Fifth Annual Report

OF THE

Department of Finance and Municipal Accounts

Auditor of State

Statistics of Cities and Towns of Iowa

Fiscal Year Ending March 31, 1912

OFFICERS 1911-12

LEAGUE OF IOWA MUNICIPALITIES

. President.
Alfred C. Mueller
Vice-President.
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MAYOR F. W. DAUBNEY

LETTER OF TRANSMITTAL

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

Sir: I have the honor to present herewith the Fifth Annual Report of the Auditor of State, Department of Finance and Municipal Accounts, as provided for by Chapter 14-a, Supplement to the Code, the same being for the year beginning April 1, 1911 and ending March 31, 1912. In presenting this report, I call your attention to the fact that it has been impossible to secure returns from all the cities and towns, although a great majority of the clerks have been prompt in complying with the law and have sent in reports which were neat and accurate. Still, a number of these officials upon whom the law places the duty of making the reports have failed to pay any attention to the call from this department.

An effort has been made by the department this year to have the report published and ready for delivery by the first day of December as called for by the law. In order to do so, it was necessary to complete the compilation of statistics on September first and to place the copy for the various statistical tables in the hands of the state printer shortly after that date.

There are one hundred and one cities and seven hundred and twenty three incorporated towns in Iowa from which reports are required by the law. Of this number, 90 cities and 630 towns are represented in this report. This leaves 11 cities and 92 towns whose clerks, in the face of repeated requests, neglected to complete their reports in time to permit the necessary checking and tabulation, or who failed to send any report to the department.

Again it becomes my duty to suggest the necessity of amending the law and providing some definite penalty for cities or towns whose clerks refuse or neglect to make reports within the time limit prescribed. The fiscal year of all cities and towns in Iowa close March 31st. The law provides that all reports shall be on file with this department not later than the first day of July following. It appears that it would be proper to amend the law so that the time of filing the report would be limited to the first day of May following the expiration of the fiscal year. Further, the

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law could properly be amended so as to definitely state that it shall be the duty of the clerk who has served during the year covered by the report to prepare the same. In many cases where a change occurs in city officials with the beginning of the new fiscal year and a new clerk is installed, there has arisen a conflict of opinion as to who should compile the report to this department. This should be remedied.

COMMISSION GOVERNED CITIES.

The commission form of government has been adopted by six Iowa cities: Des Moines, Sioux City, Cedar Rapids, Burlington, Fort Dodge and Keokuk. These cities combined have a population of 220,883 as shown by the government census of 1910. The total payments of these cities for the year amounted to \$3,505,354, or \$15.87 per capita. The total receipts amounted to \$3,257,295, or \$14.74 per capita. After paying the expenses of conducting the city government, these commission governed cities had cash on hand at the close of the year amounting to \$553,720, or \$2.51 per capita. A comparison made with the receipts and expenditures of these cities for the preceding year is interesting. It shows for the year ending March 31, 1911, total expenditures of \$3,457,-739, or \$15.65 per capita. The receipts amounted to \$3,801,222, or \$17.21 per capita. The cash on hand at the close of the year amounted to \$792,478, or \$3.59 per capita. While the expenditures for the year named show an increase of 22 cents per capita, the receipts show a reduction of \$2.47 per capita or a net reduction in the actual expense of operation of \$2.25 per capita. The assessed valuation of all property in these cities is \$68,736,603, or \$277.00 per capita. The total indebtedness amounts to \$4,643,135, an average of \$18.66 per capita. Included in this item of total indebtedness is the sum of \$796,500, represented by special fund bonds which, under the law, are not included when considering the legal limit of indebtedness.

PAYMENTS AND RECEIPTS.

Taking into consideration the whole number of cities and towns reporting, 720, the total of payments made during the year is found to be \$11,977,714 and the total receipts, \$11,697,891. The total cash on hand at the beginning of the year was \$2,500,502 and the cash on hand at the close of the year was \$2,220,679. The

total assessed valuation of these cities and towns as per assessors' returns, 1910, (taxes collected and turned over to the municipalities by county treasurers in 1911) amounted to \$238,624,006.

The actual valuation of all municipalities is approximately four times the assessed valuation, the exact amount being hard to obtain because of the variance in methods of assessing by different cities. These cities and towns show a total debt at the close of the year (eliminating special fund bonds amounting to \$2,154,177) of \$118,778,730 an average debt per capita of \$14.33 for the 90 cities and \$4.76 for the 630 towns included in the report.

MUNICIPAL POSSESSIONS.

The total value of municipal possessions of the 90 cities included in the tables, (see table XII.) is shown as \$21,825,702 itemized as follows:

Municipal buildings and land\$	1,557,813
Furniture and fixtures	135,877
Police department buildings, apparatus and other prop-	
erty	196,904
Fire department, land, buildings, apparatus, etc	1,339,833
Equipment of streets and alleys	319,882
Bridges	1,917,010
Markets and public scales	94,514
Cemeteries	441,706
City electric light works	1,170,286
Waterworks	7,851,314
City libraries	2,758,931
City parks	3,770,141
Hospitals, docks, wharves, etc	277,501
Total	21.825.702

CORPORATIONS PAYMENTS PER CAPITA.

The total expenditures made by the 90 cities reporting was \$9,-711,313, or \$13 per capita, the population of the cities being 628,-903 as shown by the census report of 1910. Table No. 14 in this report gives the detail of this expenditure by departments and industries as follows:

	Amount	Per Capita
For general and municipal service expense.	\$3,779,86	7 \$4.23
For municipal industrial expense	1,002,46	5 2.53
For outlay other than municipal industries.	2,334,66	2.63
For outlay municipal industries	1,374,35	2 1.93
For decrease of indebtedness	1,219,96	6 1.68
Total	\$9,711,313	\$13.00

REPORT IS IN DEMAND.

It is gratifying to state that the report of this department is in demand by other departments of municipal accounting, by engineering departments and by library officials interested in statistical information, the country over. So heavy is this demand that the last issue of the report is at this time practically exhausted. Numerous calls have also been made on this department the past year for sample sheets of the blanks prepared for the guidance of clerks in conforming to the law providing for a uniform system of accounting. These requests have been complied with. I am glad to state that during the past year many of the clerks have secured for their use a set of books in which can be kept in uniform style a detailed account of receipts and expenditures. These accounting books follow closely the lines of the Iowa law for municipal accounting. One value of this system is that under it a definite and valuable comparison of the cost of operating municipal governments may be readily obtained.

FAILURE TO REPORT.

Following is a list of the cities and towns whose clerks failed to file their reports within the time limit prescribed by law or in time for tabulation by the department's clerks:

CITIES.—Davenport, Ottumwa, Muscatine, Oskaloosa, Fort Madison, Glenwood, Knoxville, Sheldon, Harlan, Colfax, Jefferson.

Towns.—Agency, Albion, Anthon, Arthur, Athelstan, Ayrshire, Bailey, Belmond, Bernard, Brunsville, Bouton, Braddyville, Buckeye, Camanche, Carpenter, Casey, Castana, Center Point, Clare, Cleveland, Coburg, Columbus Junction, Conesville, Coralville, Dedham, Deep River, Deloit, Dolliver, Dougherty, Early, Eldridge, Fairbank, Ferguson, Fort Atkinson, Foster, Frederika, Gowrie, Grand River, Grand View, Gray, Greeley, Hamburg, Harpers Ferry, Harvey, Hedrick, Hepburn, Holland, Hopeville, Imogene, Kamrar, Kellerton, Lanesboro, Lawton, Lehigh, Lenox, Lidderdale, Maloy, Marble Rock, Marysville, Masonville, Mediapolis, Melrose, Millersburg, Mondamin, Moneta, Numa, Ollie, Osterdock, Paton, Patterson, Pioneer.

Pisgah, Plymouth, Pomeroy, Randolph, Redfield, Remsen, Rock Falls, Rockwell, Rodman, Rudd, Runnells, Sandyville, Shannon City, Sheffield, Sidney, Sioux Rapids, Somers, Spring Hill, Volga, Wapello, Woodward, Zwingle.

Respectfully submitted.

JOHN L. BLEAKLY, Auditor of State.

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OFFICERS 1912-1913 LEAGUE OF IOWA MUNICIPALITIES

(Seventeenth Annual Convention at Marshalltown, September, 16, 17, 18, 1913)

PRESIDENT.

A. A. SmithSioux City
VICE-PRESIDENT.
Mayor J. F. FordFort Dodge
SECRETARY-TREASURER.
Frank G. Pierce
TRUSTEES,
Mayor F. W. Daubney
Hon. J. L. Farrington
Mayor R. C. Thompson

COMMITTEES.

Legislative—Mayor Parley Sheldon, Ames, chairman; Commissioner Frank Canny, Burlington; Mayor A. C. Mueller, Davenport; Mayor J. R. Hanna, Des Moines; Mayor Thomas Maloney, Council Bluffs; Mayor J. F. Ford, Fort Dodge; Mayor J. F. Cole, Oelwein; City Clerk George T. Reddick, Iowa City; Mayor R. C. Thompson, Waterloo.

Judicial Opinions—City Solicitor B. P. Poor, Burlington; Mayor Earl Peters, Clarinda; City Solicitor D. E. Stuart, Council Bluffs.

Street Paving—Councilman J. D. Tracey, Maquoketa; City Engineer J. H. Wilson, Mason City; Mayor E. C. Gilbert, Keota.

Street Lighting—R. J. Mullins, superintendent electric lighting plant, Webster City; Mayor W. H. Laub, Denison; Mayor J. H. Wents, Galva.

Sanitation-Mayor L. E. Eslick, Rockwell City; Councilman C. M. Wyth, Cedar Falls; Mayor O. C. Meredith, Newton.

Waterworks—Commissioner G. B. Healy, Sioux City; Supt. B. F. Steadman, Dubuque; Councilman B. F. Price, Milford.

Municipal Franchises—Councilman B. P. Holst, Boone; Mayor Ed Ferrall,

Manning; Councilman H. Zimmerman, Lone Tree.

Municipal Accounting—City Clerk T. J. Reeves, Hawarden; City Clerk Dwight

Struble, LeMars; City Clerk William Shardlow, Cherokee.

Sewage Disposal—Mayor J. D. Glasgow, Washington; Councilman F. H.

Koeppner, Traer; Mayor J. W. Hartsell, Early.
Municipal Exhibits—Commissioner D. L. Lamb, Marshalltown; Mayor F. H.

Blackstone, Garner; Councilman D. H. Lucas, Madrid.

GENERAL TABLES

CITIES AND TOWNS

TABLE

		DA'	ΓΕ AN ORAT	D ARE.	A OF IN	COR- ION	P	AYMENTS AND CASH
marana		Date Incor ati	por-	Area	Popu	lation		950
ere, in cruei or population	CITY	First	Last	Square miles in- corporated	Census 1905	Census 1910	Payments	Cash on hand at close of year
	Grand total	*****			698,656	746,241	\$ 9,714,152	\$ 1,662,424
	Des Moines	1857 1857	1891 1874	54.46 42.	75,626 40,952	86,368 47,828	\$ 1,449,655 764,575	\$ 313,767 41,194
	Davenport	1839 1837	1851 1857	8. 13.	89,797	43,028	000 140	200 001
	Cedar Rapids	1856	1007	13.	41,941 28,759	38,494 32,811	660,140	200,094 177,503
	DubuqueCedar RapidsCouncil Bluffs	1853		16.25	25,231	29,292	637,941 1,177,887	190,158
	Waterloo	1868	1906	13.51	18.071	26,693	316.517	15,369
	Clinton Burlington	1859	1881	10. 10.5	22,756 25,318	25,577 24,324	204,274 261,766	36,683 3,670
	Ottumwa	1836 1868	1845 1892	7.8	20,318	29,019	201,700	3,070
	Muscatine	1836	1851	6.7	15,087	16,178		
	Fort Dodge	1869		4.3	14,369	15.543	252,964	17,586
	Keokuk	1848	1910	7.75	14,604	14,008	138.458	*1,285
	Marshalltown Mason City Boone Iowa City	1803 1870	1868 1881	7.75	12,045 8,357	13,374	147,607 252,417	46,649
	Roone City	1866	1868	5. 4.98	9,500	11,230 10,347	200, 059	7,784 19,501
	Iowa City	1853	1000	2.38	8,497	10,091	167,656	19,501
	Oskaloosa Fort Madison	1853	1862	3.7	10,203	9,466	*********	
	Fort Madison	1839		8.	8,767	8,900		
	Centerville	1855	1870	3.9	5,967 8,382	6,936	31,449	9,544 11,641
	Oelwein	1871 1888	1897	5.	5,632	6,028	58,141 39,196	12,187
	Charles City	1860	1869	4.	4,546	5,892	56.367	17.026
	Webster City	1874	1882	12.	4,797	5,208	117,158 124,774	24,158
	Grinnell	1865	1882	2.25	4,634	5,036	124,774	32,136
1	Cedar Falls	1857 1871	1865 1886	4.	5,329 4,242	5,012 4,976	45,072 35,474	10,815
ı	Fairfield	1847	1868	2.25	5,009	4,970	54,737	8,323
i	Albia	1859	1876	9.	3,957	4,969	35,087	7,200
l	Cherokee Red Oak	1873	1891	5.5	3,998	4,884	48,692	16,607
ŀ	Perry	1869	1876 1885	3.25		4,830	48,515	1,180
	Newton	1875 1857	1876	4.	4,173 4,398	4,630 4,616	68,186 149,285	7,311 19,848
١	Atlantic	1869	1878	2.	5,180	4.560	144,029	11,125
	Marion	1865	1895	4.	4,112	4,400	26,001	7,685
	Washington	1864	1000	2.25	4,489	4,380	51,9.6	8,142
1	Ames Le Mars Glenwood Mt. Pleasant Clarinda	1870	1893	6.	3,292 5,041	4,223	96,247	22,001
1	Glenwood	1857	1884	2.5	2,509	4,157 4,052	27,783	5,706
	Mt. Pleasant	1842	1856	4.	3,576	3,874	78,952	16,768
	Clarinda	1867	1882	2.	4.020	3,832	31,018	8,882
	Chariton	1874		2.5	4,045	3,794	40,041	4,066
j	Decorah	1857 1853	1871 1857	3.	3,918 3,666	3,592 3,570	21,987 23,949	9,846 5,439
	Maquoketa. Carroll. Independence Estherville Fagle Grove Vinton.	1869	1892	3.5	3,203	3,546	24,392	4,688
	Independence	1864	1874	1.75	3,838	8,517	67,219	12,361
	Estherville	1881	1894	4.	8,650	3,404	43,512	5,318
	Fagie Grove	1887	1892	4.	8,177	8,38	40.719	2.65
	Indianola	1869 1849		2.	8,487	3,336 3,283	58,279	11,471
	Waverly	1859		4.	3,396	3,263	53,548 38,526	13,784 19,045
	Waverly Knoxville	1854	1886	4.	3,174	3,190		
	Missouri Valley Denison	1871	1885	4.5	3,330	3,187	44,894	4,496
	Belle Plaine	1875 1866	1895 1885	4.	3,173	3,133	21,630	5,300
								10 497

NO. 1.

RECEIPTS BALANCE	8		PI	RIVATE T	RUST AC ECIAL A	COUNT	S AND IENTS	TOTAL	
ments nd at	beginning			Privat	e Trust Ac	ecounts		s made	
Aggregate of payments and cash on hand at close of year	Cash on hand at beginning of year	Receipts	Payments on account of pri- vate trust	Private trust cash at close of year	Total private trust accounts	Private trust cash at begin- ning of year	Receipts of private trust	Special assessments made during the year	
	-	\$ 9,436,51	\$ 84,00	\$ 115,79	\$ 199,8	0 8 31,69	7 \$204,68	\$949,175	
\$ 1,763,422 805,76	\$ 538,007 22,932	\$ 1,225,41 782,83						\$196,856 166,110	-
830,234	203,264							166,110	
815,444 1,368,045 331,886 240,957	139,979 63 874	1,228,066	2,72 44,10		\$ 79,60 4,60 55,21	\$ 30 9 1,17 2 10,329	\$ 79,574 3,438 9 44,884	175 181,714	
265,436	20,766 780	264,650	16,32	7	16,32	7	16,327	18,524	
270,550							*******		
137 168	17,410 13,842	253,140		17,296 1,560	17,29	6 16,121		94,059	
194,256	31,584	123,326 162,672				0 1,674			
260,201	26.758	633 443	18.85		10 05				
137,168 194,256 260,201 319,560 167,656	8,083 21,101	311,477	1,990		1,99	1	1.544	96,056 37,943	
107,000	21,101	146,555			*******		39,907	01,020	
40,963	5,255	35,738				******			1
69,782 51,383 73,393	11,268 7,921 13,576 28,186	58,514							-
73,393	13 578	43,462							-
141,311	28,186	113,126							-
156,910		117,686		4,144	4,14	2,261		3,638	
55,887 39,512	10,820	45,067			3,14	2,261			2 52
63.060	4,945	84,567 51,139						44.632	5
42,287	11,921 3,627 11,748	38,660		********					9
65,299	11,748	53,551	**********						2
49,695 75,497	9,860	39,835				******			3
169,133	5,104 26,456	70,393 142,677							3
169,133 155,154 88,776	8,746	146 409							3
33,776	8,085	25,691						32,982	3
60,068 118,248	19,521 11,690	40,547							3
33,488	5,102	100,558						25,568	3
		40,000						******	3
95,720	13,182	82,538					******	00.000	3
39,900 44,107	7,441 2,479	32,459						26,897	4
31.832	9,145	41,628							4
29,388	2,454	22,687 26,934							4
29.080	5.253	23,827							4
79,580 48,830	11,094	68,486							4
18,401									40
69.750	6 359	15,937 63,398							45
67,332 57,571	6,209	61,063							45
57,571	2,464 6,352 6,269 16,235	41,336							50
10. 200									51
49,390 26,930	2,177 2,546 6,005	47,213 -							50 51 52 54 55
36,248	2,046	24,384 - 30,243 -	1						U.S

TABLE NO.

				ID AREA				AYMENTS, AND CASH
ulation		Inco	e of rpor- on	Area	Popul	ation		ose
No. in order of population	CITY	First	Last	Square miles in- corporated	Census 1905	Census 1910	Paymens	Cash on hand at close of year
56	Pella	1855	1871	2.	2,946	3,021	102,132	2,423
97	Spencer	1803	1892	3.5	3,137	3,005	44,350	
58	Anamosa	1867	1871	1.25	2,878	2,983	23,003	5,132
59	Sheldon	1872	1894	1.	2,564	2,941	05.105	21,891
61	AlgonaWinterset	1872	1888	2.	3,047	2,908 2,818	35,167 35,667	4,315
62	Iowa Falls	1876	1885	6.	2,956 3,049	2,797	29,309	4,340
63	Manchester.	1869 1863	1868	7.75	2.978	2,758	24,404	
64	Mystic	1889	1909	1.	2.056	2,663	3,210	108
65	Cresco.	1866	1868	3.	2,931	2.658	21,164	
66	Hampton	1870	1885	5.75	2,800	2.617	25,266	
67	Valley Junction	1893	1906	2.	2.009	2,573		
68	Harlan	1879	1896	3.	2,645	2,570		
69	Colfax	1875	1901	1.	2,553	2,524		
70	Jefferson	1871	1893	2.5	2,456	2,477		
71	Osage	1871	1880	1.	2,677	2,445	17,607	3,954
72	Storm Lake	1873	1901	2.	2,339	2,428	43,706	
73	Osceola	1859	1886	2.18	2,717	2,416	22,403	
74 75	Emmetsburg	1877	1893	3.75	2,542	2,325		
76	TamaSeymour	800	18-3	3.	2,412	2,290		
77	New Hampton	1874 1873	1906	2.25	2,362	2,275		7,807
78	Sac City	1856	1901	6.25	2,120	2,201	24,214	5,439
79	Nevada	1869	1893	2.5	2.262	2,138	35,330	1.091
50	Hawarden	1887	1000	3.	2.019	2.107	20,223	
81	Clarion	Loon		12.50	1.885	2,065	18,148	10,629
82	Tipton	1857		1.	2,125	2,048	24,276	
83	Lake City	1882	1890	4.75	2.322	2,043	19,304	6,780
84	Monticello	1867	1896	4.	2,156	2,043	25,050	4,302
85	Villisca	1869	1892	2.5	2,180	2,039	50,279	
86 87	SigourneyBloomfield	2010	1007		1,934	2,032	35,602	15,465 7,432
88	Onawa	1833	1894	2. 4.5	2,031	2,028	34,539 27,938	2,716
89	Waukon	1883	1900	1.	2,036	2,025		9,578
90	Eidon	1873	1501	.75	2,316	2,024	12,182	356
91	Clear Lake	1010			1 626	2,014		
92	Rock Rapids	-2245		4.	1,779	2,005	27,138	
93	Eldora	1895		4.	2,278	1,995	18,548	10,485
94	Leon	1867	1906	2.	2,027	1,991	39,548	5,952
95	Bedford	1855	1895	1.25	1,996	1,883	26,921	2,126
96	Ida Grove	1877	1906	1.6	2,029	1,874	12,703	9,067
97	Stuart	1877	1885	1.25	2,046	1,826	22,998	1,667
98	Warengo	1859	1896	.66	2,072	1,786	11,352	2,653
99	What Cheer	1886	1883	1.25	2,531	1,720	2,301	2,366
100	Corning Toledo	1871 1866	1905	1.	1,943	1,702	21,205 18,543	7,464 2,517

1.—CONTINUED.

RECEIPTS BALANCE	s		1	PRIVATE SI	TRUST A	CCOUN	TS AND MENTS	TOTAL
rments dd at	beginning			Privat	e Trust A	ecounts		s made
Aggregate of payments and cash on hadd at close of year	Ecash on hand at beginning of year	Receipts	Payments on account of pri- vate trust	Private trust cash at close of year	Total private trust accounts	Private trust eash at begin-		Special assessments during the year
104,555	26,299				1 .	1	-	1
17,520	20,296							24,02
28,135	6,935	44,550						
	0,000	21,200				and the same of		
57,058	3,960	53,098						
39,982	7,909	32.073						
33,649	3,428	30.221						
32,393	9,649							
3,318 23,780	339							
25,827	740 2,449							
11,546	3,201	23,378						
11,040	3,201	8,345						

21,561	3.856	17, 705						
45,841	3,856 38,442	7.399						
27,888	4,398							
19,897	6,063	13.834					******	
18,576 23,405	3,140	15.436						
60,189	1,041	22,364						
29,653	6,983	59,191						
36,421	3,365	22.670		A				
24,093	1,859	33,056 22,234		185				
28,777	7,001 12,506	21,776		185	18		157	
32,122	12,506	19,616					*****	
26,084	4.754	21,330						
29,352	4,353	24,999						
58,868	9.177							
51,067 41,971	37,403	13,664					******	
30,654	1,874	40,097			*********			
47,988	2,469 8,331	28,195						
12.538	491	39,657			and the second second	12000000		
27,631 36,007	2,612	25 010			Commission (Children			
36,007	4 80%	21 901			********			
29,033 45,500	5,751 8,529						Commission	
45,500	8,529	36 971						
29,047	1.270							
21,770	6.366	15,404						
24,660 14,005	6,598	18,062						
4,667	2,040	11.965		82	82	83		
28,669	1,042	3,625			82		1.	
21,360	8,266 6,172	20,403 _						
~x,000	0,172	15,188						

TABLE NO. 2-PAYMENTS FOR GENERAL

						Olas	ssified	by.	Depart	me	nts.
									0	len	eral
	-					Sal	aries.	wa	ges and	d O	ther
стту	Total		ollice	ī	aldermen		othee		Auditor,s office		rer's
			Mayor's omee		or aid		Clerk's office		Audito		Treasurer's office
Grand total	s 501,318	9	40,531	\$	67,509	ş	56,354	\$	17,650	\$	20,441
Des Moines	\$ 89,043 45,032	\$	5,315	g;	12,000 10,452	\$	$\frac{4,078}{1,701}$	95	7,503 2,364	\$	3,545 1,950
Sioux City	31,209 41,76 23,814		1,475	,	3,530 7,417 2,000		2,611 3,118 2,200		2,543 2,149 1,200		3,736 1,763 1,200
Council Bluffs WaterlooClinton	23,814 17,577 17,965		1,200 1,200 500)	1,500		2,614		600		75 875 1,345
Clinton Burlington Octumwa	24,463	2	2,500		7,550		2,200		1,300		
Fort Dodge	11,92	8	1,500	0	2,400 2,11 1,85	9	1,50	5			300 5 2
Mason City	9,78 7,16	0	1,27 1,31 73 1,20	1	31 44 40	7	1,26	0			125 53 200
lowa City Oskaloosa	10,57		1,20					-		1	50
Centerville	4,71	15	1,00	93	25 15 26	26	4.5	5		_	200 50
Creston	5,00 2,00 4.0	67	9	51 59 00	2:	24	1 5	35		-	25 40 100
Oelwein Charles City Webster City Grinnell Cedar Falls Shenandoab	5,2 7,8	53	3	50 60 25	1	92 77 50	3 9	60 - 31 -		-	100 125
S FairBeld	9.7	85	4	07 45 02	3 2	00 43 25	1	72 -			100 63
O Cherokee	2,	16	2	25 75	2	93	1.2	19 -			83 50
		189 1009 264		47 150	1	50 48 33		194			75 38 75
4 Atlantic Marion 30 Washington 37 Ames 38 Ie Mars 39 Gleawood 40 Mt. Fleasant 41 Clarinda	2,	112 789 974		150 300 300		234 156 250	1	881			40 449
Se Gle wood	3,	186		380		290 160					200
40 Mt. Pleasant 41 Clarinda 42 Chariton	2,	913 02° 718		450		174 142		612 958			180 187
41 Clarinda	3,	160 612		278 143 300		280 111 219		359 300			10
46 Independence	1	477 621 822		25 222		206		974 150			5
		937 590		200		255 880 325					10
51 Waverly 52 Knoxville 53 Missouri Valley	2	,824 ,020		300		147 242	1	,285 100			10
54 Denison 55 Belle Plaine	i	,470 2,551 804		350 200		164 264 125		300 300			1
57 Spencer 58 Anamosa 59 Sheldon		1,003		80		138		123	5		

AND MUNICIPAL SERVICE EXPENSE.

G	overnm	ent								
E	xpendi	tures of I	ach Offic	e or Depa	rtment					
		8018	tion		si d			ourt		sno
	Solicitor's office	assessors	For collection of taxes	Engineer's office	For elections		Oity hall	Police or mu- nicipal court	Adults and examina- tions	Miscellaneous
	Sol	City	For	Eng	For		City	Poli	Adu	Misc
	56,477	\$ 8,247	\$ 9,803		\$ 23,159	\$	46,951	\$ 20,631	\$ 4,559	\$ 27,462
	13,795 2,954		\$ 5,641	\$ 24,146 7,758	\$ 2,742 6	18	6,932 12,661	\$ 3,134 1,496	\$ 212 221	
-	3,132	3,677	412	4,943	934		2,942	330	567	377
	4,406	3,896	311	4,948 7,764	2,720		1,803	2,119	465	460
	1,500	******	643	6,435	3,971		1,485	1,000		980
	1,850 1,715		1,287	3,991			1,714 2,220	900 1,200	550	3,733
	2,400		1,287	6,193 2,512			360	600	200	1,225 3,495
						44				
	1,200	670		2,002	295 2,026		2,009	760	234	
	1,288	010		2,221 1,792	571		927	1,172	230	171
	1,21			2,208	593	1	1,2.9	93	199	
	360			2,208 2,564	597		990		163	
	750			5,119	291			181	650	780
•••										
•	380			1,320		-	1,010		85	
	530			29	183		120			100
	472			548	211		1,069	1,003	130	44
	2.6		149	1,371	81		57 288	137		87
	177		159	905	324		28	1,501		571
	352			720			187		89	5,608
	172		50	417			236	1,032	50	
	252 308		2.8	387	233 221		43 565	127		376
	331		2.0		146		1,275	132		11
	500			250	164	1	282			
	190			112	290		224	1,069		30
	249 50		237	313	351		151 84	51	82	305 10
	200		181	73	271		01	- 51	24	10
	181			316	575		99			82
	278		162	1,908	31	1	33			
	999		27	160	293		488	708		
•	478			877		-,	205	365		
	300			1,002			250	35		410
	532			374	150					
	300 160			1,639	286		259 143			466 130
	250			385	314	L	,40			200
	150			395	13					
	357				171					
	164 215			64	79 110		302			
	210									
-	102		********	158	123	1	120			
							125		***************************************	
	657 325		*******	102	96 108		125		164	
	356		*********	243	64		171	72		
	193			854	107	1				566
	91			38		-				
	431				114	1		18		97

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TABLE NO. 2—CONTINUED—PAYMENTS FOR

_				C	lassified	by Depar	rtments
ation							General
mdo				S	ılaries, '	Wages an	d Other
No. in order of population	СГТҮ	Total	Mayor's office	Council or aldermen	Clerk's office	Auditor's office	Treasurer's office
0	Algona	1,143	50	149			40
51	Winterset	2,537	214	200			7: 3:
52	lowa Falls	1,552	100	200			3
3 14	Manchester	1,135	12	215			3
5	Mystic	954	90	139 134			5
6	Hampton	1,321	300	160			2
7	Valley Junction	2,306 650	150 50	101			2
8	Harlan	030	30	101	10		
9	Colfax						
0	Jefferson						
1	Osage	1,140	100	145	290		:
2	Storm Lake	1.020	30	162	122		31
3	Osceola	2,329	360	194			
4	Emmetsburg	928	18	132	248		
5	Tama	877	50	250			
6	Seymour	737	107	126			
7	New Hampton	2,598	55	188			
8	Sac City	754	31	100			
9	Nevada	1,384	104	281			
90	Hawarden	665	100	125			
31	Clarion	2,298	100	211			
52	Tipton	1,088	248	124			
83 84	Lake City	558	100	128 160			
85	Monticello Villisca	784	88 100	252			2
86	Sigourney	1,768 2,073	110	211	114		ĩ
87	Bloomfield	837	64	250	150		î
88	Onawa	483	52	105			ĺ í
89	Waukon	717	150	130	111		
90	Eldon	9641	100	250			1
91	Clear Lake	2,220	50	227	334		1
92	Rock Rapids	1,088	50	83	150		
93	Eldora	510	100	240	120		
94	Leon	865	370	218			
95	Bedford	3,037		243	100		
96	Ida Grove	2,556	131	75	251		
97	Stuart	550	50	88	220		
98	Marengo	729	188	65	78		
9.)	What Cheer	591	106	49	101		1
100	Corning	1,336	52	130			
101	Toledo	1,291	65	114	207	1	1

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153	Governi	ment							
153	Expend	itures of I	Each Office	or Depar	tment				
150	Solicitor's office	City assessors	For collection of taxes	Engineer's office	For elections	City Hall	Police or mu- nicipal court	Audits and examina- tions	Miscellaneous
100	665 150			28	131		774		
450	100 251 150				69 62 170				193 1,501
268 104 109 129 150 11 37 300 73 107 3 22 50 28 2 2 58 78 48 348 50 4 619 41 441 441 219 94 46 127 34 546 94 46 127 34 50 40 76 74 34 141 75 34 34 488 327 27 27 50 319 75 27 72 55 1,459 55 16 83 75 101 196 385 385 101 196 75 1,478 63 100 385 360 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
50	268 660		164	109	78 129	150			
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	50 58				78	2 48			267
541 20 550 20 48 337 337 319 75 1,459 55 101 385 106 75 1,478 63 100 75	546 50		40		94 76	46	127		39
337	541 50				80			27 20	1,571
75	337			319 1,459	75	27	72	83	21
75 160 550 67 60	90				101 79	196			40
				1,478					520
				1,670	25	275	34		415 1,807
100 154 169 179 179 179 179 179 179 179 179 179 17	100				169 84				326

TABLE No. 2—CONTINUED—PAYMENTS FOR

			Cla	ssi	fied by De	e p	artments,		
E		_							on of Life
atic				_			Salaries,	M	ages and
phol						_	Fire Dep	aı	rtments
No. in order of population	CITY		Total		Police Tepartment		Salaries and wages		Water for hydrants, etc.
1	Grand total	\$	1,003,863	\$	418,804	\$	362,378	\$	183,456
$\frac{2}{3}$	Des Moines Sioux City Davenport	\$	257,346 104,845		89,548 44,942		112,989 3 9,259	*	40,139 12,683
4	Dubuque		81,670		36,168		36,326	-	7,560
5 6	Cedar Rapids		66,472	1	31.438		25.899		5,767
7	Council Bluffs		98,721 40,360	1	23,497 17,979		21,362 17,983		51,14- 91:
8	Clinton		40,606		16,494		18,868		5,24
9 .	Burlington		53,945		16,494 $22,202$		18,868 16,311		14,43
0	Ottumwa								
12	Muscatine Fort Dodge		18 546		10,485		4,754		3.29
3	Keokuk		18,546 33,769		13,172	d	9,135	1	11,37
4	Marshalltown	1	19,100 $15,192$	•	6,891		9,984		2,03
	Mason City		15,192		8,049	1	6,499		
	Boone Iowa City		10,611 $11,377$		6,207	1	4,331		
	Oskaloosa		11,011	-	6,521		4,000		
19	Fort Madison	1					-		
20	Centerville		8,025 $14,241$		2,159 3,703		5,502		36
21 22	Creston Oelwein	1	$\frac{14,241}{2,937}$		3,703		1,506		8,91
23	Charles City	1	$\frac{2,937}{3,798}$		2,466 2,359		371 1,148		10 29
24	Charles City Webster City		3,046		1,491		1,341		20
25	Grinnen		2,660		2,290				37
26 27	Cedar Falls		2,032		1,496		536		
28	Fairfield		$\frac{3,109}{3,755}$	1	860 2,072		2,155		1 01
29	Albin	1	3,622	1	1,833	ļ	448 1,789		1,01
30	Cherokee		1,830		1,011		334		
31	Red Oak		3,473		1 511		1,310		65
32	Perry Newton		2,410 3,395		1,312		1,035		6.
34	Atlantie	1	3,393		1,660 1,844		193 1,685		1,54
35	Marion	1	5,385		771		200		4,41
36	Washington		1,964		1,310				65
37 38	Ames Le Mars		$\frac{1,247}{6,753}$	1	1,023 1,937		224 581		4 10
39	Glenwood	١	0,100		1,001		901		4,160
40	Mount Pleasant		2,473		1,765		708		
41	Charitan		2,585		1,581		635		369
43	Chariton Decorah	1	2,386 2,024		1,507 $1,296$		728		87
44	Maquoketa		1.547		1,266		281		
45	Curroll		2,223		1,667		160		154
46	Independence		3,335		1,529		350		1,456
48	EsthervilleEagle Grove		2,197 1,628		1,198 1,270		999 358		
49	Vinton		1,915	1	1,421		494		
50	Indianola		1,581 1,163		998		520		
61 52	Waverly Knoxville	1	1,163		1,046		18		98
53	Knoxville Missouri Valley		3,050		1,328		D00		
54	Denison		1,509		960		800		922
55	Belle Plaine	1	1,207		991		205		245 11
56	Pella	-	1,152		768		330		54
57	Spencer Anamosa		1,285		1,157				
00	mumoeu	1	1,106		1,088	+			

	eount						by Dep					
and	l Pro	perty				Не	alth Dep	partmen	t and S	anitation	n	
Otl	ier E	x pend	litures			Salari	es, Wag	es and	Other E	xpenditi	ures	
						ا. ب			Sewers			
Danaghment of in-	spection .	Pound	Police and fire alarm systems	Miscellaneous	Total	Health department	Quarantine and pest house	Construction and super- vision	General expense	Sewage disposal plant	Refuse disposal	Miscellaneous
\$ 2	6,292	83,255	\$5,840	\$3,838	\$178,241	\$ 32,505	\$ 2,713	\$ 21,650	\$ 64,438	\$ 24,227	\$ 30,163	\$2,545
	2,523 6 ,575	1,386	\$1,217	\$ 930	\$ 31,988 30,35 6	\$ 10,640 2,727	\$ 510 14	\$ 16,386 738	\$ 3,144 9,444	2,746	\$ 1,303 14,687	
•	545 2,795	495 149	568 424	2	9,561 12,039	2,701 2,268 1,741	216		6,101	5,202	759 4,068	285
	2.800 1,000	670	2,036 938	12 51:	10,215 9,671 15,813	2,943			7,567 2,694 9,424 9,751		3,119	720 247
	195	17 88			3,352 1,257 1,638	687 1,247 602	76 10		2,470 1,028		119 	
		73	8	636	3,614 863 2,112	343 103 221	569		50 359 891	401	2,612 1,000	
					1,073	 55			846		179	
		78	36		1,367 620 689	100 80 35			1,190 490 526	5	7. 4: 12:	
	204	10			57º 487	25 108	547			85		285
		67 35	27 190		954 118	96 25	13		80	59	20	593
				48	264 119 1,272	96 1,235			32	56 23	104 5	
	20				3,513 3,66	29 32 60			3,481 13		293	
					115 102 739	98 102 292			447		10	7
	50	25			156						52	
				4	241 154 52	120			37 154 22		84	
				242	265	25 10		62	215	266	25	
					90	102	73		681		9 17 39	
	25	38			396 29 53	29			7	116	43	230
			,	30	732				782			
		100			12						19	
		123		15	20 79	20			12		3:	

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TABLE NO. 2-CONTINUED—PAYMENTS FOR

	_	Classif	ied by Dep	artments, O	ffices and			
				Protectio	on of Life			
100			Salaries. Wages and Othe					
pula				Fire Department				
No, in order of population	CITY	Total	Police department	Salaries and wages	Water for hydrants, etc.			
	Sheidon							
	Vinterset.	756 1,797	502 1,105	254 - 692 -				
	owa Falls	3,274	1,036	238				
	Manchester	1,380	829 _		551			
34 1	Mystic	720	720 _					
	Cresco	1,596	971	625	496			
	Hampton	1,416	720 702	37 352	788			
	Valley Junction	1,964	702	302	100			
	Colfax							
	Jefferson							
	Osage	805	626	179				
	Storm Lake	1,030	791	239				
	Osceola	1,478	1.278	200	84			
	Emmetsburg	1,225	1,097 740	25 296	01			
	TamaSeymour	1,036	660	200	86			
77	New Hampton	1,332	733	299	300			
78	Sac City	664	497	167				
79	Nevada	1,079	769	233				
80	Hawarden	753	631	122				
81	Clarion	650	600	50				
82	Tipton	1,403 1,560	1,328 600	580	20			
83	Lake City	975	725	250	20			
85	Villisca	1.029	786	238				
86	Sigourney	593	593					
87	Bloomfield.	823	726	66				
88	Onawa	120	120					
89	Waukon	668 550	611 550	10	1			
90	EldonClear Lake	1.071	917	154				
91 92	Rock Rapids	1,384	1.216	70	9			
93	Eldora	840	840					
94	Leon.	427		400				
95	Bedford	1,189	1,140		4			
96	Ida Grove	1,015	986 428	900	2			
97	Stuart	788	428	360 495				
98	Marcago	689	689	499				
100	What Cheer	863	784	26				
101	Toledo	1,036	757					

GENERAL AND MUNICIPAL SERVICE EXPENSE.

—13—

Accoun	ts			C	lassified	by Depa	irtments	s, Offices	and Ac	counts	
ind Pro	perty				Не	alth Der	artmen	t and Sa	nitation		
Expend	itures				Salar	ies, Wag	es and (Other Ex	penditu	res	
					-			Sewers			
Department of in- spection	Pound	Police and fire alarm systems	Miscellaneous	Total	Health department	Quarantine and pest house	Construction and super- vision	General expense	Sewage disposal plant	Refuse disposal	Miscellaneous
				212	,			212			
				103	64			18		21	
				95 15	46 15			49			
				160	50			110			
		77	86	425				220	205		
			122	2,723	25		2,059		563	76	
				25	25						
				7	7						
				136	136						
			19	543 25	25		273	256			14
				35	35						
				859	00	55		414	390		
				328		304		24			
		27		14,020	36		1,426		12,411	58	89
				209	62			147			
			28	1,000	1,000			35			
		100		395	100	60		120	40	15	60
				39		14				25	
				340		110		230			
								586			
		31		948			362	980			5
		31		162	76	26					3
				11		11					
				1,701	42				1,659		
				23	23						
		27		344			344				
				25	25		011				
				102	89			10		3	
				26	14					2	10
			53	188	50	105		17		16	
		108	00	100	50	105		1.1		10	

TABLE NO. 2—CONTINUED—PAYMENTS FOR

-	_		_		_	ic	la	ssified by
	_							High
			_		_	Sala	rie	es, Wage
CITY	Total		General admin- istration			General street ex- penditures		Street paving and curbing
Grand total	\$	1,040,414	\$	95,564	\$	289,466	\$	26,76
Des Moines	\$	171,502 104,544		8,123 1,200	\$	4,994 36,647	\$	7,34 3,01
Davenport Dubuque		74,472		1,040		32,540	-	
Cedar Rapids Council Bluffs		77,010		14,266		32,540 9,288	-	1,0
Waterloo		37,631				5,916 7,860		4,5
Clinton		$\frac{22,324}{13,141}$	-	7,159		3,471	_	
Burnington		53,771		1,000		25,124		
Ottumwa Muscatine	-		-				-	
Fort Dodge		32,611	-	7,568		4,111	-	9
Reokuk		22,944	Ł.	1,335		9,222 8,362	-	<u>-</u>
Marshalltown Mason City		11,424 $14,973$	2	729 1,879		1.271	1	1
Boone		11,660	3	964	1	1,901	1	
lowa City		28,904	1	850	1	18,729	1	4,3
Oskaloosa Fort Madison	-						-	
Centerville.	-	7,178	3	562		2,140	-	
Creston Oelwein	l	9,566	6	906 916		3,125	-	
Charles City	1	5,860 11,300	9	1,186		3,642		
Webster City		4,973	3	900)	1.062		
Grinnell Cedar Falls		7,153 7,228	8	847 660		1,387 2,431	-	
Shenandoah		8,320	0	€00		1.496		
Fairfield	1	9,98	7	593		4,040	-	
Albia Cherokee	1	7,063 6,678	8	769 749		3 97		
Red Oak		4,91		720)	2,086	-	
Perry	1	4,69		1,48		72	1.	
Newton Atlantic		8,093 3,74		808 548		2,057 2,8	×	3
Marion		7,628	8	723	5	3,143	-	
Washington	1	8,69	3	735		2,562		1,4
Ames Le Mars		8,97° 8,07;		1,200		2,577 2,753	-	
Glenwood	١.						-	
Mt. Pleasant		4,639	9 -			3,654	-	
ClarindaChariton		11,30 3,39	0	3,486	1	3,214 1,895	-	
Decorah		6,02	0	400		920	-	
Maquoketa		3,87	4	803		2,248	-	
Carroll	1	5,71 7,21	7	1,14 2,13		328 174	-	
Estherville	1	1,31	4	1,31	1 _		1_	
Eagle Grove	1	3,44	1	45)	923	-	
VintonIndianola		1,27 6,56	9	604 875		1.555	-	
Waverly		4,19		55		2,776	1	
Knoxville	1.		٠.		-1-			
Missouri Valley	1	3,87 9,96	0	1,14	-	5 EO		5
Belle Plaine		3,55	5	60	5	5,500 1,049	2	1,1
Pella		5,03	9	63		2,178	3 -	
Spencer.	1	3,54	B	55	2	411		

ways							
and O	ther	Expenses		-			
Sidewalks and Crossings		Bridges other than toll bridges	Snow removal	Street lighting	Street sprinkling	Street eleaning	Miscellaneous
3 4	1,591	3 43,776	\$ 17,064	\$ 379,548	\$ 19,514	\$ 108,487	\$ 18,635
3	7,948 3,99e	\$ 13,438 9,606	\$ 605 5,273	\$ \$5,160 30,307	\$ 61 2,563	\$ 41,344 11,874	\$ 2,477
	1,679 2,010 110 1,790	2,900 721	11 1,926	26,797 23,972 22,356 371	9,315 1,032 15 312	3,041 11,404 3,765 6,338	2,727
	4,578 	78		18,243		4,748	
	1,366	449 646	849	14,696 10,229	1,175	2,822	20 146
	366 6		1,081 907	7,666 5,901	93	1,314 2,708 1,479	403
	4,654	283					
				4,338 4,688	5 65	128 1,198	190
	1,105		54 233 603	4,088 2,948 4,582	427 28	121 298	52 1,137
	955			3,596 3,516 3,604	621		374
	 		588 300 . 71	4,50 3,643	626	1,324 493 584	152
	232	332	30 165	2,324 1,5 7 2,708 4,045			548
	64		73		502 3	35 534	
		117	478	3,045 3,435 3,539	114 522	120 391 1,118	21
			250	3,760	35	959	
	1,495			3,553	300	749	
			104	3,926 1,645	300	474 600 2,193	300 223
	810		4	4,067			
	51		. 152 . 123	1,844 3,113		72 379 865	106
	10	74	331			459	100
	151		462 45	2,153 2,737 1,710			102
	151 78 402 187	169	· 123	178 2,047 1,708	5		1,803

TABLE NO. 2-CONTINUED-PAYMENTS FOR

					assified by High
	-				
				Salar	ies, Wages
	CITY	Total	General admin- istration	General street expenditures	Street paving and curbing
	eldon				
	gona	1,896	585	820	464
	interset	2,903	€00	523	676
	wa Falls	3,256 4,674	1,041	3,633	0.0
	anchesterystic	4,074	1,041	0,000	
	resco	4,886	664		
	ampton	2,874		1,562	
	alley Junction	3,484	716	587	
	arlan				
	olfax				
	efferson				
	sage	3,759	340		
	torm Lake	4,075		1,126	
	sceola	4,400 3,388	346		
	mmetsburg	4,584			
	'nuaeynour	936			
	kew Hampton	2,080			
	see City	4,194		1,984	
	Sevadu	4,415			
	lawarden	1,461		278	
	larion	1,963	3 200		
	"ipton	8,537			
	ake City	3,000			
	Monticello	3,010			
	Villisca	2,762	533		
	Sigourney	5,778 3,831		3,150 1,046	
	Bloomfield	8,138			
	7nawaWaukon	5,327			
	Eldon	34-			
91 (Clear Lake	1,009		2,996	
92 i	Rock Rapids	1,510	600		
	Fliora	3,763		. 720	
04	Leon	2,16			
	Bedford	6,010		1,582	
	lda Grove	3,390			
	Stuart	1,038 1,703			
18	Marengo	719		240	
90	What Cheer	3,38			
100	Corning	4,549	9 7		

Deparmen	ts, Offices a	nd Accounts				
ways						
and Other	Expenses					
Sidewalks and Crossings	Bridges other than toll bridges	Snow removal	Street lighting	Street sprinkling	Street cleaning	Miscellaneous
		₇₁	4:0			
161		79	2,580		918	
1,417		84 149	2,205	516	432	731
656			1,525			
$\frac{202}{1,012}$			2,373 1,043	100	114	93 794
		57	2,213			
81 258	53	150	1,855 1,688	175		62
4		74				
17		59	2,033		318	28
239		106	1,698			8
168	207	106	597 1,186		7	
360		150	2.518	36	680	
			1,200 1,306		100	600
			769	460		
414			2,209			
866			1,313			/
			1,397	38		56
37 364		2	1,649			106
210			1,045	ēō		
384			1,770			3,045
384 350		11	1,233		400	2,331
103			1,835			-,001
14		70	1.223			
			479			
219		19	1,685 1,949		60	
			1 . 25429			

TABLE NO. 2—CONTINUED—PAYMENTS FOR

	-				Classified b
				Sal	aries, Wage
		R	ecreation,	Libraries, e	tc.
CITY	Total	General admin- istration	General park and garden expense	Libraries	Miscellaneous
	\$ 225,105	\$ 58,083	\$ 45,380	\$ 114,739	\$ 6,90
Des Moines ioux City avenport	\$ 65,405 19,463	\$ 32,074 1,200	\$ 13,247 10,911	\$ 18,400 7,245	\$ 1,68 2 11
Gedar RapidsCouncil Bluffs	30 21,213 13,507	30 10.529 1,267	2,098 7,082	5,158	8
Waterloo Clinton Burlington	45 500 13,599	900	45		
Ottumwa	6,171	2,377			
Keokuk Marshalltown Mason City	8,288 5,169 2,886	3,299	1,489	3,323	3
Boone_ lowa City Oskaloosa	2,049 4,931				5
Fort MadisonCentervilleCreston	1,383 476	335	141	1,38	3
Oelwein Charles City. Webster City.	331 256	109		50)
Cedar Falls Shenandoah	334 131 1,915		131		
Fairfield	1,476 1,474		40	1,436	
Red Onk Perry Newton	1,778 745 2,024	14	19	745	
Atlantic Marion Washington	22 481 1,635		22 481	1,999	2
Ames Le Mars Glenwood	$\frac{43}{1,482}$		43 353		
Mt. Pleasant Clarinda Chariton	1,554 1,165	30	48	1,506	
Decorah Maquoketa Carroll	1 841		1 134	1,135 707	
Independence Estherville Eagle Grove	624 935 2,271		287	624 932 1,984	
Vinton Indianola Waverly	12 1,670 1,479 972	653	12 163	1,507 826	
Knoxville Missouri Valley Denison	2,462 2	130		931 2,332	
Belle Plaine Pella Spencer	1,255	208		822	135
Anamosa	1,272 693		101	1,272 592	130

id O	ther	Expenditur	es					
		Miso	cellaneous C	bjects				
Total		Damage settlements and judgments	Printing and sta- tionery	Miscellaneous	Total •	Refund taxes, licenses, etc.	Miscellaneous	
13	37,510	\$ 56,319	\$ 40,052	\$ 41,139	\$ 135,150	\$ 40,890	\$ 94,260	
1	14,792 10,021	\$ 11,927 7,606	\$ 5,972 2,275	\$ 26,893 140	\$ 3,294 714	\$ 3,294 714		
	2,667	197	9 108	350	\$7.204		9 97 901	
	2,279	121 1,916	2,196 363	500	87,294 6,740	6,740	\$ 87,294	
	5,69.	2,582	950	2,167	10,062	16,062		
	3,516	934	2,473	109	810	810		
	6,822	3,842	787	2,193	593	993		
	1,462	1,344		118	77	77		
	1,991	492	1,459	40	496	496		
	1,613	244	1,329	40	6,184	6,184		
	3 626	357	320	0.050	22	22		
	$3,636 \\ 1,684$	212		2,959	3,973			
	2,673	164	1,138	197 1,371	316			
	-,0.0	101	1,100	1,011		010		
	537	244	244	49				
	1,582	823	759		84	84		
	2,958	2,256		50	465	45	420	
	404	112 1,134	57 899	235				
	$\frac{1,134}{700}$	253		235				
	698	35	603	60				
	52		000	52				
	443		253	190				
	1,101	,	1,101				[
	618		184	434	2	2		
	176	52						
	86 81	6	46	40 75				
	1,076	922	132	22	1,518		1.518	
	320	50		158			2,010	
	341		298	43				
	798	2	719	77	122	122		
	372	25	272	75	53	53		
	2,097	1,244	794	59				
	20			20				
	472		472					
	$\frac{430}{748}$		410	20				
	347	337	371 327	40 20				
	1,290	641		307				
	917	177		401				
	C15		459	156	1,718		1,718	
3	12,048				121	121		
	223		80	143	21	21		
	7.03				{			
	191	119	171	20				
	631 260	35	512 205	20				
	680	30	632	48	71	71		

TABLE NO. 2—CONTINUED—PAYMENTS FOR

						Classified by
					Sala	ries, Wage
			R	ecreation, 1	Libraries, e	te.
· · · · · · · · · · · · · · · · · · ·	CiTY	Total	General admín- istration	General park and garden expense	Libraries	Miscellaneous
1	Sheldon					
1	WIE OHH	1,075			1,075	
- 1	Willitersel	1,008			1,075	
	iowa Falls	3,309	910	9	999	
1	Manchester	1 000			1,525 1,206	
1	M ystic	-,			1,200	
1		531			481	
	Hampioton-	010		219	401	
. 1	valley Junction			219		
1	111111111111111111111111111111111111111					
	Collax					
	JeHerson					
	Usage	1,201				
	Storm Lake	1,618	420		1,201	
	Osceola	2,318				
-	r.mnetsourg	390		60	330	
1	Tama	aco		00	288	
	Seymour				200	
	New Hampton	1 107	97		1 000	
	Suc City				1,080	
	Nevada	1,520	29		1,491	
	Hawarden	010			293	
	Clarion	9 554			1,336	
	Tip!on	1 900	2.10		1,336	1,937
	Lake City	200			1,220	100
	MODITICERO	1 9 0			1,217	180
	Villisca			127	1,005	153
:	Sigourney			121	1,003	
,						
,	Wattkon-	48				
'	Eldon	4			472	48
	Clear Lake					
	THE RESERVE OF THE PROPERTY OF	1,784	304	180	1 200	
	EldoraLeon			200		
	Bedford					
	Ida Grove	23				23
1	Stuart			26	335	20
1		1,047				
1	What CheerCorning					
	Toledo			11		
	· WH. W	20				

id Other i	Expenditures					
1	Misce	llaneous Obj	eets			
Total	Damage settlements and judgments	Printing and sta- tionery	Miscellaneous	Total	Refund taxes, licenses, etc.	Miscellaneous
291		291				
325	114	196	15 -			
599	599 _					
715	30	644	41 -			
16 .		16				
179		164	15 35			
98 . 268	50	218	0.0 -			
208	30	210				
1,690	1,273 175	94	323	2,305		2,305
711	175	129	407 -			
316	53	230	33 -			
137	2	101	34	2	2	
1,268		1,268	15			
100		0.0	10			
219		178	41 -			
1,194	1,000	194		6	6	
234		115	119 -			
157		157				
25			25 -			
160		82	78		0	
1,029	425	589	15	1,005		1,005
484	405	79	10	.,000		1,000
579	325	189	65			
25		25				
144		120	24			
940 29	834	53	53			
259		29 244				
233		244	15			
105		95	10			
174	20	154		115	115	
155		135	. 20	567	567	
72		62	10			
155		155				
873		863	10			

TABLE NO. 3—PAYMENTS FOR

					MU	NICIPAL
		Payı	nents to Pu	blic		Classified
bina					Water	Works
No. in order of population	CITY	TOTAL	For salaries and wages	For miscellancous objects	Salaries and wages	All other
	Grand total	\$ 928,952	\$ 348,449	\$ 580,503	\$ 195,736	\$ 291,21
1 2 3	Des Moines Sioux City Duvenport	\$ 35,097 39,608	\$ 30,214 18,360	\$ 4,883 21,248	\$ 17,640	\$ 18,84
4 5	Dul uque	575	500			
6	Cedar Rapids Council Bluffs Waterloo	48,355 53,964	47,191	6.773	46.351	28,81 6,73
8	Clinton Burlington	378 30,:76 4,874		30,976))	15.08
0	Ottumwa Muscatine					
3	Fort Dodge Keokuk	3,009	2.689		8,236	
5	Marshailtown Mason City	27,531 18,197	12.563	14,96	9,373 6,936 3,417	8,6
6	Boone	10.916	3,417	15.923	6,930	11,26 15,8
7	lowa City Oskaloosa Fort Madison	21,568		21,968	5	9,70
19	Fort Madison					
20 21	Centerville	269	240 1,203	29	1,709 1,709 2 1,047 700 2 2,440	
22	Oelwein	0,013	1,761	1 4.850	1.709	4,89
23	Charles City	2,429 36,211	1,047	1,38:	1,047	1,38
25	Grinnell	9,03:	7,687 2,440	28,524	700 2 2,440	4,00 6,09
26	Cedar Falls	8,381	2,580	5,801	1,980	5,70
27 28	ShenandoahFairfield	5,220	2,803	2,418	2,805	2,41
29	Albia	5,451 3,580	2,05	3,396	1,941	3,39
30	Cherokee	5.00	2,320	3,498	487 1,503	
31	Red Oak	8,58	1,673	7.314	1,073	4,39
32	Perry Newton		2,3	7,469	1,779	7,46
34	Atlantic	94 705	16,050 6,729	33,467	3,872 2,621	4,60
35	Marion	1,018	946	75	2,021	6,14
36	Washington	1,018 7,25 32,368	1,925	5.329	1.800	
37 38 39	Lo Mars		5,917	26,451	284	4,59
40	Mt. Pleasant	20,977	6,001	14,976	460	3,94
41	Clarinda	4,84	4,502	2 349	3.256	29
42 43	Chariton	14 48 ⁶ 2,900	0.88	5.604	470	50
44	Decorah	4,133		2,900 2,200	1,626	2,90
45	CarrollIndependence	8.000	1,566	6.434	1,566	6,41
46	Independence		5.317	21.917	1,685	6,17
47 48	Estherville Eagle Grove	2,578	5,013	15.070		1,15
49 50	Vinton Indianola					
51 52	Waverly	10 10	5,425 4,630	3,062 7,498	780	36
53	Knoxville Missouri Valley Denison	4,548	1,35	3,194	1,354	3,19
54	Denison	7,699	780	6,919	780	6,91
55 56	Belle Plaine	1 357	778	584	773	58
57	Pella Spencer Anamosa	28,277 19,348	4,355 7,021	23,922 12,327		1,34
			125	12.327	195	1,17

MUNICIPAL INDUSTRY EXPENSE.

