00	111
3,180	963,948	240,987	858,800			15,772.20	112
	389,124	97,281	360,153			5,025.00	113
4,464	279,168	69,792	62,880	23,536		880.00	114
3,580	228,444	57,111	70,950	25,468	5	3,316.00	115
1,476	198,704	49,676	53,000	16,072		2,185.00	116
2,908	424,600	106,150	124,128	8,020			117
2,392	168,380	42,095	36,000	29,040		2,400.00	118
6,184	536,788	134,197	199,888	31,880	5	5,025.00	119
26,020	558,372	139,593	165,050	12,900	2	5,824.00	120
1,244	217,644	54,411	37,500	23,216	5	3,499.00	121
1,588	608,460	152,115	223,938	3,220		8,000.00	122
3,316	99,756	24,939	2,900	18,000	5	650.00	123
3,448	595,432	148,858	305,500			4,200.00	124
2,040	232,440	58,110	75,660	40,440	5	1,885.00	125
536	88,800	22,200	27,270	5,108		750.00	126
5,088	1,029,624	257,406	258,980	523,564			127
2,288	220,884	55,221	66,740	31,532	5	6,400.00	128
	122,476	30,619					129
3,156	786,880	196,720	815,000	24,696		5,070.00	130

TABLE NO. 4—CONTINUED—TOWNS—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Railroad property
131	Clarksville	879,380	91,644	
132	Clayton	40,468	12,380	
133	Clearfield	341,348	60,960	
134	Cleghorn	137,488	48,856	21,828
135	Clemons	129,600	49,556	9,032
136	Clermont	381,628	70,344	17,564
137	Clio	109,000	27,324	29,176
138	Clover Hill (Via Valley Jet.)	81,860	3,200	
139	Clutier	210,364	78,196	37,056
140	Coburg	23,596	20,976	11,964
141	Coggon	369,928	69,392	
142	Coin	288,712	80,380	56,692
143	Colesburg	156,684	37,408	
144	College Springs	177,152	48,452	
145	Collins	265,880	106,848	22,520
146	Colo	247,248	64,984	37,056
147	Columbus City	106,596	11,084	
148	Columbus Junction	552,792	178,640	81,576
149	Colwell	24,516	24,260	4,536
150	Conesville	81,040	11,140	59,540
151	Conrad	404,848	92,472	43,356
152	Conway	89,592	27,680	14,020
153	Coon Rapids	638,056	116,064	32,432
154	Coppock	13,760	7,424	
155	Coralville (Via Iowa City)	162,428	9,976	15,000
156	Correctionville	696,384		
157	Corwith	247,936	52,076	54,904
158	Corydon	1,047,936	182,784	41,868
159	Cotter	163,188	29,528	
160	Coulter	240,552	56,016	53,072
161	Craig	93,136	32,972	18,528
162	Crawfordsville	205,504	52,936	8,308
163	Cromwell	55,412	29,040	17,348
164	Crystal Lake	86,984	44,856	16,076
165	Cumberland	367,296	99,760	24,924
166	Cumming	46,380	30,452	13,176
167	Curlew	48,100	36,768	25,464
168	Cushing	179,872		
169	Cylinder	43,060	52,912	15,016
170	Dakota City	177,460	10,592	80,804
171	Dallas	144,420	17,588	19,952
172	Dallas Center	506,740	116,864	10,836
173	Dana	56,700	29,072	9,032
174	Danbury	433,704	72,004	40,760
175	Danville	193,364	70,464	
176	Davis City	137,120	35,300	
177	Dawson	101,892	60,180	23,272
178	Dayton	472,840	131,724	32,252
179	Decatur City	109,980	18,196	
180	Dedham	132,112	36,384	
181	Deep River	320,560	81,216	19,640
182	Defiance	104,572	53,128	
183	Delaware	82,800	11,752	
184	Delhi	97,452	54,372	17,116
185	Delmar	192,000	43,720	28,852
186	Deloit	79,684	36,648	64,136
187	Delphos	39,932	9,892	18,244
188	Delta	293,924	83,336	31,260
189	Denver	434,156	99,572	7,652
190	Derby	134,320	57,532	
191	De Soto	139,780	11,996	16,972
192	Dexter	452,040	63,760	45,552
193	Diagonal	262,568	43,252	51,296
194	Dickens	143,000	346,800	
195	Dike	203,524	77,280	39,280
196	Dixon	135,748	59,404	

PROPERTY AS OF JANUARY 1, 1928—LEVIES AS OF SEPT. 1, 1928

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
	971,024	242,756	879,380	30,600	2	6,884.00	131
	52,848	13,212	31,200	4,207	6	825.00	132
	402,308	100,577	284,150			4,500.00	133
3,896	212,068	53,017	116,500	10,232		1,811.00	134
420	188,608	47,152	60,980	8,392	5	1,425.00	135
3,016	472,552	118,138	333,400	23,500	5	7,010.00	136
2,256	167,736	41,934	94,900			865.00	137
	85,060	21,265	36,000	20,025	3	486.45	138
2,276	327,892	81,973	86,927	27,500	5	3,217.47	139
152	56,688	14,172	13,700	213,996	5	535.00	140
40,808	480,128	120,032	284,117			2,200.00	141
3,556	429,340	107,335	157,950	40,772	5	5,875.00	142
480	194,572	48,643	236,650	5,888	5	1,491.00	143
1,604	227,208	56,802	133,035			1,973.00	144
1,680	396,928	99,232	209,746	30,600	5	5,400.00	145
2,652	351,940	87,985	237,546	20,620	5	5,709.00	146
384	118,064	29,516	144,570			1,918.08	147
6,136	819,144	204,786	146,607	23,088	5	7,850.00	148
60	53,372	13,343	1,100	2,696	5	806.00	149
3,100	153,820	38,455	62,500	7,960	5		150
2,492	543,168	135,792	361,400		5		151
632	131,924	32,981	72,010	1,420		1,925.00	152
7,016	793,568	198,392	292,709	64,560	5	10,308.45	153
	21,184	5,296	4,000	6,884			154
4,068	191,472	47,868	20,000	9,600		789.52	155
	696,384	174,096				7,870.00	156
3,292	358,208	89,552	46,000	40,304	5	5,090.00	157
11,556	1,284,144	321,030	618,898	30,420	5	22,472.52	158
	192,716	48,179	30,000			540.00	159
1,732	351,372	87,843	92,442	30,202	5	3,125.00	160
780	145,416	36,354	20,000			1,462.80	161
196	266,944	66,736	358,085	6,741.00	5	2,239.00	162
220	102,020	25,505	450		5	673.00	163
452	148,368	37,092				1,907.00	164
6,712	498,692	124,673	359,067	9,836	5	3,325.00	165
140	90,148	22,537	24,611	23,728	5	573.00	166
188	110,520	27,630	6,220	25,244		1,511.00	167
	179,872	44,968	13,000			3,562.00	168
1,356	112,344	28,086	763	4,352		1,000.00	169
4,772	273,628	68,407	171,206	22,832		3,325.00	170
84	182,044	45,511	112,100			1,455.00	171
5,840	640,280	160,070	541,610	4,832		7,432.00	172
876	95,680	23,920	34,350	8,448		1,020.00	173
3,544	550,012	137,503	21,700	24,068	5	7,368.00	174
24,852	288,680	72,170	291,817	47,988	5	2,600.00	175
	172,420	43,105	71,391	9,260	5	3,795.00	176
1,160	186,504	46,626	165,620	22,072	5	1,440.00	177
4,480	641,296	160,324	294,700	5,824		7,540.00	178
1,156	129,332	32,333	43,350			1,200.00	179
2,108	170,604	42,651	24,200	22,092	5		180
6,844	428,260	107,065	313,400	2,900			181
	157,700	39,425	126,950				182
	94,552	23,638	16,000			1,200.00	183
1,120	170,060	42,515		20,288	5	1,525.00	184
732	265,304	66,326	59,000			6,650.00	185
1,872	182,340	45,585	18,835		5	2,789.77	186
228	68,296	17,074		10,904	8		187
9,632	418,152	104,538	534,901	60,240		33.50	188
2,332	543,712	135,928	584,024	35,124	5	3,491.00	189
33,216	225,068	56,267	123,826	1,400	5	1,200.00	190
1,108	169,856	42,464	22,950	8,396	5	1,118.99	191
13,104	574,456	143,614	138,500	56,688	5	13,100.00	192
1,380	358,496	89,624	232,473	23,708	6	5,523.53	193
	489,800	122,450	105,175			1,100.00	194
2,732	322,816	80,704	94,200			4,050.00	195
	195,152	48,788	90,200			1,635.00	196

TABLE NO. 4—CONTINUED—TOWNS—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Railroad property
197	Dolliver	49,724	19,436	12,228
198	Donahue	83,760	29,212	6,004
199	Donnan	46,368	2,928	66,956
200	Donnellson	311,780	89,200	66,332
201	Doon	307,292	50,056	59,688
202	Dougherty	102,904	66,756	24,828
203	Dow City	214,988	52,272	22,760
204	Dows	750,672	148,148	
205	Drakesville	72,360	25,100	17,564
206	Dumont	438,668	103,888	95,764
207	Duncombe	170,796	41,136	78,272
208	Dundee	87,916	31,008	5,888
209	Dunkerton	142,932	79,608	22,556
210	Dunlap	611,664	188,096	
211	Durant	721,492	106,400	30,664
212	Dysart	733,792	200,068	30,664
213	Earlham	103,540	19,261	
214	Earling	134,260	40,472	17,116
215	Earlville	292,104	118,092	24,636
216	Early	322,748	83,520	27,792
217	Eddyville	301,124	41,404	24,892
218	Edenville (Rhodes P. O.)	212,420	16,732	31,828
219	Edgewood	181,508	56,984	24,924
220	Elberon	151,120	69,612	63,040
221	Eldridge	229,400	94,740	7,264
222	Elgin	320,732	88,860	15,480
223	Elkader	688,124	166,484	14,112
224	Elkhart	104,040	24,820	30,080
225	Elk Horn	280,408	53,440	
226	Elkport	32,548	6,260	
227	Elliott	238,000	64,828	16,616
228	Ellston	72,176	25,916	16,980
229	Ellsworth	178,744	20,108	31,124
230	Elma	488,764	122,620	27,780
231	Ely	119,512	42,420	
232	Emerson	198,996	68,176	16,848
233	Epworth	197,784	72,240	31,184
234	Essex	467,904	160,824	41,972
235	Everly	251,320	93,448	37,236
236	Exira	446,260	200,240	
237	Exline	35,920	33,232	2,168
238	Fairbank	1,050,768	350,052	
239	Farley	334,192	81,512	54,760
240	Farmersburg	197,056	45,568	23,120
241	Farmington	351,528	120,784	68,916
242	Farnhamville	170,640	63,332	37,056
243	Farragut	253,736	102,468	17,944
244	Fayette	493,264	92,172	35,132
245	Fenton	198,836	75,148	18,528
246	Ferguson	44,280	14,304	15,016
247	Fertile	128,952	44,784	
248	Floris	93,456	24,540	17,864
249	Floyd	156,596	41,116	
250	Fonda	478,700	152,044	67,252
251	Fontanelle	315,992	115,148	
252	Fort Atkinson	151,228	61,948	18,916
253	Fostoria	85,208	30,624	22,520
254	Franklin (Via Donnellson)	17,588	4,340	
255	Fraser	178,448	23,980	
256	Fredericksburg	323,052	111,664	17,340
257	Frederika	105,336	13,000	
258	Fredonia (Via Columbus Jct.)	26,532	9,088	12,508
259	Fremont	299,576	41,400	56,708
260	Galt	83,496	40,376	26,804
261	Galva	180,084	47,568	11,344

PROPERTY AS OF JANUARY 1, 1928—LEVIES AS OF SEPT. 1, 1928

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
724	82,112	20,528		10,544		1,340.00	197
412	119,388	29,847	500			298.47	198
1,980	118,232	29,558		37,492		250.00	199
1,820	469,132	117,283	318,550	91,184	5	3,827.00	200
2,816	410,852	104,963	57,500	19,300		6,350.00	201
1,228	195,716	48,929	123,137			1,600.00	202
1,564	291,584	72,896	64,754	12,572		4,805.00	203
	898,820	224,705	501,320	17,804		9,846.00	204
496	115,520	28,880	86,630	3,844	5	1,120.00	205
3,800	642,120	160,530	515,482	68,488		6,150.00	206
5,024	295,228	73,807	38,117	88,390		4,350.00	207
388	125,200	31,300		9,828	5		208
732	245,828	61,457	184,712	11,752			209
69,368	869,128	217,282	423,012	21,636	5	13,000.00	210
1,496	860,052	215,013	464,440			8,955.57	211
13,356	977,880	244,470	665,476	3,617	5	9,160.00	212
11,627	134,428	33,607		21,142		3,407.00	213
1,256	193,104	48,276	142,200	17,948	5	2,440.00	214
1,756	436,588	109,147		5,984	5	2,750.00	215
956	435,016	108,754	59,100			4,250.00	216
2,480	369,900	92,475	201,802			3,474.00	217
1,352	262,332	65,583	122,359	36,864		3,309.00	218
1,152	264,568	66,142	148,270	14,408		55.09	219
1,568	285,340	71,335	191,500	30,624		4,475.00	220
312	331,716	82,929	235,500			600.00	221
3,004	427,576	106,894	213,750	35,436		5,900.00	222
5,828	874,548	218,637	362,400	8,672	5	13,990.00	223
2,720	161,660	40,415	54,725	46,980	5	1,900.00	224
2,900	336,748	84,187	301,093		5	3,704.22	225
1,248	40,058	10,014	12,800		5	940.00	226
540	319,984	79,996	103,377	1,960		3,700.00	227
1,024	116,096	29,024	25,200	8,616	6	1,680.00	228
1,356	231,332	57,833	199,075	15,452	5	3,720.00	229
1,436	640,600	160,150	198,967	18,792		5,600.00	230
	161,932	40,483		11,256		1,000.00	231
2,980	287,000	71,750	459,515			7,572.36	232
2,944	304,152	76,038	151,100	30,876	5	2,596.12	233
3,424	674,124	168,531	877,552	68,668	5	5,242.00	234
1,388	383,392	95,848	188,350	29,284	5	3,350.00	235
17,512	664,012	166,003	441,897			9,320.00	236
120	71,440	17,860		7,880	5	1,405.00	237
75,760	1,476,580	369,145	190,300			3,650.00	238
5,380	475,844	118,961	152,900	25,628	5	5,769.56	239
928	266,672	66,668	370,508	18,708		2,533.38	240
10,380	551,608	137,902	62,710	1,876	5		241
3,272	274,300	68,575	334,213	31,580	5	2,700.00	242
1,664	375,872	93,953	172,619			4,900.00	243
2,392	622,960	155,740	509,800	29,712	5	11,191.00	244
564	293,076	73,269	89,255	4,820		3,831.00	245
456	74,056	18,514	22,900	6,120		1,046.00	246
232	173,968	43,492	93,745	46,152	5	1,400.00	247
504	136,364	34,091	90,264	10,224	5	430.91	248
1,340	199,052	49,763	96,200	15,020	5	2,680.00	249
7,372	705,368	176,342	231,194	35,008		8,270.00	250
56,176	487,316	121,829	360,416	12,692	5	6,525.00	251
1,508	233,600	58,400	168,890			1,284.80	252
864	139,216	34,804	31,680	13,380	5	1,525.00	253
	21,928	5,482	4,600			171.00	254
	202,428	50,607	3,550	123,588		675.00	255
1,868	453,924	113,481		25,248	5	3,200.00	256
	118,336	29,584	38,700	29,896		500.00	257
580	48,708	12,177	9,250			150.00	258
2,884	400,568	100,142	154,500	63,144	5	3,104.40	259
1,308	151,984	37,966	18,990	24,920	5	1,120.00	260
512	239,508	59,877				3,696.00	261

TABLE NO. 4—CONTINUED—TOWNS—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Railroad property
262	Garber.....	53,860	24,224	39,640
263	Garden Grove.....	194,004	39,900	39,876
264	Garnavillo.....	279,796	104,392	-----
265	Garner.....	862,580	160,432	80,000
266	Garrison.....	248,168	120,832	16,972
267	Garwin.....	243,264	56,784	45,580
268	Geneva.....	131,564	43,664	12,496
269	George.....	515,944	107,900	69,540
270	Gilbert.....	111,536	22,940	-----
271	Gilbertville.....	83,000	29,592	-----
272	Gilman.....	263,692	101,548	15,352
273	Gilmore City.....	367,492	85,596	21,492
274	Gladbrook.....	596,176	189,928	59,796
275	Glidden.....	511,588	109,520	37,056
276	Goldfield.....	902,824	108,884	290,464
277	Goodell.....	94,300	42,896	15,184
278	Goose Lake.....	48,092	22,500	18,900
279	Gowrie.....	561,432	155,268	181,344
280	Graettinger.....	304,900	87,616	26,016
281	Grafton.....	142,712	51,976	20,120
282	Grand Junction.....	479,872	1,181,536	-----
283	Grand Mound.....	268,688	39,668	18,528
284	Grand River.....	152,152	65,180	16,948
285	Grandview.....	132,440	40,612	-----
286	Granger.....	41,488	11,040	5,124
287	Grant.....	103,668	23,796	-----
288	Granville.....	210,484	54,400	19,604
289	Gravity.....	194,788	75,904	23,824
290	Gray.....	127,400	26,664	42,940
291	Greeley.....	170,920	41,776	24,516
292	Greene.....	872,584	157,492	28,580
293	Greenfield.....	938,900	153,212	26,192
294	Green Island.....	33,352	8,344	47,744
295	Greenville.....	68,488	23,468	7,764
296	Grimes.....	213,740	46,540	32,440
297	Griswold.....	515,304	170,220	16,772
298	Grundy Center.....	1,060,160	287,932	16,076
299	Gruver.....	100,400	23,996	14,888
300	Guernsey.....	113,596	35,604	27,792
301	Guthrie Center.....	1,072,804	197,100	11,312
302	Guttenburg.....	510,512	120,344	92,488
303	Halbur.....	75,332	31,956	17,264
304	Hamilton.....	53,128	7,572	57,408
305	Hancock.....	90,180	43,348	40,788
306	Hanlontown.....	122,220	32,096	42,616
307	Hansell.....	103,868	30,364	26,352
308	Harcourt.....	140,352	39,176	60,300
309	Hardy.....	51,744	44,788	15,844
310	Harper.....	100,604	35,080	14,888
311	Harpers Ferry.....	78,152	22,728	31,652
312	Harris.....	204,188	101,820	29,780
313	Hartford.....	78,340	45,584	30,068
314	Hartley.....	646,584	136,448	-----
315	Hartwick.....	45,624	34,788	13,708
316	Harvey.....	112,168	18,628	67,872
317	Hastings.....	127,080	57,000	-----
318	Havelock.....	129,480	47,736	28,904
319	Hawkeye.....	299,700	100,444	28,228
320	Hayesville.....	57,692	18,396	19,820
321	Hazleton.....	255,060	35,320	-----
322	Hedrick.....	349,352	76,016	110,160
323	Henderson.....	49,964	189,100	-----
324	Hepburn.....	24,704	17,764	10,068
325	Hills.....	73,016	26,668	-----
326	Hillsboro.....	129,376	90,468	-----

PROPERTY AS OF JANUARY 1, 1928—LEVIES AS OF SEPT. 1, 1928

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
2,952	120,676	30,169	50,000	3,092		1,246.00	262
2,052	275,832	68,958	153,826	10,964		6,685.00	263
2,224	386,412	96,603	424,045	35,104		1,000.00	264
6,700	1,109,712	277,428	510,837	4,744	5	17,805.72	265
4,540	390,512	97,628	194,340	8,092		2,103.00	266
2,772	348,400	87,100	231,030	30,480	5	6,535.00	267
1,684	189,408	47,352	84,400	10,520		1,200.00	268
2,452	605,836	173,959	573,055	112,032		10,170.00	269
	134,476	33,619	133,728			4,050.00	270
	112,592	28,148	117,200			900.00	271
3,036	383,628	95,907	175,552	22,904		8,426.00	272
9,092	483,672	120,918	61,300	6,452		9,700.00	273
2,332	848,232	212,058	877,874	5,656	5	11,425.00	274
7,560	665,724	166,431	470,095	46,544	5	8,292.34	275
21,436	1,323,608	330,902	225,340	19,348	5	6,450.00	276
852	153,232	38,308	47,250	13,796	5	1,376.00	277
1,172	90,664	22,666	21,000	13,936	5	585.03	278
13,496	911,540	227,885		147,896		10,200.00	279
732	419,264	104,816	420,068			2,300.00	280
564	215,372	53,843	131,130	9,696	5	500.00	281
	1,661,408	415,352	263,215	16,000	5	8,417.00	282
1,344	328,228	82,057	264,400	14,264	5	2,565.00	283
592	234,872	58,718	205,239			1,500.00	284
720	173,772	43,443	114,536			1,842.00	285
776	58,428	14,607	188,240	124		2,640.00	286
360	127,824	31,956	63,020	23,872	5	1,520.00	287
860	285,348	71,337	55,800			5,180.00	288
2,672	297,188	74,297	287,544	4,048		2,946.00	289
1,992	198,996	49,749	33,058			2,240.00	290
2,676	239,888	59,972	1,295,833	12,684	5	2,675.00	291
2,280	1,060,936	265,234	1,109,260			9,900.00	292
3,072	1,121,376	280,344	700,034	79,560		12,600.00	293
1,344	90,784	22,696	2,200			400.00	294
572	100,292	25,073	5,000	6,612	5	522.00	295
3,640	296,360	74,090	78,640	34,160	5	1,500.00	296
7,688	709,984	177,496	788,095			8,950.00	297
2,276	1,366,444	341,611	805,380	21,816	5	15,631.82	298
14,000	183,284	45,821	14,568				299
632	177,624	44,406	94,700			975.00	300
2,680	1,283,896	320,974	601,301	20,240	5	15,075.00	301
7,384	730,728	182,682	274,513			6,913.05	302
432	124,984	31,246	103,320	884	6	925.00	303
1,332	119,440	29,860	21,300	5,072		985.00	304
1,604	175,920	43,980	142,800	41,912	5	1,050.00	305
1,652	198,584	49,646	88,795	30,448	5	2,000.00	306
1,460	162,044	40,511	107				307
2,636	242,464	60,616	164,335	32,312		2,500.00	308
33,848	146,224	36,556	16,900	160		1,350.00	309
420	150,992	37,748	58,026			868.20	310
756	133,288	33,322	16,500	3,998	7		311
888	336,676	84,169	1,500			4,124.28	312
2,100	156,092	39,023	203,247	43,056		1,180.00	313
45,348	828,380	207,095	534,472	21,016	5	17,600.00	314
312	94,432	23,608	35,830			950.00	315
1,826	200,504	50,126	10,500				316
	184,080	46,020				1,600.00	317
900	207,020	51,755	28,100	22,984		2,710.00	318
1,060	429,432	107,358	147,550	17,880	5	4,500.00	319
552	96,460	24,115	66,030	12,300	5	1,420.00	320
31,188	321,568	80,392	200,940	40,004		1,400.00	321
5,876	541,404	135,351	517,334	67,816	5	7,453.00	322
	239,064	59,766	71,212			875.00	323
	52,700	13,175	7,530			350.00	324
	99,684	24,921	104,800			860.00	325
	219,844	54,961	320,250	16,388	8	1,928.00	326

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—CONTINUED—TOWNS—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Railroad property
327	Hinton	136,808	77,032	29,676
328	Holland	70,432	37,896	
329	Holstein	1,036,420	120,028	40,364
330	Holy Cross (Via N. Buena Vista)	46,564	32,628	
331	Hopeville (Via Murray)			
332	Hopkinton	382,032	78,952	44,740
333	Hornick	134,080	66,836	14,712
334	Hospers	224,788	87,000	24,144
335	Hubbard	432,700	115,984	35,944
336	Hudson	243,916	40,024	8,644
337	Hull	330,064	141,980	37,536
338	Humeston	367,796	108,864	45,692
339	Hurstville	75,956	5,468	
340	Huxley	249,964	37,392	
341	Imogene	141,860	39,828	15,848
342	Inwood	438,548	85,964	42,340
343	Ionia	93,676	41,256	25,524
344	Ireton	411,388	94,124	36,316
345	Irwin	187,992	52,908	58,864
346	Jackson Junction	218,556	210,380	163,352
347	Jamaica	113,352	36,324	22,520
348	Janesvills	166,228	41,032	15,644
349	Jesup	433,812	115,420	
350	Jewell Jet. (P. O. Jewell)	592,136	108,596	172,684
351	Joice	167,584	71,812	41,420
352	Jolley	77,456	30,388	16,516
353	Kalona	395,956	90,792	14,884
354	Kamrar	134,972	38,812	50,744
355	Kanawha	430,424	137,832	37,564
356	Kellerton	264,388	60,500	24,692
357	Kelley	101,776	26,136	68,132
358	Kellogg	290,120	73,060	17,564
359	Kensett	190,080	48,696	18,240
360	Kent	83,640	26,108	8,552
361	Keosauqua	345,104	75,372	23,228
362	Keota	530,172	104,460	29,772
363	Keswick	232,952	56,828	22,328
364	Keystone	406,132	113,640	18,916
365	Kimballton	188,156	61,196	1,624
366	Kingsley	538,848	82,396	37,016
367	Kinross	36,452	21,316	7,652
368	Kirkman	69,732	30,836	31,756
369	Kirkville	59,224	21,852	
370	Kiron	47,284	15,452	5,552
371	Klemme	242,748	60,264	33,344
372	Knierim	94,428	23,244	34,304
373	Lacona	214,396	110,540	23,696
374	Ladora	194,576	30,040	
375	Lakota	197,996	57,240	33,344
376	Lake Mills	734,836	164,360	114,072
377	Lake Park	404,232	128,320	47,932
378	Lake View	517,012	119,528	46,320
379	Lamoni	701,948	137,980	53,672
380	Lamont	257,164	52,848	
381	Lamotte	183,540	36,152	15,016
382	Lanesboro	102,652	29,284	28,592
383	Lansing	499,024	524,896	53,148
384	La Porte City	701,976	156,796	82,004
385	Larchwood	216,072	51,616	26,796
386	Larrabee	79,692	39,876	16,840
387	Latimer	255,320	96,684	30,884
388	Laurel	113,772	49,796	18,060
389	Laurens	460,940	161,036	36,724
390	Lawler	302,632	46,384	41,140
391	Lawton	122,884	41,832	21,492

PROPERTY AS OF JANUARY 1, 1928—LEVIES AS OF SEPT. 1, 1928

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
1,728	245,244	61,311	86,000			2,430.00	327
	108,328	27,082		1,600		1,317.00	328
16,344	1,213,156	303,289	1,160,985	40,376	5	14,100.00	329
196	79,388	19,847	29,000				330
							331
3,528	509,252	127,313	275,701			4,465.00	332
916	216,544	54,136	66,400			1,140.00	333
1,516	337,448	84,362	202,150	5,096	5	5,320.00	334
9,660	594,288	148,572		62,820	5	4,232.00	335
384	292,968	73,242		13,608		2,800.00	336
6,388	515,968	128,992		1,868	5	7,450.00	337
8,212	530,564	132,641		4,056	7	13,900.00	338
	81,424	20,356	3,500			292.00	339
	287,356	71,839	196,100			2,275.00	340
1,400	198,936	49,734		11,980			341
1,184	568,036	142,009	179,425	50,292		13,479.00	342
1,904	162,360	40,590	36,700	21,992	5	1,095.93	343
7,076	548,904	137,226	189,700	46,732	5	6,763.00	344
2,232	301,996	75,499	119,900			4,040.00	345
5,944	598,232	149,558	27,500			1,000.00	346
1,180	173,376	43,344	207,560	9,552	5	2,000.00	347
1,216	224,120	56,030	155,900	25,948	5	2,650.00	348
50,848	600,080	150,020	211,382			4,200.56	349
9,400	882,816	220,704	425,850	172,364	5	10,025.00	350
4,068	284,884	71,221	96,900	48,088	5	2,227.00	351
260	124,620	31,155	41,400	1,712		800.00	352
3,440	505,072	126,268	645,871	37,596	5	6,884.25	353
1,160	225,688	56,422	309,464	54,308	5	2,535.00	354
2,100	607,920	151,980	203,226	71,236	5		355
3,344	352,924	88,231	93,050	17,700	7	3,660.00	356
2,320	198,364	49,591	13,945	28,504	5	1,565.00	357
2,744	383,488	95,872	252,060			5,250.00	358
1,720	258,736	64,684	200,180	42,048	5	2,097.00	359
1,700	120,000	30,000	62,200	5,188		1,425.00	360
1,532	445,236	111,309	258,236	47,040	5	4,450.00	361
4,872	609,276	167,319	737,209	864		9,400.00	362
1,092	313,200	78,300	325,543	20,656		2,514.00	363
3,192	541,880	135,470	672,400	21,912	5	4,835.00	364
212	251,188	62,797	243,785	38,232		1,150.00	365
2,940	661,200	165,300	345,400	60,388	5	4,980.00	366
444	65,864	16,466	39,900	4,608	5	710.00	367
1,072	133,396	33,349	12,874	6,570	5	1,149.00	368
	81,076	20,269	123,800	13,636		500.00	369
232	68,520	17,130	139,650			2,550.00	370
2,772	339,128	84,782	173,534	27,664	5	4,060.00	371
1,204	153,180	38,295	72,390	43,072	5	1,900.00	372
3,920	352,552	88,138	214,847	3,884	5	3,000.00	373
12,588	237,204	59,301	128,018	12,132		2,194.13	374
2,384	290,964	72,741	122,344	28,924		3,659.00	375
12,484	1,025,752	256,438	336,984	63,900	5	14,811.00	376
4,716	585,200	146,300	102,150			9,250.00	377
3,252	686,112	171,528	466,075	50,424	5	6,615.00	378
4,448	898,048	224,512	331,110	75,784	5	13,737.00	379
21,388	331,400	82,850	186,500	7,360		2,568.35	380
1,344	236,052	59,013	97,500	20,662	5	2,181.00	381
2,912	163,440	40,860	46,000	22,092	5	1,530.00	382
5,632	1,082,700	270,675	453,071	6,796	5	8,678.00	383
4,672	945,448	236,362	707,318	101,664	5	13,777.00	384
784	295,268	73,817	70,600	36,116	5	4,400.00	385
1,780	138,188	34,547	113,200			725.00	386
2,316	385,204	96,301	285,600	1,312	5	2,594.00	387
2,868	183,996	45,999	117,950	6,476			388
	658,700	164,675		3,640		5,250.00	389
1,788	391,944	97,986	68,900	28,364	5	1,503.15	390
808	187,016	46,754	71,880	17,600	5	1,666.00	391