INDUSTR			***************************************			
y Industrie	es					
Electric Lig	ght Works	Markets a	and Public ales	Cemeteries,	Crematories	
Salaries and wages	All other	Salaries and wages	All other	Stlaries and wages	All other	Miscellancous
90,831	\$ 263,033	\$ 11,744	\$ 2,716	\$ 44,415	\$ 12,339	\$ 16,923
		\$ 1,549 720	\$ 835 272	\$ 28,665	\$ 4,048 2,129	
			71 213	90	19	504
		\$40 53	42			325
	15,887	600				274
		720 670	49 54	2,012	273	
2,193	5,885	1,003	465			
	10,124		75		2,140	
			29	240		
				1,205	54 25	3
5,172	24,330	752	50	1,063	114 500	
				114	97	
				817 600	341 195 573	
10,456	2,344 25,444			546 614		4,403
4,107	11,804	480	26 55	466 125	17	
5,633	21,854					
5,081	10,984	600	37	460	43 15	
5,410	8,10					
3,632	15,609	300	132		20	2,206
4,713	15,03	300	31			183
4,489 3,076	2,698 5,66	3		156		
						9
2,749 5,579	21,500					1,081
5,579	10,70	840	19	605	421	

TABLE NO. 3—CONTINUED—PAYMENTS

	-				MUNI	CIPAL
110		Paym	ents to Pul	olic	C	lassified
ulatic		,		_	Water W	orks
No. in order of population	CITY	TOTAL	For salaries and wages	For miscellaneous objects	Salaries and wages	All other
9	Sheidon		}			
0	Algona	22,534	7,512	15,022	3,756	6,996
1	Winterset	9,427	2,905	6,522	420	11
2	Iowa Falls	3,234	1,527	1,707	1,527	1,70
3	Manchester	9,550	3,550	6,000	1,317	6,00
4	Mystic				1 000	13
	Cresco	1,459	1,329	130	1,329 1,500	45
7	HamptonValley Junction	3,051	1,500	1,551	1,500	30
		,				
,	Colfax					
0	Jefferson					
1	Osage	2,319	1,010	1,129	720	1,09
2	Storm Lake	3,203	1,185	2,018	1,185	2,01
3	Osceola	1,548	1,314	234	1,194	
1	Emmetsburg	2,009	1,091	918	1,091	91
5	Tama	3,047	1,320	1,727	1,320	1,72
3	Seymour.	11,508	3,006	8,502	135 643	$^{91}_{2,63}$
7 8	New Hampton	14,978 2,223	3,021 157	11,957 2,066	157	2,03
9	Sac City Nevada	2,402	1.915	487	1.796	23
0	Hawarden	12,806	4,204	8,002	1,833	4,28
1	Clarion	. 16	16			
2	Tipton	7,720	5,731	1,989	5,244	1,94
33	Lake City	620	600	20 _		
14	Monticeilo	4,984	1,999	2,985	1,023	2,75
35	Villisca	3,480	1,865	1,615	1,188	1,3
86	S'gourney Bloomfield	2,891 9,521	$\frac{2,891}{4,707}$	1 53 1	2,891	60
37	Onawa	9,575	7,086	4,814 2,489	950 836	60
89	Wankon	1,615	600	1,015	600	1,01
10	Eldon	6,746	1,620	5,126	1,620	5,09
91	Clear Lake	5,005	1,184	3,821	742	3,64
50	Rock Rapids	16,959	7,517	9,472	987	1,16
93	Eldora	1,451	1,451		1,451	
55 E	Leon	500				
5/63	Hedford	799 _ 1.862	1.01	799]_ 850	7 010	79
5/6	Stuart	7,984	2,432	5,552	1,012	77
18	Sinrengo.	1.4.8	1,274	224	1,274	22
22.7	What Cheer	1,10	1,	224	1,014	22
(11)	Corning	4.004	1,065	2,930	950	2,81
1881	Toledo.	3,532	1,677	1,855	1.189	1,83

FOR MUNICIPAL INDUSTRY EXPENSE.

by Industr	ine					
	103					
Electric Li	ght Works	Markets Se	and Public	Cemeteries, Cr	ematories	
Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other	Miscellaneous
3,756 2,185	6,997 6,399			300	13	1,021
2,233						
	63					1,036
				290	28	
				120	234	
2,691	7,572			180	16	
2,378	9,318					1,802
1,836	4,283			119 532 16	253 36	
		487 270	48	600	234	20
3,650		300	99	377 	126	
1,804	4,214 2,489			730		3,716
5,376	8,192	(%)	1000	318	33 40	257
2,433	5,500				13	73
				115	124	

TABLE NO 4—PAYMENTS

						Group	s of Depa	rtments,
obruar			ea ea	Protec	tion of Li Property	fe and	Health I Sanit	
No. in order or population	CITY	Total	General governmen	Police depart- ment	fire department	All other objects	Sewers	All other objects
	Grand total	100 540 455 0					1	
		\$3,543,475 \$	212,946	\$ 3,485	\$ 50,996	\$ 3,434	\$ 365,422	\$ 52,237
2 3	Des Moines Sioux City Davenport	609,925 323,721	171,903	709	7,980	803	8,811 30,646	
4	Dunuque	119,901	355	170	4,985	300	11,897	8,690
5	Cedar Rapids Council Bluffs	190,827	24,085		1.826		22,484	
6	Waterloo	804,997	357	499	2,921	43	14,699	
8	Clinton	62,886 13,007	37	1.0	7,734		8,920	
9	Burnington			500	1.823		5.108	
0	Ottumwa							
1 2	Muscatine Fort Dodge	700 407					a language and a second	
3	Keokuk	120,681 34,821	81		9 423	2,086	1,737	7,32
4	Marshalltown	31.587	995	1.94	2,101	2,000	2.929	7,02
15	Mason City	155,810	42	194	4		18,902	7,90
16 17	Boone Iowa City	41,564	200				. 00,011	
18	Oskaloosa	14,428	8,501				5,244	
19	Fort Madison							
20	Centerville	4,728			852			
$\frac{21}{22}$	Creston	2,832	13		100		67	
23	Oelwein Charles City	8,389 24,261			651		19 945	
24	Webster City	57 813			64			
25	Grinnell.	10.6 0					18	
26	Cedar Falls	7,352	150					
$\frac{27}{28}$	Shenandoah Fairfield	7,750	105	43	. 876		11 000	
29	Albia	24,698 6,109	6		540		11,398 1,120	
30	Cherokee	9.757			5 (6		121	226
31	Red Oak	9,757 22,208			500		1,463	
$\frac{32}{33}$	Perry Newton	4,143	52		67		379	
34	Atlantic	78,525 99,974	240				11,769 334	
35	Marion						0.01	
36	Washington	22,445	27		450		3,68	
37	Ames	38,267			326		7,558	615
39	Glenwood.	6,191	3	65	37		1,172	308
40	Mt. Pleasant	36,942	150					
41	Clarinda	7,816	30		464		2,212	
42 43	Chariton Decorah	7,000						
44	Maquoketa	1,517 -					450	
45	Carroll	4.324	223					
46	Independence	18,776			24			
47	Estherville							
48	Vinton	3,266 8,613	164				708 90	71
50	Indianola	23,168	147		133	29	2,682	
51	Waverly	14,779	40:		4,121		2,945	
62	Knoxville							
53 54		976						
55							100	
G4	Pella	50,680			221		34.884	
57	SpencerAnamosa			. (456	20	180	

FOR OUTLAY.

fì	ice and	Accounts					Muni	cipal Indu	stries
		Highv	vays	,		iscel-		ks	ă
Gonoral etroot	expenditure and paving	Sidewalks and erossings	Bridges	All other objects	Libraries	Recreation and miscel- lancous	Waterworks	Electric light works	All other industries
	968,340 \$	8 99,454	\$ 374,632	\$ 35,063	\$ 46,448	\$ 131,183	\$ 972,231	\$ 173,545	\$ 53,459
-	104,562 119,277	3,959 30,275	223,528 30,277	8,006			\$ 70,020		\$ 4,283
-	81,074 10,447 171,796 9,067	1,329 336 21,728 256	85,979 3,538 2,566	1,500 1,109	3,300 2,584	299 2,184 2,(82 33,907	39,270		116
	3,323 21,780	1,018	5,399 6,130	200	1,749				
-	88,776 21,889	5,038	11,331	574	1,096	31	11,267		1,009
	9,618 $85,024$ $1,672$	1,448 20 667		2,762 1,360	1,009 561 836	3,861 2,636	7,971 38,563		
	683								
	2,924 - 901 354	1,166 957	952	519		66 850	4,744		400
	914 8,257	573 328 772		94	515 755	7,654 182	6,071 724	47,323	
	1,935 2,970 4,605 2,072	2,360	427	270 680		290 433	3,068		4
	589 3,815	1,350 846 141	2,411	350 271	388 513		6,850 11,639 560		1,455 291
,	122 382 39,849 226	681 1,229	42	250 58	115 599	1,891	6,364 35,322	16,050 24,469	36,166
	5,398 20.751 2,957	1,509 059 1,117		1,625		532	4,503 5,388	1,096 2,677	4,151
	30.868 3,375	564	590 957		616		2,798 410	1,356	368
	626	662 1,091	387	1,753	579	78 60	306 390		
	58 .	251			366 653	1,090	1,785 1,503	16,438 2,679	388
_	1,004 896 310	351 301 441		397 110	553	740	968 85	5,919	600
	253 370	1,334		21	323		2,753	2,624	
	1,471 371	2,118 664	 75	250	324	75	11,135 11,381	1,836	599
	1,849	174			713		2,818 734	2,614	657

TABLE NO. 4-CONTINUED-PAY

op		1-				Group	s of Depa	rtments,
opulati			ant .		ion of Lif Property	e and	Health De Sanitz	
No. in order of population	CITY	Total	General government	Police depart- ment	Fire department	All other objects	Sewers	All other objects
59	Sheldon		1	1			9	
6	Algona	3,772			100		600	
61	Winterset	11 005						
12	lowa Falls	11,285 12,836 _			1,491			
63	Manchester				60	10	245	
34	Mystic.							
35	Cresco							10
66	Hampton	5,596						1,
67	Valley Leading	13,902 _				116		
68	Valley Junction Harlan							
(35)	Colfax							
70	Jefferson							
71	Osage	2,992 -						
72	Storm Lake							
73	Osecola	529			529			
7.4	Emmetsburg	4,787			250	18		
75	Tama							
76	Seymour	1,266						
77	New Hampton	28,262						
78	Sac City	9,264	162				4,947	
79	Nevada	6,447			235			
80	Hawarden	2.558					202	
81	Clarion	3,605 .						
82	Tipton							
83	Lake City	1,591	271	100	20		110	4
84	Monticello	1.411						
85	Villisen	37,564			70			
86	Sigourney	22,499					22,499	
87	Bloomfield	16,785	79	5	200		578	
85	Onawa							
89	Wankon	27,149					27,017	
90	Eldon	529						
91	Clear Lake	11,346			425		153	
92	Rock Rapids	3,261						
93	Floora	11,982			18		2,094	
94	Leon	31,539						1
19.5	Bedford	11,903						
1165	Ida Grove				109			
117	Stuart							
118	Marengo	1,422						
99	What Cheer							
100	Corning							
100	Toledo							

MENTS FOR OUTLAYS.

ffice and	Accounts					Munic	ipal Indu	stries
	High	ways			isce].		S	*
General street expenditure and paving	Sidewalks and crossings	Bridges	All other objects	Tibraries	Recreation and miscellaneous	Waterworks	Electric light works	All other industries
								•
	1,097			1,075		804 .		
1,134			$\frac{2,313}{4,745}$	387		371	4,413	497
2.831			4,745					
2,424						618	337	
834	112	506	53					
2,068				371	210	2,462		
7,900			1,928		471	911		1.053
1,000			.,					.,
136	1,017		235	613				
130	1,011		200	263				
				200		270		
7.7				678	528	1,408		
465	870			0.16				
473						2 502		
17,384			2,750			2,592	3,164	
630						3,425	3,964	
160						5,759		67
	405				105	1,294	510	42
						1,225	2,380	
							·	
140			220	325				60
				170	25			
37,346	70					19 .		
421	1,668					2,112	10,717	329
			132					
						529		
						10.518		250
				332	251	1.355	1,306	17
5,891					904			
203				646				182
10,638		50						219
172						509		340
243				322	295	39	4,258	
771			118				1,200	
	500		. 10		13			
1,878	107	187	42			3,479		
4,731	309	1,57	10			0,00		

TABLE NO. 5-PAYMENT FOR OUTLAY AND PAYMENTS

*	1		Payments	
CITY	Total outiay	For salaries and wages	For purchase of equipment	
Grand total	\$ 3,536,421 \$	162,216	\$ 194,191	
Des MoinesSioux City	\$ 609,925 323,721 \$	16,248	\$ 49,989	
Davenport Dubuque	110 001		9 051	
Cedar Rapids	119,901 190,827	15 20,046	8,051 6,742	
Council Bluffs	804,997	3,410	6,683	
Waterloo				
Clinton.	13,607		5,591	
BurlingtonOttumwa	38,790		4,447	
Muscatine				
Fort Dodge	120,681	2,240		
Keokuk	34 591	14,008	2,485	
Marshalitown	31,587	6,019	6,659	
Mason City Boone	155,808	17,147	2,648 5,698	
lowa City	213,143	22,116	3,000	
Oskaloosa				
Fort Madison				
Centerville	4,728	852		
Creston Oelwein	2,832 8,389		1,001 2,024	
Charles City	24,261	1,861	2,887	
Webster City	57,813	6,186	22,031	
Grinnell	10,620	6,186 772	1,479	
Cedar Falls	7,352	2,495	633	
ShenandoahFairfield	7,750 - 24,608	3,897		
Albia	6,109	1,329	1,063	
Cherokee	9,7574		475	
Red Oak	22,206	5,476	1,000	
Perry	4,443		432	
Atlantic	99,974	5,075	11,827	
Marion	5051	226		
Washington.	22,445	3,084		
Ames	38,267 6,192	277	2,804	
Glenwood	0,134			
Mt. Pleasant	36,942	96.5	1,955	
Ctarinda	1			
Chariton	7,000 1,517	369	E06	
Decorah	1,517	78	396	
Mngnoketn	4,989 4,324	1,113	2,373	
Independence	18,776	307	11,166	
Estherville	4,807		2,737	
Fagle Grove	3,266 8,613	1,168	968	
Vinton	23,168	896 898		
Waverly	14,778	797	790 588	
Knovvilla	1		000	
Missouri Valley	. 976	370		
Denison		********		
Bella Plaine	14,824	1,571		
Pella	50,680 186	826	829 6	
Spencer				

OF INTEREST ON MUNICIPAL DEBT OBLIGATIONS.

or Outlay		Interes	t on Municipal	Debt Obligat	ions
			Iter	ns of Paymer	nt
For contracts for construction	For miscellaneous objects	Total payments	On loans for general purposes	On debts for local improvements (sp1 assessments)	On loans for municipal indus- tries
2,191,354	\$ 988,660	\$ 458,111	\$ 278,749	\$ 65,988	\$ 113,374
\$ 523,060 243,592		\$ 57,350 58,203	\$ 51,417 58,203	\$ 873	\$ 5,060
81,161 118,876 249,599 5,30 32,343	45,163 545,305 2,017	60,444 41,311 23,165 34,760 6,845 25,341	39,453 24,964 9,665 7,888 6,845 23,154	7,289 2,692 26,872 2,187	13,702 18,655 18,50
106,618 2,450 11,862 100,250 145,397	15,188 7,047 35,763	8,150 6,404 5,162	3,340 8,150 4,467 2,460 1,515	4,344 196 1,164	2,105 1,741 1,598 5,969
2,540 1,755 3,758 14,081 17,808	1,612	3,877 3,301 2,380	1,450 1,642 1,952	747	1,644 1,349 2,380 2,033
17,80 17,80 8,25 4,22 5,89 16,47 1,66 8,66	4,325 2,051	8,600 8,843 2,179 525 4,087 2,593	849 3,843 1,075 525 1,161 630	6,393 384 1,423 105	1,358 720 2,926 540 1,373
3,002 78,638 274 16,45 34,639 5,240	4,434 2,907 547	3,440 3,043 2,293 1,430 4,997	540 673 1,897 721	2,278	2,503 1,430 3,100
32,175				853	101
5,616 2,24 83 5,99 2,076 706 411	7 665 1 1,635 7 1,114 5 1,307 8 425	2 385 791 1,272 17 1,557 450	20 1,013 470 50	151 253	620 6 17 1,087 400 1,125
2,68: 8,07:	2 18,798	2,049 2,400		850	2,049 2,400
13,25: 48,10: 18: 50:	924	2,270 5,226 1,723	1,070 637 943		1,200 4,589 781 1,437

TABLE NO. 5-CONTINUED-PAYMENTS FOR OUTLAY AND

				Payments
No. III order of population	CITY	Total outlays	For salaries and wages	For purchase of equipment
9	Sheldon			
0	Algona	2,697	626	170
1	Winterset	11,285	62	5,096
32	Iowa Falls	13,918	1,941	1,955
13	Manchester	4,378	4,041	
54	Mystic			1 995
5.7	Cresco	5,596	653	1,32
16	iiampton			
17	Valley Junction			
S	Harlan			
i.)	Colfax			
70	Jefferson			643
71	Osage	2,992 27,568	235	730
72	Storm Lake	27,568		194
3	Osceola			
74	Emmetsburg			
75	Tama			
75	Seymour	28,262	505	9
77	New Hampton	9,264	505	16
78	Sac City	9,204		23
79	Nevada	6,447	544	51
80	HawardenClarion	2,558 12,274	2,636	0.1
81 82		12,274	2,050	
83	TiptonLake City	2,091		
84	Montleello	1,411		72
85	Villisea	37,564	751	
86	Sigourney	22,499	100	
87	Bloomfield	16,785	1,667	4,34
88	Onawa	10,100		
89	Waukon	27,149		13
90	Eidon	529		
91	Clear Lake	11,346		1,25
92	Rock Rapids	3,261	2,929	33
93	Eldora	11,982		
94	Leon	29,822		
95	Bedford	11,906		
116	Ida Grove	790	172	10
97	Stuart	6,052	194	3,29
18	Marcngo	1,422	118	
93	What Cheer			
100	Corning	5,693		56
101	Toledo	5,811		77

PAYMENTS OF INTEREST ON MUNICIPAL DEBT OBLIGATIONS.

for Outlay		Interes	st on Municipal	Debt Obliga	tions
	•		Ite	ms of Payme	nt
For contracts for construction	For miscellaneous objects	Total payments	On loans for general purposes	On debts for local improvements (sp'l assessments)	On loans for municipal indus- tries
1,09° 3,258 4,364	804 2,869 5,658 337	4,040 201	700 901	416	1,533 3,340 855
1,267	2,351		742		517
		745 1,276	220 632	525 644	
		3,399 450 2,170	1,446 	1,233	1,909
17,780 8,372 5,364 24	9,881 730 848 1,478	1,166 795 850 227	28	41	1,166 754 822 227
506	9,638 2,091 185	703	703		
36,813 _	9,475	1,122 1,279	582 500	779	540
25,429 _ 529 _	10,096	792 521 677	162 249		630 521 428
8,966 29,822	3,016	1,603	114		720
11,687 509 533	219 2,563 771	1,576 743 120 1,334	106 28 949	795 120 230	675 715 155
4,907 3,128	132 1,911	280 641 656	280		641 586

TABLE NO. 6-PAYMENTS AND RECEIPTS ON ACCOUNT

		Paymen	nt for Rec	len	Obligat	r Cancel ions	121	non or D	
	СІТҮ	Total	General bonds		Special assessment bonds	Temporary loans, tax loans, etc.		Outstanding war- rants and orders	Miscellaneous debt obligations
-	Grand total	\$1,214,086	\$ 313,887	\$	332,309	31,180	\$	447,940 \$	88,770
Des	s Moines	\$ 80,029 28,067	\$ 21,000 26,500				\$	59,029 _ 1,567 _	
Da	venport	20,001							
i Du	buque	192,047	26,500) \$	100,665	\$ 24,532			40,350
Ce	dar Rapids	110.581	c6,700)		\$ 24,532		37,381	6,500
Co	uneil Bluffs	45,177 128,288 63,748	24,000)			- 1	21,177	
W	eterloo	128,288	3,000	0	36,949		1	88,339	1,665
S CI	nton	63,748	9,300	0	18,900		-	33,883	1,000
) 131	rlington	15,305		-	5,000		-	10,305	
Ot	tumwa						-		
1 M	uscatine	05 770					-	25.110	
2 Fe	ort Dodge	25,110	4 00	ō					
3 Ke	okuk	4,000 26,952						26,952	2,127
4 M	arshalltownason City	4,294	2.00	0			-	167	2,127
5 M	oone	20,080	2,00	-			_	20,037	49
7 10	wo City	61,410	8,00	Ю	24,254				29,150
7 lo 8 0:	skaloosa								
0 16	ort Madison								
00 C	enterville	2,09	6 1,00	. 00			-	1,096	1,68
01 (reston	20,40	9 = 5,20	00	13,524		-	7 015	1,00
90 0	olycein	3,02	0 1,00	00	1,005		-	6 001	
99 6	harles City	6,90	1		0,524		-	120	
24 V	Vebster City	5,64	4,7	11	68,004		1	5,951	
25 0	rinnell	78.66 7,55	6,0	No.	1 554				
26 C	Cedar Falls	2,58	8	1				2,582	
27 S 28 I	Fairfield	5,50	0 5,5	00 _			-1:		
20 1	Albia	4,00	0 2.0	00 _				2,000	
	herokee		0 3.5	00	11,700		-	1,590	
21 1	Red Oak	2,01	6 1 0	വ	1,000)	-	2 000	
32]	Perry	38,48	1,0	00	31.389	3.03	\$25	3.069 270	
33]	Newton	. 36	54					5,020	
	Atlantic		51 4,0	000	2,500			197	3.
35	Marion Washington	7,00	70 2,0	000	_,00			6	41
36 37	Ames	2,3	80			2,0	00	390	
38	Le Mars		8					8	
39	Glenwood					=		100	
40	Mt Pleasant	5,2	65 2,5	00	2,59	7		168	
41	Clarinda		==	200				4,487	
42	Chariton	0,0						1,000	.1
	Decorah	3,6						500	1,1
44	MaquoketaCarroll	- 0,0							
45			70 5.1	000				1,070)
46	EsthervilleEagle Grove	8,6	154 3.	000				5,65	1
48	Eagle Grove	1,0	1,	000				47	7
49			000 4.	000				2 040	
50	Indianola	9,.	249 6,	000				3,24	9
51	Waverly	1,0	1,	UUU					
52	Knoxville	25,0	776	000				23.07	6
53	Missouri Valley	25,0	2,	000					
54	DenisonBelle Plaine		796					79	6
55 56	Pella	7.5	201 6.	000				1,20	6
57	Spencer	10,	500 1,	000		94		9,50	0
	Anamosa	6	667 1,	500	1.2	94		2,60	6 1,

OF THE PRINCIPAL OF THE PUBLIC DEBT.

	7er	10		Issued	Obligations	from Debt	Receipts	
	Excess of payments over receipts	Excess of receipts over payments	Miscellaneous debt obligations	Outstanding war- rants and orders	Temporary loans, tax loans, etc.	Special assessments	General bonds	Tetal
	\$ 615,589	\$1,201,818	\$ 57,221	\$ 319,699	\$ 39,410	\$ 130,326	\$ 1,256,975	1,803,631
	\$ 10,847	\$ 153,537	\$ 41,045 10,933	\$ 29,953 6,287			\$ 162,568	233,566 17,220
			470	11 400	ē 00 000	\$ 82,298		110 000
	75,787 14,215		470	11,492 24,866		\$ 82,298	71,500	116,260 16,366
		586,867		24,866 24,844			607,200	632,044
1	120.174			8,114			007,200	8,114
)	120,174 35,260			28,488				28,488
		7,000		10,305	12,300			22,605
-								
-								
1	18,110			7,000				7,000
,	4,000	7 910		0.868			25,000	0.00
1		7,316 3,772	<u>-</u>	9,268 8,065 7,243			25,000	34,268 8,066 187,614
		167,528	-	7,243			180,371	187,614
)	61,410						100,011	107,011
1								
-								
3	2,096							
1	20,409			0.700				0.700
-	912	5 700		2,108				$\frac{2,108}{12,613}$
-		5,792 19,929		2,108 12,693 354			25,219	25,573
7	75,377	10,020		3,289				2 280
	5.369			2,192				2.192
-		2,816 2,700	2,583	2,192 2,815				2,192 5,398
- 1		2,700		8,200				8,200
	4,000							
	11,751		39	54			5,000	5,089 54
2	1,962 36,040			94	2,451			2,451
1	30,010	42,254		89	2,101	2,276	40,223	42,588
1	and the second second second	46,130	1,050				50,100	51,150
ij	7,051 2,145 2,089							
)	2,145		325	301				325
3	2,089							301
7								
	1,291			3		3,971		8,974
5	6,555							
)	6,000			62				
۱	3,041		499	62				561
2	5,263			807				807
;	8,476		178					178
7	1,047							
		7,546					11,546	11,546
3	4,643			4,€06				4,606
)	1,000							
-	10.000			0.011				
4	16,262	5 200		8,814			5,300	8,814 5,300
-		5,300 14,389					15,185	15,185
-		14,104		9,805		11,500		21,305
0	5,500	22,102		2,000		22,00	5,000	5,000
	6,667							

TABLE NO. 6-CONTINUED-PAYMENTS AND RECEIPTS ON

1011		Payment	s for Rec	lemption a Obliga	and Cancer	flation of I	Debt
No. in order of population	CITY	Total	General bonds	Special assessment bonds	Temporary loans, tax loans, etc.	Outstanding war- rants and orders	Miscellaneous debt obligations
9	Sheldon						
0	Algona	1.404	1,000			404	
1	Winterset	9,242				2,242	
2	Iowa Falls	1 967				1.267	
	Manchester	1,201					
3							
4	Mystic	4 547				4,510	37
5	Cresco	4,047				-,	
6	Hampton						
7	Valley Junction						
8	Harlan						
9	Colfax						
0	Jefferson						1 500
1	Osage	3,110	1,000	500		110	1,500
2	Storm Lake	3,298	1,000	500		2,298	
3	Osceola	5,950		5,950			
4	Emmetsburg	4,480	1,050			3,430	
75	Tama	4,000	4,000				
76	Seymour	1,875				1,875	
	Now Hometon	2,0.0					
77	New Hampton	5,773	3.000			2.773	
78	Sac City	2,009	1,000			9	1,00
79	Nevada	1,000	1,000			-	
80	Hawarden	4,863	1,000	/		4 863	
81	Clarion						
82	Tipton	3,000					20
83	Lake City	10,300	9,000		1,081		
84	Monticello	5,322	2,23	1	1,081	2,007	
85	Villisca	52				_ Z	
86	Sigourney						
87	Bloomfield	1,225	1,22				
88	Onawa	7,952				7,952	
89	Waukon	1,848	75			1,098	
90	Eldon	1,105 677					70
91	Clear Lake	677	24				42
92	Rock Rapids						
93	Eldora						
94	Leon	2,500	50	0			
95	Bedford				134	1,950	
96	lda Grove		50	0		1,000	
	Stuart		6.00	0			
97	Stuart						
98	Marengo		2,10			1.	
95	What Cheer	3,000	9 00				
100							

ACCOUNT OF THE PRINCIPAL OF THE PUBLIC DEBT.

	ver	1						
	Excess of payments over Receipts	Excess of receipts over payments	Miscellaneous debt obligations	Outstanding war- rants and orders	Temporary loans, tax loans, etc.	Special assessments	General bonds	Total
-		22,393		5,585			10.010	
ā	439	22,393		1,803				23,797
1	439	3,595		4,862				1,003
-1		1,900		1,900				1,900
		1,000		2,000				1,000
4	874			3,673				3,673
-1		3,778		3,778				3,778
-1								
-1								
-								
=1	1,837				7 079			1,273
		9,629		2,185	1,210	10,742		19 097
ō	5,950	0,020		2,100		10,145		12,021
1	3,031			1,449				1,449
	4,000							
-1		230		2,105				2,105
-1								
3	1,686			1,048 1,477		3,039		
<u>.</u> i	1,000	15,968				16,500		17,977
1	1,000			4,863				4,863
0	3,000							1,000
0	200			600			9,500	10,100
	4,278			44	1,000			1,044
9	49			3				3
-1		8,251		24				24
-i		0,201		9,090 7,952	386			
5	979			929				929
5	1,105							00
_		11,414		12,091				12,091
-1		12		12				. 12
-1								
-		22,649	98	77.050			25,051	25,149
5	1,500	14,995		17,079				17,079
1	6,000							
5	2,485							
-								
3	1,478			4,478				4,478
31	948			552				552

TABLE NO. 7—RECEIPTS FROM GENERAL

g					Receipts f	rom Taxes
atic			From Ger	neral Reven	ue Tax	
No. in order of population	CITY	Total general and commercial revenue	Total	General levy for city government and county road fund	For independent divisions of city government	Poll taxes for city government
	Grand total	\$ 5,161,520	4,417,576	\$ 3,615,427	\$ 464,408	\$ 32,448
1 2 3	Des Moines Sioux City	\$ 922,007 446,565	777,952 339,733			
4	Davenport	458,210	419,377	258,996	\$ 97.846	
5	Cedar Rapids. Council Bluffs. Waterloo	381,815	298,707	289,518	36,189 23,689	\$ 2,300
6	Waterloo	250,752 258,898	204,486 223,245	209,158		608
8	Clinton	258,898 191,203	150,383	130,70	18,983	698
9	D011101E OH	198.160	164,728	3 149,536	15,192	
10	Ottomwa Muscatine					
12	Fort Dodge	121,272	99,140	96,77	4	2,366
13	Keokuk	112,831 74,676	94,053 67,940	5 94,030 5 69 170	6 0 3,755	2,015
14 15	Marshalltown Mason City	. 1 72,931	68,80	49,350	0. 17,402	1,508
1.65	How are	19 185	44,765	2 39,19	8 2,621	2,114 243
1	Iown City	. 48,000	35,97	32,18	7	240
159	Fort Madison					
	enterville	- 35,371	33,29	1 33,05	3	238
21	Cres on	55,338		8 21,04	6 2	759 1,654
22 23	OchweinCharles City	33,154 - 36,207	34.64	5 33.21	3	1,432
24	Charles City	33,425	32.59	3 9,73	3 1 21,837	
25	Griphell	- 101,815			5 3,90c 1 16,653	
20	Cedar Falls	29, 44 20,970	29,13 20,85		8 1,889	704
28	Shenandoab Fairfield.	34.812	33.77	8 30,61	3 2,000	1,16
172	1 1 10	99 070	31.20	3 14,89	7 16,303	
30	Cherolee. Red Onk	- 40,734 - 29,104		7 37,43	9 1,320 8 8	45
31 32	Perry	57,31	55,56	4 17,56	8	60
33			14.87	3 14,53	8	33
34	Atlantic	25,410 24,611		5 7,68 7 18,19	5 2,038	79
35 33	Washington	32,107			1 2,920	
37	Ames	1 31.112	29,42	25,88	2,568	97
38	Le Mars	28,181	20,75	18,37	6	. 38
39 40	Mt Pleasant	26 829	25.9	7 23,18	2,397	37
41	Clarings	25.70	23,66	5 7,10	13,156	7
42	Chariton	- 19.38				21 28
43 44	Magnoketa	18 269		9 14,46	30	20
45	Carroll	16 3	9,09	22 8,97	7	
46	Independence	\ 26,95' 19,24		78 25,39)4	28
47 48	Eagle Grove	19,24	11,50	8.37	70 1.891	41
49	Vinton	24.40	4 21,99	97 8.25	35 13.769	3
50		25,30 19,34			18 4,588 14 5,469	20
5) 5)	Knovville		10,12	8,29	0,46	36
	3 Missouri Valley	30,98		08 4,56	17,71	30
5		2.0 00	0 11,0	33 9 7	57 1,270	R
5	4 Denison	16,09	70.00	10.00	1,21	
5- 5-	5 Belle Plaine	14,29	7 13.8	85 13,89	35	
5	5 Belle Plaine 6 Pella	14,29 22,49 11,39	7 13,8 2 22,0 1 10,1	62 20,8	52 1.08	4 4 82

AND COMMERCIAL REVENUES.

				F	ror	n Licen	se,	Permit	s and Fin	es	
	Special assessments	Franchise taxes	Total	Mulet tax and saloon licenses		Other business licenses		Dog licenses	Departmental permits	Police court fines and forfeitures	Gifts from individuals and corporations
	266,374	\$ 38,879	\$ 743,944	\$ 529,287	3	86,886	*	12,239	\$ 20,286	\$ 69,526	\$ 25,721
; 	4,538	\$ 16,258 15,780	\$ 144,055 106,832	\$ 108,189 75,641	\$	12,446 9,437	\$	2, 04 5 5 3 5	\$ 3,802	\$ 17,573 6,219	\$ 15,000
-	62,535		38,833	34,500		2,169		1,075		24	787
			83,108	74,776		2,486		875	874	3,855	24_
	13,482	5, 34	46,266 35,653	37,895		3,304		820	379	3,356	510
	10,462		40,820	28,738 37,150		3,768 $2,512$		173	324	3,0.7 601	50
			33,437	26,250		2,540		1,33	235	2,198	87-
			22,132	19 000		1,954					
	19		18,776	13,002 $14,775$		2,712		200 1,289		6,974	
			6.736	1.050		4,189	ĺ	131	492	84.	29
			4,271 17,723			2,606		247		1,418	
	3,546	829	17,723 12,079	14,1.7 4,363		1,313		48 160		2,165 7,556	
			2,080			1,503		94	35	188	
	19,433		14,100	12,150		1,192		63		570	122
			7,338 1,622	4,915		1,000		59		1,555	35
		308	832			411			100	62:	
	61,794		1,216			974		92	109	31: 150	
	1,554		809			584		50		17:	
			117 1,034					117			
			1,776	'	ì	796 1,426		89	85 90	260	
	110		2,814	1,407		8 7		109	102	369	
			1,254	1,104						150	
	37,000	396	1,755 1,658			613	i	77	671	394	
	875	49	13,965			1,658 $1,774$		132	11,457	602	
	6,386		34			34		104	11,401	002	
			1,036 1,689			460		576			
	1,987		7,430	6,837		1,526 317		105	163	171	
										141	
	3,332		871			553		66	40	132	80
	0,002		2,039 166			1,303 38		62 78	50	674	~~~~~~
	34		3,623	3,300		323		18	50		
			3,793	2.850		570	1	1		372	
	45		7,371	6,750	i	621					
	244		1,279 611	750		496 611		33			
	823		969			604		63		302	
			2,407	334		69				133	1,871
	9.000		296 3,211	9 715		74 322		5		217	
	2,000		3,211	2,715		322		105		69	
	7,812		584		-	450		16	11	107	
			5,057	4,500		192		131		234	
	00		412		1	412					
	83		430 1,239		1	336 822		108	7:	94 234	
			1,000	500	1	171	i	89	560	135	

TABLE NO. 7—CONTINUED—RECEIPTS FROM GENERAL

-					Receipts fr	om Taxes,
rtion			From Gen	eral Revenu	ie Tax	
No. in order of population	CITY	Total general and commercial revenue	Total	General levy for city government and county road fund	For independent divisions of city government	Poll taxes for city government
60 61 62 63	Algona Winterset. Lowa Falls Manchester	14,264 13,749 16,919 15,338	13,588 13,189 16,278 15,105	4,618 13,149 5,237 13,899	8,525 10,109 1,206	445 40 610
64 65 66 67 68	Mystic Cresco Hampton Valley Junction Harlan	2,979 16,172 14,896 8,345	1,938 15,347 14,572 5,655	1,730 15,229 9,525 3,549	4,583 2,106	208 254
70 70 71 72 73	Coffax Jefferson Osage Storm Lake Osceola	13,289 23,792 21,853	13,042 23,751 21,239	9,439 10,606 21,156 4,533	3,455 1,433	83 38
74 75 76 77 78	Emmetsburg Tama Seymour New Hampton Sac City	14,077	9,829 32,074 13,761	11,628 2,221 5,386	1,575 7,604	109
79 80 81 82 83 84	Nevada Hawarden Clarion Tipton Lake City Monticello	7,653 11,160 12,969 9,580	6,946 8,735 12,384 8,800	6,210 8,485 10,886 8,200	520	250 289 600
85 86 87 88	Villisea Sigourney Bloomfield Onawa	12,187 11,139 18,068 10,620	7 11,313 2 10,816 3 17,321 10,170	10,838 10,816 4,815 4,484	12,506 5,463	5 223
89 90 91 92 93	Waukon	9,147 9,147 9,856 13,910	6 4,009 7 8,385 4 7,456 0 13,676	2,028 3,580 1,595 13,542	987 9 4,465 5 5,861	160 340
94 95 96 97	BedfordIda GroveStuart	8,333 13,713 7,50	3 8,130 8 7,691 6 7,020	7,33 5,167	2,302 7 1,761	175 124
99 100 101	What Cheer	3,52	6 3,418 0 13,670	3,418	8 4	

AND COMMERCIAL REVENUES.

	cipal Serv								
			Fı	rom Licens	e, Peqmit	s and Fin	es	· x	1
Special assessments	Franchise taxes	Total	Mulet tax and saloon licenses	Other business licenses	Dog licenses	Departmental permits	Police court fines and forfeitures	Gifts from individuals and corporations	
		676 560		581 460	39		56 100		
322		641		532					
				233					
		1,041		400	41		600		
118		825		149		15	171	490	1
210		324 2,690	0 175	358	92	20	324		l
		2,050	2,175	398	92	20	45		
									ĺ
148		244		239			5		
11,711		42			42				
		614		614	28				
43	25	552		521	28	3			1
		593		461	ō		129		
20.788		2,761	2,000	298	o		463		
2,109		316			63		253		
		1,661		800			19	842	
		707	150	195	126	135	40		
		2,425		292	61		135	1,937	
65		585 780		585 400		280	100		
18		737	450	152	110	23	2		
470		874	100	621	47	40	166		
		316					316		1
		747		576			171		
		450		227			223		
834		1,283 297	675	380 283		41	187 14		
054		762		283 439		175	148		
		2,398	2,253	145		210	140		1
77		234	-, -, -, -, -, -, -, -, -, -, -, -, -, -	234					
		658			9		649		
1,428		203			60		143		
235		6,027	2,888	245			105		6 K C C C
		486		387 214			99		-
		257 108		214			43 108		
106		540		420	54	~~~~~	66		
200		204		111	.,72		09		è

TABLE NO. 8—DEPARTMENTAL RECEIPTS

Des Moines	8 \$ 36,197 36,407 2 1,816 9 20,971	21,045 8 4,318 8 1,423	\$ 14,269 \$ 21	Fecs	arges	partmental receipt	CITY	population
Des Moines	8 \$ 36,197 36,407 2 1,816 9 20,971 10,122 310	4,318 8 1,423			ಕ	Total de		No. in order of
Signax City 36,407 25,727 7,017 2,240 1,437 Davenport	3 56,407 2 1,816 9 20,971 2 10,122	1,423	n one o	39,414 \$	113,024 \$	8 187,752 \$	Grand Total	1
Dubuque	9 20,971 2 10,122 310	692 5 120	3,079 \$ 4 2,240 1	3,308 7,017	25,492 25,727		Sioux City	2
5 Cedar Rapids 20,971 14,442 1,400 5,12 6 Conneil Buffs 10,122 8,011 984 345 78 7 Waterloo 310 215 95 3427 95 8 Cinton 3,509 3,082 427 3427 36 10 Ottumwa 3,509 3,082 427 36 427 36 362 36 362 36 36 36 36 362 36 37 36 36 36 36 36 36 36 36 36 36 36 37 37 36 36 37 36 37 37	9 20,971 2 10,122 310	5 190	407				Davenport	
6 Council Biuffs 10,122 8,011 984 345 76 77 Waterloo 310 215 95 427 10 10 10 10 10 10 10 1	2 10,122		1 400 5	170			Cudus Panide	
8 Clinton 310 215 95 427 10 Ottumwa 11 Muscatine 12 Ft Dodge 1,268 612 656 518 Keokuk 5,195 3,215 1,652 75 2 14 Marshalltown 3,021 1,012 1,407 40 5 15 Mason City 5,010 4,220 712 16 Boone 2,534 2,440 17 10 wa City 20,818 2,891 17,957 17 10 wa City 20,818 2,891 17,957 18 Oskaloosa 19 Ft Madison 15 15 15 16 21 Creston 89 65 4 42 22 Creston 89 65 4 42 4 4 4 4 4 4 4	310 3,509	782	345	984	8,011	10,122	Council Biuffs	6
10	_ 3,509			95	215		Clinton	
Museatine			427		3,082	3,509	Burlington	
12 Ft. bodge							Ottumwa	
13 Keckuk 7,195 3,215 1,652 75 14 Marshalltown 3,021 1,017 40 5 15 Misson City 5,015 4,220 712 16 Boone 2,534 2,444 10 17 Iowa City 20,848 2,891 17,957 10 18 Oskaloosa 17,957 10 19 Ft Madison 10 10 20 Centervite 15 15 15 21 Creston 89 65 4 22 Orivain 153 7 140 23 Charles City 513 3.9 127 4 We set for the set of the set o	1 68				e10	1 000	Muscatine	
14 Marshalltown	1,68 3 5,195	253	75	1 652		5 195		
15	3.021	562	40	1,407	1.012	3.021	Marshalltown	
16 Boone	5,019	87			4,220 .	5,019	Mason City	
18		85			2,449	2,534	Boone.	
Pr. Madison Sp. 15 15 15 15 15 15 15 1	20,848			17,957	2,891	20,848	lowa City	
Centervine 15 15 15 15 15 15 15 1							Oskaloosa	
21	15				15	15	Concernie	
22 Griwain 153 7 140 287 Charles tity 513 379 127 140 287 274 275 274 286 287 274 287 274 287 274 287 274 287	20 89	20	4				Creston.	
23		6	140		7 .	153	Ottovilla-	22
25 Grandell 1,0 1 287 774 55 8 1,0 1 287 774 55 8 1,0 1 287 774 55 8 1,0 1 287 774 55 8 1,0 1 287 774 55 8 1,0 1 287		17		127			Charles \ II y	
20 Const. F. ads. 537 55 8	03 848 1,001	103	56				the staff to the accommendation	
Control On Control	937	882		(14)	281		Granica Facility	
280	2,282	552		1.438			on hell Oab	
30 Cherokee 816 427 5 27 3 31 ket Ouk 456 83 4 456 83 4 456 83 4 456 83 4 456 83 4 456 83 4 456 83 4 456 83 4 456 83 4 456 83 84 456 83 84 84 84 84 84 84 84	230	230					Farrichi.	
31 Red ORK 456 83 4 32 Feffy							Altia	
32 refry		357 413		5	427			
33 Newton 3,931 16 3,53 34 Atlantic 3,931 16 3,5 35 Marron 49 409 37 Ames 738 38 Le Mars 201 50 132 39 Glenwood 40 Mt. Pleasant 1,495 1,390 105 41 Clarinda 1,283 1,283 105	150	410	00			400	retry	
35 Marion								
36 Washington	15 3,961	3,945	8		16	3,931	Atlantic	34
37 Ames 738 738 38 Le Mars 261 50 132 39 Glenwood 1,495 1,390 105 41 Charinda 1,283 1,283 1,283					******		Marion	
38 Le Mars 201 50 132 39 Glenwood 1,495 1,390 105 40 Mt. Pleasant 1,495 1,390 105 41 Clarinda 1,283 1,283		90					Ames	
39 Glenwood. 40 Mt, Pleusant. 1,495 1,390 105 41 Clarinda. 1,283 1,283	738 19 201	19	139					
41 Clarinda 1,283 1,283	201	10	202				Glenwood	39
	1,495		105		1,390	1,495	Mt. Pleasant	
	1,283				1,283			
43 Decorah	00 1,310	700			610	1,310		
44 Magnoketa 2,458 2,3 9 20 109	2,458		109	20	2.3-0	2,458	Maquoketa	
45 Carroll 357 857	357				857	357	Carroll	45
46 Independence 139 139	001						Independence	
47 Estherville 10 10 10 48 Eagle Grove 267 237 30	139						Estnerville	
4/1 171-1-1-1	10						Vinton	
50 Indianola 828 211 540 50	10 267	27					Indianola	
51 Waverly 300 15 199	10 267 163	163		010			Waverly	53
52 Knoxville	10 267 163 27 828						Knoxville	
53 Missouri Valley	10 267 163 27 828	100					Missouri Valley	
54 Denison 604 604 604 604 604 604 604 604 604 604	10 267 163 27 828		CO.I	· l	1			
	10 267 163 27 828 63 306							
56 Pena 78 24 54 54 57 Spencer 66 27	10 267 163 27 828 63 300		93		24	78		

FROM MUNICIPAL SERVICE INCOME.

					Conore	al Gover					
					Genera	u Gover	nment				-
	Executive offices	Municipal property	Police departments and courts	Fire department	Departments of inspection	Health departments	Sewers and sewage disposal	General street ser- vice and bridges	Library	Parks	All other
ŀ	5,389	\$ 8,949	\$ 14,692	\$ 10,385	\$ 14,233	\$ 159	\$ 16,652	\$ 56,935	\$ 10,413	\$ 13,091	\$ 35,954
ķ	290	\$ 4,297	\$ 2,117 50	\$ 1,005	\$ 6,096	\$ā	\$ 886	\$ 23,734 9,029	\$ 997 542	\$ 6,756 92	\$ 2,593 14,116
	2,364 5	497 1,717	380 911 7,833	482 15	3,873 584	87	376 227	447 4,190 57	290	901 483	10 6,537 643
		60	95	156	2,166			615	367		215 145
	966	323 712	1,870 441	211 123 250 43	506	46	500 1,172 100 269	293 180 2,996	112 24 292 140	192 29 59	445 1,475 440 272
		85		6,384			1,124 2,663	516 3,206	120 4,359	4,236	622
		4 140					15 65	11		20	2
		103	400		110		100 632 69	30 3	362	12	133 218 937
	844		540		898	 					230
		353	7	1 280			56 83	337	62		133
								3,061			
	40	47		18			 	70 130 12		20 45	40: 608 39
		105	0				25 75	1,248 1,258 407	82	700	128
							119	2,230	109		357
		89					136 30	206	3 10	15	31
	5 2	13		25 162			15 211	5 3	120		39 540 2
				604							93
								50	66	25	3

TABLE NO. 8—CONTINUED—DEPARTMENTAL RECEIPTS

		3	(Classified	by Source	2	
act in cract of population	CITY	Total departmental receipts	Charges	Fees	Rents and privileges	Sales	Total
8	AnamosaSheldon	125	125				120
0	Algona	450	450				450
1	Winterset	180	102	29	49		180
2	Iowa Falls	3,186	3.186				3,18
3	Manchester	217	217				21
4	Mystic						
5	Cresco	33	1	12	20		3
6	Hampton	. 734	734				73
7	Valley Junction						
8	Harlan						
9	Colfax						
0	Jefferson						
1	Osage	291	57		202	32	29
2	Storm Lake	90			50	40	
3	Osceola	S				8	
4	Emmetsburg	4,246	4,175	54		17	4,24
5	Tama	525		233	143	149	52
6	Seymour	53	31	22			5
7	New Hampton						
8	Sac City	65		45	20		6
9	Nevada	220	220				22
08	Hawarden	29	23	3	3		2
П	Clarion						
2	Tipton	100	25	75			10
33	Lake City	450			450		45
5	Monticello	109		1	80		10
50 36	Villisca	428	100	33		295	42
7	Sigourney						
8	Bloomfield Onawa						
9	Waukon						
0	Eldon	475					
1	Clear Lake	472	472				47
2	Rock Rapids	1,128	864	124	6	134	1,12
93	Eldora	0 500		0.505			
)4	Leon	2,586		2,586			2,58
)5	Bedford	1,941					
16	Ida Grove	1,941			1,941		1,94
7	Stuart						
8	Marengo						
19	What Cheer	25					
00	Corning	20	25				2

FROM MUNICIPAL SERVICE INCOME.

							0				
					nment	al Gover	Genera				
	All other	Parks	Library	General street service and bridges	Sewers and sewage disposal	[Health departments]	Departments of inspection	Fire departments	Police departments and courts	Municipal property	Executive offices
	75		50		-						
					450						
		49						131			
	301	10	21	51	2,746			52	5		
	130			87							
			33								
	734										
	31		260								
		90									
	8										
			1,226		2,614			406			
											525
											53
					45					20	
1	24		190		6						
			29								
1											
	200		75							25	250
	6	57		23						23	200
	100			50					33	245	
			472								
			315	33	1,044					51	
					-,						
	2,586										
				1,142	799						
				25							
	494									40	

TABLE NO. 9-RECEIPTS FROM INTEREST, SALE OF

		Int., Re	al Estate,	Refund	E	Clas	sification
Population	CITY	Total interest receipts	Total receipts from sale of real estate	Refund receipts	Total receipts from municipal in- dustries	Charges	Fees
	Grand Total	\$ 32,794	\$ 9,036	\$ 42,472	\$1,233,626	\$ 119,148	\$ 47,47
	Des Moines Sioux City Davenport	\$ 13,600 1,593	\$ 804	\$ 125 41	114,097	4,796	
	Cedar Rapids Council Bluffs	1,011 1,644		1 18,772	1,108 104,144 88,133	909	540
	Clinton	1,600	1,000	190		4,000	
	Burlington Ottumwa Museatine		398		5,128	4,000	520
	Ft. Dodge Keokuk Marshalltown	548 373	1,993	4,500 11 8,076	4,741 40,265	2,468	
	Mason City Boone Iowa City Oskaloosa	599 10,121		1,500 3,691	31,019 15,066 27,624	208	20,30
	Ft. Madison Centerville			55	297	297	
	Creston Oclwein Charles City			786 1,833	1,782 8,047	56	
0	Webster City Grinnell Cedar Falls		3,093		46,528 11,521 11,994	752	2,75
	Shenandoah Fairfield Albia		26		5,918 7,872	50	4
	Cherokee Red Oak				5,680 6,962 10,181	457	20
	Perry_ Newton Atlantic	1,090			10,623 59,105 31,814	230 614	5,09
3	Marion Washington Ames				1,080 7,415 48,839	1,080 922	
)	Le Mars Glenwood Mt. Pleasant		95		23,249	3.844	
	Clarinda Chariton Decorah			882	4,500 20,934		
1	Maquoketa Carroll Independence	30		30	5,623 7,077 40,584		5,41
3	Estherville Eagle Grove Vinton		500		21,192 2,699	1,961 2,363	
1	Indianola Waverly Knoxville	4	4		27,080 30,323 21,695	31	
3 4 5	Missouri Valley Denison Belle Plaine				6,517 2,390		
678	Pella Spencer Anamosa				668 10,013 28,093	250 429	91'
9	SheldonAlgona		479		3,216	1.020	
12	Winterset lowa Falls Manchester	181		1,786	14,555 5,078 5,289		
34	Mystic						

REAL ESTATE, REFUND AND MUNICIPAL INDUSTRIES.

Source	es			Cla	ssification	by Indus	try	
Rents	Privilege rentals	Sales	Waterworks	Electric light works	Markets and public scales	Docks, wharves and landings	Cemeteries	All other
131,072	\$ 800,790	\$ 135,141 \$	723,389	\$ 438,497	\$ 16,783	8 2,004	\$ 36,352	\$ 16,511
551 1,807		$\begin{array}{ccc} \$ & 5,710 \\ & 1,763 \$ \end{array}$	109,994		\$ £00 1,086	\$ 1,807	\$ 12,830 1,210	\$ 4,571
25	689 103,057 87,568	178	103,057 87,307		846 909 826	262		178
602			4,cco		526			602
65		1,268 1,128	24,404 5		637 1,586		3,150	
36,669 200		$\frac{3,051}{457}$	39,355 31,019 15,066	\$ 209	701			
		6,396	16,030	9,785	1,859			
	1,782 7,337	654 23	7,393 8 451		147		1,782 654	150
1,027 11,329		5,863 161 11,456	8,451 $7,205$ $11,490$ $10,908$	37,060	1,137		1,186 31 996	
7,769 5,680	1	10	5,776 7,769 5,336		142 43		60 344	
	5,053 7,736 53,471	575	5,241 $9,226$ $10,048$				1,721 955 575	
15	53,471 29,475 5,438	1,680 1,055	14,556 12,073 7,295	42,159 19,528	213 608	 25	542 472	1,848
	44,485	431	9,260	.35,656				3,923
3,415	20,934	238 505	5,382 $3,415$ $1,089$	17,584 19,845	95 373		238 802	
4,133 25 6,937		186 140 6,185	4,133 5,123 6,937 11,961	28,515	289 108		140	211
124	21,873	2,809 210 5,207	2,421 2,699 7,218	15,725	237			2,809
668	20,469	9,823 3,246	4,662	27,739 17,033			67	
2,390 668		5 107	6,517 2,240 668	0.502				150
	4,096 3,216	5,667 26,747	1,479 2,116 3,216	8,534 23,470	917		1,586	4
12,228	5,073	3,463 47	8,782 1,881 5,078	8,782 12,627	4	·	47	500
	5,198	91	5,198	91				

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

-		Int., Rea	il Estate, l	Refund	E .	Class	ification
Number in order of population	CITY	Total interest receipts	Total receipts from sale of real estate	Refund receipts	Total receipts from municipal in- dustries	Charges	Fees
65	Cresco				3,162		
66	Hampton				0,102		
67	Vellor Innetion						
68	Valley Junction						
69							
70	Colfax Jefferson						
71					2,855	51	
72	Storm Lake						
73	Osceola		,		1,629		
74	Emmetsburg	409		9	2,537	752	
		405		-	1,708		
75 76	Tama				9,784	9,784	
	Seymour				24,357	0,701	
77	New Hampton				4,441		
78	Sac City	109			1.649	1 204	
79	Nevada	123			14,551	1,294 84	160
80	Hawarden				14,551	5,753	100
81	Clarion				0.510	0,1.55	1,308
82	Tipton				6,546	800	1,000
83	Lake City				1,200	30	253
84	Monticello				4,797	697	86
85	Villisca		40		2,753	697	04
86	Sigourney	300			2,208	698	33:
87	Bloomfield				12,553		
88	Onawa				9,623	9,623	
63	Waukoń			90	2,056	40	
90	Eldon		260		7,069	2,463	1.
91	Clear Lake				2,653	2,403	1/
92	Rock Rapids	60			21,274		
93	Eldora				6,786		
94	Leon				344	53	
95	Bedford				424		
96	Ida Grove	7.00			1,676		
97	Stuart	108			10,448		
98	Marengo				1,420		
99	What Cheer						
100	Corning				1,715	127	
101	Toledo		.'	73	2,485	33	

OF REAL ESTATE, REFUND AND MUNICIPAL INDUSTRIES.

Sources	·		Classification by Industry						
Rents	Privilege rentals	Sales	Waterworks	Electric light works	Markets and public scales	Docks wharves and landings	Cemeterics	All other	
1	3 169		3,162		ſ				
	0,102		0,102						
9	2,345	450	2,519				336		
	-,		1,633						
.,		1,629 15					735		
	1,770	15	2,537						
1.708			1.699					9	
			77.1.5	0 000			238		
15.541		0 016	6,325	18,032					
,	2,600	1,841	4,441						
		355	1,294				355		
	10,573	3,728	1,828	11,947			776		
			1,881	3,810			52	10	
	5,238		5,238		1,308				
		400					1,000	200	
3,674		840			2581		857		
1,494		476	1,517]_		361		539	336	
2,208	6,674		2,208		68				
			1,321	11,152 8,072 6,911	68			12	
	2,016		723	8,072	378				
	2,016 _		2,056						
		248		6,911			158		
		177	2,495	15,554			158	998	
• 146	6,783	1,032	3,677	15,554	526		519	998	
	6,788 -	291	0,786						
		291	- 06				294		
	399	25					25		
	1,634	42 32	1,676	10,049			10		
400	10,416 820 _	32	389				10		
600	820 _		1,420						
			7 500						
	2,117	335					127		

TABLE NO. 10-TOTAL AND PER CAPITA

	Par			
CITY	Total	General bonds		
Grand Total	s 11,883,525	\$ 5,559,192		
Des MoinesSioux City	\$ 1,722,910 1,298,070	\$ 180,661 1,200,200		
Davenport	1,329,634	658,782		
DubuqueCedar Rapids	108,702	548,600		
Council Bluffs	825,844	201,000		
Waterloo	1,186,666	238,000		
Clinton	92,488			
Purlington	408,105	350,000		
Ottumwa				
Muscatine Ft. Dodge	129,000	77,000		
Ft. Dodge Keokuk	176 348	174,000		
Marshalltown	124 267	78,000		
Mason City	176,348 124,267 128,472	37,500		
Boone	238,010	8,960		
Iowa City	236,652	106,000		
Oskaloosa				
Ft. Madison	35,000	35,000		
Creston	75,669	33,000		
Oelwein	60,493			
Charles City	91,294	72,500		
Webster City	80,697	12,650		
Grinnell	165,980	20,129 3,000		
Cedar Falls	70,443 45,36	27,377		
Fnirfield	13,200	5,000		
Albia	78,040	9,000		
Cherokee	49,644	11,000		
Red Oak	32,109	31,000		
Perry	110,055	12,000		
Newton	125,878	6,450		
Atlantic Marion	161,594 28,7.0 31,000	12,000 20,500		
Washington	31,000	10,000		
Ames	97,000	25,000		
Lo More	97,000 17,508	17,000		
Glenwood				
Mt. Pleasant	53,960 32,509	26,000 27,000		
Chariton	83,345	21,000		
Decorah	6.500	6,500		
Maquoketa		14,000		
Carroll	27,740	22,500		
Independence	16,306			
EsthervilleEagle Grove	27,740 16,306 53,500 11,125 37,500 65,491	12,500 1,000		
Vinton	27 500	10,000		
İndianola	65.491	18,637		
Waverly	54,000	250		
Knoxville				
Missouri Valley	32,678	7,000		
Denison	25,300 796	20,000		
Pella Plaine	126 205			
Spencer	24 200	28.000		
Anamosa	126,305 24,200 43,055	23,000 12,500		
Sheldon				
AlgonaWinterset	56,585			
	85,303	5,000		

DEBT OBLIGATIONS AT CLOSE OF YEAR.

i i	/ bonds	rrants, orary etc.	ding	fund	r obli-	Per Capita
Municin	dustry bonds	Tax warrants temporary loans, etc.	Outstanding	Special fund bonds	All other obligations	Total debt
	3,044,069	\$ 269,656	605,641	8 2,154.177	\$ 307,487	\$ 14.33
	17,000 31,583	159,577	6,287	486,000	79,672	19.95 27.14
	284,000		996 014	101,838	49,000	94 54
	201,000		236,014 24,866 24,844	275,000	60,236	84.54 27.70 28.19
	600,000		24,844	210,000	00,200	28.19
	525,000		8,1141	415,552		44.45
			28,488	64,000		3.62
		12,300	10,305	35,500		16.77
	52,000				*******	8.39
	37,000		2,348 3,078	0.100		12.58 9.29
	34,000		3,078	6,189 48,840		11.44
	221,540		8,132 7,267	10,040	243	
			.,	130,652	240	23.4
						5.00
			129	40,335	2,205	10.9
	14,000		12,003	33,290	2,205 1,200	10.0
			18,794			15.5
	57,350		855	9,563	779	15.4
	43,000		12,065	90,786		32.9
	33,054		2,192	32,197	2,585	14.0
	10,000	241	5,169 8,200		2,080	2.6
	61,000	8,040				15.7
	17,000		1,075	20,569		10.1
			109	1,000		66.4
	15,000		2,451	69,736	10,860	23.7
	106,000	4,152	7,000 2,134	72,460		27.2 35.0
	75,000		2,101	8,220		6.5
	21,000			0,100		7.0
	62,000	10,000				22.9
			508			4.2
				2,000	25,960	13.9
	3,700		60	1,749		8.4
	49,000		3,198	9,680	21,473	21.9
						1.8
	3,344		2,005		. 50:	7.8
	15,000		5,240 1,306			4.6
	20,500		1,500	20,500		15.7
	10,000		125			3.5
	16,000				11,50	11.2
	42,248		4,606			11.2 19.9 17.1
	53,750					17.1
	10.000		8,814	6,864		10.2
	10,000	5,300		3,001		8.0
		0,000	796			0
	116,500		9,805 1,200			41.8
			1,200			8.0
	28,000		2,555			14.9
	51 000		5,585 4,303 5,362			19.4
	51,000		1,000			30.2
	76,000					7.2

TABLE NO. 10-CONTINUED-TOTAL AND PER

dod			Par
No. in order of pop- ulation	CITY	Total	General bonds
63	Manchester	20,000	20,000
64	Mystie	4,100	4,100
65	Cresco	24,645	1,100
66	Hampton	21,010	
37	Valley Junction	2,718	
88	Harlan	2,110	
39	Colfax		
70	Jefferson		
71	Osage	15,495	1,500
12	Storm Lake	25,927	3,000
13	Osceola	71,523	32,000
14	Emmetsburg	20,949	19,500
75	Tama	22,216	19,270
6	Seymour	55,812	
7	New Hampton	28,690	23,39
8	Sac City	18,055	17,00
9	Nevada	30,977	
(0)	Hawarden	4,000	4,00
31	Clarion	19,863	15,00
52	Tipton	4,000	
33	Lake City	10,100	9,50
4	Monticello	17,637	8,82
35 36	Villisca	31,100	4,00
37	Sigourney	54,500	19,50
88	Bloomfield Onawa	16,090	7,000
89	Waukon	57,952	25,06
30	WaukonEldon	19,107 8,900	4,00
91	Clear Lake	26,168	n 50
92	Rock Rapids	33,212	9,50
93	Eldora	00,212	60
94	Leon	50,426	
95	Bedford	62,263	
96	Ida Grove	26,800	9,50
97	Stuart	=	0,00
98	Marengo	18,535	3,81
99	What Cheer	7,000	7.000
00	Corning	14,493	4,000
101	Toledo	14,000	1,000

^{*}Special fund bond debt is not charged against legal limit of indebedness.

CAPITA DEBT OBLIGATIONS AT CLOSE OF YEAR.