TABLE NO. 4—CONTINUED—TOWNS—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Railroad property
392	Le Claire	281,808	33,320	76,888
393	Ledyard		228,472	344,000
394	Le Grand	148,872	11,128	25,940
395	Lehigh	297,112	66,676	
396	Leighton	49,176	29,340	
397	Leland	101,552	28,912	29,980
398	Lenox	665,132	151,356	27,016
399	Le Roy	47,456	18,148	29,144
400	Lester	136,540	12,952	23,776
401	Letts	200,524	55,080	30,368
402	Lewis	260,360	58,072	16,972
403	Libertyville	95,960	44,988	48,364
404	Lidderdale	72,660	24,872	53,548
405	Lime Springs	347,112	131,272	27,324
406	Lincoln	116,176	52,480	
407	Linden	150,752	46,572	39,636
408	Lineville	273,156	72,876	30,664
409	Linn Grove	189,048	63,152	28,904
410	Lisbon	161,384	16,412	
411	Liscombe	141,860	28,904	21,672
412	Littleport	56,060	29,056	15,916
413	Little Rock	309,172	64,344	32,948
414	Little Sioux	124,868	26,572	
415	Livermore	185,220	75,008	50,096
416	Lockridge	111,276	55,184	58,188
417	Logan	750,884	137,776	78,724
418	Lohrville	582,452	128,496	179,244
419	Lone Rock	106,372	144,760	
420	Lone Tree	344,072	130,380	30,080
421	Long Grove	96,800	35,992	13,812
422	Lorimor	302,568	91,080	56,708
423	Lost Nation	328,448	57,916	23,720
424	Lovilia	282,012	70,784	
425	Lowden	488,420	147,044	26,680
426	Low Moor	116,324	30,988	19,272
427	Luana	130,372	24,628	
428	Lucas	114,292	29,504	
429	Luther	48,000	22,000	16,000
430	Lu Verne	190,560	46,444	71,684
431	Luxemburg (P. O. Vienna)	76,316	9,984	
432	Luzerne	105,060	39,904	19,640
433	Lynnvile	155,580	56,000	5,652
434	Lytton	327,420	69,748	15,016
435	Macedonia	89,624	43,808	18,080
436	Macksburg	126,924	47,188	
437	Magnolia	129,068	6,528	
438	Malcolm	326,512	39,792	31,856
439	Mallard	175,924	76,120	15,532
440	Maloy	42,540	23,204	23,608
441	Malvern	116,016	21,864	11,988
442	Manilla	469,656	75,480	34,532
443	Manly	124,832	22,776	21,252
444	Manning	1,067,204	224,156	168,232
445	Manson	847,988	131,536	108,868
446	Mapleton	303,520	53,812	18,528
447	Marathon	292,620	60,624	68,356
448	Marble Rock	276,640	48,948	35,508
449	Marcus	693,136	217,584	48,024
450	Marne	103,840	26,284	40,788
451	Marquette	310,496	94,940	
452	Martelle	92,964	27,760	21,020
453	Martinsburg	83,020	20,884	25,932
454	Martensdale	44,896	12,276	53,228
455	Marysville	32,456	7,348	
456	Masonville	75,416	22,312	47,708

PROPERTY AS OF JANUARY 1, 1928—LEVIES AS OF SEPT. 1, 1928

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
3,704	395,720	98,930	110,000			3,350.00	392
544,000	1,116,472	279,118		86,000	3	3,695.00	393
2,596	188,536	47,134	80,200	50,606		1,172.00	394
101,832	465,620	116,405	50,450	83,868	5	7,664.00	395
	78,516	19,629	49,600			588.87	396
2,700	163,144	40,786	59,190	56,924	5	1,260.00	397
2,188	845,692	211,423	501,380	16,576		12,005.00	398
532	95,280	23,820	36,550	9,480		906.00	399
732	174,000	43,500		33,704		4,822.00	400
2,108	288,080	72,020	79,600	20,932	5		401
2,900	338,304	84,576	312,834	5,096	5	2,680.00	402
1,024	190,336	47,584	139,524	19,641	5	1,427.52	403
2,308	153,388	38,347	56,000	124,732	5	2,340.74	404
2,276	507,984	126,996	169,850	21,432		2,400.00	405
	168,656	42,164	71,700	25,860	5	3,000.00	406
1,348	238,308	59,577	89,030	36,480		1,880.00	407
2,504	379,200	94,800	58,115	26,256	5	5,050.00	408
652	281,756	70,439	76,800	7,520	5	3,160.00	409
19,396	197,192	49,298	599,104	86,012	5	11,100.00	410
1,944	194,380	48,595	78,770	38,624		1,987.00	411
564	101,596	25,399	9,000	8,768		839.00	412
1,892	408,356	102,089	80,100	7,890		5,316.00	413
	151,440	37,860	90,185	5,472	5	1,300.00	414
5,180	315,504	78,876	210,100	15,300		1,800.00	415
736	225,384	56,346	94,800	19,248	5	1,126.92	416
	967,384	241,846	516,247		6	18,438.34	417
6,616	896,808	224,202	436,444	184,940		13,250.00	418
	251,132	62,783				1,250.00	419
6,344	510,876	127,719	414,040	47,724	5	2,500.00	420
952	147,556	36,889	65,700	2,180	5	19.50	421
4,480	454,836	113,709	115,956	20,764		4,029.85	422
1,308	411,392	102,848	277,500	32,404	5	5,246.00	423
55,664	408,460	102,115	44,286	11,468	5	2,450.00	424
1,804	663,948	165,987	658,800	7,344		5,100.00	425
572	167,156	41,789	42,500	19,072		2,600.00	426
	155,000	38,750	228,200	48,580	4	1,980.00	427
36,940	180,736	45,184	24,300	19,380	5	1,765.00	428
840	86,840	21,710		23,500	4	1,010.00	429
3,768	312,456	78,114	178,800			3,785.00	430
	86,300	21,575	11,875			562.00	431
1,964	166,568	41,642	202,300			1,500.00	432
6,168	223,400	55,850	127,696			1,433.00	433
1,624	413,808	103,452				3,600.00	434
312	151,824	37,956	259,500			2,004.00	435
2,008	176,120	44,030	123,505	62,072		1,084.00	436
1,200	186,796	34,199	77,000	10,932	5	1,275.00	437
4,772	402,932	100,733	114,300			3,353.00	438
1,040	268,616	67,154	68,043			2,670.00	439
664	90,016	22,504		16,448		490.00	440
1,964	151,832	37,958	283,757	8,506	2	15,900.00	441
2,236	581,904	145,476	204,586	12,200		8,182.00	442
1,332	170,192	42,548	101,550	42,624	5	10,675.00	443
3,888	1,463,480	365,870	819,446	85,804	5	11,040.00	444
6,076	1,094,468	273,617	398,570	121,452		17,763.00	445
1,940	377,800	94,450	288,330			18,871.00	446
1,628	423,228	105,807	206,586	41,128	5	4,080.00	447
1,328	362,424	90,606	182,820	31,612	5	3,647.00	448
2,488	961,232	240,308	248,787	51,416	5	9,800.00	449
2,448	173,360	43,340	158,574	25,784	2	1,890.00	450
	405,430	101,359	23,250			4,561.15	451
588	142,332	35,583	33,800	15,936		909.79	452
1,844	131,680	32,920	46,170	14,916		896.00	453
1,220	111,620	27,905	40,400	6,080		690.00	454
	39,804	9,951	200	12,952		265.00	455
5,228	150,664	37,666	30,000			1,177.00	456

TABLE NO. 4—CONTINUED—TOWNS—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Railroad property
457	Massena	283,788	87,008	34,428
458	Matlock	51,240	27,136	16,216
459	Maurice	114,996	44,304	50,704
460	Maxwell	360,400	107,336	31,528
461	Maynard	221,312	97,604	30,068
462	Maysville (Walcott P. O.)	45,868	11,684	
463	McCallsburg	106,616	53,264	35,720
464	McCausland	68,956	23,372	7,444
465	McClelland	78,688	46,948	18,708
466	McGregor	587,388	176,744	51,648
467	McIntire	160,620	50,512	57,692
468	Mechanicsville	600,024	133,340	39,648
469	Mediapolis	613,872	207,376	
470	Melbourne	354,888	65,012	51,132
471	Melcher	376,732	72,540	19,056
472	Melrose	172,540	56,732	
473	Melvin	76,656	125,808	
474	Menlo	344,872	79,152	14,888
475	Meriden	62,228	36,352	17,776
476	Merrill	279,108	103,764	45,436
477	Meservey	122,744	25,568	45,220
478	Middletown	94,004	45,092	22,524
479	Miles	240,800	61,140	31,344
480	Milford	695,460	136,192	24,204
481	Millersburg	10,264	19,968	
482	Millerton	84,364	34,012	16,676
483	Milo	308,140	72,124	27,368
484	Milton	467,580	308,880	16,000
485	Minburn	165,792	64,336	9,032
486	Minden	208,564	49,976	32,424
487	Mingo	24,572	7,144	2,172
488	Mitchell	42,804	23,152	
489	Mitchellville	319,180	69,100	59,320
490	Modale	664,592	353,904	147,072
491	Mondamin	176,948	60,680	
492	Moneta	72,504	14,824	
493	Monmouth	113,796	29,836	22,236
494	Monona	707,476	143,668	36,332
495	Monroe	623,540	118,600	33,044
496	Montezuma	777,016	114,756	46,232
497	Montour	153,420	50,028	22,976
498	Montrose	190,220	44,180	33,996
499	Moorhead	163,604	53,812	18,528
500	Moorland	116,120	33,200	64,308
501	Moravia	298,584	73,872	108,216
502	Morning Sun	437,028	269,808	27,100
503	Morrison	40,720	17,564	
504	Moulton	480,176	72,996	48,612
505	Mt. Auburn	94,248	39,536	18,460
506	Mt. Ayr	1,171,340	156,188	53,504
507	Mt. Sterling	61,028	28,204	19,276
508	Mt. Union	95,948	54,728	20,124
509	Mt. Vernon	1,028,056	146,148	67,672
510	Moville	368,572	83,860	
511	Murray	47,252	122,664	
512	Nashua	193,776	38,688	16,292
513	Nemaha	81,524	28,900	15,016
514	Neola			
515	New Albin	306,304	98,744	17,376
516	Newell	668,616	213,084	32,120
517	Newhall	226,640	62,648	12,912
518	New Hartford	212,076	40,880	
519	New Liberty	127,884	56,424	10,964
520	New London	698,448	231,472	20,000
521	New Market	252,228	66,856	20,924

PROPERTY AS OF JANUARY 1, 1928—LEVIES AS OF SEPT. 1, 1928

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
1,356	406,580	101,645	196,744	34,280		7,235.00	457
1,068	95,660	23,915	12,750	14,848	5	475.00	458
1,616	211,620	52,905	105,500	31,136	5	4,500.00	459
2,004	501,268	125,317	509,318	37,976	5	9,446.00	460
2,824	351,808	87,952	255,450	22,392	5	5,015.00	461
544	58,096	14,524	19,000			427.00	462
2,344	197,944	49,486	120,250	11,508	5	1,608.00	463
596	95,368	23,842	3,000			520.00	464
1,420	145,764	36,441	41,340				465
6,392	822,172	205,543	195,546	1,560		10,921.00	466
440	269,264	67,316	54,750	33,688		1,677.00	467
2,488	775,500	193,875	625,102	5,135		7,486.00	468
59,788	881,036	220,259	406,425	56,700	5	7,314.00	469
2,092	473,124	118,281	343,811	18,700		2,766.00	470
76	468,404	117,101	160,125			6,374.00	471
35,296	264,568	66,142	147,450	27,511	5	2,907.00	472
	202,464	50,616	61,600			800.00	473
2,572	441,484	110,371	150,265	5,000	5	2,150.00	474
1,216	117,572	29,393				2,035.00	475
6,228	434,536	108,634	198,200	6,776	5	5,740.00	476
1,224	194,756	48,689	35,900			3,675.00	477
	161,620	40,405		17,688	5	780.00	478
1,048	334,332	83,583		68,456	5	3,500.00	479
3,892	859,748	214,937	131,500	1,686		13,400.00	480
	30,232	7,558	87,848			1,154.00	481
72	135,424	33,856	19,996	4,960	5		482
6,920	414,552	103,638	395,520	28,132		3,400.00	483
10,600	803,060	200,765	208,000	125,000	5	3,631.00	484
1,300	240,460	60,115	102,700	4,076		2,010.00	485
1,700	292,664	73,166	221,167	1,891		2,510.00	486
44	33,932	8,483	99,820	2,275		1,950.00	487
	65,956	16,489	48,332	3,764	5	700.00	488
5,060	452,660	113,165	487,855	13,140	5	5,289.00	489
6,992	1,172,560	293,140	64,660	38,732	1	4,450.00	490
29,312	266,940	66,735	119,833	4,000	5	2,693.00	491
14,840	102,168	25,542				791.80	492
1,492	167,360	41,840	26,440	37,052	5	1,495.00	493
3,472	890,948	222,737	1,250,711	33,760		13,794.00	494
1,504	776,688	194,172	796,175	21,512	5		495
4,268	942,272	235,568	693,750	155,712	5	15,922.00	496
2,772	229,196	57,299	135,812	8,908	6	2,050.00	497
4,320	272,716	68,179	76,580	98,656	5	2,195.00	498
1,940	237,884	59,471	145,290	2,432		1,908.00	499
2,940	216,568	54,142	10,000	67,186	6	2,200.00	500
5,584	486,256	121,564	318,320	48,864		4,060.00	501
1,840	735,776	183,944	439,950	19,976		8,435.00	502
	58,284	14,571	59,825			8.95	503
2,404	604,188	151,047	131,307	21,608	5	10,147.00	504
1,648	153,892	38,473	50,425	4,740	5	1,650.00	505
17,316	1,398,348	349,587	652,758	92,332		18,580.00	506
764	109,272	27,318	17,700	2,400	5	500.00	507
252	171,052	42,763	109,117			830.00	508
11,884	1,253,760	313,440	933,582	5,732	5	13,175.00	509
	452,432	113,108					510
	169,916	42,479	727,880	27,260	5	3,900.00	511
1,584	250,340	62,585	524,413	127,440	5	2,753.74	512
60	125,500	31,375	12,500	3,220		879.00	513
							514
1,256	423,680	105,920	77,390			4,789.00	515
7,352	921,172	230,293	568,730	55,440	5	11,069.00	516
620	302,820	75,705	237,740			2,150.00	517
	252,956	63,239	73,671	10,612		3,250.00	518
	195,272	48,818	75,900			1,200.00	519
2,044	951,964	237,991	620,887				520
4,832	344,840	86,210	332,780	5,570	1	4,100.00	521

TABLE NO. 4—CONTINUED—TOWNS—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Railroad property
522	New Providence	121,120	38,580	—
523	New Sharon	532,844	103,932	40,832
524	New Vienna	122,292	42,912	—
525	New Virginia	188,552	95,924	26,916
526	Nichols	299,980	—	54,696
527	Nodaway	163,376	—	10,868
528	Nora Springs	668,684	98,576	84,060
529	Northboro	95,656	68,016	19,344
530	North Buena Vista	35,812	17,240	31,228
531	North English	475,648	86,780	—
532	North Liberty	115,868	10,348	8,200
533	North Washington	39,400	16,156	—
534	Northwood	985,268	197,712	46,864
535	Norwalk	230,272	52,376	40,896
536	Norway	263,512	74,528	28,452
537	Numa	58,036	5,520	—
538	Oakland	443,664	86,240	41,396
539	Oakville	160,496	48,324	9,212
540	Ocheyedan	335,048	108,084	—
541	Odebolt	839,848	263,152	37,056
542	Ogden	830,924	132,428	55,680
543	Okoboji	907,436	32,760	16,200
544	Olds	117,952	47,200	78,328
545	Olin	319,992	97,548	32,432
546	Ollie	107,332	42,408	—
547	Oneida	32,300	5,196	54,220
548	Onslow	132,028	51,520	4,076
549	Orange City	733,048	193,180	12,600
550	Orchard	64,968	29,480	31,056
551	Orient	244,912	66,292	33,232
552	Orleans (P. O. Spirit Lake)	423,680	54,540	41,980
553	Ossian	445,816	147,412	66,680
554	Osterdock	23,604	17,288	16,628
555	Oto	138,964	47,924	26,816
556	Ottosen	80,824	44,700	19,948
557	Owasa	60,400	12,900	35,628
558	Oxford	320,528	61,416	16,972
559	Oxford Junction	311,304	38,072	—
560	Oyens	45,780	30,188	7,796
561	Pacific Junction	122,120	26,032	58,188
562	Packwood	135,724	30,052	34,264
563	Palmer	170,464	93,332	33,048
564	Palo	77,124	23,988	19,948
565	Panama	80,452	43,212	11,172
566	Panora	590,536	78,536	38,480
567	Parkersburg	603,836	152,368	50,412
568	Parnell	99,544	27,012	—
569	Paton	244,656	—	13,908
570	Patterson	42,116	14,876	15,480
571	Paullina	627,384	164,152	—
572	Persia	233,144	42,860	—
573	Peru	131,472	56,668	41,424
574	Peterson	295,384	119,452	46,320
575	Pierson	240,496	81,908	38,536
576	Pilot Mound	133,732	23,696	17,880
577	Pioneer	50,724	29,864	4,696
578	Pisgah	156,468	80,060	40,392
579	Plainfield	120,476	72,452	19,956
580	Plano	22,464	13,796	25,024
581	Pleasanton	104,288	28,492	23,428
582	Pleasant Plain	73,128	6,212	—
583	Pleasantville	468,732	50,856	17,612
584	Plover	95,720	48,312	15,532
585	Plymouth	154,764	37,216	24,624
586	Pocahontas	664,344	165,292	34,536

PROPERTY AS OF JANUARY 1, 1928—LEVIES AS OF SEPT. 1, 1928

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
1,076	160,776	40,194	181,920	116,936	5	643.10	522
6,916	684,524	171,131	178,904	35,016	5	10,977.55	523
808	166,012	41,503	89,600			1,119.00	524
1,160	312,552	78,138	171,715	26,660	5	2,624.00	525
4,364	359,040	89,760	151,320			2,340.00	526
	174,244	43,561	154,995				527
3,416	854,736	213,684	582,717	82,928		10,500.00	528
2,928	185,944	46,486	135,193	6,512	5	1,575.00	529
884	85,164	21,291	13,200	6,616	5		530
17,124	579,552	144,888	360,902	5,704	6	10,500.00	531
1,852	136,268	34,007	159,950	3,514	5	1,270.00	532
800	56,356	14,089	41,500			493.11	533
4,764	1,234,608	308,652	2,200,520	173,176	5	13,100.00	534
9,888	333,432	83,358	73,264	50,636	5	2,725.00	535
936	367,428	91,857	308,096	21,412	5	4,550.00	536
	63,556	15,889	5,135				537
3,064	574,364	143,591	684,450	15,892	5	11,300.00	538
588	218,620	54,655	26,124	7,316		2,299.00	539
23,992	467,124	116,781	218,786			7,020.00	540
4,584	1,144,640	286,160	542,300	12,440		17,500.00	541
4,984	1,024,016	256,004	778,758	19,040	5	11,355.00	542
704	957,100	239,275		11,100	5	3,000.00	543
1,080	244,560	61,140	307,279	10,952		1,242.00	544
952	450,924	112,731	298,200	35,732		10,260.00	545
	149,740	37,435	21,362	81,104		1,965.00	546
1,284	93,000	23,250	39,100	28,504	5	325.00	547
644	188,268	47,067	176,907	9,608		791.00	548
2,308	941,136	235,284	1,015,975	7,920	5	20,943.00	549
836	126,340	31,585	40,900	9,072			550
2,220	346,656	86,664	156,753	2,184	5	1,030.00	551
2,228	522,428	130,607	5,000	20,092	5	1,300.00	552
2,392	602,300	165,575	553,310			7,108.00	553
356	57,876	14,469	600	9,256	4	150.00	554
2,172	215,876	53,969	46,500			2,841.00	555
2,123	147,600	36,900	15,850	14,806		1,054.00	556
836	109,764	27,441	5,600	24,340		327.12	557
2,000	400,916	100,229	124,500			5,512.50	558
	349,376	87,344	342,000			5,300.00	559
572	84,336	21,084	23,200			843.36	560
2,252	208,592	52,148	8,300	30,060		1,825.00	561
432	200,472	50,118	97,197	35,704	5	994.00	562
1,720	298,564	74,641		42,028		2,450.00	563
796	121,856	30,464	26,464	7,572	5	604.00	564
824	135,660	33,915	160,000			2,210.00	565
10,300	717,852	179,463	199,050	70,380	5	9,190.68	566
5,096	811,712	202,928	455,050	240	6	8,350.00	567
17,376	143,932	35,983	54,200				568
1,760	260,324	65,081	148,691	31,360		590.00	569
1,228	73,700	18,425	11,600	10,276		389.00	570
35,744	827,280	206,820	606,500			909.00	571
308,916	584,920	146,230	169,000	19,940		2,020.00	572
2,032	231,596	57,899	62,224	32,982			573
2,348	463,504	115,876	369,302	10,088	5	2,317.52	574
2,736	363,676	90,919	299,470			1,380.00	575
1,564	176,872	44,218	115,805	40,196	4	795.00	576
588	85,872	21,468				492.00	577
1,276	278,196	69,549	157,277	28,220	5	2,025.00	578
1,364	214,248	53,562	75,500	2,160			579
676	61,960	15,490	51,150	20,106	5	900.00	580
956	157,164	39,291	54,370	25,128		925.00	581
216	79,556	19,889	14,230	49,548		213.25	582
224	537,424	134,356		25,464		12,130.00	583
1,492	161,056	40,264	140,053	21,616	5	2,000.00	584
876	217,480	54,370	171,500			2,895.00	585
7,564	871,736	217,934	140,053	19,764	5	12,767.00	586

TABLE NO. 4—CONTINUED—TOWNS—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Railroad property
587	Polk City	127,920	40,780	14,820
588	Pomeroy	628,420	121,348	64,864
589	Popejoy	111,060	54,672	28,280
590	Portsmouth	129,508	44,384	32,432
591	Postville	804,940	184,296	41,344
592	Prairieburg	80,008	22,960	
593	Prairie City	414,640	117,060	15,188
594	Prescott	181,432	76,904	
595	Preston	930,960	382,640	
596	Pringhar	640,452	165,108	
597	Princeton	223,088	37,072	57,324
598	Promise City	92,284	34,064	30,572
599	Protovin	94,484	29,984	
600	Pulaski	174,204	44,592	
601	Quasqueton	113,504	23,084	
602	Quimby	152,932	47,512	17,176
603	Radcliff	285,900	118,488	37,056
604	Rake	145,804		
605	Ralston	128,680	32,844	59,288
606	Randalia	43,248	26,544	22,328
607	Randolph	162,996	68,792	16,818
608	Rathbun	32,212	6,820	11,260
609	Readlyn	306,044	111,100	
610	Reasnor	19,132	3,740	6,028
611	Redding	104,364	27,536	45,396
612	Redfield	303,016	48,060	42,040
613	Reinbeck	828,372	201,040	62,744
614	Rembrandt	113,452	103,252	9,212
615	Remsen	596,444	206,656	16,216
616	Renwick	280,852	68,272	48,912
617	Riceville	224,272	317,508	34,716
618	Richland	296,944	98,452	18,060
619	Ricketts	93,492	58,504	20,752
620	Ridgeway	228,184	84,792	70,856
621	Rinard	92,672	17,340	49,196
622	Ringsted	329,836	90,308	46,320
623	Ripley	183,680	69,216	20,408
624	Riverside	304,012	50,572	23,816
625	Riverton	177,244	50,548	24,924
626	Robins	233,608	15,260	
627	Rock Falls	39,772	15,220	
628	Rockford	514,408	130,144	2,584
629	Rock Valley	463,972	178,824	52,548
630	Rockwell	110,268	25,204	9,100
631	Rodman	67,288	21,764	
632	Rodney	61,872	40,780	15,016
633	Roland	394,156	68,536	18,240
634	Rolfe	554,960	200,064	59,812
635	Rome	33,684	5,996	7,344
636	Rose Hill	58,344	34,360	15,480
637	Rossie	22,140	25,856	9,528
638	Rowan	140,384	29,672	
639	Rowley	74,000	33,632	
640	Royal		1,852	1,228
641	Rudd	236,252	61,040	65,160
642	Runnells	450,784	36,084	30,880
643	Russell	340,672	72,932	43,568
644	Ruthven	328,844	114,384	44,432
645	Rutland	175,004	62,144	56,324
646	Ryan	172,692	74,484	15,280
647	St. Ansgar	639,788	144,060	17,744
648	St. Anthony	89,320	18,516	5,808
649	St. Charles	44,896	193,068	33,912
650	St. Lucas	276,832	109,992	
651	St. Mary's	40,648	13,612	5,716

PROPERTY AS OF JANUARY 1, 1928—LEVIES AS OF SEPT. 1, 1928

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
2,300	185,820	46,455	69,200	17,140		2,350.00	587
2,808	817,500	204,375	284,300			17,505.00	588
1,620	195,632	48,908	124,500	68,664	5	1,182.55	589
1,920	208,244	52,061	135,905	8,140	5	3,800.00	590
1,724	1,032,304	258,076	655,447			11,355.34	591
	102,968	25,742	82,500	24,072	5	500.00	592
9,444	556,332	139,083	712,900	14,900		6,463.00	593
	258,336	64,584	241,692			2,373.00	594
	1,313,600	328,400	165,200			13,464.40	595
20,652	826,212	206,553	622,095			11,378.00	596
3,256	320,740	80,185	113,600	29,956		2,326.00	597
1,648	158,508	39,642	52,406	3,244	5	1,427.11	598
120	124,588	31,147	67,775	7,632	5	1,058.99	599
16,824	235,620	58,905	109,740	6,788		1,800.00	600
1,168	137,756	34,439	59,056	252,244		1,350.00	601
1,280	218,900	54,725	35,330	2,760	4	5,641.00	602
8,532	449,976	112,494	368,785	41,300	5	6,733.00	603
	145,804	36,451	27,951	40,724		2,685.00	604
3,896	224,708	56,177	54,000	120,000	5	1,504.00	605
1,184	93,304	23,326	25,800	3,128		575.00	606
1,656	250,292	62,573	71,662	6,504		2,064.90	607
2,192	52,484	13,121	1,600	1,296	5	206.00	608
260	417,404	104,351	509,272	6,484	5	5,050.00	609
128	29,028	7,257	85,180	12,540		1,451.40	610
1,308	178,604	44,651	73,511	21,932	5		611
4,492	397,608	99,402		33,248	5	5,392.00	612
2,980	1,095,136	273,784	780,322	27,308	5	16,803.42	613
1,320	227,236	56,809	10,443	64	5	1,635.00	614
1,232	820,548	205,137	684,950			8,665.13	615
5,068	403,104	100,776	151,270	32,968			616
1,436	577,932	144,483		3,516		6,950.00	617
7,504	420,960	105,240		26,728		4,340.00	618
872	173,620	43,405	196,200	5,348			619
3,136	386,968	96,742	93,400		5	2,645.00	620
544	159,752	39,938	56,550	41,048	5	650.00	621
1,452	467,916	116,979	350,122	32,368		4,000.00	622
1,996	275,300	68,825	154,095	33,016	5	4,963.00	623
1,216	379,616	94,904	190,140	16,600	5	4,610.00	624
2,252	254,968	63,742	141,544			1,775.00	625
123,116	371,984	92,906	81,196			900.00	626
	54,992	13,748	5,300			400.00	627
1,424	648,560	162,140	267,275			8,319.00	628
7,388	702,732	175,683	474,750	3,052		10,300.00	629
1,236	145,808	36,452				7,450.00	630
	89,052	22,263	31,100			892.00	631
1,108	118,776	29,694	10,600	4,784			632
1,808	482,740	120,685	238,380	35,800	5	7,974.70	633
3,432	818,268	204,567	294,266	23,520		9,900.00	634
668	47,692	11,923	1,600				635
1,456	109,640	27,410	115,200			1,400.00	636
40	57,564	14,391	19,600	1,800	5	475.00	637
	170,056	42,514	121,250	42,644	5	910.00	638
19,168	126,800	31,700	44,400			680.00	639
1,452	4,532	1,133		4,552		1,825.00	640
2,268	364,720	91,180	96,150	57,680	5	5,115.00	641
50,852	568,600	142,150	99,618			1,412.00	642
7,880	465,052	116,263	419,138	26,424	5	4,137.00	643
1,252	488,912	122,228	257,486			4,290.00	644
2,152	295,624	73,906	186,507	32,856		1,800.00	645
1,256	263,712	65,928	131,215	13,420	5	4,692.00	646
1,524	803,116	200,779	498,650			7,210.00	647
940	114,084	28,521	64,425	23,160			648
2,168	274,044	68,511	247,200	13,208	5	1,660.00	649
	386,824	96,706	33,500				650
540	60,516	15,129	24,200	19,988			651

TABLE NO. 4—CONTINUED—TOWNS—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Railroad property
652	St. Olaf	94,144	59,248	20,420
653	St. Paul (R. F. D. West Point)	31,780	12,400	
654	Sabula	254,748	35,760	200,000
655	Salem	195,752	54,456	26,584
656	Salix	167,228	38,912	40,020
657	Sanborn	516,520	131,824	
658	Sandyville (Via Milo R. F. D.)	22,320	5,152	
659	Scarville	62,356	34,172	61,512
660	Schaller	448,484	128,316	
661	Schleswig	535,352	118,120	20,752
662	Seranton	426,136	75,020	76,372
663	Searsboro	59,724	26,052	
664	Sergeant Bluff	175,752	30,440	20,736
665	Shambaugh	86,380	36,080	25,756
666	Shannon City	140,216	34,136	8,196
667	Sharpsburg	58,180	24,100	34,560
668	Sheffield	606,440		
669	Shelby	393,740	68,856	30,268
670	Sheldahl	54,280	3,240	90,780
671	Shell Rock	502,120	66,400	31,476
672	Shellsburg	243,600	85,756	38,228
673	Sibley	1,063,372	248,256	108,104
674	Sidney	488,104	88,728	3,988
675	Silver City	144,180	72,844	8,960
676	Sioux Center	662,068	138,336	49,680
677	Sioux Rapids	420,956	144,652	64,380
678	Slater	290,932	53,576	88,948
679	Sloan	155,336		
680	Smithland	99,000	24,348	
681	Soldier	152,296	75,380	24,828
682	Solon	283,220	31,144	24,960
683	Somers	63,532	42,128	35,628
684	South English	131,944	41,224	31,852
685	Spillville	146,684	43,200	
686	Spirit Lake	1,837,364	264,652	51,952
687	Spragueville	68,240	19,036	28,380
688	Springbrook	46,340	10,700	
689	Spring Hill	22,404	16,172	22,932
690	Springville	308,244	105,492	16,516
691	Stacyville	207,772	83,600	280
692	Stanhope	168,916	71,132	37,796
693	Stanley	18,708	20,288	1,080
694	Stanton	434,372	117,360	26,320
695	Stanwood	280,836	59,696	23,092
696	State Center	730,900	157,228	37,796
697	Steamboat Rock	148,720	40,936	26,712
698	Stockport	159,696	28,240	39,000
699	Stockton	63,100	8,920	18,460
700	Story City	732,208	165,176	67,140
701	Stout	86,128	38,524	20,012
702	Stratford	309,284	89,412	
703	Strawberry Point	672,592	122,148	52,848
704	Struble	67,104	24,712	11,068
705	Sully	197,680	59,740	12,280
706	Sumner	1,232,564	211,200	72,364
707	Superior	82,616	23,028	30,664
708	Sutherland	441,256	150,596	
709	Swaledale	72,044	20,088	13,440
710	Swan	83,516	17,572	36,092
711	Swea City	505,616		28,888
712	Tabor	637,020	103,616	
713	Templeton	186,580	64,548	15,316
714	Tennant	33,884	17,840	23,648
715	Terril	392,340	87,000	12,100
716	Thayer	37,484	29,208	8,924

PROPERTY AS OF JANUARY 1, 1928—LEVIES AS OF SEPT. 1, 1928

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
1,536	175,348	43,837	141,865	7,616	5	1,200.00	652
	44,180	11,045	71,306	11,860	5		653
	490,508	122,627	150,250			1,425.00	654
1,548	278,340	69,585	228,839	11,332	5	8,571.00	655
2,468	248,628	62,157		13,100		2,960.00	656
	648,344	162,086	111,278	45,920		14,100.00	657
	27,472	6,868	1,748	42,176	5	68.50	658
1,468	159,508	39,877	29,200			1,000.00	659
	576,800	144,200	454,485			7,650.00	660
2,612	676,836	169,209	740,300			9,230.00	661
2,876	580,404	145,101	276,000	68,000	5	6,060.00	662
30,472	116,348	29,062				605.00	663
3,320	230,248	57,562	5,820	4,600	5	2,500.00	664
1,280	149,496	37,374	36,920			1,101.00	665
2,436	184,984	46,246	38,228	5,528		2,335.00	666
1,356	118,196	29,549	46,200			800.00	667
221,592	828,032	207,008	420,500	236,164	5	12,175.00	668
2,108	495,072	123,768	314,850	36,268	5	10,480.00	669
2,300	150,600	37,650	66,880	5,400		1,045.00	670
1,512	601,508	150,377	280,800			3,780.00	671
1,816	369,400	92,350	107,100			4,000.00	672
6,624	1,426,356	356,589	715,545	9,476		14,133.96	673
5,780	586,600	146,650	570,963	23,936	5	10,705.45	674
3,576	229,560	57,390	173,930			1,871.88	675
2,072	852,156	213,039	549,235	62,584	5	26,895.63	676
5,232	635,220	158,805	270,000	3,250	5	8,860.00	677
4,528	437,984	109,496	382,369			2,310.00	678
	155,336	38,834	207,619	3,880		3,940.00	679
	123,348	30,837	38,900			1,335.46	680
1,496	254,000	63,500	94,380	4,632	5	3,340.00	681
5,536	344,860	86,215	256,250	25,276	5	3,719.00	682
972	142,260	35,565	29,650	7,040		950.00	683
1,288	206,308	51,577	305,748	9,348	5	1,925.00	684
120	190,004	47,501	80,607	4,548		1,625.00	685
7,200	2,161,168	540,292	370,836	14,496	5	27,183.00	686
1,000	116,656	29,164	8,500			720.00	687
	57,040	14,260	55,200			175.00	688
1,912	63,420	15,855	27,360	21,100	5	207.57	689
1,380	431,632	107,908	316,542	5,568	5	4,425.00	690
1,344	292,906	73,249	228,150	6,076	5	3,522.05	691
2,100	279,944	69,986	113,800	37,836	5	4,745.00	692
	40,076	10,919	20,500				693
1,216	579,268	144,817	630,213	5,792	5	4,400.00	694
1,300	364,924	91,231	255,000			6,050.00	695
7,960	933,884	233,471	629,406	27,516		12,910.00	696
4,680	221,048	55,262		8,300	5	1,435.53	697
1,196	228,132	57,033	147,000			1,700.00	698
540	91,020	22,755				705.00	699
6,944	971,468	242,867		51,572	5	15,502.00	700
452	145,116	36,279		9,984		2,907.00	701
	398,696	99,674		86,920	5	6,275.00	702
4,600	852,188	213,047	635,527	45,746	5	6,401.00	703
428	103,312	25,828	16,500			1,328.00	704
1,096	270,796	67,699	383,709			3,850.00	705
5,096	1,521,224	380,306	750,121	61,244	5	16,897.00	706
984	137,292	34,323	2,100	8,668	5	2,102.00	707
47,576	639,428	159,857	584,846	22,544	5	9,949.00	708
608	106,180	26,545	88,756		2	994.00	709
452	137,632	34,408	12,900	26,252		1,085.00	710
7,104	541,608	135,402	99,557			9,900.00	711
4,128	744,764	186,191	206,055	244,900		17,882.00	712
888	267,332	66,833	195,500	30,832	5	3,940.00	713
428	85,800	21,450	34,986	36,140	4	1,375.00	714
792	492,232	123,058	90,040	24,276	5	3,923.00	715
1,772	77,388	19,347				500.00	716

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—CONTINUED—TOWNS—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Railroad property
717	Thompson	227,456	139,768	35,724
718	Thor	143,924	88,292	37,056
719	Thornburg	67,264	32,704	33,056
720	Thornton	237,608	70,008	25,324
721	Thurman	101,608	49,062	
722	Tiffin	77,952	36,412	11,908
723	Tingley	194,804	57,664	35,920
724	Tiltonka	177,300	59,844	14,288
725	Toronto	61,672	9,292	12,720
726	Traer	851,788	227,684	34,604
727	Treynor	112,680	39,000	
728	Tripoli	857,848	120,696	36,000
729	Truesdale	33,216	29,228	8,488
730	Truro	183,992	60,888	35,128
731	Turin	55,348	41,588	27,792
732	Udell	52,820	10,276	7,564
733	Underwood	78,688	28,736	61,284
734	Union	241,720	47,584	13,184
735	Unionville	77,432	39,192	31,560
736	University Park	212,616	2,352	
737	Urbana	183,356	51,240	4,388
738	Urbandale (Des Moines Rfd.)	406,740	11,180	24,940
739	Ute	286,784	87,268	47,956
740	Vall	267,772	59,976	35,572
741	Valeria	24,960	8,280	7,088
742	Van Horne	389,208	139,016	29,728
743	Van Metre	150,408	41,084	30,608
744	Van Wert	133,552	35,548	40,380
745	Varina	100,664	49,068	15,312
746	Victor	461,464	100,504	18,168
747	Vincent	107,652	27,400	31,940
748	Vining	307,820	25,380	13,800
749	Volga City	241,628	49,116	32,128
750	Wadena	133,832	33,672	27,024
751	Walcott	410,404	103,136	22,032
752	Walker	292,416	66,224	30,664
753	Wallingford	115,304	48,240	30,068
754	Wall Lake	471,580	107,044	62,652
755	Walnut	592,820	113,984	29,780
756	Wapello	866,756	95,744	17,268
757	Washta	163,740	56,056	32,740
758	Waterville	73,688	44,400	27,928
759	Waucoma	187,024	34,828	21,620
760	Waukegan	214,596	78,712	51,980
761	Wayland	322,632	72,980	13,544
762	Webb	97,524	33,536	21,860
763	Webster	329,776	61,392	217,200
764	Weldon	105,024	28,336	17,208
765	Wellman	447,520	132,092	24,712
766	Wellsburg	329,696	76,452	39,596
767	Welton	49,048	16,404	7,756
768	Wesley	196,132	84,056	22,520
769	West Bend	243,128	85,780	20,244
770	West Branch	544,540	146,312	23,816
771	West Burlington	484,100	75,712	
772	West Chester	92,428	63,968	8,040
773	Westfield	82,164	22,788	7,808
774	Westgate	133,188	65,912	23,824
775	West Liberty	1,171,160	192,400	73,840
776	West Mitchell (P. O. Mitchell)	171,036	6,904	
777	Westphalia	58,172	4,176	
778	West Okoboji (P. O. Milford)	81,680	204,164	
779	West Point	294,220	128,140	25,456
780	West Side	138,708	67,504	39,648
781	West Union	897,464	247,008	42,872

PROPERTY AS OF JANUARY 1, 1928—LEVIES AS OF SEPT. 1, 1928

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
3,060	406,008	101,502	97,073	16,756	5	4,239.00	717
2,588	271,860	67,065	108,700			1,776.60	718
1,352	134,376	33,594	47,800	1,000		760.00	719
984	333,924	83,481	72,100		5	2,560.00	720
1,680	153,220	38,305	21,550	16,212	5	1,388.00	721
2,976	129,248	32,312	38,400			820.00	722
5,272	293,660	78,415	104,450	25,508	4	1,509.00	723
2,668	254,100	63,525	116,800				724
28,400	112,084	28,021	2,500	2,672	5	600.00	725
2,520	1,116,506	279,149	1,073,414	33,980		15,142.00	726
248	151,928	37,982	217,000			1,707.00	727
5,588	1,020,132	255,033	535,700	60,520	5	10,400.00	728
396	71,328	17,832	2,200	5,792		350.00	729
2,436	282,444	70,611	143,550	48,464		1,900.00	730
1,340	126,068	31,517	41,850			300.00	731
1,516	72,176	18,044	51,725			582.00	732
6,948	175,656	43,914	14,025	38,232	5	3,605.00	733
7,612	310,100	77,525	155,714	17,200	5	4,750.00	734
5,124	153,308	38,327	81,077	10,444	5	956.00	735
	214,968	53,742	122,200	30,544	5	755.00	736
3,124	242,108	60,527	75,148			2,000.00	737
8,940	451,800	112,950				2,215.43	738
2,636	424,644	106,161	167,850	12,660	5	2,374.00	739
2,280	365,600	91,400	89,800	3,692		7,852.00	740
128	40,456	10,114	6,700			661.00	741
1,984	559,936	139,984	137,948	39,588	5	6,617.00	742
3,048	225,148	56,287	131,300	20,576	5	1,255.00	743
1,392	210,872	52,718	87,233	7,712		800.00	744
1,900	166,944	41,736		4,488			745
4,100	584,236	146,059	784,793			5,555.00	746
1,328	168,320	42,080	50,000	47,692	5	2,396.00	747
360	347,360	86,840	51,500	192,492		1,200.00	748
1,356	324,228	81,057	139,325	7,932		2,536.00	749
1,256	195,784	48,946	54,850	21,412	5		750
1,956	537,528	134,382	347,800	15,032	5	3,461.54	751
1,968	391,272	97,818	115,750	24,312	5	3,045.77	752
992	194,604	48,651	82,100	44,916		1,200.00	753
6,776	648,052	162,013	384,700	12,632		6,500.00	754
2,068	728,652	184,663	504,065	14,836	5	10,220.00	755
13,196	992,964	248,241	349,896	31,060	5	9,830.32	756
3,300	255,836	61,959	114,200	31,480	5	2,512.00	757
1,148	147,164	36,791				1,533.59	758
1,392	244,864	61,216	158,500	5,232	5	3,124.00	759
1,612	346,900	86,725	187,646	56,684	5	2,550.00	760
632	409,788	102,447	547,025	8,064	5	1,200.00	761
692	153,612	38,403	22,070	17,116	5		762
4,592	612,960	153,240	158,900	5,780	5	895.00	763
880	151,448	37,862	76,500			800.00	764
516	605,740	151,435	279,344	23,676	5	7,666.00	765
1,548	447,292	111,823		45,700	5	4,300.00	766
436	73,644	18,411	39,350			460.00	767
3,172	305,880	76,470	159,300	4,572	5	4,931.00	768
904	350,056	87,514	198,555	9,336		4,650.00	769
772	715,440	178,860	1,057,855	1,568		6,770.00	770
	559,812	139,953	118,956			7,545.00	771
580	165,016	41,254	116,500	7,532	5	1,135.00	772
1,588	114,348	28,587	9,700			800.00	773
1,804	224,728	56,182	96,140	15,916	5	2,613.00	774
14,320	1,451,720	362,930	1,617,900			7,250.00	775
	177,940	44,485	8,500	11,124		444.85	776
	62,348	15,587	102,500			264.97	777
232	286,076	71,519	2,000	62,248	5	1,077.38	778
816	448,632	112,158	111,900			3,353.00	779
3,324	249,184	62,296	57,200	56,116		3,518.00	780
9,472	1,196,816	290,204	725,680	82,972	5	20,500.00	781

REPORT OF MUNICIPAL FINANCES

TABLE NO. 4—CONTINUED—TOWNS—ASSESSED VALUATION OF

Number	Towns	Real property	Personal property	Railroad property
782	Wheatland.....	227,380	94,588	20,752
783	Whiting.....	261,844	81,648	45,580
784	Whittemore.....	194,364	66,152	23,420
785	Whitten.....	241,720	47,584	13,184
786	Wiley (Carroll P. O.).....	14,844	5,216	-----
787	Williams.....	360,328	76,884	23,388
788	Williamsburg.....	795,112	126,532	22,632
789	Williamson.....	110,432	35,808	31,188
790	Wilton Junction.....	788,300	-----	-----
791	Winfield.....	538,576	154,120	-----
792	Winthrop.....	269,436	40,724	17,788
793	Wlota.....	83,212	31,148	18,160
794	Woden.....	107,192	52,904	29,772
795	Woodbine.....	567,204	174,612	41,764
796	Woodburn.....	132,480	43,296	71,316
797	Woodward.....	377,508	84,776	38,432
798	Woolstock.....	152,252	39,560	46,272
799	Worthington.....	166,888	46,572	20,420
800	Wyoming.....	340,052	111,372	17,416
801	Yale.....	163,980	101,680	16,812
802	Yetter.....	59,440	92,464	-----
803	Yorktown.....	87,064	30,084	24,924
804	Zearing.....	220,540	65,660	-----
805	Zwingle.....	93,068	11,492	-----

PROPERTY AS OF JANUARY 1, 1928—LEVIES AS OF SEPT. 1, 1928

Telephone, tele- graph property and express companies	Total assessed valuation of all property except monies and credits	Total taxable valuation of all property except monies and credits	Total taxable value of monies and credits	Assessed value of agricultural lands within corporate limits	Mills levied on lands	Total levies for all funds	Number
2,240	344,900	86,240	292,496			1,892.00	782
6,416	595,488	98,872	234,180	32,240	5	4,400.00	783
1,956	285,892	71,473	77,160	1,768		3,900.00	784
7,612	310,100	77,525	155,714	17,200	5	1,176.58	785
260	20,320	5,080	45,200	22,060	5	50.00	786
4,244	464,844	116,211	92,000	25,508	5	7,500.00	787
	944,276	236,069	1,489,138	3,224			788
	177,428	44,357	28,800	110,432	5	1,277.63	789
	788,300	197,075	601,460			6,763.50	790
	692,696	173,174	638,020	32,160	4	10,900.00	791
	127,948	81,987	213,463			2,434.38	792
1,448	133,968	33,492	25,000	5,872		1,057.00	793
1,168	191,036	47,750	83,783	15,540	5	2,408.00	794
3,216	786,796	196,699	863,283			14,100.00	795
4,312	251,404	62,851		14,980		1,550.00	796
3,576	504,292	126,073	294,822	21,804		6,040.00	797
1,628	239,712	59,928	70,300	42,896	5	1,150.00	798
980	234,860	58,715	190,100	3,660	5	1,000.00	799
1,456	470,296	117,574	269,127			4,900.00	800
532	283,004	70,751	162,155	7,900	5	935.00	801
	151,904	37,976		800		900.00	802
1,972	144,044	36,011	155,029			1,151.00	803
	286,200	71,550	272,025	40,040	5	6,300.00	804
	104,560	26,140	30,600			1,280.00	805

CITY OFFICIALS

No. in order of population	Cities	Mayor	Clerk	Treasurer	Year term expires
1	Des Moines	E. H. Mulock	Roscoe P. Bane	Emmett C. Powers	1930
2	Sioux City	Thos. B. Huff	Foster Thompson	C. A. Carlson	1930
3	Davenport	Harold Metcalf	Frank A. Hass	Chas. E. Robeson	1930
4	Cedar Rapids	J. F. Rall	L. J. Storey	M. F. Cox	1930
5	Dubuque	M. B. Andelfinger	John Stuber	Otto F. Puls	
6	Council Bluffs	S. A. Greene	Eldon C. Anderson	Bertha C. Smith	1930
7	Waterloo	Glenn A. Tibbitts	Chas. C. MacKay	Guy M. Johnson	1930
8	Clinton	Wm. J. Greene	Frank W. Leedham	W. A. McCullough	1930
9	Burlington	E. G. Marquardt	Robt. Schlampp	Geo. J. Bruhl	1930
10	Ottumwa	Ernest Mitchell	E. J. Chambers	Max Von Schroder	
11	Mason City	Ed. Selby	J. H. McEwen	R. E. Wiley	1930
12	Ft. Dodge	C. V. Findlay	C. W. Wakeman	E. H. Znerer	1930
13	Marshalltown	A. C. Conaway	Anne McMahon	G. B. Brown	1931
14	Muscatine	Herbert G. Thompson	R. A. Van Dyke	J. H. Schreurs	1930
15	Iowa City	J. J. Carroll	Geo. J. Dohrer	E. B. Raymond	1931
16	Keokuk	Henry F. Krueger	H. B. Blood	W. A. Logan	1930
17	Boone	Robt. McBirnie	Oto Hile	C. W. Sparks	1931
18	Ft. Madison	L. H. Childs	L. F. Albers	A. R. Beulow	1931
19	Oskaloosa	R. K. Davis	Lucille Fuller	T. L. Shipley	1931
20	Ames	F. H. Schleiter	A. B. Maxwell	H. W. Stafford	1930
21	Centerville	O. C. Stephenson	A. M. Winter	Ralph Packard	1931
22	Creston	Geo. D. Newcomb	B. Tallman	Ernest Porter	1931
23	Oelwein	T. N. Cornall	O. S. Shippy	D. R. Lynch	1931
24	Newton	T. A. Pickens	E. J. Failor	Wesley McClarey	1931
25	Cedar Falls	J. Fay Cross	H. E. Olbrick	J. H. Byers	1931
26	Webster City	John Essig	A. J. Peterson	B. A. Wilson	1931
27	Charles City	C. G. Gray	J. W. McGeeney	J. R. Jackson	
28	Fairfield	Harley Carter	F. V. Goodman	E. Noble Ball	1931
29	Perry	J. I. Kelley	Alice Keenan	Kathryn McTaggart	1931
30	Red Oak	H. S. Cloud	Arthur E. Johnson	H. C. Haughton, Jr.	1931
31	Atlantic	Ray Trainer	T. E. Nichols	J. G. Whitney	1931
32	Shenandoah	Paul C. Ambler	Nellie Mygatt	Harry E. Ross	1931
33	Chariton	A. C. Relbel	Theo. Rosa	E. W. Drake	1931

34	Albia	W. S. Lewis	R. A. Phillips	E. W. Baxter	1931
35	Estherville	M. H. Schloeman	A. O. Peterson	Gladys B. Hunt	1931
36	Cherokee	A. J. Nordstrom	Wm. Shardlow	Geo. Brummer	1931
37	Spencer	E. E. Bender	E. H. Penning	E. Taggart	1930
38	Clarinda	R. J. McCurdy	W. D. Toyne	John A. Swanson	1931
39	Grinnell	W. D. Ray	Homer B. Lowrey	Carl E. Child	1931
40	Le Mars	Wallace Winslow	C. C. Woodke	R. C. Bartels	1931
41	Marion	C. E. Drummond	D. W. Smith	S. J. Hines	1931
42	Carroll	J. E. Haltigan	W. A. Arts	Leo. J. Wegman	1930
43	Mt. Pleasant	Joseph W. Newbold	J. P. Budde	C. Van Brussel	1931
44	Valley Junction	P. L. Riley	O. C. Williams	W. H. Gavins	1930
45	Washington	J. W. Applegate	W. H. Fulton	L. A. Holland	1931
46	Missouri Valley	W. S. Peterson	J. A. McCabe	H. F. Foss	1931
47	Eagle Grove	L. E. Beer	Julia Roseland	C. C. Christensen	1931
48	Decorah	Geo. E. Ellickson	F. M. Hughes	W. F. Baker	1931
49	Iowa Falls	W. A. Middleton	L. H. Sours	P. M. Nelson	1930
50	Algona	Albert Ogren	Adah Carlson	H. M. Hanberg	1931
51	Storm Lake	B. Marchort	G. S. Robinson	T. W. Gebert	1931
52	Knoxville	C. J. Scott	Frank Crawford	J. C. Collins	1931
53	Maquoketa	F. J. Swift	J. G. Thorne	G. L. Mitchell	1931
54	Waverly	F. A. Osincup	A. O. Clark	H. C. Nolting	1931
55	Belle Plaine	L. G. Ruhl	E. N. Brown	W. A. Irwin	1931
56	Indianola	N. D. Gordon	A. R. Smith	M. F. Henderson	1931
57	Manchester	Fred W. Hermann	Ralph Milroy	Chas. J. Seeds	1931
58	Denison	W. H. Laub	Jacob Johnson	Chet L. Smith	1930
59	Independence	Horace G. Kelley	Chas. L. Kling	A. S. Plane	1931
60	Hampton	R. R. Stuart		D. C. Wolf	1931
61	Vinton	Geo. N. Urice	W. E. Gilchrist	E. M. Tinkham	1931
62	Jefferson	D. E. Lyon	S. T. Jack	R. H. Maloney	1931
63	Cresco	H. G. Addle	G. A. Morris	E. P. Farnsworth	1930
64	Pella	S. DeHaan	A. C. Kuyper	Jno. Van Rheezen	1931
65	Winterset	N. L. Kale	Gladys DeVault	N. E. Hollen	1931
66	Sheldon	F. W. Nelson	Scott Martin	F. H. Cash	1930
67	Osage	C. E. Johl	A. S. Wright	Birchard Brush	1931
68	Clear Lake	A. N. Anderson	W. G. Moeller	H. N. Halvorson	1930
69	Eldora	Chas. O. Ryan	G. M. Shafer	J. F. Hardin, Jr.	1930
70	Mystic	Carl Davis	R. T. Aughton	Tom Stephenson	1930
71	Harlan	E. M. Miller	J. A. Bailey	C. C. Weber	1930
72	Nevada	C. F. Wilson	R. A. Davis	Howard F. Jones	1931
73	Clarion	E. D. Tompkins	G. A. Triggs	A. E. Weber	1930
74	Osceola	D. R. Robinson	W. N. Temple	A. D. Simmons	1931
75	Emmetsburg	Earl Brown	J. W. Neary	Casper Nelson	1930
76	Sac City	J. B. Tourgee	S. E. Humphries	A. O. Anderson	1931
77	Waukon	P. H. Le Tourneau	T. B. Thorsen	Ben Ludeking	1931
78	Tama	M. W. Hyland	Chas. E. Davis	D. E. Goodell	1931
79	Glenwood	Ralph D. Linville	B. N. Maxwell	W. C. Rathke	1931
80	Hawarden	L. R. Ball	Fred A. Gefke	C. A. Slife	1930
81	Colfax	Edwin Perry	H. F. Cassidy	R. E. Cummings	1931

CITY OFFICIALS—CONTINUED

No. in order of population	Cities	Mayor	Clerk	Treasurer	Year term expires
82	Bettendorf	C. J. Kuehl	H. F. Abramson	A. H. Moeller	1930
83	New Hampton	A. L. Wackholz	F. B. Strike	Alvah Griffith	1931
84	Anamosa	J. G. Fegan	Daisy Stevens	Glen McLaughlin	1931
85	Bloomfield	J. H. Leon	W. J. Brown	Lena Mustard	1930
86	Sigourney	C. A. Lyons	H. F. Richardson	C. C. Williamson	1930
87	Humboldt	Mary H. Johnston	J. A. Parker	H. L. Strong	1930
88	Monticello	B. E. First	Ray Echternacht	F. E. Stimson	1930
89	Lake City	Ed. M. Miles	H. D. Minor	G. G. Hutchison	1930
90	Rockwell City	L. E. Eslick	D. E. Leonard	G. W. Richter	1930
91	Madrid	C. E. Peterson	C. S. Adams	G. C. Carlson	1930
92	Audubon	Walter E. Williams	J. A. Cozine	H. M. Bilharz	1930
93	Marengo	M. Furgeson	John H. Rusch	Robt. R. Hibbs	1930
94	Tipton	H. E. Dallas	H. A. McNamara	S. G. Frink	1930
95	Rock Rapids	O. S. Thomas	W. F. Gingrich	P. G. Smith	1930
96	Dyersville	A. E. Schuster	W. C. Loosbrock	J. J. Mangrich	1930
97	Ida Grove	Thos. McLeod	Geo. C. Hubbard	R. W. Lohmann	1930
98	Villisca	Geo. Farquhar	Edwin E. Jenkins	John L. Wheeler	1930
99	Onawa	F. G. Oliver	Ben Jensen	O. H. Gravatt	1930
100	Bedford	M. A. Sawyer	J. E. Lovell	J. W. Wyant	1930
101	Forest City	M. J. Wolfs	J. O. Bergold	H. R. Cleophas	1930
102	Eldon	Wm. Bray	John Varnum	Ethel L. Thomas	1930
103	De Witt	W. E. Lambertson	C. C. Christiansen	Paul Sregmund	1930
104	Leon	John A. Fulton	E. E. Beck	M. A. Gammill	1930
105	Hamburg	John F. Porterfield	Paul Travis	F. J. Liess	1931
106	Corning	J. M. Green	J. F. Latimer	F. C. O'Kay	1930
107	Seymour	E. B. Johnson	S. M. Kirkland	Nora Gingerich	1930
108	Toledo	R. W. Adair	E. A. Benson	M. J. Krezek	1931
109	What Cheer	O. J. Roland	D. E. Kunath	R. Dalziel	1931
110	Stuart	W. J. Haynes	H. L. Thellin	F. E. Ball	1931

TOWN OFFICIALS

Number	Town	Mayor	Clerk	Treasurer	Year term expires
1	Ackley	Fred E. Trainer	John R. Helms	S. S. Trainer	1930
2	Ackworth	E. A. Smith	Dorothy M. Howard	C. J. Griffin	1931
3	Adair	H. R. Soule	M. M. Garney	C. Rockholz	1930
4	Adel	J. G. Regan	E. R. Orr	E. B. King	1930
5	Afton	J. D. Porter	L. S. Spencer	R. F. Sullivan	1930
6	Agency	J. M. Pedin	W. N. Reynolds	Verl Riffe	1930
7	Ainsworth	E. J. Richards	Alice Pearson	E. A. Sands	1930
8	Akron	M. W. Redmond	D. G. Ross	Frank Wakeman	1930
9	Albert City	Edw. Swanson	John Spor	O. C. Nelson	1931
10	Albion	Walter B. Hall	Wm. Z. Snyder	Robert W. Stevens	1930
11	Alburnett	W. E. Stick	G. J. Roths	C. B. Welslogel	1930
12	Alden	C. C. Cady	G. F. Bigelow	W. H. Miller	1930
13	Alexander	E. S. Packard	H. J. Bohlen	W. F. Dunn	1930
14	Allerton	E. E. Keller	J. H. Wolf	F. H. Duncan	1930
15	Allison	George L. Arnold	W. C. Shepard	Fred C. Voigts	1930
16	Alta	C. S. Sangston	F. N. Sipe	H. F. Reeder	1930
17	Alta Vista	Carl A. White	George B. Lofy	O. A. Bartels	1930
18	Alton	Peter Goebel	H. W. Klein	M. D. Gibbs	1930
19	Altoona	C. L. Bane	C. W. Altman	N. E. Kelley	1930
20	Alvord	Fred Stettinlehs	E. W. Eisentrager	Lon Munt	1930
21	Andover	August Boysen	Wm. Wilke	Walter Bock	1930
22	Andrew	W. L. Rantz	I. J. March	G. S. Day	1930
23	Anita	J. T. Monnig	W. T. Biggs	A. R. Robbins	1930
24	Ankeny	G. H. Swartfager	O. R. Canfield	L. E. Brewbaker	1930
25	Anthon	D. Biver	H. L. Heidelberg	H. W. Reints	1930
26	Aplington	Wm. Dreyer	Henry Busse	J. C. Prater	1930
27	Aracadia	Wm. Stoelk	A. H. Mohr	Mrs. M. Kleinknecht	1931
28	Archer	H. Tjemens	Karl W. Johnson	C. G. Webb	1930
29	Arcadia	A. D. Allen	W. Pell	R. L. Rule	1930
30	Arion	Pat Hederman	A. H. Nichols	James McKee	1930
31	Arispe	A. A. De Lay	L. E. Wilson	H. R. Young	1930
32	Arlington	J. W. Ruble	H. G. Carnes	John Dows	1930
33	Armstrong	J. V. Law	H. B. Sturtevant		1930

TOWN OFFICIALS—Continued

Number	Town	Mayor	Clerk	Treasurer	Year term expires
34	Arnolds Park	B. J. Lawler	P. V. Miller	A. L. Groom	1930
35	Arthur	F. W. Cole	Arthur E. Lindsay	Reese Kiver	1930
36	Ashton	Herman Roben	Chris H. Schutt	R. M. Yappen	1930
37	Aspinwall	Geo. Schode	Frank Ehrichs	Andrew Boyens	1930
38	Atalissa	Jas. Lowenberg	W. A. Smith	D. O. Flink	
39	Athelstan	C. R. Sickels	Jennie Rusco	Elva Fidler	1930
40	Atkins	E. E. Swartz	J. T. Barker	Fred C. Schlotterback	1930
41	Auburn	F. A. Meyer	J. J. Toop	T. B. Howard	
42	Aurelia	T. B. Parker	Lars P. Nelson	W. H. Bischel	1930
43	Aurora	J. W. King	Ralph Richardson	Marie Matteson	
44	Avoca	Henry Bornholdt	E. E. Watson	R. G. Peters	1930
45	Ayrshire	F. P. Cox	R. J. Smith	C. A. Spittler	1930
46	Badger	Otto Gangstead	J. G. Mettvedt	K. C. Peterson	1930
47	Bagley	J. A. Gardner	John Hamilton	Lloyd Berry	1929
48	Bailey	Riley Sloan	J. E. Bergadeen	Paul Newhouse	1930
49	Baldwin	John Klebert	R. F. Werden	C. A. Harding	1930
50	Bancroft	J. A. Devine	A. O. Stromseth	L. F. Kennedy	1930
51	Barnes City	C. H. Case	D. L. Lester	Bess Graham	1930
52	Barnum	P. C. Connors	Alice L. Rial	Thos. R. Berry	1931
53	Bassett	Irene B. Tucker	B. F. Finegan	Walter Trusty	1930
54	Batavia	W. R. Hocking	W. F. Porter	Fritz Nehre	1930
55	Battle Creek	O. O. Spotts	A. Boysen	C. H. Dall	1930
56	Baxter	W. J. Troxel	L. Roy Trout	Robt. Geise	1930
57	Bayard	W. H. Neal	L. V. Pulver	L. D. Lockwood	1930
58	Beacon	M. E. Llewellyn	Harry T. Deaver	Emory Phillips	1930
59	Beaconsfield	F. J. Bryant	Lloyd Vanderpool	Mrs. Iva Beadle	1930
60	Beaman	C. W. Moore	W. E. Whorral	E. G. Elliott	1930
61	Beaver	Criss Harten	E. R. Grove	H. A. Burns	1931
62	Bellevue	J. C. Schmidt	Charles R. Cheney	Irene Dunn	1930
63	Belmond	T. A. Davenport	Guy Byers	C. M. Morse	1930
64	Bennett	H. H. Siemsen	J. G. Engel	J. B. Vaughan	1930
65	Benton	W. O. Haveland	W. T. Pickinpaugh	L. C. Quiett	1931
66	Berkley	F. L. Kendall	Mable Canon	Floyd Peterson	1930