90					
Municipal industry bonds	Tax warrants, temporary loans, etc.	Outstanding warrants	Special fund bonds	All other obligations	Per Capita
d y	va po	an L	pecial bonds	ion	
in in	oat x	fst E	. <u>5</u> <u>6</u>	a t	e gal
Mu	Ta	on o	S.	All	Total debt
					1.53
11,500		3,673	~~~~	9,472	9.27
		9 719			1.06
		2,110			1.00
					·
70.000	1,273	9,222	10,742	10,500	6.33
10,000		2,185	10,742		10.69 29.60
10,000		1,449	. 20,001		9.01
		2,940			9.70
43,500		12,312			24.37
		5,300			12.47
20, 000		1,055 1,477		500	8.20 14.49
29,000		1,477		300	1.81
		4,863			9.61
4,000		600			1.95
		600			4.94
12,000	8,772	44	0.000		8.64
12,000		3,700	8,000	3,400	15.20 26.82
		9,090	33,000		7.93
		7,952	25,000		28.60
11,500		7,952 1,107		2,500	9.43
8,500				400	4.40
16.000		17,168 12	9,500		17.96 16.56
20,000			10,000		10.00
49,000		1,426			25.32
		32,355	29,908		33.07
		3,900	13,400		14.29
2,500				12,220	10.38
					4.07
6,000		4,493			8.51
13,000					8.61

TABLE NO. 11—ASSESSED VALUATION OF PROPERTY—BASIS

	Valuation of Property					
CITY	Total	Real Property	Personal property			
Grand Total	\$ 175,180,858 \$	122,383,933	\$ 44,945,639			
Des MoinesSioux City	\$ 22,684,473 \$	17,238,303				
	9,098,677	6,515,077	2,208,185			
Dubuque Cedar Rapids Council Russ	25,299.390	17.702.660	7,144,760			
Council Bluffs.	27,400,340 $17,739,976$	21,262,312	5,059,084			
	17,739,976	12,396,084	3,497,088			
	3,875,666 3,344,610	3,513,959	2,099,545			
	4.750.700	2,287,330	935,070			
	4,759,728	3,444,314	1,186,537			
Ft. Dodge	2,50,,050	1,850,520	558,850			
Keokuk Marshalltown Mason City	2,691,335	1,972,4 3	656,009			
	1.911.887	1,368,554	447,361			
	2,048,194 1,299,134	1,559,919	404,257			
	2 027 574	903,874	310,843			
Oskaloosa	2,037,574	1,453,600	554,426			
Centerville Creston	799,685	541,402	224,725			
Oelwein Charles City	782,930	529,536	197,796			
	680,449	499,803	148,054			
Wedster City	237,507	157,087	74,385			
	1,054,023	732,0.4	250,912			
Cour Pans	990,601	673,742	316,949			
	95°, 542 752, 664	743,230	155,601			
rairneid	1,070,627	500,123 $618,215$	234,609			
AlbiaCherokee	782,225	490,521	$\frac{417,139}{192,886}$			
	710.019	478.774	211,112			
	737,181	506,091	183,972			
	643,944	487,591	135,957			
	$\frac{1,048,791}{752,371}$	634,760	310,166			
Mailon	775,009	484,671	239,805			
· asinigton	1,006,876	544,663 564,983	180,515			
Ames_ Le Mars	847,016	569,612	400,809 209,212			
	620,139	444,906	135,968			
	825,622					
	689,060	445,951	344,209			
	417,643	$\frac{414,099}{305,719}$	257,000			
	670.942	451,602	74,460			
Maquoketa Carroll	2,587,208 442,993	1,574,380	212,746 966,280			
	442,993	343,522	65,864			
	820,506	429,903	355 135			
	513,133 $380,576$	364,813	123,683			
	835,238	248,652	89,984			
AHAIAHOIA	856,606	385,745 457,840	427,834			
Knoxville	723,651	440,884	387,619			
			254,801			
	519,291	372,322	111,911			
	556,023	332,569	165,467			
	470,398 581,705	304,331	113,304			
	475 545	279,481	302,224			
Anamosa						
AnamosaSheldon	475,545 366,084	328,970 363,079	115,478			
	366,084 446,060	363,079	115,478			

OF ASSESSMENT AND GENERAL PROPERTY TAXES LEVIED.

A		r Taxation		Bas Ass	orted is of ess-	Levied i	General Property Taxes Levied for Municipal Purposes			apita
	erts			ment in Practice			Mills Levied		1	
Railroad property	Telephone and telegraph companies	Express companies	Real property	Personal property	Amount	On general property	For road agricultural	Total assessed valuation	Tax levy for municipal	
	7,326,573	\$ 485,821	\$ 38,892			\$ 3,849,361				
	919,555 $329,186$	\$ 34,275 44,140	\$ 3,195 1,989	.25 .25	.25 .25	\$ 323,953 323,953	. 37	5.5 5	\$ 262.61 190.23	\$ 9.37 6.77
	462,790	87,310	1,670	1.00	1,00	355,538	14		659.77	9.23
	1,016,592	68,376	2,944			305,975	27	5	835.37	9.32
	$\frac{1,828,612}{188,492}$	4,464 1,054	13,728	.25	5	184,531 $185,207$	43	1	591.93	6.29
	111 740	9,925	2,616 545	.25	.25 .25	185,207	31.9	4	217.54	6.93
	$111,740 \\ 117,279$	11,251	347	.20	.20	150,383	52		131.15	5.87
			047			176,168	38		195.68	7.25
-	50,600	18,610	450							
	54,077	8,502	470 324	.25 .25	.25 .25		29 36		161.42	
	84,440	11.19	341	.25	.25	84.780	35	4	192.12	4.84
	84,440 80,283	3,337	398	.25 .25	.25 .25	$64,789 \\ 71,506$	36	5	142.95 182.38	6.36
	82,670	1,873	234	.25	.25	41,126	32	4	125,55	3.97
	23,989	5,412	147	.25	.25	71,059	32 35		201.90	7.04
-										
_	30,296	3,124	138	.25	.25	33 519	42	5	115,29	4.83
	52.864	2.562	181	.25	.25 .25	33,512 41,133 23,748	1.5		113.07	5.95
	31,592	822	178	.25	.25	23.748	39	5 5	113.07 111.22	3.94
	5,828	181	26	.25	. 25	35,380	30	4	40.45	6.02
	*71,087			.25	.25	52,701	46	4	202.38	10.12
	50 107			.25	.25		43		196.72	
	52,437	959	315	.25 .25	.25	26,194	27		190.05	
	15,492 $34,241$	2,340	100	.25	.25 .25	20,146 32,162	33		151.25	
	*98.8181	938	94	.25	.25	32,162	30	5	215.43	6.51
	24,000	985	148	.25 .25	.25	32,853 22,201 26,556	42	5	157.44 145.38	6.67
	42 444	3,530	146	.25	.25	22,201	41	4	145.38	4.54
	19 530	756	110	.25	.25	26,556	36		152.62	5.49
	43,444 19,530 22,811	926	128	25	95	16,099	27 29		105.31 227.21	3.47
	26.415	1,390	90	.25	.25 .25 .25	21,066	28	5	164.97	4.62
	43,175	4,579	137	.25	.25	27 086	33	· ·	175.69	4.79
	33,234	7,679	171	.25 .25	.25	29.186	29	5	2:9.83	6.66
	65,562 36,766	2,325	305	.25	.25	29,186 26,316 20,017	46	4	200.58	6.23
	36,766	2,370	129	.25	.25	20,017	37	- 5	149.18	4.81
-	33,795 14,231 36,342	1,559	108	.25	.25	17,338	22	5	213.11	4.48
	14,231	3,624	106	.25	.25	23,762	34	5 5	179.71	6.20
	36,342	1,017	105	.25	.25	23,592	56	5	110.11	6.21
	5,634	899	61	.25	.25	23,762 23,592 13,976	21	5	186.77	3.88
	40,436	5,716	396			14,582	23.5	5		4.09
	30,487 33,112	2,999 2,161	121	.25 .25	.25	05 (00	21	3	124.93	
	20,681	3,770	195 186	.25	.25 .25	25,436	31	1	233.29	7.23
	20,681 37,245 18,520	4,454	241	.25	.25	17,873 10,294	35 29	5	150.74 112.36	3.03
	18,520	3,055	84	.25	.25	21,198	32.5	5	220.39	6.35
	9,214	1,855	78	.25	.25	24.985	34	5	260.92	7.61
	9,214 $25,816$	1,899	251	.25	.25	24,985 13,729	20	5	225.78	4.38
	33,474	1,486	98	.25	.25				169 04	4 67
	55 461	2,292	234	.25	.25	15,654 15,152	30 27	4	162.94 177.47	4.91
	55,461 46,391	6,215	157	25	.25	15,152 16,464	35	5	150.69	5.27
	20,001	0,210	191	.25	.25	29,076	50	4	192.55	9.62
-	26,783	4,136	178	.25	.25	10,699	22		158.05	3.56
	2,693	288	24	.25	.25	10,000	28.5		122.72	5.50
	30,375	3,232	168	.25	.25	13,071	29		153.36	4.49

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

			Valuation	of Property,
No, in order of population	CITY	Total	Real property	PersonalPproperty
61	Winterset	568,232	328,758	000 454
62	lowa Falls			239,474
63	Manchester	551,593	345,438	176,259
64	Myetie	612,279	395,274	180,329
65	Mystic	127,400	84,522	27,921
66	Cresco	541,200	313,642	218,251
67	Hampton	643,184	375,950	220,614
	Valley Junction	265,347	236,460	28,887
68	Harlan			
69	Colfax			
70	Jefferson			
71	Osage	619,280	295,827	314,731
72	Storm Lake	2,026,328	1,344,008	593,676
73	Osceola	482,501	295,578	153,369
74	Emmetsburg	457,862	293,078	132,835
75	Tama	379,686	231,750	89,719
76	Seymour	261,955	163.592	69,393
77	New Hampton	364,293	221,543	121,142
78	Sac City	405,949	252,430	130,350
79	Nevada	425,773	250,521	145,449
80	Hawarden	224,928	147,376	53,624
81	Clarion	372,829	249,006	68,861
82	Tipton	590,604	307,502	275,600
83	Lake City	270,101	250,061	17,840
84	Monticello	455,943	183,604	260,904
85	Villisca	384,114	208,535	132,523
86	Sigourney	383,194	206,535	160,980
87	Bloomfield	525,925	227,793	284,524
88	Onawa	020,020	221,100	204,024
89	Waukon	380,823	242,002	197 500
90	Eldon			137,560
		160,718 322,063	111,415	31,760
91 92	Clear Lake		233,077	88,986
	Rock Rapids	347,576	215,036	102,080
93	Eldora	478,841	207,117	241,171
94	Leon	330,462	201,763	111,279
95	Bedford	1,577,040	783,604	774,756
96	Ida Grove	289,707	186,910	95,099
97	Stuart	292,970	178,701	102,411
98	Marengo	359,265	187,539	170,124
99	What Cheer	762,784	394,100	306,010
100	Corning	414,875	179,540	
101	Toledo	362,998	228,088	118,756

^{*}Indicates telegraph and express.

BASIS OF ASSESSMENT AND GENERAL PROPERTY TAXES LEVIED.

Assessed to	r Taxation		Repo Basi Asso	is of	General P	roperty or Muni	Taxes cipal	Per Ca	ipita	
erty	_		men Prac	t in	10	Mills I	-evied			-dod
Rafiroad property	Telephone and telegraph companies	Express companies	Real property	Personal - property	Amount	On general property	For road, agricultural lands only	Total Assessed , valuation	Tax levy for municipal purposes	No. in order of pop
28,599 35,734	1,113 788	184 154	.25 .25	.25 .25	13,122 13,313	23,1 27 28	5 4	201.64 197.20	4.83	
14.697	181	79	,25	.25		31	5	222.00 59.07		
8,470	783	54	.25	. 25	14,403	27	4	207.38	5.41	
43,680	2,487	414	.25	.25	11,143	31		245.77	4.25	
			.25	.25	5,363	21		103.12	2.08	
8,189	436	97.	.25	.25	8,908	16	5	253.28		
84,764	3,340	540		.20	11,640	24	6	253.28 834.56	3.64 4.79	
32,760	676	118	.25	.25	11,010	36	5	199.71		
28,213	3,580	156	.25	.25	12,262	24	1	196.92		1
56,549	1,450	218	.25	.25	14,898	41	2.5	165.80		1
28,285	569	116	.25	.25				114.39		ŀ
20,594 $21,729$	931	83	.25	.25	8,889	29	5	160.12		
28,715	1,249 981	185 107	.25	.25	11,668	37	5	202.86		
22,789	997	142	.25	.25	10,992	26		199.14		
52,902	1,675	385	.25	.25	8,005 11,557	36 31	4	106.71		
6,627	816	59	.25	.23	12,981	22	4	180.54 288.33	5.59 6.33	
1,500	700		.25	.25	9,158	34		132.10		
9,120	2,236	79	.25	.25		19		223.12		
27,581	15,411	64	.25	.25	10,838	31	4	187.93		ĺ
15,202 10,950	400 2,584	106 74	.25	.25	9,958	25	5	188.57		
10,000	2,004	1.4	.25	.25	$\frac{16,987}{6,276}$	28		259.43		
1,110	138	13	.25	.25	9,061	23		174.94 188.06		ļ
16,730	715	92	.25	.25	3,857	24		79.45		1
			.25	.25	4,465	22		159.86	2.21	1
28,013	2,205	242	.25	.25	7,456	26	3	173.33		
23,672	6,695	186	.25	.25		33	4	240.02		
16,703 $14,400$	594 4,180	123 100	.25	.25	14,367	43	5	165.98		
6,504	1,147	47	.66	.66	12,616 6,594	32 28		837.52	6.69	
11,391	432	35	.25	.25	6,728	28		154.59 160.44		
1,452	145	5	. 25	.25	6,785	20	5	201.16		
32,700	29,600	368	$\frac{.25}{1.00}$	1.00	4,493	24		443.47	2.61	
12,161	110	15	.25	.25	12,238	29		243 70	7 19	1
15,401	634	119	.25	.25	11.239	32	4	223 25	6 91	

TABLE NO. 12-VALUE AT CLOSE OF THE

1		sions	Municipal	Buildings	Police de- partment	Fire de-
reminded to the service	CITY	Total value of possessions	Land and buildings	Furniture and other property	Land, buildings, apparatus and other property	Land, buildings apparatus and other property
1	Grand Total	\$ 21,825,702	\$ 1,557,813	\$ 135,877	\$ 196,904	\$ 1,339,83
1	Des Moines	\$ 3,471,060	\$ 450,000 116,000		\$ 25,555 50,000	\$ 333,78 125,00
2	Sioux City	1,524,820	116,000	21,040	50,000	120,00
1	Davenport	1,265,256	20 000	2,500	6,000	150,00
	Dubuque	1,200,200			12,325	62,76
1	Cedar Rapids	1,704,351	- 172,910	3,275		110,00
1	Council Biuits	1,831,100	22,000	3,000		
1	Waterloo	1,098,1.6	31,0.0	1,150	11,116	50,80
	Clinton	188,782	83,900		22,150	31,57
	Burlington	517,812	15,000	3,000	4,000	100,00
1	Ottumwa		**********			
	Muscatine					
	Ft. Dodge	991,0.0	10,00x	1,000	1,500	
	Keokuk	293,600	40,00.	2,500	4,700	87,30
	Marshalltown	471,780	15,00	1,200	4,000	18,0
1	Mason City	884,300	6,500		4,000	
	Boone	004,000				11,10
1	Iowa City	389,050	12,40	1,100		
	Oskaloosa	147,150	20,000	3,000		9,50
	Oskaloosa Ft. Madison	*********				
	Centerville.					
	Centervine	84,900	9,000	500		3,00
	Creston	33,700	4,000			17.0
	Oelwein Charles City	127,100	22,000			3,5
	Charles City	166,100	5,000			8,0
	Webster City	430,000	13,000	1,000		2,5
	Grinnell	*********				
	Cedar Falls	208,800	10,000			5,1
	Shenandoah	147, 120	13.000	920	900	6.20
1	Fairfield	147,120 327,500	4,000 5,500	700	3,000 5.700	4.5
1	Albia		5 500	100	5.700	1,00
	Uherokee	95,715 247,825 127,500 303,720	18,340	825		3,0
	Red Oak	047 995	20,010	575	1,800	8,0
	Perry	197 500	2,500		2,000	8,50
	Newton	202 700	5,500			2,4
	Atlantic	225,975	1,250			5.56
	Marion	220,910	1,200	13	1,000	0,0
	Washington		********			
	Ames.	000 555			200	2,8
	Le Mars	208,550	8,000			2,00
	Glenwood	44,090	5,600	850	400	5,96
	Mt. Pleasant					
	Clarinda	126,600 113,700 91,500	4,500			2,8
	Chariton	113,700	8,000	400		7,0
	Decorab	91,500				8,0
		108,500	16,600	1,000		2,46
5	Maquoketa	139,900 87,175	12,000 3,000	10,000		3,70
3	Carroll	87,175	3,000			4,5
7	Independence	208,000	25,000			3,0
	Estherville. Eagle Grove	114,450		400		3,5
3	Eagle Grove	55,300	3,500	1,200		2,0
)	Vinton	157,489	8,550	500		2,5
)	Indianola	133,250	3,750			2.4
1	Waverly	186,700	13,450	500	500	6,2
2	Waverly Knoxville					
3	Missouri Valley	122,000	35,000	500		2.0
4	Denison	30,425	10,000			2,0 1,2
5	Belle Plaine	40,100	3 500	200	20	6,6
6	Belle Plaine	193,511	3,500 32,500	600		1,4
7	Spencer	93,917	1,300	000		2,10

^{*}Combined electric light and water works.

YEAR OF MUNICIPAL POSSESSIONS.

	and		ales		is in		Libraries	Parks	wharves	lation
	Equipment of streets Alleys	Bridges	Markets and public scales	Cemeteries	City electric light works	City water works	Land, buildings, books, furniture and apparatus	Land and other property	Hospitals, docks, we and miscellaneous	v. to andon of nonnintion
	319,882	\$1,917,010	94,514 \$	441,706 \$	1,170,286	7,851,314	\$2,758,931	\$3,770,141 8		-
,	26,579 44,890	\$ 785,556 157,597	30,000 \$ 417	245,780		720,902	\$ 511,925 48,000	\$1,018,219 122,175	25,656 123,000	
-	15,000 7,677 3,500 3,000	322,857 165,000 300,000	6,000 344 7,000	115		800,000 750,847 735,000 525,000	138,750 133,250 174,000 70,000	127,000 233,167 578,000 100,000	4,817 2,100	
	7,700	34,650 50,000	6,854			78,900	105,880	145,00C	878	
	100,000 6,100 3,500	12,000	15,000	35,000	25,000	600,000 355,000 255,000	37.000	78,000 6,580	10,000 26,000 3,000 5,800	9
	1,500 1,500 4,500	7,800 9,500	250	20,000		300,000	35,000 39,500	20,150	500	
	1,000 1,700		400	15,000 1,000 5,000		35.00	54,00	15,000	16,00	0
	1,400	600	10,000	10,000	100,000	85.00 70,00	0 24,50 0 232,50	0 40,000		-
	18,000 1,000 1,000 44	1,600	300 300 300	5,000 250	11,000	100,00 85,00 150,00 68,30 52,00	20,00 00 100,00 0 13,40	18,000 00 50,100 00 4,400		-
	250 10,500 6,000 1,500	6,000 2,500	2,500 1,500	10,000 7,000	155,000 *190,000	110,00 75,00 81,5	00 16,00	100,950 8,000	35,00	00
	2,50	0	450	1,500	80,000	70,0	00 30,0	00 15,00 00 11,00	0	50
	1,30	ō	6,000 300	8,000 10,000	30,000	30,0 50,0 35,0 75,0	00 18,0	00 20,00 00 50	0	
	1,30	00	200 200 200	5,67	95,000	90,0 57,5 70,0	00 17.2 00 16.5 00 7.5	00 5,50 00 7,00 00 50.85	0	
		95	0	1,75	51,931 60,000 85,000	25,6 61,9 40,0	00 12,0 20 31,1 00 15,0	98	ō	-
	1,0					50,0	25,0 000 13,0	000 8,00 000 2,00	00 1,5	0
		75	33	12,33	45,000	85,0	8,0	000 20,00 457 2,00	00	55

TABLE NO. 12-CONTINUED-VALUE AT CLOSE OF

No. in order of population		Fotal value of possessions	Municipal	Buildings	Police de- partment	Fire de- partment
Indo		osses	25	other	s, ap- other	Land, buildings, apparatus and other property
_		۵.	=		800	8. c
0	CITY	5	÷ l	7	and, buildings paratus and o property	25
9		5	ž.	a ,	E E C	15 g V
2		=	덜	5 5	2 4 E	Bat
0	1	2	ਜ਼	p t	2 2 2	6 # 5
.=		ਜ਼	72	arniture a property	2 4 5	2 2 2
N.		Tot	Land and buildings	Furniture and property	Land, buildings, paratus and ot property	Lar p
58	Anamosa	56,724	4,700			1,060
50	Sheldon	,				
60	Algona	82,125	5,000	10,000		1,000
61	Winterset	116,400	2,200	200	1,000	1,000
62	lowa Falls	132,272	27,800			6,000
63	Manchester	120,200	13,000	1,400 450	50	700
64	Mystic	6,150	3,000			2,050
65 66	Cresco	21,935	1,635		2,800	
67	Valley Junction	6.650				
68	Harlan	0,000	0,000	200		
69	Colfax					
70	Jefferson					
71	Osage	48,200		200		
72	Storm Lake	72,200				4,000
73	Osceola	33,200				2,000
74	Emmetsburg	74,500	12,500	150	200	2,00
75	Tama	60,756 55,890	3,000	0 9:	7.6	
76	Seymour	72,000		18 000)	29,00
77 78	Sae City	37,819		0 256	0	1,30
79	Nevada	29,72		0 356	2,87	5
80	Hawarden	57,57			0	2,00
81	Clarion	47,20	6,00		0	
82	Tipton	72,50	0 4,80			3,40
83	Lake City	5,00			7	2,15
84	Monticello	75,33	8 2,60		0	
85	Villisca	38,32 25,00		20		
86	Sigourney Bloomfield	36,57		57		
87 88	Onawa			00 25		2,00
89						
90		30,05	0 1,00	00 5	00	1,20
91	Clear Lake	45,50		00 50	0	2,50
92	Rock Rapids	66,50)() 50	0 80	3,00 2,82
93	Eldora	82,26				3,00
94	Leon	44,20 36,30		00	ō	3,00
. 95	Bedford				0 1.70	0
96	Ida Grove					7,00
97	Stuart			23 17	5	2,31
98			3,5	00 15	50	3,50
99 100		51,10	00 4,0			2,00
101		62,48	50 40,0	0e 2X	200	5 2,00

^{*}Combined electric light and waterworks.

THE YEAR OF MUNICIPAL POSSESSIONS.

s and		eales		rks		Libraries	Parks	arves
Equipment of streets alleys	Bridges	Markets and public scales	Cemeteries	City electric light works	City water works	Land, buildings, books, furniture and apparatus	Land and other property	Hospitals, docks, wharves md miscellaneous
		657			30,000	10,000		
		197		15,000	30,000			
				30,000	60,000	21,000 17,000	5 000	
1.200				50,000	40,600	30,772		
25,000					10,000	64,000		
2,000						01,000		
					25,000			
					32,000	28,000		
1,000								
500					12,000			
:00					25,000			
			4,200		27,000			
1,000					44,000	13,000		
			4,000 1,200		40,500	4,100	1,800	
150					30,000			
339					32,060			
339					32,000	16,000	9 700	
75	7 800		3,600	*35,000		7,000	1,000	
500			2,000	39,000	15,000	16,000	5,500	
300		2,000	2,000		40,000			
000		2,000	1,800		1,000	22,000	1 000	
1,600		600	1.500		45,000	15,300	6 500	
250		275	6,000		20,000			
						25,000		
2,000			1,500	13,000	10,000		500	
		550	5,000	20,000	12,500			
					45,000		4,400	
			1,000		25,000			
		1,000	2,500		20,000		15,000	
600		1,000	3,500	25,000	18,000		1,600	
2,000					36,000			20,600
					35,000			
200		300	2,500		20,000			
					30,000		4,000	
300			1,000	20,000	5,800	12,500	3,000	
575					27,000			
300					40,000			

---62---

TABLE NO. 13-SUPPLEMENTARY INFORMATION, GIVING

population	CITY	Mayor	Auditor	Treasurer	Engineer	Assistant engineer	City elerk	Assistant clerk	Marshal
1		\$ 3,500	\$ 2,200	\$ 2,000	\$ 2,100	\$ 1,800	\$ 1,700		\$ 1,80
3	Sioux City Davenport	3,000	1,500	1,500	2,000	1,800	1,500		1,38
4	Dubuque Cedar Rapids	1,400	1,400	1,600	2,000	1,320	1,400	\$ 1,020	
5	Cedar Rapids	2,500	1,500	1,500	2,000	1.500	1,500		1,60
7	Council Bluffs	1,200	1,200	1,200	1,800	1,500	1,200	1,000	1,50
8	Clinton	1,200	1,500	75 900	2,500	1,350	C00		1,32
9	ClintonBurlington	2,500	1,300	1,200	1,500	900	1.300		1,20 1,20
10	Ottumwa								
11	Muscatine								
12	Ft. Dodge Keokuk	1,000		360	1,200 1,500	7.0	1,020		1,02
14	Marshalltown	1.200			1,500	780	1,300		1,20 1,20
15	Mason City	1,200		125	1.800		1,200	780	1,20
16	Boone	750		50	1,500		900		9€
17 18	Oskaloosa	1,200		200	1,800	1,200	1,000		90
19	Ft. Madison								
20	Centerville	1,000		50	1.200		600		66
21	Creston	600		200			300	180	90
22 23	Oelwein.	350		50					
24	Charles City Webster City Grinnell	500		40	1,200		7 000		71
25	Grinnell						900		7
26	Cedar Falls	360			480		300		78
27 28	Shenandoah	225					900		7
29	FairfieldAlbia			125	400		250		66
30	Cherokee			100			496		78
31	Red Oak	200	1	100	300)	300)	
32	Perry Newton			56	1,500)	1.200		66
34	Atlantic	300		150			420		78
35	Marion	150		7			200		78
36	Marion Washington	150)	. 7	5	0	400		96
37 38	AmesLe Mars)		1,200	0	840		
39	Glenwood	300)	449	143	3	300		60
40	Glenwood Mt. Pleasant	300)	20	0		300		7:
41	Clarinda	- 356					300		78
42	Chariton	5	0	180			€00		64
44	Decorah	15	0	18	/		480		60
45	Carroll			5	0 1,50	0	500		90
46	Independence	30		10	0		. 300		66
47	Fatherville	- 2	5	- 5	0		960		48
49	Engle Grove Vinton	20					200		66
50	Indianola	_				ō	900		60
51	Waverly Knoxville	10	0	- 10	0 15	0	300		75
52 53	Missouri Valley	30	0				100		
54	Missouri Valley Denison	30	0	_ 10	0		179		7:
55	Belle Plaine	- 5	0	_ 5	0		200		
56	Pella	30		_ 10	0 90	ō	200	570	75
57 58	SpencerAnamosa	20		- 5	0		. 300	570	5
59	Sheldon	-					200		8-
60	Algona	. 5			0		600)	4
61	Winterset	- 20			F		300		7:
$\frac{62}{63}$	Iowa Falls	10			1 18	0	300		7
	Mystic	- 9			0		- 108)	41
64							100		4
65 66	CrescoHampton	30		- 5		60	400)	9

SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYES.

					Co	uneil- nen	1,	fof	Fi	remen	
Solicitor	Street commissioner	Weighmaster	Physician	Health officer	Number	Salaries of each	Chief of fire de- partment	Assistant chief of fire department	Number	Salary of each	Police judge
4,000 2,000	\$ 1,800 1,:00	\$ 1,400 720	\$ 1,600 720	\$ 840 1,080	\$ 4 4	\$ 3,000 2,500	\$ 2,000 1,800	\$ 1,500 1,200	*72 40	\$ 1,030 900	\$ 1,800 900
1,800 2,500 1,500	1,200 1,500 1,000 1,020	660 660 840	600 900 500	780 1,080 250 600	7 4 8 6	300 1,800 250 250	1,500 1,600 1,200 1,440	1,200 1,200 900 1,140	43 30 23 20	760 840 840	3,000 1,000 1,200
500 1,800	1,000	600	100	$^{200}_{1,200}$	4	1,800	1,200 1,500	1,020 1,200	20	750 900	1,200
1,200 120	1.00	7.0 600		200	 2 2	1,200	1,020	780	3	787	540
1,000	1,200	560	300 600	600 50	2 6	900 900 300	900 1,200 1,100	240	18	720	
300 750	720 900			100 150	7	350 50	840 250	75 25	4	720 765	
100			50				50				
480	900		100	50	7	50 50	60		2	720	1,000
600	700 900	600		25			50				
100 300	660			100 50			100 25				
250 300	600 600 780			25	5 6	50 50	768		16	35	
300	720			100 50 400	5	50	100	25	2	300	
50 250	900		25 25		5	50	25		46		2,000
100 200	(60 780	480		100 100	6	300	150 50	50 25	1	1,200	
150 250 100	1,200 600			75 25 100	6 6 5	156 250	100	50	414	†371	
200 300	700		10	100	6 4	40	50 25	50	8 20	50	
300	400			30	5				40		
160 250 25	600	300	25	100	6		100				
240 150	780 450	360				32	100				
200 240	600			50	6		120	60 25			
100	544				7	50					
50 100	300		25	25	5	50	100				
50 150 25	600 660	780			5 6		30	10	35		
200		480		25	6						
50 100	535					150 50					
150 50	660				6 5	50 50	25 25				
- 50	600			25	5	12					
150 69	900 720			25	6 5		50 50				

TABLE NO. 13—CONTINUED—SUPPLEMENTARY INFORMATION,

- Commond	СІТУ	Mayor	Auditor	Treasurer	Engineer	Assistant	City clerk	Assistant clerk	Marshal .
1	Harlan								
	Colfax								
	Jefferson								600
	Osage	100		25 _			275		720
	Storm Lake	200			600	600			600
	Osceola	350		50 _					540
	Emmetsburg	000		25 _					720
	Tama	50		55	720	600			
									600
3	Seymour	50			900	720			480
7	New Hampton	25		95			25		360
3	Sac City	100					180		600
9	Nevada	160					150		300
0	Hawarden	100		50			150		600
1	Clarion.						120		600
2	Tipton	100					100		300
3	Lake City	100					300		48
4	Monticello	100							600
5	Villisea	100							CCC
6	Sigourney	200)	480
7	Bloomfield				960	660)	120
8	Onawa	55		100	900	COO)	780
9	Waukon	150							540
0	Eldon	100)	50					75
11	Clear Lake						150		60
12	Rock Rapids	56)						84
93	Eldora)	1	720		75		44
04	Leon)	75					54
95	Bedford		0	50			100		48
96	Ida Grove		0	60			200		
97	Stuart	-					220		18
98	Marengo.		0	75	144		73		48
99	What Cheer							2	66
	Corning	-		25			23		48
00	Toledo		0				20	0	72

GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYES.

	<u>.ż.</u>	_		H		aneil- ien	de	ef of ment	Fi	remen	
Solicitor	Street commissioner,	Weighmaster	Physician	Health officer	Number	Salaries of each	Chief of fire partment	Assistant chief of fire department	Number	Salary of each	Police judge
100	500			25	6	25	50				
50 300					5 . 6	22	50 25				
50 25	360			15	5 .	50					
35 25 15 0	750			25		13					
50	420 600			25 25		125	50				
5	600					108			18	11	
50	540	300		100	5	50 50	50				
100	630										
100 75	30				5 5	50 50					
200 50	600 720	600	25		5 .		50				
50	480			25	5	50					
50	360 480				5 - 5	88 13			30		
100 50 50	480		25	50 25		22	25				

⁺Total payment.

*Eight of second class \$900.60 each; 14 Lieutenants, \$1,080.00 each.

^{**}And fees.

TABLE NO. 13—CONTINUED—SUPPLEMENTARY INFORMATION,

		lerk		olice ptian	Li	olice eut.	Patr	olmen		a
utanon	CITY	Police judge clerk	Number	Salary	Number	Salary	Number	Salary of each	Patrol driver	Police matron
-	Siony City	\$ 1,800 840	2	\$ 1,300 960	···· 2	860	63 37	8 960 900	\$ 960 900	\$ 780 900
	Davenport								780	600
	Cedar Rapids		1	1,020	4 2	960 840		887	840	480
	Council Bluffs		1	840	2	840			900	60
			i	900	1		12	840	840	6.0
	ClintonBurhington		2					900	600	600
	Ottumwa									
	Museuting						8	700		
			1			840		780	300	
3	Loobuk		1	900		OTO	. 5	840	65	
1	Marshalltown				2	1,200	7	810		
5	Mason City						. 6			120
5							. 8	600		
s	Oskaloosa Ft. Madison	*******								
9	Ft. Madison									
0			;	790			3	600	i de la compania	
1	Creston			120						
2	Oelwein									
3										
5										
6										
7	Shenandoah					-	-	60)	
8	Fairfield.				-					
9	Cherokee		-							
1	Red Oak							66		
12	Perry									
33							-	66	0	
34	Atlantic									
35 36	Marion Washington		-							
37			1					2 60		
38	Le Mars				-					
39						1 7	20	1 20	0	
40	Mt. Pleasant				-	1 4		*		
41	ClarindaChariton	*****			-					
42 43	Decorah									
14					-					
45								1 60	0	
46								1 0		
47	EsthervilleEagle Grove									
18	Vinton									
49 50	Indianola								00	
51	Indianola Waverly Knoxville Missouri Valley									
52	Knoxville									
53	Missouri Valley									
54	Demison									
55										
5	Spencer									
13	Anamora									
55	Sheldon									
0	Algona									
6	Winterset									
6	Manchester									
6	Mystic									
	6 Cresco	-				35 200				

GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYES.

0	Assistant superinten- dent of waterworks	Jo.	ų.	19.7	Į.	er		g	Jer.	lent
Superintendent waterworks	iperi	Superintendent light works	Chief engineer of waterworks	Assistant engineer of waterworks	Chief engineer of light works	Assistant engineer of light works		Assistant librarian	Park commissioner	Park superintendent
0.0	N S	55	nief engineer waterworks	5 2	hief enginee light works	# G		9	- ii	- €
3 5	of	w w	# ×	100	E ON	##	8		ā	26
12	ta	Et	5 5	25	5.5	20.00	-12	E .	. 6	E
va va	2 2	25	iel	of	2 20	27	ra	7	24	24
ž,	As o	ž-	g ,	As.	9	Ass	Librarian	Ass	Par	Par
\$ 1,800							1,500			1,500 1,200
			\$ 1,320	\$ 1,080			1,500	780		1,200
1,500 1,800 2,000			1,040 1,200	936			1.200	600		
1,800	1,100		1,200	900		******	1,200 1,200 780	900		
2,000							780	795 540	300 200	523
							900	540	200	
					******		900 1,200	462 540		600 900
						*******	1,400	040		500
600			900			******	1,000			720
			1 900	900		***	200	420		
1,500 300	780		1,200 960 780	780			780 900	420 480		720
300			780	720			600	420		
						******	600 660	240		
•						******	360			
******				******	*******	******	360	******		210
260 900			900	600						210
900	900						600			******
1,380	840		900	720 840	960	900	1,200 720	480 144		
480	010		840 780	720		*******	120	199		******
				and the second			480			
650			600	600	840	600	400	150		
480							4:0			
600			900				360	120		
000			900 1,275 840	900			500			
300		1,230 660	1,275		930 960	870	840	360		
660		660	840	840	960	870 780	480 300			
							300			
1,200 150	900	1,200	900	840	720	720	490 420			
150		1,200	500	040		120	480	*******		
1,080			300		780	780	480	270 160		
			700				480 480 480	160		
			1,200		660	660	480			
			1,200			******	A11	216		
			2,200				444 300	180		
417 1,020 450 225		500					360			
1,020		900			720	600	480 300			
450	130	675	225	180	675	540	600 300			
220			780	100	675 1,200	900	300	240		
480		900	660		720		300 420	240		
					-4-10-00					
900 1,200		1,500					480	180		*******
1,200		-,000	780		600		480 30			
							505			
600		600 960	780 660	660 50	900 660	720 600	540 360 450	100		
780	600	900	000	50	000	600	450	180	120	
600 420 780 360	000		900				100			
			720				120			

TABLE NO. 13-CONTINUED-SUPPLEMENTARY INFORMATION,

		lerk		olice ptain		leut.	Pat	rolmen		а
ulation	CITY	Police judge clerk	Number	Salary	Number	Salary	Number	Salary of each	Patrol driver	Police matron
1										
3 1	Hampton									
7	Valley Junction									
8	Harlan									
•	Colfax									
9	Jefferson									
1	Osage									
2	Storm Lake									
3	Osceola									
4	Emmetsburg									
	Tama									
5	Seymour									
6	Seymour									
7	New Hampton									
8	Sac City									
9	Nevada									
0	Hawarden									
1	Clarion									
2	Tipton									
3	Lake City									
4	Monticello									
5	Villisca									
6	Sigourney									
37	Bloomfield									
	Onawa									
38	Onawa									
89	Waukon									
90	Eldon									
91	Clear Lake									
92	Rock Rapids									
93	Eldora									
94	Leon		4.00							
95	Bedford									
96	Ida Grove								0	
97	Stuart.						-	24	V	
98	Marengo									
	What Cheer	C. C. C. C. C.								
99	Corning									

GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYES.

Superintendent of waterworks	Assistant superinten- dent of waterworks	Superintendent of light works	Chief engineer of waterworks	Assistant engineer of waterworks	Chief engineer of light works	Assistant engineer of light works	Librarian	Assistant librarian	Park commissioner	Park superintendent	No in order of non-
300											1
000											

			720				480				
							360				
							30				
900							297				
200							375				
510			510				010		*******		
310			510								
		1,200			720	720	165				
		1,200			120	120	480				
200							600	180			
200											
			720			*******	240				
			720			***	480				
300											
240		540									
240	1,020		480	******				******			
		900	600								
			720		720		208				
			720								
900		1,500			780	720	300	100			1
											1
											Į.
180			660						*******	******	1
					1,125	600	240				
							360				1
											1
960											b

TABLE NO. 14—CLASSIFIED

in order of population		Corporate	Pay-	Payment General Municipa vice Exp	and 1 Ser-
of p	CITY				
ler			2		E
010			capita		Per capita
=		75	2	Tel	5
No.		Total	Per	Total	Pel
-		\$ 9,711,313	\$ 13.00	\$ 3,779,867	\$ 4.23
	Grand Total	\$ 1,449,655			-
1 2	Des Moines	\$ 1,449,650			
3					
4	Davenport. Dubuque. Cedar Kapids Council Biuffs.	660,140 637,941	17.15 19.44		9.03 8.78
5	Cedar Kapids	1,177,887	39.84		9.34
7	Waterioo.	316,517	11.86	124,965	4.68
8	Chilon	204,274	7.99	96,543	3.77
9	Burting on	261,766	10.15	204,797	8.42
10	Ottumwa				
11	Muscatine	252,964	16.27	84,876	5.46
13	Keokuk	138,453	9.87	96,623	6.89
14	Marshalltown	147.607	11.04	61,537	4.60
15	Mason City	252,417	21.58	74,116	6.59
16	Bocne	300,059 165,157			4.59 6.67
17	lowa City	165,157	10.30	67,331	0.01
18	Oskaloosa Ft. Madison				
20	Centerville	31,449	4.53	24,356	3.51
21	Crairton	58:141		33,641	4.85
22	Clarles (Ity. Welster City. Grandl	39.196	6.50	21,176	3.51
23	Charles City	56,267 117,158	9.62	22,775 14,114	3.87 2.71
25	Gr ppell	124,774	24.77	17,856	3.54
26	Cedar Falls. Shem n loub.	45,072	8.99	21,785	4.35
27	Shenra loah	35,474	7.13	19,922	4.00
18	Fairfield	54,737 35,087	11.01		3.84
30	Cherokee	48,692	9.97	16,237	3.32
31	Cherokee	48,515	10.04	15,304	
3.9	Perry.	68.18	14.73		3.34
33	New on	149,28	32.32	25,909	5.61
34	Atlantie	144,0	31.58 5.90	11,288 17,517	2.48 3.98
26	Washington	51,9.	11.62		4.18
37	Ames	96,247	22.79	18,22	4.32
38	Le Mars	27,783	6.68	20,86	5.02
39	I nwood	78.952	20.38	75.70	4.07
40	Mt. Pleasant	78,952 31,018		15,768 18,357	4.07
1	Chariten	40.041			3.15
43	Decorah	21,987	6.12	11. 45	3.13
44	Mac noketa	23,949	6.71	11,226	3.14
45	(arroll	24,392	5.87 19.10	12,068	
17	st. erville	67,219 43,512	12.78		2.47
48	Independence st crylle Engle Grove	15,719	4.64		2.47
49	Vinton.	58,279	17.47	18,868	5.66
50	Indianola	53,548			3.85
51 52	Waverly	38,526	12.02	10,613	8.31
53	Knoxville Missouri Valley Denison	44,894	14.09	14,294	4.49
54	Denison	21,630		13,931	4.44
55	Relle Plaine	25,751	8.16	8,774	2.74
56	Pella	102,132	33.81	15,974	5.29
57 58	Spencer Anamosa	44,350	14.76		2.96
59	Sheldon	23,003	7.71	9,831	3.30
	Algona	33,541	11.58		

MUNICIPAL PAYMENTS, TOTAL AND PER CAPITA.

Mu	Payments nicipal Ind Expense	ustrial	Pa	yments	for Outlays		Payment Decrease debtedn	of In-
			Other tha Municipal Inc	n for lustries	For Mur Indus	nicipal tries		
	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
3	1,002,465	\$ 2.53		\$ 2,63	,	52 \$ 1.93	1	
\$	35,097 39,608			\$ 7.04 5.30			\$ 80,029	8 .93
	575 48,355	.01 1.47	119,901 151,440	3.11 4.62	39,3		192,047 110,581	4.55
	53,964 378	1.86		7.54 2.35	583,0	1 1 . 56	45,177 128,288	1.54
	30,976 4,874	1.21	13,007 36,790	.51			63,748	2.49
	4,014	.20	30,790	1.51			15,305	.02
	22,2-7	1.43	109,414	7.04	11,26	7 .72	25,110	
	3,009 27,531	.21	33,812	2.41	1.00	.07	4,600	1.62
	18,197	2.06 1.70	23,616	1.77	7.97		26.952	2.01
	19,341	1.87	117,247 41,564	4.01	38,56 171,57	33 3.43 19 16.58	4,294 20,086	1.94
	21,968	2.17	14,428	1.43			61,410	6.08
	269 1,259	.04	4,728	.68			2.0.6	.30
	6,611	1.10	2,832 3,245	.41			20,409	2.94
	2,430	.40	16,607	2.83	5,14 7,65 53,38	4 .85 4 1.31	3,020 6,901	1.17
	39,587 17,632	7.60	4,419	.85	53,39	4 10.25	5,614	
	8,381	1.67	724 3,555	.71	9,89	6 1.96 7 .76	78,666	15.62
	5,220	1.05	4,678	.94	3.07	2 .62	7,554 2,582	1.50
	5,451 8,067	1.10	18,363 5,909	3.69 1.19	6,33	5 1.27	5,500	1.11
	5,908	1.21	2,907	.60	6,85		4,000 16,790	3.44
	8,987 9,794	1.86 2.12	9,114	1.88	13,09	4 2.71	2,016	.42
	49,517	10.72	3,592 14,945	.78 3.23	58,58	0 12.69	38,491	8.31
	27,747	6.08	40,183	8.81	59,79	1 13.11	5,020	1.10
	1,018 8,684	1.98	17,630	4.02	4.81		7,051	1.60
	37,365	8.8	30,201	7.15	8,06		2,470 2,390	.55
	721	.1	6,191	1.49			8.	
	20,977	5.4	32,788	8.41	4,15	1.07	5,265	1.35
	14,489	3.8	7,038 1,138	1.84	778	.20		1.00
	3,225	.8	1,127	.30	5,925	1.56	6,555	1.72
	4,132	1.1	3,933	1.10	1,056	.30	6,000 3,602	1.67
	8,000 27,234	7.74	2,151 835	.61	2,178	.61		
	21,640	6.30	2,070	.61	17,941 2,737	80	6,070 8,654	1.72 2.54
	3,029 26,798	8.03	2,298	.68	968	.29	1.047	.31
	8,487	2.59	2,009 5,145	1.57	6,604 18,023		4,000	1.20
	12,134	3.78	9,402	2,95	5,377	5.49 1.67	9,249 1,000	2.81
	4,548	1.43	370	.12	606		25,076	7.86
	7.699	2.45						
	1,357 28,277	9.36	3,689 36,864	1.18	11,135		796	.25
	19,348	6.43	186	.06	5,432	1.81	7,901 10,500	2.39
	1,893	.63	3,221	1.08	1,391	.47	6,667	2.23
	24,067	8.28	1,893					

TABLE NO. 14—CONTINUED—CLASSIFIED

manamadad ta		Corporate ments		Payments General Municipal vice Exp	and Ser-
1				1	
5	CITY			. 1	
1		1			-
			Per capita		Per capita
		1	<u>a</u>		2
1		=	5	Total	చ
:		Total	5	ot	5
:		Ĕ	<u>a</u>	F	
1	Winterset	35,667	12.66	8,673	3.08
2	Iowa Falls	29,309	10.48	9,990	3.5
;	Manchester	24,404	8.81	10,476	3.7
	Mystic	3,210	1.20	1,705	.6
	Cresco	21,164	7.96	8,302	3.1
;	Hampton	25,266	9.65	8,313	3.1
	Valley Junction	9,162	3.56	9,162	3.5
	Harlan				
•	Colfax				
)	Jefferson				
l	Osage	17,607	7.20	8,621	3.5
2	Storm Lake	43,706	18.00	9,637	3.9
3	Osceola	22,403	9.08	14,376	5.9
,	Emmetsburg	18,339 15,450	7.85 6.75	7,062 8,403	3.6 3.6
3	Tama	19,373	8.45	4,724	2.0
7	New Hampton	52,382	23.03	7,976	3.5
8	Sac City		11.00	6,159	2.8
9	Nevada		16.52	24,472	11.4
0	Hawarden		9.60	3,632	1.7
i	Clarion.		8.79	8,962	4.3
2	Tipton			13,556	6.6
3	Lake City		9.44	6,293	3.0
4	Monticello			13,333	6.5
55	Vinisca			8.061	3.9
6	Sigourney		17.52	8,933	4.4
7	Bloomfield	34,539	17.03	7,008	3.4
18	Onawa	27,938	13.79	10,411	5.1
9	Waukon			7,797	3.3
()	Eldon		6.02	3,802	1.8
1	Clear Lake			10,707	5.3
12	Rock Rapids			6,888	3.4
)3)4	Eldora			5,115	2.5
5	LeonBedford			3,906	1.9
6	Ida Grove		14.30 6.76	12,132	6.4
17	Stuart			8,551	4.5
18	Marengo			2,835	1.5
19	What Cheer			4,613 2,279	$\frac{2.5}{1.3}$
00	Corning			7,867	4.6
11	Toledo			7.044	4.3

MUNICIPAL PAYMENTS, TOTAL AND PER CAPITA.

Payments for Municipal Indu Expense	or strial	Pay	ments fo	r Outlays		Payments Decrease of debtedno	of In-
		Other than Municipal Ind	for ustries	For Munici Industri			
Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
13,467 4,135 9,550	4.78 1.48 3.45	12,836	2.13 4.59 1.22	5,281 1,081 995	1.87 .39 .35	2,242 1,267	.80 .45
2,719 3,051	1.02 1.16	1,505 3,134 4,466	1.18 1.71	2,462 9,436	.93 3.60	4,547	1.71
2,884 3,203 1,548 2,009	1.18 1.32 .64 .86	2,031 27,095 529 3,380	.83 11.16 .03 1.45	961 473 1,408	.19	3,110 3,298 5,950 4,480	1.27 1.36 2.46
3,047 11,508 16,144	1.33 5.02 7.10	1,266 21,706	.55 9.54			4,000 1,875 6,556	1.90 1.75 .82 2.88
3,018 2,402 13,033 719	1.37 1.12 6.19	5,839 621 712	2.65 .29 .34	3,425 5,826 1,846 3,605	1.56 2.72 .88	5,773 2,009 1,000	2.62 .94 .47
7,720 620 4,984	3.77 .30 2.44	1,591 1,251	.78 .61 18.41	500 160	1.75 .24 .08	4,863 3,000 10,300 5,322	2.35 1.46 5.04 2.60
4,602 4,170 9,521 9,575	2.26 2.05 4.69 4.74	37,545 22,499 3,627	18.41 11.07 1.79	13,158	6.49	52 1,225	.60
1,615 6,746 5,005	3.33 2.48	27,149 578	13.41	529 10,769	.26	7,952 1,849 1,105	3.92 .91 .55
16,989 1,454 1,603	8.47 .73 .80	583 8,907 1,717	.29 4.46 .86	2,678 3,075 29,822	1.34 1.54 14.98	2,500	1.26
799 1,862 8,104 2,832	.42 .99 4.44 1.59	11,687 281 1,758 1,422	6.21 .15 .96	219 509 4,296	.12 .27 2.35	2,084 1,500 6,000	1.11 .79 3.29
4,645 4,188	2.73	22 2,214 5,662	.01 1.30 3.48	3,479 149	2.05	2,485 3,000 1,500	1.39 1.76

TABLE NO. 15-CLASSIFIED

		Receipts	
population	CITY	Total	Per capita
-	Grand Total	\$ 9,471,513	12.9
1	Des Moines	\$ 1,225,415 782,837	14.1 16.3
3	Davenport		17.0
1	Dubuque	656,970 607,921	18.
3	Council Bluffs	1,2:8,066	41.5
	Waterloo	268,012	10.
	Clinton	220,191	8.
	Burlogion	264,656	10.
	Ottonwa		
	Ft Dodge	253,140	16.
	Keokuk.	123,326	8.
	Marshalltown	162,672	12.
	Mason City	233,442	20.
	Boone lowa City	311,477 146,555	30.
	(let sloos)	140,000	14.
	Ft Madison		
	Centerville	35,738	5.
	Creston	58,514 43,462	8.
	Oelwein	43,462 59,817	10.
	Welster City	113,125	21.
	Grippell	117,686	23
	Cetar Fails.	45,067	8.
	Shenan loah	34,567	6.
	Feirfield	51,139	10.
	Albia	38,660 53,551	10.
	Red Oak	39,835	8.
	Perry	70,393	15.
	Newton	142.677	30.
	Atlantic	146,408	32.
	Marion	25,691	5.
1	Washington	40,547	25
	Le Murs	106,558 28,386	6
	Glenwood	I was a supplied to the same of the same of	
	Mt. Pleasant	8°,538 32,459	21
	Clarinda	32,459	8.
	Chariton	41,628	10.
	Macuoketa	22,687 26,934	6.
	Carroll	23.827	6
	Independence.	68,486	19
	Fst) erville	40,646	11.
3	Eagle Grove	15,936	4
1	Vinton	63,398 61,063	19.
1	Waverly	41.336	18.
9	Knoxvi le.		12.
3	Missouri Valley.	47,213 24,384	14
1	Den(son	24,384	7
5:	Lelle Plaine	30.243	9
7	Pelin	78.250	25
8	ADBITOSE	44,550 21,00	14
9	Sheldon		
0	Algona	57,058 32,073	19
1	Win erset	07,008	11

MUNICIPAL RECEIPTS, TOTAL AND PER CAPITA.

Rec	eipts from Ge nd Commerc Revenues	neral ial	Municipal Se Income	rvice	Municipal I trial Inco	ndus- me	Re	eceipts from nereasing In edness Inte and Refu	ndebt- erest	1
	Total	Per capita	Total	Per capita	Total	Per capita		Total	Per capita.	V. Lander
3	5,200,982	6.52	368,268	.57	\$ 1,231,579	2.8	18	2,670,684	\$ 3.00	
3	922,007 44c,565	10.67 9.34	\$ 36,197 36,407	.42 .76	\$ 18,001 114,097		18	249,210 185,768		
	458,210 381,815 250,752 259,898 191,203 236,923	11.90 11.64 8.56 9.74 7.48 9.74	1,816 20,972 10,123 310 5,128	.05 .64 .34	1,108 104,144 88,134	3.1	7	11.5,836 100,090 879,058 8,114 28,678 22,105	5.00 3.08 30.01 30 1.12 .93	
	.21,273 112,831 74,6.6 72,93. 62,485 48,055	7.80 8.05 5.58 6.49 6.04 4.76	3,021 101,075 2,534	.08 .37 .23 9.00 .24 2.06	4,741 40, 63 31,019 15,060	3 (3 (3 (3 (3 (3 (3 (3 (3 (3 (3 (3 (3 (3	11 16 16	105,559 579 44,770 28,416 231,392 50,0.8	3 31 2.53 22 36	1 3
	35,371 55,338	5.10 7.99	15	.01	29		14			
	83,154 36,267 33,425 101,815 29,944	5.50 6.15 6.42 20.22 5.97 4.21	153 572 868 1,051 937	.03 .10 .16 .21	8,04 8,45 46,523 11,52 11,99	1 1. 1 1. 8 8. 1 2. 4 2.	33 14 74 29 39	2,108 14,527 32,304 3, 89 2,192 5,397	2.46 6.20	5 6 6 6 4
	20,970 34,811 32,980 40,734	7.00 6.64 8.34 6.03	230	.08	7,87 5,68 6,96	2 1.	58 14 12	8,226 5,038	1.6	3
	29,104 57,319 16,531 25,410	12.38 3.58 5.57	24,453 3,961	5.3	10,62	3 2. 5 12. 4 6.	29 80	2,451 42,588 85,-23	9.2	3
	24,611 32,107 31,112 28,18	5.56 7.33 7.37 6.78	26,308	6.23 .00	7,41	6 1.	69	325 301	.0	7
	26,828 25,704 19,384 18,554	6.92 6.71 5.11 5.11	1,283	7.8: .8: .8:	3 4,59 5 20,93 4,13	0 1. 4 5. 3 1.	20 51 - 15 -	4,066 886	.2	3
	18,262 16,393 26,957 19,243	5.1: 4.6: 7.6: 5.6:	357 3 139 5 10	.0	7,07 4 40,58 21,19	7 2. 4 11. 2 6.	00 - 54 23	80	.2	3
	12,470 24,404 25,302 19,340	7.31 7.7 6.0	1 163 1 827	.0i	5 27,08	0 8. 3 9.		50 11,75 4,61	1 3.5	12
	31,882 16,090 14,297 22,492 11,391	10.00 5.1 4.50 7.4 3.7	4 604 5 93 4 78 9 66	.0.	3 66 3 10,01 2 28,06	8 3 3 9	05 76 21 31 35	8,81 5,30 15,18 45,67 5,00	0 1.6 5 4.8 3 15.1	39 37
	17,859 14,264 13,749 15,919	4.9 4.8 6.0	1 450 8 180	.1	5 18,06 6 14,56	8 6.	08 _ 21 17 81	24,27 3,58 5 04	9 1.2	27

		Corporate Receipts	•
No. in order of population	CITY	Total	Per capita
63	Manchester	22,744	8.25
64	Mystie	2,979	1.12
65 66	Cresco	23,040	8.67
67	Hampton	23,378	$8.93 \\ 1.38$
68	Valley Junction	8,345	1.30
69	Colfax		
70	Jefferson		
71	Osage	17,705	7.24
72	Storm Lake	38,442	15.83
73	Osceola	23,490	9.72
74	Emmetsburg.	13,834	5.95
75	Tama	15,436	6.74
76	Seymour	22,364	9.76
77	New Hampton	59,192	26.02
78	Sae City	22,670	10.30
79	Nevada	33,056	15.46
80	Hawarden	22,234	10.55
81	Clarion	21,776	10.55
82	Tipton	19,616	9.58
83	Lake City	21,330	10.44
84 85	Monticello	24,999	12.23
86	Vinisca	49,691	24.37
87	Sigourney Bloomfield	13,664	6.72
88	Onawa	40,097	19.77
89	Waukon	28,195	13.91
90	Eldon	39,657 12,047	19.58 5.95
91	Clear Lake	25,019	12.42
92	Rock Rapids	31,200	15.56
93	Eldora	23,282	11.67
94	Leon	36,971	18.57
95	Bedford	27,777	14.75
96	Ida Grove	15,404	8.22
97	Stuart	18,062	9.89
98	Marengo	11,965	6.70
99	What Cheer	3,624	2.10
100	Corning	20,403	11.99
101	Toledo	15.18.1	9.34

MUNICIPAL RECEIPTS, TOTAL AND PER CAPITA.

	ndebt- erest	Receipts from Increasing I edness Inte and Refu		Municipal In trial Incom		Municipal Se Income	eneral cial	Receipts from G and Commer Revenues
No. in order of	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total
	.69	1,900	1.92	5,290	.08	216	5.56	15,338
	1.38	3,673	1.19	3,162	.01	33	1.12 6.09	2,979
	1.44	3,778	1.52	3,969	.28	734	5.69	16,172 14,897
1		0,770	1.02	0,000	.20	104	1.38	8,345
							1.00	0,010
	.52	1,273 12,927	1.17	2,855	.12	291	5.43	13,286
1	5.32	12,927	.67	1,633			9.84	23,882
1	.80	1,860	.67 1.09	1,629 2,537	1.83	8	9.05 2.23	21,853
1	.00		.75	1,708	.23	4,246 525	5.76	5,191 13,203
	.92	2,105	4.27	9,784	.02	53	4.55	10,422
		2,100	10.71	24,357	.02	20	15.31	34,835
	1.86	4,087	2.02	4,441	.03	65	6.39	14.077
i	8.47	18,100	.77	1,649	.10	220	6.12	13,087
			6.91	14,551	.01	29	3.63	7,654
			2.36	4,863	2.79	5,753	5.40	11,160
			3.20	6,546	.05	101	6.33	12,969
	4.94	10,100	.59	1,200	.22	450	4.69	9,580
	.51 16.83		$\frac{2.35}{1.35}$	$\frac{4,796}{2,758}$.05	110 428	9.32	19,049
	.16	324	1.08	2,708	.21	428	5.98 5.48	12,187 11,132
	4.67		6.19	12,553			8.91	18,068
	3.92		4.75	9,623			5.24	10,620
	12.54	25,394	1.01	2,056			6.03	12,207
1	.10	200	3.49	7,069	.23	472	2.13	4,306
	6.00	12,091	1.32	2,653	.56	1,128	4.54	9,147
	.04	72	10.61	21,274			4.91	9,854
4			3.40	6,786	1.30	2,586	6.97	13,910
	12.63	25,149	.17	344			5.77	11,478
1	9.07	17,079	.22	424 1,676	1.03	1,941	4.43	8,333
1			5.72	10,448			7.33 4.17	13,728 7,614
1			.80	1,420			5.90	10,545
	.04	73	.00	1,120	.01	25	2.05	3,526
	2.63	4.478	1.01	1,715	.01	23	8.35	14,210
			1.53	2,485	.33	534	7.10	11,544

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TABLE NO. 16-WATERWORKS, GENERAL

				Wate	rwork	s		
				Mui	nicipal			
	сіту	miles of	fire hy-	each	Wat Rate p Gallo	er M	f connee-	f meters
		Number of miles mains	Number of fire hy drants	Cost of ea	Maximum	Minimum	Number of tions	Number of meters
	es Moines	98	406		.25		5,713	5,6
D:	avennort							
C	ubuque edar Rapids ouncil Bluffs	51 63 48	399 467 327		.25	.10	3,325 5,665 5,000	3,6 5,3 2,0
W	aterioolinton	39	400				3,500	1,9
B:	urlingtontumwa	42	420	\$ 26.00	.25	.10	4,600	2
F	uscatine t. Dodge eokuk	26	160		50	.08.5	1,740	1,7
M M	arshalltown ason City	32.6 26.2 21.15	160 262 164		.33 .50	.05	2,400 1,600 1,075	1,0
le	oone	21.10	228		.00	.10	1.075	
F	skaloosa t. Madison enterville							
C	reston							
V	elwein :harles City Vebster City :rinnell	11 15.5 11.50	58 90 80	35.00	.40 .30 .20	.15	892 800	
(rinnell Jedar Falls Shenandoah	11.75	11: 9:		.30	.08	1,350 803	
I	Fairfield	11.25 6.60	55	9	. 40	.15	554 260	
) (herokee	7.20	4	1 50.00	1 05	.25	644	
1	Perry	13 12	96	5 20.00	.25	.10	974 1,000	
1 2	Newton Atlantic Marion	9 15	7: 11:	35.00 5 45.00	.40	.15 .10	720 1,000	-
	Washington Ames Le Mars	12.33		4	.40		572	
	ilenwood Mt. Pleasant		7	=				
(Clarinda	9 17	12	0	. 50	.08	360 510	3
3 1	Ohariton Decorah	5 5	6 5		.30		160	
1 1	Maquoketa	10	11	2 40.00	.16	.06	300 980	
, 1	Uarrol] ndependence	5 7	4 7	3 20.00 7 22.50	35 .25	.07	600 396	
7 1	EsthervilleEagle Grove	3	2	3	.20		207	
9 1	Vinton	5 7 3 7.25 7.50	3 5	7 28.0 6	.40	.20	202	
1	Indianola Waverly Knoxylile			0 27.5	0 .40		400	
3 1	Knoxville Missouri Valley Denison	6 12		0	.40		567	
5 1	Belle Plaine	5	3	30.0	0 .40		500 94	,
6 1	Pella Spencer	8 6.28	5 3	13 33.0 27 27.0	0 .40		74	
8 .	Anamosa Sheldon	1.3	j	55.0		.10	240 374	
0.	Algona			2 30.0 48 20.0		.20	400	
	Winterset Iowa Falls	. 10	1 '	18 20.0	0 .40	.15		

INFORMATION AND COST OF SERVICE.

S*-							Ot	her City	Entern	rises	
			erwor				- 00	ner city	Enterp		
	P	rivate o	r Corp	oratic	11			Miles	of	val	
jo	e hy-		Wa Rate I Gall	ter oer M ons	эвиес-	eters	ng.	Sew	ers	anent v	s
Number miles of mains	Number of fire hydrants	Cost of each	Maximum	Minimum	Number of connections	Number of meters	Miles of paving	Sanitary	Storm	Miles of permanent walk	Acres in parks
151	1.615		.30				$93.73 \\ 30.64$	$\frac{128.67}{74}$	2.80		717 90
							91.00 43.50 33.63 36.00	36.4 61 62.18 40.00	11.7 .17 1.71 1.	124 121 22.8 80	175 163 652 150
							36.00	31.00			86
18	210	\$ 45,00	.40	.08	1,600	30	22.75 22.24 12.6 9.50 7	21. 31.7 26.7 37 21	23. 17. .05	103 80 80 	85 43 40 40 2,62 95
9	75 141		.50		500	375	9 4.50 1.5 1.25 2.75	15.7 6 8 13 7	,05 3 1	25 24 35 37 10	35 53 80 4
							4.50 5 4 3.60	13 15 2 1.33	2.75 .35 6 3.50	32 26	$\begin{array}{c} 3 \\ 23 \\ 1.12 \\ 14 \end{array}$
							8 2 4.12 3.60	7 10.75 9 12.50	2.00		4 20 -4
16	94	50.00	,25	.04	800	50	1.50	11.75 15	5	21 15	2.62
							5. 6.50 2.	5 18 4	8	22 30 30	34 20 3
							3	9 5 6.50 4 12	1	31 7 40 35 17	5 5.7 44
							1 1 1	6	1.50 2.50		86 4 26
							10	6.50		10 15 30	40 8
							2	9 5.50 .50		15.50	3
										.37	

TABLE NO. 16—CONTINUED—WATERWORKS;

.				Wat	erwor	ks		
				Mu	nicipa	l		
or popula	CITY	iles of	re hy-		Wat Rate p Gall	er M	connec-	neters
No. in order of population		Number of miles mains	Number of fire hydrants	Cost of each	Maximum	Minimum	Number of c	Number of meters
3	ManchesterMystic	7	50	40.00	.40		500	40
5	Cresco	4	24		.40		275	20
6	Hampton	4.87	28	40.00		.10	390	19
7	Valley Junction	1.01					000	
8	Harlan							
9	Colfax							
0	Jefferson							
	Osage	5.50	37		.90		473	18
1	Storm Lake	4	30	25.00		.10	125	15
2		3	32	27.00	.35		185	18
3	Osceola	10	38				361	3.
1	Emmetsburg	6	40		.40		200	9.
5	Tama	3.50	37	23.00		.15	200	
6	Seymour						290	25
7	New Hampton	5.50	49					
8	Sac City		42	30.00		.35	400	30
9	Nevada	0.50		07.00				
30	Hawarden	2.50	25	25.00			150	1
1	Clarion	2.00	22	20.00			118	1:
32	Tipton	3.50	49					
3	Lake City	2,50	37	18.00	.40		200	16
4	Monticello					::		
35	Villisca	3.50	27	23.00		.15	185	1
36	Sigourney	3.50	.7	30.00				
37	Bloomfield		44				115	10
88	Onawa	3	40	25.00		.10	75	220
89	Waukon	4.50 1.60		00.50	.37	.30	300	30
10	Eldon	1.60	16	22.50	.25	.10	75	ŧ
01	Clear Lake							
02	Rock Rapids	4	27	25.00			400	14
93	Eldora	4	34			.10	382	20
94	Leon	6	93				20	2
95	Bedford	5	32					
96	Ida Grove		******	40.00		.04	260	
97	Stuart	.20		25.00			28	3
18	Marengo		37	28.00	.25		116	3
99	What Cheer							
(0)	Corning	.1 - 3.50	36	27.50	.35		285	20

GENERAL INFORMATION AND COST OF SERVICE.

		Wat	terwor	ks			O	ther Cit:	y Enterp	rises	
	P	rivate o		oratio ter	n			Mile Sew	es of ers	*	
jo s	e hy-		Rate	per M ons	nnec-	eters	au			ent wa	×
Number miles of mains	Number of fire hydrants	Cost of each	Maximum	Minimum	Number of connections	Number of meters	Miles of paving	Sanitary	Storm	Miles of cement walk	Acres in parks
							.75	3.50		25	8
							.80	9	3 3	15 2	10
	21	37.50						4.9		10	
							.80		.68	12 40	30
							1.75	1.50 5.50			10
								4		8 10	 -
							. 50	6.75	$\frac{.75}{2.35}$		
4				.40	152	150		5.50 3.33		11	4 5
									2	20	1.05
							10 4.50	10 2	3 2	$\frac{10}{37.50}$	2
							3.75 .50 2.00	3.50 2.75 7		7	40 2
							2.00	1.75	2	12	
								5		10 8	15
										16	
								2.75		12	3 20
								2 5	.75		
							3	5	1		28
							.66		.25	6.50	3 2.50
							.25	2		5 6	2.50
							1.25	.75		7.50	

TABLE NO. 17—STREET LIGHTING;

-	_				nt Owne		perated
	_		Arc I	ight Ca	ndle Po		•
		A	ll Night	!	1	doonlig	ht
	CITY	Number '	Price per annum	Candle	Number	Price per annum	Candle power
1	Des Moines		\$ 65.00	2,000			
2	Sioux City	96	75.00	2,000			
3 4	Davenport Dubuque				452	55.00	
5	Cedar Rapids				389		
6	Council Bluffs	222	85.00				
6 7 8	Waterloo			1,200			
9	Burlington				243	65.00	
0	Ottumwa						
1	Muscatine						
2 3	Ft. Dodge Keokuk	162	70.00		185	60.00	2,000
4	Marshalltown				100	00.00	2,000
5	Mason City	109	60.00	2,000	11		
6	Boone				72	52.52	1,200
8	Iowa CityOskaloosa				158	56.00	
9	Ft. Madison						
0	Centerville.				44		
21	Creston				44	31.68	2,000
22	Oelwein Charles City				9 8	65.00 66.00	
24	Webster City				0	00.00	00
25	Webster City	113	25.00	80	33	20.00	48
26	Cedar Falls						
27 28	Shenandoah Fairfield	25	,	3,500			
29	Albia				43	70.00	1,200
30	Cherokee				9	78.00	1,200 2,000 1,200
31	Red Oak				4	72.00	2,000
32 33	Perry Newton				3	0.0000000000000000000000000000000000000	1,200
34	Atlantic						
35	Marion				3		
36	Washington						
37 38	Le Mars	10	72.00				
39	Glenwood Mt. Pleasant		-				
40	Mt. Pleasant						
41 42	ClarindaChariton	8	5 47.00	300			
43	Decorah	1	72.00	2,000			
44	Maquoketa						
45	Carroll	. 2		2,000			
46 47	IndependenceFstherville						
48	Eagle Grove						
49	Vinton						
50	Indianola						
51 52	Waverly Knoxyille						
53	Knoxville Missouri Valley						
54	Denison				50	60.00	1 200
55	Rella Plaine						1,200
56 57	Pella Spencer						
58	Anamosa	1	4 60.00	2 000			
59	Sheldon			2,000			
60	Algona			1			
61	Winterset				4		

GENERAL INFORMATION, COST OF SERVICE.

			Candle l			Gas Wel	Light Isbach Others	2	Commercial incan-	:		
	All Nigh	t i	M	loonligh	t	and	Others	Total amount paid by city per annum for street lighting	1 2 X		4	ند
			1					E E 20		5	Gas lighting per M cu. ft.	Heating per cu. ft.
					-	i		E E	4 5	2	be	E E
		.e.			ve	1		E E E	l or		8	e-
		NO.		_	0.0	1		II.g	E	1	ti	ă,
-	ΞĘ	Ď.	7.	<u> </u>	a a	er.	1 5 E	t be	E 3	9	£.5	E 20
Number	Price per annum	Candle power	Number	Price per annum	Candle power	Number	Price per annum	re ty	5		= -	it.
Ξ.	a ie	Ē.	8	a Dic	Ē	l n	a Ti-	इ.० स			Sg 5	ē
Ž.	PI	ű	Z	- E	5	Z	1 4	1 5	Max.	Min	5	Щ.
	17.03	32			1	1	\$ 22.00	\$85,555.00			\$ 1.10	
1,195	20.00	32										
								00 707 00			1.00	
			3	25.00	50			26,797.00 23,725.00	.15	.025	.90	
			50					22,049.35	.10	.020		
	21.60	32										
								10.010.00			1 00	
			81	17.50				18,243.00			1.00	
47	18.00					155	28.00	14,695,74	.14	.06	1.25	
								9,545.84				
								0.051.00				
60	10.00	70		90.00	199	1 505		8,054.00 5,901.08	.12	.06	1.35	
	10.00	16	60 34	20.00 17.00	133 60	1,500		9,953.05	.12	.07	1.00	
				0.00				3,996.00				
			46 133	8.28 18.00	32 32			2,979.00				
			100	10.00	04			4,582.19	.15	.10		
165		100						3,604.00				
		100										
								3,642.88				
18 21	27.00 13.80	100 25	58	21.00 13.80	100							
21	13.80	25	135 160	13.80 12.00	25 60		510.00	2,343.57 2,610.00	.18 .12	.03		
			100	12.00			010.00	2,010.00	.12			
192	18.00							3,045.00				
143	18.00					450		3,760.00			1.40	
								1 000 00				
								4,200.00				
172	12.00	32						3,072.00				
6	12.00 15.00	75	115	18.60	100			3,072.00 1,150.00				
								1,620.00				
120	12.00	32	80	7.25				1,843.84	.13	.11	1.50	
								2,153.00				
			32	1.50	8			2,100.00				
			115	14.16	80							
			70	17 00	32			7 700 00				
			70	17.00	32			1,708.00				
			177		1						1	

TABLE NO. 17-CONTINUED-STREET LIGHTING;

				Pla	ant Owne	d and	Operate
			Arc	Light C	andle Po	wer	
			All Nigh	t	M	oonligl	ht
	CITY						
		<u>.</u>	58	2	L	E E	_
		a	ice per annum	ındle power	a a	a n	undle power
		Number	Price per annum	Candle	Number	Price per annum	Candle
3	Manchester						
4	Mystic	2	17.18				
5	Cresco				10	96.00	
7	Hampton				42	42.00	
ŝ	Valley Junction Harlan				16	68.00	2,000
9	Colfax						
0	To O' source and the						
Í	Osage						
2	Storm Lake				98	24.00	60
3	Osceola				6	72.00	
4	Emmetsburg				15	72.50	2,000
5	Tama						
6	Seymour						
7	New Hampton						
8	Sac City	20	36.00				
9	Nevada				91	55.20	1,200
0	Hawarden				21	00.20	1,20,
1	Clarion				32	22.00	
2	Tipton						
3	Lake City	4					
1	Monticello	4					
5	Villisca						
7	Sigourney						
8	Bloomfield				12		2,000
9	Onawa Waukon						
0	Eldora	9	72.00				
ĭ	Clear Lake	1	60.00				
12	Rock Rapids						
13	Eldora						
1.4	Leon						
15	Dentora	1		1 1	17	57.00	
16	ION Grove	1			18		
17	Stuart				9	72	
8	Marchgo	1					
19	What Cheer						
0							
11	Toledo				23	42.00	

GENERAL INFORMATION, COST OF SERVICE.

	Incande	scent (Candle I	ower			Light Isbach		ė.				
	All Night	1	М	oonligh	t		Others	d by for	lea L	4	4	ند	
Number	Price per annum	Candle power	Number	Price per annum	Candle power	Number	Price per annum	Total amount paid by edty per annum for street lighting	x Commercial incan-	min.	Gas lighting per M cu. ft.	Heating per cu. ft.	
								1,800.00					
			86	15.00	32			34.56 2,204.52	.15	.10			
17	15.00							2,019.00					
			18	18.00	32								
								2,352.00					ì
4	12.00	16	76		16			2,002.00					1
			30	30.00	50								l
			89	21.00	48			1,869.00	.20				1
													-
			89	15.00				2,055.00		.15			1
			31	16.20	32			1,698.00		.10			
								1,000.00					
			80	12.00				1,683.00	.13	.07			1
			105	18.50	80			2,500.00					
			67					1,200.00					
			108	70.00	25			1,306.00 768.72					
			100	10.00	20			100.12					
180		16						1,300.00					
			84	12.60	32			2,297.49					
								1,649.45					
								2 004 00					
			85	90.00				2,094.00 1,734.00					
			98	11.30				1,581.60					
			73	16.56				2,001.00					
			102	11.00									
								650.40					
			88 24	15.00	32			1,685.08 1,924.03					

Plant Owned and Operated by City

, in order,	
ž.	
14	1
24	
28	×
33	Υ
34	1
36	•
37	
40	
46	
47	
49	
50 51	
51	
5.7	

		Aici	agnt Ca	ndle Pow	ver			Incano	lescent C	andie P	ower		ght	DEC	ubje
		13 Nigh		Me	oonligh	t	A	II Night		M	oonlight		H L	M cu	E.
CITY	Number	Price per annum	Candle power	Number	Price per annum	Candle power	Number	Price per annum	Candle power	Number	Price per annum	Candle power	Com. incandesc ing per K. W. Gas lighting per feet	as lighting per feet	Heating price per foot
Marhalltown Webster City		\$ 33.90		65		60				250		32	100		
NewtonAtlantic				150 18		1,000				256		48	.10		\$ 1.3
WahingtonAmes							2.5	14.00							
Mt. PleasantIndependence									******	246	18.00		.10	.06	
Estherville				48	39.00					210	6.50		.12	.06	
Indianola Waverly Spencer	8		2,000				180		100						
AlgonaWinterset				82		176				120		32	.11	.10	
Harlan Seymour				12		1,200				132			.13	.05	
New HamptonHawardenBloomfield				4	60.00					64		32			
OnawaRock Rapids						1,200				70		35			
Stuart	11		1,200									16	.15	.10	

TOWN TABLES

		Area,	Population,	Payments
TOWNS	Square miles in incorporation	Population census 1910	Total payments of town	Cash on hand at close of year
Grand total		370,081	\$ 2,263,562	\$ 558,25
ckley	1.	1,244	\$ 18,039	\$ 7,15
Ackworth	1.	119 900	40,553	25 50
del	1.	1,280	5,952 4,251	2,36
fton	î.	1,014	4,251	2,878
geney	*******	322		
nsworth	3.75	408	2,433	2,998
bert City	1.	1,130 261	14,534 528	625
lbion		457	*******	
lden	1.17	699	3,326	1,313
exander	4.	262	740	
llertonllison	4.	862 495	15,299 2,632	1,820
lta.	1.	959	20,250	997
lta Vista	1.	356	752	3,400
Iton	~~~~	1,046	12,088	507
ltoona		438 283	579 6,268	391
Alvord	.25	152	72	1,494 556
idrew	.20	307	792	1.287
nita	1.56	1,118	5,431	1,287 1,776
ikeny	1.	445	1,483	
olington	.5	635 448	829	1,066
readia	.0	390	1,505	876
rcher		351	170	61
rion		168	1,809	169
rispe	1.	155 678	150 2,243	1,479
mstrong	1.	586	4,889	1,652
nold's Park	2.	273	898	803
rthur		215		
shtontalissa	1.	518 220	6,820	2,050 503
thelstan	.13	148	101	503
uburn	1. 1	6391	866	450
udubon	1.56	1,928	9,846	6,196
urelia	1.	625	7,090	451
voca		1,520	401 22,795	3,490
yrshire	********	337	22,130	
adger	1.	212	519	204
agley		488	1,242	604
illey		226 229	616	3,214
ancroft		830	3,465	2,105
arnes City	1.5	307	659	2,100
arnum	2.63	154	634	599
assett	.4	130	348	
ataviaattle Creek	2.	560 527	1,719 11,723	147
Baxter	1.	527	11,723 4,382	1,927
Bayard	1.5	539	6,411	6,439
Beacon	7	623	935	
Beaconsfield	.75	148	248	174
BeamanBellevue	.13	220	1,019 30,783	236
Belmond		1,776	30,783	369
Bennett		243	1,410	3,488
enton		191	95	485
entonsport	.5	141	259	97

NO. 1.

R	eccipts ar	nd Cash Bal	ances	Paymer	ts for Outla	y or New	Improven	nents
	Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous
170	2,821,817	-		696,787	\$ 417,018	\$ 92,076	\$ 97,605	\$ 90,088
3	25,194 285	\$ 6,279 79	\$ 18,915 _ 206 _					
	41,057	926	40,131 8	31,067	\$ 29,910	\$ 492	÷ 215	8 449
	8,317 7,129	1,855	6,462	578	573			5
	7,129	2,174	4,955	1,390	97	899	249	145
	2,945	514	2,401	692	588	104		
	17,532	2,519	15,013	3,487	3,266	90	122	9
	1,150	400	750	399		71	328	
	4,639	391		230		204	26	*********
	740		740	191				191
	15,299 4,452	202 1,391	15,097 3,061	4,969	4,280 434	665 276	53	24 40
	21.247	1,320	19,927	5,428	2,160	148	35	3,120
	4,152	2,000	2,152	66		50	16	
	12,595 970	217	12,595 753	331 72	301	30		72
	7,762	582		2,561	2,394		167	12
	630	321	309		2,001	*********	201	
	2,079	1,199	880 _	1.208				82
	7,207 1,483		6,120 1,163	1,208	83 306	616 105	427	596
					200	103		
	1,895	270		112		40		72
	2,381 231	943 186		319		319		
	1,978	100		487	71	300	116	
	970	13	257	39			37	2
	3,722	1,763	1,959	2,664	1 000	151 666	31	11 138
	6,541 1,701	1,506 953	5,035	2,001	1,860	24		100
	2,102							
	8,870	4,571	4,299	2,337	1,947			390
	604	98	506 _					
-	1,325	311	1,014	634	348	81	205	
	16,042	2,695	13.347	2,591	1,799	196	596	
	7,541 646	1,115	6,426 616	1,202	1,202	40	143	
	26,285	3,621	22,664	11,521	1,105	40	10,405	11

	723	99		197 335	197 128	163	47	
	1,846				128			
	3,830	1,833	1,997	122		54	40	28
	5,570	1,206 245	4,364 420	218	9	207	2	
	1,233	677	420 556	128	9	46		82
	348	155	193	176			30	146
	1,866	232	1,634	0.000			1 670	
	13,650	2,400 289	11,250 4,570	2,295	422 736		1,873	9
	4,859 12,850	205	12,645		130			
	935	10	925	181		180	- 1	**
	422	63		62	50	62 241	156	
	1,255 31,152	216 1,232		14,073	13,605	241	280	188
	01,102				10,000			
-	4,898	2,615	2,283	225		225		
	580	356	224	47	~~~~~	47		
	356	148	208					********

TABLE

			Area, l	Population,	Payments.
Number	TOWNS	Square miles in incorporation	Population census 1910	Total payments of town	Cash on hand at close of year
64	Bettendorf	1	909	15,906	2,549
6	Birmingham		572	938	5
7	Blairsburg Blairstown	.5	241	2,253	334
5	Blakesburg	.25	532 344	1,743	004
,	Blanchard	1.	408	1,615	
)	Blencoe	.75	283	302	26
	Blockton		648	1,545	236
	Blue Grass Brunsville	.38	223	775	676
1	Bode	2.91	419	2,047	933
	Bonaparte	75	597	2,992	2.092
1	Bondurant	1.5	287	637	-,
	Bouron		100		
1	Boyden Braddyville	2.	364	764	342
4	Bradgate	1.	283 . 175	675	588
1	Brandon	.5	200	177	343
1	Brayton		137	391	350
1	Breda	1.	374	2,404	1,021
1	BridgewaterBrighton	*******	365	265	550
	Bristow	1. 75	776 291	7,236 506	774
	Britt	8	1,303	11,891	557
	Brooklyn	8.	1,233	17,343	8,953
	Buckeye.		140 _		
	Buffalo Center		456	1,731	909
	Burt	1.	753 495	5,053 - 2,850	342
	Bussey	.31	669	1,150	459
	Calamus		270	1,125	143
	Callender	1.	321	471	1,560
	Calmar	1.	849	4,558 _	
	Camanche	.25	242 629	788	241
	Cambridge	4	696	1,878	628
	Cantril	.47	445	875 -	
l	Carbon	.75	246	468	
ŀ	Carlisie	.59	592	985	86
	Carson	.44	121 - 640	1,837	261
	Cascade	.8	1.268	8,830	984
	Castalia.		6.9		
	Castalia	2.18	230	349	1,336
	Center Junction		364 199	987	439
	Center Point	4.	802	907	459
ľ	Central City		558	1,877	350
	Charlotte		356	6,533	808
	Chatsworth	.5	734 131	6,504	2,408
	Chelsea	1.	507	463 734	1,255 588
	Chester	1.	266	1,278	48
	Chillicothe		181	313	41
1	Churdan		667	2,348	2,319
I	Cincinnati	1.75	1,355	1,900	1,024
	Clarence	1.	662	5,576	787
I	Clarksville	1.5	895	4,915	2,494
	Clayton		145	585	274
ı	Clearfield		625	1,935	429
1	Clemons	.25	186 213	212	487
1	Clermont.	.0	510	1,063	234 209
4	Cleveland.	.5	59	1,003	
			178	501	190

			Payments for Outlay or New Improvements						
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous		
18,545 989	2,632	15,913 989	8,343 148		214	8,104	25		
5,257 2,078	344	989 2,255 1,734	1,296 124		148 25 124	481	790		
1,038 1,615 563	144 34 12	894 1,581 551	422 692		401 266	12 426	9		
1,781 1,451	256 552	1,525 899	680 200		581 190	7	90 3		
2,980 5,084 637 _	982 2,268	1,998 2,816 637	709 578 298	330 109 165	189 179	88 268 8	102 22 125		
1,103	219	887	166		48	100	. 18		
1,258 522	802 234	456 288	235	80		115	-		
741 3,425	418 275	323 - 3,150	156						
815 8,010	668 649	147 7.361	70 2,916	119	178	37 176	70 2,430		
506 1°,448	43 4,331	463 8,117	1,119	338	781	170	2,430		
21,296	6,280	15,016	8,160	4,48	101	186	8,492		
2,640 5,053 3,192	825 904 786	1,815 4,149 2,406	98 2,721 532	2,482	93 70	169			
1,609	398 166	1,211	212 408	303	512 207	105	20 5		
2,031 4,558 1,029	1,451 26 360	580 4,532 669	33 60 63	6	63	26	60		
2,506	219	2,287	42			42			
875 468 1,071	98 19	875 - 370 1,052 -	181		145	36			
2,098	748	1,350	626		61	115	450		
9,814	2,296	7,518	1,549	1,251	45	151	98		
1,685	1,217	468	119			119			
1,426	832 355	1,094	189 695	141 345	226	85	48		
7,341	334 545	1,872 7,007 8,366	1,578	632	437	462	42		
1,718 1,322 1,3 6 354	1,419	1,322	110	26	99	81	84		
1,3 6 354	266 89	1,060 -	21			5	16		
4,667 2,924	1,992 1,581	2,675 1,343	1,066	99	443	381	143		
6,363 7,409	3,647	6,363 3,762	2,836	2,836					
2,364 699	109 569 175	750 1,795 524	762 21		652	110 21			
1,272	163 380	78 892	128		48		80		

TABLE

		Area, I	Population, F	ayments.
TOWNS	Square miles in incorporation	Population cen- sus 1910	Total payments of town	Cash on hand at
	1.	186	859	818
Clutier	1.	177	839	616
		471	2,664	984
Coin		591	2,487	678
Colesburg	1.5	271	312	230
Coggon	1.5	626 521	948 2,036	968
Colo	.75		1,159	188
Columbus City		375	903	45
Columbus Junction		1,185		
Conesville	*******	347 .		
Conrad	1.	549	1,893	1,048
Conway Coon Rapids Coppock		283	931	528
Coon Rapids	1.	1,084 105	10,197	1,164
Coralville		151	160	131
Correctionville		893	3,066	1,104
Corwith	4.	455	2.886	1,032
Corydon		1,609	72,091	5,029
Coulter	2.	198	2,233	
Craig		322	988	27
Crawfordsville		208	670 292	838 148
Crystal Lake	2.	143	68	655
Crystal Lake		552	2,655	1,603
Curlew		161	682	43
Cushing	1.5	254	2,129	69
Cylinder	1.5	129	299	159
Dakota City	.38	391	448	434
Dana Center	.38	769 182	1,462 828	1,372 435
Danbury		558	6.102	41
Danville	.75	263	565	215
Davis City	.39	489	906	38
Dayton Decatur City Dedham Deep River	.75	717	9,376	179
Decatur City	.25	311 355	551	203
Deen River	******	467		
Deflance		411	72	629
Delmar		548	2,404	194
Delhi	1.	375	540	163
Deloit	1.	208 - 728		
Denver	. 75	224	4,567 3,122	396
Derby	.5	326	602	453
De Soto		356	869	187
De Witt	1.	1,634	11,311	
Dexter	.56	767	16,307	351
Diagonal	1.	509 255	799 477	174 27
Dike	1.	286	1,910	663
Dixon.	1.	246	1,339	800
Dolliver		107		
Donohue		47	124	516
Donnellson	.5	357	890	2,552
Doon Dougherty	.75	581 171	4,952	1,772
Dow City		462	4,147	564
Dows.		892	3,863	1,312
Drakesville	.5	249	536	42
Dumont	1.75	550	940	1.061
Duncombe		418	3,705	128
Dunlap	1.	276 1,155	948 7,821	459 2,199
Durant	.5	720	9,154	555
Dyersville	.5	1,511	9,301	
Dysart				1,162

teceipts and	Cash Balar	ices	Paymen	Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous		
1,677	1,033	644	127		127				
3,650	1,195	2,455	1,380	1,307	73				
3,165	200	2,965	563		563				
548 1,916	163 730	385	136		87		49		
6,282	3,109	1,186 3,173	645		227				
1,347	455	892	372	60	312	418			
948	40	908	309		309	*******			
2,941 -	634	2,941 820	263	43	60		203		
1,454 11,361	5,968	5,393	515 1,009	46	472	287	676		
291	228	63	1,009	40		201	676		
4,170	962	3,208	437	437					
3,918 77,120 2,233	1,274 47,254	2,644	850	3/3 1,027		295	192		
9 922	41,204	29,866 2,233	1,027 1,078	1,027	344	62	672		
1.015		1,015	1,010		311	02	012		
1,508	556	952	118			118			
440	161	279	203		203				
723 4,258	343 1,256	3.002	58	1,346	36		22		
725	201	524	1,458	1,346	112				
2,198	307	1,891	316	21		28	267		
458	67	391	113	47		52	14		
882		882	14		14				
2,834 1,263	1,475 527	1,359 736	225 584	202	32	234	225		
6,143	32	6,111	458	440	18	234	116		
780	217	563		****					
944	228	716	718		649	69			
9,555	11	9,544	2,225	2,190	35				
754	91	€63							
701	291	410	31		31				
2,528	183	2,345	545	495			50		
703	33	670	91		91				
4.567	658	3,909	329	76	156	97			
4,567 3,518	308	3.210	2,047	2,021		18	8		
1.055	236	819	32		32				
1,056	249	807	144	813	44	100			
11,311 16,658	1,009	11,311 15,649	1,321 12,952	12,869	138 18	58	370		
978	95	878	12,002	12,000					
504		504	44		8	8	28		
2,573	481	2,092	251		205		46		
2,138	813	1,325	1,323		489	52	782		
640	194	446	118			118			
3,442 6,724	1,681	1,761	210		167	25	18		
6,724	1,834	4,890	397	68	32	151	146		
1 837	1 000								
4,711 5,175	1,236 970	3,475 4,205	664 617	335 529		88	329		
578	46	532	369	529	340	29			
2,001	1,171	830	201		97	104			
3,833	4	3,829	2,000	1,939	61				
1,407 10,020	558	849	581	383	326	255	806		
9,709	2,844 452	7,176 9,257	1,755 1,290	935	566 355		800		
9,301 10,583	659	8,642	1,290	31	353	55	128		
	495	10,088							

TABLE

			Area, I	Population,	Payments
Number	TOWNS	Square miles in incorporation	Population census 1910	Total payments of town	Cash on hand at close of year
197 198 199 200	Earlham Earling Earlyllle Early	.4	749 323 552 500	7,041 823 2,174	1,61 1,13 3,25
201 202 203 204 205 206	East Peru Eddyville Edenville Edgewood Elf-eron Eldridge	1.5 1.1 1. 1. 3.	371 1,085 448 555 336 217	375 7,858 1,255 983 1,829	1,446 656 453 1,066
267 268 209 210	Elgin Elkader Elkhart Elkport	.83 1. 1.	564 1,181 133 210	1,330 6,124 466 864	764 751 74
211 212 213 214	Elliott Ellston Ellsworth	2. .25 1. 1.	528 205 406 807	1,888 486 7,953 5,315	1,399 149 296 719
215 216 217 218	ElyEmerson	.5	161 478 520 776	2,591 1,006 5,616	529 486 23 1,064
219 220 221 212 223	Everly Exira Exira Exime Fairbank Farley	1.87 1. 1.25	392 787 660 618 -	1,325 1,743 889	345 3,534 548
224 225 226 227	Farmersburg Farmington Farnhamville Farragut	1.	259 1,165 832 431	485 12,534 688 1,398	319 3 198
228 229 230 31	Fayette Fenton Ferguson Fertile	2.	1,112 211 127 -	8,843 1,911	174 580 933
32 33 34 35	Floyd Fonda Fontanelle Forest City	3.5 1. 4.06 1.25	332 972 789 1,691	587 8,608 2,671 13,738	355 547 1,678
36 37 38 39	Ft. Atkinson	.5	289 276 138	455	9
40 41 42 43	Fraser Fredericksburg Frederika Fremont	1.	537 558 149	564 837	69 181 764
44 45 46	Galva Garber Garden Grove Garnavillo	.63	501 357 131 611	1,344 5,773 290 674	7,159 341 1,107
48 40 50	Garner Garrison Garwin Geneva	1.13 .5.	1,028 438 425	1,363 7,184 873 1,072	231 1,565 616 213
	George Germania Gilbert	1.	199 606 436 235	5,726 1,002 775	102 647 44 82
56 57 58	Gilmore City	1.	430 689 869 850	17,587 6,937 15,500	814 1,695 170
60 61 62	Goodell	.25	618 240 110 829	1,789 805 4,567	206 115 58

Receipts an	d Cash Bala	nces	Payments for outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlays or improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	
8,658 1,954 5,426	1,694 567 3,080	6,964 1,387 2,346	310 385 452	134 250 320	17 100 126	2 35 6	15:	
421 9,298 1,911	1 1,762 883 276	420 7,536 1,028	70 667 572	406	70 184 197		77 572	
1,438 2,893	1,678	1,162 1,215	723 955	759	153	49	477 43	
2,094 6,875	1,423 1,158 66	671 5,717 474	231 523	148	523 29	231		
540 865 3,180	156 1,024	709 2,256	187 465 426	147	465 275	16		
635 8,248 6,034	263 245 536	372 8,003 5,498	4,577 932	4,556 932	151 21			
972 3.077	540	3,077						
1,089 6,680 1,670	1,576 748	1,089 5,104 922	386 2,980 274	2,980	274		386	
5,277 1,437	2,550 689	2,727 748	208 427		285	133 142	75	
2,456 804	424 212	2,032 592	545 163		447 163	98		
12,537 881	1,076 204	11,461 677	10 238		198	40	10	
1,572 9,423 2,844	455 1,094 1,056	1,117 8,329 1,788	571 890 785	161 333	165 406 439	300	406 23	
659 942	53 224	606 718	76		76			
8,608 3,218	2,462	6,146 3,217 12,731	3,997 764 5,398	1,273	84 764 980	2,707	2,866	
15,416	2,685	12,781	9,300	1,210			2,000	
393	118	275 508	155		8	60	92	
633 1,018	125 589	429						
2,108 12,932	98 1,752	2,010 11,180	366 3,632	2,458	74 177 20	292 497	505	
631 1,781 1,594	217 405 523	1,376 1,071	40 87 498	60	26 224	207	1 67	
8.749	2,199 295	6,550 1,194	1,232 288 359	473	759 288 359			
1,489 1,285 795 6,373	98 329 887	1,187 406 5,486	229			229		
1,046	356 115	690 692	530 586		530 586			
18,401 8,632	291 1,183	18,110 7,499	15,629 1,075	14,555 532	744 543	298	89	
15,670 1,995	1,095 250	14,575 1,745 879	11,590	11,187	63	110	230	
920 4,625	610	4,015	4,032	3,813	249			

TABLE

			Area, I	Population, I	ayments
South Control	TOWNS	Square miles in incorporation	Population census 1910	Total payments of town	Cash on hand at close of year
Graett	inger		556	2,245	20
Grafte	Junetion	*****	183	201	2
Grand	Junetion	*******	1,012	2,462	39
Grand	MoundRiver	****	428 333	2,405	69
Grand	View		374		
Grang	er	2200000	225	881	18
.Grant	City	1.	162	68 _	
Granv	He	1.	400	1,001	2,10
Gravit	y	******	475	1,666	45
Gray		******	148 . 383 .		
			1,150	4,831	1 00
Greenf	eld	1.5	1,379	23,532	4,08 2,13
Green	Island	.38	128	563	1,16
Grimes		1.	733	3,282	
Griswo	ld	1.	949	8,602	1,68
Grundy	Center	1.	1,354	9,813	2,80 1,20
Guthri	burg	.75	1,337	11,260	1,20
Haibur	ourg	.25	1,873	5,442 2,127	52
	irg	.20	1,817	4,141	32
Hamilt	on	1.	391	309	5
Hanco	k	1.	250	560	8
Hanlar	ntown	1.	129	261	77
	rt		247	600	487
Harper	s Ferry.		232	379	145
Harris	s, refry	1.	297 - 239	1,496	778
Hartle	T .	1.	1,106	12,152	1.635
Harvey	E8		346 _	12,102	
Hastin	gs		393	503	73
	ckve.	3.	241	746	129
Hawke	ye	1.75	510	1,648	1,05
Hedrie		1.75	419 978	1,355	
Hender	500		240	317	310
невыи	TI		110	011	010
Hinton		.5	329	1,245	78
Hollan	1		168		
Joister	ross	1.	936	9,740	2,711
Liquevi	lle		142	528	112
Hepkin	ton		797	4,134	1.078
Hornic	ton.		245	357	2,319
Hosper			581	3,633	371
Hutbar	'd		568	1.730	2,448
Hull			372	5,258 4,701 12,888	299
	ldt	.63	658	4,701	620
Humes	on	2.88	1,809 1,006	12,888	752
Liuxley		2.5	336	2,384	835
Imogen	e	2.0	341 _	140	
Inwood			595	17,283	1,754
Ireton.		.75	298	270	750
Irwin		1.	631	2,270	1,533
Jackson	1 Junction	6.	278 160	714 213	297
Jamaic	8	.38	379	950	728
Janesvi	lle		269	634	139
Jesup Jewell	Junction	1.	697	4,130	2.996
Jolley	Junction		941	4.923	1,068
Kalona		4.	250	1,051	1,068
Kamra		.75	466	1,089	539
	18		262 398	6,512	121
Kellerto					

eccipts and	l Cash Bala	nces	Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of 1 year	Total receipts of towns	Total outlay for improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	
2,445 _ 221 2,860	54 211	2,445 167 2,649	205 122	175 88	30 58	31		
3,095	455	2,640	263		261		2	
1,067	68	999	188	11	66	111		
3,127 2,121	1,435 553	1,692 1,568	246 1,141		503	638	208	
						038		
8,912 25,669	5,541 697 1,017	3,371 24,972 713	681 17,352 241	308 4,240	103 125	207 12,987	63	
3,282 10,289	1,017 82 1,025	3.200	1,634	863	623	176		
1,730 3,282 10,289 12,622 12,467 5,442	4,263 3,040 403	9,264 8,359 9,427 5,039	3,499 3,637 731	8,251 2,785	233 287		15 565	
2,655	1,437	1,218	131		36	290	405	
332 643	98	264 643	156		156			
1,038 1,087 524	411 378 58	627 709 466	73 282 194		194	19 282	54	
2,274 13,785	973	1,301	723	284	64	283	92	
1,537	3,058	10,727	186	5	186	5		
2.699	212 1,038	663 1,661	594	594				
1,355	178	946 452	238		45		198	
2,031	69	1,962	447		400	47		
12,451	2,041 15	10,410 625	2,426 240	1,881 240	408		137	
5,21?	778	4,434	554	50	324		180	
2,676 4,004 4,178	2,093 211 635	583 8,793 3,543	15 59		59	15		
4,178 5,550 5,321	513 1,419	3,543 5,037 3,902	1,822 983	1,761	61 202	59	725	
5,321 12,888 3,136 1,580	971 440 545	11,917 2,696 1,035	630 340 355	612 5 42	335 313	8	15	
10 007	146	18,891	13,314	13,314				
1,020 3,803 1,011	1,324 44	2,479 569	325	325				
1.678	129 588	1.090	302		8	3	294	
766 7,126 5,145 2,119	159 270	607 6,856 5,145	2,739 809	2,406	74 113 552	326 220 129	61	
2,119 1,628	1,051 102	1,068 1,526	521		521	129		
6,633	90	6,543	260	40	220			

TABLE

			Area, P	opulation, I	ayments.
Number	TOWNS	Square miles in incorporation	Population cen-	Total payments of town	Cash on hand at close of year
330	Kelley	6.	28 61:	4.5	31
331	Kellogg Kensert	-,	364-	9.1	51
33 333	Kensett		1	3,70	
334	Kensett Kenwood Park	.75	576	9,466	1,090
335		1.56	1,009	5,	1,000
336	keota ke, s. one	1.	411	6.2	477
337		1.5	977	9,194	377
330	Kingsley Kinross Kirkman		142	14	192 360
340	Kirkman	.25	180	75. 196	63
841		1.	207	2,354	535
842	Kiron	1.	306	1.351	206
343 344		1.	2.0	1,257	231
345			193	939	226 94
346		1.5	517 260	818 734	168
347	Ladora Lake Mills	4.	1,214	7,501	1.273
348	Lake Park	4.	552	3,254	1.068
349 S.0			514	3,141	568
351		3.	1,541	8,515 2,532	95
35		,75	571 288	8,780	690
358	La Motte Lanestoro	1.	568		
354		3.	1,541	7,762	971
356	La Forte City		1,232	5.483	1,430
357	La Porte City Larchwood	1.	434 158	2,768	402
358	Larrabee	2.25	378	1,372	1,002
359	Laurel	1.	179	544	575
360		1.	817	3,055	2,530
362			601	4,488	28
303	Lawien Le Claire		108	1,721	
364 365	Le Claire	1.	222	691	127
266	Ledyard.	1.	338	940	67
31.7			978	329	321
368	Leland	3.	1,274	929	921
369	LenoxLe Roy	.25	185	219	198
370 371		8.	244	9,458	546
372	Table		433		2 894
373	Lewis	.5	603 174	0,800	
374	LidderdeleLime Springs	.75	498	1.766	809
375 376		1.	315	704	62
377		******	€00	2,254	699 5,079
378			848	10,595	
379	List on Liseomb	1	166		298
380 381	Little Rock		471		
382	Little Sioux	38	290		501
283	Livermore	56	578		281 1,296
384	Logan		1,478		3.322
385	Lohrviile	4.	781	4 399	198
387	Lorimer	2. .75 .56	643	2,814	135
388	Lost Nation	.75	521	7,947	8,530
389	Lovilia Lowden	.56	555 584		17
390	Low Moor		5.53	756	148
	1.0W MOOT	1.	176	115	27
392	Luens.	1.	66	1.80	548
	LucasLuther	1. .5 1.75	139	1,274	5.188

receipts an	d Cash Bain	nces	Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay for improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	
528		598	349			274	23	
4,407 2,191		4,407 2,166	3,535	8,8	206			
827	48.	345	740		427	313		
3,505	10	3,495	1,176			1,176		
10,565 5,830	2,051	8,514	416	71		168	177	
6,774	467	6,307	283	527	220	136	144	
9,571	594	8,977	5,563	4,959	394	210		
339	109 128	230 987	36 218		36 218			
256	18	241	8		218			
2,88	1,134	1,755	420	- 183		153	87	
1,557	28 370	1,529	127		127 122			
465	180	1,118	448 18.	*********	100	303	28	
911	27	885	401		7	287	110	
8.7	559	343	207		125	82		
4,322	1.078	7,701	289	2,460	808	82	320 157	
3,704	897	2,807	700	131	1:0	429	201	
8,610	1,485	7,125	3,184	2,018	278	634	359	
2,555 9,479	38 488	2,517 8,991	6,384	6,33)	60		54	
0.000								
8.732 6,378	650 1,786	8,083 4,592	1,008		338	82	976	
4,198	6.8	3,530	704		652		59	
488	159	329	1.9		13	16	**********	
2,374	828	1,546	221		161	60		
1,119 5,585	1.833	3,752	145 931	431	145 191	294	15	
4.517	39	4,478	632	18	259	341	14	
1,722		1,772		*********				
818	2(3	555	389		140		249	
1,007	164	843	531	*	311	220		
650	3471	308	14				14	

10,00	203	214	117 5,965	5,965	117			
1.818	83	7,238 1,78	5,505	0,000				
4,70.	1,085	3,61	225	**********			225	
2,635	1,201	1,43	616		272	312	32	
766	189	577				012	32	
7,938	934	2,011		**********				
15,674	1,657	14,017 916	30s 42	125	71 42	108		
1,598	259	445	42		42	********		
4.242	378	3,8°4 657	876	144	113		619	
1,099	433	657	210		183		27	
4,318 12,425	2,225	4,280 10,200	2,476 5,564	2,476 4,737	191	266	870	
17,392	2,722	14,670	2,633	2,384		249	010	
4,590	1,603	14,670 2,9 7	1.559	569	498	492		
2,949	133	2,816	1,501	B 001	203	*******	998	
16,488	1,616	14,867 1,461	6,318 875	6,024	209 565	92	*********	
3,50	443	3,459	760	600	100	60	*********	
904	86	818	122		120			
9.00	141	139	1,586		1,586			
6,46	1,149	5,317	1,080		1,000			
						690		

TABLE

1			Area, I	Population,	Payments
Number	TOWNS	Square miles in incorporation	Population census 1910	Total payments of town	Cash on hand at close of year
7 1	Lynnville	.38	370	771	802
		.2	10t- 357	546 386	643
9 2	Macedonia	2.	197	246	30
1 3	Madrid	100	1.191	10,536	1,16
		.33	291	701	12
		1.	377	8,557	2,56
1	MallardMaloy	2.66	331 127	4,771	11
		1.	1,154	6,112	1,279
			875	2,541	777
	dente	1.5	346	464	16
		1.74	1,431	7,961	7,533 3,165
1	dansondapleton	1.	1,236 1,106	7,110	117
3	dapleton darathon dart je Rock darcus	1.	532	7,387 5,734	1,13
1	darlie Rock		480		
3	darcus	1	896	4,685	6,52
		.75	266 178	1,137 548	771 351
N N	dartelle	.37	285	436	14
3	dartins' urg	.01	319	400	
			283		
1 3	Massena	1	490	1,553	6
1 1	Matlock	.75	118 290	1,105	39
1	Maurice		754	3,362	39
1 3	Mounard	1.	382	637	68
1 3	McCallsburg	1	309	1,622	43
1 7	McConstand	.25	110	784	16
12	McClelland		134 1,259	459 8,672	1,91 5,77
	McGregor		487	978	25
15	Mechanicsville	.75	817	6,839	2,48
1	Mechanicsville Mediapolis		858		
1 2	Melbourneenumeration	1.	423	1,012	20
1	Melrose	.71	459 195	4,961	62
1 3	Menlo		382	1,390	2
1 3	Meriden	1.25	246	690	37
1.2	Merrill	.38	520	4,141	613
1	Meservey	1.25	193	5,753 523	13
	Meyer	1.	387 334	1,406	50
1	Milford	1.	575	6,721	75
1107	Millersburg		258		
1	Milo	1.	519	1,068	68
1	Milton	1.	913 388	5,317 976	1,75
	Minburn		423	2,685	
1	MindenMingoMitchell	.44	246	547	83
1	Mitchell		331	488	5
1	Mitchellville	1.	869	2,173	1,14
	Modale	6.	387 420	1,654	
	MondaminMoneta		420		
H	Monmouth	.63	221	804	48
1	Monona	1.	792	2.413	51
	Monroe	1.	800	5,779 6,251	3,20 7,06
	Montezuma		1,172	8,251	7,06
	Montour	1.	383 708	1,384 1,435	70
	Moorhead	1.	366	2,487	21
	Moorland	8.	137	432	
o ic	Moravia.	8. 1.75	682	1.734	50
2	Morning Sun	.75	897	4,891	1,220

Receipts and	i Cash Bala	nces	Paym	ents for Out	lay or Ne	w Improve	ements
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlays for improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous
1,573	312	1,261			7:	3	
1,029	426	61 5 603	298 141		- 10	99	196
549	235	314	50		141		50
11,697 826	2,472 54	9,225	4,845	2,44		2,286	130
6,121	2,73	3,389	104	31	10		
4,782	53	4,729	2,189	2,14	3	1,188	
7,391	542	6,849	686	200			
3,318	1,158	2,130	169	200	330	154	
628	5 620	628					
15,498 10,272	5,630 1,607	9,848 8,665	1,790 645	588	347		
7,504	290	7,214	2,200	1,956		107 244	
6,867	851	5,016	1,500	1,500			
11,210	5,314	5,896	1,186		703		
1,912 901	717	1,195	847		248		483 99
585	162	897 423					
1.617	6	1,611	456				
1,617 1,081 1,105	775	306	434		456	1	
1,105	132	973	87		87		433
3,759 1,322	854 318	2,905 1,004	739		86	177	476
2,053	360	1.693	545		420	90 120	5
948 2,370	424	524	706		98	216	392
14,444	1,687 4,795	683 9,649	2,272	30	138	938 938	
1,230	118	1.112	31	13	15	3	
9,328	3,550	5,778	2,002	226	858	416	502
1,220		1,220	73	73			
5,585	1,404	4,181	3,850	1,489	141		
1 417		1.417	131	1,100	131	147	1,573
4.754	321 1,111	743 3,643	140 306				140
1,034 4,754 5,758 655	137	5,616	213		30 213		276
1.906	431	608					
7,471	317	7,154	573 684		363 225	203	7
					220	100	359
1.769 7,076	1,332	1,627 5,744	500				
1.011	287	794	601		152	244	500 205
2,685 881	97 432	2,588	237	208	29		200
545	8	449 587	275 159	241	159	34	
3,319	482	2,837			109		
1,662	33	1,629	857		270	401	186
1,293 2,928	645	648	406		128	80	198
8,986	2,109	2,565 - 6,877	100				
15,319	4,054	6.877 11,295 1,384	1,155		220		100 935
2,142	738	1,384	453		447		6
2,699	354	2,345	655 100		356	299 100	
435	279	156	168		168	100	
6,117	589 279	1,654 5,838	371		354	17	

TABLE

1			Area, P	opulation, I	ayments,
	TOWNS	Square miles in incorporation	Population cen- sus 1910	Total payments of town	Cash on hand at close of year
			178	781	787
Morrison			1,233	2.315	1,786
Mr Ave			1,646	6,851	178
Mt. Union	1		1.587	705 23,826	12,320
Mt. Verno	1	1.	552	2,541	777
			71.6	1,986	
Nashua		3.	1,102	14,833	1,251
Necla			926 588	10,975 1,395	912 2,445
New Albin		1 05	728	7,907	2,460
		1.25	482	1,648	28
New Liber	V			1,166	686
Nove Londs	(1)		1,144	50,493 941	856
New Mark	dence		673 246	677	71
Now Chare	n	1.	1,122	6,032	2,073
Nam Victory	de la companya del companya de la companya del companya de la comp	.75	188	1,571	395
		-41	396	741	1.29
Nigheste		2.	396 323	1,120 692	95
Nodaway		3.	985	4.206	74
Nora Sprii	K8	.25	197	381	
North Bue	gs		162	614	13
		.28	848	2,957	2,88
North Mcc	regorshington	2.25	588 132	1,628	1,12
North Wa	snington	2.	1.264	5.825	2.75
		1.	315	:59	58
		1.	471	2,738	1,69
Numa		*******	1.10	6,531	3,39
Onkville.		.5	381	513	17
Ocheyedan		1.	59	10.090	29
		1.	1,28	19,222	1.12
Ogden		.25	1,29	12,6°8 475	36
Offin		1.	655	4,298	1,23
Office			289 _	575	
Onslow		1.55	214		3
Orange Ci	ty	1.15	1,374	10,497 780	1,49
Orleans			105	270	31
Ossian		*******	749	2,243	1,08
Osterdock			97 -		
Oto			268	1,179 3,835	35
Oxford Ji	metion	1.	892	1,772	16
Pacific Ju	netion	.75	501	1,519	
Packwood		1.	264	448	17
Palmer			177 -	651	45
Panama		.25	232 1,080	9,842	41
i Parkershi	rg	1.	928	5 998	4.0
Parnell	***************************************		369	1,565	40
Patterson			358		
			796		14
	***************************************	1.39	358	7,749 1,921	14
Peterson.			480	3,024	1,68
Pierson		*******	416	8,204	45
Pilot Mo	und	1.	347	376	38
Ploneer			92 .		******
Plainfield			288	406	97
8 Pleasante		1	200	660	3

ceipts and	I Cash Balar	ices	Paymer	its for Outla	y or New	Improven	nents
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay for improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous
1,565	880	688					
4,101 6,851	779	3.325 6,851	977 1,683	50	152 1,546	187	71
883 36,140	6,782	29,3-4	561 13,540	710	561 1,016	11 011	
3,318	1,188	2.130	169	8	1,010	11,614 161	
1,18		1,986	479		274		205
16,08÷ 11,887	6,050	10,034 10,339	3,229 3,787	1,023	878 870	200	2,856
3,841	1,548 3,184	657	534	488	8,0	2200	1,691
3,841 10,367	2,444	7,923	949	40	710	186	13
1,676 1,852	32 491	1,644	211 284		204	7	
21.349	1,164	20,185	10,105	10.055	125	50	156
1,357 -		1,357	16	40,000			16
756 8,105	320 1,071	7,034	522 416		167	355	
1.963	732	1,181	514	200	215 282	200	15
1,361	639	722		**********			
2,415 1,647	669 424	1,746 1,223	228 153	119	228 34		
4.1/48	165	4,783	834	52	219	171	392
281	165	216	381	***********		381	
746 5,887	283 2,611	3,526	100 402	122	100 280		
2,755	1.2/8	1,487	297	287	280	10	
816	406	410	66			66	
8,576 842	1,714	6,860° 515	995 8	615	156	112	112
4,427	2,159	2,268	319		8 819		
0.000	0.070						
9,923	3,273	6,650 688	839	839			
11,217 20,168	4,076	7,141	7,834 12,179	6,761	497		576
13,814	1.94€ 2,702	7,141 18,217 11,112	12,179	6,761 2,725 5,835	424	33	8,997
848	262	581	6,287	0,880	388 66	64 58	
5,533	871	4,665	2,289	1,573	211	76	421
618	303	307	292		292		
11 067	5,039	6,948			77.7		
1,309		1,369	254		223		31
612 3,824	374 1,049	238 2,275	418		418		
					410		
1,531	571	960 3,224	86			36	
3,950 1,936	726 234	1,702	164		134 109		30
1.582	218	1,354	649	**********	579	70	
626	2	624	247	146		96	1
1,149	479	670	88		21	12	
9,855 9,258	675	9,180	1,228	871		357	
9,258	2,784	6,469 1,556	1,458	174	584	188	515
1,00	415	1,300					
7,80: 1,9 1 4,7'	84	7,893 1,837 3,511	2,347	1,406	40	941	
4.7	1,201	3,51	40 783	587	146		
8.68	990	7.680	6,442	3,246			3,196
758	299	429					

			42		42		

TABLE

1			Area, Pe	opulation, P	ayments,
Number	TOWNS	Square miles in incorporation	Population census 1910	Total payments of town	Cash on hand at close of year
529	Pleasant Plain	1.	17:	262 7,325	177
530 531 532	Pleasant Ham- Pleasantville Plymouth Pocahontas Poik City	2. 1.	35: 98: 310	15,371 353	4,575 172
533 534 535	Pomeroy Portsmouth Postville	1.	815 347 952	1,088 7,683	1,315 1,283
536 537 538	Prairieburg	.75	187 764 426	7,230 4,064 1,991	179 1,681 5
540 541	PrescottPresconPrimghar	.75 1.13	642 733 379	2,918 4,491 1,090	1,505 1,898 206
542 543 544	Primghar Princeton Promise City Protivin	1.	274 163 382	319 1.068	188 105 113
545 546 547	Pulaski Quasqueton Badeliffe	i. i. i.	394 630 163	598 3,372 198	133 600 286
548 549 550	Rake		175 123 304	537 21	8 149
551 552 553	RandolphRandolph	.05 .5	383 227 269	146 1,451 509	336 1,006 380
554 555 556	Redfield	1.25	659 1,205 128	5,787 478	3,537 67
557 558 559	Remisen	1. 1. 1.	1,076 372 844	1,473 4,480	203
560 561 562	Riceville	4.	613 102 354	4,377 1,739 470	922 102 1,831
563 564 565	Ridgeway	3.19 1. .56	313 407 652	2,599 6,458 4,649	277 167
567 567	Riverside Rivertonock Falls		583 87 -	400	334 852
565 570 571	Rockfordock Valley	1.	916 1,198 700	6,814 3,843	852
572 578	Rockwell City RodmanRodney	4.	1,528 131 163	9,111	6,372
574 575 576	Roife Roiand Rome	<u>1.</u>	954 641 155	7,228 18,863 217	2,352 1,205 38
577 578 579	Rosehili	.9	269 256 296	858 780	82 99
580 581 582	Rundla Runsell Russell Ruthven	1.	4.8 612 655	1,279 2,609	662 2,749
583 584 585	Rutland Ryan Ryan	4.5	212 511 747	2,257 3,093	695 347 591
586 587 588	St. Anthony	.5	199 399 138	299 968 45	87 499 203
589 590 591	St. Paul	.38	170 62 918	291 465 5.700	434 458
592 593 594	Salem	1.	501 390	840 654	255 1,369

ecelpts an	d Cash Balan	ices	Paymen	nts for Outla	y or New	Improve	nents
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay for improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous
439 7,325	243 47	196 7,278	547	220		327	
19,946 525	3,559 53	16,387 472	8,826 15	7,679	15	861	286
2 403	948	1,455		191	88		
2,403 8,916	3,059	5.857	2,754	2.394	236		124
7,409	4	7,405	6,845	2,394 6,317	499		30
5.745	743	5.002	1,456	1,175			281
1,996	30	1,966		***********			
4,423	698	3,725					
6,389 1,296	2,398	3,991 1,248	793	212	318	263	
397	48 28	369	69		56	4	9
424	207	217					
1,181	128	1,058	5				5
731	107	624					
4,032	566	3,466	408			89	319
484 545	42 22	442 523					
170	66	104	10 12			10 12	
170	00	104	12			12	
482	119	363	67		37		30
2,457	1,093	1,364	363		343		20
889	390	499					
0.004	0.105						
9,324 545	2,135 110	7,189 435	1,525 355	865	397 105		263 250
040	110	400	899		100		200
1,676	206	1,470					
5,749 5,299	1,138	4.611	159		159		
5,299	867	4,432	370		294	76	
1,841 2,301 2,876	264 1,575	1,577	13° 204	53	55	79	
2,301	459	726 2,417	796	743	50	149 53	
6,625	5,672	953	5,633	4,731		277	625
4.649	113	4,536		-,			020
734	133	601	65	45	20		
7,6/6 4,695	1,041 543	6,625 4,152	1,918	1,614	15:	12:	30
4,000	910	4,102					
15,483	4,825	10,658	929	25	403	271	
552	474	78	49	16	9		24
9,580 20,068	4,698	4,882	16,713	*********			
20,068	32	19,748 223	50	16,713		52	
940	190	750	395		182	67	146
879	187	692	282		188	87	57
	320	7 001	****				
1,941 5,358	2,821	1,621 2,537	608 839	137 673	477 166		
763	323	440	34	010		34	
2,604	1,332	1,272	1,769	1,535	47	187	
3.684	351	1,272 3,333	610	120	490		
386	30	356					
1,467	535	932	109	94			15
248 291	82	166 291					
899 899	814	585	15 95		74	15 21	
6.158	1,074	8,084	95 4,202	4,069	25	100	8
1,095 2,028	293	802	68	2,000	20	100	68
	1,218	810					

TABLE

			Area.	Population.	Payment
Number	TOWNS	Square miles in incorporation	Population cen- sus 1910	Total payments of town	Cash on band at close of year
1	Sanborn		1,174	10,543	2,8
	Canderillo		1:0		
	Conveille		129 646	166	4
3		1.20	455	2,852 12,038	1,3
)	Schaller Schleswig Scrauton	1 37	845	4,875	1,3
)	Scranton	1.25 .5 1.37 1.5	226	479	4,0
	Scranton. Searst oro Sergeant Bluff.		525	763	1
	Shambaugh		245	274	2
	Shambaugh Shannon City Sharpsburg Sheffield		292		
	Sharpshurg		181	255	
	Sheffield		824		
		1.	586	3,336	1.7
	Sheldahi	1,25	741	437 5,839	5
	Shell Rock Shellsburg	1,40	527	1,882	
	ShellsburgSibley		1,320	14,707	4,8
	Sidney		1,019		
	SidneySilver CitySioux Center	1.	416	1,893	
	Sioux Center		1,064	6,268	1,1
			868		
	Slater	~~~~	473	1,868 917	
	Sloan	.5	547 334	708	2,
	Smithland Soldier	1.	167	227	. 1.3
1		**	450	2,110	1,
	Somers		169	2,110	
	Somers South English	.2	338	620	
	Spillville	.38	320	1,012	2,8
	Spirit Lake	1.	1,162	10,580	1,1
	Spillylle Spirlt Lake Spring Hill Spring yille Stacyville	.75	94 588	2,509	1,3
	Springville		407	724	1,
	Stanhope	1.	281	413	
			653	1,811	1.
	Stanwood.		511	829	
	State Center		898	19,028	3,5
	Stanton. Stanwood. State Center. Steamboat Rock.		378	615	
		1.	265 138	545 275	
	Stockton	4.	1,887	22,660	
	Story City	5.			
	Stratford		554	4,181	
1	Story City Stout Stout Strawberry Point		1,052	11,774	3,
14		1.	227	1,135	
1	Sully	2.	282	549	1,8
	Sumerior	1.	1,404 154	10,444 649	1,0
	Superior	1.5	664	3,568	
	Syntherland Swaledale Swaledale	.5	235	1.18	
S	Swan	1.	292	568	
	Swea City	1.	402	2,202	
	Tabor	1.	909	4,177	
1	Templeton	1.75	278 258	1,256	1,
,	Terrill Thayer	2.0	198	358	
	ThayerThompson	1.	500	5,695	
	Thor	1.	371	301	
3	Thornburg		233	339	
	Thornton	1.5	271	761	
5	Thurman	1.	336	962	
8	Tingley	.75	208	2,171	
7	Titonka		278	1,018	
	Traer	1.	1,373	8,362	4,5
9 1	Treynor.		122	1,763	5.0

eceipts an	d Cash Balar	nees	Payme	nts for Outla	iys or Ne	w Improve	ments
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay for imorovements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous
13,376	4,168	9,208	5,204	1,590	88	3 37:	2,859
627 3,758	333	294	48		4	8	
14,285	258 185	3,500	857 845	225			
0,.4.	200	6,245	040	90	47	6 279	
486	123	363	203		9	1 11	
893 498	225 191	668	151			- 33	
400	191	307	39		- 3		
332	42	290	72			6	19
							12
5,048	9 8 293	4,120	65				65
6,774	1,384	387 5 200	303 1,998		5 29		
2,484	172	5,390 2,312 16,588	206	25	29 9		1,300
19,570	2,982	16,588	614	614			
1,975	108	1,837	242				
7,390	283	7,107	407	72			242
				**		117	218
8,262	353	1,909	1,576				1,576
3,895 760	1,771 264	1,624	212	***************************************			
1.782	1,408	374	90	42	176		
3,572	2,501	1,071	151	************	151		
741							
3.891	3,319	726 562	281 170		281		
12,186	1,648	10,538	3,141	2,434	150	170 148	400
0.510							
3,843 1,268	1,247 478	2,596 790	504		200	191	113
1,392	585	807	159			142	17
3.256	723	2,533	486		127	309	50
1,464 22,949	401 437	1,003	160		160		
677	149	22,512 578	6,646 249	6,427	247		219
842	225	617	239		85	150	2
23, 98	239	277	95		96		
750	1,137	22,161	9,967	8,670	146	710	441
4.373	947	3,426	2,779	2,647	50	57	25
14,9(9		14,969	239				239
1,581 2,068	188 1,048	1,393	376	836	40		******
11.457	555	10,902	70 2,419	2,309	110	70	*******
1,137 3,722	356	781	183	2,000	8		150
1,483	203 722	3,519	322		110		212
568	15	761 553	974		51	21	902
2,392	252	2,140	512		319		198
4,274 2,764	223	4,051					100
754	1,144	1,620 649	36	36			
568	67	501	338		93		245
5,725	24	5,701	1,639	279	1,30	*******	
521	84	437	150		150		
389 761	. 152	237 761	242		97	145	
1,761	609	1,152	180		49	131	
2,171		2,171	897		37		860
1,028	30	998					
2,60	2,248 769	10,360 1,286 6,313	1.750 791	799	18	200 625	783
6,313							