67	Bernard	J. H. Schuster	W. L. McDonnell	Wm. Cannon	1930
68	Bertram, Via Cedar Rapids	Claude Salisbury	R. C. Anderson	Wm. Davis	1930
69	Beyington	J. H. McManus	J. H. Hall	G. F. Bussnamos	1930
70	Birmingham	Stanley Watts	M. D. Hope	F. M. Corry, Jr.	1930
71	Blairsburg	R. L. Marvel	D. Titsworth	J. W. McNee	1930
72	Blairstown	B. F. Paul	Mary T. Goss	R. D. Kimm	1930
73	Blakesburg	G. E. Knedler	Harry Peterson	A. E. Thode	1930
74	Blanchard	R. H. McFarland	E. B. Boggs	Roy McNaughton	1929
75	Blencoe	J. C. Woodruff	M. R. Vredenburg	B. H. Danforth	1930
76	Blockton	W. G. Floren	Ellis Nulph	M. E. Roof	1930
77	Blue Grass	J. F. Putzler	R. H. Plett	Elsie M. Johnson	1930
78	Bode	N. A. Nasby	A. H. Mitsven	Oscar Grifstad	1931
79	Bonaparte	F. J. Watts	L. E. Farley	R. E. Meek	1931
80	Bondurant	C. A. Allen	A. A. Burns	B. F. Rothrock	1930
81	Bouton	B. M. Swisher	Chas. W. Dissinger	Fred Schnoor	
82	Boxholm	Axel Henderson	H. C. Steen	E. W. Bloomquist	1929
83	Boyden	Henry Van Houte	S. G. Vanden Brink	Paul T. McCrum	1930
84	Braddyville	Fred Gillespie	C. E. Apple	Violet Apple	1931
85	Bradgate	C. M. Nichols	A. I. Sinclair	F. C. Chism	
86	Brandon	W. A. Deeter	W. W. Bain	L. C. Craft	1931
87	Brayton	A. T. Rasmussen		L. F. Miller	1931
88	Breda	John H. Schulte	John J. Smid	Leo E. Snyder	1930
89	Bridgewater	Geo. T. Herrick	Guy J. Pate		1930
90	Brighton	A. J. Johnson	L. E. White	D. E. Peters	1930
91	Bristow	O. C. Fahr	H. L. Searle		
92	Britt	H. C. Armstrong	H. H. Mullin	Beatrice Fitzgerald	1930
93	Brooklyn	O. D. Hall	Jennie Schmitz	C. W. Fowler, Jr.	1930
94	Brunsville	Edw. J. Johnson	H. J. Harms	E. Boysen	1931
95	Buckeye	D. D. Walker	H. W. Sleaf	E. S. Pitman	1930
96	Buck Grove	R. C. Wiese	J. J. Finigan	Marie Yohnke	1929
97	Buffalo	J. A. Pringnitz	C. Zogg	John Waspi	1931
98	Buffalo Center	John Lohrbach	J. D. Lowe		1930
99	Burt	C. O. Bailey	H. A. Thompson	C. H. Blossom	1930
100	Bussey	W. L. McGee	F. B. Shulze	J. T. Doughman	1930
101	Calamus	John Eden	Chris Schwennsen	M. A. Hunter	1930
102	Callender	Thor Larsen	M. O. Wing		1930
103	Calmar	J. F. Cohaver	W. B. Miller	H. J. Giesen	1930
104	Calumet	H. J. Warm	H. Korthauer	P. J. Fisher	1930
105	Camanche	John Gordon	Merlin L. Iliff	E. G. Cady	1930
106	Cambridge	C. M. Webb	J. A. Woods		1930
107	Cantril	Vlronda M. Teter	Hazel Hustead	B. C. Casady	1930
108	Carbon	Jake Bittner	Roy Richey	Fred W. Stone	
109	Carlsle	F. D. Wertman	A. C. Seid	W. D. Kall	1931
110	Carpenter	H. C. Frank	Benj. Lutek	E. R. Nicholson	1930
111	Carson	C. Hartz	W. J. Flood	C. D. Prindle	1930
112	Cascade	L. H. Barrett	C. F. Crawford	F. P. Kremer	1930
113	Casey	C. J. Thaler	John H. Smith	S. T. Lawler	1930
114	Castalia	E. J. Baltz	D. C. Malloy	E. E. Malloy	1930

TOWN OFFICIALS—Continued

Number	Town	Mayor	Clerk	Treasurer	Year term expires
115	Castana	Harlan Lynch	N. M. Conor	Edith McNamira	1930
116	Castle Hill (Rfd. Waterloo)	F. C. Letsch	J. B. Knowles	F. J. Thomsen	1930
117	Cedar Heights (Rfd. Waterloo)	James M. Edwards	John H. Meyer	May E. Foote	1930
118	Center Junction	H. W. Shipley	Geo. D. McDonald	C. A. Burmeister	1930
119	Center Point	E. J. Sarchett	R. D. Minehart	J. F. Stauffer	1930
120	Central City	L. S. Hamilton	Carl E. Hoeft	W. I. Kearns	1930
121	Charlotte	T. P. C. Ketelsen	L. N. Roose	E. A. Garside	1930
122	Charter Oak	B. H. Runge	E. H. Johnson	E. W. Timm	1930
123	Chatsworth	E. W. Farnsworth	Emil W. Kesi	D. K. Bennett	1931
124	Chelsea	Wm. Kosta	J. B. Miller	Jos. Benesh	1930
125	Chester	C. C. Plummer	Alfred Peterson	R. J. Stintzi	1931
126	Chillicothe	O. W. Hasselrooth	Albert C. Kloss	G. E. Jenkins	1930
127	Churdan	A. P. Fuhrmeister	B. E. Sturdivant	Yates E. Allen	1930
128	Cincinnati	J. M. Sturdivant	M. M. Chalus	John Browitt	1930
129	Clare	W. A. Kirkpatrick	A. W. Lyle	C. V. Klapka	1930
130	Clarence	Harry Freeman	W. L. Asher	E. S. Hasselbusch	1930
131	Clarksville	Frank Fishel	James McGuire	Wm. M. Roberts	1930
132	Clayton	C. W. Blake	J. R. Henderson	John Dehn	1930
133	Clearfield	S. H. Fosmire	L. L. Patton	C. C. Miller	1930
134	Cleghorn	A. W. Shafer	Charles H. Beckwith	R. C. McKinney	1930
135	Clemons	A. C. Kersey	E. M. Hong	Earl Van Meter	1931
136	Clermont	J. P. Paulson	J. Ray Shriver	B. C. Gruver	1930
137	Clio	J. E. Scott	O. Belleson	C. R. Shriver	1930
138	Clover Hill (Via Valley Jet.)	Chas. Mountain	F. A. Hadacek	Dora Grolosch	1930
139	Clutier	James Pavelka	C. L. Drollinger	J. P. Novak	1930
140	Coburg	W. L. McLean	F. W. Lindahl	J. F. Dukesheir	1931
141	Coggon	L. A. Hinton	E. H. King	D. D. Johnson	1930
142	Coin	L. J. Millen	W. S. Shaffer	C. H. Waldruff	1930
143	Colesburg	W. E. Hoot	O. J. Miller	J. R. Grimes	1930
144	College Springs	A. C. Arendsee	H. R. Sokol	O. J. Miller	1930
145	Collins	G. F. Holland		A. C. Heintz	1930

146	Colo.	E. G. Schoonover	G. A. Hall	E. F. Schoonover	1930
147	Columbus City	L. C. James	J. E. Henson	Mary Moore	1930
148	Columbus Junction	E. F. Davis	Wm. Deford	E. O. Newell	1930
149	Colwell	Frank Brunner	C. V. Smith	R. A. Sweet	1931
150	Conesville	Geo. Brown	W. W. Singleton	Geo. Dyche	1930
151	Conrad	H. G. Taddiken	G. W. Frederick	E. L. Guild	1930
152	Conway		W. A. Bates	F. C. Cooper	1930
153	Coon Rapids	Vern Whitwell	W. K. Kelster	Paul H. Kinnich	1930
154	Coppock	F. M. Vantrump	John Hesser	G. F. Dold	1930
155	Coralville (Via Iowa City)	Ed. Koseo	A. R. Barnes	Florence Crawford	1931
156	Correctionville	G. C. Isbell	H. B. Schneckloth	Iva E. Wesley	1930
157	Corwith	M. C. Slack	J. L. Deley	C. J. Neuman	1930
158	Corydon	J. L. Young	G. E. Metier	F. B. Shelby	1930
159	Cotter	Edd. Williams	G. O. Duncan	Alfred Morgan	1930
160	Coulter	N. R. Christensen	Stanley Aagesen	H. O. Hansen	1930
161	Craig	H. G. Eilers	J. W. Schmidt	J. F. Renken	1931
162	Crawfordsville	H. B. Graham	W. E. Auwyl	R. R. Noonan	1930
163	Cromwell	John Kilgore	A. O. Cannon	M. A. Howell	1930
164	Crystal Lake	John Patgeter	Rush Gabrielsen	A. R. Janssen	1930
165	Cumberland	T. H. Hendershot	W. A. Fabrian	C. P. Shearer	1930
166	Cumming	A. L. Cochran	F. A. Felton	E. E. Jones	
167	Curlew	P. T. Hatch	O. B. Drown	Loyd Seogren	
168	Cushing	F. A. Burow	Henry Grefe	E. H. Ohm	1930
169	Cylinder	Theo. C. Johnson	G. A. Freeman	G. A. Freeman	1930
170	Dakota City	H. F. Kunert	Tom A. Robinson	Robt. Sayers	1930
171	Dallas	A. E. Mitchell	J. M. Stilwell	J. B. Nelson	1930
172	Dallas Center	D. S. DeAtley	Vera Collins		1930
173	Dana	A. D. McGregor	Geo. H. Goodell	L. H. Kinsey	1930
174	Danbury	P. H. Rush	L. H. Matt	Flora Betts	1930
175	Danville	O. R. Brandmeyer	R. M. Chambers	W. R. Clappitt	
176	Davis City	Geo. P. Campbell	W. L. Severe	O. E. Shoemaker	1930
177	Dawson	Geo. D. Brown	M. T. Finley	W. A. McCrory	1930
178	Dayton	Wm. Coomer	O. S. Larson	T. W. Swanson	1930
179	Decatur City	M. J. Powers	Joe L. McMorris	E. L. Armstrong	1930
180	Dedham	J. J. Klingseis	F. O. Bruce	Wm. B. Loeltz	1930
181	Deep River	C. E. Hollingsworth	C. E. Axtell	F. F. Baustian	1930
182	Defiance	Geo. Rewerts	Alvin E. Meyers	Edd. Penniston	1930
183	Delaware	G. F. Ortberg	R. G. Ortberg	A. W. Sackett	1930
184	Delhi	H. Brockman	E. B. Porter	A. A. Schmidt	1931
185	Delmar	Ocy Taylor	John A. Fitzpatrick	F. P. Goodjohn	1930
186	Deloit	Geo. Hutchinson	B. W. Richardson	John Krueger	1930
187	Delphos	C. E. Hoover	S. H. Seaton	H. K. Seaton	
188	Delta	C. C. Bensler	Ralph Eastburn	C. A. Burt	1930
189	Denver	H. Graining	Erwin Mohling	Herman Kebe	1930
190	Derby	A. D. Spencer	R. C. Barger	Clell H. Fulton	1931
191	De Soto				
192	Dexter	W. O. Armfield	H. D. Lenoeker	L. M. Lanning	1930
193	Diagonal	W. J. Snethen	D. W. Ferris	Robt. L. Bailey	1930

TOWN OFFICIALS—Continued

Number	Town	Mayor	Clerk	Treasurer	Year term expires
194	Dickens	C. E. Newton	C. M. Varney	F. L. Evans	
195	Dike	H. J. Kindsen	Ben H. Fletcher		1931
196	Dixon	H. W. Meinert	G. E. Kirk	P. J. Thede	1930
197	Dolliver	J. Barfoot	G. P. Stow	Neil Finn	1930
198	Donahue	John Grill	P. A. Dietz	Mrs. L. A. Keppy	1930
199	Donnan	G. E. Finders	Mrs. Lena Finders	Donna Sherman	1931
200	Donnellson	H. H. Reitz	Edw. Miller	H. A. Lowenberg	1930
201	Doon	Joseph Kleespies	L. J. Dehn	H. J. Dreif	1930
202	Dougherty	O. A. Jensen	W. J. Lalor	C. H. Christians	1931
203	Dow City	G. M. Goddard	E. G. Wiggins	E. E. Newkirk	1930
204	Dows	A. Erickson	L. T. Inasdorf	A. J. Peterson	1930
205	Drakesville	A. J. Pratt	F. S. Updike	W. C. Irelan	1930
206	Dumont	F. W. Noelting	H. M. Thatcher		1930
207	Duncombe	G. W. Gibbs	M. L. Hockins	L. V. Miller	1930
208	Dundee	F. G. Larrabee	C. H. Lawrence		1930
209	Dunkerton	R. A. Hazel	Louis Fressle	J. M. Page	1930
210	Dunlap	R. G. Moore	Lee S. Edwards	G. H. Millard	1930
211	Durant	E. F. Jockheck	Harry H. Voss	A. H. Wiebener	1930
212	Dysart	C. Seebach	D. F. Harrington	Ervin Moelhr	1930
213	Earlham	W. H. Williams	E. L. Sear	Scott Shifflet	1930
214	Earling	J. H. Muenchrath	J. J. Langenfeld	W. B. Ryan	
215	Earlville	H. J. Vanfleet	Wm. Hunt	C. B. Roger	1930
216	Early	E. J. Mason	R. J. Jackson	Ray Stevens	1930
217	Eddyville	H. C. Johnson	C. W. Odem	G. E. Stephenson	1930
218	Edenville (Rhodes P. O.)	W. Williams	F. E. Bentley	Leo A. Balr	1930
219	Edgewood	L. B. Blanchard	E. B. Shaffer	Jas. Adams	1930
220	Elberon	A. J. Haase	Louis L. Stransky	E. P. Skrabale	1930
221	Eldridge	Geo. W. Behrens	Fred H. Wiese	R. J. Tank	1931
222	Elgin	A. M. Weibel	C. J. Harrington	Max Thoma	1930
223	Elkader	W. W. Davidson	E. F. Selfert	J. F. Maley	1930
224	Elkhart	D. A. Hogbin	A. J. Green	Edna Bogne	1931
225	Elk Horn	Theo. M. Peterson	Arnold Anderson	Fred Sorensen	1930
226	Elkport	Geo. Kriebs	John Knospe	H. J. Kriebs	1930

227	Elliott	C. A. Green	D. C. Perley	D. R. Kipp	1930
228	Ellston	R. T. Snodgrass	Guy M. Jackson	Earl M. Adams	1930
229	Ellsworth	J. E. Peterson	Geo. A. Hanson	G. C. Rarem	1930
230	Elma	Earl Hayden	H. D. Cook	E. B. Richmond	1930
231	Ely	Jos. Lorene	A. J. Baschnogel	Jos. Becicka	1930
232	Emerson	H. C. Hicks	L. V. Hicks	John Carson	1930
233	Epworth	H. Hiron	Arthur Edwards	C. B. Hanna	1930
234	Essex	C. H. Liljedahl	De Los Quist	C. E. Hanson	1930
235	Everly	Johannes Schmidt	D. D. Treleven	E. H. Breitsprecher	1930
236	Exira	T. M. Rasmussen	J. K. Vande Brake	M. E. Lenke	1930
237	Exline	J. F. Clouse	L. Johnson	E. E. Wilkroe	1931
238	Fairbank	John L. Gardner	W. H. Miller	L. P. Davis	1930
239	Farley	C. C. Barnett	A. E. Kelley	J. L. Mahony	1930
240	Farmersburg	Otto Fuelling	Hewey W. Dahlstrom	Lars W. Thompson	1930
241	Farmington	Harry Van Auken	J. K. O'Neill	Mrs. Minnie Westcott	1930
242	Farnhamville	Chas. Beacham	Herbert Gustafson	C. R. Reynolds	1930
243	Farragut	Geo. W. Perkins	W. S. Coy	Wm. Rogers	1930
244	Fayette	F. A. Hoyt	Fitch Payne	Mac Jones	1930
245	Fenton	Herman Krause	J. A. Schwartz	Frank Bailey	1930
246	Ferguson	John Howe	Elsie Cooper	Hazel Doud	
247	Fertile	C. W. Jorgenson	H. E. Halvorsen	J. F. Rhodes	
248	Floris	N. P. Robbins	Hazel Wilkinson	Alson Cobb	1931
249	Floyd	Irwin R. Otto	A. M. Roberts	H. E. Shapley	1930
250	Fonda	F. J. Kenning	Donald Long	Melvin Royer	1930
251	Fontanelle	W. C. Hodges	H. J. Stuhlmiller	C. A. Baker	1930
252	Fort Atkinson	Fred Einwalter	Adolph Hlubek	Frank Ponska	1930
253	Fostoria	F. R. Riley	H. A. O'Farrell	L. H. Bleeker	1930
254	Franklin (Via Donnellson)	W. P. Smith	August Fey	Eva Eschman	1930
255	Fraser	George Becker	John Tuttle	Wm. Seymour	1930
256	Fredericksburg	A. H. Milne	L. M. Aubry	C. E. Leach	1930
257	Frederika	D. L. Bowers	Donald W. Ager	Fred Rewoldt	1930
258	Fredonia (Via Columbus Jct.)	Jerry Van Dyke	H. P. Edmondson	Hazel Wall	1930
259	Fremont	H. S. Davis	Ben Roof	D. C. Rhoads	1930
260	Galt	J. A. Chandler	J. P. Denger	M. M. Potter	1930
261	Galva	H. M. Walters	J. A. Haworth	Geo. E. Missildine	1930
262	Garber	C. Schnepf	Vern O'Connor	Hattie Schnepf	1931
263	Garden Grove	M. Udell Mundell	C. E. Henderson	J. E. King	1930
264	Garnaville	W. A. Kregel	Chas. Roggman	H. J. Wirkler	1930
265	Garner	W. J. Barz	H. V. Reed	G. B. Clarke	1930
266	Garrison	H. Henkle	O. N. Heldebrant	A. J. Donald	1930
267	Garwin	Ralph Hall	John Rasmussen	J. West Townsend	1930
268	Geneva	J. H. Clock	A. E. Larson	F. E. Davenport	1931
269	George	Geo. R. Fie	C. C. Crawford	H. D. Aykens	1930
270	Gilbert	F. N. Anderson	H. C. Thompson	H. R. Martin	1930
271	Gilbertville	Mathias Fischels	Frank Bornong	N. F. Hemmer	1931
272	Gilman	S. Gregg	Florence Gregg	Marian Beegly	1930
273	Gilmore City	M. Bertha Van Alstine	C. C. Knoll	L. R. Van Alstine	1930

TOWN OFFICIALS—Continued

Number	Town	Mayor	Clerk	Treasurer	Year term expires
274	Gladbrook	W. G. Schneckloth	Ireen M. Conant	C. F. Harris	1930
275	Glidden	D. B. Haselton	E. Mereness	J. E. Bender	1930
276	Goldfield	D. D. Matheson	R. W. Yarwood	C. F. Axon	1930
277	Goodell	W. E. Tanner	A. O. Hanson	W. T. Butts	1930
278	Goose Lake	H. C. Jepsen	G. O. Weller	Harold Harksen	1930
279	Gowrie	H. L. Johnson	J. E. T. Johnson	E. F. Ducharme	1930
280	Graettinger	Fred Spies	Wm. Penn	Elizabeth Jensen	1930
281	Grafton	Chas. J. Virchow	Peder M. Skram	Herman Miller	1931
282	Grand Junction	I. E. Yarges	J. H. Watts	Geo. Rice	1930
283	Grand Mound	A. E. Rathje	Will Shunter	R. F. Kelly	1930
284	Grand River	B. S. Boker	W. B. Day	A. E. Blair	1930
285	Grandview	Geo. Cocklin	J. D. McGill	D. J. Higley	1931
286	Granger	W. D. Lytle	W. C. Stoner	O. C. Grigsby	1930
287	Grant	R. A. Wilson	S. E. Smith	C. D. Vetter	1930
288	Granville	F. B. Schutz	Wm. D. Arndt	C. W. Brink	1930
289	Gravity	L. T. Reed	J. E. Clark	G. E. Smith	1930
290	Gray	J. F. Liken	B. A. Swart	E. C. Rice	1930
291	Greeley	F. H. Schenke	Claire M. Taylor	Frankie Lynch	1930
292	Greene	N. A. Merrian	A. B. Mahnke	M. R. McCollom	1930
293	Greenfield	W. R. Alley	O. L. Downing	J. H. Chick	1930
294	Green Island	Theo. Martin	M. E. Burns	W. S. Lawson	1931
295	Greenville	W. J. Skervis	W. S. Lawson	Blaine Gildea	1930
296	Grimes	A. B. Shawver	Fred T. Parcell	Fred B. Dewitt	1930
297	Griswold	C. S. Tompkins	C. E. Woodward	Geo. B. Robinson	1930
298	Grundy Center	H. K. Wilson	E. V. McBroom	Cecile Lowry	1930
299	Gruver	R. H. Yetter	Olof P. Remme	L. B. Cochran	1931
300	Guernsey	Wilbur Malin	J. F. Cochran	C. H. Sayre	1930
301	Guthrie Center	J. H. Toler	J. E. Batschelet	Addie Jacobs Beyman	1931
302	Guttenburg	Dr. E. J. Pohle	H. E. Schute	Wm. Eischeid	1930
303	Halbur	John Schenkelberg	P. J. Friedman	Mrs. Faye Clements	1931
304	Hamilton	John Jerkins	E. E. Courtney	Fred J. Boel	1930
305	Hancock	P. G. Weise	E. F. Burgett	M. T. Rye	1930
306	Hanlontown	M. O. Hall	C. H. Thompson		1930

307	Hansell	C. W. Cook	S. F. Allen	L. T. Ellis	
308	Harcourt	C. E. Axelson	F. E. Challengren	C. H. Swanson	1930
309	Hardy	Rolland Trotter	H. W. Pederson	E. J. Hanson	
310	Harper	L. P. Acheson	L. G. Striegel	A. C. Streigel	1930
311	Harpers Ferry	N. J. Traversy	Allee Rafter	T. A. Houlihan	1930
312	Harris	A. W. Burley	A. D. Curtis	W. Woodworth	1931
313	Hartford	H. A. Reed	E. S. Schooler	R. E. Pendry	1931
314	Hartley	Amos Teakle	H. C. Metcalf	G. W. Artherholt	1930
315	Hartwick	J. H. Hunting	F. A. Hakeman	J. E. Foulke	1930
316	Harvey	H. W. Ward	W. D. Dennis	W. J. Johns	1930
317	Hastings	Chas. Vinner	Fred Lookalill	W. E. Fahnestock	
318	Havelock	C. S. Barth	J. W. Coats	Ward Leister	1930
319	Hawkeye	Jno. G. Bopp	H. F. Hauth	L. E. Bopp	1930
320	Hayesville	W. H. Duree	R. L. Duree	Jaunita Henson	1931
321	Hazleton	Ray Bench	A. L. Nelson	C. E. Riede	
322	Hedrick	J. D. Cuddy	J. J. Jennings		1930
323	Henderson	R. L. South	G. T. Harover	G. T. Harover	1930
324	Hepburn	John W. Cain		J. R. Henderson	1930
325	Hills	A. A. Dietsch	Wm. H. Droll		1930
326	Hillsboro	G. W. Irwin	D. M. Conwell	H. D. Tade	
327	Hinton	Neils Hansen	Geo. Ellison	M. O. Brown	1930
328	Holland	Henry Dirks, Sr.	Henry Dirks, Jr.	C. Dirks	1930
329	Holstein	August Fritz	Fred C. Hamil	Chas. Kastner	1930
330	Holy Cross (Via North Buena Vista)	Albert Thompson	Michael Clemon	Leo Brecht	1930
331	Hopeville (Via Murray)				
332	Hopkinton	E. M. Hucker	W. R. Reeve	B. W. Humphrey	1930
333	Hornick	J. L. Peters	Clifford Clary	H. N. Boyd	1930
334	Hospers	D. W. Grotenhuis	G. Jarman	C. F. Shul	1930
335	Hubbard	M. P. Hendrickson	Elmer Bocke	D. E. Byam Sr.	1930
336	Hudson	A. H. Brandhorst	A. B. Knudsen	H. R. Hollis	1930
337	Hull	F. G. Gunnick	P. H. Van Wyk	D. H. Wissink	
338	Humeston	W. F. Leach	J. F. Shiver	W. R. Richard	1930
339	Hurstville	W. K. Hurst	H. B. Luckey	Fred Hurst	
340	Huxley	Peter T. Brown	A. M. Sunreld	Ira J. Melans	1931
341	Imogene	H. Leonard	W. H. Drake	J. W. Bowmen	1930
342	Inwood	W. H. Klein	B. N. Swenson	C. Ladd	1930
343	Ionia	Peter Herzog	J. J. Meyer	Dan Dudley	1930
344	Ireton	John Carter	B. E. Hoidorf	G. E. Campbell	1930
345	Irwin	C. E. Zimmer	Ralph Groat	H. W. Steenbusen	1930
346	Jackson Junction	Clem Burns	Clark R. Taylor		1930
347	Jamaica	W. G. Kinney	Claire A. Heater	N. M. Aylsworth	1931
348	Janesville	Chas. Bye	C. H. Howe	C. D. Wild	1930
349	Jesup	J. P. Wagner	L. B. Kascht	A. B. Laird	1930
350	Jewell Jct. (P. O. Jewell)	O. R. Larson	Claude Campbell	E. W. Knudson	1930
351	Jolce	E. G. Arneson	J. M. Paulson	K. S. Paulson	1930
352	Jolley	C. M. Baskerville	K. C. Edwards	J. H. Nutter	1930
353	Kalona	O. C. Steigleder	H. V. Beek	V. D. Hochsyetler	1930

TOWN OFFICIALS—Continued

Number	Town	Mayor	Clerk	Treasurer	Year term expires
354	Kamrar	John Fonken	O. L. Gilbert	Geo. Bruse	
355	Kanawha	O. E. Johnson	M. L. Baker	E. B. Sheldahl	1930
356	Kellerton	W. B. Burchett	H. L. Teale	G. L. Dickerson	
357	Kelley	J. E. Beeler	Mrs. L. W. Johnston	L. W. Johnston	1930
358	Kellogg	H. B. Craven	R. C. Birchard	R. O. Bailey	1930
359	Kensett	T. S. Baken	C. O. Nerby	A. M. Barth	1930
360	Kent	F. F. Hilleary	F. C. Locke	Chas. L. Mayes	1930
361	Keosauqua	S. L. Fellows	R. B. Kittle	J. Lester Therme	1930
362	Keota	E. C. Gilbert	Geo. J. Lyle	L. E. Arnold	1930
363	Keswick	F. O. Werner	R. E. Irwin	Jno. Elick	1930
364	Keystone	Geo. B. Easker	Geo. Harder	J. F. Fenerbach	1930
365	Kimballton	A. J. Wenther	V. H. Trukken	H. P. Boldt	1930
366	Kingsley	Frank A. Gates	R. Payne	J. E. McMahon	1930
367	Kinross	M. J. Monaghan	R. A. Fischer	Genevieve Fisher	1930
368	Kirkman	A. D. Ames	E. B. Tucker	R. A. Gaer	1930
369	Kirkville	Geo. Carlisle	Bertha McGlesson	H. W. Watkins	1930
370	Kiron	C. B. Larson	W. A. Johnson	H. L. Ward	1931
371	Klemme	Paul Grange	A. J. Kudje	C. G. Waterman	1931
372	Knierim	Carl G. Ballstadt	R. G. Brown	A. Arenson	1930
373	Lacona	A. E. Newman	G. F. Tilden	D. M. Cornell	1930
374	Ladora		H. C. Gates	Arthur Graff	1930
375	Lakota	H. D. Mussman, Sr.	J. B. Altwegg	E. R. Worley	1930
376	Lake Mills	J. C. Olson	G. U. Ive	N. L. Thoe	1930
377	Lake Park	C. C. Frost	R. C. Goodell	A. C. Robertson	1930
378	Lake View	A. B. Teepell	R. G. Clark	C. P. Therkelson	1930
379	Lamonl	Chas. Haskins	Martin A. Hynden	C. H. White	1930
380	Lamont	T. W. Rogers	S. G. Krenssel	W. D. Wilson	1930
381	Lamotte	John M. Hoffman	H. A. Nemmers	J. C. Nemmers	1930
382	Lanesboro	George Lane	J. E. Wilson	Lee Waldron	1930
383	Lansing	A. M. Fellows		C. M. Kerndt	1931
384	La Porte City	F. W. Kober	G. E. Stebbins	J. O. Kober	1930
385	Larchwood	A. D. Moreland	W. F. Ashton	C. M. Peterson	1930
386	Larrabee	C. W. Wilcoxon	D. D. Tilton	Irl E. Gilbert	1930

387	Latimer	J. H. Lage	A. H. Klusmeier	J. C. Sorenson	1931
388	Laurel	W. P. Stewart	H. H. Smith	Lauretta Leedom	1930
389	Laurens	F. C. Gilchrist, Jr.	A. D. Cloussen	W. A. McNee	1930
390	Lawler	W. P. Little	L. J. Roark	Jno. Eckhoff	1930
391	Lawton	G. J. Plumer	F. D. Barnes	Thos. N. Grigg	1930
392	Le Claire	J. A. Terter	H. D. Gault	C. C. Brown	1930
393	Ledyard	C. E. Campbell	Wm. E. Flynn	J. T. Heaney	1930
394	Le Grand	C. D. Harvey	Chas. W. Dunham	Nora E. Dunham	1930
395	Lehigh	J. B. Marsh	E. E. Peel	O. L. Bjork	1930
396	Leighton	F. B. Denburger	H. W. Vander Linden	L. Van Roukel	
397	Leland	L. M. Peterson	Thos. O. Carlson	H. D. Branstad	1930
398	Lenox	G. W. Black	L. B. Carruthers	E. Wright	1930
399	Le Roy	Ward Shaw	F. E. Ransford	D. C. Thurlow	1930
400	Lester	Fred Haegle	H. A. Wick	B. C. Hewlett	1930
401	Letts	Dr. E. R. King	V. L. Estle	J. C. Clyman	1930
402	Lewis	H. F. Huffy	Thelma Cobb	Geo. J. Kunze	1930
403	Libertyville	W. K. Gallup	A. L. Nelson	R. B. Stephenson	1930
404	Lidderdale	John Thelen	J. F. Rohan	Geo. Borcharding	1930
405	Lime Springs	L. E. Sanborn	Frank Clark	C. E. Anderson	1930
406	Lincoln	Wm. Lorenz	Wesley T. Heckt	A. M. Gloe	
407	Linden	Albert Mix	John J. McCrory	G. R. Westcot	1930
408	Lineville	J. A. Harris	A. E. Laughlin	J. L. Wilson	1930
409	Linn Grove	Peter Peterson	Geo. W. Evans	O. E. Anderson	1930
410	Lisbon	John E. McHugh	C. R. Runkle	John Auracher	1930
411	Liscombe	W. O. Van Voorhis	E. E. Prochaska	Mrs. Burneta Prochaska	1930
412	Littleport	John Farrell	W. R. Phelps	C. C. Prest	1930
413	Little Rock	L. W. Baumann	Tjark Ennenga	Phillip Odens	1930
414	Little Sioux	V. S. McAdou	C. Peterson	Ada Murray	1930
415	Livermore	G. A. Burns	Jno. A. Terine	Edw. Capesens	1930
416	Lockridge	W. G. Clarke	V. O. Sodergren	W. K. Boos	1931
417	Logan	F. D. Stearns	M. B. Kennedy	Herbert Wessels	1930
418	Lohrville	T. G. Ness	G. L. Howard	G. W. Evans	1930
419	Lone Rock	E. E. Kearns	E. M. Jensen	N. L. Cotton	1930
420	Lone Tree	C. B. Shellady	F. H. Kirchner	H. C. Buell	1930
421	Long Grove	Chris Marti	William Reimert	H. O. Brownlie	
422	Lorimor	Frank Lecocg	W. C. Grandfield	Bessie Orr	1930
423	Lost Nation	H. L. Frazier	F. W. Dickman	W. J. Schultz	1930
424	Lovilia	M. L. Kennedy	John C. Keetay	C. M. Wren	1931
425	Lowden	H. R. Griesbach	Ezra Kruckenberg	Ed. Deininger	1930
426	Low Moor	F. E. Conover	H. L. Ballard	B. H. Dunn	1930
427	Luana	S. M. Olvis	W. J. Splies	Geo. F. Lindroth	1930
428	Lucas	W. W. Allen	W. A. John	K. E. Vanscoy	1930
429	Luther	H. T. Haughton	W. M. McCabe	Ida Belter	1931
430	Lu Verne	C. L. Genrich	Arthur Haf	R. L. Peltzke	1930
431	Luxemburg (P. O. Vienna)	Henry Gaul	F. H. Heinrichs	C. J. Ungs	1930
432	Luzerne	A. M. Roth	Ferd E. Eggerding	Martin Studt	1930
433	Lynnville	Roy Youngkin	A. Cope	C. H. Potter	
434	Lytton	W. R. Conrad	H. F. Hull	D. R. Wessling	1930

TOWN OFFICIALS—Continued

Number	Town	Mayor	Clerk	Treasurer	Year term expires
435	Macedonia	M. A. Stempel	Herm B. King	Carl Jones	1930
436	Macksburg	John D. Collison	H. M. Saxton	F. D. Ross	
437	Magnolia	C. E. Johnson	L. J. Freymullen	E. H. Banks	1930
438	Malcolm	Henry Baltisberger	A. B. Smith	Jno. A. Haberer	1930
439	Mallard	Wm. White	J. W. Johnson	T. C. Hahn	1930
440	Maloy	George Bartels	Frank B. Carr	George Bartels	
441	Malvern	D. E. Whitfield	Y. H. Seaton		1930
442	Manilla	Frank A. Brown	R. W. Barber	R. C. Jackson	1930
443	Manly	H. H. Schulte	A. J. Enabnit	Fred Zarbrock	1931
444	Manning	M. F. Enenbach	C. A. Easterly	Harry Hinz	1930
445	Manson	J. M. Cole	Amy M. Haley	V. P. McManus	1930
446	Mapleton	J. C. Hammond	F. O. Furey	F. A. Bright	1930
447	Marathon	M. R. Fish	H. C. Jones	R. H. Olney	1930
448	Marble Rock	Dr. C. A. Wilson	Lester Wilson	Raymond B. Reis	1930
449	Marcus	P. P. Holm	A. O. Anderson	W. L. Gund	1930
450	Marne	E. L. Pardee	H. A. Gill	Jas. Sorensen	1930
451	Marquette	R. E. Edgar	E. M. Donahue	E. Nicholson	1930
452	Martelle	C. E. McConanghy	V. E. Miller	Daisy M. Miller	1930
453	Martinsburg	A. E. Dahlstrom	H. G. Wood	W. J. Craig	1930
454	Martensdale	John F. Martens	Russell H. Schoen	J. G. Adams	1931
455	Marysville		C. C. Kendall	W. W. Prody	1931
456	Masonville	G. E. Soder	F. I. Conley	Walter Garry	1930
457	Massena	A. B. Pace	W. D. Hancock	R. D. Ryan	1930
458	Matlock	H. C. Beldt	R. J. Hickman	Jno. Westerman	1930
459	Maurice	Henry De Jong	Oscar Tonneson	H. Rowenhout	1930
460	Maxwell	L. B. Olinger	E. L. Wood	O. W. Parker	1931
461	Maynard	H. P. Clark	Fred C. Warnke	A. B. Blunt	1930
462	Maysville (Walcott P. O.)	Frank Kaezinski	G. A. Steffen	Grover Meyer	
463	McCallsburg	F. J. Tett	F. E. Nail	Thor O. Hegland	1931
464	McCausland	August Drumm	F. W. Lessin	H. E. Jockheck	1931
465	McClelland	C. C. Muhrman	H. J. Smith	L. W. Barnes	1930
466	McGregor	C. M. Brooks	Mrs. Ruth Brooks	F. S. Richards	
467	McIntire	F. L. Anderson	B. B. Johnson	R. D. Williams	1930

468	Mechanicsville	J. S. Ramsey	W. E. Davis	H. E. Gibeau	1930
469	Medapolis	J. H. Scott	H. E. Walker	E. R. Nordstrom	1930
470	Melbourne	L. J. Conrad	Alva Wilsterman	H. N. Wilsterman	1930
471	Mecher	R. J. Miller	B. Haselhub	W. L. Brasher	1930
472	Melrose	W. A. Carney	J. S. Coughlin	W. E. Parks	1930
473	Melvin	M. W. Collins	Thos. E. Benz	Wm. P. Groves	1930
474	Menio	H. F. Cline	A. W. Hanks	R. M. Sayre	1930
475	Meriden	A. W. Fuller	W. H. Runnings	Roy Lamont	1930
476	Merrill	G. J. Klandt	Geo. A. Simpson	J. C. Van Nimwegen	1930
477	Meservey	J. F. Hartfelder	Theodor Wendel	K. Clarence Ruigh	1930
478	Middletown	C. Thoman	W. R. Crossland	Carl W. Smith	1930
479	Miles	S. W. Watts	Chas. Allen	J. R. Witzigman	1930
480	Milford	F. H. Merritt	G. Vander Aarde	O. W. Moeller	1930
481	Millersburg	J. M. Seaton	Chas. M. Bohn	G. H. Lanning	1931
482	Millerton	Earl E. Krouse	Ellis F. Bull	Louis McMurry	1931
483	Milo	I. Townsend	L. V. Van Syoc	Nina Ferguson	1930
484	Milton	W. E. Guernsey	D. A. Miller	Hazel Higgins	1930
485	Minburn	O. A. Bever	A. H. Nelson	W. L. Crumley	1930
486	Minden	Fred Groepper	P. H. Kasiske	A. A. Kaven	1930
487	Mingo	B. H. Sandy	Florence Frey	C. W. Kimberley	1931
488	Mitchell	W. P. Bennett	Fred D. Cady	J. A. Klinger	1931
489	Mitchellville	A. Carson	R. E. Russell	E. T. Martin	1930
490	Modale	M. R. Dickinson	W. H. Hensler	R. S. Sassaman	1930
491	Mondamin	G. A. Shannon	H. D. Young	H. H. Johnson	1930
492	Moneta	Henry Kilmer	Myrtle Lighter	H. L. Lighter	1930
493	Monmouth	D. B. Staggs	C. A. Menold	E. R. Bristol	1930
494	Monona	G. W. Tapper	Carrie Musser	W. F. Humphrey	1930
495	Monroe	E. A. Palmer	Urie Clevenger	W. M. Livingston	1930
496	Montezuma	W. J. Sharrar	C. F. Dickson	J. W. West	1930
497	Montour	Chas. M. Doe	Grace Collar	E. R. Cronk	1930
498	Montrose	W. H. Metzinger	S. L. Curtis	J. L. Vanosdoll	1930
499	Moorhead	F. L. Beall	Wayne Onthouse	Harry Mortenson	1930
500	Moorland	E. A. Cross	Joe Halligan	G. A. Berry	1931
501	Moravia	Chester Broshar	E. S. Carter	R. L. Tarr	1930
502	Morning Sun	W. C. Swan	E. J. Walsh	C. A. Brown	1930
503	Morrison	R. A. McCurdy	A. H. Thomas	E. G. Ensueyer	1931
504	Moulton	G. I. Boyard	M. Williams	S. R. Mace	1930
505	Mt. Auburn	C. H. Taylor	Forrest Abbott	Al Wiese	1930
506	Mt. Ayr	Owen Haneersly	C. M. King	C. D. Allyn	1930
507	Mt. Sterling	J. T. Thorp	Paul Jack	A. A. Drummond	1930
508	Mt. Union	H. G. King	W. R. Buchanan	C. L. Gibbs	1931
509	Mt. Vernon	F. Current	T. J. Mitchell	D. N. Van Metre	1930
510	Moveille	W. E. Hall	B. R. Stiles	D. E. Barto	1930
511	Murray	J. S. Cathells	C. W. Hendrick	W. C. Brotherton	1930
512	Nashua	R. R. Waite	G. E. Seales	A. L. Kant	1930
513	Nemaha	A. Rasmussen	P. F. Brown	F. W. Mack	1931
514	Neola				
515	New Albin	John La Trough	F. H. Robinson	Albert Fruechte	1930

TOWN OFFICIALS—Continued

Number	Town	Mayor	Clerk	Treasurer	Year term expires
516	Newell	O. B. Rogers	C. A. Collins	J. E. Brown	1930
517	Newhall	T. E. Sellhamer	C. Paulsen	E. E. Stedman	
518	New Hartford	A. E. Seaver	W. Marmon	H. O. Geyer	1930
519	New Liberty	E. J. Puls	E. J. Schemmel	Otto Friedrichs	1930
520	New London	R. H. Dameron	F. W. Hiles	Sevilla Petzinger	1930
521	New Market	Z. D. Cavender	W. L. Steens	G. O. Taylor	1930
522	New Providence	E. Moon	E. H. Moon	Wade Creson Jr.	1931
523	New Sharon	John Jennings	H. O. Rhine	Floyd Tierbrel	1930
524	New Vienna	J. B. Vonwald	Emil L. Warbarg	O. N. Kerper	1930
525	New Virginia	F. O. Bryant	C. P. Shane	F. C. Stiffler	1931
526	Nichols	E. R. Sunkard	J. A. Kirchner	H. Kirchner	1930
527	Nodaway	F. O. Porcher	F. E. McKee	C. N. Kennedy	1931
528	Nora Springs	W. F. Miner	F. W. Schmidt	H. F. Schnedler	1930
529	Northboro	P. C. Darby	R. E. Peck	M. C. Rorebeck	
530	North Buena Vista	F. J. Schroeder	C. J. Kipper	Mike Engling	1930
531	North English	G. H. Smith	W. C. Carson	S. S. Swan	1930
532	North Liberty	R. M. Work	H. A. Wray	C. B. Wolfe	1930
533	North Washington	Bernard Lentz	Peter Flick	John Seekhammer	1931
534	Northwood	E. M. Sabin	J. E. Amundson	C. L. Bolender	
535	Norwalk	J. T. Hall	D. K. Brown	Geo. T. Desenberg	1930
536	Norway	J. T. Springer	Edward Beyer	M. Gunderson	1930
537	Numa	Ted E. Hibbs	Richard M. Murphy	P. A. Aggazzi	1931
538	Oakland	E. P. Harrison	J. J. Evans	M. H. Evans	1930
539	Oakville	L. C. Williams	M. L. Bailey	John F. Schultz	1931
540	Ocheyedan	H. W. Campbell	C. E. Manby	Chas. Morton	1930
541	Odeboldt	John H. Selby	L. R. Bassett	F. W. Stolt	1930
542	Ogden	R. E. Beck	O. D. Braker	H. A. Boehm	1930
543	Okoboji	Frank Elston	Maud S. Elston	Jullus Arp	1930
544	Olds	H. H. Smith	John H. Huston	F. A. Morgan	1931
545	Olin	H. E. Carter	Gilbert Blayne	C. E. Swartzell	1930
546	Ollie	J. F. Schwitters	Katherine Halferty	Amanda Searey	1930
547	Onelda	J. B. Howe	S. T. Knox	C. F. Kimber	1930
548	Onslow	W. H. Orr	W. K. Kennedy	Geo. H. Paulsen	

549	Orange City	Cor Vande Steeg	H. Te Paske	P. H. Van Hosen	1930
550	Orchard	Sig Harlls	John Wright	E. O. Clapper	1930
551	Orient	O. A. Tuttle	E. J. Carlyle	J. F. Kingery	1930
552	Orleans	C. W. Pollard	J. M. Hardman	Jennie Clark	1930
553	Ossian	T. F. Schmitz	Irvin J. Collins	A. S. Andersen	1930
554	Osterdock	F. C. Larson	J. C. Klekbush	E. M. Penhollow	1930
555	Oto	J. W. Evans	H. H. Elliott	F. W. Kemp	1930
556	Ottosen	J. B. Mertz	Carl W. Opheim	J. M. Crane	
557	Owasa	P. Ransom	Wm. T. Murphy	F. Jackson	
558	Oxford	Joe James	J. W. Floerchinger	F. L. Schweitzer	1930
559	Oxford Junction	Em Cave	E. G. Lasach	F. H. Shimansk	1930
560	Oyens	Paul Peterson	Jas. J. Kemp	J. L. Doud	1931
561	Pacific Junction	E. L. Mendenhall	Dean Purcell	W. M. Moore	
562	Packwood	B. C. Marlon	H. M. Smith	J. E. Wallace	1930
563	Palmer	Wm. Elsen	H. J. Tierney	H. C. Moore	1931
564	Palo	R. C. Langton	Wm. Swallow	F. W. Kahler	1930
565	Panama	John Gruenebaum	P. J. Willmes	Leo. O. Koch	1930
566	Panora	W. A. Warford	J. E. Tucker	S. W. Shaw	1930
567	Parkersburg	James Spain	Harry Levey	H. R. Sapp	1930
568	Parnell	M. P. Lawler	Chas. G. Lawler	Joe McCune	
569	Paton	I. E. Stults	John Miller	B. A. Rittgers	1930
570	Patterson	Howard Lull	C. A. McMurray	J. G. Martin	1931
571	Paullina	Ed. Hilker	Albert H. Meyer	O. J. Strampe	1930
572	Persia	H. A. Moss	Geo. A. Moss	J. G. Cave	1930
573	Perru	M. S. Carter	Paul Tilp	P. F. Beeler	
574	Peterson	D. McMillan	Mandia E. Richard	G. F. Tumler	1930
575	Pierson	W. H. Hinkhouse	H. N. Baker	J. C. Sadler	1930
576	Pilot Mound	Wm. Barrowman	C. A. Tornell	Roy Cronch	1931
577	Pioneer	John A. Meyer	G. C. Stanz	Lauretta F. Meyer	1930
578	Pisgah	Fred A. Hushaw	F. W. Bukmaun	D. L. Smith	
579	Plainfield	K. B. Orcutt	R. E. Boyd	W. W. Taylor	
580	Plano	Ben Herr	Howard Bane	J. T. Sherrard	1931
581	Pleasanton	W. E. Argo	W. B. Seaman	J. T. Mathews	1930
582	Pleasant Plain	Henry Ballard	Jacob Sheetz		1930
583	Pleasantville	B. Freel	J. K. Keefer	B. F. Heiny	1930
584	Plover	F. A. Pringle	C. E. Miller	L. E. Garlock	1930
585	Plymouth	J. F. Holden	W. F. Urem	M. A. Hanson	1931
586	Pocahontas	F. E. Hronek	H. C. Doyle	Geo. N. Klefer	1930
587	Polk City	W. W. Ingersoll	E. A. Landess	J. A. Schaal	1930
588	Pomeroy	J. H. Baker	Eppler Gutz	R. C. Berry	1930
589	Popejoy	J. W. Swift	Albert Jacobsen	J. E. Carr	1930
590	Portsmouth	G. S. Bendon	Edw. Rosenthal	J. H. Yunc	1930
591	Postville	W. J. Hanks	Wm. Shepherd	L. O. Bencher	1930
592	Prairieburg	H. D. Conklin	John Yunker	J. J. Dolan	1931
593	Prairie City	E. H. Dowden	C. S. Frazier	J. R. Buckley	1930
594	Prescott	Wm. Ragan	Park Homan	F. A. Outhier	1930
595	Preston	Ed. Howell	F. C. Schroeder	F. S. Bascom	1930
596	Pringhar	W. H. Downing	James M. Metcalf	Wm. Briggs	1930

TOWN OFFICIALS—Continued

Number	Town	Mayor	Clerk	Treasurer	Year term expires
597	Princeton	Theo Du Bois	H. C. Baxter	Edith Martin	1930
598	Promise City	R. B. Kinser	C. V. Noble	R. L. Coates	1930
599	Protovin	Joseph D. Bonska	W. C. Dossal	J. A. Dossal	1930
600	Pulaski	I. O. Power	N. Gleason	G. E. Schlatter	1930
601	Quasqueton	Marshall Adams	Claude L. Kimball	Elsie Winn	1931
602	Quimby	S. C. Stevenson	C. J. Draper	R. Rahde	1930
603	Radeliffe	C. E. Myers	G. H. Stenbery	H. A. Drake	1930
604	Rake	W. A. Johnson	W. C. Sundermeyer	Johnnie Rake	1930
605	Ralston	E. M. Blackley	A. E. Tuttle	Edw. Buenneke	1930
606	Randalia	W. D. Arthur	E. C. Knight	D. W. Holmes	1930
607	Randolph	J. W. Dilts	Mable Fichter		1930
608	Rathbun	Wm. Baretich	Tony Chebular	Frank Vidas	1931
609	Readlyn	John Widdel	E. C. Stumme	F. L. Dickman	1931
610	Reasnor	A. V. Wilson	J. C. Lamb	H. A. Larder	1930
611	Redding	E. E. Edwards	John Hoover	R. L. Hash	1930
612	Redfield	W. A. Queale	Lynn Thomas	W. D. Scott	1930
613	Reinbeck	B. L. Robinson	R. B. Ferguson	E. P. Berber	1930
614	Rembrandt	A. C. Sekluntz	E. H. Edwall	E. W. Albertson	1931
615	Remsen	Barney Bunkers	A. Paschke	W. G. Sievers	1930
616	Renwick	Geo. Stoddard	Elmer Dietrich	D. J. Christensen	1930
617	Riceville	Miss Edith Ketchum	Mrs. Augusta E. Harris	C. G. Potter	1930
618	Richland	W. D. Nordyke	F. B. Shultz	F. S. Bridger	1930
619	Ricketts	J. H. Dethlefs	J. H. A. Christiansen		1931
620	Ridgeway	Emil Christonson	Theo. Hopperstad	Elmer Ringoen	
621	Rinard	John Parsons	A. L. Cafferty	A. L. Cafferty	
622	Ringsted	L. A. Peterson	S. C. Hains	W. B. Mangold	1931
623	Rippey	C. M. Forbes	George M. Fry	J. H. Van Seoy	1930
624	Riverside	E. E. Blythe	H. E. Doud		1930
625	Riverton	N. Wynn	Geo. R. Meek	W. P. Cowden	
626	Robins	J. A. Sutera	W. H. Pflughaupt	J. A. Hoover	1930
627	Rock Falls	R. V. Wilkinson	C. C. Cornell	L. C. Bllem	1930
628	Rockford	J. J. Wilson	R. E. Martens	F. E. Bird	1930
629	Rock Valley	W. J. Murphy	A. L. Halstead	F. J. Pylman	1930

630	Rockwell	A. M. Geer	R. J. Barnhill	Joe Gallagher	
631	Rodman	Burton Yale	H. F. Hillborn	J. P. Walker	1930
632	Rodney	G. E. Myers	Fred J. Willman	Fred Willman	1930
633	Roland	Ben Swenson	Jeffrey Michaelson	Arnie J. Johnson	1930
634	Rolfe	Jas. Bruce	J. E. Grant	M. W. Webb	
635	Rome	P. G. White	Mrs. Chas. Tull	Mrs. Edna Sammons	1930
636	Rose Hill	C. A. Hansel	C. D. Cox	J. R. Busby	1930
637	Rossie	C. R. Cate	Wesley Tatro	E. A. Mathisen	1930
638	Rowan	Theo. Hansen	Guy R. Sheldon	D. W. Whitten	1930
639	Rowley	Otto Wavrin	L. D. Wallace	C. Gunyenhauser	1931
640	Royal	R. A. Miller	A. C. Hjrem	Nina Hirem	1930
641	Rudd	Geo. Anderson	Fred C. Muller	Olaf Klemesrud	1931
642	Runnells	Thomas Miller	J. E. Brown	C. B. Osborne	1930
643	Russell	A. B. Clinton	E. G. Latham	J. A. Hepenstall	1930
644	Ruthven	J. L. Ruthven	Foster Reed	Wm. Brennen	1930
645	Rutland	W. E. Pavey	S. J. Sherman	R. F. Gullinson	1930
646	Ryan	R. R. Robinson	Z. E. Goss	J. K. Dolphin	1930
647	St. Ansgar	E. R. Tessman	C. T. Tollefson	A. N. Lund	1930
648	St. Anthony	S. N. Meekins	Geo. H. Lane	John E. Easton	
649	St. Charles	P. S. Wise	H. V. Brooks		1930
650	St. Lucas	Jacob Greteman	Mathew Perry		1930
651	St. Mary's	Theo. Lippold	Clarence McNeer	G. L. Nine	1931
652	St. Olaf	F. A. Orvis	J. K. Orvis	John Christenson	1931
653	St. Paul (R.F. D. West Point)	Ben Steffensmeir	J. G. Kempker	Frank Fritzjunker	1930
654	Sabula	Geo. Ulmer	C. J. Thompson	S. E. Day	1930
655	Salem	Clyde McGulre	R. T. Tyner	O. H. Tyner	1930
656	Salix	A. J. Granger	V. E. Hubert	E. Sinical	
657	Sanborn	Sam Omer	A. J. Jerplak	J. H. Daly	1930
658	Sandyville (Via Milo R.F.D.)				
659	Scarville	Chester Hanson	A. M. Larson	Theo. T. Folken	1930
660	Schaller	Geo. J. Speaker	Mamie E. Currie	Samuel Habne	1930
661	Schleswig	Ernest Dohms	Otto A. Hollander	P. C. Hollander	1930
662	Seranton	Arley Jamison	O. E. Holmes	A. E. Adams	1930
663	Searsboro	W. E. Anten	J. L. McDowell	Volney McDowell	1930
664	Sergeant Bluff	A. D. Benson	F. L. McKistry	A. W. Wies	
665	Shambaugh	T. K. Cales	R. J. Camp	J. W. Denney	1931
666	Shannon City	J. H. Butt	H. O. Sanderson	A. B. Gray	1930
667	Sharpsburg	G. W. Grimm	F. L. Hamblin	C. H. Young	1930
668	Sheffield	F. H. Rodemeyer	Oliver Yelland	W. H. Reynolds	1930
669	Shelby	E. T. Krohn	R. F. Freeman	Hugo A. Ploen	1930
670	Sheldahl	J. A. Graeber	Roy Cline	Dwight E. Croft	1931
671	Shell Rock	A. D. Seougal	George Pohl	Jim Carter	1930
672	Shellsburg	O. E. Trego	J. C. Quinn	O. A. Rife	1930
673	Sibley	H. C. Gould	R. D. Stewart	M. D. Brodt	1930
674	Sidney	Hugh S. Jackson	Brit Stiles	Milton Estes	1930
675	Silver City	G. A. Platt	J. H. Kruse	C. H. Kruse	
676	Sioux Center	J. H. Van Deest	E. Strantsma	Geo. De Ruyter	1930

TOWN OFFICIALS—Continued

Number	Town	Mayor	Clerk	Treasurer	Year term expires
677	Sioux Rapids	R. O. Green	C. D. Hoon	F. H. Durcks	1930
678	Slater	R. G. Nott	A. Maland	M. S. Heggen	1930
679	Sloan	Jas. A. Beyers	S. J. Oliver	W. B. Jeffrey	1930
680	Smithland	A. R. King	F. W. Jones	J. H. Bale	
681	Soldier	H. N. Christensen	Vernon Christensen	Harold O. Boe	1931
682	Solon	Jos. T. Krob	E. F. Helmsius	M. A. Randall	1930
683	Somers	W. O. Kennedy	F. A. Whitney	Theo. J. Tokhiem	1930
684	South English	W. J. Moore	V. Safaurek	H. W. Raplinger	1930
685	Spillville	H. G. Haug	A. A. Novak	C. J. Andera	1930
686	Spirit Lake	E. C. Hinshaw	J. H. Rozema	L. A. Price	1930
687	Spragueville	Chas. Nieland	C. A. Tondon	Wm. Stromeyer	1931
688	Springbrook	J. E. Weis	George Gonner	Florian Schmidt	
689	Spring Hill	C. R. Shafar	E. E. Perkins	C. H. Townsend	
690	Springville	W. K. Wild	Paul W. Sterner	L. N. Patten	1930
691	Stacyville	E. P. Hatters	Joseph N. Wolf	A. J. Henneman	1930
692	Stanhope	Peter Hove	J. E. Hansen	E. J. Johnson	1930
693	Stanley	J. R. Canfield	W. F. O'Brian	Maud Follmer	1931
694	Stanton	Gus Kasell	Lloyd Peterson	Aug. J. Johnson	1930
695	Stanwood	H. F. Haesmeyer	E. H. Anthony	Otto Evers	1930
696	State Center	Ray Stouffer	H. M. Meads	J. G. Gutekunst	1930
697	Steamboat Rock	Harry Griroes	E. Christians		1930
698	Stockport	A. R. Hiatt	E. G. Workman		
699	Stockton	G. W. Jost	Otto Behrens	Mrs. Laura Anderson	1930
700	Story City	M. C. Townsark	A. W. Williamson		1930
701	Stout	J. Bruns	P. J. De Beer	L. Luderman	1930
702	Stratford	Sam Swedlund	P. A. Sierks	J. H. Sonksen	1930
703	Strawberry Point	H. A. Axtell	G. F. Sirkfold	J. J. Mathews	1930
704	Struble	Frank Petges	Nellie E. Edwards	John Gurdig	1930
705	Sully	J. H. Holdsworth	L. H. Macy	Stanley Wood	1930
706	Sumner	Otto O. Ladwig	E. A. Wismer	W. A. Heyer	1930
707	Superior	E. Guge	E. L. Briggs	L. Garling	1930
708	Sutherland	J. C. Kundel	A. H. Schultz	H. N. McMaster	1930
709	Swaledale	G. H. Eddy	W. O. Laduke	Chas. England	1930

710	Swan	L. P. Hunter	W. H. Wier	L. S. Ronze	
711	Swea City	J. M. Dye	S. P. Eekholm	Joe Goff	1930
712	Tabor	H. W. Parkison	L. M. Perkins	V. H. Patriek	1930
713	Templeton	Dr. Morganthaler	John W. Berger	Lambert Greteman	1930
714	Tennant	Wm. Halloran	Ray Halloran	Fred T. Miller	1931
715	Terrill	C. Hewitt	Ralph J. Kurtz	Beryl Coleman	1930
716	Thayer	J. H. Zohller	G. E. Bringar	J. B. Youat	1930
717	Thompson	John Helgren	A. J. Erickson	Edith Ellickson	1930
718	Thor	J. H. Keith	P. S. Lund	Henry Hanson	
719	Thornburg	John McKay	M. J. Palmatier	C. B. Walsh	
720	Thornton	H. O. Young	E. A. Musgjard	Paul James	1930
721	Thurman				
722	Tiffin	R. F. Hartsock	Mary Herdliska	N. Floerchinger	1931
723	Tingley	O. C. House	D. L. McClure	I. K. Kiburz	1930
724	Titonka	Lee O. Wolfe	Wm. Boyken	Wm. F. Callies	1930
725	Toronto	C. O. Wolfe	N. J. Edwards	H. W. Holdorf	1930
726	Traer	L. L. Sawyer	T. F. Stonkes	R. J. Smith	1930
727	Treynor	R. H. Stephens	John H. Kathmann	N. Schumacher	1930
728	Tripoli	C. L. McCumber	A. W. Buechele	H. H. Neveinan	
729	Truesdale	Elmer Smith	M. T. Fletcher	J. W. Cradit	1930
730	Truro	W. H. Holmes	P. E. Garst	M. S. Colger	1930
731	Turin	J. Paulson	A. E. Irelan	E. E. Remsberg	1930
732	Udell	John Ward	O. C. Ferrell	John Gordon	1930
733	Underwood	W. F. Cash	C. B. Shaw	L. H. McClurg	1930
734	Union	J. R. Alexander	J. P. Johnson	W. S. Mason	1930
735	Unionville	O. A. Tweedy	Claude Underwood	Mrs. B. C. Bowers	1930
736	University Park	Geo. Hlatt	W. R. Gilmore	W. Painter	
737	Urbana	J. A. Urney	D. L. Piper	L. R. Guernsey	1930
738	Urbandale (Des Moines Rfd.)	J. O. Munn	Millie Ely	T. C. Beaver	1930
739	Ute	W. C. Hitchens	G. F. Krog	E. A. Gonkel	1930
740	Vail	J. M. Duffy	M. J. Monaghan	Frank Siegel	1930
741	Valeria	Peter De Reus	Mrs. Claude De Reus	Mrs. John Lynn	
742	Van Horne	U. S. Fry	Chas. M. Banon	Osborn O'Brien	1930
743	Van Metre	Geo. B. Shinn	E. R. Pierce	C. Dunn	1930
744	Van Wert	O. B. Trisler	C. M. Saylor	J. B. Moon	1930
745	Varina	W. T. Fitzgerald	E. H. Hansen	J. G. Krebs	1931
746	Victor	C. O. McAnich	T. A. Lane	H. W. Chittenden	1930
747	Vincent	M. J. Beckel	R. P. Keith	Geo. A. Olson	1931
748	Vining	J. V. Sokol	Chas. E. Hrabak	H. H. Ziskonsky	
749	Volga City	C. M. House	Karl J. Kouzen	H. C. Andreal	1930
750	Wadena	F. H. Meyer	H. E. Mason	J. O. Probert	1930
751	Walcott	Ferd Dietz	A. M. Dindt	N. Leabo	1930
752	Walker	J. F. Zimpfer	J. A. Kayser	O. E. Gary	1930
753	Wallingford	J. G. Gunderson	J. A. Nelson	O. O. Refsell	
754	Wall Lake	F. Overhue	C. W. Shaw	H. F. Brown	1930
755	Walnut	John J. Lohmann	Bertha A. Nagel	Otto T. Brehmer	1930
756	Wapello	F. T. Schwob	C. M. Donaldson	R. D. McCullough	1930
757	Washta	W. B. Kissinger	Thos. Garwood	Wm. L. Hunter	1930