TABLE

			Area,	Population	, Payments,
Number	TOWNS	Square miles in incorporation	Population census 1910	Total payments of town	Cash on hand at close of year
661 662 663	Truro Turin Udell	1. .25 .62	310 154 186	1,132 129 305	33 382 326
6.4 665 666	UnderwoodUnion	1.	271 540 306	1,021 2,689 242	144 501 143
667 668	Urbana Ute Vail		490 631	5,151 16,327	674 1,601
6 9 670 671	Van Horne Van Meter Van Wert	1. 1.	444 383 461	9,408 992 612	343
$672 \\ 673 \\ 674$	Varina Victor Vincent	1. 4.	183 640 215	1,464 7,039 692	1,525
675 676 67 7	Volga Wadena Walcott		416 253 416	139 3,236	4,140
678 679 680	Walker	.75	561 950	2,002 9,481 12,049	3,152
681 682 683	Wapello Washta Waucoma	1.	1,326 410 433	642 596	268
684 685 686	Wayland Wet b	1.03 .5 .5	340 550 150	1,533 619	224
687 688 689	Weldon Wellsburg Wellman	1. .75	308 288 724	988 5, 87 5,651	140 365 1,183
691 692	Wesley	1.5	457 679 643	3,745 4,748 4,953	
693 694 695	West Burlington	.5	1,206 222 142	2,765 1,812 833	495 172
696 697 698	Westgate	 	232 1,666 126	2,202 26,744 108	113 4,157 145
699 700 701	West Point	2.19	570 367 1,652	4,919 4,508 10,706	448 27
702 703 704	Wheatland		539 576 518	2,887 1,253 11,115	1,431 347 65
705 706 707	Whitten Williams Williamsburg	1. .9 .65	219 475 1,060	384 6,594 13,:34	154 2,752 524
708 709 710	WiltonWinfield	1.	1,157 934 529	13.01 5,850 2,359	13 1,226 3,515
711 712	Winthrop Wiota Woden	1. .5 1.	239 162	564 423	800 139
713 714 715	Woodbine Woodburn Woodward	4.	1,538 420 712	12,264 1,870	2,401 336
716 717 718	Woolstock Worthington Wyoming	1.	264 314 721	1,565 7,424	1,094 1,655 408
719 7 0 721	YaleYetterYorktown	1.	273 107 228	2,892 283 528	525 607 600
792 728	Zwingle	1.	461 69	937	405

NO. 1-CONTINUED.

eceipts an	d Cash Balar	nces	Payme	nts for Outle	ays or Nev	w Improve	ements
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay for improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneoua
1 165	128	1,037	700				709
1 165 511 631	192	319	17			. 17	
1,165	175 15	456 - 1,150					
1,165 3,190 385 5,825	237	2,953 _ 296					
5.825	89 933	4 802	2.220	1.80	127	7 4	282
17,928 12,227	864	17,084	2,220 11,283 7,682	1,807 7,274 7,685	887		3,122
12,227 _ 992 _		12,227 992 _	7,682	7,682			
955	221	734	277			76	201
1,469	15 1,573	1,454 6,991	190 1,832	1,441	190 276	115	
8,564 746	139	607	225	1,331	225	5	
509	234	275	34	34			
7,376	3,236	4.140	674	51	355	268	
7,376 2,398 12,633	473 2,589	1,925	201 5,698	54 4,922	37	110 776	
12,181	1,267	10,044 10,914	737	462		170	
1,977	1,251	726	122		122		
864	221	643	111		25		86
1,242 1,757	59	643 1,183 1,757	930		502		
632	17	615	930		002	428	
1,128 5,652	1,189	1.087	812	11 193	801 88		
6 834	280	4,463 6,554	632 3,491	2,660	611	351 220	
4,501	760	3,441	334	65	204	65	
4,501 4,748 7,622	2,736	4,748	1,683 1,063	1,325 358	45 223	313 83	399
3,200 1,984	652	2,608	581		402	7	172
1,421	293 349	1,691 1,072	1,475 152		139	13	1,475
1,421 2,315 30,901	121	2,194 28,935	1,360 9,250	1,300	60		
253)	1,966	206	9,250	5.404	856		2,99
5,367 4,535	120 264	5,247 4,271	389	58	126	131	7-1
14,445	5,711	8,73	1,235 1,280	648	465 1,162	118	12:
4,318	1,139 211	3,17	911	693 165	78		140
1,600 11,180	27	1,38 11,15	491 10,156	9,466	60		326 630
538 9,346	90 829	8,517	161				161
13,758	14	13,744	8,815 3,745	3,759 3,745	49		7
13,029 7,076		13,029	1,500	240 167	297		963
5,874	476 8,465	6,600 2,409	817 344	167	352	298 270	
1,334	877	487	381	156	74 115	110	
562 14,6t5	6,423	348 8,242	215 5,033	4,286	215 747		
2,206	589	1,617	474	*,200	312	122	40
1,379	553	826	107	9	54		
1,379 3,220	2.043	1,177	220		220	44	
7,832 8,417	286 816	7,546 8,101	1,228 2,371	384		844	0.0-1
890	603	287	123	76		29	2,371 18
1,1 8 1,342	523 616	605 726	888 240		191 240	197	

TABLE NO. 2-PAYMENT OF TOWNS FOR

	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town murshal and police	Street commissioner
	Grand total	\$ 1,559,480	3 15,63	\$ 22,631	\$ 10,564	1 30,82	1122,843	3 65,959
	Ackley	18,03		119			659	400
	Ackworth	20		208	5		641	
	Adair	9,480	6 50		61 58	68		58
	Adel	5,374 2,561	73		50	69		
	Agency				*****			
	Ainsworth	1,711		20	******	41	60	540
	Akron	11,047	125	133		192 26	529 30	77
	Albert City	120	6	20	1	20	30	
	Aldea	3,006	18	50	12	62	428	134
	Alexander	549	13	14	10	71	73	37
	AlexanderAllerton	10,220	26	31	0,0	118	480	114
	Allison	1,829		25	25	57	74 126	77
	Alta Vista	14,822	12	125 28		54	300	71
	Alta Vista	11,757	58	45	25	104	632	
	Altoona	507	9.	54	3	62	54	. 38
	Alvord	3,707	50	50	35	60		
	Andover	72 794	. 7	10	10	10		
	Andrew	792	40	103	30	100 24	54 389	395
	Ankens	4,223 476	22	18	******	43	50	6972
	Anthon	410		10		10		
	A. angren	717		16		20	104	133
	Areadia	1,187	40	35	10	50	600	16
	Archer	170	25	25	31	13	30 178	
	Arien	1,322	11	11	31	51	710	,
	Arington	2,050		67		- 01	19	130
	Armstrong	2,205	25	75	10	141	420	
	Arnold's Park	874	66	67	25	109	64	305
	Arthur				*******		*******	138
	Ashton	4,48.		10			600	138
	Ataissa	101		10	******			
	Au urn	235		26	10		25	
	Audubon	7,250	18	148	75	77	746	985
	A. reha	5,233	10	50	50	5t		
	Aurora	218 11,274	10:	32 25		51 92	18	
	Ayrshire	11,279	100	20	******	92	1,320	
	Badger	322	*******	17			147	
	Bagley	104	17	50	12	68	12	20
	Bailey							
	BaldwinBarcroft	494	26	18 30	. 5	57 28	150 240	77
	Barnes City	3,465 441	14	21		2.5	122	120
	Barnum	566	18		15	111	64	
	Bassett	172			11		10	
	Batavia	1,719	10	22	17	52	184	142
	Battle Creek	9,428	02	40	37	117	611	426
	Baxter	8,575 6,411	19 13	66 18	43 15	44 114	300 032	120 313
	Beacon	754	17	25	38	37	366	315
	Beaconsfield	186	6	15	7	3)	3	20
ĺ	Beaman.	572	5	25	24	20	25	113
	Believue Pelmond	16,710	36	270	14	187	498	
	Pelmond	***********	15	25	*******			
l	Benton	1,185	15	25		60	61	
	Ben.onsport	259	1	18	10		20	46
	Bernard							

GENERAL AND MUNICIPAL EXPENSE.

Fire company	Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town half	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and bonds re- deemed	Amt. of temporary loans and warrants of previous years paid
10,995	\$195,762	\$230,156	\$318,940	\$ 19,808	\$ 11,411	8 32,489	\$ 101,139	\$ 179,728	1 191,101
*****	§ 1,448		\$ 14,863			10	\$ 200	\$ 35	
22	657 461 291	\$ 3,100 704 4	2,808 1,201 532	\$ 45 3 56	\$ 25 261 74	10 133 98	10	815 1,129	\$ 940 208
2							141	688	160
67	427 526 8	174 600	282 3,673	10 18 10	109	280 8	22 117 12	841	165 3,289
	124 126	704	360	14	10	25	519	6.2	48
	229 215	630	1,258	12		200	10 5 46	750	101 6,815 295 3,562
	534 24	3,415	134	44	114	25	6,641	140 280	3,562
86	467	1,153	2,641	62	92	1 100	399	872	
	203					5 196	17	110	1,876
	34 151			1	41		288		
15	488 77	839	394 190	19 19	8	146 41	16	290	1,097
	16		379	10					
	40		193				39 77		12
	17 130	244		26	10		34 10	150	550
	525	554	19 51	29	2	4	5	524	
	743 204	554 431		14	105		5	193	67
			******				23		
42	127 55		167 27			5	5	3,399	5 2
****		11			*****		160		
116	1,567	E88 500	1,565 3,502	58 14		45	602 961	361	7
	36	DOM	3,251	20		8			
	3,705				256	19	1,503		1,000
27	71 158	403	42	10 46		3	100		18
	55		25						
	819	492	1,345	15		5	81 52	125	180
	148 101		117	131	25	13 17	8		
19	118 654			3	******	55	14		518
	1,894	1,402	3,290				610	972	
	286 817	4,444	2,383		32	3	65 134	200	14 261
	179 58	6 18	21	17 29		48			
171	71		77	13			7	7::	192
	530	2,557	10,276	134			532	600	
100	391 43	287				121	. 5		120
	38			10			78		6
	2,299	567,	1,302	267	21	653	79	1,438	525

TABLE NO. 2-CONTINUED-PAYMENT OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner
65 66	BirminghamBlairsburg	790 957	8 11	50	15	42 69	70 3 427	110
67	Blairstown	1,619	50 12	30 39	10 20	46	421	110
68	Blakesburg	616 923	19	26	41	62	90	250
69	Blanchard	302			28		41	41
70 71	Blockton	865	280	56	5 15	42 18	142 60	152
72	Blue Grass	575	12	25	15	18	00	102
73	Brunsville	1,338	·ī	21	20	18	58	119
74	Bode	2,414	15	21	68	60	153	92
75 76	Bonaparte Bondurant	339	6	12	12	33	18	
77	Bouton			35	10	125	78	142
77 78	BoydenBraddyville	598	38	30	10	120		
79	BraddyvilleBradgate	440	11	10	10	24	48	62
80 81	Brandon	177				14	15	51 39
82	Brayton	391	9		15	94	600	39
83	Breda	2,248 195	20	55 7	15	94	11	
84	Bridgewater	4,320	19	70	22	59	269	240
85 86	Brighton Bristow	506	10	19		23	14	
87	Britt	10,772		90		25	332 600	586 1,000
88	Brooklyn	9,183	50			20	000	1,000
89	Buckeye	1,638	25	52	25	90	425	
90	Buffalo Center	2,332		50			132	536
91 92	Burt	2,318	20			62		
93	Pussey	938	30		10	30 64	484 145	58 48
94	Calamus	717 438	15 32			53	48	69
95	Callender	4,498	19			34	5	720
96 97	Calmar	725	27	43		78	60	
98	Calumet					50	143	58
99	Cambridge	1,836	10	25 16		30	61	110
100	Cantril	2F		6			35	
101 102	Carbon	98		91	10	20	76	420
103	Carpenter	1						66
104	Carson	1,211	18 73	104	2F 10	74 250	154 816	226
105	Cascade	7,281	10	104	10	200		
106	Casey	230	12	25		60	13	120
107 108	Castana						25	
109	Center Junction	798	25	20	10	19	25	
110	Center Point	1,182	25	26		92	256	383
111	Central City	6,433		52	25	55	17	196
112 113	Charter Oak	4,931	75	143		81	790	
114	Chatsworth	353	46		15	73 75	146 65	102
115	Chelsea	1,278	50	20	13	10	0.5	1
116	ChesterChillicothe	292		8				45
117 118	Chillicothe	2,348	12	25	15	60		380
119	Cincinnati	834		. 25	67	13	24	139
120	Clare				25	62		
121	Clarence	5,576 2,079		1 15			135	67
122	Clarksville	585	. 6	3 25	10	16		
123 124	Clearfield	1,173	12	28			484	234
125	Cleghorn	191	13	30	9	22	5	24
126	Clemons	935	19			81	66	24
127 128	Clermont	300	1	1				
128	Cleveland							

Fire company	Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expenses	Miscellaneous	Interest on bonds and bonds re- deemed	Amt. of temporary loans and warrants of previous years paid
	238		176	9		15			94 748
	61 274		670		20		20		745
30	96			97 17	82	35	941		
37	196 71		6	17	82	15	77		77
37 6 6	189			60 12		80	5		20
6	216		39						
	75	539	50	19 22	10	20	28 10	360	1.409
	295 23	265 60	85		12	5	46		1,409 27
	18			105	42		5		
					10	20	5		
	63 90		157 7 103 154	20	10	20			
	226 518	29	103	9		50	5 313	400	
1 2	160	29			1			500	15 280
2	142 84		2,041	2	104	25	545 5		280
81	716	747 1,060	310 822 5,155	67	2 5	80 188	5 80 164	5,546 600	1,690
122	147	1,060	5,155					600	
	414		82 415	214 27	42	74	195 69	959	
	473 33	378 1,081	96			235		252 756	
	157 229		45 85	10	25 25	3 5	110 26		
	49	493	60 567	50 18 105	25		34		
27	1,391 213	493	567	105 132	37	30	64 104		958
					160			176	201
	257 494	330	340	60 188	160	6	5	170	6
	202 325			35 20		23	5		
				20	202				
200	127 1,593	35 1, 3 39	410 1,038	31	202	82	508	1,051	10
	247						77	3 75	
3	164			125 21		28 175	80 75 215 5		
	749 192	726 134	2 976			175	75 215	831 210	4,000
	192 30 119		2,976 30 67	21		15	5		
	119 201	161	67	23		15		383	48 533
			19				2		223
10	1,608 217		91	24 23		23	52	150	
		1,839		99			330	701	
31 6	1,030 230	607	1,537 775	23 34	47		16	701	35 216
6 40	253 183	24	64	5		7 10	22 25		216
	49		38	ĭ					
			495				29		

TABLE NO. 2-CONTINUED-PAYMENT OF

	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Fown council	Town marshal and police	Street commissioner
rammar.			Mayo	Town	Town	Томп	Tewn	Stree
1	Clio	376 732	10	9 28	23	30 65	2 17.	46
	Coburg		*******					
	Coggon	1,284 1,924	33 19	16 32		85 86	56 13	158
	Columnia	1,924	19	23	-00	80	18	100
	College Springs	948	9	20	10	43		
	Collins	1,391	16	(30)		72	160	88
1	Colo	787 594	23	53 20	43 15	35 72	103	
1	Columbus CityColumbus Junction	13274	20	20	10	10		
	Conesville	***************************************					*******	
t	Courad	1,630 -		20		93	475	126
1	Conway	9.188	8 30	20 81	25	31 128	14 616	246
	Coon Rapids	160	4	4	4	15	010	-10
1	Covalvilla							
	Correctionville	2,629	251	60	25 27	60	583	25%
1	Corwith	2,036 71,064	16 44	62 322	98	73 . 106	180 620	606
1	Coulter	1,155	25	25	10	35	020	11:
1	Crafe	988	77	12	25	113	58	1
1	Chawtordsville	552	12	16		55 25	4	19
1	Cromwell	89 10	3 -			23		
1	Crystal LakeCumberland	1.197	16	34	31	91	300	
1	Curlew	682		20	10 .	******	24	
	Cushing	1,813	9	20 25	******	45	60 21	111
	Cylinder Dakota City	434	7	15	15	37	1	15
Ŷ	clies Center	1,287	21	40		27	339	
1	Dana	244	12	11	105	43 54	126	10
)anbury	5,644 565	6	51 12	103	36	6	12
	Javis City	188	9	16	6	42	60	36
	Dayton Decator City	7,151	37	75	10	62	557	197
	Decatur City	551	8	11		37	122	
1	Dedham Deep River		*******					
1	Defiance	41 -						
1	Delmar	1,859	11	24		39	51	
	Delhi	449	*****	25			17	
4	Delta	4,238	20	35	25.	85	425	
	Penver	1,075	15	30	10	33	7	118
	Derby	570 725	16	14	4	39 32	120	
	De Soto	9,900	157	90	*******	15	689	518
	Dexter	3,355	36	38	30	116	435	DI.
	Diagonal.	799	403	65	83	29	65	
	Dickens	433 1,659	18 25	22 21	10 27	77	33	
9	Dive	1,655	20	21	24	71	15	
	Dolliver	10-					147	
	Donohue	6-					2	
	Donnellson	680 4,555	10	35		54	243	
	Doon Dougherty	4,000 -		36			120	
	Dow City	3,483	18	40	94	45	659	******
	Dows	3,246 _		50	25	10	728	720
	Drakesville	167	6	13	5	29	8	
	Dumont.	739	25	20 25	1		206 64	176 38
	Duncombo							
	Dunkerton	1,705 367 6,066	6 25	15	1	2"	8	158

Fire company	Streets, sidewalks and crossings	-14 -2.	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	sno	Interest on bonds and bonds re- deemed	Amt. of temporary loans and warrants of previous years paid
fuo	S. S.	Waterworks	ing a	8110	oard of h	3X px	Miscellaneous	terest on and bond deemed	ften
٥	200	2	177	lection half	2.5	=	- 5	8 T E	Office
1	2.2	. 53	0.35	2 8	8 9	šr.	×	292	oans of pr
14	x	=	141	豆	m	ž	M	13.0	4-1-
					5	95			130
	58			1	3		21	165	
	551	31:			******				
	280	01.	491	2	12	10	22 17		
	35	2	- 8		10	13	141		432
	601				10		253	,	
	200 215 467	383	116	4-1:	25	10	1		324
	485		110	1:		********	171		324 15
	997					********			
		179	359	17				230	138
4	193					83 57	38		95
1	118	779	568		92	57	2,177	3,903	361
				12					
	58 819	641	516 16	48	161	100	68		
	819	27a 32,866	16	39		106 53 50	21	51 151	
120	25,400	32,866	6,859		236	50	98	3,630	14
	81			******		218	5		644
	285 50		173	20 16			359		
	51		110	10			31		
	62	160		11	71	10	11	400	
	302			22			294		
	20 106	644	00	10		33		545	806
	109		25 139 22	2		5	5		73
74	509		22	32		119	54		13
	13		41			29	1		
	235 163	880	2,945	65			502	350	318
	100			28 14		5	179		
109	306	380	643	66	15	75	40	676	3,905
	78		250			75 50	40	010	0,000
	451	340	197				41 5		
	284		101	5			5	701	40 118
		******							40 118 58 274 667 30 11 547
	125	183	1,91° 206	34		. 35 825	5	1,686	
	21	183	206			. 35	5	250	58
	306			5	75 78 367	825	36		
	306 3,695	1,724	1,911	16	78		5 360		274 657
3	84		1,911 1,660	6	367	20	230	320	007
	169					5			30
10	169 136 120	338	88	20 83		30	45		30 11 547
10	120	500	111	63		********	176	180	547
						~~~~			
							4		
	250			7			64		
17	188	958	1,562	20			287	416	968
17	******	187	40						
17	450	101	40	5		614	5	1,0°0 805	329
17	452 638	243					46	603	22
17	638	243	32	50					
	638		32 85	20 22		60	31		15
78	638	629	32 85 46	50 22 57	5	5 60 76	46 31 106	128	968 329 22 3 15 347
	452 638 120 75 133 115 180		85	50 22 57 15 622	5	60 76 135 1,863	31 106 5 213 15	128 1,383	329 22 3 15 347

TABLE NO. 2-CONTINUED-PAYMENT OF

_	TOWNS	Total	Mayor's office	lerk	Town treasurer	Town council	Town marshal and police	Street commissioner
Number	•		Mayor'	Town elerk	Тоwп	Town	Town m police	Street
195	Dyersville	8,734		202 85	50	140 196	561 582	290
196 197	DysartEarlham	$9,421 \\ 6,731$	140 13	64	25	60	70	44
198	Earling	438		25			26 583	73
199 200	Earlville Early	1,722		5				
201	East Peru	305		4		22	4	28 120
202	Eddyville	7,191 683	63 62	52 22	14	66 55	565 70	73
203 204	EdenvilleEdgewood	260	15	20		52	12 .	
205	EP eron	874	• 1	7		6	192	
206	Eldridge	1,099		31	20	10	135	144
208	Elkader	5,601	50	62	49	10	284	
209	Elkhart	279			<u>-</u> 5	5		31 53
210 211	Elkport	399 1,462	1 16	52 51	53	62	46	
212	Ellston	335	21	4			166	60
213 214	Ellsworth	3,376		16	10	36	16	239 125
215	ElmaEly	4,383 443	22	40	12	100		
216	Emerson	2,591	24	33	20	70	543	
217 218	Fpworth Essex	680	50	31 63	25	125	5 197	125 228
219	Everly	2,636 1,051	12	22	10	53	24	154
220	Exira	1,535	16	50	47	73	617	86
221	Exline Fairt ank	462	5	26	46	48	38	80
223	Farley	1,674		37		65	368	360
224 225	Farmersburg	322	1	35	25	68	55 469	187 273
226	FarmingtonFarnhamville	12,524 450	1,735	240 25	25	08	20	150
227	Farragut	827				15	79	
228 229	Fayette	7,953 1,126		119	25	84	398 45	<del>-</del>
230	Ferguson	1,120						
231	Fertile	583		25				20
232 233	Floyd Fonda	587 4 611	74	25 72	2	262	56 646	173
234	Fontanelle	1,997	1	20	15	65		153
235 236	Forest City Ft. Atkinson	8,340	3-	100	25	167	503	723
237	Ft. Des Moines	455	57	57	5	66	55	
238	Foster Franklin			:				
240	Fraser	172 564	13 14	16 21	19	50 49	21	40
241	Fredericksburg	837	1	25	1	5	247	69
242 243	Frederika	978	11	25	15	51	368	120
244	Galva	2,141	5	50			720	120
245	Garber	250	1	26	1	5	7	66
246 247	Garden Grove	587 865	13	13 20	10	27 5	127 12	71 83
248	Garner	5,952	56	56		147	120	660
249 250	Garrison	585					120	
251	Geneva	713 693		20 25	10		6 23	156 67
252	George	5,497	20	50	1,339		550	863
255 254	Germania	472 189		25			96	130
255	Gilman						5	
256 257	Gilmore CityGladbrook	1,958						430
258	Glidden	5,852 8,910	13 50	4:	25	57 90	72 220	545 210
259	Goldfield	1,789	20	50 13	25 10 15	86	180	28
260	Goodell	785	51	20	10	)	75	61

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Fire company	Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and bonds re- deemed	Amt. of temporary loans and warrants of previous years paid	
114	2,228 642 266	1,341 689 466 273	1,932 3,718 2,880	47	293	270 39 5	604 1,059 31	121 1,100 988	541 1,17 1,74	
2 5	108 208	273 403	181	14			1 5	250		l
	113 314		6	36	25	5	10 465	703	7.	ı
	125		6 4,817 232 55 56	14 18 21	19	5 1 11	5			
	13 385	251	55 56	18 21	19		55 5			
	196		481 909	54			28 125	810	 8	
455	196 1,393 38	1,390 38	509		15 21	· 41	5		132	
	278 21 49 29	93	109	Б	216	18	240	550	1.9	
4	29 522	886	1,322 3,165	3			5 69 5	585 500	12 177 50	)
	207		3,105	16 925 6	10	5	35 37	409		-
	476 214	513	11 39 177 370	925 6 25		100	5		117 935	
31	21 48		310	42			509 42	143 219		
	124	308		4		25 80	5			
	195	557	5	45 29		20	27 5			
	1,788 101 221 440 94	1,878	3,534 136 391 3,870			71	905	839	1,809	
29	221	1 027	391				18 121 62 117	1 653	346	
	94	1,027 513						1,653 276	346 81	1
	335 174			10 27 19			22 48		171	
4	186 981	2,026	20 742	19		64 136 6 100	340 26 888	29: 1,177 1,599	232	
107	981	1,741	1,045	326		100		1,599		
				45			168		2	
	32 433					10	5		6	
	221	93		17		10 22	5 5	131		
	116 617	194	36	15 76		165	321		92 94	
	83 192	6	6	26 19		10 11 43	321 25 102			
8	116 617 83 192 387 680 256 237	1,315	852	60 15	10 235	43 145	50 374 209	1.297	225	1
	256 237	25		32			209 21			-
	191	334	201 289 160	1,330	75	148 90		275	663	
117	94 46 136		25				83 12 13		82	1
				15						1
	187	2,237 1,416	196 - 408			50	197 1,973 69	250 1,748	1,120	
115	578 107	1,410	124	47 10 8	131 28		870	1,748	119	:

TABLE NO. 2-CONTINUED-PAYMENT OF

	TOWNS	Total	Mayor's office	Fown elerk	Fown freasurer	Town council	Fown marshal and police	Street commissioner
Tammer.			Mayo	Fown	rown	Town	Town m police	Street
	Goose Lake	505	25	25		25		
	GowrieGraettinger	2,040	24	50	16	52	630	
	Grafton	79		10			45	
	orand Junction	2,462	179	40	20	60	209	6
	Grand Mound	2,142	25	37	10	58	682	.0
	Grand River	********						
	Granger	693		24			48	
	Grant City	68		10	3	52		
	Granville	755	12	31			. 60	40
	Gravity	525	18	21	25	113		26
	GrayGreeley	*********					******	
	Greeley	4,150	4				220	13
	Greendeld	6,180	43	138	75	187	870	
	Green Island	322	15	25	5	74	13	
	Grimes	3,282		110		*******	10	4
	Griswold	6,968	13	48	35 50	59	600 (80	
	Grundy Center	6,314	49	91	50	579	180	20
	Gutienburg	4,711	3	80	25	6	625	440
	Haibur	2,127	12					
1	Hamburg							
	Hamilton	309	32	24	10	46		
	Hancock	404		11				
	Hanontown	188 318	5	22 10	5	25	28 20	5
	Harcourt	185	12	16	8	59	1	2
	Har, er Harpers Ferry Harris							
	Harris	773		50		55	223	5
	Hartley	11,966	75	100		91	720	42
	Harvey	324	00		5	60	60	
	Hastings	746	96 12	3:	44	60	67	12
	Hawkeye	1.054	1	31	- 11	5		10
	Hazleton	1,117	9	2	1	12	32	
	Hedrick							
	Henderson	283	43	1:			57	
	Hepburn	798	17	50	22	56	240	1
	Holland	100	1:	iA.	22	500	240	
	Holstein	7,314	60	18€		41	854	45
	noly Cross	288	6	- 1		30		2
	Hopeville	********						12
	Hopkinton	3,580	25	58 24			219 212	12
	Hornick Hospers	342 3,574	70	40	35	58	122	11
	Hu bard	1,730	8	34	31	49	129	26
	Hudson	2.436		7	15		- 61	
	Hull	3,715 12,258 2,044	74	36		78	171	29
	Humboldt	12,258	9	52	25	45	1,090	36
	Humeston	2,044	24	41 35	47	79	74 25	12
	Imagene	390		80			20	
	Inwood	3,969	1	32	355	5	383	9
	Ionia	270		25		21	68	3
	Ireton	1,945	25	25	25	56	150	14
9	Irwin			*****				
)	Jackson Junction	210	.7	5	13	34	59	10
2	Janesville	648 234	16	38	12	75 15	59 61	12
-	Jesup	1,391	20	11	15		524	14
1	Jewell Junction	4,114	15	41	25	70	420	10
5	Jolley	1,051	12	12		53	96	60
6	Kalona	568		7	30	15	514	

Fire company	Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expenses	Miscellaneous	Interest on bonds and bonds re- deemed	Amt, of temporary loans and warrants of previous years paid
	156		1	3		40	5	1	221
	156					4.,			
	51	72	1,020	12	3			75	35
132	481		576	17		9 5	9	760	
102	314	415	402	31		17	11	100	73
			152					100	84
12	50		102	21		52	12	193	84
							198		
				12			68		
88		791	1.009		231		861	784	19
00	2,242	721 226	1,092 900			50	10	1,356	18
	168			16		- 4			2
	60 212	223	1,747 583	8 38	85	469 90	5	608 576	3,434
87	419	1,143	1.957	- 00	10	120	216	270	442
63	1,473 239	1,245 1,143 3,077	1,957 1,576	44	153		288		
	239	1,085 214	1,713	19	40	11	100	765	
30	68	214		165	12	2	38	1,586	
	144			6	47				
	108			11					206
	70			15					
	117 24		1	10	13	68	5 16		1
							3.0		
	44	209				10	5	120	
	240	569	6,840	16	250	100	1,598	875	63
	35		17	3	10		5		
	1		345	14		ő	10		48
	387	170				10		350	
*****	1,010			23			5		
	171	******			*******				
					*******				
	273				5	10	117	*****	
3	835	1,259	3,198	~*****		55	114		302
0	42	60	0,100	24					89
					15				
	189 39	930		27	15	133	43 21	250	1,593
30	23	925	526	39	*******	5	67 41	210	2,000
	695 213	225 222	23 50	7			41	225	
	213	492	50		36	·····i	1.949	613	
235 251	344	689 1,921	1,331	237		1	491 1,419	158 2,318	911 1,805 162
7	1,627 139	1,051	476	51	30	312	475	2,010	162
	270		16	8	26	5	5		
					******				
	428 15 177	125	89 48	29	11	111	696	413	1,212
	177	322	602	165			16	246	
						4	37		
	79		50	21		90	158		
	85		296	17		29 10	8	202	
			1 600	1 11	1 10	10		505	220
•	1,519	328	444	98		154	114	568	220

TABLE NO. 2-CONTINUED-PAYMENT OF

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	TOWNS	Total	Mayor's office	Town elerk	Town treasurer	council	Town marshal and police	Street commissioner
5			·w	ਹ	1 5	5	E ice	5
~			0.0	=	=		FI	et e
Number			ay	=	=	*	Ne dilog	5
7.			×	ı	Ę	Town	F	ž
				1	1	1	i -	i
327	Kamrar							
328 329	Kanawha	6,252	25	42	15	72	118	
330	Kellerton Kelley	179	3	7	3			35
331	Kellogg	838	16	16	15			10
33	Kensett	2,140	14	10	10	1.2	22	
333	Kent	87		21				
334	Kenwood Park	2,326		40	25		18	
335	Keosauqua	9,466 4,785	16	50	25	82	125	
336	Keota	4,785	25	25	20		170	458
337	Keystone	2,689	60	80	25	126	252	
339	Kingsley Kinross	3,631 111	12	10			683	
340	Kirkman	537	12	25			40	13 28
341	Kirkville	111	6	20		30	6	
342	Kiron	1,928	13	40	12	74	120	40
343	Klemme	1,224				••	200	
344	Knierim	809	5	55	31	61	42	
345	Knowlton	57		6	14			25
346	Lacona	414	14	14	5	44	120	111
347	Ladora	527	36	26	10	48		
349	Lake MillsLake Park	3,913	50	37			281	423
3:0	Lake Park Lake View	3,015	18	37	65	40	225	137
351	Lamoni	2,441	16	32	25	66	15	
35	Lamont	5,281 2,472	9	46	25	88	387 607	135
353	La Motte	2,396	25	50	25	53	12	40 128
354	Lanesboro	-,,,,,,			20	00	12	120
355	Lansing	6,754	50	111		60	754	270
356 357	La Porte City	4,598	160	60	25	102	875	276
358	Larchwood	2,034	20	50	5	85	2	630
359	LarrabeeLatimer	57		15				11
300	Laurel	1,151 399	26	20	10	49	90	96
361	Laurens	2,124	*	101		18	50 525	148
362	Lawler	3,856	9	50	10	39	606	148
363	Lawton						000	
364	Le Claire	1,722	60	80	30	136	489	
366	Ledyard	30:		13	10			60
3/7	Le Grand	409	6	22	6	26		35
368	Lehigh							
369	Lenox	315	3	25	15	12	50	41
370	Le Roy	102	6	15		22		2
371	Lester	3,493	50	31	5	47	11 180	179
372	Letts	1,816	12	24	20	60	267	36
373	Lewis	3,583	51	139		164	201	665
374	Lidderdale							
376	Lime Springs	1,150			32	21	30	
377	Lineville	704 2,254	12 .			47	1	
378	Lisbon	10,291	14 30	20 51	44 20	92	571	128
379	Liscomb	326	5	6	20	128 10	612	120
380	Littleport	409	1	25	2	45	3¢	107 113
381	Little Rock	3,336	33	25		67	613	119
382	Little Sioux	378	8	15	10	25	34	31
384	Livermore	1,561	25	44	35	101	28	
385	Lohrville	5,565	13	58	50		49	647
386	Lone Tree	11,437 2,833	75 23	107		153		
387	Lorimer	1,613	37	34	48 17	92	12	550
388	Lost Nation	1,629	13	28	11	64 94	284	122
389	Lovilla	607	12	29	10	49	425	
390	Low Moor	2,989	13	36	40	60	20	• 300
392	Low Moor	637	20	20	25	71		17
		112	1	87	1	5	18	

Fire company	Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and bonds re- deemed	Amt. of temporary loans and warrants of previous years paid
	 65	451		8		1,937	10	251	3,261
		471							
	45			14		23	5	61	26 1,170
67	269		550	26 15 15		46	22 5		
	359	385	495 3,998 1,025 375 638	15		18		200 2,282 1,115 905 60	771
28		385 1,134 543 404	3,998		182	18 1,677 236	26	2,282	
	305	404	375	50 32	102	35	5 244	905	
50	1,446	302	638				244 5	60	208 3
	766 305 1,446 28 25	189				50		140	80
	59	261		24 20		7	49	1.270	
	92	264 71		68		10	49 14 15	1,270 69	891
	248		103	11			15		249
	57 221						13 48		36
91	1.609	539	129 700 29 358	9 74		109			
1	1,609 50 150 275	537 828 448	29	74 63 5 27		37	775	897	105 155
12 75	275	828 448	564	27	6 205	135	218	2,325	325
	33 <b>3</b> 02	138	110	13		25	775 118 218 694 398	897 680 2,325 200 150	155 325 650 1,215
									1,376
95 122	466 848	839 <b>7</b> 93	900 <b>8</b> 37	67 73 106	27 50	52 100	821 277 8 <b>6</b> 9	860	
	25		27	106	52		869		220
	137	438	27	40		109	4	136	
	284 130						5		
81	130 442	766 205	161	30 67	5 22	80 54	214 2	125 2,108	
	511		95		<u>-</u>	17	41		52
	85			206 1		11	8		130
	301						13		
	22			7			52		88
	33			8					
	66 383		656	100	1 9	1,433	628	121	933
	383	836	656 20 480	8 100 12 16	9	1,433 40 13	5	825	933
11	398		573	43			42		
	275				3 52 228 10				866
60	152 794		4,253	338	52 228	2,030	148 118	515 1,740	180
	132 152			20	10	lance and a second			
	152 21	667		338 107 20 14 17		25 999	505	400	19
	21 11 <b>6</b>		120 379 731 2,285	15	14	5			
ī	612	1,973	379 731		20	363	490	444	1.048
	612 1,234 309	1,973 733 252	2,285	. 60 29	20 37 52	1	954	545 788 262	1.048 5,261
61	69	252	558	29	10	1	15 137	788 262	577
	292		472 22 895 163		27		954 15 137 211 34	385	
	99 158		895	24 15 44			716	615	ñ
	158		163	41			5	5.0	114

TABLE NO. 2-CONTINUED-PAYMENT OF

Let.	TOWNS	Total	Mayor's office	fown elerk	Town treasurer	Fown_council	Town marshal and police	Street commissioner
Vomber			Mayo	Town	Town	Town	Town	Stre
393	Lucas	215	50	35	20		17	
394	LutherLuverne	1,274 1,087	4	32 25	5	3 17	18	492
396	Luzerne	347 698	16	9		29	120 71	184
308	Lytton A acedonia Macksburg	248		25 15			122	10
35.9 400	Macedonia	245 196	10 S	14	6	30	122	10
401	Madrid	5,691	187	73	20	195	786	258
402	Magnolia	597	3	41	8			
508 404	Maleom	2,059 2,582	35 24	23 48	99	85 60		175
404	Maloy	2,082	24	40		0.0	120	110
406	Malvern	5,426	20	45	42	75	207	360
407	Manilla			20		18		
408 409	Manly	€,171	249	43	45	131	1,057	483
410	Manson.	6,465		54			549	
411	Simpleton	5,187	13	115	26	53	49.6 65	527
412	Marathon	4,234		50			65	
4:4	Marathon	3,499	197	105		36	171	236
115	Marne	790	21	83		37	1	107
416	Martelle	548 436	11 25	11 15		28 41	2	110
418	Martins urg	450	20	10		41		110
419	Masonviile							
420 421	Massena	1,097 255	23 13	30 10	12	120 21	432 22	
422	Maurice	1.018	25	25	25	21	22	69
100		2,623		16		35	621	302
124	Maynard	547	6	17		21	32	184
425 426	Maynard MeCallsburg &cCausland &cClelland McGregor	1,077	9	50 25		46	138	
127	McClelland	808	19	50		76	71	
428	McGregor	6,400		165			324	275
429 430	McIntyre	947 4,837	14	47 29	12 25	70 83		
431		4,551	14	22/	25	- 00	550	240
482	hielbourne	939	12	12	1	55	63	
483 484	Meirose						325	136
435	Menlo	1,611 1,259	14	37 14	87 20	58		150
433	Meriden	550	6	20	16	28	42	6
437	Merrill Meservey	3,835	50	50	57	68		
429	Meyer	5,540 523	4	6	10	10	40	218
440	Mitles	833	6	39	10	37	33	
441	Milford	6,037	35	75	20	133	600	150
442	Millersburg	1,088	31	16	11	145	134	
444	Milton	4,817	12	20				240
445	Minburn	375	43	23	30	116	19	
446	Minden	2,448	14	34	27	51	600	
148	Mitchell	272 329	15	16 10	28	25		34 43
449	MitchellviHe	2,173	1	30		83	157	93
450 451	Modale	797	25	31	12	69	180	
452	Moneta	**********						
453	Monmouth Monona	398		20			10	245
454	Monona.	2,413	1	37	12		120	285
455 456	Monroe	5,679 7,096	112	29 54	64		575	36
457	Montour	7,096	25	40	22		729 120	
458	Montrose	780	50	40	42	71	70	142

Fire company	Streets, sidewalks and crossings	Waterworks	Electric and gas works and other Perking	Elections and town hall	Board of health and cemetery	legal expense	Miscellaneous	uterest on bonds and bonds re- deemed	Amt, of temporary loans and warrants of previous years paid
Sa.	32	=	国	五	22	2	×	2	4
		1	1			1			1
1	******			22 14			*********		ä
375	162			14		60	952		
370		17	169	6	+		**********	****	
	216 61 83 9	17	49 135	5	1	8	77 13		
	61					8 102			********
12	33		12	4			15		
45	9	******		12		*******	105		
45	703	458	1,096 341 485	75		50 30	105 38 5	1,691	16
	145 3/9 16		341	**		30	5		12
	16	698	480	4		162	5	414 1,063	202
						102			
	939	795	652				92	351	1,848
		*******							
	80		64 1,200 970 668 2,125				1		275 279 494 685 557
31	1,037 282 176	1,742 1,699 1,492 901	1,200	******		800 60 51 25	52 95		279
01	1,007	1,000	970	90	2	60	604	1,476 175	494
	176	901	2.125	88 110	2	25	1001	225	557
		VIII.		110	*******			200	001
186 16	704 37 398	304 269	1,288	6		59	5	252 2	
16	37	269	90	2		5	10	2	255
	398 228	******	90	10	******	9	5		
******	228			10	******	********	D		
			*******		******				
	21 36				52	*********	286		121
130	36	8	381 1°0			4			
	46		381			10	87	330 776	
		612	1.0	78			24 70	776	*********
	43		160	10			70 223		
		********		13		30 15	223		579 20
	63 1,545 25 651	11 675 2 747			7	1.0	11		
	1,545	675	1,202	74 25 20			111	1,475	554 625
	25	2	36	25					625
248	651	747		20		1,275	5	975	
	23		118	9	******		100		330
*******				19					330
	120		401	19		6	450	********	
	120 93 252 54 91 181 502		401 29 107 190	19		35 5	4 ⁶ 0 271 64		186
	252		107	4		5	64		
30	54	4,671	190			10		480 110	2,238 15°
	151	4,071		15 10 25			447 92	110	15°
2f 2f	502	*******	136	25	3	13			
25		1,759		168			1,286	133	1,389
						********			
	686			30		34			
15	21		2,075	******	67			750	1,559
15	62	344		2	67		529		823
	70	944	700	11			3		
	686 21 62 24 10 102 314	31	100 34 605	41 14 632 22					95 151 407
	314		605	632	107		******		151
	******		9	22		42			407
				******					
						10			
37	80	40	mod	8	******		75		
8/	80° 47°	40	3 7.45	100	11	165	204	675	
	54€		799 3.149 1,846 74 36	343 50, 24		165 199 187 128	75 294 202 1,673 41	675 918	624 120 44
				7.50					
	116		74	50.	109	187	41		120

TABLE NO. 2-CONTINUED-PAYMENT OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner
459	Moorhead	2,387		20	40	90	1	
460	Moorland	264	15	21	10	47	40	
461	Moravia.	1,363	36 16	78 32	76 15	177 77	57 15	87 193
462 463	Morning Sun	4,745 781	8	7	12	15	5	
461	Moulton	2,038	34	50	63	64	107	78
465 466	Mt. Ayr	5,168	25	37 5	25 10	39	787 20	63
467	Mt. Vernon	10,486	30	71		121	538	514
408	Moville	2,372	15	50	20	68	176	
469 470	Murray Nashua	1,507 11,604	45	23 24	40 10	76 143	486 261	26 350
471	Neola	7,188	25	184	100	128	830	
472	New Albin	862	15	25	1	81	518	
473 474	Newell New Hartford	6,958 1,437	1 12	29 36		27 53	79 63	440 117
475	New Liberty	882		15	10		58	88
476	New London	10,388	43	108	25	130	665	
477 478	New Market	925 155	92 8	24 15	10 24	40	149 9	40
479	New Sharon	5,616	120	104	40	135	620	
480	New Vienna	1,057	19	49	15	134	144	98
481	New Virg.nia	741 892	13 13	22 22	9 26	62 28	11 55	28 20
482 483	Nichols Nodaway	539	50	12	15	72	245	20
484	Nora Springs	3,372	18	61		57	458	400
485	North Buena Vista	514		28	23	45		50
481	North English	2,555	18 15	31	15	113	48 728	50
488	North McGregor	1,331	25	50	35	53	177	77
489	North Washington	281	6	10	10	30	60	6
490	Northwood	4,830 251	251	105 14	15 15	54 26	732	184 57
492	Norway	2,414	40	60	20	159	463	224
493	Numa							
494 495	Oaklan !	5,692 5.3	15 7	143 20	20 10	69 37	604 75	107
496	Onkville Ocheyedan	3,095	46	85		261	591	238
497	Odebolt	7,043	50	50	12	89	1,338	
498	OgdenOlds	6,401 351	44 41	108 41	25 22	108 115	844	297 58
500	Olu	2,009	41	13	10	119	275	08
501	Ollie							
502	OnslowOrange City	283 10,497	19 50	16 60	5 60	28 131	69 666	
501	Orient	526	2 8	7	8	13	97	78
505	Orleans	270	8	R	6	33		
506 507	OssianOsterdock	1,825	5	56	5	21	600	
508	Oto	1,143		30	5	9	140	180
509	Oxford.	3,641	26	111	65	104	580	875
510 511	Oxford Junction	1,663 870	3	45 11	25	14	276 38	- 58
512	Packwood	201	6	30	5	24	25	18
513	Palmer							
514 515	Panama Panora	618 8,614	9 18	9 36	13 46	16	32	
516	Parkersburg	3,770	18	44		90 95	10 421	495
517	Parnell	1,565	100	25	25	27	300	28
518 519	PatonPatterson							
520	Paullina	5,402	12	50		60	158	315
521	Persia	1,881		42	51		44	180
5°2 523	Peterson	2,°91 1,762	27 15	39		185	129	51
524	Pilot Mound	376	21	39	40	111		231

Fire company	Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of hebith and cemetery	Legal expenses	Miscellaneous	Interest on bonds and bonds re- deemed	Amt. of temporary loans and warrants of previous years paid
	100	800		10			267	300	760
	100 51 630		34	10 26 68	41	15 5	5 108		
	251		1,536	15		5 47	108 5 5	1,124	1,419
40	338 137 616		725 1,238	396 10 68	46	250 188		375 1,650	59
40 105	616			68	15		375 46	1,650	
	1,950	2,140 804	2,303 21 461 1,290	125 7	315	381	46 661	1,315 558	22
	1,950 459 177		21 461	77	10	30 8	194 28 300		
28 20		1,267 5,207	1,290	77 54			300 5	7,426 546	
	108 79 697 40 384		85 2,353 16	55 17		25 5 2	15		1
21	697	307 347	2,353	9	118	5 2	1,305 32	1,250 710	326
302	384						25	940	
	990 191		6,581 216	27 19		15	10 154	940	854 70
			1,457	27 19 14 99	10	121	5 31	585	1,386
3	592 353 510	316 188	9	40			5		
	510 177				41	8	78 395	115	
	79 598	621	20 772	13 25	101		395 33 119	142	
	598	621			101				
	179	497	110	13		5	38	248	133
26	631 178 101 559 86	427 38	171 366	18	10		278		
100	101 559	601	1,156	33	210	58 5	425	400	
1	86					35	425 - 53 - 686		
25		421	221	60		30			
	277	1,432		16			5 142	571	2,540
	277 86 86 661	238 2,501	769	16 29 26 612	110	180 45 79	233	660 842 1,787	841 15 1,080
60	661	2,501	1,914		5	79	559 50	1,787	1.080
	55 274			14			775	85	
		577							
	123 254	3,576	1,443	118	141		23 298	3,700	
	278			118 6		25	6		12
	125 946			38		92 1	155		
	01	499	120						
27	91 203	432 243	130 1,284 524	62 57 72 24	15	202	64 20	225	104
	135	492	524	72 24	40	44	35 40		657
	44		5	24		15	5		
	21	30 356						276	212
;	21 684 193	356 738	1,908 948	17 45 66	100	10	2,579	276 2,275 500	755
1	193	108	245	66		10		500	994
	57	594	1,769		125	50 8	2,006 5 655 484	200	6
	91	594 1,279 237	1,769 30 45	17	76	8	65F	200 225 150	672
		770		20	40		404	1 300	012

TABLE NO. 2-CONTINUED-PAYMENT OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner
525	Pioneer							
526 527	Pisgah Plainfield	364		20	10		70	
528	Pleasanton				15	50		45
529 530	Pleasant Plain Pleasantville	96 6,778	20 40	15 72	24	124	20	43
531	Plymouth							240
532 533	PocahontasPolk City	6,545 338	31	60	20	146	367 31	240
534	Pomeroy Portsmouth							
535 536	Portsmouth Postville	809 4,879	8 51	16 80	9	34 72	60 562	393
537	Prairieburg	384						122
538 539	Prairieburg Prairie City Prescott	2,608	19 25	10 40	26 15	1!¹ 53	678 278	1 °0 339
540	Preston	1,591 2,918		50			201	200
541	Primghar	3,698	44	47	10	8e	139	87
542 543	PrincetonPromise City	1,021 209	17 18	65 17	5 7	77 40	45	91 10
544	Protivin	319			8			
545 546	PulaskiQuascueton	1,063 598		36	25		9 127	100
547	Prdeliffe	2,964		50			151	
548	Rake	198		.10				84
549 550	Ralston	527 9	27	25	10 7	21	6	
551	Randolph							
552 553	RathbunRadlyn	79 1,088	11	10	10	36	30 304	5 88
554	Redding	509	2	8	15	40	60	32
555 556	Reint eck	4,260		69		102		
557	Rembrandt	123		24	30	100	502	302
558 559	Remsen							
560	Renwick Ricevile	1,473 4,291	26 9	23	10	61 43	25 364	73 59
561	Ricev.ile Richland	4.007	25	35	20	60	726	45
562 563	Ricketts Ridgeway	1,607	20	29 15	12	73 22	€0 30	58
564	Ringsted	1,803	17	15	10	€0	63	150
565	Rippe:Riverside	825 4.64	15	26 ¹	12	60	71	480
567	Riverton	335		8	12	60	29	34
568 569	Fock Falls	4.900						
570	Rock Valley	3,843	22	28 45	42	106	589 279	615
571 572	Pockwell City							
573	Rodman.	8,182	59	51	62	159	453	
573 574	Rodney	126	Ą	15		28	4	- 36
575 576	Roland	7.2°8 2,150	70 12	35 23	5	26	123 25	275 60
57	ome	165	18	12	8	3		42
578 579	Rosehill	463 498	17	18	9	76	12	43
580	Rudd	418	9	9	8	44	1	48
581 582	Runnells Russell							
583	Ruthven	671 1,770	13	18 30	. 25 26	57	118 484	15
584 585	Rutland Ryan	24 458						
586	St. Ansgar	2,482	25	40 35		60	60 31	205
587 588	St. Anthony	299		14				43
589	St. Charles	859 45	22	30	10	83	56	128
590	St. Olaf	276	1	20	1	5	1	

									ı te
Fire company	Streets, sidewalks and crossings	x x	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Miscellancous	Interest on bonds and bonds re- deemed	Amt. of temporary loans and warrants of previous years paid
Î	Z 0	Waterworks	2 2 2	S.	f of	1x3	<u>=</u>	ed te	S S S
00	5 <del>c</del>	5	EXE	÷==	EE	=	le ce	ore or	a Tage
ire	5 5	ä,	5 ≥ =	<u> 3</u>	Soa	5	ii	da a	Hang a
-	x	-	-	<u> </u>			-		,
							10		99
	20.		130						
	117 764		4,752	18			135	525	
64									
	689 148	935 22	618 40	16 33		140		849	2,454
16	165 468	264 1,490	99 848	15 43		25	355	114 500	1
	100		and the same and			80 5		525	1 132
17 2	138	63	187 35	21	20	ā	15 219	525	658 990 1,168
			250				1,049		1,168
	917 124	294	150 189	60	161	50	15 219 1,049 30 51	1,673	307
	108					14 37		100	
139	406	48	37 342	1 38		37 75	54	188	
	310								1 001
3	7 82	308	97	254 10	294	20	549		1,231 1° 275
	160						3		275
				2					
	6 .			25			5		
	273 80		33	15 23		16	325 200		
							292		
65 19	851 50	465	1,300	70			292	225	
	245 72]	631	501 1,342			4	71	266 200	2,273
15	85 196	214	1,342	24 14	35	4 5 5	57 71 1,079 10	200	967 2,273 361 915
31	- 58	- 1	44 84						
	357 102	287		10		170	76 146 204	116 420	389
	709		2,550	50 30		10	204	547	
	187		4	30	31		12		
16	800 15	1,630 45	1,392 620	11 15		43	71 1,939	312 100	495
	15	i		15				100	
876	386	2,838	1,116	11		50	1,506		615
		19		10					
88	2,339 324	19 562	1,000 290	10 50 29	51	28	731 105	1,737 496	109 616
	78 .		290	21		28 139 2 20		490	010
	259		85	20 17		20	10		
	211		80	1/					
18	236		57				83		
10		120		24 19	64	7 104	680	225	18
	34	and the same of						75	
10	134 223 375	313 464	182		15	13	50	250	1,009
	223			10		97	5		6 58
	40			4		31	U		90

TABLE NO. 2-CONTINUED-PAYMENT OF

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner
591	St. Paul	370	21 16	21 42 -	5	90 111	24 600	10
592 593	Salem	1,498 772	10	12 -		58	72	109
594	Sailx	654. 5,339	50	50 55 _	20	71	490	120
595 596	SantornSandyville							
597 598	Scarville	118 . 1,995	25	52	10	157	272	180
599	Schaller	12,063	47	108	25	110	400 391	120 260
600	Scranton	4,875	12 6	23	16 10	49 26	43	35
601 602	Searst oro Sergeant Bluff	276 615	1	28			10	81
603	Shambaugh	235	7	11 .		46		24
604 605	Shannon CitySharpsburg	183	4	11		7		
603	Sheffield					55		352
607 608	Sheldahl	3,271 134	15 15	60 15			13	
609	SheldahlShell Rock	3,901	2	30			167 38	128
610	ShellsburgSibley	1,676 14,093	25 19	19 68	10 60	27 78	872	637
612	Sidney						31	173
613	Silver City Sioux Center	1,651 5,831	20 252	22 53	20 24	9t	120	300
614	Sioux Rapids	3,631						
616	Slater	292 917		15 8	20		15 232	51
617 618	Smithland	491	18			114	29	120
619	Soldier	131	7	50	2 20	30 59	18 609	2
$\frac{620}{621}$	Somers	1,959	129	50				
622	South English	339	8		10 20	41 52	64	84 62
623 624	SpillvilleSpirit Lake	842 7,448	20 28		50	279	653	663
625	Spring Hill						41	161
626 627	Springville	2,005 724	7	28 25	10	35	9	869
628	Stanhope	254		21			156	15
629 630	Stantor	1,325 669	6	51 25	46	84 139	162 9	136
631	State Center	12,382		54			557	163 93
632 633	Steamboat Rock	366		25	5 12		18	
634	Stockton	179						
635 636	Story City	12,693 750	2:			84 24	37	45 107
637	Stratford	1,402	20	20		52	54	40
638 639	Strawberry Point	11,535	5	1 54 25			564 132	137
640	Sully	479			10		24	104
641	Sumner	8,025		1 30		10	482	
642 643	Sutherland	3,246	3 1	2 50	73		789	
644	Swaledale	15-	1	6 18	20	60	56	
646 646	S   Swea City	1,69	1	5 30	)	85	196	133
647	Tabor	4,17	7	6 20	)	8 94		
648		1,22	5	4 40	2 1	5 21	60	
650	O   Chayer	35	3 1	1 10	0	_ 23	3	270
65		4,05		1 51	1 2	5 48	26	6 6
65	3   Thornburg	9	7	7 1	4	6 10		. 10
65 65		58		503	5 8	5		

# TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Fire company	Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and bonds re- deemed	Amt, of temporary loans and warrants of previous years paid
				9:		106			
5		199	48 186 21 822				94	38	
	233 12 <b>3</b>		186 21	3. 10.	41		94 252		
152	102	2,056	822	10	105	158	368	78	
<b>-</b>	118								
<b></b>	116	411	521			28	40	150	
	146 533 913	444 751 2,067		65	20	28 31 10	200	150 175 935	9,478
50	•	2,067		55 12		10 97	41 57	935	94
	139			3		57	57		239
	95			17			35		
<b>-</b>	10			19					132
<u>-</u>									
	398		1,668	18 8		150 15	5 68	550	
4	458	1,2:0 84 2,186	619	223		10	46	125	1,007 735 3,430
	458 33 636	84		61	58 20	30	46 175 684	125 394 1,676	735
552		2,186				30	684	1,676	3,430
	114		229 2,789	41 31	75	2	78 680		756
50	784		2,789	31			680	225	485
	135			23	41	3	60		
	135 21	370	74				46	95	
			192			18			
	361	514	75			65	3 142		
	361								
	57 478			20 28	8	16	5		10
13 <b>1</b> 87	527	1,953	140 28	75			5 297	2,130	212
		315							
	706 173	315	497	1 20		10 27	194 101		
	4.9			20		21	20		
39	604		250	7	1		20 14 107		
	174 37	660	6,026	50			107 562	220	4 000
	37 182	66° 27				16		220	4,099
	103		87	13			20		31.
284	1,066	758	7,771 13	149 35	169	60	674	1,455	113
	10 124 859		13	35 12					6,54:
31	124	821		750		11	10	175 175	3:
31 14 19	90	821 770 11	2,103 175	150 6	25	15	28 14	175	6,54:
	90 235		1	50		37 15 49	7		
11	239	4,880	1,067	2	32	25	46	1,321	
15 4	510	224		26	49	35	117	175	1,105
4				5			117 5	175 50	
	157 160 670	335	900	22 67		6	143		
6	670		209 1,115 129	13			65	246 575	214 1,081 83
	162	204	129	13 39			5	250	83
	31 299					35	5		
		77				10	6	1,923	1,659
	16						20 14	1,020	1,000
				0.4			7.		
				24			11		460

TABLE NO. 2—CONTINUED—PAYMENT OF

z	TOWNS	Total	Mayor's office	Town c crk	Town freasurer	Town council	Town marshal and police	Street commissioner
656	Tingley	1,274		28	7 _		104	111
657	Titonka	1,028		25 _			618	619
658	Traer	6,612	25 20	111 - 16	19	189 32	116	45
659 660	Tripoli	$\frac{972}{5,426}$	1	152	2	123 57	852	443
661	Truro	423	12	20	4	57	10	77
662	Treynor Tripoli Truro Turin	112	5	14	6	20 -		
663	Udell	305	2	10 - 35 -		48		
634 665	Underwood Union	1,021 2,689		0.0 -		10	63	187
666	Urbana	231	13	29 _		46		31
667	Ute	2,931	16	42 -		52	437 . 960	560
608	Vail.	5,044	25	100	60 27	60	105	50
669 670	Van Horne	$\frac{1,726}{992}$	15	15	10	160	71	136
671	Van Meter Van Wert Varina	335	G	G	5	33	21	40
672	Varina	1,274	12)	30	12 25	72 84	60 24	$\frac{90}{276}$
$\frac{673}{674}$	Victor	5,207 467	16	47 15	15	6	100	210
675	Volga	301						
676	Wadena	105	1	15	5	5	2	20
677	Walcott	2,562	41 22	198 - 22 -		211	646 .	130
678 679	WalkerWall Lake	1,801 3,783	10	20		62	300 .	
680	Walnut	11,312	73	67		114	678	
681	Wapello						204	74
682	Wapello Washta Waucoma	520 485	6	21 19	10	30 44	42	157
684	Wantlego	619	3	36	56	12	6	
685	Wayland	603	25	20	6	30	128	60
686	Webb	619 -					64	27
688 688	Weldon	$\frac{176}{4,655}$	39 69	26 60			258	
689	Wellman	2,160	50	27	18	85	758	132
690	Wesley	3,411	9	26	1.			180
691	West Bend	3,065 3,890	13	56 39	50 10	114 77	246 604	240
693	West Branch	2,184	21	37	15	69	98	277
694	West Chester	337	15	15	5	41		17
695		681	12	12			242 16	14
696	West Liberty	842 - 17,494	120	128	25	128	469	
698	West Mitchell	108	4	4	2	20		35
699	West Point	4,530	35	36	26	81	417	
700	West Union	3,273	30 25	66 126	125	69 122	694 615	C02
70:	Wheatland.	9,426 1,976	55	35	22	82	100	209
700	Whiting	762					110	
70		959 223	21 10	43 15	17 10	21	86 10	120
70	Williams	2,779	15	40	20	50	316	300
70	* VITILL a manufacture	9,480	14	77	36	76	720	
70	Wilton	11,516	40	120	25	90	1,084	
70	Winthrop	5,033 2,015	35	50 25	12	60	184 540	284
71	1 Wiota	183		11	23		9	
71	Z WOOLCH	208		16				
71 71	3 Woodbine 4 Woodburn	7,231 1,396	16 21	36 19		65 112		300
71	5 Woodward	1,300	21			112	45	
71	6 Woolstock	178	42	20	5	28	64	19
71	7 Worthington	1,345	16	25	15	72	100	
7	8 Wyoming 19 Yale	6,196 521	30 20	11 21	25	75 59		140 163
7	O Vetter	160	25	15				100
7	Yorktown Zearing	140	5	13	10			
-	Zearing Zwingle Zwingle	697	12	30	/	53	. 98	169

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Fire company	Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and bonds re- deemed	Amt. of temporary loans and warrants of previous years paid
50	157 171	1,375	49	3 43	5 402	14 150	420	150	390 768 103
58	1,629	1,873	1,140 149 316		402		575 143	375	1,197
223		1,101		18 15			5 29		
	27 278 24			11			15		
	24 106 89	$\frac{495}{315}$	$\frac{32}{687}$	32		30 357	100	225 584	390 13 1,547
25	89 99	543 193		24 77		62	10	84 670	1,547
25	780	193	1,256 340 176	77		10	268 302	670 400	342
25	39		176	2	22		5		341
	39 72 23			132		635	20		340
12	544	467	2,443	27 20	10	30 25	13	1,189	138
	147								
35	674	521	27 51	10 65 61		10	15 110		
	$\frac{304}{322}$	521 237 300	1,925	61		21 53	50 5	786	907
	382	259	6,297				5	786 $1,264$	2,173
	122						53		
8			190			12		90	29
	361			39	20	10			285 244
375						20			
	72 128 50 125 321	221 250 430 1,293 165 362	300 36	29		97	366	160 223 843	3,023 453 1,862
	128 50	250 430					10 115 491	843	1,862
	125	1,293	110 694 449 50	53 48 161	174	21	115 491		663
45 15	240	362	449	161	5	21 15	41	1,188 384	
	8 175		50	10	5	11	5 240		155
327	175 11 582	129 3,406	8,644	114	403		10 1,328	$162 \\ 1,720$	500 100
	33	5,100	1,988	114 10 90				587	
	126	260 2,355			43 20		502		1,055 1,632
372	1,751 $156$	$\frac{2,355}{470}$	1,469 134	92 14	246	25 40	46 502 260 179	1,240 60	1 420
	325				54			267	273
	97 119		11	107 22		103	80 16		7
27	194 1 015	907	450 2,638	100		25 758	116 1,487 1,017	211 604 612	2.064
. 40	1,015 328	7,329	2,906	21	154	25	1,017	612	2,064 785
	940	307	2,906 65 58	24 20	154	72	10	692 662	2
	62 63		58	20			129		
	200	1,232	871		57	77	1,725 $54$	1,645	
	258		157			8	54	698	
				30			979		
	655 583 145	639	60 480	107	10	20 11	372 109	2,712 60	616
	145		30		10	11	5 90	60	
				16	10				6

## TABLE NO. 3-

				Ti	exes, Lic	enses, I	ines, Et	е.
Number	TOWN	Total receipts	Total of taxes, licenses, fines, etc.	Taxes from county treasurer	Poll tax	Fines and licenses	Mulet tax and town liquor license	Miscellaneous
1	Grand total	\$2,256,858	\$1,314,758	\$991,954	\$ 25,760	\$ 64,451	\$140,522	
1	Ackley	\$ 18,915	\$ 6,419	\$ 6,130	\$ 68	\$ 213		\$ 8
2	AckworthAdair	206 40,131	206 4,2:.6	206 3,641	102	339		214
3	Adel	6,462	4,857	4,503		306		48 49
5	Afton	4,955	4,028	3,675	30	274		49
6	Agency	2,401	2,050	1,985		65		
8	Akron	15,013	6,602	3,906	18	460	1,800	418
9	Albert City	750	750	664	16	70		
10 11	Albion	4,248	3,502	3,223	109	170		
12	Alexander	740	623	549	20	34 28		20
13	Allerton	15,097 3,061			53	147		6
14 15	Allison	19,927		3 890	131	429		7,585
16	Alta Vista	2,152	2,152	1,334		57 238	740 950	21 38
17	Alton	12,595	4,308	3,048	34	238		00
18 19	AltoonaAlvord	753 7,180		1,136	40		1,050	58
20	Andover	309	305	2			300	
21	Andrew	880	858	89	2	88 84		331 20
22 23	AnitaAnkeny	6,120 1,163	4,128	4,022 963	12			20
24	Anthon							
25	Aplington	1,625	1,56	1,551		10		
26 27	AreadiaArcher	1,438	1,43		33	12	1,100	
28	Arion	1.977	1,70	1,003	60	75	526	38
29	Arispe	25	7 25			61		
30	Arlington	1,950 5,03	1,35 2,98	1,290		428		22
31 32	ArmstrongArmold's Park	748	74			40		
33	Arthur						0.004	149
34	AshtonAtalissa	4,29 50	9 4,14 6 48	8 66 5 40		54	3,284	48
35 36	Athelstan						1	
37	Auburn	1,01		4 92	5 57	398		301
38	Audubon	13,34 6,42	6 3,72	9 10.546 7 3,53	1	196		301
40	Aurora	61	6 61	6 53	3 2	5		
41	Avoca	22,66	1 18,88	0 4,93	7 130	369	705	12,739
42	AyrshireBadger	62	4 62	4 40	2	9:		131
44	Bagley	1,75						16
45	Bailey							
46	BaldwinBancroft	1,99 4,36		2 86 9 2,40	1 4	30	1,050	102
48	Barnes City	42	6 42	0 32	9	9		
49	Barnum	55	6 55		3 1		8	
50	BassettBatavia	1,63	3 17 4 1,69	9 1,60	1 1	5 2	3	
51 52	Battle Creek	11,2	6,67	4 2,62	1	18	8 2,475	1,390
53	Baxter	4,57	0 2,78	2,61	7 3	0 13	4	
54	Bayard	12,64		15 1,84 32 71	6 1		0 3	12
55 5€	Beaconsfield	3:		50 31	1	9 8		
57	Beaman	1,00	89 8	62	4 4	2	3	189
58	Bellevue	29,99	7,59	3,42	23 80	5 4	5 3,35	46'
59		2,2	1,9	1,80			4	8

S	Classii Sou	iled by		Classi Soi	fied by	rent I-	Rece Obli	ipts from gations Is	Debt sued	
Total water, electricity and gas	Water	Electricity and gas	Total streets, town hall, etc.	Streets, crossings and sidewalks	Town hall, scales and cemetery	Total from bonds, current warrants and miscel- lancous	From bond sale	Current year's war- rants outstand- ing	Miscellaneous	Number
381,182	7176,219	\$204,963	\$ 42,832	\$ 11,759	\$ 31,073	\$ 518,080	\$ 310,522	\$ 165,260	\$ 42,304	
12,496	3 917	\$ 11,579								
811 1,436	1,352	811 84	109		\$ 109 139	\$ 34,892 60 783	\$ 30,500	\$ 1,022 60 32	\$ 3,370	
			144	5	1.49				751	
351 6,153	351 556	5,597	27		27	2,231		2,231		
423	423					223			323	]
						6,750	5,000	117 1,750		1
6,122 394	394	6,122	32	12	20	3,158		63 3,158	28	1
4,734	4,734					5,263	7 500	0,100		1
3,020	551	2,469	4		4	4,021	4,530			]
412	152	260	405		405	4,021 7	4,000		21 7	1
60	60		22 41	31	22 7	1,891		1,891		2
						179		179		2
			64		64					2
			2		2	1			1	2
275	275									-
529	529		73	79						:
977	977					1,078		1,078		:
										2
134 21	134 21					17		17		1
										ì
1,927	1,927		105	100		76			75	
2,699	402	2,297								1
1,448	1,448		647	206	441	1,689		1,689		4
										4
										4
										4
1,451	321	1,130	25 54	54	25					4
-, 201										4
			<u>î</u>	i		22		22		4
			5		5	22		22		1
4,556	1,344	3,212	20	20	105					
1,571	1,571		218	33	185	10,500	10,500			1
			23	2	21	10,500 171		171		1
						150		100		:
12,028	1,799	10,229	143	22	121	188 10,159		188 159	10,000	1
360										1

# TABLE NO. 3—CONTINUED—

1			f	Ta	ces, Licer	nses, Fin	nes, Etc	
Number	TOWN	Total receipts	Total of taxes, licenses, fines, etc.	Taxes from county treasurer	Poll tax	Fines and licenses	Mulet tax and town liquor licenses	Miscellaneous
ı B	enton	224 208	224 208	194 175		30 32		<u>i</u>
	entonsport	208					855	5,160
1 1	tettendorf	15,913	15,768	9,732		21 12 -	833	60
1	liemingham	$\frac{989}{2.255}$	943 749	871 528	77	113		31
242	Unirshurg	1,734	1,723	1,560	99-	64 .		
67   1 68   1	BlairstownBlakesburg	894	807	807				26
00 1	llanchard	1,581	1,121	948	57	90 . 113 .		20
70	Riencoe	551	551	$\frac{438}{1,299}$	76	53 .		3
PT 1	Hoekton	1,525	1,431 863	1,285	66	14	C00	$\frac{3}{7}$
72 1	Blue Grass	893						34
7.4	Rode	1,998	1,410	1,243	91	42 74		34
75	Bonaparte	2,816	2,432	$\frac{2,358}{333}$		1.4		
76	Rondurant	637	333	000				
77	BoutonBoyden	887	750	542	77	131		
								112
		456	456	336		8 39		112
81		288	288 323	249 231		57		1
82	Brayton	323 3,150	3,116	1,133		109	1,590	284
83 84	Breda	147	146	24		102		20
85	Brighton	7,361	3,735	3,007		551		177
86	Bridgewater Brighton Bristow	463	463	463	166	485		
87	Reitt	8,117	6,573 8,464	5,922 8,143	106	123		88
88	BrooklynBuckeye	15,016	0,101					
90		1,815	1,809			31	1,400	21
91	Buffalo Center	4,149	2,668	2,34	52	322 310		
92	Burt	2,400	2,078 1,193	1,710	57	125		1
93 94	BusseyCalamus	1,211 1,102			2	85	750	
95	Callonder	580	580	) 45		35		1
96	Colmor	4,535				103		
97	Columet	669	458	3 25	9	30	100	
98	Camanche Cambridge	2,28	2,04	1,72	5	320		
100	Cantril	873	72-	1 72	4			
101	Carbon	370	33					
102	Carlisle	1,05	2 1,05	2 50		1.		
103		1,35	0 1,25	3 1,21	7 5		3	
105	Cascade	7,51	8 5,98	5 3,31	9 78	17-	2,323	5 8
106	Casey		8 46		25		5 23	
107	Castalia	- 46	5 40	2.		<u>'</u>		
109	Center Junction	1,09	98	8	69 59	)	2	_
110	Center Point							;
111	Central City	1,87	$\begin{array}{ccc} 12 & 1.73 \\ 07 & 2.63 \end{array}$		03 50 2	- 2	5 1,26	1
112 113	CharlotteCharter Oak	7,00		98 1,9	36	43	0 2,53	2
114	Chateworth		99 2	99	29	_ 2	4 21	7
115	Chelsen	1,3		02 1,2	13		9	
116	Chester	1,0		59 8		2 6	2	
117	Chillicothe	2,6			65	39	5	
118	Churdan Cinciunati	1,3	43 1,2	06		0	30	0
120	Clare							
	Clarence	6,3	63 2,3	111 0	76 7	0 :	37	-1

-	Classif Sou	ied by rce		Classii	fied by tree	Tent.	Rece	ipts from gations Is	Debt sued
and gas	Water	Electricity and gas	Total streets, town hall, etc.	Streets, crossings and sidewalks	Town hall, scales and cemeteey	Total from bonds, current warrants and miscel- laneous	From bond sale	Current year's war- rantss outstand- ing	Miscellaneous
			145		145				
			46	8	38	1,506		1,506	
			11	11					
			52		32	87 428		87 428	
						920		120	
						94		94	13
			23	23		. 13			13
569	569		19		19				
384	384		0.0						
			96		96	208		208	
			137		137				
34	34								
1,499		1,499	559	75	484	1,568		1,533	35
1,260	1,169	91	19 475	19		265		265	
6,077	1,169 1,855	4,222	475		475				
			6		6		2		
139	139					1,342		1,342	
266	266		62	62 18					
			62 18 5	10	<del>-</del> 5				
==								555	
772	772		89 92	89	92	880 124		326 124	55-
						4			
232	932		10		10	151		151	
						33		33	
			66	<u>5</u>	61	31		31	
617	617		113	105	8	803		3	800
77	77		81	81					
						152		152	
317	317		11		11	4,000	4,000	102	
3,468	1,151	2,317							
			20		20				
91	91		20 10		10				
			137	28	109				
3,202 664									
3,202	1,509 664	1,693	850 335		850 335	313		273	40

TABLE NO. 3—CONTINUED—

				Ta:	ces, Lice	enses, F	ines, Etc	2
Number	TOWN	Total receipts	Total of taxes, licenses, lines, etc.	Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous
123	Clayton	750	750	244	5	]	500	14
124 125	Clearfield	1.795 524	1,638 524	1,475 459	128 47	21 18		
126 127	Clemons	78 892	78 892	657	27	47		78 161
128	Cleveland	520	283	222		61		
129 130	ClioClutier	644	427	298	54	75		
$\frac{131}{132}$	Coburg	2,455	2,296	2,186	23	28		49 15
$\frac{133}{134}$	Coln. Colesburg.	2,965 385	2,888	2,709 368	92	72 17		
135	College Springs	1,183 3,173	1,186 2,746	1,165 2,551	78	21 117		
$\frac{136}{137}$	Collins	892	892	781	42	69		3
138 139	Commbus Junction	908	828	824				
$\frac{140}{141}$	Commbus Junction Conesville	2,941	2,906	2,711	90	49		56
14?	Conway	820 5,393	820 3,585	755 3,130		31 180	75	34 200
$\frac{143}{144}$	Coppock	63	63	57	3	3		
$\frac{145}{143}$	Correctionville	3,208	1,962	1,107	51	312	452	40
147 148	Corwith	2,644 29,866	2,262 8,647	1,392 8,562	12	170 44		688 41
149	Coulter	2,233	545	473	60	7 38	925	5 22
150 151	Crawfordsville	1,015 952	1,015 952	921	30 30		920	1
152 153	Cromwell	279 380	279 380	228 363	35 16	3		13
154	Crystal LakeCumberland	3,002	2,756	1,954		174 29		628
155 156	Cushing	524 1,891	524 966	480 870	15 36	60		
157 158	Cylinder	391 882	391 882	390 376	469	1		37
159	Dallas Center	1,359 733	1,287 736	1,007	140	112 10		28
160 161	Danbury	6,113	1,906	1,375	12	129	100	290
163 163	Danvine	563 716	563 716	556	3	160		
36.4 34.1	Dayton	9,544 663	3,655 662		177	305 21		810
300	1   Dealth an							
167	B Defiance	410	410			87		
10		2,345 670	1,878 553		75 75	27 15		100
17	i Delot	3,909				180		
17	3 Penver	3,210	2,715 1,77	512	55	33	1,169	5
37	5 De Soto	819 807	819 807	732			5	
37	s be Witt	11,311 15,649	8,94	4,719		175	3,330	722
27	S Dingonal	878	873	800	13	3	5	11 32
7.0	0 Dike	2,092	1,31	7 1,096	5 50		5	16
38	B Dixon	1,825	1,32	5 223	99	1:	1 975	17
31	Donohue	1,761			30		6 406	

	Classi Sor	fied by		Classi	fied by urce	rent F	Rece	eipts from gations Is	Debt sued
G	Water Electricity and	Electricity and gas	Total streets, town hall, etc.	Streets, crossings and sidewalks	Town hall, scales and cemetery	Total from bonds, current warrants and miscel- laneous	From bond sale	Current year's war- rants outstand- ing	Miscellaneous
			197	157					
						237	237		
90	190		27		27				
59	159								
			77		77				
88 -	388					39		39	
	• • • • • • • • • • • • • • • • • • • •		80	80					
-									
84	34		1	1					
88	619	69	1,120		1.120				
06	7.00				240				
62	1,000 269		240 120		120				
32		5,932	436	436		14,851		14,851	
						1,688		672	1,016
46	246								
			525		525	400			400
			72		72				
48	384	1,864	266		236	1 601			
10		1,804	200		200	1,691		1,691	
10									
TO	710		11		11	5,168	4,018	1,150	
50	450			ī	16				
			17 26	26	10	91		91	
		1 104							
34	291	1,134 10				60 1,135		1 125	
						J ,100		1,135	
	1 053								
72 29	1,672 974	355	695	337	358	79 997	10.000		
	019	000				12,820	12,000	826	
56	256		19	1	18	500			500
1									

TABLE NO. 3—CONTINUED—

1				Та	xes, Liee	enses, F	ines, Etc	
Number	TOWN	Total receipts	Total of taxes, licenses, fines, etc.	Taxes from county treusurer	Poll tax	Fines and licenses	Mulet tax and town liquor license	Miscellaneous
185	Doon	4,890	3,175	2,160		102	913	<b></b> -
186	Dougherty Dow City	3,475	2,199	695		46	1,200	258
		4,205	3,456	3,246		210		<del>-</del> 7
180	Drakesville	532	532 830	525 673	35	87		35
190	Drakesville Dumont Duncombe Dunkerton	\$30 3,820	734	631	5 _			98
192	Dunkerton	849	849	685	24	31		109
153	Dunlan	7,176	5,782	5,437	575	290		55 82
101	Durant	9,257	4,635	4,317	147	89 22	3,000	82
195	Dyersville Dysart Earlham Earling	8,642 10,088	$\frac{6,376}{5,656}$	$\frac{3,351}{5,144}$	75	400	5,000	37
196 197	Fartham	6,961	3,323	3,285	21	17		
198	Earling	1,387	1,195	1,041	7	2		145
199	Fariville	2,346	2,042	2,005	3	34		
TIVE	L'arls					11		25
201	East Peru. Eddyville. Edenville. Edgewood. Elberon.	420	420 3,027	384 2,624	145	258		
202 203	EddyVille	7,536 1,028	1,028	825	113	120		83
204	Edgewood	1,162	1,138	954	CO	107		17
205	Elberon	1,215	1,107	1,082		25		
206	Eldridge							
207		671	665	545	65 209	55 11	1,325	443
208	Elkader	$\frac{5,717}{474}$	4,089 474	$\frac{2,101}{436}$		11	1,020	1.0
209 210	Elkader Elkhart Elkport Elliott	709	709	102	2	5	600	
211	Elliott	2,256	1,736	969	54	139		583
212	Ellston	372	372	274		98		
213	Ellsworth	8,003	1,655	1,059	168	10		418
214	Elma	5,498 432	2,933 420	2,620 303	123 42	190		7
215 216	ElyEmerson	3,077	$\frac{420}{2,327}$	2,159		41		127
217	Epworth	1,089	1,019	1.003	12	3		1
218	Fssex	5,104	4,801	4,221	75	139		360
219	Everly	922	855	665		147		43
220	Exico	2,727	2,591	2,433		145		1
221	Exline Fairbank	748	729	722				
223	Farley	2,032	1,830	478	65	137	900	250
224	Farmersburg	592	592	244	48		300	
005	Farmington Farnhamville Farragut	11,461	4,257	3,978	12	170		9.
226	Farnhamville	677	677	588	3 74	15		220
227	Farragut	1,117	1,117	846		43 52		9
228 229	Fayette Fenton	8,329 1,788	$\frac{3,883}{1,222}$			129		1
230	Ferguson	1,100	1,	1,002				
231	Fertile	606	538			(		
232	Floyd.	718	718	60-	1	114		
233	Fonda	6,146	3,100	2,720	140	305		6
234 235	Forest City	3,217 $12,731$	3,175 9,683	2,77 6,929		$\frac{193}{1,270}$		1,48
236	Et Atkinson	12,731	5,00	0,023		1,210		1,40
237	Ft. Des Moines	464					)	
238	Foster							
939	Franklin	275	260		6 1	1	225	
240	Fraser	508	508		4 34			
241	Fredericksburg Frederika Fremont	429	290	1		30	260	
242 243	Fremont	2,010	1,999	1,82	5 50	3		9
244	Galva	11,180	2,12	1,82	30	19		
245	Garber	414	41-	1	4 11	,	2 300	
246	Garden Grove	1,376	1,27		3 50	14		1

	Classif Sou	ied by ree		Classif Sou	ied by ree	rent I-	Rece Oblis	ipts from gations Iss	Debt aued
Total water, electricity and gas	Water	Electricity and gas	Total streets, town hall, etc.	Streets, crossings and sidewalks	Town hall, seales and cemetery	Total from bonds, current warrants and miscel- lancous	From bond sale	Current year's war- rants outstand- ing	Miscellancous
1,278	305	973	17:		172	265		265	
743 616	743 616					533 133	320	213 133	
						3,095	3,000	95	
753						942		942	
$\frac{452}{3,708}$	452 623	3,085	914 563		914				
950	623 950 463		563	108	455	753		1,556	753
2,863 $3,558$	463 130	2,400 3,428	13 83		13 83	1,556		1,555	
192	192	0,420							88
215	215		1	1		88			88
4,509		4,509							
						24		24	
108	108					~*			
1,620	1,620		6		6			1	
1,020	1,020								
			235		935				
285	285		250		20.7				
2,020	637	1,383				4,328	3,012	1,316	
2,565		2,565				12			12
						750		750	
			5		5	65			65
303	303		30		30	37			37
136	136								
			17	17		2		2	
202	202								
5,894	1,553	4,341	9	9		1,301		1,301	*******
$\frac{4,002}{504}$	591	3,411	62	62		444		60	384
504	504		02	02					
						68			68
1 090	835	204	1 150	1,447		554			554
1,039	830	204	1,453	1,447	6	554 42		42	554
2,309	2,309					740		740	
						455			
						455		455	
			15		15				
139	139								
109	199								
						11		11	
478	478					8,575	8,500	7.	
			105		105				

TABLE NO. 3-CONTINUED-

			21	Ta	xes, Lic	enses, F	ines, Etc	·
Number	TOWN	Total rece pts	Total of taxes, licenses, fines, etc.,	Taxes from county treasurer	Poll tax	Fines and licenses	Mulet tax and town liquor license	Miscellaneous
247	Garnavillo	1,071	1,063	31:	84	1	600	66
248	Garner	6,550	5,694	5,37:	110	223		99 27
249	Garrison	1,194	1,194	99:	118 228	54 51		21
250 251	Garwin	1,187 466	1,187 456	35:	220	53		61
252	George	5,486	2,009	965	30	74	925	15
253	Germania	6.0	648	556		63		29
254	Gilbert	692	692	538	83	71		
255	Gilman		7 500	1 100		217		
256	Gilmore City Gladbrook	18,110	1,703 5,418	1,486 3,068	172	23		2,155
257 258	Glidden	7,499 14,575	2,737	2,570	142	25		
259	Goldfield	1,745	1,745	1,514	110	121		
260	Goodell	879	879	667	60	140		12
261	Goose Lake	4,015	795	193	25	2	575	
262 263	Gowrie	2,445	1,336	1,100	105	131		
264	Graettinger	167	167	42	88	37		
265	Grafton	2,649	2,649	1,791		166		692
266	Grand Mound	2,640	2,297	768		68	1,450	11
267	Grand River							
268	Grand View	959	999	946	42	11		
269 270	GrangerGrant Clty	68	68	68	12	11		
271	Gronvilla	1.692	1,650	563	55	63	933	36
272	Gravity	1,568	1,505	1,291		193		21
273	Gray							
274	Greeley	3,371	2,851	2,280		389		176
275 276	Greenfield	24,972	19,46	6,325	224	346		12,572
277	Greenfield Green Island	713	710	i	4	5	730	1
275	Grimes.	3,200	877	794	9	74		
279	Griswold	9,264	4,396	3,537	189	614		56 28
281	Grundy Center	8,359 9,427	7,4.7 5,774	7,225 5,363	177	240 50		184
28 2	Grundy Center Guthrie Center Guttenburg	5,039	3,901	1,168	211	7	2,569	157
283	Halbur	1,218	831	252	9	287	225	58
284	Hamburg							
285 286	HamiltonHancock	264	192	199				
287	Hanlontown	627	485	47		11		
288	Harcourt	709	709			55		268
289	Harpers Ferry	466	460	429		36		1
290	Harpers Ferry	1,301	1,258	96-	56	125	75	38
291 292	HarrisHartley	10,727	4,305	3,358	5	247	700	00
293	Harvey	20,121						
294	Hastings	985	96-		1	328		22
295	Havelock	663	663			89		
296 297	HawkeyeHazleton	1,661 946	1,41					2
298	Hedrick	540	001		10			
299	Henderson	452	45	2 36	60	24		
100	Hepburn							
801	Hinton	1,962	1,96	2 30	0 84	141	1,400	37
302		10,410	6,57	7 2,23	218	900	3,767	37
803	HOLV CLOSS	625	54	0	- 40	5 328	50	31
303	Hopeville						00	
300	Hopkinton	4,434 583	3,08	4 2,97				
307			58	3 27	C. 1	. 50		260

Classi	fied by urce		Classi	ified by urce	rent	Rece	eipts from gations Is	Debt sued
Water	Electricity and gas	Total streets, town ball, etc.	Streets, crossings and sidewalks	Town hall, scales and cemetery	Total from bonds, cur warrants and misee laneous	From bond sale	Current year's war- rants outstand- ing	Miscellaneous
856		8	2	6				
1,320		844	233	611	1,313		1,313	
		42	42					
					10 405	15.000	1 190	279
1.917		164	164	2	16,405			210
1,413		195		195	10,230	10,230		
					3,220	3,000		220
947					862		862	
242								
040								
42								
					63		63	
455 608	4.895	65		65	6		6	
					3		3	615
822	1,314	102			914 3 944		3 944	615
722		140	*140					
2,851 758		11	11	98	791 252		791	352
126		135	13		126	119		7
					75		70	
							12	
		142	142					
369	5.486		1	570				
		21	1	20				
250								
		3	3		13			13
1,275	2,555	3	3					
85								
697		29		29	674		674	
				··	1,900		1,900	
	\$56 1,320 1,917 1,413 247 343 42 455 608 35 822 2,851 758 126	1,320	The state of the	Source   S	Source   S	Source   S	November   November	Total   Second   Se

TABLE NO. 3-CONTINUED-

				Ta	xes, Lice	nses, F	ines. Etc	
Number	TOWN	Total receipts	Total of taxes, licenses, fines, etc.	Taxes from county treasurer	Poll tax	Fines and licenses	Mulet tax and town liquor license	Miscellaneous
309	Hubbard	3,543	3,258	2,909	92	257		
310	Hudson	5,037	1,436	1,385	21	30		27
311	Hull	3,902 $11,917$	3,078 9,396	$\frac{2,385}{8,514}$	162 233	29 362	475	287
312	Humboldt	2,696	2,642	2,461	30	30		121
314	Huxley	1,035	1,034	887		142		5
315	Imagene		7.000	1,283	164	73		300
316	InwoodIonia	18,891 346	1,820 346	164	104	7	175 .	
317 318	Ireton	2,479	2,305	1,889	63	124	100	129
319	Irwin	569	569	533		34		2 83
320	Jackson Junction	419	419	181 1,023	3	59	155	80
321 322	JamaicaJanesville	1,090 607	1,085 607	559	12	9		27
323	Jesup	6.856	2,117	1,901		196		20
324	Jesup Jewell Junction Jolley	5,145	3,272	2,921	121			327
325	Jolley	1,068	$\frac{1,068}{1,526}$	$\frac{617}{1,422}$	38			027
326 327	Kalona	1,526	1,826	1,455				
328	Kanawha	6,548	2,717	1,927		139		651
329	Kellerton				3	12		31
330 331	Kelley Kellogg	528 4,407	$\frac{495}{3,371}$	$\frac{449}{3,124}$	97			127
332	Kensett.	2,166	1,393	1,290		103		
333	Kent	345	326	269	56	1		
334	Kenwood Park	3,495	1,770	1,742 4,665	28	179		
$\frac{335}{336}$	KeosauquaKeota	8,514 4,771	4,844 3,730	3,601		129		
337	Keystone	6,307	3,365	2,735	135	68		42
338	KeystoneKingsley	8,977	5,067	2,407	203	297	2,160	
339	KinrossKirkman	230	230 808		28	59 25		
340 341	Kirkville	987 241	187		13			
342	Kiron	1,755	1,543	1.295	32.	5		21
343	Klemme	1,529	1,50			194		C
344	KnierimKnowlton	1,118 285	1,083 283			38		1
345 346	Lacona	885	81/			26	7	
347	Ladora	343	32-			3		1
348	Lake Mills	7,701	5,86	5,130	150 30	581 197		16
349 350	Lake ParkLake View	$\frac{3,313}{2,807}$	2,47 2,13	1,539 $1,960$	30	153		1
351	Lamoni	7,125	5,07	4,730		197		7
352	Lamont	2,517	2,37	2,148		.1		22
353	La Motte	8,991	2,05	181		31	1,803	- 4
354 355	LanesboroLansing	8,083	3,81	3 2,25	5	200	375	97
356	La Porte City Larchwood	4,502	4,55	8 4,04	3	230	)	28
357	Larchwood	3,530	2,31			181		27
358 359		329 1,546	32 1,28			35		
360	Laurel	1,346	44	8 40	0	48	8	
361	Laurens	3,752	3,14	2 2,90	5 154	55	2	
365	Lawler	4,478	2,72	5 1,20	0	170	0 1,350	
36:		1.7%	1,34	56	0	1	761	
36	Le Claire	$\frac{1,729}{556}$	55		1 53		101	
36	5 Le Grand	843						. 3
36	7 Lehigh					6		
36 36		303	3	03 23			4	
00	0 Le Roy	21		14 19	4 15		5	

۵.	Classif Sou	ied by ree		Classii Sou	fied by	Temt	Recc Obli	ipts from gations Is	Debt sued
Total water, electricity and gas	Water	Electricity and gas	Total streets, town hall, etc.	Streets, crossings and sidewalks	Town hall, scales and cemetery	Total from bonds, current warrants and miscel- fancous	From bond sale	Current year's warrants outstand- ing	Miscellaneous
285 201	285 201					3,400		1,700	1,700
95	95		729	6	723	********			
2,344	2,344		44	44		133		2	131
			45		4.5	9		9	
						1			
			574		574	16,497	15,381	1,116	
174	174								
									*****
			5		5				
211 382	211 382		17 63	17 63		4,511 1,428	4,511	1,029	399
382	382		69	69		1,420		1,029	999
426	426		1		1	8,399		3,399	
			10	10		23		23	
536	135	403				500			500
			23		23	750		750	
					*******	19		19	
736	736	0.001	16	16 231		973		973	
3,439 896	348 896	3,091	231 145	201	-145				
92	92					2,850	2,850		
779	779		111	111		3,026	3,020		
173	173			·					
113	173		54		54			~	
209	209		3	3					
24	24								
			35	35					
			69		G:9				
			8		8	11		11	
924	924		16	16		900		900	
264	264 460		. 578		578 3				
460 368	368		.3			207 1,679		207 50	1,629
145	146							50	1,020
			191	145	46	6,741	5,000	799	942
1,318	1,318		630	18	612	2,322	,		
1,515	1,518		34	34	012	2,322		2,322	
			934	5	929	285			285
204	204		62	62					
280	280		330	125	205				
240	240		13	13		1,500	1,500		
			329	135	194	46		46	
					***				

TABLE NO. 3-CONTINUED-

-			-	Та	xes, Lice	nses, F	ines, Etc	
Number	TOWN	Total receipts	Total of taxes, licenses, fines, etc.	Taxes from county treasurer	Poll tax	Fines and licenses	Mulet tax and town liquor license	Miscellaneous
371 372 373	LesterLettsLewis	7,238 1,785 3,617	2,014 1,205 2,424	827 901 2,237	53	55 147 106	1,125	7 157 28
374 375 376 377 378 379 380 381 382	Lidderdnie. Lime Springs. Linden. Lineville. Lishon. Liscomh Littleport. Little Rock. Little Sioux.	1.434 577 2,019 14,017 916 448 8,864 657 4,280	1,374 574 1,912 5,688 826 448 2,363 657 1,614	1,312 400 1,713 5,496 805 7 918 527 1,179	67 22 	55 29 164 28 21 16 132 37 415	425 1,100	7 78 35 132 216
383 384 385 386 387 388 389 390	Livermore Livermore Logan Lohrville Lone Tree Lorimer Lost Nation Lovilna Lowden	10,200 14,670 2,927 2,816 14,867 1,461 3,459	5,026 4,104 2,481 1,664 2,622 1,119 1,813	4,273 3,763 796 1,409 665 1,025 1,692	75 53 108 3	120 266 36 241 124 91 121 83	900	633 696 14
391 392 393 394	Luana Lutas Lutar	818 139 1,866 5,313 1,337	818 36 1,866 507 562	1,798 469 448	36 8 28 3	24 7 448		36 3 63
395 396 397 398 399	Luzerne Lynnville Lytton	1,261 615 603	420 1,212 69 594 314	417 1,145 441 244	78 48	67 58 73		2 11 2 19
400 401 402 403 404	Madrid Magnolia Malcom	314 9,225 772 8.389 4,729	6,040 238 2,382 1,593	5,644 131 1,985	28  26	281 97 126 63		87 10 245 24
405 406 407	Maloy Malveru Manilla	6,849	6,397	5,956		441		
408 409 410 411	Maniy Manning Manson Mapleton Marathon	628 9.868 8,665 7,214 6,016	628 7,822 6,621 2,501 2,103	3,201 5.867 2,022	201	736 754 256 64	3,570	114 24 11
412 413 414 415 416	Marrielle	5,896 1,195 897	4,891 1,083 897	4,343 995 868	213 25 26	28° 6	3	48
417 418 419 420	Martins urg Marysville Masonville Massena	1,364	1,36	1,20	9	14	1	11
421 421 422 423 424	Matlock Maurice Maxwell	306 973 2,905 1,004	300 850 2,750 1,00	6 55 4 2,33 4 89	6 4 30 0 153	16	3 225 0	111
426 426 427 427	McCallsburg	1,690 52- 68: 9,640	88 52 3 68 9 8,22	9 65 4 10 3 44 2 6.41	5 28 5 35 1 87	3 1 2 6 1 5	6 37 5 14 5 1,67	
42 43 43	McIntyre Mechanicsville Mediapolis	1,111 5,77	8 4,90	1 4,78	30	. 16		58

	Classif Sou	ied by ree		Classif	fied by arce	rrent	Recei Oblig	pts from I ations Iss	Debt ued
Total water, electricity and gas	Water	Electricity and gas	Total streets, town hall, etc.	Streets, crossings and sidewalks	Town hall, scales and cemetery	Total from bonds, current warrants and miscel- lancous	From bond sale	Current year's war- rants outstand- ing	Miscellaneous
52		524	670		670	4,030 580		580	4,030
1,19	1,195					200			
1,10.									
					3	60			60
			107		107				
8,072	3,072	5,000	215		215	42		42	
			90		90				
105	105		824		824	569		500	69
149	146 1,437					2,520 3,737	2,520	9 795	
1,437 1,495	1,437 298	1,197				9,071	4,000	3,737 4,992	79
305	305	1,101	141	21	120				
						$1,152 \\ 12,185$	1,000	152	
			60 17	32 17	28	12,185	12,185	325	
1,012		1,012	612	11	612	22		020	22
1,012					••••				
						103		103	
						4,806	4,806		
						375	4,600	875	
			49	49				546	
			9		9	546		540	
81.9	813		5		5	2,367		2,087	280
7.	407	72	318	318		144 600		144 600	
40° 627	627					2,509	2.501	8	
450	452								
2,046	2,046								
2,046 2,017 1,795	2,046 2,017					27		27	
1,795 1,272	1,795 219	1,053	984	200	784	1,934 2,641	1,500	1,934	
1,272	219	1,003				2,041	1,000	1,141	
688		688	145	130	15	172		172	
112	112								
						117			117
144	144					7		7	117
						804		804	
·									
1,304	1,304		120	120		3			
			90	90				0	
877	877								

## TABLE NO. 3-CONTINUED-

				Ta	xes, Lie	enses, F	ines, Et	c
Number	TOWN	Total receipts	Total of taxes, licenses, fines, etc.	Taxes from county treasurer	Poll tax	Fines and licenses	Mulet tax and town liquor license	Miscellaneous
33	Melrose							
34 35	Melvin Menlo	4,181 1,417	3,102 1,413	248 1,333	25	124 47	2,675	30 33
36	Meriden	743	738	716	6	16 .		
37	Merrill	3,643	3,591	1,217 980	65	95 35	2,100	114 56
38	Meservey	5,616 608	1,077 608	354	92	30.		162
10	Meyer Miles	1,475	1,307	712	45	10	540	
11	Milford	7,154	2,709	2,413	24	140		132
43	Milford. Millersburg. Milo. Milton.	1,627	1,587	1,573		14		
11	Milton	5,744	4,494	4,216	160	118		
15 16	Minburn Minden	$\frac{724}{2,588}$	704 2,240	$\frac{572}{1,708}$	50 66	82 105	325	36
17	Mingo	449	449	407		42		
8	Mitchell Mitchellville Modale	537	301	251	50			240
19 50	Modale	2,837 1,629	2,502 860	$\frac{2,205}{667}$	57 9	133		5
1	Mondamin.							
52	Moneta						300	
53	Monmouth	9.565	614 2,565	312 656	50	2	1,800	5
55	Monroe	6,877	4,089	3,844		245		
56	Montezuma	11,265	9,654 1,338	8,954 $1,244$	140	252 92		30
58	Montour	1,384	1,330	612		100		9
59	Moorhead	2,345	1,645	1,147	77	421		
60 61	Moorland	156 1,654	$\frac{156}{1,165}$	146 685	5 335			
62	Moravia Morning Sun Morrison	5,838	4,882	4,519	180	183		
63	Morrison	688	688	531		145		1
64 65	Moulton	3,322 6,851	$\frac{3,109}{6,252}$	2,956 6,039	15	99		11
66	Mt. Union	478	478	438	37	3		
67	Mt. Vernon	29,364	9,881 1,354	9,543 986	98 90			18
68 69	Moville Murray	2,130 1,986	1,841	1,707		111		2
70	Nashua	10,034	8,607	5,049		387		
$\frac{71}{72}$	Now Athin	10,339 657	3,249	2,344	$\frac{27}{112}$	470 76		
73	Newell	7,923	3,312	2,996	199	97		2
74	Newell New Hartford New Liberty New London	1,644 1,361	1,514 1,361	1,371 128	23 27	6	120 1,200	
75 176	New London	20,185	5,647	5.547		100		
77	New Market	1,357	1,041	981		60		
178	New Providence	436 7,034	436 5,016	403 4,582	27	434	624	
179 180	New Vienna	1.181	1,019	311	77		624	
181	New Virginia	722	643	551	48 67			
$\frac{482}{483}$	Nichols	$1,746 \\ 1,223$	1,183 1,223	1,061				1
484	Nodaway Nora Springs Northboro North Buena Vista	1,223 4,783	4,263	3,864	120	179		10
485	North Buong Vista	216 463	121 463	112		7	420	
486	North English	3,226	1,782	1,619	18	3 145		
487	North English North McGregor North Washington	1,487	1,384	348		34		
$\frac{487}{488}$		410	405				300	
488 489	North Washington		5.079	5 111				
488	Northwood	6,860 515	5,973 490	42!	4(	15		
488 489 490	Northwood Norwalk Norway	6,860	5,973 490 1,948	42!	4(	3 15		

'n	Classif	ied by rce		Classif Sou	ied by rce	rent  -	Rece Obli	ipts from gations Is:	Debt sued	
Total water, electricity and gas	Water	Electricity and gas	Total streets, town hall, etc.	Total streets, town hall, etc. Streets, crossings and sidewalks	Streets, crossings and sidewalks	Town hall, scales and cemetery	Total from bonds, current warrants and miscel- laneous	From bond sale	Current year's war- rants outstand- ing	Miscelianeous
					100					
474		474	131	1	130 4	474		474		
						5		5		
38	38		14		14	4,539	4,039	500		
						1,000	1,000			
-,-===	:-		168	3	165	9 805	2,500	395		
1,550	1,550					2,895	2,500	895		
			40	40						
1,250		1,250	20		20					
348	348		20		20					
				6	329	236		246		
			335		320	769		(69)		
			34		34					
			94							
2,765		2,765	20	16	4	3		3		
1,071	1,071		540		540	46		46		
			65		65	9		9		
300	300					400		400		
			217	131	86	079		272		
416		416	225	101	225	272 315		315		
			154	154		59 599		59 594	5	
						333				
6,991 776	1,991	5,000	420	192	228	12,072	12,000		72	
776	776		145		145					
1,323 6,240	1,323 6,240					104			104	
6,240	6,240					850		850		
2.913	617	2,296	$\frac{71}{1,697}$	315	71 1,382					
2,913 130	130				.,					
7-515						10.100				
4,049		4,049				10,489 316	9,324	1,165 316		
618 141	618 141		13	6	7	1,400 8		1,400		
1+1	141		79	79		8		8		
			563	8	555					
324	324		189	185						
324	324		189	180	- 4	95		7 95		
523	523 84	2	1	1		920		920		
86	84	2	17 5	17 1	4					
782	782		105		105					
320	315		25		25					
100007.4		5								
1,257	1,257					1,182		1,182		

TABLE NO. 3-CONTINUED-

				Taxes, Licenses, Fines, Etc.						
	TOWN	Total receip	Total of taxes, licenses, fines, etc.	Taxes from county treasurer	Poll tax	Fines and licenses	Mulet tax and town liquor license	Miscellaneous		
1	Oakville	688	688	624		. 64		1		
	Ocheyedan	7,141 18,217 11,112 581 4,665	3,781 6,518 7,532 581 8,836	1,420 5,445 7,179 515 8,178	168	358	3	65		
	Ollie	307	305	299						
	Orange City	6,948 1,363	5,735 838	4,683		127		44		
	OrleansOssianOsterdock	238 2,275	238 2,245	238 1,273	51	20	901			
	OtoOxford	960 3,224	706	459	60	25	150	1:		
	Oxford Junction	1,702	1,691 1,702 1,254	1,101	67			. 50		
	Packwood	1,364 624	624	1,175 618	30	45				
	PanamaPanora	670	662	642		15				
	Parkersburg	9.18 6,469	4.874 5,400	4.419 5,102	92	112 206		35		
	Parnell Paton Paton	1,556	1,167	1,103	64					
	Patterson	7,893	2,362	1.281	153	190	400	33		
	PersiaPeterson	1,837 3,511	1,599 2,269	1,281 1,267 2,121	78	332		2:		
	PiersonPilot Mound	7.686	1.746	1.303	196	48 3°	200	1		
	Pioneer	429	427	294	53	70		1		
	Plainfield	677	677	28		46	350			
	Pleasanton	196	171	16:						
2000	Pleasantville	7,278	4,131	3,784		347				
	PocahontasPolk City	16,387	3,878	3,250		231		397		
	Pomeroy	472	409	333		76				
	PortsmouthPostville	1,455 5,857	1,148 8,346	941 2,513	110	207 185	475	68		
	Prairieburg	7,405 5,002	5,550 4,894	406	35 212	1		5.108		
	Prairie City Prescott Preston	1.966	1.260	1,195 2,304	5	168		449 57		
	Primghar	3,725 3,991	3,725 3,285	2,304	113	171 222	1,250	29		
	PrincetonPromise City	1,248	1,248	312 247	62	39 60	713	184		
В	Protivin	217 1,058	217	93		20		104		
E	Quasqueton	624	1,058 624	996 579	26	45		36		
ľ	Radellife	3,466 442	1,918	1,806	84	11				
1	RaistonRandalia	523	523	498	12	67				
В	Randolph	104	104	98	6			•		
B	Rathbun	363 1,364	363 1.364	103	140	11		2		
В	Redding	1,364	1,364	55C 455	18	8.	700			
B	Redfield	7,189	5,925	5,318	298	309				

ty	Classif	ied by irce		Class	ified by arce	rent I-	Rece Obli	ipts from gations Is	Debt sued
Total water, electricity and gas	Water	Electricity and gas:	Total streets, town hall, etc.	Streets, crossings and/sidewalks	Town hall, scales and cemetery	Total from bonds, current warrants and miscel- laneous	From bond sale	Current year's war- rants outstand- ing	Miscellaneous
353	353		7	₇		3,000	3.000		
2,019 3,547	2,019 530		146	10	136	9,534	3,000 8,434 30	500 3	600
408	408		53		53	358		********	368
75	75					1,138		1,138	2
			531		531				
			30		30				
254 828	254 130	698				705		55	650
			46			64			
			40	46		04		64	
			8	2	6				
4,309 618	667 818	3,639	251	25	226				
			28		28	361		36	
5,335 129	1,541 129	3,794	196	10	186	106		10	
141 374	141 374	*******	901 35		901 35	200 5,531	5,531	20	
						2		:	
			25		25	11			
2,890		2,8	142	142					115
12	12		71 63	71	63	12,420	11,055	1,371	
307	307 1,122		84	84		1 905		1,305	
						1,305 1,855	5	1,850	
108	108					706		706	
682	682		24		24				
437	437		3		3	1,108		1,10	
									********
	******								

#### TABLE NO. 3—CONTINUED—

				Ti	ixes, Lie	enses, 1	fines, Et	e.
Number	TOWN	Total receipts	Total of taxes, licenses, fines, etc.	Taxes from county treasurer	Poli tax	Fines and licenses	Mulet tax and town liquor license	Miscellaneous
7 Ren	brandt	435	485	270	18	77		70
8 Ren	wick	1,470	948	729		219		•••••
o Rice	ville	4,611	2,730	2,600		130		
1 Rich	land	4,432	2,311	2,140	152	19		
2 Rick	etts	1,577	1,519	123	28	75	1,290	3
3 Rids	reway	726	726	697	234	24 123		6
4 Ring	sted	2,417	1,549	1,186 831	234	35		
5 Ripi	ey	953	2,964	2,937	27	30		
	rside	4,536 601	581	556	3	99		
8 Roe	k Falls	601	1907	0.10	.,			
9 Roc	kford	6.625	3,548	3,202	88	234		24
0 Roc	k Valley	4,152	2,596	150	186	263	1,818	179
1 Roc	kwell					*****		
2 Roc	kwell City	10,658	7,425	6,630	147	468		180
3 Rod	man				36	85		
4 Rod	ney	78	. 78	4,006	30	262		181
5 Roll 6 Roll	ind	4,882 19,748	4,449	1,209	211	202		101
7 Ron	ne	223	1,420 171	154	211	17		
8 Ros	ehill	750	750	691		59		
9 Row	an	692	632	499	57	16		60
o Rud	d							
1 Run	nells							
2 Rus	sell	1,621	1,621	1,550	52	8		11
3 Rut 4 Rut	hvenland	2,587 440	2,251 440	1,890 379	119 57	199		45
5 Rys		1,272	481	336	78	54		15
6 St.	Ansgar	8,333	2,505	2,425	10	80		
7 St.	Anthony	356	356	295		60		
8 St.	Charles	932	932	913		19		
9 St.	Lucas	166	166	154	12			
0 St.	Olaf	291	232	206	24	2		
	Paul	585	273	48		********	225	24
2 Sab	m	5,084 802	2,404 802	1,281	65	109	925	24
4 Sali	X	810	810	694		54		65
5 San		0.208	7 891	2.794	100	100	503	2 90
96 San	dyville							
97 Sca	rville	294	294	200	49	45		6
98 Sch 99 Sch	allerleswig	3,500 14,100	3,173 5,645	2,832 2,946	132	149		15
00 Ser	anton	5,070	4,681	3,568	******	207	2,410	90
		363	363	316		47		00
02 Ser	reant Bluff	668	668	594	18	34		2
03   Sha	mbaugh	307	307	287	8	12		
04 Sha	nnon City							
05 Sha	rpsburg	290	290	265	15	10		
06 She	ffield							
07 She	lby	4,120 387	2,771 387	2,608 350	92	57 10		1 2
09   She	Il Rock	5,390	3,445	3,144		145		15
no She	llsburg	2,319	2,098	1,933	3	158		1.0
11 Sib	ley	2,319 16,588	8,075	4,941	25			36
12 Sid	ney							
	rer City	1,867	1,867	1,559	125	55		13
14 Sio	ux Center	7,107	3,702	3,434	195	47		2
	ux Rapids							
16 Sla	teran	1,909 1,624	1,173	1,518		87		36

ty.	Classifi Sou	ree by		Classifi Sou	ree	rrent st.	Rece Oblis	ipts from rations Iss	Debt ued
Total water, electricity and gas	Water	Electricity and gas	Total streets, town hall, etc.	Streets, crossings and sidewalks	Town hall, scales and cemetery	Total from bonds, current warrants and misecl- laneous	From bond sale	Current year's war- rants outstand- ing	Miscellancous
							******		
	4					522	*****	522	
123	123					1,758	********	1,758	
1.141		1,141				980		661	319
1,141	54		4	4			********	*********	
					*******	******			
122	122 87	**				746	******	746	
87 1,455	- 61	1.455				117		117	
1,100		1,100	20		20	111		1.11	
2,065	2,065					1,012		1,012	
991	991	*****	565		565		*******		
3,212	3,212		******	*****		21		21	
3,212	0,212	******				21		21	
338	338					95			95
285		285				18,043 52	18,000		43
					*****	9.5		52	
			60	60			*******		
		******	007						
						*********			
						********	*		
18	18		168		168	100		********	100
791	540	251			******				
250	250	201	125	55	70	453		453	
200									
						********			
						59		59	*****
	******		812		312	00		39	
663	661	2	40	40		1,977			1,977
					*******	********	*****	*******	
****					50	362		362	
975	975		50		50	302		302	
	******					********			
260	260		67	67					
354	354		77	77		8,024		8,000	24
						389	********	389	
					*******	********	*******		
		*******							
	*******								
*****							*********		
1,349		1,349							
372	372					1,573		1,573	
184	184	*******	30		30	*******			
4,385	184 935	3,450	118	3	115	4,010		2,945	1,065
					*******	********			
7 055		1,957	727		727	721		721	
1,957		1,957	121		121	121	*******	121	
384	384				*******	352	*******	352	
3	8								

#### TABLE NO. 3-CONTINUED-

				7	axes, Li	censes,	es, Fines, Etc.			
Number	TOWN	Total receipts	Total of taxes, licenses, fines, etc.	Taxes from county treasurer	Poll tax	Fines and licenses	Mulet tax and town liquor license	Miscellaneous		
619 620 621	SoldierSolon	374 1,071	323 790	267 10		58 27		158		
622 6 3 624 625	South English Spilivile Spirit LeFe Spring Hill Spring ville Stacyvile	726 562 10,538	726 429 5,924	625 46 4,891	61 31 8	35 26 312	300	27		
626	Spring Hill	2,596	2,596	2,557		36				
327 328	Stanhope	75.0 807	790 807	717 544	108	30 141		43		
529 530	Stanton	2.533	2,533	2,365 887	115	38		15		
331	State Center	1,033 22,512	1,063 4,730	4,330	74	94 289		22		
32	Stanwood State Center Steamboat Rock Stockport	528 617	528 617	510 599		18				
34	Stockton Story City	275	275	235	24	13		5		
35	Story City	22,161 636	6,676	4,781 630	139	728		1,028		
37	Strat ford	3,426	2,257	1,689	80	462		26		
38	Stratford	14,969 1,393	3,829 1,382	1,798	113 26	269 14	1,510	139		
40	SullySumper	1,020	1.020	1,009	20	11	600	250		
41	Sumner	10,502 781	5,902 485	3,370 188	45	265 22	2,267			
13	Sutherland	3.519	2,043	1,484	40	89	150 390	80		
44 45	Swaledale	761	148	134	4	10				
46	SwanSwea City	558 2,140	1.619	353 1,237	137	66 117		128		
47	Swea City	4,051	3.475	3,391	15	30		39		
19	Terrill	1,620 649	1,620 544	420 525	48	135 19	975	42		
50	Thayer	501	501	486		15				
51	Thor.	5,701 437	2,512 427	2,003	117 95	357 15		35		
53	Thornburg Thornton Thurman	237	237	229	4	4				
54	Thurman	761 1.152	741 1,152	1,033	37	110		85		
20	I IIIkiev	2,171	1,129	1,014	80	100		17 22		
57	Titonka	998 10,331	875 8,817	733	87	56				
1 8	Traer	1,280	1.286	8,304	511_	152	100	361		
50	Tripoli	6,312	5,270	2,973	165	151	1,946	35		
2	Truro	1,037	587 275	566 195	45	21		1		
63	UdellUnderwood	456	456	429	37	27				
65	Union	1,150 2,953	493 2,737	218	37	7:	150	16		
66	UrbanaUte	296	2.6	292		4				
83	Vail	4,892 17,064	1,261 3,393	953	70	142	75 1,750	21		
99	Van Horne	12,227	1,916	1,737	83	72	1,700	24		
70	Van Meter Van Wert	992 734	617 731	528 581	59 75	80 67				
79	Varina	1,454	1.239	991		136		8 112		
78	Victor	6,991	3,886	3,706 529	53 26	127				
75	Volga				26	29		23		
76	Volga	275	275	270		5				
78	Walker	4,140 1,925	3.648 1,762	1,706	49 21	14	2,925	50		
79	Wall Lake	10,044	2,802	2,520	69	213				

ty.	Classi	fied by arce		Classif	led by rce	rent I-	Recei	pts from l ations Iss	Debt sued
Total water, electricity and gas	Water	Electricity and gas	Total streets, town hall, etc.	Streets, crossings and sidewalks	Town hall, scales and cemetery	Total from bonds, current warrants and miscel- laneous	From bond'sale	Current year's war- rants outstand- ing	Miscellaneous
276						51			5
276	276		5	5		**********			
			******						
						100			132
2,343	2,343		107	107		133 2,164		1,967	19
				201		2,102		1,001	10
							*********	*********	
7,759	230	7,529	33	23					
1,100	230	1,029	- 88	23	10	9,960	5,000	4,986	4
10,600	943	9,657	157	4	153	4,728		4,728	
169	169					1,000		1,000	
3,986	1,583	2,400	41 11	41		7,113	7,007	106	
			11		11				
2,125	2,125		ā	4		0 000		0.077	
2,120	2,120		296	296		2,871		2,871	
293	293		200	290		1,183		1.183	
						613	600	13	
						134			134
96	96		106		106	312		319	
575	575		1		1				
			5						
			5	5		100		10'	
238	238					2,951	1,506	1,36	85
200	200					2,001	1,000	1,00	00
						20			20
						*********			
			100		100	942	708	234	32
1,47	1,473		71			123		91	32
1,21	1,113		71	71					
909	999		44	44					
						450		450	
						44		44	
101	101		556	370	186				
216	216					*******			
559	559					9 070	0.000	39	33
1,560	433	1,127	37		37	3,072 12,074 10,078	8,000 8,017	4,057	88
233	400	233	01		01	10,078	10.078	4,001	
200		200	33		23	342	10,010		342
			2	2		1		1	312
						215		215	
3,098	206	2,191				7	*********	7	
0,000									
						*******			
473	473		19	19		***************************************			
	473	1,331	19 114	19 2	112	49 5,911	5,911	49	

TABLE NO. 3-CONTINUED-

				T	ixes. Lie	enses, l	Fines, Et	e.
Number	TOWN	Total of taxes, effect of taxes, effect of taxes.	Total of taxes, licenses, fines, etc.	Taxes from county treasurer	Poll tax	Fines and licenses	Mulet tax and town liquor license	Miscellaneous
81	Wapello							
82	Washta	726	726	385	69	272		
83	Waucoma	643	643	643				
84	Waukee	1,183	1,168	1,120	20	25		
85	Wayland	1,757	1,197	1,000	139	58		
6	Webb	615	240	249				
17	Weldon	1,087	700	576	8	106		10
8	Wellsburg	4,463	1,842	1,650		188		
9	Wellman	6,554	3,545	3,292		253		
0	Wesley	3,441	1,245	1,147	42	56		
1	West Bend	4,748	1,111	927		134		5
2	West Branch	4,886	4,443	4,317		119		
3	West Burlington	2,608	2,521	1,868	177	26	450	
4	West Chester	1,691	1,606	963	2	. 7		63.
5	Westfield	1,072	853		5	127	700	2
6	Westgate	2,194	847	833		13		0.0
7	West Liberty West Mitchell	28,935	10,102	8,330	451	385		93
8	West Point	206	206	161	10			3
0	West Side	5,247	2,848	1,672		116	1,000	0
1	West Union	4,271	3,629	1.564	43	145	1,830	4
2	Wheatland	8,734	6,456	6,283	******	173		
3	Whiting.	3,179	2,653 1,295	1,426		147 98	1,075	10
4	Whittemore	1,389	823	1,088		104		10
5	Whitten	448	448	386	34	28		1
6	Williams	8,517	3,409	3,076	98	223		1
7	Williamsburg	13,744	9,380	9.087	126	140		9
8	Wilton	13,029	5,174	4,436	50			35
9	Winfield	6,600	4,459	4,020	155	204		8
0.	Winthrop	2,409	1,866	1.858	100	8		0
1	Wiota	487	487	347	30	110		
2	Woden	348	348	348	00	110		
3	Woodbine	8.242	6.919	6.634		249		3
4	Woodburn	1,617	1,617	1,455	3	155		
5	Woodward	.,	-,021	- 1100		100		
6	Woolstock	826	826	652	54	120		
7	Worthington	1,177	1.172	268	18	35	750	10
8	Wyoming	7,546	3,917	3,222	19	92		58
9	Yale	3,101	1,101	875	43	159		2
0	Yetter	287	287	220	87	30		
21	Yorktown	605	660	544	38	12		
23	Zearing	726	726	556		90		7