TOWN OFFICIALS—Continued

Number	Town	Mayor	Clerk	Treasurer	Year term expires
758	Waterville	B. J. Dillon	J. Halverson	Peter Arneson	1930
759	Waucoma	J. E. Farley	M. F. Olafson	F. B. Reed	1930
760	Waukeg	W. P. Kent	S. M. Misly	F. Snow	1930
761	Wayland	A. B. Magdepan	P. P. Showalter	Ed. B. Wiltsig	1930
762	Webb	H. McMullin	H. B. Stowe	D. Eddington	1930
763	Webster	W. N. Van Tuyl	J. P. Heyman	W. A. Brenke	1931
764	Weldon	W. D. Westfall	Chas. Richards	L. M. Parr	1931
765	Wellman	W. S. McIntosh	J. W. Oldaker	E. N. Foster	1930
766	Wellsburg	W. T. Nussen	G. H. Geerdes	H. J. French	1930
767	Welton	C. B. Berst	J. W. Stevenson	L. D. Rutenbeck	
768	Wesley	John Hutchison	Fred A. Dickmann	Henry Kunz	1930
769	West Bend	P. O. Dorweiler	Alex Pertl	V. H. Reid	1930
770	West Branch	N. P. Olson	P. C. Clark	F. L. Pearson	1930
771	West Burlington	C. F. Schwartz	W. C. De Witt	F. L. Muzzy	1930
772	West Chester	Lloyd Bauer	Earl Griggs	Fred Lindenmeyer	1931
773	Westfield	H. B. Lilly	Thos. Hanes	M. O. Nelson	1930
774	Westgate	G. A. Leech	W. F. Kollman	C. A. Finch	1930
775	West Liberty	W. L. Mackey	Chas. J. Mackey	Ray Whitacre	1930
776	West Mitchell (P.O. Mitchell)	George Walter	George Weiss	Chloe Ritter	1931
777	Westphalia	Joe Boone	Wm. J. Schulte	Tony J. Schmitz	1930
778	West Okoboji (P.O. Milford)	F. J. Smith	W. T. Bowden	Anna Bowden	1930
779	West Point	E. L. Trevitt	H. C. Ossenbrink	D. A. King	1930
780	West Side	Wm. T. Boulden	Frank Hoffman	A. Rohmer	1930
781	West Union	E. C. Johnston	E. R. Ballard	Helen Clapp	1930
782	Wheatland	Conrad Bicknese	C. J. Hoker	Henry Gunther	1930
783	Whiting	L. V. Broughton	Etha Norwood	J. W. Begg	1930
784	Whittemore	Thos. Carmody	R. H. Fennell	Maurice Duffy	1930
785	Whitten	J. A. Foster	C. R. Long	Amos Hauer	1930
786	Willey (Carroll P. O.)	John Kraus	John B. Greteman	Ben Hackfort	1930
787	Williams	A. H. Graffunder	C. M. Trumbauer	L. E. Pound	1930
788	Williamsburg	George Stake	Leo E. Durr	James P. Gaffney	1930
789	Williamson	John Y. Foster	Leslie L. Avitt	G. T. Miller	1930
790	Wilton Junction	H. F. Lauser	Fred Walters	Wm. Lang	1930

791	Winfield	Russell Canby	C. W. Larkin	G. R. Arthand	1930
792	Winthrop	D. M. Love	W. V. Records	Bess Flickinger	1930
793	Wiota	J. E. Jordan	A. H. Swan	L. B. Robinson	1930
794	Woden	J. H. Bode	R. W. Thorn	C. L. Cunningham	1930
795	Woodbine	W. C. Campbell	W. C. Haight	Geo. W. Coe	1930
796	Woodburn	C. L. Martin	G. O. Barber	J. G. Wilson	1930
797	Woodward	Ward Graves	S. W. Shutes	F. C. Bengtson	1930
798	Woolstock	J. F. Reid	D. H. Huff	Geo. H. Wheeler	1930
799	Worthington	Chris Amert	Ino. Kraus	Edw. Tobin	1930
800	Wyoming	John Thomsen	Mary A. Brown	E. T. Hodoval	1930
801	Yale	A. C. Lookingbill	H. C. Bartholow	Mrs. V. L. Manning	1930
802	Yetter	Jasper Yepson	Otto J. Gutz	C. Conradi	1930
803	Yorktown	H. J. Elchhorst	E. Rowland	F. C. Earle	
804	Zearing	O. B. Batcheler	L. L. Bowle	O. Z. Burkhead	1930
*805	Zwingle	Chas. E. Henson	Edw. E. Goffinet		1930

ANNUAL REPORT

OF THE SECRETARY-TREASURER OF THE

LEAGUE OF IOWA MUNICIPALITIES

For the Year Beginning August 1, 1928, and Ending July 31, 1929
LEAGUE OF IOWA MUNICIPALITIES

Also Copy of Laws, Code, 1927, Governing Fees to be paid to the League
of Municipalities

MEMBERSHIP IN LEAGUE OF IOWA MUNICIPALITIES

SEC. 5683. *League of municipalities.* Cities and towns may by resolution annually appropriate out of the general fund to pay dues to the league of Iowa municipalities not to exceed the following amounts: Municipalities of less than two thousand population ten dollars; from two thousand to five thousand, twenty dollars; from five thousand to ten thousand, thirty dollars; from ten thousand to thirty thousand, forty dollars; from thirty thousand to fifty thousand, fifty dollars; all over fifty thousand, sixty dollars. In addition they may pay the expense of not more than two delegates to the annual meeting of the league.

SEC. 5684. *Accounting—reports.* The league shall keep and make such accounts and reports as shall be required by the state municipal accounting department, and the same shall be annually checked by said department and published in the volume of municipal accounts.

Note—Above section and the following section made applicable to special charter cities by Section 6757.

OFFICIAL DIRECTORY OF THE LEAGUE OF IOWA MUNICIPALITIES

PRESIDENT

W. G. Ray.....Mayor of Grinnell

VICE PRESIDENT

G. A. Tibbitts.....Mayor of Waterloo

SECRETARY-TREASURER

F. G. Pierce.....Marshalltown

TRUSTEES

C. V. Findlay.....Mayor of Ft. Dodge

J. F. Rall.....Mayor of Cedar Rapids

Fred E. Trainer.....Mayor of Ackley

COMMITTEES

Legislative—C. V. Findlay, Mayor of Ft. Dodge; F. P. Hopkins, Manager, Mason City; Frank A. Hass, City Clerk, Davenport; Wm. Stipe, Solicitor, Clarinda; S. A. Greene, Mayor, Council Bluffs; S. L. Graham, Councilman, Ottumwa; Geo. A. Rice, Solicitor, Mapleton; J. A. Tower, Mayor, Ft. Madison; John MacVicar, Mayor, Des Moines; H. A. Willoughby, Solicitor, Grundy Center; John H. McClay, Mayor, Dubuque; Thomas B. Huff, Mayor, Sioux City; John E. Haltigan, Mayor, Carroll.

Paving and Sidewalks—C. J. Kuehl, Mayor, Bettendorf; Wallace Winslow, Mayor, LeMars; L. G. Ruhl, Mayor, Belle Plaine.

Municipal Utilities—C. H. Streeter, Manager, Cedar Falls; G. J. Long, Manager, Webster City; C. D. Hoon, Clerk, Sioux Rapids.

Franchises and Rates—Frank Canny, Councilman, Burlington; J. C. Blackford, Councilman, Fairfield; J. O. Bergfald, Clerk, Forest City.

Sewages and Sanitation—L. E. Eslick, Mayor, Rockwell City; A. J. Johnson, Mayor, Brighton; W. F. McRoberts, Councilman, Iowa City.

Waterworks and Supply—T. W. MacMillan, Manager, Mt. Pleasant; Frank Milligan, Superintendent, Eagle Grove; A. C. Kuyper, Clerk, Pella.

Taxation and Assessment—E. A. Farnsworth, Councilman, Oskaloosa; A. T. O'Brien, Mayor, Independence; M. Ferguson, Mayor, Marengo.

Parks and Playgrounds—Geo. D. Newcomb, Mayor, Creston; E. M. Sabin, Mayor, Northwood; G. S. Robinson, Clerk, Storm Lake.

Fire and Police—Edwin Perry, Mayor, Colfax; E. C. Gilbert, Mayor, Keota; J. W. Applegate, Mayor, Washington.

Judicial Decisions—Clifford Powell, Solicitor, Red Oak; L. H. Pine, Solicitor, Atlantic; W. A. McCullough, Solicitor, Clinton.

Municipal Accounting—Fred A. Gefke, Clerk, Hawarden; R. A. Van Dyke, Recorder, Muscatine; Nellie Mygatt, Clerk, Shenandoah.

Standard Specifications—J. G. Thorne, Manager, Maquoketa; F. H. Leasure, Councilman, Marion; M. D. Benedict, Councilman, Waverly.

Department Chairmen—Cities all Plans—Hugo Gebert, Councilman, Denison. Towns—E. R. Donohoe, Councilman, Pocahontas.

Accounting Officers—G. A. Triggs, Clerk, Clarion. Solicitors—Charles Penningroth, Solicitor, Cedar Rapids.

LEAGUE OF IOWA MUNICIPALITIES FINANCIAL REPORT

AUGUST 1, 1928, TO AUGUST 1, 1929

FINANCIAL STATEMENT

RECEIPTS

Cash on Hand.....\$	85.32	Epworth	10.00
Rinard	10.00	Rhodes	10.00
Dunlap	10.00	Mechanicsville	10.00
Parkersburg	10.00	Thompson	10.00
Clarion	20.00	West Bend	10.00
Storm Lake	20.00	Hartley	10.00
New London	10.00	Traer	10.00
Swan	10.00	Granger	10.00
Pierson	10.00	Greeley	10.00
Independence	20.00	Nashua	10.00
Clarksville	10.00	Breda	10.00
DeWitt	10.00	Mediapolis	10.00
Northboro	10.00	Olds	10.00
Council Bluffs	50.00	Deloit	10.00
Denison	20.00	Alta	10.00
Meservey	10.00	Atkins	10.00
Webb	10.00	Dumont	10.00
Seymour	10.00	Denver	10.00
Dyersville	20.00	Sanborn	10.00
New Hampton	20.00	Goldfield	10.00
Cedar Rapids	50.00	Bode	10.00
Palo	10.00	Oto	10.00
Dayton	10.00	Meriden	10.00
Salix	10.00	Sioux Rapids	10.00
Persia	10.00	Adel	10.00
Gilbert	10.00	Whitten	10.00
Mt. Pleasant	20.00	Clutier	10.00
Sigourney	20.00	Manilla	10.00
Corning	10.00	Spirit Lake	10.00
Sibley	10.00	Stanwood	10.00
Manning	10.00	Wesley	10.00
Coggon	10.00	Wayland	10.00
Keota	10.00	New Sharon	10.00
Kensett	10.00	Shellsburg	10.00
Bellevue	10.00	Aredale	10.00
Alden	10.00	Garber	10.00
Wapello	10.00	Conrad	10.00
Prairie City	10.00	Dallas	10.00
Boone	40.00	Westfield	10.00
Glenwood	20.00	Primghar	10.00
Leon	10.00	Klemme	10.00
Tiffin	10.00	Buck Grove	10.00
Zwingle	10.00	Panama	10.00
Postville	10.00	Granville	10.00
Strawberry Point	10.00	Alton	10.00
Bennett	10.00	Schaller	10.00
Renwick	10.00	Smithland	10.00
Truesdale	10.00	Cushing	10.00
Lake Mills	10.00	Hornick	10.00
Forest City	20.00	Thor	10.00
Decorah	20.00	Kingsley	10.00
Bradgate	10.00	Sutherland	10.00
Early	10.00	Farmington	10.00
Blairstown	10.00	Deep River	10.00
Solon	10.00	Dow City	10.00
Minburn	10.00	Pisgah	10.00
Waverly	20.00	Stanhope	10.00
Burlington	40.00	Plover	10.00
Dubuque	50.00	New Albin	10.00
Davenport	60.00	Colo	10.00
Montour	10.00	Lehigh	10.00
Rudd	10.00	Elberon	10.00
LeClaire	10.00	Silver City	10.00
LaPorte City	10.00	Minden	10.00
Belmond	10.00	Allison	10.00
Corwith	10.00	Sidney	10.00
Paton	10.00	McIntire	10.00
Bussey	10.00	Altoona	10.00
Eddyville	10.00	Walcott	10.00
Clearfield	10.00	Tabor	10.00
Popejoy	10.00	Greene	10.00
Letts	10.00	Ossian	10.00
Pleasantville	10.00	Villisca	10.00
Wall Lake	10.00	Rockwell City	20.00
Dallas Center	10.00	Sac City	20.00

REPORT OF MUNICIPAL FINANCES

RECEIPTS—Continued

Carroll	20.00	Rock Rapids	20.00
Monticello	20.00	Hampton	20.00
Washington	20.00	Waukon	20.00
Iowa Falls	20.00	Eagle Grove	20.00
Tama	20.00	Cherokee	20.00
Grinnell	20.00	Harlan	20.00
Marion	20.00	Lake City	20.00
Centerville	30.00	LeMars	20.00
Webster City	30.00	Osage	20.00
Creston	30.00	Madrid	20.00
Ft. Madison	40.00	Missouri Valley	20.00
Anthon	10.00	Perry	30.00
Ogden	10.00	Ames	30.00
Dike	10.00	Charles City	30.00
Wellman	10.00	Albia	30.00
Bayard	10.00	Estherville	30.00
Graettinger	10.00	Chariton	30.00
Coon Rapids	10.00	Oskaloosa	30.00
St. Ansgar	10.00	Fort Dodge	40.00
Mt. Auburn	10.00	Ottumwa	40.00
West Side	10.00	Cascade	10.00
Guthrie Center	10.00	Elliott	10.00
Huxley	10.00	Carson	10.00
Norway	10.00	Dexter	10.00
Kellogg	10.00	Walnut	10.00
Doon	10.00	Clermont	10.00
Logan	10.00	Shell Rock	10.00
Everly	10.00	Clarinda	20.00
Central City	10.00	Cresco	20.00
Melbourne	10.00	Orange City	10.00
Hospers	10.00	Ireton	10.00
Remsen	10.00	Gilmore City	10.00
Manly	10.00	Onslow	10.00
Garner	10.00	Buffalo Center	10.00
Preston	10.00	Callender	10.00
Lowden	10.00	Archer	10.00
Dakota City	10.00	Martinsburg	10.00
Correctionville	10.00	Cambridge	10.00
Stockport	10.00	Larchwood	10.00
Earling	10.00	Floyd	10.00
Ely	10.00	Scranton	10.00
West Branch	10.00	Quasqueton	10.00
Guttenberg	10.00	Sabula	10.00
Lytton	10.00	Lenox	10.00
Swea City	10.00	Kelley	10.00
Ladora	10.00	Elkhart	10.00
Whiting	10.00	Holstein	10.00
Danburg	10.00	Eldon	10.00
Redfield	10.00	Lime Springs	10.00
Arnolds Park	10.00	Garwin	10.00
Milford	10.00	Livermore	10.00
Salem	10.00	Lake View	10.00
Princeton	10.00	Varina	10.00
Lincoln	10.00	Ashton	10.00
Bertram	10.00	Luxemburg	10.00
Northwood	10.00	Humeston	10.00
Ft. Atkinson	10.00	Griswold	10.00
Fonda	10.00	Laurel	10.00
New Hartford	10.00	Harper	10.00
Menlo	10.00	Ryan	10.00
Mt. Vernon	10.00	Tripoli	10.00
Elgin	10.00	Hardy	10.00
South English	10.00	Boyden	10.00
LeGrand	10.00	Hull	10.00
Fontanelle	10.00	Albert City	10.00
Waukee	10.00	Clover Hills	10.00
Marathon	10.00	Brighton	10.00
Brandon	10.00	Marquette	10.00
Dows	10.00	Delmar	10.00
Dedham	10.00	Britt	10.00
Baxter	10.00	Mapleton	10.00
Lewis	10.00	Riceville	10.00
Afton	10.00	Winterset	20.00
Cumberland	10.00	Valley Junction	20.00
Delta	10.00	Colfax	20.00
Indianola	20.00	Newton	30.00
Onawa	20.00	Russell	10.00
Vinton	20.00	Readlyn	10.00
Bettendorf	20.00	Nora Springs	10.00
Maquoketa	20.00	Farley	10.00

RECEIPTS—Continued

Brayton	10.00	Leland	10.00
Elkhorn	10.00	George	10.00
Elma	10.00	Moorland	10.00
Calmar	10.00	Gravity	10.00
Maynard	10.00	Rose Hill	10.00
Shambaugh	10.00	Earlham	10.00
Shenandoah	30.00	New Virginia	10.00
Red Oak	30.00	Lynnville	10.00
Sioux Center	10.00	Arlington	10.00
Durant	10.00	Kimballton	10.00
Murray	10.00	Randalia	10.00
Braddyville	10.00	Oxford Junction	10.00
Edgewood	10.00	Stratford	10.00
Van Horne	10.00	Grand Junction	10.00
Hedrick	10.00	Gowrie	10.00
West Liberty	10.00	Leroy	10.00
Maxwell	10.00	Dixon	10.00
Panora	10.00	Bondurant	10.00
Rembrandt	10.00	Macedonia	10.00
Rodney	10.00	Gruver	10.00
Ellston	10.00	Aplington	10.00
LuVerne	10.00	Cumming	10.00
Latimer	10.00	Riverside	10.00
West Point	10.00	Peterson	10.00
Templeton	10.00	Burt	10.00
Story City	10.00	Terrill	10.00
Dunkerton	10.00	Harris	10.00
Fredericksburg	10.00	Brunsville	10.00
Emerson	10.00	Miles	10.00
College Springs	10.00	Andrew	10.00
Arion	10.00	Waterloo	50.00
Rock Valley	10.00	Adair	10.00
Volga City	10.00	Wilton	10.00
Martelle	10.00	New Vienna	10.00
Rippey	10.00	Aurelia	10.00
Gladbrook	10.00	Fayette	10.00
Melcher	10.00	Boxholm	10.00
Lamoni	10.00	Conesville	10.00
Jefferson	20.00	West Burlington	10.00
Fairfield	30.00	Lohrville	10.00
Atlantic	10.00	Grand Mound	10.00
Keokuk	40.00	Buffalo	10.00
Lacona	10.00	Hawkeye	10.00
Prescott	10.00	Charlotte	10.00
Marble Rock	10.00	Farnhamville	10.00
Titonka	10.00	Oakland	10.00
Mitchellville	10.00	Pocahontas	10.00
Monona	10.00	Blue Grass	10.00
Richland	10.00	Essex	10.00
North Liberty	10.00	Milton	10.00
Elkader	10.00	Hazleton	10.00
Auburn	10.00	Ricketts	10.00
Rolfe	10.00	Wadena	10.00
Wellsburg	10.00	Roland	10.00
Little Rock	10.00	Carpenter	10.00
Greenfield	10.00	Luana	10.00
Akron	10.00	Havelock	10.00
Turin	10.00	Toledo	10.00
Sumner	10.00	Sheldon	20.00
Avoca	10.00	Belle Plaine	20.00
Bancroft	10.00	Pella	20.00
Lisbon	10.00	Spencer	20.00
Newell	10.00	Cedar Falls	30.00
Wyoming	10.00	Riverton	10.00
Crawfordsville	10.00	Oxford	10.00
Whittemore	10.00	Royal	10.00
Chelsea	10.00	Woodward	10.00
Zearing	10.00	Marcus	10.00
Emmetsburg	20.00	Lamont	10.00
Humboldt	20.00	Mallard	10.00
Sioux City	60.00	Lake Park	10.00
Baldwin	10.00	Williamsburg	10.00
Stockton	10.00	Iowa City	40.00
Fairbank	10.00	Muscatine	40.00
McGregor	10.00	Marshalltown	40.00
Lineville	10.00	Toronto	10.00
Paullina	10.00	Castle Hills	10.00
Pilot Mound	10.00	Woodbine	10.00
Fenton	10.00	Worthington	10.00
Lidderdale	10.00	Grundy Center	10.00

REPORT OF MUNICIPAL FINANCES

RECEIPTS—Continued

Gilbertville	10.00	Yorktown	10.00
Rake	10.00	Center Junction	10.00
Inwood	10.00	Kalona	10.00
Nichols	10.00	Shelby	10.00
Bloomfield	20.00	Charter Oak	10.00
Manchester	20.00	Walker	10.00
Spillville	10.00	Ridgeway	10.00
Lone Tree	10.00	New Liberty	10.00
Winthrop	10.00	Spragueville	10.00
Arcadia	10.00	Ocheyedan	10.00
Farmersburg	10.00	Alta Vista	10.00
Calamus	10.00	Stacyville	10.00
Clinton	40.00	Marenga	20.00
Lovilia	10.00	DeSoto	10.00
Glidden	10.00	Grafton	10.00
Merrill	10.00	Henderson	10.00
Melvin	10.00	Albion	10.00
Gilman	10.00	Des Moines	60.00
Alvord	10.00	Earlville	10.00
Clarence	10.00	Waucoma	10.00
Imogene	10.00	Colesburg	10.00
Ankeny	10.00	Plymouth	10.00
Reinbeck	10.00	Maurice	10.00
Jewell	10.00	Chatsworth	10.00
Schleswig	10.00	Waterville	10.00
Grand River	10.00	Atalissa	10.00
North English	10.00	Coburg	10.00
Thornton	10.00	Magnolia	10.00
Manson	10.00	Exline	10.00
Ruthven	10.00	Runnells	10.00
Oelwein	30.00	Thurman	10.00
Williams	10.00	Harpers Ferry	10.00
Underwood	10.00	Morning Sun	10.00
Armstrong	10.00	Mt. Union	10.00
State Center	10.00	Collins	10.00
Fremont	10.00	Pacific Junction	10.00
Algona	20.00	Luther	10.00
Steamboat Rock	10.00	Janesville	10.00
Wheatland	10.00	Dana	10.00
Stout	10.00	Ackley	10.00
Goodell	10.00	Ferguson	10.00
Coin	10.00	Blockton	10.00
Wiota	10.00	Derby	5.00
Liscomb	10.00	Bassett	10.00
Nodaway	10.00	Hamburg	10.00
Olin	10.00	Orchard	10.00
Lost Nation	10.00	University Park	10.00
Orient	10.00	Ottosen	10.00
Packwood	10.00	Halbur	10.00
Danville	10.00	Odebolt	10.00
Kirkman	10.00	Galt	10.00
Dysart	10.00	Corydon	10.00
Springville	10.00	Westgate	10.00
Vail	10.00	Churdan	10.00
Hudson	10.00	Moulton	10.00
Eldora	20.00	Stuart	10.00
Nevada	20.00	Lakota	10.00
Hawarden	20.00	Tipton	20.00
Stanton	10.00	Washta	10.00
Keystone	10.00	Montrose	10.00
Sheffield	10.00	Moravia	10.00
Radcliffe	10.00	Hanlonton	10.00
Monmouth	10.00	Oakville	10.00
Garnaville	10.00	Neola	10.00
Clear Lake	20.00	Treynor	10.00
Wingsted	10.00	Kiron	10.00
Hubbard	10.00	Union	10.00
Delhi	10.00	Dundee	10.00
Littleport	10.00	Lockridge	5.00
Davis City	10.00	Urbana	10.00
Rockwell	10.00	Goose Lake	10.00
Lamotte	10.00	Lone Rock	10.00
Calumet	10.00	Bonaparte	10.00
Mason City	40.00	Harcourt	10.00
Portsmouth	10.00	Green Island	10.00
Norwalk	10.00	Randolph	10.00
Sully	10.00	Winterset	10.00
Buckeye	10.00	Lansing	10.00
Numa	10.00	Newhall	10.00
Eldridge	10.00	McCallsburg	10.00

RECEIPTS—Continued

Dougherty	10.00	Millersburg	10.00
Cedar Heights	10.00	Chlo	10.00
Beaver	10.00	Geneva	10.00
Anita	10.00	Modale	10.00
Morrison	10.00	Sergeant Bluff	10.00
Mt. Ayr	10.00	Oyens	10.00
Farragut	10.00	Moneta	10.00
Badger	10.00	Blanchard	10.00
Barnes City	10.00	Slater	10.00
Unionville	10.00	Linn Grove	10.00
Monroe	10.00	Winfield	10.00
Pleasanton	10.00	Decatur	10.00
Nemaha	10.00	Patterson	10.00
Aurora	10.00	Prairieburg	10.00
Carlyle	10.00		
Drakesville	10.00	Total	\$8,205.32

LEAGUE FUND DISBURSEMENTS

Clara Zuercher	\$ 50.00	Municipal Publishing Co....	367.00
F. G. Pierce.....	200.00	Clara Zuercher	50.00
F. G. Pierce.....	13.11	Postmaster	67.04
Municipal Publishing Co....	363.75	F. G. Pierce.....	200.00
S. J. Williams.....	27.06	Municipal Publishing Co....	367.00
G. A. Triggs.....	5.00	Clara Zuercher	50.00
F. A. Gefke.....	5.00	F. G. Pierce.....	200.00
Nellie Mygatt	5.00	Municipal Publishing Co....	367.00
W. G. Ray.....	9.30	Clara Zuercher	50.00
M. S. McFarland.....	44.16	F. G. Pierce.....	200.00
Clara Zuercher	50.00	Municipal Publishing Co....	367.00
F. G. Pierce.....	200.00	Clara Zuercher	50.00
F. G. Pierce.....	59.12	F. G. Pierce.....	200.00
Municipal Publishing Co....	363.75	Municipal Publishing Co....	367.00
John A. Barr.....	8.98	Seleine Pnt. Co.....	10.55
Clara Zuercher	50.00	Public Ownership League..	10.00
Postmaster	22.88	Clara Zuercher	50.00
Ray & Frisbee.....	58.50	F. G. Pierce.....	200.00
F. G. Pierce.....	200.00	Municipal Publishing Co....	367.00
Arthur L. Bye.....	117.75	Clara Zuercher	50.00
Municipal Publishing Co....	363.75	Postmaster	44.68
West Publishing Co.....	7.00	F. G. Pierce.....	200.00
Clara Zuercher	50.00	Municipal Publishing Co....	367.00
F. G. Pierce.....	200.00	Secretary of State.....	18.25
Geo. A. Rice.....	10.00	American Municipal Assn...	69.00
Municipal Publishing Co....	363.75	Clara Zuercher	50.00
W. G. Ray.....	4.55	F. G. Pierce.....	200.00
Marshall Pnt. Co.....	41.50	Municipal Publishing Co....	367.00
Clara Zuercher	50.00		
F. G. Pierce.....	200.00	Total	\$8,049.43

REPORT OF AUDITING COMMITTEE

From August 1, 1928, to July 31, 1929

Ft. Dodge, Iowa

We, the auditing committee, to whom was referred the accounts of Frank G. Pierce, Secretary-Treasurer of the League of Iowa Municipalities, for auditing, beg leave to report that we have examined the books and accounts and find the same correct, as follows:

Balance Cash on Hand at beginning of year:

General Fund	\$ 85.32
Received during the year ending July 31, 1929.....	8,120.00

\$ 8,205.32

Paid out during the year as per vouchers..... 8,049.43

Leaving balance on hand, General Fund.....\$ 155.89

Respectfully submitted,

(Signed) G. A. TRIGGS,
NILLIE MYGATT,
J. F. ALBERS,
Auditing Committee.

Attest:

J. W. LONG,
Auditor of State.

(Signed) By Alta Moore,
Secretary to J. W. Long.

Appendix

The following quotations from the laws relative to cities and towns, in the Code, 1927, it is thought may be found helpful to the city and town officials, as outlining their powers and duties, and presenting the limitations on authority for the levying of taxes.

ORGANIZATION AND OFFICERS OF CITIES AND TOWNS

CHAPTER 287, CODE, 1927

- 5623. Classes of cities—towns—villages.
- 5624. Change of class—loss of population.
- 5625. Change of class—ordinance—wards.
- 5626. Wards.
- 5627. Elections.
- 5628. Residence in precinct—exception.
- 5629. Tie votes—contesting elections.
- 5630. Qualifications of officers.
- 5631. Council—how composed—election.
- 5632. Officers elected at large.
- 5633. Officers appointed by council.
- 5634. Officers appointed by the mayor.
- 5635. Police matrons—appointment—number.
- 5636. Other officers.
- 5637. Clerk of police court.
- 5638. Removal of officers.
- 5639. Mayor—powers and duties.
- 5640. Clerk—duties.
- 5641. Warrants—how drawn.
- 5642. List of warrants.
- 5643. Prohibitions as to warrants.
- 5644. Treasurer—general duties.
- 5645. Unpaid warrants.
- 5646. Record of warrants.
- 5647. Calls for warrants.
- 5648. Indorsement—cancellation.
- 5649. Monthly returns.
- 5650. Report of financial condition.
- 5651. Deposit of funds.
- 5653. Refusal of local bank.
- 5654. Private use of funds.
- 5655. Expense of bond.
- 5656. Assessor—duties—deputies—officer—supplies
- 5657. Marshal—duties.
- 5658. Policemen—powers and duties.
- 5659. Police matrons.
- 5660. Other officers.
- 5661. Statement of supplies.
- 5662. Executive and legislative functions.
- 5663. City and town councils.
- 5664. Compensation of councilmen.
- 5665. Fees of mayor.
- 5666. Fees of police judge.
- 5667. Compensation of matrons.
- 5668. Fees of marshal and deputy.
- 5669. Compensation of assessors and deputies.
- 5670. Salaries in lieu of fees.
- 5671. Compensation of other officers.
- 5672. Ineligibility—change of compensation.
- 5673. Interest in contracts.
- 5674. Free passes of franks.

- 5675. Accounts.
- 5676. Separate accounts.
- 5677. Annual report.
- 5679. Publication.
- 5680. Report—failure to make.
- 5681. Report—by whom made.
- 5682. Publication by state auditor.
- 5683. League of municipalities.
- 5684. Accounting—reports.

SEC. 5623. *Classes of cities—towns—villages.* The municipal corporations referred to in this title shall be divided into cities of the first class, cities of the second class, and towns.

1. First Class. Every municipal corporation not organized as a city of the first class, or having a population of fifteen thousand or over, shall be a city of the first class.

2. Second Class. Every municipal corporation now organized as a city of the second class, or having a population of 2,000, but not exceeding fifteen thousand, shall be a city of the second class.

3. Towns. Every municipal corporation having a population of less than two thousand shall be deemed a town.

4. Villages. Town sites platted and unincorporated shall be known as villages.

SEC. 5624. *Change of class—loss of population.* Within six months after the publication of any state or federal census, the executive council shall cause a statement and list of each city or town affected thereby in its class as a corporation to be published in some newspaper at the seat of government and in each city or town, the class of which is changed. No city shall be affected in its classification by a subsequent loss of population, unless, in a city of the second class, it shall have dropped below fifteen hundred, or in a city of the first class, below ten thousand.

SEC. 5625. *Change of class—ordinances—wards.* Before the next election in a city or town after a change of class, the council shall make and publish each ordinance as may be necessary to perfect such organization in respect to the election, duties, and compensation of officers. All assets and property of the corporation shall be held and administered as provided by law for its new class as a corporation. Upon the change of a town to a city, the council shall, for the purpose of holding the first election, divide the same into wards.

SEC. 5626. *Wards.* Cities may be, by the council thereof, divided into wards, new ones created, or the boundaries changed, but in all cases, whether it be the creation of wards or the changing of the boundaries thereof, the same shall be laid off, as nearly as may be, in a rectangular form, conforming the lines to the center of the streets or alleys, and giving to each ward, as far as practicable, an equal population; but in cities of the second class, the number shall not be increased beyond five nor decreased to less than two.

SEC. 5627. *Elections.* Regular city and town elections shall be held on the last Monday in March, and elective officers shall be chosen biennially to succeed officers whose terms expire. The voting places shall be fixed by the council, at least one polling place for each precinct or ward as the case may be, and the election shall be conducted in the manner provided by law for general elections.

SEC. 5628. *Residence in precinct—exception.* Each qualified elector may vote at said election, who, for ten days has been a resident of the precinct in which he offers to vote. Electors who are registered and otherwise qualified and who change residence from the precinct where registered to another precinct within ten days preceding the election, may vote in the precinct where registered except at elections when councilmen are to be elected by the voters of a ward or district.

SEC. 5629. *Tie votes—contesting elections.* A tie vote for any city or town office shall be determined as provided in the title on elections.

The election of any person to a city or town office may be contested on the same grounds and in the same manner provided for contesting elections to county offices, so far as applicable. The mayor shall be the presiding officer of the court, but if his election is contested, the council shall select one of its own members to act in his place.

SEC. 5630. *Qualifications of officers.* Every officer elected or appointed in a city or town shall be a qualified voter thereof, and every officer elected by any ward or district of a city or town shall reside within the limits of said ward or district.

SEC. 5631. *Council—how composed—election.* Councils shall be composed in towns, of five councilmen at large, and in cities, except as otherwise provided, of two councilmen at large and one councilman from each ward; but if any city embraces within its limits the whole or part of two or more townships, two of which parts contain one thousand or more electors, only one councilman at large shall be chosen from any one township.

SEC. 5632. *Officers elected at large.* In all cities and towns the mayor, treasurer and assessor shall be elected by the entire electorate, provided, however, that the auditor, solicitor and engineer may be elected if it is so provided by ordinance.

SEC. 5633. *Officers appointed by council.* In all cities and towns, the council at its first meeting after the biennial election, shall appoint a clerk and may appoint a city solicitor, a city engineer, an auditor, and in cities of the first class, where there is no municipal or superior court, a police judge.

SEC. 5634. *Officers appointed by the mayor.* The officers to be appointed by the mayor shall be:

1. A marshal, and such police and other officers as may be provided by ordinance; and in emergencies such special policemen as he may think proper, reporting such appointments to the council at its next regular meeting. Such special appointments shall continue in force until such meeting, unless sooner terminated by the mayor.

2. A health physician.

3. A street commissioner.

4. In cities of the first class, when necessary, a wharfmaster.

SEC. 5635. *Police matrons—appointment—number.* In cities having a population of twenty-five thousand or more, for each station house provided therein for the detention or imprisonment of women or children under arrest, the mayor may, and in cities having a population of thirty-five thousand or over shall, appoint one or more women, residents of the city, as police matrons, who shall be over thirty years of age. The appointees shall be, so far as applicable, subject to the same regulations and restrictions as policemen, and hold their positions during good behavior, unless by reason of age or infirmity they have become incapacitated to perform the duties of the position.

SEC. 5636. *Other officers.* Cities and towns may by general ordinances, provide for the appointment, by the mayor, of such additional officers, as they may deem necessary, including superintendents of markets, harbor masters, and port wardens, usual and proper for the regulation and control of navigation, trade, or commerce, or needful and proper for the good government of the city or town, or the due exercise of its corporate powers, and fix their term of office.

SEC. 5637. *Clerk of police court.* The council may provide, by ordinance, for the appointment of a clerk of the police court by the judge thereof, who shall hold his office subject to removal; the appointment or removal, when made, to be entered in the records of the court.

SEC. 5638. *Removal of officers.* All persons appointed to office in any city or town may be removed by the officer or body making the appointment, but every such removal shall be by written order, which shall give the reasons therefor and be filed with the city clerk.

Note.—Removal of city or town officers, see § § 1117, 1118.

SEC. 5639. *Mayor—powers and duties.* In cities and towns, the mayor shall have powers and perform duties as follows:

1. *Executive officer—magistrate.* He shall be a conservator of the peace, and, within the limits of the same, shall have all the powers conferred upon sheriffs to suppress disorders. He shall be the chief executive officer thereof, and it shall be his duty to enforce all regulations and ordinances; he may, upon view, arrest anyone guilty of a violation thereof, or of any crime under the laws of the state, and shall, upon information supported by affidavit, issue process for the arrest of any person charged with violating any ordinance of the city; shall supervise the conduct of all corporate officers, examine into the grounds of complaint made against them, and cause all neglect or violation of duty to be corrected, or report the same to the proper tribunal, that they may be dealt with as provided by law.

2. *Office.* He shall keep an office at some convenient place in the city or town, to be provided by the council, and keep the corporate seal thereof in his charge.

3. *Signature.* He shall sign all commissions, licenses, and permits granted by the authority of the council, and do such other acts as by law or ordinance may require his signature or certificate.

4. *Other duties.* He shall also perform such other duties compatible with the nature of his office as the council may from time to time require.

5. *Presiding officer—vote.* He shall be the presiding officer of the council with the right to vote only in case of a tie.

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

7. *Hold police court.* Until a police judge or judge of the superior court shall be elected and qualified in cities entitled to elect such officer, or shall be appointed in cities entitled to appoint such officer, the mayor shall have all the powers and jurisdiction and shall hold the police court in such manner as is required of such judge.

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

SEC. 5640. *Clerk—duties.* In all cities and towns the clerk shall perform the following duties:

1. Attend all meetings of the council, but in no event have the right to vote on any question before it.

2. Make an accurate record of all proceedings had, rules and ordinances adopted by the council, and the same shall be at all times open to the public.

3. Supply the treasurer with a statement of all warrants issued after each meeting, giving the number and amounts of each.

4. Have the custody of all by-laws and ordinances of the city or town.

5. Perform such duties as may be required by ordinance.

SEC. 5641. *Warrants—how drawn.* The auditor, clerk, or other officer of cities and towns whose duty it is to draw the warrants thereof, shall not draw any such warrant except upon the vote of the council.

SEC. 5642. *List of warrants.* The officer drawing such warrants shall, on the first Monday of each month, furnish the council a sworn and complete list of all warrants, and the amount thereof, drawn by him during the preceding month, which list shall state on whose account and the object and purpose for which each warrant was drawn.

Note—Above section made applicable to special charter cities by § 6717.

SEC. 5643. *Prohibitions as to warrants.* All the provisions of sections 5158, 5159, 5255 to 5257, inclusive, shall be applicable to cities and towns, their officers and employees, subject only to such modifications as may be necessary therefor.

SEC. 5644. *Treasurer—general duties.* The treasurer of the city or town shall receive all money payable to the city or town, and disburse the same only on warrants drawn and signed by the proper officer, sealed with the city seal, and perform such other duties as may be prescribed by law or ordinance. He shall keep in a book provided by the town a register and description of all warrants reported to him by the clerk.

SEC. 5645. *Unpaid warrants.* When a warrant drawn on the treasury is presented for payment, and not paid for want of money, he shall indorse the fact thereon, with the date of presentation, and sign it, and thereafter it shall draw interest at six per cent per annum, unless issued under a resolution or contract providing that it shall not draw interest or shall draw interest at a lower rate.

SEC. 5646. *Record of warrants.* He shall keep a record of all warrants drawn upon the treasurer and presented, in a book so ruled as to show in separate columns, as to each warrant, the number, date, principal, name of drawee, when paid, to whom paid, and the amount of interest paid, and all such warrants shall be paid in the order of the presentation.

SEC. 5647. *Calls for warrants.* He shall issue calls for outstanding warrants at any time he may have funds on hand for the payment thereof; shall give notice of the number of the warrants which will be paid, by posting a written notice thereof in the mayor's office, and in the treasurer's office when there is one, and, at the expiration of ten days from the date of the posting, interest on the warrants so named shall cease.

SEC. 5648. *Indorsement—cancellation.* When a warrant which draws interest is taken up, he shall also indorse upon it the date and amount of interest allowed, and such warrants shall be canceled and not reissued.

SEC. 5649. *Monthly returns.* He shall make returns monthly, or oftener if required by the council, to the officer drawing such warrants, showing the warrants paid and the amount of principal and interest paid.

SEC. 5650. *Report of financial condition.* He shall make a written report under oath to the council at its first regular meeting in each month, showing the financial condition of the city.

SEC. 5651. *Deposit of funds.* Treasurers of cities and towns shall with the approval of the council as to place and amount of deposit, by resolution entered of record, deposit city and town funds in any bank or banks in the city or town to which the funds belong, at interest at the rate of not less than two per cent per annum on ninety per cent of the collected daily balances, payable at the end of each month. Interest shall accrue to the benefit of the general fund.

SEC. 5653. *Refusal of local bank.* If no such bank will accept said deposits, under the conditions set forth, then said funds may be deposited in any bank in the state which will accept them under said conditions.

SEC. 5654. *Private use of funds.* No treasurer shall loan or in any manner use for private purposes any funds coming into his hands as treasurer.

SEC. 5655. *Expense of bond.* If the treasurer request it, the city or town shall pay the reasonable expense of procuring the bond for the city treasurer, at a premium not exceeding one-half of one per cent per annum of the amount thereof.

SEC. 5656. *Assessor—duties—deputies—returns.* All assessors elected by cities and towns shall perform the same duties as township assessors. They may appoint such number of deputies as the council shall authorize. In cities of the first class having a population of sixty thousand or over, the board of supervisors of the county shall furnish the assessor with supplies and an office; and said assessor shall appoint such number of deputies as the board of supervisors may authorize, such appointments to be approved by said board. If any city or town is situated in two or more counties, the assessor shall make return of the assessment to the proper county.

SEC. 5657. *Marshal—duties.* The marshal shall be ex officio chief of police and may appoint one or more deputy marshals, who may perform his duties, and who, in cities of the first class, shall be members of the police force. He shall have the supervision and general direction of the police force, and shall be the ministerial officer of the corporation. He shall attend all sittings of the mayor's and police court, execute within the county and return all writs and other process directed to him from the mayor's and police court, suppress all riots, disturbances, and breaches of the peace, arrest all disorderly persons in the city or town and all persons committing any offense against the ordinances thereof, and forthwith bring such persons before the proper court for examination or trial. He shall pursue and arrest any person fleeing from justice, and shall diligently enforce all laws, ordinances, and regulations for the preservation of the public welfare and good order, and shall have the same powers and duties as constables in similar cases.

SEC. 5658. *Policemen—powers and duties.* The officers and members of the police force shall have such powers and perform such duties as may be provided by law or ordinance, and shall have the same powers as marshals to make arrests and suppress riots, disturbances, and breaches of the peace.

SEC. 5659. *Police matrons.* Police matrons shall have charge of all the women and children under arrest, accompanying to court such as may require such aid. They shall be subject to the authority of the marshal and the rules and regulations prescribed by his authority, and in stations, when on duty, shall be subject to the authority of the officers in command. In cities where workhouses are established for the detention of women, or where there are houses of detention, they shall have at all times the right of entering such establishments, and shall visit them whenever in their judgment such visits may be necessary. A suitable place shall be provided for the police matrons, when not on duty, for rest and refreshment.

SEC. 5660. *Other officers.* The solicitor, engineer, auditor, physician, superintendent of markets, street commissioner, wharfmaster, harbor master, port warden, and such additional officers as may be provided for, shall have such powers and perform such duties as are prescribed by law or ordinance.

SEC. 5661. *Statement of supplies.* In all cities, each officer or board in charge of any department shall furnish and file in the city clerk's office, thirty days before the beginning of each fiscal year, a sworn detailed statement of the supplies necessary for his or its department during the next fiscal year.

SEC. 5662. *Executive and legislative functions.* All legislative and other powers granted to cities and towns shall be exercised by the councils, except those conferred upon some other officer by law or ordinance. All executive functions and powers shall be exercised by the mayor and other officers and boards, and neither the council nor the members thereof shall exercise any executive function unless expressly conferred by law.

SEC. 5663. *City and town councils.* City and town councils shall:

1. *Organization—quorum.* On the first Monday after their election, assemble at 12 o'clock noon and organize. A majority of the whole number of members to which the corporation is entitled shall be necessary to constitute a quorum.

2. *Meetings.* Determine the time and place of holding their meetings which shall at all times be open to the public, and in the absence of the mayor or clerk appoint a temporary chairman or clerk, as the case may be, from their own number, which appointment shall be entered of record.

3. *Special meetings.* Hold special meetings when called by the mayor or any three members of the council. Notice thereof shall be given personally or left at the usual place of residence of each member of the council, and a record of the service of notice made by the clerk.

4. *Rules—journal.* Determine the rules of their own proceedings, and

cause to be kept a journal thereof which shall be open to public inspection.

5. Attendance of members. Have power to compel the attendance of absent members in such manner and under such penalties as they may prescribe.

6. Seal. Cause to be provided a seal in the center of which shall be "seal" or "town seal," as the case may be, which shall be affixed to all transcripts, orders, or certificates which it may be necessary or proper to authenticate.

7. Election of officers. Make, viva voce, all appointments or elections of officers, except for the purpose of filling vacancies in offices not filled by election by the council, and a concurrence of a majority of the whole number of the members of the council shall be required. On the vote resulting in an election or appointment the name of each member and for whom he voted shall be recorded.

8. Elections for filling vacancies. Elect by ballot persons to fill vacancies in offices not filled by the council, and the person receiving a majority of the votes of the whole number shall be declared elected to fill the vacancy.

9. Terms of officers. Fix by ordinance the terms of service, which shall not exceed two years, of all officers whose terms are not prescribed by law.

10. Powers of officers. Prescribe by ordinance the powers to be exercised and duties performed by officers in so far as such powers and duties are not defined by law.

11. Police force. Have power to establish a police force and organize the same under the general supervision of the marshal, and to provide one or more stationhouses.

12. Custody of women and children. Appropriate annually in cities having a population of twenty-five thousand inhabitants or more, such sums as may be necessary to secure separate care and confinement in stationhouses of all women and children under arrest, and for the appointment, salaries, and maintenance of police matrons.

13. Community civic congress. In any city or town erecting a soldiers', sailors', and marines' memorial building, appoint a community civic congress to serve without compensation, composed of three residents especially fitted for and interested in community work, who may cooperate with the council in all matters pertaining to community improvement, child welfare, social and recreational activities. Such congress may be appointed in any city or town.

14. Control of finances. Provide for the management and control of the finances and of the property, real and personal, belonging to the city or town.

15. Advertise in at least two newspapers published and of general circulation in the city for three weeks by one insertion in each newspaper per week, for bids for furnishing all supplies for the several departments of the city. The last publication of said advertisement shall be two weeks before the beginning of the fiscal year.

16. Appropriations. Make separate appropriations in cities for all the different expenditures of the city government for each fiscal year at or before the beginning thereof, and it shall be unlawful for it or any officer, agent, or employee of the city to issue any warrant, enter into any contract, or appropriate any money in excess of the amount thus appropriated during the year for which the appropriation is made. No city shall appropriate in the aggregate an amount in excess of its annual legally authorized revenue, but cities may anticipate their revenues for the year for which appropriation is made, or bond or refund their outstanding indebtedness.

SEC. 5664. *Compensation of councilmen.* Councilmen in cities of the first class shall be paid an amount prescribed by ordinance, not in excess of two hundred fifty dollars per annum, which shall be in full compensation of all services of such councilmen of every character con-

nected with their official duties, except when acting as members of the board of review, for which service they shall receive not more than two dollars a day for each day when acting as a board of review to be paid out of the county treasury; and in all other cities and towns they shall receive not to exceed one dollar each for every regular or special meeting, and in the aggregate not exceeding fifty dollars in any one year; but in such cities and towns the members shall be paid in addition to the foregoing, for services as members of the board of review, an amount not exceeding one dollar for each session of not less than three hours, and the compensation for services as members of the board of review shall be paid out of the county treasury.

SEC. 5665. *Fees of mayor.* Mayors of cities and towns, where no salary is provided by ordinance in lieu of fees, shall receive, for holding a mayor's court or police court, or discharging the duties of a justice of the peace, the compensation allowed by law for similar services for such officers, to be paid in the same manner.

SEC. 5666. *Fees of police judge.* The police judge shall be entitled, in all criminal cases prosecuted before him in behalf of the state, to the same fees, to be collected in the same manner, as a justice of the peace in like cases; in prosecutions before him in behalf of the city, to such fees, not exceeding those for services of like nature in state prosecutions, as the council may by ordinance prescribe.

SEC. 5667. *Compensation of matrons.* Police matrons shall receive not less in any case than the minimum salary paid the policemen in the city in which they are appointed.

SEC. 5668. *Fees of marshal and deputy.* The marshal shall receive in criminal cases arising under ordinances, the same fees as constables receive for similar services, payable from the treasury of the city or town; and in criminal cases arising under the state law, the same fees as constables receive for similar services, payable from the county treasury. In civil proceedings he shall receive the same fees as constables for similar services payable in the same way. The deputy marshal shall receive the same fees for services performed as the marshal.

SEC. 5669. *Compensation of assessors and deputies.* Town assessors and assessors in cities of the second class, and their deputies, shall receive the same compensation as township assessors, which shall be determined in the same manner and payable from the county treasury.

In cities of the first class having a population of more than twenty-five thousand and less than forty thousand the compensation of the assessor shall be eighteen hundred dollars per annum and in those of less population not more than eighteen hundred dollars per annum, or not less than five dollars per day for the time actually employed, to be fixed by the board of supervisors; and that of the deputies not more than five dollars or less than three dollars and fifty cents per calendar day, Sunday excepted, for the time actually employed, to be fixed by the board of supervisors.

In cities under the commission form of government having a population of more than forty-five thousand, and in cities acting under special charter having a population of more than forty-five thousand, the board of supervisors shall fix the compensation of the assessor at twenty-five hundred dollars per annum, in cities under the commission form of government having a population of more than one hundred twenty-five thousand (125,000), the city assessor may appoint six full time deputies, which appointment shall be approved by the city council and the city council and board of supervisors shall fix the annual compensation of the city assessor and such deputies, which compensation shall be paid by the county from its general fund, and the compensation of not more than two head deputy assessors at eighteen hundred dollars per annum.

In cities where extra or special services are to be performed by the assessor, the board of supervisors may by special contract with the assessor determine the compensation to be paid.

SEC. 5670. *Salaries in lieu of fees.* It may be provided by ordinance

that any city or town officer elected or appointed shall receive a salary, in lieu of all other compensation; and in such case such officer shall not receive for his own use any fees or other compensation for his services as such officer, but shall collect the fees authorized by law or ordinance, and pay the same as collected, or as prescribed by ordinance, into the city or county treasury, as the case may be.

SEC. 5671. *Compensation of other officers.* All officers in any city or town, whose compensation is not fixed by law, shall receive as compensation the fees of the office, or a salary, or both the fees and a salary, as the council prescribe.

For all attested certificates and transcripts, other than those ordered by the council, the clerk shall be paid the same fees as are allowed to county officers for like services.

SEC. 5672. *Ineligibility—change of compensation.* No member of any city or town council shall, during the time for which he has been elected, be appointed to any municipal office which has been created or the emoluments of which have been increased during the term for which he was elected, nor shall the emoluments of any city or town officer be changed during the term for which he has been elected or appointed, unless the office be abolished. No person who shall resign or vacate any office shall be eligible to the same during the time for which he was elected or appointed, when, during the time, the emoluments of the office have been increased.

SEC. 5673. *Interest in contracts.* No officer, including members of the city council, shall be interested, directly or indirectly, in any contract or job of work or material or the profits thereof or services to be furnished or performed for the city or town.

SEC. 5674. *Free passes or franks.* No such officer shall accept or receive, directly or indirectly, from any person, firm, or corporation operating within the said city or town any railway, interurban railway, street railway, gasworks, waterworks, electric light or power plants, telegraph line, or telephone exchange, or other business using a public franchise, any frank, free pass, or ticket, or other service upon terms more favorable than is granted to the public generally, except where, by franchise granted by the municipality to any such person or corporation, any officers of said municipality are granted such privileges as part of such franchise, and except that members of the police force and fire departments of any city or town shall be carried without charge. Any violation of the provisions of this or the preceding section shall be a misdemeanor.

SEC. 5675. *Accounts.* All cities and towns shall establish and keep their accounts so the same shall exhibit a true and detailed statement of all public funds collected, received, and expended on account of such municipality for any purpose whatever, by any and all public officers, employees, or other persons. Such accounts shall show the receipt, use, and disposition of all public property, and the income, if any, derived therefrom, and of all sources of public income and the amount due and received from each source. All receipts, vouchers, and other documents kept, or that may be required to be kept, necessary to prove the validity of every transaction and the identity of every person having any beneficial relation thereto, shall be filed and preserved in the office of the clerk or recorder as the case may be.

Note.—Above section and the following section made applicable to special charter cities by § 6719.

SEC. 5676. *Separate accounts.* Separate accounts shall be kept for every appropriation, showing date and manner of each payment made out of the funds provided by such appropriation, the name and address of each person or corporation to whom paid, and for what purpose paid.

Separate accounts shall be kept for each department, public improvement, or undertaking, and for each public utility owned or operated by the said municipality.

Said separate accounts for each public utility shall show the true and entire cost of the said utility and operation thereof, the amount col-

lected annually by general or special taxation for the services rendered to the public, and the amount and character of the service rendered therefor, and the amount collected annually from private users, if any, for the services rendered to them, and the amount and character of the services rendered therefor.

SEC. 5676-a1. *Fiscal year.* The fiscal year for all cities and towns, and for all departments, boards, and commissions thereof shall begin on the first day of April each year and end on March thirty-first following.

SEC. 5676-a2. *Accounting officers—reports.* All accounting officers of all boards, commissions, departments, and offices within the municipality receiving or disbursing public funds shall file with the auditor or clerk within thirty days from the expiration of the municipal fiscal year, a detailed report in writing showing the receipts and disbursements of all funds in the department, board, or commission in question for said fiscal year.

SEC. 5676-a3. *Penalty.* The failure to make the said report shall constitute a misdemeanor.

SEC. 5677. *Annual report.* Each city or town shall, through its chief accounting and warrant officer, make an annual public report which shall contain an accurate statement in summarized form of all collections made or receipts of the municipality from all sources, all accounts due the public but not collected, and all expenditures for every purpose, and, except as otherwise provided by law, a statement in detail of the cost of operation and income of each public utility operated or owned by the municipality. It will show in detail the entire public debt of the municipality and the amount of debt which it may under the law contract for the year in which report is made.

SEC. 5679. *Publication.* The annual report shall be published in two newspapers of general circulation in the city or town, or in one if no other is published therein, and if none be published, by posting a copy in three public places within the city or town.

SEC. 5680. *Report—failure to make.* On or before the first day of May of each year, the official making the report for each city or town shall forward to the auditor of state a certified copy of the annual report. If such official fails to file his report with the auditor of state within the time prescribed, the auditor may send an examiner or examiners to make the report and the expenses thereof shall be charged against the delinquent city or town.

SEC. 5681. *Report—by whom made.* It shall be the duty of the auditor or clerk who served in the capacity during the time covered by the report, to prepare and file the same, and if said official has retired from office, the council shall allow him such compensation for preparing the report as may be deemed proper, not to exceed five dollars per day for the days actually employed in such service.

SEC. 5682. *Publication by state auditor.* The auditor of state shall prepare said reports for publication in a separate volume. Said reports shall show under appropriate schedules the total receipts and expenditures, assets and indebtedness, and related data of all cities and towns in the state, together with comments and recommendations respecting desirable changes in the law governing financial administration in municipalities.

CHAPTER 290

ORDINANCES

- 5714. Power to pass.
- 5715. General requirements.
- 5716. Reading.
- 5717. Majority vote.
- 5718. Signing—veto—passing over veto.
- 5719. Recording.
- 5720. Publication.
- 5721. Book form.

- 5722. Proceedings published or posted.
- 5723. Cost of publishing. Amended Chap. 155 43 G. A.
- 5724. Certification to county recorder.
- 5725. Recordation.
- 5726. Index.
- 5727. Fees.

SECTION 5714. *Power to pass.* Municipal corporations shall have power to make and publish, from time to time, ordinances, not inconsistent with the laws of the state, for carrying into effect or discharging the powers and duties conferred by this title, and such as shall seem necessary and proper to provide for the safety, preserve the health, promote the prosperity, improve the morals, order, comfort, and convenience of such corporations and the inhabitants thereof, and to enforce obedience to such ordinances by fine not exceeding one hundred dollars, or by imprisonment not exceeding thirty days.

SEC. 5715. *General requirements.* No ordinance shall contain more than one subject, which shall be clearly expressed in its title. An ordinance revising or amending an ordinance or section thereof shall specifically repeal the ordinance or section amended or revised, and set forth in full the ordinance or section as amended or revised. When a city or town shall make a complete revision of its ordinances by rearrangement and grouping of the same under appropriate titles, parts, chapters, and sections, the enactment of said revision of ordinances, as so rearranged and grouped, shall be considered a sufficient compliance with the provisions of this section.

SEC. 5716. *Reading.* Ordinances of a general or permanent nature and those for the appropriation of money shall be fully and distinctly read on three different days, unless three-fourths of the council shall dispense with the rule.

SEC. 5717. *Majority vote.* No resolution or ordinance for any of the purposes hereinafter set forth, except as specifically provided by law, shall be adopted without a concurrence of a majority of the whole number of members elected to the council, by call of the yeas and nays which shall be recorded:

1. To pass or adopt any by-law or ordinance.
2. To pass or adopt any resolution or order to enter into a contract.
3. To pass or adopt any ordinance or resolution for the appropriation or payment of money. In cities all money shall be appropriated by ordinance, but in towns it may be appropriated by resolution.
4. To direct the opening, straightening, or widening of any street, avenue, highway, or alley.
5. To direct the making of any improvement which will require proceedings to condemn private property.
6. To direct the repair of any street improvement or sewer, the cost of which is to be assessed upon property or against the owner thereof.

SEC. 5718. *Signing—veto—passing over veto.* The mayor shall sign every ordinance or resolution passed by the council before the same shall be in force, and, if he refuses to sign any such ordinance or resolution, he shall call a meeting of the council within fourteen days thereafter and return the same, with his reasons therefor. If he fails to call the meeting within the time fixed above, or fails to return the ordinance or resolution with his reasons as herein required, such ordinance or resolution shall become operative without such signature, and the clerk shall record it in the ordinance book, with a minute of the facts making it operative. Upon the return of any such ordinance or resolution by the mayor to the council, it may pass the same over his objections, upon a call of the yeas and nays, by not less than a two-thirds vote of the council, and the clerk shall certify on said ordinance or resolution that the same was passed by a two-thirds vote of the council, and sign it officially as clerk.

SEC. 5719. *Recording.* All ordinances shall, as soon as may be after their passage, be recorded in a book kept for that purpose, and be authenticated by the signatures of the presiding officer of the council and the

clerk. Immediately following the record of every ordinance, the clerk shall append a certificate, stating therein the time and manner of publication thereof, which certificate shall be presumptive evidence of the facts therein stated.

SEC. 5720. *Publication.* All ordinances of a general or permanent nature, and those imposing any fine, penalty, or forfeiture, shall be published in some newspaper published and of general circulation in the city or town, but if there be no such newspaper, such ordinances may be published in a newspaper designated by the council and having a general circulation in such city or town, or by posting copies thereof in three public places therein, two of which shall be at the post office and the mayor's office. When the ordinance is published in a newspaper it shall take effect from and after publication; when published by posting, it shall take effect ten days thereafter. It shall be a sufficient defense to any suit or prosecution for such fine, penalty, or forfeiture, to show that no such publication was made.

SEC. 5721. *Book form.* When any city or town shall cause or has heretofore caused its ordinances to be published in book or pamphlet form, such book or pamphlet shall be received as evidence of the passage and legal publication of such ordinances, as of the dates mentioned or provided for therein, in all courts and places, without further proof. When the ordinances are so published, it shall not be necessary to publish them in the manner provided for in the preceding section.

SEC. 5721-a1. *Notice of revision.* When a town revises its ordinances, it shall file a typewritten copy of the revision in the office of the town clerk and publish a notice once each week for three consecutive weeks in a newspaper published in the town, stating that its ordinances have been revised and that a copy of the revision is on file in the clerk's office for public inspection. The notice shall give the number and title of each ordinance. In case no newspaper is published in the town, the town clerk shall post the notice in three public places within the town.

SEC. 5722. *Proceedings published or posted.* Immediately following a regular or special meeting of the city or town council, the clerk shall prepare a condensed statement of the proceedings of said council, including the list of claims allowed and from what funds appropriated, and cause the same to be published in one or more newspapers of general circulation, published in said city or town; provided, however, that in cities and towns in which no newspaper is published, such statement and list of claims shall be posted in at least three public places on the business streets of said city or town.

SEC. 5723. *Cost of publishing.* The compensation allowed each newspaper for such publication shall not exceed one-half of the legal fee provided by statute for the publication of legal notices.

SEC. 5724. *Certification to county recorder.* Immediately after the passage by the city council of an ordinance or resolution establishing any restricted district, building lines, or fire limits, the city clerk shall certify such ordinance or resolution and plat of said district to the county recorder of the county in which the city is situated.

Note.—Above section and the three following sections made applicable to special charter cities by § 6722.

SEC. 5725. *Recordation.* Whenever such ordinance or resolution shall have been certified to the county recorder, then he shall record the same in the miscellaneous record or other book provided for special records.

SEC. 5726. *Index.* The county recorder shall index, in the appropriate records, the said ordinance or resolution and the plat filed in accordance with the provisions of the second preceding section.

SEC. 5727. *Fees.* In no case shall it be the duty of the county recorder to make the records herein designated except and until the usual and customary fees for such work have been paid into his hands.

Taxation Authorized

CITIES AND TOWNS

For information of officials of cities and towns of Iowa this department has deemed it advisable to include in this report the provisions of Chapter 317, Code of Iowa, 1927, setting forth the tax levies authorized to be made by city and town councils.

The sections herein quoted give the full text in each instance, but do not show the reference of former Codes or Acts of the General Assembly. The section numbers used are the numbers as they appear in the Code, 1927.

SECTION 6207. *General fund.* The council of each city or town shall levy a tax for the year then ensuing, for the purpose of defraying its general and incidental expenses, which shall not exceed ten mills on the dollar.

SEC. 6208. *Road dragging fund.* Any city having a population of less than eight thousand and any town, may levy annually a tax of not more than one mill which shall be used only for dragging streets and roads.

SEC. 6209. *City bridge fund.* Cities may levy annually a tax, which shall be used only for bridge purposes, as follows:

1. Any city with a population of more than thirty-five thousand and with a meandered stream dividing its corporate limits, not exceeding four mills.

2. Other cities of the first class, not exceeding three mills.

3. Cities of the second class with a population of more than five thousand and traversed by a stream two hundred or more feet in width from shore line to shore line, not exceeding five mills.

Note.—Made applicable to special charter cities.

SEC. 6210. *Agricultural lands.* No land included within the limits of any city or town which shall not have been laid off into lots of ten acres or less, or which shall not subsequently be divided into parcels of ten acres or less by the extension of streets and alleys, and which shall also in good faith be occupied and used for agricultural or horticultural purposes, shall be taxable for any city or town purpose, except that said lands and all personal property necessary to the use and cultivation of said agricultural or horticultural lands shall be liable to taxation for city and town road purposes, at not exceeding five mills, and for library purposes.

Note.—Made applicable to special charter cities.

SEC. 6211. *Taxes for particular purposes.* Any city or town shall have power to levy annually the following special taxes:

1. Grading Fund. Not exceeding three mills, which shall be used only for the purpose of opening, widening, extending, and grading any street, highway, avenue, alley, public ground, or market place.