5 5 5 10 10 10 10 10 10 10 10 10 10 10 10 10		Classifi	ed by rce		Classifi Sou	ed by rce	rrent el-	Receip	ots from D ations Issu	ebt ied	
	Total water, electri and gas	Total water, electriand gas	Water	Electricity and gas	Total streets, town hall, etc.	Streets, crossings and sidewalks	Town hall, scales and cemetery	Total from bonds, current warrants and miscel- laneous	From bond sale	Current year's war- radts outstand- ing	Miscellaneous
1									*******		
1		******			*****						
17				5		ō					
183   483   17   17   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370   370										310	
183   483   484   410   2,569   2,569   2,569     1849   440   2,569   2,569   2,569     1859   588   1,012   3,100   159     1878   478   153   153   3,100   159     250   250   250   150   219   219     219   219   219   1,000     2,340   3,100   3,100   446     2,340   3,100   3,100   446     3,000   3,000   3,000   159     4,74   47   47     5,883   5,215   10,668   2,564   1,562   942   449     4,944   4,945   4,000     3,000   3,000   3,000   4,000     4,944   1,140   3,000     4,944   1,140   3,000     4,944   1,140   3,000     4,944   1,140   3,000     4,944   1,140   3,000     4,944   1,140   3,000     4,944   1,140   3,000     4,944   1,140   3,000     4,944   1,140   3,000     4,944   1,140   3,000     4,944   1,140   3,000     4,944   1,140   3,000     4,944   1,140   3,000     4,944   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000     4,945   1,140   3,000											
449			******						370		
1,012							2,138		2,138		
178 478							2,560		2,560		
150   250   155   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153   153									1,613	*****	
85		478			*****		3,159	3,000	159	********	
15,783	290	290				153	******				
1 47 5 47 15,883 5,215 10,688 2,564 1,562 942 1,366 466 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,50						87					
1.47         5.47         10.088         2.504         1,502         942         1.46         466         466           2.240         2.240         150         19         140         466         466         466           632         632         632         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10         10						85			******		
15.883   5.215   10.088   2.09   1.562   942   446   446				219		219	*******				
2,240         2,240         150         19         140                                                                                                   <	47	47					1,300				
2,240	15,883	5,215	10,668	2,504	1,562	942					
632   632   10   10     10     15   15   15   15			********			140			*******		
1,850			2,240						****		
330   350   141   141   35   35	632	632				10					
1,311   1,311   94   9,019   7,028   1,991   1,000   1,000   1,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000   4,000	1,850	1,850					95				
1,311   1,311   9,019   7,028   1,991     1,990   1,090   4,000   4,000     4,034   1,140   3,224   1,018   1,018   38   38     6,781   6,789   2,114   545   543   543     1,322   1,323   1,323   1,323   1,323   1,323   1,323     8,55   8,58   156   150   2,020   2,000   2,000	350	350				141	33		0.0		
1,690 1,090 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000 4,000				194	******	. 274	0.010	7 (996	7 001		
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4.394 1.149 2.22 1.018 1.018 38 38 38 1.729 1.1018 1.018 38 38 38 1.322 1.321 1.018 1.018 38 38 38 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.322 1.3							4 000	4 000			
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945 548	0.19		0.141	1,018	*******	1,010	00				
1,323 1,322	2,161										
85 85 15 15 19 2,63 62 2,00 2,00	343	543						1			
85 85 15 15 19 2,63 62 2,00 2,00	*****										
85 858 156 150 2,001 2,000 021 2,000	1 909	1 900									
858 150 150 2,621 2,000 621 2,000	1,323	1,020									
859 858 156 150 2,001 2,000 621 2,000	****										
859 858 156 150 2,001 2,000 621 2,000											
858 150 150 2,621 2,000 621 2,000				5		5					
2,000 2,000		056					2,621		621	2,000	
	000			100		100	2,000	2.000			
5 5	854	000									
	854	0.00				******		- Landenson			
	804	000			,						

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

			-	Classi	fied by	Characte	er	Per Capita
Number	TOWNS	Total debt	Genera bonds	Municipal in-	dustry bonds	loans Warrants out-	standing Miscellaneous	1000000
	Grand total	\$2,049,	38 3 702,	460 9 972	.012 \$ 74,	554 3256,	771 8 43,5	68 4.76
2 3	AckleyAckworth	\$ 11,7	775 \$ 7,0	000		3 4,	79	9.46
5	Adel	33,f 7,5 3,5	7,0 332	3,	000 \$ 2,	8	022 03 32	37.25 6.13 3.48
6 7 8 9 10	Ainsworth Akron Albert City Albion	3,3 16,8	14,5	eo	300		44	
12 13 14 15 16	Alden Alexander Allerton Allison Alls Vista	18,7 3,0 10,3	17 50 33 58 6,2			50 3,1	88 1.00	2.86 .45 21.75 .6.19 10.80
18	Altoona	11,23	33	10.6	000	7 9	33	10.74
20	AlvordAndoverAndrew	4,00		00				14.13
22 24 24 25	Anita	7,49 60	00	00	6	1,89	0	6.70
26 27	Arcadia		02			6	2	.16
29	ArionArispe		0		00			2.98
31 3:	Armstrong		8 3,85		00	1,07		5.16 8.41
31 3 31 3 37 A	Athelistan	3,51	8,30	0		1		6.40
39 A 40 A	Audubon	8.001 11,347	4,50			6,847		4.15 18.16
42 A 48 B	yrshire	1,689	300			1,689		1.11
45 B	agley							1.41
47 B 48 B	aldwin	5,500	2,500				3,000	6,63
49 B 50 B	arnum	22				22		
52 B 53 B 54 B	atavia attie Creek axter ayard eacon eaconsfield	5,500 4,000 10,500	5,500 <b>4,</b> 000	10,500		696		.17 1.24 - 10.43 7.59
58 B	eaconsfieldeamanellevue	171						19.48
59 Be	elmond	2,000		2,000	18,390	159	1,070	1.78 11.89
Be Be	enton	100			100	4		8.28 .02 .71

	Total actual val- uation		Actual valuation real property	Actual valuation personal, ralifoad, telephone and telegraph property		Taxable valuation (4 actual valuation)	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied
	229,010,926	\$	120,924,212 \$	108,086,714	\$	57,252,732		\$ 9,296,518	
3	994,208 79,372	\$	513,164 \$ 54,192	481,044	8	248,552	23		
	665 196		295,488	25,180 369,708		19,843 166,299	6 22.5	\$ 13,076	5
	779,824 634,140		295,488 504,580	275.244		194.956	23	4,600	5
	634,140		290,448	343,692		158,535	20	26,218	3
	421,080		172,768 391,032 115,568	248,312 218,632 117,072	***	105,270	18		
	609,664 232,640		391,032	218,632		152,416 58,160	26.5		
	232,640		115,568	117,072		58,160	10		4
••	542,260		333,484	208,776		135,565	25		
	235,780		172,020 351,250	63,760 282,837 220,465		58,945 158,522	16	123,107	4
	634.087		351,250	282,537		158,522	34	26,128	5
	437,701 623,812		217,238 343,108	220,465		109,425	21 26.5		
	224.408		129,180	280,704 95,228		155,953 56,109	20.5	21,092	
	224,408 573,040 216,242		129,180 294,780	278,260		56,102 143,260	26	21,002	4
	216,242		128,070	88,172		54,061	15	17,950	5
	371,640		354,860	16,780		92,910	22	12,780	
	171,3.7 758,552		72,950 370,912 122,520	98,447 387,640		42,849			
	758,552		370,912	387,640		189,638 62,692	19	38,060	1
	250,768		122,520	128,248		62,692	10	85,800	
	475,112	***	293,040	182,072		118,778	12		
	117,148		75.236	41.912		29,287	8		4
	117,148 80,524 118,712		36,408	44,116 47,680		20,131			
	118,712		71,032	47,680		29,678	20		
	364,766		221,356	143,410		91,191	15.5		
	432,300 300,224		235,852 256,696	196,448 43,528		108,075	21		
	300,224		256,696	43,528		75,056	5	5,041	3
	815,421		177,436 43,260	137,985 119,748		78,855 40,752	5		
	163,008		43,260	119,748		40,752	12		
	201,412		131,068	70,344		50,353	13		
	1,988,411		915.796	1 072 615		497.103	21		
	415,860		260,492	155,368		103.965	33		
	223,310		915,796 260,492 111,538 656,100	111,372		55.828	5		
	1,251,108		656,100	595,008		812,777	15	19,188	6
•	168,342		91,500	76,842		42,085	10	18,060	4
	237,356		110,444	126,912		59,339	18		
	177,587		80,332	97,255		44,397			
	172,148		91.952	80,196		43,037	7.5		
	121,125 65,812		89,345 26,688	31,780 39,124 320,000		30,281	15	6,000	
	1,120,000		800,000	220,000		16,453 280,000	8 25.5	56,000	4 2
	401,748		194,112	207.636		100,487	25		
	401,748 512,852		194,112 222,592	290,260		100,437 128,213	18	15,240	5
	100 070		00 050	100 600		45 500	17	7 000	5
	182,956 96,132		82,356 34,212	100,600 61,920 84,564		45,739 24,033 84,112	17 10	7,028 16,432	4
	136,448		51,884	84,564		84,112	17	10,102	
	950,956		51,884 562,072	388,884		237,739	16		
	390,316		157,280	233,036		97,579	18		
	78,312		49,968	28,344		19,578	10		
	62,500		40,500	22,000		15,625	11	44,304	6

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

-1			C	lassified	by Char	acter		Per Capita
Number	TOWNS	Total debt	General bonds	Municipal industry bonds	Temporary loans	Warrants out- standing	Miscellaneous	Total debt
63 64	BernardBettendorf	21,000	21,000					23.10
65	BirminghamBlairsburg	1,794				1,794		7.44
66 67	Blairstown					212		.62
68	BlakesburgBlanchard	212 428				428		1.05
70	Blencoe	256					258	.40
71	BlocktonBlue Grass	. 200						
71 72 73 74	Brunsville	6,000	6,000					14.32
75	BodeBonaparte					593		2.06
76 77	BondurantBouton	593				30/3		2,00
78	Boyden							
79 80	Braddyville Bradgate							
81	Brandon							
82 83	Brayton Breda	8,000	8,000					21.39
84	Bridgewater Brighton	4,333		2,800		1,533		5.58
85 86	Bristow							5.68
87 88	Britt Brooklyn	7,395 12,000	4,000	7,000 8,000		258	137	9.73
89	Buckeye	12,000						
90 91	Buffalo Center	5,542	4,200			1,342		7.36
92	Burt	5,000		5,000				10.10
93 94	Calamus							
95	Callender						3,029	3.57
96 97	Calumet	3,029 124				124	0,020	.51
98 99	CamancheCambridge	537				537		.77
100	Cantril	151					151	.34
101	CarbonCarlisle							
103	Carpenter							
$\frac{104}{105}$	CarsonCascade	803			800	3		.63
106	Casey							
$\frac{107}{108}$	Castalia							
109	Center Junction	1,200	1,200					6.03
$\frac{110}{111}$	Central City							
$\frac{112}{113}$	CharlotteCharter Oak	9,000 4,500		9,000	1,000			25.28 6.13
114	Chatsworth	4,500		3,300	1,000			0.10
115 116	ChelseaChester	4,058		1,450		2,608		15.26
117	Chillicothe	50		1,400	50	2,000		.28
118 119	ChardanCincinnati	3,000	3,000					2.21
120	Clare							
$\frac{121}{122}$	Clarence	4,000 273		4,000		273		6.04
123	ClaytonClearfield							
$\frac{124}{125}$	Cleghorn	216					216	.32
126	Clemons							

Total actual val- uation	Actual valuation real property	Actual valuation personal, railroad, sonal, railroad, telephone and telegraph property	Taxable valuation (4 actual valuation)	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied
	1					
7 701 070	500.000	1,010,560	448,563	21	67,860	5
1,794,252 383,060	783,692 181,576 72,895 205,326	201.484	95,765	10		
174,659	72.895	101,764	95,765 43,665	14	17,392	4
360,000	205,326	201,484 101,764 154,674	90,000	20		
249,618	117,190	1:20 4:75	62,404	12		
300,167	137,985	162,182	75,042	13	18,300	4
149,416	82,196	919 416	37,354 99,281	10 10	49,928	4 5
397,124 227,384	82,196 184,708 83,116	162,182 67,220 212,416 144,268	56,846	3	40,026	
246,332 525,800	117,380	128,952	61,583	35.5		
525,800	117,380 304,788 158,556	221,012 85,891	131,450	17	26,000	5
244,447	108,000		61,112	10		
198,420	91,900	106,520	49,605	10.5		
155,520		69 69	00.000	10	14 740	3.5
112 818	67.458	45.360	38,880	7.5	14,740 11,560	3.3
135,080	49,296	85,784	33,770	5	11,000	
112,818 135,080 251,200 200,551	72,696 67,458 49,296 159,300 97,556 360,060	82,824 45,360 85,784 91,900	28,205 33,770 62,800 50,138	20		
200,551	97,556	102,995	50,138			
676,316	360,060	316,256	100,079	18		
187,088 949,040	102,112 595,296	84,976 353,744	46,772	11 27	191,532	
1,454,632	572,096	882,536	237,260 363,658	22	191,002	
101 000	50 100	50 000				
164,360 417,556 325,346	86,100 242,660 216,048 166,944 20,840 95,814	78,260 174,896 109,298 172,336 55,440	41,090 104,389 81,336 84,820	4 25	51 900	5
325,346	216,048	109,298	81 336	21	54,800 225,104	
339,280	166,944	172,336	84,820	10		
76,280	20,840	55,440	19,070			
175,840	95,814		43,960	10	21,908	4
408,400 92,076	290,772 47,820	117,628 44,256	102,100 23,019	14		
92,010	47,020	44,200	23,019	10		
185,904	126,440 46,848	59,464	46,476	6		
58,844 399,860	$\frac{46,848}{212,112}$	11,996	14,711 99,950	12		
350,000	212,112	187,688	99,950	10		
418,536	204,964	213,572	104,634	11.5		
1,255,912	544,556	711,356	313,978	12		
910 100	107 700	110,000				
246,196	127,528	118,668	61,549	4	73,596	4
273,476	103,224	170,252	68,369	10		
463,709	251,636	212,075	115 997	16.5		
939 360	108,480 229,172 39,308	130,880	115,927 59,840 99,321	26		
397,284 90,744	229,172	168,112	99,321	19		
90,744	39,308	51,436	22,686			5
930, 999	256,480 177,469	277,764	133,561	9	40,000	5
42,508	21,772	52,753 20,736	57,556 10,627	$\frac{19}{10.5}$	124,716	9
607,288	488,024	119,264	151,822	21		
534,244 230,222 42,508 607,288 421,252	177, 469 21, 772 488, 024 250, 216	20,736 119,264 171,036	105,313			4
693,066	365,452	397 614	173 900	20		
755,732	381,640	327,614 374,092	173,266 188,933	11		5
44,351	26,016	18,335	11,088	10	2,900	4
127,420 97,964	44,548 45,304	82,836	31,855	12		

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

				Classified	Бу Спа	incter		Per Capit
	TOWNS	Total debt	General bonds	Municipal industry bonds	Temporary bonds	Warrants out-	Miscellaneous debt	Total debt
	Clermont							
3	Cleveland							ī.
	Clio	5 450	5.000			450		29.
	Coburg							
	Coggon	200						
	Colorbura	200				200		
	College Springs							
	Collins	6,900		6,900				13.
	Colo							
	Coggon. Coln. Colesburg. College Springs. Collins. Colo. Columbus City. Conumbus Junction.							
	Conesville	4,500 500 8,700 1,000 3,000 54,014 833						
	Conrad.	4,500		4,500				8.
	Coon Popida	500	7 000			1 700		8.
	Conway Coon Rapids Coppoek	8,100	7,000			1,100		
	Coralville							1
	Correctionville	1,000	1,000					6
	Corwith	54 014		54 000		14		32
	Coulter	833		01,000		672	161	4
)	Craig							
	Crawfordsville							
	Crawfordsville							
	Cumberland	4,000		4,000				7
	Curlew			4,000				
	Cylinder	3,053	2,000		1,000			12
1	Cush ng Cylinder Dakota City							
	Dallas Center							
	Dana	19 014		7,000		5.014		21
1	Danville	12,011		7,000		0,014		
	Danville pavis City			1,000				
	Dayton Decatur City	6,150	4,000	1,000		1,150		8
5	Dedham							
	Deep River							
3	Defiance	7 000	7 000					12
	Delhi	349	A COLUMN TO SERVICE TO	TOTAL PROPERTY.	A CONTRACTOR OF THE PARTY OF TH	349		12
	Delo.t.			2,000 5,000				
3	Delta Denver	2,060		2,000		60		2
	Derby	0,134		5,000		1,134		27
5	Derby De Soto	500			500			1
3	De Witt Dexter Diagonal Description	2,272				2,272		1
8	Diagonal	12,826		12,000	500	620		16
9	Dickens	004						
0	Dike	3,700		12,000	700			12
1 2	Dixon							
3	Dolliver Donohue							
4	Dounellson.							
5		10,023		8,300		1,723		17
7	Dougherty	3,500	9 500	4,500				7
8	Dows.	4,633	0,500	4,500		195		5
9	Drakesville	-,000		1,000		100		

	Total actual valuation	Actual valuation real property	Actual valuation per sonal, railroad, telephone and tele- graph, property	Taxable valuation (1 actual valuation)	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied
	268,994	126,928	142,066	67,249	12		
	144,204	66,524	77,680	36,051	15 26		
	472,944 547,864	224,196	248,748	118,236	15		4
	547,864	227,976	319,888 82,086	136,966	18	36,080	4
	171.754	89,668	82,086	42,938	12	******	
	372,564	223,088	149,476	93,141	12		6
	372,564 720,108	223,088 401,480	149,476 318,628 136,104	180,027	19.2	253,248 13,056 57,792	4
	367,556	231,452 95,888	136,104	91,889	10	13,056	4
	367,556 196,528	95,888	100,640	93,141 180,027 91,889 49,132	15	57,792	5
		200 400	200 100		10	30,804	
	578,588 187,392 804,992	286,488	292,100 124,884	144,647	19 15		
	187,392	02,008	274,472	46,848 201,248	23.5	157,896	
	801,992	62,508 530,520 18,464	9,648	7,028	6	101,800	
	28,112		0,040		0		
	402 208	278,752 160,956 798,736	183,556	115,577 56,765	10		
	462,808 227,060	160.956	66,104	56.765	28	82,988	5
	1,452,944	798,736	654,208	363,236	28 29.5		
	.,	*************			15		
						4,800	
	258,796	118,164	140,632	64,699	14	1,000	
	191,840	68,840	10,100	47,900	5		
	99,100	100,000	123,000 49,100 261,568	24,713	15		
	461,360 116,128	50,000 199,792 63,244	52,884	110,340	10		
	116,128	03,214	02,001	24,775 115,340 29,032 49,249	15		
	117 001	77,020	40,361	29,345	10		
	117,381		70 909	19,340	20	44,448	5
	192,552 720,876	257 002	363,784 67,644 89,584 314,960	48,138 180,219 28,010	5	**,***	
	112,040	44 396	67.644	98 010	10	29,744	5
	112,040	96,788	89.584	46 592	28	20117	
	186,372 456,272 231,068	141 319	314,960	114 068	9		6
	921 068	130.312	100,756	57.767	12		
	201,000	357,092 44,396 96,788 141,312 130,312 348,560	300,280	46,593 114,068 57,767 162,210	14		
	648,840 164,852	69,216	95,636	41,213	16	**********	
	201,000						
				******			
	186,560	72,288 193,120 67,294	114,272 172,040 106,342	46,640 91,290 43,409	5	*****	
	365,160	193,120	100,040	91,290	10 10		5
	173,636	67,294	100,342	43,400	10		
1	563,020	288,408	274,612	140,755	21.3	48,720	
	280,132		162,089 114,296 53,288 538,460 318,440	70,033	8		
	188,112	73,816	114,296	47.008	8 7	8,395	5
	166,840	113,552	53,288	41,710	16	6,280	5
	7 108 540	565,080	538,460	275,885	17		5
	634,444	316,004	318,440	41,710 275,885 158,611	20	14,256	5 5
	213,948	135,194	78,754 122,344	53,487			
	634,444 213,948 184,060	73,816 113,552 565,080 316,004 135,194 61,716	122,344	46.015	10	23,84	
	220.012	121,070	98,336	55,003	19	11,20	0 9
	221,124	88,504	132,620	55,281			
	99,332	42,620	56,712	24,833 55,754 73,051	******	1,60	0
	923 016	129.880	93,136	55,754	17		
	223,016 292,204	129,880 178,776	93,136 113,428	73,051	22	***********	
				10 00	25		
	65,468	33,145	32,323	16,367	23		
	570,07	231,108 52,660	238,968 118,224	142,519 42,721 95,795	10		
				20,141	10		
	170,88 383,180	212,560	170,620	95.705	6		

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

			C	lassified	by Char	acter		Per Capita
	TOWNS	ž .	General bonds	Municipal in- ausary, bonds	Temporary loans	Warrants out- standing	Miscellaneous debt	
-		25	=	5 A	E .	£ 5	E	2
ã		=	Ξ	E 2	ă	Ēâ	5.5	7
Number		Fotal debt	5	₫5	52	. z z	e Ei	Total debt
Z.		H	- 5	~	-		[ ]	
191	Duncombe	5,896	2,800	3,000		St		14.11
192	Dunkerton	0.740						7.05
1 3 194	Dunlap Durant	8,142						
195	Dyersviffe	5,700	2,000 20,000 2,500 5,000		741	2,959		3.77
11.6	DysartEarlhain	22,357 21,071	20,000	17.000		2,357		24.68 $28.13$
197 198	Earling	21,071	2,000	11,000		1,041		20.10
199	Earlyille	5,000	5,000					9.06
200 201	FarlyEast Peru							
201	Eddyville	3.000	3.000					2.76
203	Edenville Edgewood		3,000					
204 205	EdgewoodElteron							
216	Eldridge							
207	Elgin							
268 209	Elkhart	7,001		7,000		175		5.93 1.33
210	Elkport	110				110		1.00
211	Elliott	500		500				.95
212 213	ElistonElisworth	200		0.500		200		.98 26,64
214	Elma	1,600	1.000	9,300		1,310		1.24
215	Ely		1,000 5,000 600 4,000					
216 217	Emerson Epworth	750				750		1.57 1.50
218	Essex	8.500	5.000		. 3,500			10.95
219	Everly	600	600					1.53
220 221	Exiline	4,000	4,000			90	!	5.08
2.2	Exilne Faircank							
228 224	Farley							
224	Farmersburg	11 668	7,500			2 801	1 367	10.0
226	Farmington Farnhamville	10	7,500			2,001	10	.03
227 228	Farragut	54				54		.13 16.31
229	Fayette Fenton	18,138 6,056		5 000		1.056	361	28.70
230	Ferguson							.33
231 232	Floyd.	68			68			.33
233	Fonda.	6.500	6.500					6.69
234	FondaFontanelle	2,064	6,500		64			2.6
$\frac{285}{286}$	Forest City Ft. Atkinson Ft. Des Moines	11,500		11,500				6.80
237	Ft. Des Moines	455				455		
238	Factor							
239 240	Franklin							.0.
241	Fredericksburg	99					,	.0.
242	Frederika							
243 244	Franklin Fraser Fredericksburg Fredericka Fremont Galva Garber	1,511		0 500		1,511		3.05
245	Garber	8,575		5,500		1.		24.0
246	Ourden Grove							
247 248	Garnavillo Garner	300	5,500			30		5.3
249	Garrison	5,000	5,000					0.3
250	Garwin	1			1			
251 252	Geneva	10.010		11 000		1 0		19.8
258	George Germania	12,313 350		11,000	350	1,3	1	19.8

Total actual val- nation	Actual valuation real property	Actual valuation per- sonal, railroad, telephone and tele- graph property	Faxable valuation (4 actual valuation)		Actual valuation of agricultural lands in incorporation	
-	ctual valuatio real property	# 5 = 5	3.5		ra Li	1
n n	크루	E E E	2	Ξ.	252	묫
2 5	2 7	2 - G - C	5 g	7.	87 1 2	1 1
uation	= .	# # <del>6</del>	골병	9	n ic	- 2
2 2	5.5	# 2 2 5	N m	<u> </u>	3 2 2	<u>x</u>
F -	Ac	A A	Tas	Mills levied	Ac II.	Mills levied
281,480	130,000	154,480	71.100	10	FF 00	
253,148 933,924	91,104	162.044	71,120 63,287	7 10	55,28 46,10	
933,924	479,608	454,316	233,481	27	3,40	
571,924	212,5€0	162,044 454,316 359,364 545,080	142,981	20		
571,924 1,139,216 675,406 468,432 151,720	196,016	045,080	284,804	15		
468,432	234,620	233.812	117, 108	39	9,748	
151,720	70,460	81,260	37.930	29	3,140	
365,100	91,104 479,608 212,560 594,136 426,946 234,620 70,460 117,652	248,460 233,812 81,260 247,448	233,481 142,981 284,804 168,852 117,108 37,930 91,275	18		
152,528	91,872	60,656	38,132	8		
486,720	271,300	215,420	38,132 121,680	8 21.5		
281,702	268,784	215,420 12,918 56,896	70,425 73,458	10	28,551	4
152,528 486,720 281,702 293,832 422,035	91,872 271,300 268,784 236,933 209,340	212,695	73,458 105,509	9 11	28,559 19,600 114,659	) 4
383,260						
1 140 004	129,520 575,536 80,050	253.740 568,368 68,972 35,369 182,056 43,380 136,196 220,716 59,456	95,815 285,976	12 6	41,612	5
149,022	80,050	68,972	285,976 37,256 17,246 88,268	12 5	36,484	4
68,986	33.617	35,369	17,246	5		
1,143,304 149,022 68,586 353,072 98,700 240,500 497,772	171,016 55,320 104,76	182,056	88,268	18	6,400	6
240.560	104.76	136.196	24,675 60,240 124,443 29,395	10 18	13,244	5
497,772	277,050	220,716	124,443	20	10,244	b
117,580	65, 12	52,456	29,395	9		
979 976	160,49	251,164	102.915	13		
714.262	184,96 355,95	358 310	(8,094 178,566	10 22	63,120	5
335,144	152,25 281,57	182,885	83.786	11		
117,580 411,660 272,376 714,262 335,144 544,116 323,968	281,57	262,544	83,786 136,029	17		
	168,048	220,716 52,456 251,164 87,412 358,310 182,585 262,544 155,920	80,992	12	167,072	4
102,775	43,144 101,652 418,668 107,512 146,432	59,631	25,694	3		
304,396 593,224	101,652	202,744 174,556	76,099 148,306	27	22,600	
248, 156	107 512	140,644	62,039	27		
365.824	146,432	219.392 327,228	91.456			
702,252	375,024	327,228	91,456 175,563	22 15	19,980	5
				15		
179,013	94.375	84,638	44 759	10	35,736	
231,288	165,100	66,188	44,753 $57,822$	10 10	aa, 180	4
231,288 641,524 499,236 1,088,536	94,375 165,100 353,272 274,188	66,188 288,252 225,048	160,381	18		
1.088.536	274,188 739,464	225,048 349,072	124,809 272,134	20	108,136	5
	100,104	010,072	272.184	22		4
153,000	153,000		38,250			
28 000	10.000	10 100				
38,092 136,692	19,632 111,552	18,460 25,140	9,523			
200,002	111,002	20,140	34,173	10		
327,416	179,664	147,752	81,854	20	30,852	5
254,416 78 164	56 202	110.013	63,604			
263,432	126.004	110.013 21,862 137,428	63,604 19,541 65,858	4 -		
433,008	131,992	301,016	108,252	12		
711,372	497,928	213,444	108,252 177,843	3 -		
370,088	212,726	263,952	119,172	6	11,828	3
254,416 78,164 263,432 433,008 711,372 476,688 370,0 °C 131,670	179,664 144,400 56,302 126,004 131,992 497,928 212,726 188,788 79,632 307,892 63,000	181,272 52,044	92,515	10	17,172	4
	307,892	221.880	32,919 132,443	15		
200,06		137,000 126,416	50,000	10		
225,784	99,368	126,416	56,446	9		

TABLE NO. 4—Continued—TOTAL AND PER CAPITA DEBT OBLIGATION AT CLOSE OF YEAR.

			Cla	ssified b	y Char	acter		Per Capita
Number	TOWNS	Total debt	General bonds	Municipal in- dustry bonds	Temporary	Warrants out- standing	Miscellaneous debt	Total debt
	Gilman. Gilmore City. Giadbrook. Gildden. Goldfield. Goose Lake. Gowrie. Graettinger. Grafton. Grand Junction. Grand Mound. Grand River. Grand View. Granger. Grant City. Granville. Gravity. Gray. Gray.							24.08
255 256	Gilman City City	16,589 -	5.000	15,000 -		1,589 -		7.48
257	Gladbrook	14.500 -	3,600	14,500 -				17.06
258 259	Goldfield					516		2.15
260	Goodell	516 -	2 000					27.27
261	Goose Lake	3,000	3,000					3.79
$\frac{262}{263}$	Grantinger	2,106	2,000			106 _		3.10
264	Grafton							2.57
265	Grand Junction	1.275	2,000	775	500			2.98
266 267	Grand Mound							
262	Grand View		1 100					6.22
: 69	Granger	1,400	1,400 -				45	.28
270 271	Grant City							.13
271	Gravity	63 -						
$\frac{272}{273}$	Gray							6,65
274	GreeleyGreene	7,650	25,750 - 200 1,000 - 3,000 - 800 898 -	4,000	3,650		45	18.71
$\frac{275}{276}$	Greenfield	25,801	25,750			5		.02
277 278	Green Island	2 111	200	2,000	615	299		4.25
278	Grimes Griswold	4,944	1,000			3,944		5.21 4.43
279	Grandy Center	6,000		6,000		791		2.84
281	Grundy CenterGuthrie Center	3,791	800	3.000	352			2.22
28	Guttenburg	898	898					6.11
284	Halbur Hemburg Hemilton					79		.18
285	Hamilton	*0*				165		.66
286	Hancock	100	800 898					
287 288	Harcourt							
289	Harj cr							
290	Harpers Ferry	2 000		2,000				8.37 1.58
$\frac{291}{292}$		17,500	5,500	12,000				1.00
293	Harvey							
294	Hestings	. 800				800		3.32 13.73
290	Havelock	7,000		7,000			1	3 .03
207		13						
208	Hazieton Hedrick Henderson							
290	Henderson							
300	Hepburn							
303	Holland	6,000		6,000	)			6.41
300	Holstein	375			37	5		2.0
30	Hopeville			5.000	9.16	5 2.45	5	12.0
300	Not kinton	9,620		5,00				
30		8,900		7,00	0	1,900	)	13.3
30	Hut bard	7,500	7,500			1.70	0	8.60
31	Hudson	3,200	1,500	3.50	0	1,65	5	7.8
31	Huil	10, 133		2,50	0 13	4,50	2 3,0	5.6
31	Humeston						1	
31	Huxley		15,000				8	
31	5 Inogene	16. 778	15,000			1,77	8	28.2
81	Inwood	10,776						6.3
21	Ireton	4.00	1,000					

Total actual valuation	Actual valuation real property	Actual valuation per- sonal, raliroad, telephone and tele- graph property	l'axable valuation (à actual valuation)	Mills levied	Actual valuation of agricultural lands in corporation	Mills levied
T _	Ā	¥	Ë	×	Ā	M
	1					
811,306	197 100	274 118	202,826	20		
610,640	437,188 353,848 211,208 176,948 51,700	374,118 256,792 117,928 76,056 29,200	152,600	18 22.7		
329,135	211,208	117,928	152,600 82,284	16		4
610,640 329,133 253,004 80,960	176,948	76,056	63,251 20,240	13	8,688 26,320	5
80,960	51,760	29,200	20,240	10	26,320	
612,676	483.760	128.916	153,169	28.5		
132,408	59,596	128,916 72,812 176,020	33,102	4		4
533,412	360,392	176,020	33,102 134,103 73,835	4 12		
612,676 132,408 533,412 295,340	483,760 59,596 360,392 134,860	160,480	73,835	9		
274,952	73,344	201,608	68.738	15	7.172	5
47,432	41,368	6,064 90,864	68,738 11,858 52,393	6	7,172 22,588	4
274,952 47,432 209,572 403,759	73,344 41,368 118,708 155,180	90.864	52,393	20		
403,759	155,180	248,579	100,940	11.5		
250,117	195,004	55,113 341,944 8,200 149,020 244,504 692,936 378,640 330,196	62,529	18.5		
870,788	528,844	341,944	217,697	25.5	53,860	5
66,560	58,360	8,200	16,640			
285,100 561 472	216 668	244 504	71,290	$\frac{10}{23.5}$		5
1,301,924	608,985	692,936	325,481	23.3	16,700	4
1,073,604	694,964	378,640	268,401	19	10,100	
742,452	412,25	330,196	185,613	7 22		
250,117 870,788 66,560 285,160 561,472 1,301,924 1,073,604 742,452 80,000	195,004 528,844 58,360 136,140 316,668 608,98 694,964 412,25 40,000	40,000	62,529 217,697 16,640 71,290 140,368 325,481 268,401 185,613 20,000	22		
174,780 203,725 165,780 179,028	99,860 92,880 94,620 66,676	74,920	43,695	7		5
203,725	92,880	110,845 71,160 112,352	50,931		62,800	4
165,780	94,620	71,160	41,445	10		
	00,070	112,302	44,757	10		
176,804 711,704	93,852	82,952	44,201 177,926	20		
711,704	405,324	306,380	177,926	20		
959 459	129,888	128,564	CI (10			
258,452 118,728 474,520 470,068	65.800	52,928	64,613 20,689	10 15.5		
474,520	65,800 240,464 149,096	$234,056 \\ 320,972$	29,682 118.630	10	15,012	4
470,068	149,096	320,972	117,517	7		
209,896	61,928	147,968	52,474	6		
200,000		and the second s	02,474	U		
151,672	78,140	73,532	37,918	4		
598,944 39,716	363,580 27,833	235,364 11,880	149,736 9,929	15.5	148,844 27,836	5
					21,830	4
559,240 103,532	302,176 51,184 120,500 232,728 151,408 199,780 881,680 310,992 73,840	257,064 52,348 70,148	139,810 25,883 47,662 118,121 93,251 108,051 407,673 148,597	19		
	51,184	52,348	25,883	10		
190,648	120,500	70,148	47,662	20 26		
373,004	151 408	239,756	118,121	26 14		4
432,204	199,780	232,424	108,051	19.5		
1,630,692	881,680	749,012	407,673	25	59,844	3
190,648 472,484 373,004 432,204 1,630,692 594,388 198,760	310,992	70,148 239,756 221,596 232,424 749,012 283,396 124,920	148,597	25 22 8		
198,760	73,840	124,920	49,690	8	70,112	4
126,953		52,067	31,738	29		
179,998 381,436	74,886 70,260 190,300	109,738 191,136	44,999 95,359	5	10,844	4
				20		

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

-			Cl	assified b	y Chara	cter		Per Capita
Number	TOWNS	Total debt	General bonds	Municipal in- dustry bonds	Temporary loans	Warrants out- standing	Miscellaneous debt	Total debt
-i		1						
319	IrwinJackson Junction							
321	Jamaica							70.05
322	Jesup Jewell Junction Jolley	11,200		11,200 .		1.030		13.85
324	Jewell Junction	13,030		12,000				
325 326	Kalona							
327	Kalona Kamrar Kanawha	10. 197		5,000		5,197		25,62
328		10,101				23	109	4.90
329 330		1,132	1,000	2.500	2.800	20	500	10.99
331	Kellogg	750	1,000			750		2.03
332 333	Verst	19.				1 320		.12
334		5,320 9,400						9.32
335 336	Keosauqua	1.500		1,500				$\frac{1.52}{9.83}$
337		4,050 4,000	2,800	1,200				4.09
338	Kingsley	4,000						3.89
339 340	Kirkman	700		700				
341		4,000		4,000		137		19.3
342 343	Kiron	2,637		2,500		137		8.6
344								
345	Knowlton.					17		
346 347	Tailone	1 90				CALC		.0 .7
348	Lake Mills	9,250		7,500		1,75		16.7 7.2
349 350	Lake View	3,708		8,500	3 927	50	1,000	19.4
351	Lamont	1 20		4,000	3,927	799		7.0
35 353	Lo Molle	5,799						20.1
354	T	15,12		12,800		2,322		9.8
355 356	Lansing La Porte City							6.9
357		3,00	3,000					
358	Larrabee	3,00	3,000					7.9
359	I Taurol	2,50		2,500 1,500	3			3,
361	Laurens	1.51	2	1,500	0	15	2	2.
362			6				3	
364		30	0					1.
365 366	Ta Cuand	21	7			21		-
3t 7	Lobigh		0			8	9	
368	Lanov	1						
369 370		4,00	1.00	0				16.
371	Lester	58	0				0	1.9.
372	I Tamin	5,50	0 5,50	0				-
374	Lidderdale							
374	Lime Springs						-	-
377	Lineville	5,00	5,00	0				5
378	Lisbon	1						
379 380				8 00	00	50	У	18.
38	Little Rock	8,50		-1 5,00				

÷	ē.	Actual valuation per- sonal, railroad, telephone and tele- graph property	faxable valuation (3 actual valuation)		Actual valuation of agricultural lands in incorporation	
Total actual val- vation	Actual valuation real property	ctual valuation sonal, railroad telephone and I graph property	曹富		2 = E	
7	# 5	2 5 5 E	뒫거	-	355	9
3	- 5 - 5 - 5	3252	> <del>=</del>	.2	355	.≃
5 4	2 2	<u>4</u> -	5 5	Mills levied	7 5 5	Mills levied
otal ac vation	- a - a	E E E E	2 2 2	-	# F =	-
2 Z	3 5	2 5 T E	×	É	5 5 5	
12	Ne T	, , ,	T.	N	¥	N
		1				
167,582 142,804 269,500 543,736 619,580 119,980 384,392	140,504	27,078	41,896 35,701 67,875 135,934 154,895			
142,804	93,736	49,068	35,701			
269,500	109,672	49,068 159,828 293,556 211,880	67,875	10	200 200	
543,736	250,180	293,556	135,934	18.5	230, 200	4
619,580	407,700	211,880	104,890	25 10		
119,980	60,764	59,216 207,908	29,995 96,098	15		
384,392	93,736 109,672 250,180 407,700 60,764 176,484					
246,192	166,400	79,792	61,548	29	17,492	5
192,764 462,160 238,536 134,688	\$2,564 218,180 157,728 65,284	110,200	48,191 115,540		41,564	4
462,160	218,180	110,200 243,980	115,540	30		
238,536	157,728	80.808	59,634 33,672 81,207 152,800	15 7		
134,688	65,284	69,404 83,404	33,672	7		
324.828	241,424	83,404	81,207		1,571 55,052	
639,200	349,148	290,052	155,800	30	0.504	5
998,500	05, 284 241, 424 349, 148 446, 424 200, 384 337, 152 24, 256 54, 520 57, 088	552,076 311,136 238,872 37,548	249,625 127,880 144,006	16	9,504 17,756	5
511,520	200,384	311,130	141,000	21 17.5		
61,024	94.956	27 548	15.451	10	9.760	5
576,024 61,804 115,172 100,228 241,789	54,520	60,652	15,451 28,798 25,057 60,447	25	2,760 5,912	4
100, 228	57.028	43,200	25.057	7		
241.789	57,028 87,576 122,864 74,820	43,200 154,213	60,447	25 7 25		
216,508	122,864		54,127	18	18,640 28,020	5
140 840	74,820	66,029	35,212	10	28,020	4
31,558	11,442	20,116	7,890	+		
31,558 307,652 194,292 661,480	11,442 133,652 68,444 470,934	174,000	76,913	10		
194,292	68,444	125,848	48,57	22	305 056	
661,480	170,934	180,376	100.37	20	285,856 14,316 25,448 75,984	4
334,972	150,004	155 448	87.054	23.5	25 448	5
348,224	426,616	373 292	202 477	25.5	75.984	5
222 700	192,776 436,616 194,456	138, 336	83, 198	25	10,001	
809,908 332,792 201,056	109,608	93,644 66,029 20,116 174,000 125,848 150,576 184,968 155,448 373,292 138,336 91,448	60,447 54,127 35,212 7,850 76,913 48,57: 165,374 87,056 202,477 83,198 50,264	4.5	5,052	4
620 049	291,896	341,452 488,872 107,680 61,356	158.337	17		
1 043 028	554, 156	488.572	260.757	16	71,212	5
633,348 1,043,028 437,084	329,404	107,650	260,757 109,271 27,718			
110,872	49,516	61,356	27,718	10		
290,658	171,728	118,930	72,665			
253,392	110,748	142,644	63,348	6 23	50,492	4
110,872 290,658 253,392 473,944 283,216	554,156 329,404 49,516 171,728 110,748 251,280 138,880	118,930 142,644 222,664 144,336	72,665 63,348 118,486 70,804	23 15	16,830	
396,747	229,240	167,507	19,187	4		
115 748	67,000	48,748	28,937	16	17.272	
115,748 184,724	122,540	62,184	46,181		17,272 45,780	5
106,230	72,328	33,502	26,557	10	50,344	4
125.032		73.788	31.258	6		5
125,032 133,573	51,244 164,974	168,599	83.393	5	164,974	5
319,088	144,440	174,648	79,772	21		
319,088 325,064	144,440 182,384	168,599 174,648 142,680	31,258 83,393 79,772 81,266	27		
418 224	244 204	174,020	104,556	13	21,448	. 4
418,224 129,072	244,204 66,464	62,608	32,268	13	68,084	
1 140 - 70	511 80	606 101	007 010	12.5		
1,140,572 208,488	514,788 137,659	626,184 70,836	$285,243 \\ 52,122$	21 9	88,736 44,392	5
900 001	144.00	147 070	50 750	10		
292,664 324,164	144,691 206,124	147,972 118,040	73,166 81,041	13 10.5	22,704	1

TABLE NO. 4-CONTINUED—TOTAL AND PER CAPITA DEBT OBLIGA-TION AT CLOSE OF YEAR.

-			Cl	lassified	by Char	acter		Per Capita
Number	TOWNS	Total debt	General bonds	Municipal industry bonds	Temporary Ioans	Warrants outstanding	Miscellaneous debt	Total debt
i		4.750	4.750					8.22
3	Livermore Logan Lohrville	3,737				3,737		2.54 24.47
5	Lohrville	16,492	11,500 -	5,250				8.25
6	Lone Tree	$\frac{6,450}{1,552}$	1,200	3,230		152	600	2.41
7	LorimorLost Nation	12,000	12,000 -					22.94 .59
88	Lovilia	325	12,000			325		3.08
90	Lowden	1.800		1,800				
91	Low Moor	100				103		.61
92	LuanaLucas	103						36.92
93 94	Lucas	4,800	4,800					36.9
95	Luverne	375				919		
396	Luzerne							
197	Lynnville	546				546		5.0
198 199	Lytton Macedonia		15,000 2,500 7,000					
100	Macksburg				250	2 087		14.5
401	Madrid	17,367	15,000		200	280		10.8
402	Magnolia	4 100		3,500		600		10.8
403 404	Malconi	3.083	2,500			8	573	9.3
405	Malov							6.6
106	Maloy Malvern	7,000	7,000					
107	Manilla				1			
$\frac{408}{409}$		6,200	)	6,200				4.3 8.9
410	Manning Manson	11,027		7,900	3,100	1 021		7.
411	Monleton	8,36		8,500	2,020	2.225		15.
412	Marathon	8,22	,	0,400				5.
113	MarathonMarble Rock	5,000	3	5,00	0			2.
115	Marne	700	)	700	7			
416	Martelle				-			
117	Martinsburg							
418 419	Marysville Masonviile							
120	Massena	246				240	,	
421	Matlock		200		117			. 1.
122	Maurice Maxwell	9.50	2.504					3.
423 424	Maynard					1 11		
125	McCallsburg	1,44	0			1,44	,	2.
126	McCallsburg McCausland McClelland	30	7 300 4 2,504 0		- 300			
427	McClelland McGregor	13.50	3	7,50	ō		6,00	0 1.
428 429	McIntyre	1,10	7			1,10	7	- 11
430	Mechanicsville	9,00	9,000	)				
431	Mediapolis							
132	Melbourne Meirose							
$\frac{433}{434}$	Melvin	2,99	4			- 47	4 1,7	50 11
435	Menlo		5				5	
438	Meriden	0.00	0	8.00	00	1,20	0	17
437	Merrill	4.50	0	4,00	00	_ 50	0	23
438 439								
140			=======	0 2,50	vo		)	28
441	Milford	16,39	13,50	2,50	N			
442	Millersburg						:=	
			4,00	0		1,74	17	6
413	Milton	1 0.49	1,00					

		Actual valuation of Agricultural Jands in incorporation		Paxable valuation (4 actual valuation)	Actual valuation per- sonal, railroad, telephone and tele- graph property	5 <u>.</u>	ż
		ta a a		Value /	## # # #	Actual valuation real property	Total actual val
i	Mills levied	를로만	Mills levied	2 2	E E E	무호	n n
1	× 2	× = 8	75	2 2	1 P P C	2 Z	5.
1	-	3.E.a	ž	a c c	日間の日	==	otal ac uation
i	É	i Agu	É	×	표 호 프 표	를	n ta
-	×	4	M	Ĕ	7	~ ~ ~	01 1
4	4		15	65,709 287,050	120,964 551,780	142,112 596,420	263,07 1,148,200
	6	6,800	18 31	287,050	551,780	596,420	1,148,200
4	4 5	108,048 34,786	$\frac{31}{12.5}$	131,628	176,512	350,000 321,640	526,512 625,900
	4	206,808	15	77.255	138,830	170.184	309,020
1	4		15.25	287,050 131,028 156,475 77,255 233,608 139,149 100,134	304,260 138,836 682,894	170,184 251,540 146,500 202,276	934,434
-			15	139,149		146,500	556,594
-		2,700	15 8	100,134	198,260	202,276 54,860	400,536 115,940
	3	38,596	6	28,185 47,562	119 748	70, 500	190,248
			10	23,283	198,260 61,080 119,748 45,732	70,500 47,400	93,132
-							
-			9	$53,191 \\ 34,179$	74,653 112,736 109,387	138,080 23,982 126,572	212,763
1	4	3,920	16	58,990	109.387	126.572	136,718 235,959
-			19 7				
-			7	62,415 57,592 183,729 42,237 86,290	172,896	76,764	249,660
-		55,628 25,265	12 28	57,592 182 720	137,104	93,264	230,368
		20,200	10	42,237	82.188	86.760	734,916 168,948
-		44,950	20	86,290	177,073	168,089	345,162
-			19	56,855	172,896 137,104 262,492 82,188 177,073 124,588	76,764 93,264 472,424 86,760 168,089 102,832	227,420
5	5	122,880	25	238,480	405,500	548,420	953,920
-				e1 0e9	160 000	95,340	
1	4	33,508	18	64,068 171,567	160,932 234,568	95,340 451,700	256,272 686,268
-		35,596	33	187,419	238,556	511,120	749,676
1	4		15	171,567 187,419 136,383 95,518	234,568 238,556 198,480 159,984	451,700 511,120 347,05 222,088	749,676 545,532 382,072
-			21	95,518	159,984	222,081	382,072
		96,000	27 13	207,904	365,104	466,512	831,616
-1			13	45,035	84,172 89,796	466,512 95,968 84,416	180,140
-	5	10.044	12	43,503	89,796	84,416	174,212
1	5	10,844	10	36,646	98,168	48,416	146,584
-		10.050					
1	4	12,350	10	94,215	218,960	157,900	376,860 59,344
1	4	10,788	21	33,626	91,700	28,956 42,804	134.504
-1			17.5	94,219 14,836 33,626 125,941 66,225 61,138 14,384	218, 960 30, 388 91, 700 262, 148 116, 728 118, 333 30, 128 41, 039	241,616	59,344 134,504 503,764
)	5		15	66,225	116,728	148 172	264 900
-			19.9	61,138 14,384	20 199	126,216 27,408	244,552 57,536 95,255 984,380
			10		41,039	54.216	95,255
-			25	246,095 93,723	100,000	486,344 318,636	984,380
-			10 20	93,723	56,250	318,636	374,892 1,726,740
				431,685	. 490,364	1,236,376	
-	5	39,920	10	88,709	131,420	223,416	354,836
-			6 10	30,319	62,412	58,864	121 276
-			17	57,909	144,248 179,328	87,388 172,968 67,948 360,532	231,636
-			15	88.074	179,328	172,968	352,296 151,028
-			16	37,757 103,163		67,948	151,028
			5 8	46,696	182,136	4.648	186.784
1	4	4,000	23	129,843	52,120 182,136 253,561	4,648 265,812	412,652 186,784 519,373
-			10	158,180	381,428	951 900	699 59A
-			20	200.000	275 000	251,292 525,000	632,720 800,000
				50,381	111,016	90,508	201,524
1			21	71,534	120,952	165,184	286,136

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

Mingo			C	lassified	by Char	acter		Per Capita
Miles   Miles   Miles   Miles   Miles   Miles   Miles   Miles   Modale	TOWNS	Total debt	General bonds	Municipal industry bonds	Temporary	Warrants out- standing	Miscellaneous	Total debt
Mitchelville		-	1					
Montestan	Mingo	*******				505		1.5
Montestant	Mitchell	602						1.9
Montestan	Mitchellville	760				769		1.00
Montestan	Mondamin							
Monroll	Moneta							
Montoca	Monmouth		*******					3.7
Montroes   Moorband	Monona	3,000	8,000		0.000			99 9
Montroes   Moorband	Monteguma	27,367	14,500	10,867	2,000	46		.1
Montroes   Moorband	Montour	46 .				***		
Mooraland	Montrose		******					
2 Nichols.   2,506   2,506   3   3   3   3   3   3   3   3   3	Moorhead							
2 Nichols.   2,506   2,506   3   3   3   3   3   3   3   3   3	Moravia					915		1.
2 Nichols.   2,506   2,506   3   3   3   3   3   3   3   3   3	Morning Sun	1,315	1,000			010		
2 Nichols.   2,506   2,506   3   3   3   3   3   3   3   3   3	Morrison		- 500	******		1.664		7.
2 Nichols.   2,506   2,506   3   3   3   3   3   3   3   3   3	Moulton	9,104	10.500			594	5	6.
2 Nichols.   2,506   2,506   3   3   3   3   3   3   3   3   3	Mt. Ayr	11,000	101000				70.000	12.
2 Nichols.   2,506   2,506   3   3   3   3   3   3   3   3   3	Mt. Vernon	19,569		6,000		1,566	12,000	7.
2 Nichols.   2,506   2,506   3   3   3   3   3   3   3   3   3	Moville.	4,000	0 101	1,00				4.
2 Nichols.   2,506   2,506   3   3   3   3   3   3   3   3   3	Murray	3,464	3,464					
2 Nichols. 2,506 2,506 3 3 Nodaway 5,551 5,540 5 4 Norn Springs 5,551 5,540 5 5 Northboro 55 5 5 Northboro 55 5 5 Northboro 55 5 5 North Buena Vista 7,610 5,500 2,110 5 8 North Mediregor 7,610 5,500 7,610 7 9 Northwood, 5,500 8,000 7 1 Norwalk 5 2 Norway 4,644 3,500 1,644 7 2 Norway 5 5 Oakville 5,500 5,500 5 6 Oeleyedan 1,565 5 6 Oel	Nashua	500	500					
2 Nichols.   2,506   2,506   3   3   3   3   3   3   3   3   3	Neola	1800						5.
2 Nichols.   2,506   2,506   3   3   3   3   3   3   3   3   3	New Aloin	4,001		4,00	0			6.
2 Nichols.   2,506   2,506   3   3   3   3   3   3   3   3   3	New Hartford	3,000	3,000					
Nicholas.   2,506   2,506   3,506   3,506   3,507   3,516   3,517   3,516   3,517   3,516   3,517   3,516   3,517   3,516   3,517   3,516   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517	New Liberty	11 100		13.60	0	1,10		12.
Nicholas.   2,506   2,506   3,506   3,506   3,507   3,516   3,517   3,516   3,517   3,516   3,517   3,516   3,517   3,516   3,517   3,516   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517   3,517	New London	310				314	8	
Nicholas.   2,506   2,506   3,507   3,517   3,516   5   5   5   5   5   5   5   5   5	New Providence					1 70		13.
Nicholas.   2,506   2,506   3,507   3,517   3,516   5   5   5   5   5   5   5   5   5	New Sharon	14,721	8,000	5,00		1,72		10.
Nicholas.   2,506   2,506   3,507   3,517   3,516   5   5   5   5   5   5   5   5   5	New Vienna			*******				
Nordaway	New Virginia	9 500	2.30					5
Nowalk	Nichols	2,000						3
Nowalk	Nora Springs	3,547	3,54			- "	7	
Norwalk	Northboro	95				- "		
Nowalk	North Buena Vista	7 610		5.30	ю	2,11	0	8
Nowalk	North English	1,000						
Nowalk	North Washington							6
2 Norway. 3 Norma. 4 Oakland. 5 Oakville. 15,005 5 Oakville. 11,005 5 S,000 5 S,000 5 Occupation. 11,800 5 S,000 5 Occupation. 11,800 5 S,000 5 Occupation. 11,800 5 S,000 5 Occupation. 12,502 7,500 5 Occupation. 10,110 110 1110 1110 1110 1110 1110 11		8,000		- 8,0	90			
	Norwalk	*********						
	Norway							
	Oakland	4,641		3,0	00	1,6	14	- 4
	Onkville	. 33					53	1
	Ochevedan	15,00	0 90	0 3.0	00	- 54	00	
Oille   Oill	Odebolt	19 566	0,00	7.5	00	5.0	62	- 9
	Olds	15,302						6
		4,226	3	- 3,4	00		82	6
	Oilie							
07 Osterdock	Onslow				00			
07 Osterdock	Orange City	7,00					1	
07 Osterdock	Orleans							
07 Osterdock	6 Ossian							
To 1 Av	7   Osterdock		-					
08 Oto 7,68 4,500 3,120 55 5	8 Oto	7.68			2 7	20	55	1

4	9	Actual valuation per- sonal, railroad, telephone and tele- graph property	faxable valuation (4 actual valuation)		Actual valuation of agricultural lands in incorporation	
Fotal actual valuation	Actual valuation real property	ctual valuation sonal, railroad telephone and graph property	lux lux		atic	
- E	8 9 I	8 H a 6	A C		12.2	
3	E 5	2552	2-	Pa	936	T
000	2 2	7-144	de	-	A 10 0	7
uation	e	a G D B	gt	Mills levied	E C C	Mills levied
5 5	5.5	2552	X E	á	1000	=
F	4	_ <del>-</del>	E.	W	A.	Mi
185,292 95,728 609,368	64,676 38,744 286,733	120,616 56,984 322,635	46,322	7	6,216	,
95,728	38,744	56,984	23,932	10	24,368	1
268,099	177,680	90,419	152,345 67,025	10	124,324	5
			01,025	10	124,324	
194,044 728,936 727,248 910,228 69,186	71,416	122,628	48,511 182,234	8	20,624	5
727,948	361,016 317,140 497,932 27,967	122,028 367,920 410,108 412,296 41,219 83,825 81,780	182,234 181,812	8.5		*****
910.228	457.932	412 296	225,057	20 31	00.100	
69,186	27,967	41,219	17.297	10	92,100 47,860	•
	100.306	83,525	17,297 62,532 12,868	10	17,000	
51,473 86,672	19,693 62,524	81,780	12,868	21		
86,672 454,444	62,524 205,860	24,148	21,668	6		
553,480	247 699	248,084	113,611 138,370	5		
146,452	347,692 78,748	24,148 248,584 205,788 67,704	35,613	27 15		
146,452 602,786 1,212,448	390,488	212,298 497,364 153,336	150,696	20		5
1,212,448	390,488 715,084	497,364	303,112	20 7.5	57,552	4
220,584 1,727,232 253,688	67,248 1,277,638	153,336	55.146	7.5		
1,727,232	1,277,638	449,594	431,808	31	8,540	
568,200	122,524 311,814	131,164	63,422 142,050	15 18		
1,470,279	893.355	256,386 576,924	367,569	19	92,512 89,189	4
554 190	316,844	237,346	138 547	17	cu,100	,
326,454 570,124 311,252 105,100	316,844 175,104	237,346 151,360 260,632 158,632 58,520	81,616 142,531 77,818 26,276			
570,124	309,492 152,620	260,632	142,531	22.5 16		
311,252	152,620 46,580	158,632	77,818	16		******
1,071,859	505,796	566,063	267,96	4.5	3,100	
				15		
151,216	103,960	47,256 374,000 90,760 127,420 135,932 121,472 331,128	37,804	8	64,519 14,219	4
530.988	156,388 83,328 140,464 213,628	374,600	132,747 43,522 66,971 87,390	24	14,219	5
174,088 267,884 349,560	83,328	107,400	43,522	8 5		******
849 560	213 628	127,420	87 200	13.5		
240.284	118,812	121.472	60,071	10	9,920	5
773,572 164,064	442.444	331,128	193,393	22	98,332	5
164,064	49.364	114,700	41.016	22 5 2 20 7 3 22		
29,883	19,414	10,469	7,471 159,622	2		
638,488	261,576	370,912	58,500	20		
45.953	29.089	16.864	11,488	2		
1.035,230	630,571	404,659	258,807	22		4
214,000 45,953 1,035,230 331,956	111,680 29,089 630,571 145,016	183,940	258,807 82,989		60,316	3
481,104	166,324	331,128 114,700 10,469 376,912 102,320 16,864 404,659 183,940 314,780	121,276	15		3
569,600	307,248 56,724 186,108	262,352	142,400	18		4
87,408	56,724	30,684	21,852	10		
330,858	186,108	144,750	82,716	15.5	9,948	
800,304	473,068	120,000	200.076 282,235	25 30	9,948	
928, 580	63 588	175, 292	59.720	8	9,316	
800,304 928,940 238,880 510,968	473,068 496,720 63,588 277,796	262,382 30,684 144,750 327,236 432,220 175,292 233,172	59,720 127,742	8 21	e, are	
284.420		130,100	58,605	5		
604.524	104,320 418,112	186.412	151 131	31		
286.164	122,286	163.928	71,541	9	2,364	5
149,916 663,444	122,236 114,984 308,388	34,932 355,056	71,541 87,479 165,861			
663,444	308,388	\$50,056	165,861			
124,628	66,352	58,276	31,157	15		
451,580 409,552	214,888	236,692	112,89 102,388	10		
400 550	209,644	199,908	100 986	20		

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

			C	lassified	by Char	acter	-	Per Capita
	TOWNS	Total debt	General bonds	Municipal industry bonds	Temporary	Warrants out- standing	Miscellaneous	Total debt
1	Pacific Junction	918				918		1.53
ļ	Packwood							
	PalmerPanama	1,200						5.17 3.70
	Panara	4,000	4.000					3.70
į	PanoraParkersburg	4,600	4,000					4.23 2.12
		782				782		2.12
	Paton							
	Patterson			8,000 5,500		704		10.93
	Paullina	8,704		8,000		704		10.93
	Persia	4,606	4,500			106		12.87 7.71 13.22
		3,700	3,000			700		10.00
	Pierson Pilot Mound Pioneer	5,500		5,500				13.22
	Pilot Mound	2				2		
	Pioneer							
	Pisgah							
	Plainfleid							2 01
	Pleasant Plain	243				243		1.21
	Pleasant Plain	******						
	Pleasantville							
	Plymouth		4,000	20,000				05.70
	PocahontasPolk City	25,371	4,000	20,000		1,341		20.70
	Polk City							
	PomeroyPortsmouth							6.54
	Portsmouth	2,270		2,270		1 005		1.37
		1,305				1,300		36.62
	PrairieburgPrairie City	6,84:		2,270		1,849		
	Prairie City							1.60
	Prescott	730				700		3.15
	Preston	2,000				2,000		10.0
	Primghar	14,600	14,600					19.9
	Princeton	600			ecc			1.00
	Promise City		1 000					9.8
	Protovin	1,000	1,000					
	Pulaski	******						
	Quasqueton					3 304		17.1
	Radeliffe	11,304	8,000			0,000		
	Rake					900		1.1
	Raiston	200				200		
	RandaliaRandolph							
	Randolph		********					
	ReadlynRedding							
	Redfield							
	Reinbeek	5 000		5,000				4.1
	Rembrandt	5,000		5,000				
	Remorandt							
	Renwick	906				200	1,850	.5
	Riceville			5,400		1,758	3	8.4
	Richland	4,661	4,000			66		7.6
	Diekette	1,350					1,350	13.2
	Ridgeway	2,000						
	Ringsted	2,846		2,100		74		37.0
	Ridgeway	7.015	7,000			1	7	17.5
	Riverside	1,617		1,500	)	11	7	2.4
	Riverton							
	RivertonRock Falls							
	Rockford	9,297		7,50	)	1,01	78.	10.
		9 000	2.000	)				- 1.6
	Rock Valley							
	Rock Valley	2,00						
	Rock Falls Rockford Rock Valley Rockwell Rockwell City Rodman	10,02	7,000	7,00	3,600	2	1	6.5

Total actual val- nation	Actual valuation Real property	Actual valuation per- sonal, ralifoad, telephone and tele- graph property	faxable valuation d actual valuation	Mills levied	Actual valuation of agricultural lands in facorporation	Mills levied
To	A A	A 22 21	E.	M	Act BB	W
229,544 309,504	85,244 114,788	144,200 194,716	57,386	18		
			77,876	8	32,776	- 5
121,764	84,968 387,908 467,700 85,600	36,796	30,441	13		
767,352 872,858	387,908	379,444 405,153 119,260	191,838 218,213 51,215	23	249,250	
201,860	467,700	405,153	218,218	24.5	******	
201,000	00,000	119,200	51,215	20	***********	
					*************	
544,636	258,772	250,864	136,159	10	********	
345,324	172,848	172,476		27		
158 090	172,848 172,784 231,564	172,476 176,288 227,372	87,268	27 27 19		
349,672 458,936 215,824	89,396	126,428	114,734 53,956	19	ON 001	
	20,000	200,120	00,900	0	21,304	
						******
148,364	71,264	77,100	37,091 37,282 33,509	8	3,632	5
149,128	99,340	93,788 70,860	37,282	8 8		
134,036 677,248	71,264 55,340 63,176 328,400	348,848	169,312	22		
499,804	337,648 64,520	162,156 100,718	124,951 41,300	32	25,708	- 5
165,238	64,520	100,718	41,300	12		5
354,622	44,692	309,930	88,656	19	************	
977,980	514,140	163,840	244,495	10		
175 978	121 (01	44,077	43,995	9	*******	
676,196	205 668	44,077 370,528	169.049	21.5	17,000	5
305,358	167,592 220,688	137,764 185,916	76,339 101,651	10 24,1		
406,604	220,688	185,916	101,651	24.1		
520,932 214,576	392,576	128,356	130,233	26		
236,608	392,576 113,220 99,060 54,396 114,968	128,356 101,356 137,548 34,168	53,644	5	**********	
88,564	54,396	34.168	59,152 22,141 70,088	12		
280,352	114,968	165,384	70.088		***************************************	5
190,940		87,908	47,785	6	12,820	4
327,180	187,916 56,416	139.264	47,785 81,795	22	12,820 27,652 13,736	4
120,924	56,416	64,508	30,231	13	13,736	5
68,028	37,200	30,828	17,007	10		4
£1 194	94 550	40 570	00.001			
245 276	119 048	46,572 133,228	61 210	14	*********	
81,124 245,276 214,725	34,552 112,048 94,725	120,000	20,281 61,319 53,681	5	******	1
					************	
674,120	395,220 50,780	278,900	168,530	25	******	4
116,200		65,420	29,050	10		
241,488	190.399	121,096	60.372	10		4
628,012	336,632	291 280	157,003	20.1	*********	
598,952	249,900	349,052	149,738	92.8	5,380	10
101,880	41,560	60,320	25,470	5		
628,012 598,952 101,880 297,286 240,355	120,392 336,632 249,900 41,560 174,356 93,977 116,948	349,052 60,320 122,890 146,378	60,372 157,003 149,738 25,470 74,321 60,089	5 8 24	101,256	5
240,355	93,977	146,378	60,089	24		
	955 084	86,900 268,796	50,962 130,970	21 21		
523,880 263,608	255,084 122,504	141,104	65,902	10	************	4
177,655	98,519 257,796	79,186	44,414	22 15		
448,348	257,796	190,552	112,087	15	151,696	
1,252,640	876,208	376,482	213,160	27		4

TABLE NO. 4 —COMBNUED—TOTAL AND PER CAPITA DEBT OBLIGATION AT CLOSE OF YEAR.