2. Water Fund. Not exceeding five mills, which shall be used only to pay the amount due, or to become due for water supplied under any contract. In cities of the first class, if the maximum tax is insufficient to pay such amount, the deficiency shall be paid out of the general fund.

3. Improvement Fund. Not exceeding five mills, which shall be used only to pay for deficiencies in assessments and for plats and schedules as provided by law, and for the construction, reconstruction, and repair of any street improvement at the intersection of streets, highways, avenues, and alleys, and for one-half of the cost of such improvement at the intersections of streets, highways, avenues, and alleys not crossing, and for spaces opposite the property owned by the city or town and by the United States, and for the purchase price of property purchased by the city at tax sale and subsequent taxes assessed against such property.

4. Drainage Tax. Such number of mills as will pay any special assessment with interest, or any installment thereof with interest, levied

against any street, alley, highway, public way, or park by the board of supervisors for drainage purposes.

5. Sewer Fund. If the city or town comprises one sewer district not exceeding five mills, which shall be used only to pay deficiencies in assessments as provided by law, and for the construction, reconstruction, and repair of any sewer at the intersection of streets, highways, avenues, and alleys not crossing, and for spaces opposite property owned by the city or town and by the United States, and for the whole or any part of the construction, reconstruction, or repair of any sewer within the limits of said city or town, and for the maintenance and operation of any sewage disposal plant serving said sewer district.

6. District Sewer Fund. Within a sewer district, not exceeding five mills, which shall be used only to pay all or any part of the cost of construction, reconstruction, or repair of any sewer located and laid in that particular district, and to maintain and operate any sewage disposal plant serving such district. The funds created by this and the preceding subsection may be used to secure control of streams and surface waters flowing into sewers, sewer outlets and disposal plants.

7. Sewer Outlet, Purifying Plant, and Dump Ground Fund. Not exceeding five mills, which shall be used only to construct sewer outlets and sewage purifying plants and to purchase dump grounds. The levy made under this subsection shall not be considered a part of the levy for sewer funds under the two preceding subsections.

8. Fire Fund. Not exceeding one and one-half mills, which shall be used only to acquire property for the use of the fire department and to equip the same. No part of the general fund shall be used for equipping the fire department.

9. Fire Department Maintenance Fund. Any city with a population of more than nine thousand, not exceeding seven mills, any city with a population of less than nine thousand and any city under the commission form of government with a population of more than ninety thousand, not exceeding three mills, and any town, not exceeding two mills, which levies shall be used only to maintain a fire department; except that cities with a population under three thousand and towns may also use the fund to purchase fire equipment.

10. Gas Light; Electric Light; Heat or Power Funds. Any city with a population of more than five thousand, not exceeding five mills, and any city with a population of less than five thousand and any town, not exceeding seven mills, which shall be used only to pay the amount due or to become due under any contract for gas light, electric light, heat or power, including expense of inspection.

11. Bond Fund. Such number of mills as will pay the interest accruing before the next annual levy on funding or refunding bonds outstanding, and such proportion of the principal that at the end of five years the sum raised shall equal at least twenty per cent of the amount of the bonds issued; at the end of ten years at least forty per cent of said amount; at the end of fifteen years at least sixty-five per cent of said amount; and at or before the date of maturity of said bonds a sum equal to the whole amount of the unpaid interest and principal. Said funds shall be used only to meet such obligations.

12. Water or Gas Works or Electric Plant Bond Fund. Such number of mills as will pay for waterworks, gasworks, electric light and power plants in the periods and proportions set forth in the preceding subsections, which shall be used only to pay the principal of bonds issued for the construction or purchase of such plants.

13. Cemetery Purchase Fund. Not exceeding one mill, which shall be used only to pay for land acquired for cemetery purposes, and the interest accruing on the cost thereof.

14. Cemetery Fund. Any city, not to exceed one mill, and any town, not to exceed three mills, which shall be used only for the care, preservation, and adornment of any cemetery owned or controlled by the city or town, or owned and controlled by any private or incorporated cemetery

association, township, or other municipality, even though situated in an adjoining county, if actually utilized for burial purposes by the people of the city or town. Said tax may be so expended for the support and maintenance of any such cemetery after it is no longer used for the purpose of interring the dead.

15. Comfort Station Fund. When authorized to maintain comfort stations, not exceeding one-half mill, which shall be used only to defray the expense of establishing and maintaining comfort stations, or such expenses may be paid from the general fund.

16. Garbage Disposal and Street Cleaning Fund. Within any sanitary district, not exceeding two mills, which shall be used only to pay the cost of the collection and disposal of garbage and such other material as may become dangerous to the public health, and for the oiling and sprinkling, flushing and cleaning of streets therein.

17. Waterworks Fund. If the authorized water rates or rentals are insufficient to meet the expense of running, operating, and repairing the waterworks owned or operated by the city or town and the interest on any bonds issued to pay for the construction, reconstruction, repair, or extension of such works, not exceeding five mills, which shall be used only to pay the deficiency.

18. Gas or Electric Fund. If the authorized rates or rentals are insufficient to meet the expense of running, operating, and repairing gas or electric light or power plants owned by the city or town, and the interest on any bonds issued to pay for the construction of such works or plants, not exceeding five mills, which shall be used only to pay the deficiency.

19. Library Fund. When a free public library has been established, not exceeding five mills, which shall be used only for its maintenance. The rate of levy for this and the fund created by the following subsection shall be determined and certified to the council by the board of library trustees before the first day of August in each year. The council shall make such levies accordingly.

20. Library Building Fund. When the establishment of a public library has been authorized, not exceeding three mills, which shall be used only to purchase real estate and to erect thereon a building or buildings for a public library or to pay the interest on any indebtedness incurred for that purpose and to create a sinking fund for the extinguishment of such indebtedness. When a library building has been fully completed and paid for, no further levy shall be made for that purpose, but may be made for the purpose of providing funds for improvements and repairs. Any balance remaining in the building fund may be transferred to the maintenance fund.

21. Library Contract Fund. When a public library has not been established, not exceeding one mill, which shall be used only to secure for the inhabitants of the city or town the free use of a public library. When a majority of the resident taxpayers petition the council in writing to secure such privilege, the council shall offer to contract therefore with the designated library.

22. Community Center Establishment Fund. When a community center district has been established, within such district, not exceeding three mills for not more than twenty years, which shall be used only to purchase real estate for use as a community center and to construct thereon buildings with proper equipment.

23. Community Center Improvement and Maintenance Fund. Within such community center district, not exceeding five mills, which shall be used only for the development, improvement, maintenance, and operation of the community center.

24. Juvenile Playground and Swimming Pool Fund. When any juvenile playground or swimming pool has been established, such number of mills as will liquidate, at maturity, bonds issued for its acquirement.

25. Playground or Swimming Pool Maintenance Fund. Not exceeding two mills, which shall be used for the maintenance, operation, and improvement of such playground or swimming pool.

26. Hospital Fund. When a municipal hospital has been established, not exceeding three mills in cities having a population of more than twenty-two thousand, and in other cities not exceeding five mills. Such levies shall not extend for a longer period than twenty years and shall be used only for the purpose of constructing hospitals or purchasing sites therefor and for the retirement of bonds issued in payment thereof.

27. Hospital Maintenance Fund. Not to exceed five mills, which shall be used only to improve, operate, and maintain such hospital.

28. City Hall Fund. Any city with a population of more than four thousand, not exceeding two mills for more than twenty years, and any city with a population less than four thousand and any town, not exceeding five mills for the same period, which in each case shall be used only to build, purchase, or remodel a city hall and to purchase a site therefor.

29. Art Fund. Any city having a population one hundred thousand or more, not exceeding one mill, which shall be used for the purchase, construction, maintenance, and operation of a place for the exhibition of works of art and for the purchase of works of art.

30. Electric Light Plant Fund. Not exceeding five mills in cities and towns in which a population of more than five thousand owning and operating an electric light plant and not exceeding seven mills in any city or town with a population of less than five thousand, which shall be used only to pay for electricity, for street lighting and other public purposes, and which shall be paid and credited to the electric lighting plant fund.

Note.—Referred to in §§ 5368-a5, 6066-a12, 6181, 6212, 6856. Subsections 8 and 9 made applicable to special charter cities by § 6860; subsection 16 made applicable by § 6561.

SEC. 6212. *Limitation of certain taxes.* No tax authorized in subsections 2, 10, 12, 17, and 18 of the preceding section shall be levied against property lying wholly without the limits of the benefit of the works or plants therein mentioned, which limits shall be fixed by the city council.

SEC. 6213. *Main sewer fund.* Any city of the first class shall have power to levy annually not exceeding five mills, which shall be used only to pay for the construction, reconstruction, or repair of any main sewer within the city; but the aggregate tax levied by such city in any one year for a sewer fund, district sewer fund, and main sewer fund shall not exceed eight mills.

SEC. 6214. *Park tax.* Cities having a population of eighty-five thousand or more shall have power to levy annually, in addition to all other taxes for park purposes, not exceeding one-half mill, which shall be used only to purchase real estate for park, art, or memorial purposes.

Note.—Made applicable to special charter cities.

SEC. 6215. *Transfer of Funds.* Cities having a population of eight thousand eight hundred or less, and towns, may make either temporary or permanent transfers from the grading fund, improvement fund, sewer fund, the waterworks fund, gas or electric plant fund, water fund, gas or electric light or power fund, to any of said funds or to the park fund or park purposes as provided by Section 5796, by resolution concurred in a unanimous vote of the council, if approved by a judge of the district court in the county wherein such city or town is located at a hearing had on a day to be fixed by said judge.

SEC. 6216. *Notice of hearing—limitation.* Not less than five days before the date of said hearing, notice thereof shall be given by publication in one or more newspapers published in the city or town of general circulation therein. If there be no such newspaper published in such city or town, then the said publication may be in a newspaper of general circulation within the city or town. The notice shall be addressed generally to the taxpayers of the city or town, and shall recite the substance of the resolution adopted by the council, and set forth specifically the funds from and to which the transfer is to be made, the amount of money involved, and the time when objections to the proposed transfer may be filed. Proof of publication shall be made as for the

publication of original notices, and order of the judge shall be indorsed on the original resolution and entered in the record book of the municipality as a part of the resolution. In no case shall the transfer of funds be made where as a result of the transfer, more money is placed in any one fund than would have been placed in such fund by the levy of the maximum millage provided therefor.

SEC. 6217. *Consolidated tax levy.* In lieu of any or all of the separate annual levies for the general fund, the grading fund, the improvement fund, the city or town sewer fund, the water fund, and the gas or electric light or power fund, cities and towns may levy one tax which shall not in the aggregate exceed the total amount of taxes which such municipality might have levied therefor. The city or town making such consolidated levy, shall, prior to the first day of April thereafter, appropriate the estimated revenue from such consolidated levy, in such ratio as the council may determine, for any purpose for which such fund might have been used, but no part thereof shall be used for any other purpose. C. 189, 43 G. A.

SEC. 6218. *Budget — publication — objections.* Whenever the power granted in the preceding section is exercised by any city or town, it shall be the duty of the council prior to the first day of April each year to make up and prepare an annual budget on the basis of estimates or the expenses of the several departments of such city or town. Such estimates shall show not only the purpose for which the consolidated levy authorized in the preceding section is to be used, but in addition thereto the purpose for which all other levies authorized to be made by said city or town are to be used, so that said budget when so made up will show all of the proposed expenditures for the ensuing year. Such budget of proposed expenditures shall be published in one or more newspapers of general circulation published in such city or town, but where no newspaper is published in such town then by posting in three public places, the publication to be at least two weeks before said budget is finally adopted by the council, and the time when such budget will be considered by the council for final adoption shall be stated in said publication. On the day thus fixed for considering said budget, full opportunity shall be given for hearing any objections or protests which any taxpayer of the city or town may desire to make to any item or items in such budget or to any omissions therefrom.

SEC. 6219. *How construed.* Nothing in the two preceding sections shall be construed to affect or repeal any of the existing statutes authorizing tax levies in cities and towns.

SEC. 6220. *Levy for park purposes.* The board of supervisors shall, at the time of levying county taxes, levy on all property within the city the tax certified to them by the park commissioners for said city. If such commissioners fail to certify a tax or a sufficient tax for the purpose of paying the interest on bonds issued by the commissioners for park purposes that may be due or will mature within the fiscal year next ensuing, the board of supervisors shall levy such tax as shall be necessary to pay such interest; and if such commissioners each year for fifteen years before the maturity of bonds issued by them, as provided in chapter 311, fail to certify a tax equal to one-fifteenth of the principal of such bonds over and above the amount necessary for the interest on the same, the board shall annually levy such tax as may be equal to one-fifteenth of the principal thereof, which tax shall be set aside by the commissioners in the same manner and for the same purpose as directed in chapter 311.

SEC. 6221. *Bridge tax.* The board of supervisors of the county in which a city or town is situated shall levy a special tax on the assessable property in such city or town to aid in the construction of highways or combination bridges, when such tax shall have been voted by the city or town.

SEC. 6222. *Surplus of tax.* When a tax has been levied by any city or town to pay off a judgment against such municipality, or by any city or town or by the executive council to pay the principal and interest, or

either of them of funding or refunding bonds issued by such municipality, such tax shall not be held invalid if the rate or tax levied raises a sum in excess of the amount sought for such specific object, but the excess shall go into the general city or town fund. Money so raised is especially appropriated for such purposes, and constitutes a distinct fund in the hands of the treasurer until the obligation assumed is discharged.

SEC. 6223. *Anticipation of revenue.* Loans may be negotiated or warrants issued by any municipal corporation in anticipation of its revenues for the fiscal year in which such loans are negotiated or warrants issued, but the aggregate amount of such loans and warrants shall not exceed the estimated revenue of such corporations for the fund or purpose for which the taxes are to be collected for such fiscal year.

SEC. 6224. *Aiding outside highway.* When a petition shall be presented to the council of any city or town, signed by one-third of the resident taxpayers thereof, asking that the question of aiding in the construction or repair of any highway leading thereto be submitted to the voters thereof the council shall immediately give notice of a special election by posting a notice in five public places in said city or town at least ten days before said election, which shall give the time and place of holding the election, the particular highway proposed to be aided, and the proportion of the highway tax then levied and not expended, or next thereafter to be levied, to be appropriated.

Note.—Above section and two following sections made applicable to special charter cities.

SEC. 6225. *Question submitted.* At this election a proposition for an appropriation of a portion of the highway tax to aid in the construction or repair of the particular highway, and the proportion of such tax proposed to be so appropriated shall be submitted to the voters of such city or town, and the clerk shall cause the proposition to be printed and placed upon the ballots and the election shall be conducted in the same manner as provided with respect to like or similar propositions in the title on elections.

SEC. 6226. *Limit on aid.* If a majority of the votes polled be for adoption of the proposition, then the council may aid in the construction or repair of said highway to the extent of said appropriation, which shall not exceed fifty per cent of such tax, in the same manner as they otherwise would were said highway within the corporate limits of said city or town. No part of such tax shall be used or expended more than five miles from the limits of such city or town, and not more than twenty-five per cent thereof more than two miles from such limits.

SEC. 6227. *Certification of taxes and assessments—collections.* All assessments and taxes of every kind and nature levied by the council, except as otherwise provided by law, shall be certified by the clerk on or before the first day of September to the county auditor, and by him placed upon the tax list for the current year, and the county treasurer shall collect all assessments and taxes so levied in the same manner as other taxes, and when delinquent they shall draw the same interest and penalties.

SEC. 6228. *Tax sales.* Sales for such assessments and taxes when delinquent shall be made at the same time and in the same manner as such sales are made for other taxes, and should there be other delinquent taxes or assessments due from the same person, and collectible by the county treasurer, the sale shall be for all such delinquent assessments and taxes, and all the provisions of law relating to the sale of property for delinquent taxes shall be applicable so far as may be to such sales.

SEC. 6229. *Taxes paid over.* Before the third Monday of each month, the county treasurer shall give written notice to the mayor of each municipality in the county of the amount collected for each fund up to the first day of that month, including the amounts collected to pay bonds issued to pay the costs of public improvements for which special assessments have been levied and certified, and the mayor of each municipality shall draw an order therefor in favor of the city treasurer, countersigned by the clerk or auditor of the municipality, upon the county treasurer, who

shall pay such taxes to the treasurers of the several municipalities only on such order.

SEC. 6230. *Diversión of funds.* Any councilman or officer of a city or town who shall participate in, advise, consent, or allow any tax or assessment levied by such city or town or by other lawful authority for city or town purposes to be diverted to any other purpose than the one for which it was levied and assessed, or who shall in any way become a party to such diversion, shall be guilty of embezzlement.

Note.—Made applicable to special charter cities.

CHAPTER 318

ROAD POLL TAX

Note.—Made applicable to special charter cities.

SECTION 6231. *Tax authorized.* Any city or town shall have the power to provide that all able-bodied male residents of the corporation, including male officers and employees of any state institution situated within such city or town, but not including any committed inmate of such institution, between the ages of twenty-one and forty-five shall, between the first day of February and the first day of October of each year, and within fifteen days after receipt of the demand for payment by the clerk, pay in money to the street commissioner or city or town clerk a sum to be fixed by the city or town council on or before February first each year, not exceeding five dollars.

SEC. 6232. *Collection—exemption.* It shall be the duty of the said clerk to make demand upon said resident for the payment of said poll tax, and said demand shall be made by serving a personal notice or by sending notice through the mail. Any person claiming to be exempt under the provisions of the preceding section shall furnish the mayor or other proper officer with an affidavit showing the extent and nature of the disabilities entitling him to such exemption, and if said affidavit is approved by the city or town council then said affiant will be relieved from payment of said tax.

SEC. 6233. *Action to recover.* In case of failure to pay said sum of money as provided in the second preceding section said corporation may recover same, and penalty of not more than two dollars, by action brought in the name of the city or town in any court having jurisdiction over the subject matter of the action.

SEC. 6234. *Exemptions.* No property or wages belonging to said person shall be exempt to the defendant on an execution issued upon said judgment.

SEC. 6235. *Expenditure.* The tax and money so collected shall be expended upon the streets, avenues, highways, alleys, or public grounds of said corporation.

SEC. 6236. *Certification of unpaid tax.* All of said tax remaining unpaid on the fifteenth day of November in each year shall be certified to the county auditor at any time before the following first day of December and shall be entered by him upon the tax list of said county and treated and collected as ordinary county taxes, and shall be a lien upon the real property of the delinquent.

SEC. 6237. *Action.* The entry of such tax and penalty upon the tax list shall not prevent the bringing of an action therefor as authorized by law. Such action must be commenced within one year from the first day of October following the giving of notice for the payment of said tax. When judgment has been rendered therefor and paid in whole or in part after the same has been certified to the county auditor, the court receiving such payment shall execute duplicate receipts, exclusive of cost, if so requested, and upon filing such receipts or duplicate with the county auditor he shall make the proper entries on the tax lists, showing the full payment of such tax and penalty, or part thereof as the case may be.

CHAPTER 319
INDEBTEDNESS

SECTION 6238. *Limitation.* No county or other political or municipal corporation shall become indebted in any manner for its general or ordinary purposes to an amount exceeding in the aggregate one and one-fourth per cent of the actual value of the taxable property within such corporation. The value of such property shall be ascertained by the last tax list previous to the incurring of indebtedness.

Note.—Made applicable to special charter cities.

SEC. 6239. *Purposes.* Cities and towns when authorized to acquire the following named public utilities and other improvements may incur indebtedness for the purpose:

1. Of purchasing, erecting, extending, reconstructing, or maintaining and operating waterworks, gasworks, electric light and power plants, or the necessary transmission lines therefor, and heating plants.

2. Of purchasing or erecting garbage disposal plants.

3. Of erecting and equipping community center houses and recreation grounds.

4. Of acquiring lands and establishing juvenile playgrounds, swimming pools, and recreation centers thereon or on lands already owned or to be leased by the city or town.

5. Of constructing city and town halls.

6. Of erecting a building or buildings for a public library.

7. Of constructing hospitals.

8. Of purchasing or constructing dams across streams for any proper municipal purpose.

Note.—Made applicable to special charter cities.

SEC. 6240. *Application of limitation.* No indebtedness for the extraordinary purposes mentioned in the preceding section shall be charged against or counted as a part of the one and one-fourth per cent available for general ordinary purposes until the other three and three-fourths per cent of the five per cent of indebtedness permitted by the constitution has been exhausted.

Note.—Made applicable to special charter cities.

SEC. 6241. *Election required.* No such indebtedness shall be incurred until authorized by an election.

Note.—Made applicable to special charter cities.

SEC. 6242. *Initiation of proceedings.* The proceedings to call such an election may be instituted by the council, except that before an election may be called for any of the following purposes a petition shall be filed with the council, requesting that such action be taken.

1. For any of the purposes mentioned in subsections 1, 4, and 7 of Section 6339, the petition shall be signed by qualified electors of the city or town equal in number to twenty-five per cent of those who voted at the last regular municipal election.

2. For the establishment of community center houses and recreation grounds, it shall be signed by fifteen per cent of the resident freeholders of the district within which the same is to be constructed.

SEC. 6243. *Election called.* The council on receipt of any such petition shall at the next regular meeting call a special election, fixing the time and place thereof, or may submit the proposition as a special question at the next regular municipal election. The council may reject a petition for a community center, or change the area of any district petitioned for.

SEC. 6244. *Notice.* It shall give notice of any election held under the provisions of this chapter by publication once each week for four consecutive weeks in some newspaper published in the city or town, or if none be published therein, in a newspaper published in the county and of general circulation in the city or town. The election shall be held on a day not less than five nor more than twenty days after the last publication of notice.

SEC. 6245. *Questions submitted—manner of submission.* Each proposition mentioned in section 6239 shall be submitted on a separate ballot, but

more than one of such propositions may be so submitted at the same election, and as a part of each proposition so submitted there shall be stated on the ballot: The amounts of indebtedness to be contracted, if any; the annual rate of tax to be levied, if any, for payment of such bonds and interest thereon. The form of the ballot shall be substantially as follows:

Shall (Here name city or town.)

(Here state the particular proposition to be voted upon) and contract indebtedness for such purpose not exceeding \$..... and issue bonds for such purpose not exceeding \$.... and levy tax annually upon the taxable property in (Here name of city or town), not exceeding mills per annum for the payment of such bonds and the interest thereon? YES ☐ NO ☐

SEC. 6246. *Majorities required.* A majority of all the legal votes cast on the particular question at the election shall be sufficient to authorize the municipality to contract the indebtedness, except that if the question submitted is one in connection with waterworks, gasworks, electric light or power plants, heating plants, or the establishment of a hospital, the affirmative vote shall also be as large as a majority of all the legal votes cast at the preceding municipal election.

Note.—Made applicable to special charter cities.

SEC. 6247. *Limitation.* If a question for the establishment of community center houses or juvenile playgrounds fails to secure the requisite majority it shall not again be submitted at an election for two years.

SEC. 6248. *Issuance of bonds.* If the municipality is authorized to incur the indebtedness, the council shall issue bonds and make provisions for the payment thereof with interest.

SEC. 6249. *Maturity of bonds—interest.* Bonds issued under the provisions of this chapter shall bear interest at the rate of not more than five per cent per annum and shall become due in not more than twenty years after issuance and may be issued serially.

Note.—Made applicable to special charter cities.

SEC. 6250. *Payment of bonds.* Bonds for garbage disposal plants shall be paid from the general fund of the city or town, but other bonds shall be paid from the particular fund created therefor.

SEC. 6251. *Construction.* Nothing in this chapter shall be construed to repeal chapter 225 or as being applicable to bonds issued under section 6155.

Applicable to special charter cities.

Note.—Made applicable to special charter cities.

1179-b1. *Mandatory retirement.* Hereafter issues of bonds of every kind and character by counties, cities, towns and school districts shall be consecutively numbered. The annual levy shall be sufficient to pay the interest and approximately such portion of the principal of the bonds as will retire them in a period not exceeding twenty years from date of issue. Each issue of bonds shall be scheduled to mature serially in the same order as numbered.

1179-b2. *Mandatory levy.* The governing authority of these political subdivisions before issuing bonds, shall, by resolution, provide for the assessment of an annual levy upon all the taxable property in such public corporation sufficient to pay the interest and principal of such bonds within a period named not exceeding twenty years. A certified copy of this resolution shall be filed with the county auditor or auditors of the counties, as the case may be, in which such public corporation is located; and the filing thereof shall make it a duty of such officer or officers to enter annually this levy for collection until funds are realized to pay the bonds in full. Tax limitations in any law for the issuance of bonds shall be based on the latest equalized valuation then existing and shall only restrict the amount of bonds which may be issued.

1179-b3. *Permissive application of funds.* Whenever the governing authority of such political subdivision shall have on hand funds derived from any other source than taxation which may be appropriated to the payment either of interest or principal, or both principal and interest,

of such bonds such funds may be so appropriated and used and the levy for the payment of the bonds correspondingly reduced.

1179-b4. *Exceptions.* The provisions of this chapter shall not apply to bonds, the interest or principal of which are payable out of the primary road fund, or out of special assessments against benefited property.

SECTION 6855. *General levy.* The council shall levy a tax for the year then ensuing for the purpose of defraying its general or incidental expenses, which shall not exceed ten mills on the dollar of the assessed valuation of all taxable property in the city; but the aggregate of such levy, together with all levies for special purposes as hereinafter authorized, shall not exceed in any city in any one year, twenty-six mills, excluding city and district sewer tax, road district tax, and any tax levied to pay the principal or interest on any bonds issued by such city, or tax levied to pay judgments, or taxes authorized for library, park, or bridge purposes.

SEC. 6856. *Special levies.* They shall have power to levy annually the following taxes for special purposes:

1. *Grading Fund.* A tax not exceeding three mills on the dollar for a grading fund, to be used for the purpose of opening, widening, extending, or grading any street, public ground, or market place.

2. *Improvement Fund.* A tax not exceeding three mills on the dollar for the city improvement fund, to be used for the purpose of paying the cost of the making, reconstruction, and repair of any street improvement at the intersection of streets, and spaces opposite streets intersecting but not crossing, and the spaces opposite property owned by the city or state.

3. *Sewer Fund.* A tax not exceeding five mills on the dollar on the assessed valuation of all property therein, for the city sewer fund, to be used to pay the cost of making, reconstructing, or repairing any sewer at the intersection of streets, and all spaces opposite streets intersecting but not crossing, and at spaces opposite property owned by the city or state, or to pay the whole or any part of the cost of making, reconstructing, or repairing any sewer within the limits of such city, and for the maintenance and operation of any sewage disposal plant included in said sewer district. When the city has been divided into sewer district, a tax not exceeding five mills on the taxable real property in the sewer district, for the district sewer fund, to be used to pay, in whole or in part, the cost of the making, reconstruction or repair of any sewer located or laid in that particular district, and for the maintenance and operation of any sewage disposal plant included in said sewer districts; provided that, on petition of the owners of two-thirds in value of all the taxable real estate within such sewer district for the construction of a sewer in such district, the maximum percentage of taxes that can be levied in any one year shall not be limited to five mills, but shall be such percentage of the valuation of such property as will produce at least one-tenth of the whole cost of such sewer assessable upon the real property in such district.

4. *Fire Fund.* A tax not exceeding five mills on the dollar for the purpose of creating a city fire fund, to be used for paying the expenses of organizing, keeping, and maintaining a fire department, including the expenses of constructing, purchasing, leasing, and maintaining the proper and necessary buildings, grounds, and apparatus therefor; provided that where a paid fire department is maintained, all money derived from the sale of any buildings, grounds, or apparatus of such fire department which was originally paid for out of the fire fund, shall belong to said fire fund.

5. *Road Fund.* When any city is divided into road districts, a tax not exceeding two mills on the dollar on all taxable property in such road district, to be known as the district road fund, and to be used only to pay the cost of cleaning, sprinkling, and repairing the streets and public places in such district.

6. *Library Tax.* In cities which have established, or may establish, a free public library, a tax as provided in section 6211, subsections 19 and 20.

7. *Tax for Water and Gas Works and Electric Plants.* A tax not exceeding five mills on the dollar, which, with the rates, rents, or revenues

derived therefrom, shall be sufficient to pay the expenses of running, operating, and repairing water and gas works and electric light and power plants owned and operated by such city, and the interest on or principal of any bonds issued to pay the cost of the construction of such works; but such taxes shall not be levied upon the property which lies wholly without the limits of the benefits or protection of such works or plants, which limit shall be fixed by the council each year before making the levy.

8. *Tax for Water, Gas, Electric Light or Power.* A tax not exceeding five mills on the dollar for the purpose of paying the amount due, or to become due, to any individual or company operating water or gas works or electric light or power plants, for water, light, gas, or power supplied to the city, the levy to be limited to the property benefited thereby.

9. *Bond Fund.* A tax for the purpose of creating a bond fund sufficient to pay the interest, to accrue before the next annual levy, on funding or refunding bonds outstanding, and to pay the principal of such funding or refunding bonds. In case of such bonds, the levy shall be so made that, dividing the principal into as many parts as the bonds have years to run, not less than one such part shall be levied each year, and shall be made so that the fund derived therefrom shall be available and sufficient to pay the bonds at their maturity.

10. *Water and Gas or Electric Light and Power Bonds.* A tax to be used exclusively in payment of the principal and interest of bonds issued for the construction of water and gas works, or electric light and power plants, and which shall be levied in the manner provided in the preceding subdivision.

11. *Park Tax.* A tax not exceeding two mills on the dollar, as authorized by the vote of the electors, to purchase, improve, and maintain public parks in such city.

12. *Special Bridge Tax.* A special tax to aid in the construction of bridges, when such tax has been voted by the electors of the city under the provisions of section 5883.

13. *Drainage Tax.* A tax in such sum or amount as may be necessary to pay any special assessment, with interest, or any installment of any special assessment, with interest, levied against any street, alley, highway, public way, or park of any city acting under a special charter levied under the provisions of sections 7627 and 7629.

SEC. 6857. *Park levy.* Section 6214 is applicable to cities acting under special charters.

SEC. 6858. *City bridge levy.* Section 6209 is made applicable to special charter cities.

SEC. 6859. *Road levy on agricultural land.* Section 6210 is made applicable to special charter cities.

SEC. 6860. *Fire department maintenance levy.* Section 6211, subsections 8 and 9, is applicable to special charter cities.

SEC. 6861. *Garbage and street cleaning levy.* Section 6211, subsection 16, is applicable to special charter cities.

SEC. 6862. *Excess of judgment or bond tax.* When a tax has been levied to pay any judgment against any such city, or the principal and interest of funding or refunding bonds issued by such city, or for any other special purpose, such tax shall not be held invalid if the amount received exceed the amount sought for such specific object, but the excess shall go into the general fund. Money so raised is especially appropriated for such purposes, and shall constitute a distinct fund in the hands of the treasurer until the obligation is discharged.

SEC. 6863. *Anticipating revenue.* Loans may be negotiated or warrants issued by any such city in anticipation of its revenues for the fiscal year in which such loans are negotiated or warrants issued, but the aggregate amount of such loans and warrants shall not exceed one-half the estimated revenue of such corporation for the fund or purpose for which the taxes are to be collected for such fiscal year.

SEC. 6864. *Diversion of funds.* Section 6230 is made applicable to cities acting under special charters.

STATE LIBRARY OF IOWA



3 1723 02111 3675