			Classified	by Cha	racter		Per
		<u>«</u>	2		د	w.	Capita
mo Willia		General bonds	Municipal in- dustry bonds	h	Warrants out- standing	Miscellaneous debt	
TOWNS	Fotal_debt	۵	E C	Тетрогагу loans	4.5	a l	Fotal debt
	ĕ	2	55	9 8	187	ell s	p
	E I	90	Ξá	m o	t a	se te	t a
	To	99	Ä,	Te	≥ "	N N	To
Rolfe Roland Rome hose Hill Rowan	4,000	4,000					4.19
Roland	18,700	18,000			700		29.17 3.24 .37
Rome	502			450	02	100	.37
Rowan	100						
Rudd							
Runnells							
Ruthven	4,796		4,700			96	7.32
Rutland							
Ryan	1,500		5,000		591		7.48
Rudd. Runnels. Russell Ruthven Rutland. Ryan St. Ansgar St. Anthony	0,001						
St. Charles							
St. Charles St. Lucas St. Olaf St. Paul Sabula Salem							.35
St. Paul	00						
Sabula	10,477	8,500		1,977			11.41
Salem							
Sailx Sant orn Sandyville	13 369	13,000			361		11.38
Sandyville	20,004						
Searville			0.000				9 10
Schleswig	2,000	2 500	2,000		8.000		25.27
Scranton	8,263	0,000	6,500	1,374		36	9.78
Sandyville Searville Schaller Schaller Schleswig Seranton Searsboro Sergeant Bluff Shambaugh							
Shambangh	157				157		.80
Shannon City							*****
Sharpsburg							
Shelby	2 000		2.00				3.41
Sheidahl	2,000		2,100				8.65
Shell Rock	6,408	2,500			3,908		8.65
Shellsburg	2,750	2,750	13.000		9 089		12.02
Sidney	10,002	*********	10,000				
Silver City	. 144				144		.85
Sharpsburg Sheffield Shefby Shefdahl Sheldahl Sheld Rock Sheldsburg Shellsburg Sibley Sidney Silver City Sloux Center Sioux Rapids Slater	5,221	4,500			721		4.91
Slater							
Slater Sloan Smithland	1,900	*****	1,900				2.07
Smithland		*					
Solon							
Somers							
South English							
SpillvilleSpirit LakeSpring Hill	35,138	9,000	24,000	171	1,967		30.24
Spring Hill							
Springville							
StacyvilleStanhope				THE PROPERTY OF A	Section of the sectio		Check of the party
Stanton							
StantonStanwoodState CenterSteamboat Rock	11 200		0 700				10.5
Steamboat kock	11,486		6,500		4,986		12.79
Stockport Stockton Story City Stout Stort Stout Stratford Strawberry Point							
Stockton	500			500			3.62
Story City	13,728	9,000			4,728		9.90
Chante	1 500		9 500		1 000		8.12 6.78

		Actual valuation per- sonal, railroad, telephone and tele- graph property	able valuation actual valuation)		ctual valuation of agricultural lands in incorporation	
Tatal actual valuation	Actual valuation real property	ctual valuation sonal, railroad, telephone and t graph property	faxable valuation (Lactual valuation		Actual valuation of agricultural lands in incorporation	
-	ctual valuation	2955	2-5		5.2.5	1
75	35	2 - C - C	22		222	
3	3.5	2355	5-	7	254	ಹ
stal ac uation	> 2	27.27	. 5	1 2	2 ± 5	-0
	- a	2252	3.5	5	785	5
2 2	2 2	5555	# ž		3.5.5	-
20	2.5	2 2 3 2	× ==	=	5 3 4	=
-	7	<	Ĕ	Mills levied	A	Mills levied
695,632	****			-		-
455,972 60,595 132,220 143,636	416,684 224,700	278,948	173,508 113,998	22	50,240	
60.595	29 469	281,272 28,133	113,992	10	31,180	)
132,220	32,462 50,400	81 800	15,14: 33,050	10	**********	******
143.636	74,500	81,820 68,736	33,050	16		
		90,100	35,909	10		
517 519	704 500					
517,512 379,564	194,588	322,924 187,732	129,378	10	20,132	
379,004	191,832	187,732	94 897	90 5	8,300	
156,016	65,924	90,092 89,288	39,004	0	5,581	
324,480 463,564	235,192	89,288	81,120	19	0,001	
403,564	295,004	168,560	39,004 81,120 115,891	20	2,400	
338,104	112,188 28,804 47,011	225,916	84,528	4.5		
101,212 79,045	28,804	72,408 32,034 37,392 297,344	25,303	7.5		******
79,045	47,011	32,034	19,761	10		
60,032	22,640	37,392	15,000	10		
509,720	212,376	297.344	15,008 127,430 91,566	10		
367,862	163,650	204,212 \$6,200	91 586	10		
145,524	59,324	\$6,200	36,381	9 15	5,240	
50,045 509,720 367,862 145,524 537,018	335,448	201,570	134,254	28		
				20	28,528	
455,688	959 959	202 400	777			
340 959	252,288 231,900	203,400 108,352 120,608	113,922	25	30,148	
435 994	315,316	105,002	85,068	31		
340,252 435,924 127,139 43,568	50,668	76,464	108,181	21	52,400	
43.568	36,700	2 000	31,783			
140,919	62,660	6,868 78,252	85,062 108,181 31,783 10,892 35,228	15 8		
158,996						
	116,576	42,420	39,749	6		
379,714	220,388	159.326	94,928	29		
162,367	76,819	85.548	40,592	7.5		
511 024	312,260	198.764	197 756	23		
375,160	76,819 312,260 177,764	197.396	127,756 93,790	16	1,640	
375,160 1,094,034	626,452	159,326 85,548 198,764 197,336 467,612	273,516	21.5	1,040	
255,408	116 348		63,852	19		
255,408 575,764	116,348 356,596	139,060 219,168	143,941	27	51,720	
231,448	DOMESTIC SERVICES					
287,219	17,480 156,082	213,968 131,130 68,304	57,862			
287,212 148,332	80,002	68 204	71,803	20.5		
138,272	80,028 69,784	68,488	71,803 37,083 34,568	20.5 12 14	5,656	
				*******	5,636	
257,512	93 470	164,040	e4 070			
155.572	80,680	65, 809	64,378 38,893	10		
155,572 968,056	93,472 89,680 724,684	65,892 243,372	242,014	19	13,920	
552,424			- and the same of the same of		10,020	
403,496	206,820	345,604 150,236	138,106 100,874 61.835	15.5		
947 460	253,260 96,980	150,236	100,874	15		
550 400	90,980	150,480	61.835	8	28,580	4
280 202	252,008 200,075	307,420	139,857	13	11,836	
955.9.0	200,075	150,632	95,177			
100 000	433,760	421,636	95,177 213,849 41,559	20		
166,236	104,076	62,100	41.559	7 10		
207,113	102,650	104,463	51 778	10	19,643	
80,232	38,448	41,784	20,058	10		
1,048,540	104,076 102,650 38,448 592,808	455,732	262,135	21	173,480	4
403,496 247,460 559,428 380,707 855,3 6 166,236 207,113 80,232 1,048,540 192,336 347,357 1,019,392	117.748	180,032 421,636 62,100 104,463 41,784 455,732 74,588	20,058 262,135 48,084 86,839	21 10	64,554 16,208 67,042	4
847,357	160,384 539,432	100,340	86,839	20	16,208	- 4
		479,960	254.848	7.5		

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

			Classified	by Cha	racter	-	Per Capit
TOWNS	Fotal debt	eneral bonds	dunicipal in- dustry bonds	Temporary Ioans	Warrants out- standing	Miscellaneous debt	Fotal debt
	3	2	2.5	8 8	20	= =	-
	5	2	'E E	8.6	E 2	ুত্	=
	5	÷	ž,	2-	= "	N O	To
Struble							
Sully							
Summer	9,171		5,300		3,871	******	6.
Superior	6,768	*******					
Sutherland	6,768	1,600	3,500		3,268		10.
Swaledale	1,613	1,000		*****			6.
SwanSwea City	5 410	4,500			910		13.
Tabor	11.548	4,000	11,000		543		12.
Templeton	5,000	5.000	11,000				17.5
Templeton	100				100		
Thayer							
Thompson	5,320		2,000		3,320		10.
Thornburg	1,040				1,020	20	
Thornton	1,040				1,020	20	3.8
Thurman						******	
Tingley	545			******	645 91	39	1.
Traer	4,300	1,300	2.000		54	32	3.
Treypor	1,000	1,000	0,000				3.
Tripoli	5,000		5,000			*****	6.
Truro	450	*********	17,1100		450		1.
Turin	44				44		1.
Udell Underwood							
Underwood	5,345		5,000	345			19.
Union							
Urbana				******			
Ute	4,439	2,700	4,400	330	39		9.
Vail.	15,857	2,700	8,000		5,157	1,100	25.
Van Horne	11,100		10,000	990		1,100	25.
Van Meter Van Wert	oou			990			
Varina.				*******			
Victor	2,758		2,750		8		4.
Vincent			-,,,,,		8		
Volga				*******			*****
Wadena							
Walcott							
Walker	2,058		3,400		2,05		3.1
Wall Lake	7,911 3,900	7,911		500		******	14.
Walnut	3,900	******	3,400	900			4.
Washta			*******			*******	
Washta Waucoma	25				25		
Wankee	1,529	1,500			29		4.
Waukee Wayland	250	1,000			250		**
Webb	527					527	3.
Weldon	370				370		17.
Wellsburg	5,038	2,900			2,138		17.
Wellman	7,010		4,450		2,560		9.
Wesley	12,201 - 3,159	1,080 3,000	8,000	******	3,121		26.
West Bend	13,000	3,000	13,000	******	159		20.
West Bend	8,944	5.200	3,000			744	7.
West Chester	0,011	3,200	0,000			144	1.
West Chester						******	*****
Westante	3,600	2,300		1,300			15.
West Liberty	3,146	2,500	2,700	-,000	446		1.
West Liberty							
West Point	3,300	3,300					5.
West Side	12,198				12,198		33.
	5,000 2,28f	1,000	5 000		1,285		3.
west union							

Total actual valuation	Actual valuation real property	Vetual valuation per- sonal, railroad, telephone and tele- graph property	Faxable valuation (4 actual valuation)	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied
-	-	<	Ę	N	AC III	ME
109,928	49,540	60,388				-
229,844	100 880	128,964	27,482 57,461 223,317 41,381 92,783 25,232	10 16	17,236	5 5
893,268 165,524	455,260 82,820 200,536 56,424	128,964 398,008 82,704	223,317	15		5
371,132 100,928 120,796 307,394 596,026 264,240	200,536	170,596	41,381	7	35,040	4
100,928	56,424	44,504	92,783	14.5		
307 394	52,150 141,296	44,504 68,646 166,098		14	17,842	5
596,026	322 528	166,098	76,849 149,007 66,060	22		
264,240	323,538 136,880	272,488 127,360	149,007	24.5	64,000	
101,000	101,012	63,576	41.147	8		
151,598 319,320	179, 156	44,752	41,147 87,8.8 79,830			
286,744	97,916	198 898	79,830	25		
147,764	101,012 106,841 173,156 97,916 32,948	146, 164 138, 828 114, 816 73, 396 152, 740	59,186	7	30,412	- 4
268.316	104,180	73,396	44,394	17		******
151, 598 319, 320 236, 744 147, 764 177, 576 268, 316 254, 626	152,208	102,740	36,941 44,394 67,079 63,656	16.5		
	72,172	102,418 89,074	40,311	15 20		
1,163,208	115,576 152,208 72,172 657,912 54,324		900 900	29	66,272	5
692.420	380,200	75,240 312,220 103,630	32,391 173,105 52,158 18,458			
208,630 73,832 118,886	105,000	103,630	52 158	18 15	36,444 2,046	5
73,832	39,204	34,628 71,654	18,458	10	4,932	10
178,624 303,080	89 794	71,654 95,900	29,721 44,656	9		
303,680	380, 200 105,000 39, 204 47, 232 82, 724 164,012 89, 888 145, 728 194, 032	139,068	75,770	31	***********	
215,876 250,752	89,888	139,008 125,958 105,024	53,969	4	1.600	
254,504	145,728	105,024	62,688	18	1,600 17,108	
445,960	220,880	225.080	111 490	29 16		
190,916	79,640 105,728	60,872 225,080 111,276 122,188	62,688 63,726 111,490 47,729 56,979 29,109 173,259	10	38,056 1,480	4 5
116.436	105,728		56,979	9	1,500	4
€93,036	39,492 258,208 61,210	76,944 434,828	172 950	26 19	7,776	
250,752 254,404 445,960 190,916 227,916 116,436 693,036 102,278	61,210	41,068	25,509	10	***********	5
88,134	52,544	95 500	******			
453,8€0	209,360	244,500	22,034 113,465	5		4.5
497,020	221,636	35,590 244,500 275,384	113,465 124,255	9	43,776	2
701,048	387,872	313,176	175,262	17.5		
243,184						
326,640	138,620 126,988 138,420	104,564 199,652	60,796 81,690 75,757	5 8 15	35,852	4
303,028	138,420	164,608	75, 757	15	***********	5
990 000				2000000		- 5
282,960 153,348 324,784 825,896	49,680 92,860	233,280 60,488	70,740 38,337 81,156	10	***********	
324.784	110 156	205,628	88,837 81 108	10 29	00 500	5
825,896	408,120 131,444 33,645 447,520	417,776	206.474	17	30,528	5
203,692 80,749	131,444	72,248	50,923	20	7,848	
	447.520	344 284	20, 187	10 21	2,281	4
791, 804 338, 950 227, 232 70, 370 64, 863 1,629, 308 63,068	209,364	205,628 417,776 72,248 47,104 344,284 69,586 151,882 26,914 40,336 761,404 32,412	197,951 84,738	20		2
70, 270	75,400	151,832	56,808	20	9,504	2 5
64 863	43,456 24,527	26,914	56,808 17,593 16,216 407,327			
1,629,308	867,904 30,656	761,404	407.327	9 21		4
63,068	30,656	32,412 148,620	15,767	8		
	225,356 68,816	148,620	93.494	17		
192,952 1,695,280	830,484	124,136 864,796 174,560	48,238 423,820	28.5 17.5	39,324 336,000	6 5
330,680	156,120	174,560	82,670	15	330,000	5

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

		Classified by Character					Per Capita	
Number	TOWNS	Total debt	General bonds	Municipal in- dustry bonds	Temporary	Warrants out- standing	Miscellaneous debt	Total debt
03	WhitingWhittemore	10,400	1,500	7,00		1,960		20.10
05	Whitten Williams	8,000	2,000	6,000			1,176	16.54 13.85
07 08 09 10	Williamsburg Wilton Winfield Winthrop Wiota	3,000		12,000 4,000 3,000	500			10.40 4.82 5.67
11 12 13	Woden Woodbine Woodburn	3,000	2 000					1,95
14 15 16	WoodwardWoodstock							
17	Worthington	5,821	2,700		2,500	621		8.07
19	YaleYetterYorktown							
21	ZearingZwingle							

Total actual valuation	Actual valuation real property	Actual valuation per sonal, railroad, telephone and tele- graph property	Taxable valuation (1 actual valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills leviec
255,124	115,935	139,892	68,956	12	20,712	6
276,100	130,21:	145.788	69,00	10	20,112	
178, 80	81,208	97,272	44.620	8	30,296	4
387,160	230,500	157,460	96,990	25	26,452	
1,282,908	501,316	781,592	320,727	27 17 20	20,102	Dance of
1.042,320	411,680	630,640	260,580	17	********	
€88,312	375,276	313,036	172,078	20		
397,656	195,728	201,928	99,414	18	***********	
160,324	65,640	94,884	40,131	8		
83,508	25,428	57.780	20,802	11		4
988,388	583,996	404,292	247,072	22	3,200	
430,140	185,592	244,948	107,635	16	89,380	
1:8,:64	68,43	129,828	49,506	15.25	******	******
282,66	92,048	190,048	70,524	4	4.016	
512,40	239,660	272,780	128,110	202	1,010	
258,47	110,392	147,855	64,560	22 11		
79,152	34,184	45,768	19,988	5		4
196, 92	75,100	121,192	49,073	10		
381,:04	209,964	171,240	95,301	7		

### CITY OFFICIALS

order Pop.	Town	Mayor	Clerk	Treasurer	Pate term
,	Albia	H. S. Berry	C. C. Atchison	E. E. Elder	
5	Algona			Wm. Cleary	1
1	Ames		A. B. Maxwell	W. D. Meltzer	1
	Anamosa	A. D. Sheehan	L. J. Fisher	T. E. Watters	1
	Atlantic	Joseph Burnen	L. E. Nichols		1
	Bedford			F. E. Payton	1
	Beile Plaine		S. R. Ferree		
	Bloomfield	W W Wishard	A. B. Welch		
	Boone		Otto Hile		
	Burlington	out o. Crooks	Frank C. Norton		
	Carroll		J. A. Dougherty		
		S. H. Johnston	W. T. M. Altken		
	Cedar Falls		L. J. Storey		
1	Cedar Rapids	Louis Roth	L. J. Storey		
	Centerville	S. W. Bryant	P. A. White	C. R. Wooden	
	Chariton		G. J. Gittinger		
	Charles City	T. M. Fitzgerald	John S. Bradley		
1	Cherokee	J. H. Burlingame	Wm. Shardlow	Geo. Brummer	
	Clarinda	Earl Peters	C. W. Stuart		
1	Clarion	P. H. Goslin	F. W. Walker	H. J. Barr	
1	Clear Lake	R. L. Young	C. C. Palmeter		
1	Clinton	E. M. Cowes	C. J. Rensche	E. B. Chandler	
	Colfax	****			cont.
1	Corning	A. Q. Wheeler	W. C. Chubb	J. E. Carmichael	
1	Council Bluffs	Thomas Maloney	J. H. McAnerney	F. T. True	
	Cresco	F I. Davenport	A W Gillett	W. H. Tillson	
1	Creston	J. W. Reynolds		L. A. Morrison	
	Davenport				
1	Decorah	F W Danbury	F M Hughes	Bay Algyer	
1	Denison	W H Lamb	E, F, Tucker	C S Voss	
	Des Moines	James P. Hanna	D T Burns	John A. Backman	
	Dubuque	M F Luone	Cyril D. Lagen	Geo. D. Wybrant	
1	Eagle Grove	W D Diako	Som Middleton	J. S. Hart	
1		H W Envent	J. E. Varnum	S. H. Sonvers	
	Eldon	Carl C Naman man	L. J. Stout	D. M. Moser	
1	Eldora	Carl S. Newcomer	T. D. Dutlades	J. W. Neary	
	Emmetsburg		T. F. Rutledge	W. W. Walker	
1	Estherville	J. P. Starr	Wm, L, Long	F. D. Kerrick	

12	Ft. Dodge	J. F. Ford	W. L. Tang	E. Zuener	1913
19	Ft. Madison			. Lance and the second	
39					
25	Grinnell	J. H. Patton	A. C. Harriman	J. C. Manly	1913
66	Hampton	D W Parks	W. H. Lecky	S. J. Pobl	1913
68	Harlan				
80	Hawarden	Walter Scott	T. J. Reeves	A D Horton	1914
96	Ida Grove	r. S. Brannan	Geo. C. Hubbard	F C Kiner	1914
46		A, N, Todd		W H Joslin Sr	1913
50	Indianota	I W Closum	W. A. Graves	W G Stanley	1913
17	Lowa City	Con W Koonty	Goo T Raddiek	H P Nicking	1913
62	Towa City	D D Drugen	Geo. T. Reddick J. O. Gregg	Eavetta Wolmes	1914
	lowa rans	D. A. Dryson	J. O. Gregg	- rayette nomies	13/1+
70	Jenerson	1 W Class	O. H. Landberg	Laron Wolf	1011
13	Keokuk	d. F. Elder	O. H. Landberg	Leroy Wolf	1914
52	Knoxville	- Cam Culbertson	W. H. Conrey	J. H. Collins	1913
83	Lake City	J. M. Tolliver	_ J. M. Fickle	G. Hutchinson	1914
38	Le Mars	J. F. Scharles	D. D. Struble	Warren Lillie	1913
94	Leon	Dr. O. W. Foxworthy	S. G. Mitchell	M. A. Gammill	1914
63	Manchester	M. F. Leroy	Thos, Wilson	- Chas. J. Seeds.	1914
44	Maquoketa	F. W. Myatt	E. J. Kuilmer	G. L. Mitchell	1914
98	Marengo	J. C. Engelbert	_ Chas, I. Denzler	Frank S. Hite	1914
35	Merion	F. L. Anderson	P. O. Clark	P. S. Griffen	191
14	Marshalltown	Wm H. Jones	S. Derby	A. T. Davis	1913
15	Mason City	F. M. Norris	J. H. McEwen	C. H. Barber	1913
53	Missonri Valley	Horace Warren	W. F. Thornbury	J. S. McGayren	1913
85	Montieello	F F Hong	Fred W Koop	H C Robtken	1974
40	Mount Pleasant	Fred G. Wait	W. D. Worthington	W. N. Sinclair	2913
11	Muscatino	The same and the s			
64	Mystie	I C Primrose	J. A. Colgon	P W McCloud	1913
77	Now Hampton	F D Criffin	F. B. Strike	T R Condon	1913
33	Newton	O C Mondith	E. G. Finch	D. I. Clark	1914
79	Newton	E E Honor	R. A. Davis	E A Paraett	1913
22	Oolmain	I E Cole	C. D. Shippy	G W Jamison	1913
88	Onema	Trans. Harley	C. L. Collins	D V Hothrook	1914
71	Onawa	- Henry Harlow	C. Ir. Comins	V. K. HOIDTOOK	1913
	Osage	- Charles Kathan	A. S. Wright	- M. C. Sweney	1913
73	Osceola	Carl Dare	- W. S. Temple	A. D. Simmons	1010
18	Oskaloosa		** ************************************	*	
10	Ottuniwa			Y W You by Tip by	1010
56	Pella	H. J. Vander Berg	- A. C. Kemper	A. W. Vander Linden	1913
32	Perry	U. Durant Jones	Adrian Cross	. H. M. Pattee	1913
31	Red Oak	wm, Thomas	Richard Roberts	. K. M. Roberts	1913
92	Rock Rapids	E. L. Parteh	J. K. Medbury	P. G. Smith.	1914
78	Sac City	Orville Lee	J. S. Shannon	C, C, Jameson	1913
76	Seymour	. D. H. Kirby	J. W. Lowry	- W. H. Owen	1914
59	Sheldon				
27	Shenandoah	J. M. McGlone	C. M. Conway	E. C. Fishbaugh	1913
86	Sigourney	.J. H. Wyllie	A. M. Neas	C. C. Williamson	1914
2	Sioux City	. A. A. Smith	Paul J. Wells R. T. Turner	C. A. Carlson	1914
57	Spencer	JE. E. Bender	R. T. Turner	F. Taggart	1914

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maie term	2
Тевзитет	J. W. Gilbert J. L. Swinchstr F. L. Williamson S. Frink W. A. Pexter F. J. Axew C. W. Hill F. M. Tinkham Boyd Perdo C. S. McDermott M. W. Whitlinger W. Weidlischka W. Weidlischka E. F. Killing E. P. Killing E. Schott
Clerk	H. H. Steffen T. F. McToudy T. M. McToudy T. M. Methy Philip D. Ketelsen J. N. Liedty W. H. Ffeld Geo. B. Sexton Geo. B. Sexton Fred H. Steck R. L. Degon J. D. Cowan J. D. Cowan J. D. Cowan H. S. Sily H. M. Banks H. M. Banks H. M. Serik
Mayor	A. Taylor A. Taylor B. Goodell F. Simmermaker M. Morford M. Morford M. Carl I. Ingman W. Carl W. Carl W. Carl W. Carl W. Carl M. Carl Hazlert M. Sparboe Hazlert M. Sparboe Hazlert M. Sparboe
Томп	Storm Lake   E. Stant   A. Tanat   A. Tanat   D. Topion   Charles   Charle

# TOWN OFFICIALS

Town	Mayor	Olerk	Treasurer	bate term
Ackley Ackworth Adair Adel Afton	J. S. Roberts. J. W. Short. S. H. Short. N. J. Goodrich. W. F. Craig.	W. J. Scourick F. E. Ginder J. J. Hayden Vie F. Sweeley F. A. Shute	S. Y. Fggert C. A. Plowler F. C. Williams V. W. Miller S. H. Blackwell	<u> </u>
Agency Ainsworth Akron Al'ert City	J. K. Pearson A. L. Yeaton George R. Anderson	W. W. Moore A. G. A. Paten Amandus Skog	S. A. Stephens H. Shanberg B. A. Peterson	1914
Alchon Alden Alexander Allerton	G. E. Stringer W. E. Butler W. T. Grimes	H. F. Button A. G. Schoeneich S. F. Shields	J. N. Birdsall F. R. Green R. W. Kaster	191
Allison Alta Vista		W. C. Shepard Wm. Zeilman F. Rabe	F. B. Merrill W. J. Scivers H. L. Radtke	191
Alton Altoona Andover Andrew Anita Ankeny	Peter Goebel C. C. Lang John Berg Aug. Boysen F. H. Dandel H. L. Bell J. J. McBride	Harvey Vander Linden N. B. Shaffer W. H. Grill D. P. Naeve Roy McMeans H. H. Cate E. R. Wagner	M. D. Gibbs W. P. Parter W. P. Parter W. P. Wilke, Jr. Chas. Jacobs W. R. Spruce	<u> </u>
Anthon Aplington Arcadia Archer Archer Archer Arion Arisro Arlington	D. Voogd C. C. Wiebers W. J. Sinyard A. A. Johnson Frank Forbes Andrew Addie		Albert Dreyer A. H. Mohr W. P. Clow E. D. Cabbins W. D. Shike B. B. Wafrath	1914 1912 1913 1914 1914
Armstrong Arnolds Park Arthur Ashton	K. Faltinson Wood Allen, Sr. J. E. Townsend	E. R. Stoabes E. J. Moody J. W. Clark	T. W. Danghty Gordon Henderson T. A. Olcott	1914

Town	Mayor	Clerk	Treasurer	Date term expires
Athaletan				1914
		C. C. Basler	Paul Luckow Chas, L. Johnson	1914
Audubon	R C Spencer	W. J. Laubender	Chas. L. Johnson	1914
Aurolia	Ally Frager	W. J. Laubender. L. P. Nelson	W. H. Bischel	1914
Aurora	F I Chanman	T. W. Dolan	W. I. Warren E. J. Karstens	1914
		Rudolph Stender		
Avective	Careo Storen	Rudoiph Stender	F. J. Karsten	19114
Badger	T V Paterson	Chris Christensen	Otto Gangestal	1914
Badger	I I Chapman	Claude E. Nichols	Chas. W. Cain	1914
Tagley	o. Chaphan	Claude E. Millons	Chils. W. Child	1914
Dalley	I I Span	W. E. Potter		1914
Dandwill	1 D Money	W. A. Murray		1914
Bancioit	W C Rontman	Ollie Wilson		
Darnes City	1 Diverge	L. Rice		
Darnum	A & Coult	Fred W. Tucker	Walter Trusty	
				1914
Batavia	O O Spotts	Lem O. Bryant	C. H. Dall	1913
Battle Creek	O. O. oports	J. F. Chiistiansen	Chas Burdick	1010
Baxter	1. Hazrett	Carl C. Webb	J. J. O'Malley	1914
Bayard	( II. All asmitti	r. i., mingti	J P McMurray	1914
Beacon	Solomon Mcck	Emory Phillips	4, A. Johnston	1914
Beaconsneid	1. A. I nompon	( , I). I Oucciassin	M V B Evans	1014
Beaman	v o chada	*W, J. Fay	Jos. Kelso, Jr	1914
Bellevue	F. C. Glade	W. J. Pal		
Belmond	TI W Damman	J. B. Vaughan	E. P. Wingert	1914
Bennett	H. W. Dammann	Sam Slaughter	Geo. H. Bartel	1914
Benton	N. A. Gunter	R. L. Boon	W. H. Carter, Jr.	1913
		R. D. DOOR		
			J E Brownlee	1914
Bettendori	W. O. Calvert	H. R. Smythe		1914
Birmingham	L. G. Boles	G. F. Conoror	James W. McNee	1914
Blairsburg	G, W, Cooper	G. E. Conaway	Geo. G. Sherwood	1914
		B. F. Paul	C. T. Slavin	1913
		Guy F. Hall.	M Bryant	1914
Blanchard	L. A. Crane	J. D. McKee	B H Danforth	1914
Blencoe	A. O. Gray	P. A. Shea	W M Wright	1914
Blockton	A. B. Keplinger	M. E. Roof. Henry E. Schroder.	F. G. Plett	1914
Blue Grass	H. Bucheneter	Henry E. Schroder		

73	Brunsville		1		
74	Bode	T. O. Hanson	M. O. Monson	N A Nashy	1914
75			E. C. Smith		1913
76	Pondurant	C F Dunggan	J. M. Ingle	John Jamieson	1914
77	Bouton				1011
78	Boyden	Will H Eddy	H. O. Tuttle	A Vanden Brink	1914
79	Braddwille	will II. Ludy	n. o. rutte		1011
80	Bradeste	Walter Turley	W. H. Turley		1914
81	Brandon	J. S. Blair	W. A. Albert	V W Davis	1913
82	Brayton			W R Koob	1913
83		Frank Van Erdewyh	Frank Bohnenkamp	Leo E Snyder	1914
84	Bridgewater	J. G. Hendry	F. V. Brower	Guy i Pote	1914
85	Brighton	R. A. McGuire	E. L. Edmondson	C F Hoover	1914
86			W. A. Richards	I E lungkunz	
87			*Jas. E. Verrall		1914
88	Brooklyn	H M Chase	Frank Talbott	N H Wright	1914
89			Frank Tabott		1011
90	Buffalo	Wm Do Lan	Christian Zogg	John Wasni	1913
91	Buffalo Center	F T Sparks	B. S. Galagan	L. C. Sutherland	1914
92	Burt	C H Blossom	R. S. Sherwood	H O Buell	1914
93	Bussey	M. H. Duffy	W. E. Welions	B. R. Beach	1914
94	Calatous	W. F. Segmuya	S. B. Walker	A H Cruson	1913
95			Geo. W. Knutson		
96			C. G. Anderson		
97			Alphonso Sohin		1914
18	Camanche				
99	Campriage	H. W. Dana	W. H. Heggen	J. S. Steigernalt	1914
100	Cantril		G. L. Hustead	Simon Teler	1914
101	Carbon	James Jones	H. J. Perks	F. W. Stone	1914
102	Carlisle	John H. Miller	Geo. A. Wright	J. E. DeFord	1913
103	Carpenter				
104	Carson	A. B. Farristal	F. G. Weeks	J. C. Chelsupka	1914
105	Caseade	Frank J. Keefe	C. F. Crawford	A. V. Devlin	1914
106	Casav	H. N. Berry	W. E. Cline.	C. B. Grav	1914
107	Caetalia	A C Tatro	D. C. Mallay	George Allen	1914
	Castana		D. C. Manayaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaaa		
108	Castana Lat	I F Coder	C. A. Burmeister	U Looph	*****
109	Center Jet.	I E Stoffen	J. A. Mahuran	E E Ciron	1913
110	Center Point	D. C. Watherban	J. A. Manuran	E. E. Shver	1913
111	Central City	F. S. Wetherbee	H. F. Lockwood	r.d. Lectere	
112	Charlotte	M. H. Allemann	A. H. Dohmann	E. A. Garside	
113	Charter Oak	J. J. McWilliams	E. F. Glaw	P. F. Fiene	1914
114	Chatsworth	D. K. Bennett	G, E, Wells	L. R. Crowell	1913
115	Chelsea '	J. W. Sholer	Jos. Benesh	H. R. McKeen	1914
116	Chester	Edmund Dugstad	E, H, Babcock	E. D. McWilliams	1913
117	Chillicothe	W. S. Cundiff	Alfred Peterson	Geo. Jenkins	1914
118	Churdan	M. J. Hill.	touy M. Noel.	Bernard Westervelt	1914
119	Cincinnati		Chas, W. Graham		
110					

# TOWN OFFICIALS-CONTINUED

Number in order Pop.	Town	Mayor	Clerk	Treasurer	Pate term
120 121 122 123 124	Clarksville Clayton Clearfield	John Greig J. F. Mott. Fred C. Larson. H. T. Swope	Scott McNeil C. H. Ilgenfritz James McGuire G. C. Bentiey	John Hanschen J. U. Wyant	1914 1914 1914 1914 1914
125 126 127	Clemons Clemont	D. M. Prunty W. J. Clemons C. C. Miller	A. A. Arney	A. Brackney B. C. Gruver	1914
128 129 130	Cleveland	J. D. Johnson	- Ray Shriver	F. O. Carlson E. E. Yelenek	
131 132 133			F. W. Lindahl E. H. King W. S. Shaffer		1914
134 135 136 137	College Springs	O. F. Heinrich.	M. H. Biddick	John Niland	1914 1914
138 139 140	Columbus City Columbus Jet	C. N. Johnston	J. W. Garner  E. O. Eklund.		1914
141 142 143		G. W. Hough	Carl V. Ford	Geo. Bower	1914 1914 1914
144 145 146 147	Coralville Correctionville	H. B. Speaker	J. L. Dulois	I. F. Wesley W. L. Monlux	1912 1914 1914
148 149 150	Corydon Coulter Craig	D. L. Murrow N. R. Christensen F. J. Drilling	- H. O. Housen	S. N. Johl J. F. Renkin R. S. Dix	1914 1913 1914
151 152 153	Crawfordsville Cromwell Crystal Lake	J. P. Johnson	F. A. Fariday	C. W. Jenson C. P. Shearer	1914 1914
154 155 156	Cumberland Curlew Cushing		J. P. Hunter	Melvin Fisk	1010

	. O-N- 1	The Market of the Control of the Con		422	
157	Cylinder	P. F. Littleton	_C. E. Myers	Ole Cody	1914
158		W. C. Brown	E. B. Bravinder	Wm. Shinker	1914
159	Dallas Center	S. A. Sumner	F. W. Nazarene	A. Emmert	1914
160	Dana	R. G. Martin	Wm. Dana	C. A. Swanson	1914
161	Danbury	C. F. Seibold	J. F. Mohr.	R. A. McLaughlin	1914
162	Danville	os, Bolick	R M Chambers	Roy Mix	1914
163	Davis City	. G. P. Reed	L. A. Brown	Oscar Judd	1914
164	Dayton	Elmer Shastrom	O. S. Larson	C. J. Swanstrom	1914
165	Decatur City	M. Camp	L. D. Shoemaker	J. Clozad	1914
106	Dedham				
167	Deep River				
168	Defiance	R. G. Penniston	O F Cox	F. M. Blakeslee	1914
169	Delmar	T. E. Canty	F. H. George	T. H. Canty	1914
170	Delhi	J. W Swinburne	E. B. Porter	F. E. Stimson	1913
171	Deloit		Earl O. Winans		1914
172	Delta	Will N. Sargent	Joe S. Utterback		1914
173	Denver		Wm. Graening	H. C. Werte	1914
174	Derby		R. E. Taylor	W G Peniek	1913
175		I W Blockmen	F. L. Hock	G. M. Kile	1914
176	DeWitt	1 S Harrington	C. C. Christiansen	Wm. Hines	1914
177	Dexter	L W Breant	Albert L. Ross	M. F. Palmer	1914
178	Diagonal	W 1 Spothers	Joel R. Overholser	Janes N. Tallet	1914
179	Dickens	W. J. Henderson	- Joel R. Overhoiser	C Walch	1914
			C. W. Lamer	t t Cobulta	
180	Dike	W. L. Jensen	R. N. Bagley, Jr.	D. T. Mhada	1914
181	Dixon	A. H. Burr	John Langreth	P. J. Thede	1914
182	Dolliver	VII.		D-LU-	7014
183	Denabue	- Win. Goettsch	Herman Fahrenkrog	Grover W. Ronik	1914
184			A. D. Krebill		
185			R. H. Armstead		1914
186	Dougherty				
187			E. G. Wiggins		
188	Dows	R. S. Huntington	- N. H. Rummel	A. B. Mulnix	1914
189	Drakesville	T. B. Jennings	- F. S. Updike	. C. B. Irelan	1914
190	Dument	- Fred Linde	J. A. Barlow	A. E. Hartson	1914
191	Duncombe	D. Mariele	- R. F. Buggy	M. S. House	1913
192	Dunkerton	H. F. Shimp	- E. W. Magee, Jr.	J. A. Campbell	1914
193	Dunlap	I. Siglin	R. W. Wettingel	L. K. Moore	1914
194	Durant	Ed Denkmann	- Paul Samberg	W H Crecelius	1914
195	Dversville	I H Denkhoff	- W. C. Loesbrock	C. P. Roth	1914
196	Dysart		J. H. Lindeman		
197	Earlham	Dr F S Dar	Scott Shifflett	H S Thomson	
198	Earling		John J. Langenfeld		
		T Mr Thum	- Wm. Hunt	Can Hunt	1914
199	Earlville				
200	Early	T 77 OVA			
201	East Peru		- G. G. Hole		
202	Eddyville	J. A. Latterty	C. E. Hatchitt	- F. M. Epperson	- 1914
203	Edenville	D, M. Ruth	Chas. Blink, Jr.	. W. A. Miles	1 1914
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^{*}Term expires 1913.

	Town	Mayor	Clerk `	Treasurer	Date term
				Chas. Blanchard	_ 19
1	Edgewood	E. L. Noble	E. B. Shaffer	E D Chrable	- 10
	Elberon	W. F. Bowser	Philip J. Severk		Contract to the Contract of th
1	Fldridge		Philip J. Geven	N Makani	
	Elgin	H. S. Hadsel	J. H. Williams	M. G. Hugensieh	1
	Elkader		I III. C. Reimerzee	W U Alibee	!
1	Elikhant	G. A. Turner	M. Manning	Cao Kriels	_ 1
١	Elkhart	Louis Beuschneider	-Delbert Morley	H F Manker	1
	Elkport		E. D. Hully	P F Cornwall	1
		C. E. DeWitt	W. H. Clark	T E Williams	. 1
	Eliston	F. W. Loring	A. Thompson	L. E. Williams S. B. Despers M. D. Vanourny M. Skipman	
	Elisworth	O. O. Etterini, dr.	C. J. Garmen	N. D. Vanourny	1
	Elma	C. Foley	Joseph Pavel	M. D. Vanourny R. M. Shipman	
	Emerson	L. E. Weed	r I Hamilton	C. B. Hanna	
	Everly	H. E. JOHCS	Vanda Brake	A. W. Harvey	
	Exira	T. M. Rasmussen	L. Johnson	S. A. Paul	
1					
	Fairbank	L. J. Statut Carre	D To Hantd	Count Gibbs	
	Farley	Wm. Baker	B. D. HealdArno H. Oelke	H. A. Oelke	
ı	Farmersburg	AGRIES	II D Mactons	Will, Woodworth	
	Farmington	J. M. Eddy	H. B. Masters	Chas. Beacham	
	Farnhanyilla		"J. W. Hartinger W. C. Scott	Wm. Rogers	
	Farmanut	Nels Anderson	W. C. Scott O. W. Stevenson	F. E. Finch	1.00
1	Farragin	George Brown	O. W. Stevenson W. E. Stoeher	Frank Bailey	
۱				Figure Daney	
1	Fenton	J. F. Mewel		E. M. Lang	
1	Ferguson	v v White	F. A. Lock	G. Stewart	
	Fertile	D. William	O, C, Kindig	M. Royer	
	Floyd	D. Whoth	C. A. Mains H. J. Stuhlmiller	W J. Crumm	
	Fonda	C. P. Frost	H. J. Stuhlmiller B. J. Lackore	W J. Crumm	
	Fontanelle	( . A. Daket	P. J. Lackore	Halis, Thompson	
	Forest City	R. W. Stephenson			
	Ft. Atkinson		u D Hort	J. M. Fraizer	
	Et Des Moines	C. L. CHIEF			
	Eactor		I II Penangon	H. P. Sevo	
	Franklin	Geo. Schneider	T. W. Elsberry	Fred Cassotte	
	Fracon	Malcolm Reid	T. W. P.(SOCITY	******	

411	David and a Laborator	V 0 0 100 V			
241	Fredericksburg	J. 9. Griffith	J. R. Jackson	W. J. Parks	
242	Frederika				
243	Fremont	J. B. Krout	W. P. Rhoads	Jay Forbes	1914
244	Galva	John H. Wents	I. E. Baumgardner	F. H. Schleiter	1914
245	Garber	C. Schnepf	Henry C. Schneff	M. J. O'Connor	1913
246	Garden Grove	R. C. Hoadley	L. J. Ede	C. S. Stearns	1913
247	Garnavillo	H. C. Kuenzel	W. B. Kuenzel	Chas. Roggman	1914
248	Garner	F. E. Blackstone	H. V. Reed	Isaac Sweigard	1914
249	Garrison	J. A. Grimm	C. C. Gross.	A. J. Donald	1914
250	Garwin	W. W. Lyon	Earl Morrison	Edwin Beery	1914
251	Geneva	E. H. Haymond	F. E. Davenport	B. D. Hunt	1913
252	George	Wm. Noll	H. W. Reints	A. P. Meyers	1914
253	Germania	R. Hamilton	M. H. Stoddard B. D. Kent	J. J. Bishoff	1914
254	Gilbert	J. A. Hansman	B. D. Kent	H. Sawyer	1913
255	Gilman	J Allen Stansberry	H D Stewart	G. F. Stansberry	1914
256	Gilmore City	C. A. Belt	H. C. Marmon	C. B. Fitch	1914
257	Gladbrook	J. A. Merrill	Julius Carstensen	H. H. Nentzien, Jr.	1914
258	Glidden	H. W. Porter	O. B. Woodhouse	M. Luin	1914
259	Goldfield	John Montgomery	*B. W. Agard	W. K. Blackweil	1914
260	Goodell	W H Enghnit	Earl Clark	S S Matson	1914
261	Goose Lake	W. J. Schroeder	*H. J. Webster	*Paul Kruse	1914
262	Gowrie				
263	Graettinger	D W Cameron	J. P. Jensen	I Crastinger	1914
264			John F. Ueker		
265	Grand Lat	I E Hellman	O. W. Dutton-	Can Disc	1914
266	Crand Manad	L. F. Hennian	D. W. Dutton	Geo. Rice	1914
	Grand Mound	1. W. Harmon.	R. C. Quinn	Henry Moeller	1914
267					
268	Grand View				
269	Granger	E. R. Burkett	Wm. Andrews	J. F. Manning	1914
270	Grant City	J. S. Birt	S. H. Bates	M. A. Simpson	1914
271	Granville	H. Ricker	E. U. Thomas	Herman Ahlers	1914
272	Gravity	H. Swander	W. B. Stewart	Fred A. Fisher	1914
273	Grav				
274					
275	Greene	John Hesselrond	Le Roy Niles	Guy Woreester	1914
276	Greenfield	George D Musmaker	M. D. McCreight	W D McCollone	1914
277	Green Island	John Callaghan	John Tarr	I H Chiek	1914
278			A. F. Larson		1913
279	Griewold	Wm Knecter	Fred B. DeWitt	Ira I Wolch	1914
	Coundy Conton	E W Poisinger	E. V. McBroom-	W C Morrison	15/14
280	Cuthria Center	F. W. Reisinger	C. B. Hughes	W. C. Moniston	1914
281	Cuttonle Center	C U Vieweren	Albert J. Kappen	C. I. Adom	1913
282	Guttenberg	C. I. Wagner	C. M. Condon	Datas Londrovoth	1913
283					1914
284	Hamburg	+laba W Watt	L. M. Francis	Clifford Button	1014
285	Hamilton	D A Coa	D. M. Helleden	W W Pingham	1914
286	Hancock	D. A. COC.	B. M. Halladay	W. W. Bingham.	1914
287	Hanlontown	A. C. GOSDIII.	C. C. Narum	IA. O. Rye	1944

^{*}Term expires 1913.

Town	Мауог	Clerk	Treasurer	
Harcourt	Geo, G. Smith	O. T. Engouist	O. F. Swenson	
Harper		L H White	S. J. Sturgel	
	P. J. Denahue	M D Volly	T. A. Houliban	
Harris	A. A. Thompson	L. J. Hagerty	L. G. Moeller	
Hartley	Geo Coleman	C. T. Broders	T. R. Patch	
Harvey				
Hastings	H H Wilson	Fred H Drivet	R. S. McDonough	
Havelock	H Murray	I A Dielesson	F. W. Lucas	
Hawkeye	A R Peters	H F Hauth	M. V. Henderson, Jr.	
Hazleton	Thos Netestl	Wm Cmith	K. K. Klefer	
Hedrick	Thos. Metenty			
Henderson	F D Davis	A C Coude	M. C. Harover	
Hepburn	The Davis	A. S. Gowdy	M. C. Harover	-
Winton	D P Dogoviet	Con Pillory	H. C. Brown	
Holland	B. F. Bogenner			1
Holstein	Wm Cablermann	Albert C. Weekler	Chas, Kastner	
Holy Cross	win, schippmann	J. P. Sweeney	Chas. Kastner	-
Hopeville	C Purcell	C. W. Hawk	M. Clemen	~
Hopeville	D C Ablor	CUA T Male	F. A. R. Tesor	-
Hopkinton	R. N. Rawson	W. Spencer		
Hospers	D lungar	J. W. Spencer	F. M. Williams	
Hospers	Avenue Harleshan	Calvin Boylan		
Hubbard	August Hoeischer	*H. R. Hollis	D. E. Byam	
		E. C. Stevens		-
Humboldt	R. J. Johnston	J. A. Parker	Otto Windrath	
Humeston	A. C. Jarvis	J. L. Taylor	B. King	-
Huxley	Ole Tegvold		Dan B. Lewis	-
Imogene				
Inwood	Chris Erickson	Hugo Reimers	a. r. stojonann	-
Ionia	W. J. Heusmiller	J. J. Meyer	Otto Kouth	-
reton	W. A. Morgan	D. A. Wheeler	F. F. Morris	
Irwin	T. J. Ryan	J. L. Reynolds	W. S. Branson	-
Jackson Jet	J. H. Hoye	L. A. Juak	Henry Burns	1
Jamaica	W. E. Lair	D. G. Rumel	J. E. Garrity	1
Janesvil e	J. W. Bennett	C. H. Howe	G. W. Briden	1
Jesup	R. L. Bordner Wm. Anderson	F. S. Stoddard	James Dalton	1

Jolley	H. Mowitzer	A. G. Anderson	J. E. Nutter	
Kalona	John A. Yoder	F. E. Skola	W. H. Palmer	
Kamrar				
Kanawha	J. A. Hamilton			
Kellerton	N. Williams	H. O. Sandness	L. W. Johnston	
Kelley				
Kellogg	as. Boyle	C. T. Powers		
Kensett		H. T. Finch	H. R. Cleophas	
Kent	H. W. White	J. F. Livingston		
	A. A. Doolittle	Oscar L. Daniels	Ira B. Taft	
Keosauqua	C. I. Manning	R. B. Kittle	J. Lester Thorne	
Keota	E. C. Gilbert	W. F. Stoutner	Geo. H. Helscher	
Keystone	G. H. Seick	George Harder	J. F. Fenerboch	
Kingsley	Wm. Creasy	Ray E. Rieke	J. A. Ingails	
Kinross	C. F. Cashman	F. E. Kerr	S. R. Brock.	
Kirkman	A. W. Barton	E. B. Tucker	as, Gregerson	
Kirkville	T. N. Haves	Wm. Obegg	Geo. Thompson	
Kiron	G. A. Norelius	J. E. Hoagland	W. A. Garner	
Klemme		N. L. Palmer	E. H. Lenz	
Knierim		Albert Arenson	C. A. Christopherson	
Knowlton	Frank Long	J. B. Forsyth		
	C Voned	D. P. Wilden		
Lacona Ladora	J. D. Shaul	G. F. Tilden		
		G. V. Fiser	James E. Bosicy	
Lake Mills	P. A. Kelgesan	O. N. Styve		
Lake Park		E. Moeller		
Lake View	W. M. Dean	F. P. Hartman	C. P. Therkelsen	
Lamoni	G. W. Blair		O. E. Teale	
Lamont	C. T. Ross			
La Motte				
Lanesboro				
Lansing	J. J. Dunlevy	N. A. Nelson	C. M. Kerndt	
La Porte City	W. W. Smith	G. E. Stebbins	Jesse O. Kaber	
Larchwood		W. L. Ashton	Geo. Fagan	
Larrabee			L. E. Jacobsen	
Latimer	Chas. Johnson	H. H. Roemer	Wm. Senf	
Laurel		eo. W. Laut	Earl J. Paul	
Laurens	G. W. Strickland	E. P. Lowry	W. A. McNee	-
Lawler		*D. P. O'Conner	John Eickhoff	-
	W. E. Plumer	H I Leland	B. K. Younglove	
Le Claire		I A Laird	J. L. Meyer	
Ledyard	F G Rich	A. J. Galagan		
Le Grand	A. A. Richards	I F Harrison	Glen Reibsamen	
Lehigh				
Leland	P O McCreaver		J. A. Anderson	
Lenox	P C Duffers	To fi Doob and	D. C. Thurlow	
Lester	E. S. Bundin.	D. S. Burbank	S. S. Davenport	

Town	Mayor	Clerk	Treasuter	Date term
		C. C. Snyder	M. J. McComack	11
Letts	V. G. Shellabarger			
Lewis	S. H. Aloright	G. W. D. TRUM	Many	1
Lidderdale	I) U mhamas	M. B. Davis W. D. Craft	C. d. Modf	1
Lime Springs	A W Pottowen	M. B. Davis W. D. Craft J. T. Foster	L. W. Flack	1
Linden	C F Swan	W. D. Craft J. T. Foster T. M. Lee	J. W. Maneston	1
Tisken	I D Gardner	J. T. Foster T. M. Lee	John Auracher	1
Lisbon	C E Moray	J. D. O'CCU	r t Duiol-	
Liscomb	E. L. Gifford	S. M. Stalnaker  J. D. Kruse	J. J. Brick	
Little Poels	Front Turk	J. D. Kruse	Ben C. Abhen	
Tittle Riony	I U Posenti	J. D. Kruse L. L. Reynolds	G. H. Gibson	
Little Sioux	John J. Powers	L. I. Reynolds W. M. Smith	T. O. Stowart	
Logan	I C Milliman	W. M. Smith T. A. Massie	L. C. Stewart	
Logan Lohrville	Wm Towers	T. A. Massie F. G. Popousek	T. D. Loring	
	Jassa Holdaman	F. G. Popousek	Wm Cookean	
T - ulman	C Wharmon	H. I. MIDCIU =	Will, Cochich	
Lorimor	E. T. Housh	A. L. Cook	C. W. Comstock	
Lost Nation	I M Castner	A. L. Cook  Harrison L. Amber	Jerry Willeds	
Lovilia	Lonis Hoeltze	E. R. Struck	Oss Contenton	
Lowden	C A Wolfe	*E. R. Struck  John T. Chandler  A. E. Rowell  B. Frank Phillins	W. I. Mitchell	
Low Moor	Geo. R. Englehardt	A. E. Rowell	Tax Invite	
Luana	I W Talbott	A. E. RowellB. Frank Phillips	Lee Irwin	
Lucas	Wm McCaba	B. Frank Phillips S. R. Page H. L. Simmons	O. M. Thatcher	
Luther	W H Paney	S. R. Page H. L. Simmons	A. D. Burtis	
Luverne	W A Wohrmon	H. L. Simmons	Martin Studt	*
Lynnville	C W Wildman	E. M. Cary	C. F. Briggs	
Lynnville	E. J. Funk	C. S. Ferguson	T. E. Corry	
Lytton	R. E. Clark			
Macedonia	I. D. Collison	C W Love	W. P. LOVC	
Macksburg	C. I. Codorquist	C. S. Adams	G. C. Carlson	
Madrid	A Tracmillar	Karl F. Goetsche	H. N. Frazier	
Magnolia	Loby A Maywall	Arden McCoy	W. F. Vogel	
Malcom	JOHL A. MANWELL	J. W. Johnson	Henry Hahn	
Mallard	A. H. Randan			
Maloy	1 D Cook	W. H. Guyer W. H. Rockefeller	d. w.lson	
Malvern	A. E. COOK	W. H. Guyer W. H. Rockefeller	R. M. McCarter	
Manilla	D. M. Hamilton	W. H. Rockefeller	J. F. Schulte	

409	Manning	Ed. Farrell	Martin Brunnier	Julius Wehrmann	1914
410	Manson	J. P. Calmer	W. C. Moody	C. E. Bale	1914
411	Mapleton	C. L. Chapman	G. G. Harris	W T Mitchell	1914
412	Marathon	A. A. Wells	E. P. Williams	E. B. Wells	1914
₩ 413				4	
414	Marcus	D. S. Twogood	F. L. Day	Wm. Gund	1914
415	Marne	E. L. Pardee	Charles Ellis	M. Bendixen	1914
416	Martelle	G. L. Eaton	M. F. Emerson	J. P. Ellison	1914
417	Martinsburg	John Berridge	E. E. Cook	Nevi Ogden	1913
418	Marvsville				
419	Masonville	Riley Davis	W. P. Barron	T. O. Ryan	
420	Massena	E. S. Smith	*C. McBride		
421	Matlock	Wm Washer	E. H. Beldt		
422	Maurice	P. H. Moran	*Wm. Mieras	J E Mieras	1914
423	Maxwell	E. Gibson	L. R. Shepherd		
424	Maynard	A. E. Conrad	L. D. Rowley	S A Sylvester	1914
425	McCallsburg	J H Galbreath	J. O. Thompson	Thor. O. Hegland	1913
426	McCausland	F J Lessin	F. E. Ringey	E. J. Wright	
427	McClelland	R P Triplett	H. B. Sears	Roy Maxfield	
428	McGregor	M X Goska	F. C. Sloane	F S Richards	1913
429	McIntire	A B Fitschen	Jas. Vaughn	R. D. Williams	1914
430	Mechanicsville	W. A. Jackson	ous. Thought and the second	H. E. Gilbeaut	
431		TI. II. DUCKSOULLI			
432	Melhourne	W. H. Bollenbacher	W A Cowtall	Albert Sanderman	1914
433	Melrose				
434	Melvin	H. I. Ramsey	Art M Evons	H. M. Quiggle	1914
435	Menlo	W. L. Willey	N G Smith	E. G. Rigdon	1914
436	Meriden	E. L. Francois	W O Dailey	R. C. Wixon	1914
437	Merrill	C. Montagne	A R Remett		
438		F. S. Agler			
439	Meyer	J. J. DeMuth	Doton Morron	J. E. Hermann	
440	Milae	C. A. Menneke	Chan Allen	C. J. Denick	1011
	1606	D. M. Mellieke	Chas. Allen	F. A. Heldredge	
441	Millord	P. Hagerty	J. E. Shelledy		
442	Millersburg				
443	Milo	N. D. Gordon	Clare L. Williams	J. N. Goode	
444	Milton	J. C. Forbes	R. N. Parks	D. A. Meeler	
445	Minburn	John Schaffer	O. J. Basart		
446	Minden	John W. Crow	G. Dutton	Geo. Groneweg	
447	Mingo	D. D. Adams	W A Witmer	Chas. Hansen	1913
448	Mitchell	Geo. Saalmiller	C. G. Wagner	A. C. Prime	1913
449	Mitchellville	Wm Porter	J. E. Avise	Roy Battles	1914
450	Modale	W W Morton	C. F. Sharpnack	R. S. Sassaman	1914
451		TI. III. MAVILUMAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA			
452	Moneta				
453	Monmouth	C A Menold	J. B. Hubbard	Ed. R. Bristol	1914
454	Monona	Harry C. Fox	*H S Rittenhouse	C. J. Orr	1914
455	Monroe	I. W. Cochrane	D. C. Phillips	F. B. Kingdon	1914
		II. II. Cocmanc	D. C. rumps		1014

^{*}Term expires 1913.

Town	Mayor	Clerk	Treasurer
	O. W. Hambles	B A Mostand	H. F. Morton
	G. W. Hawkins		
Montour	H. S. Bryngleson		
Montrose	E. D. Crooks	J. B. Kiel	Charles Allen
Moorhead	J. S. Judd	A . E. Lewis	T. O. Strand
Moorland	Isaac Bird	L. S. Papousek	T. J. Halligan
Moravia	Rimon McDanel	C. M. McFatridge	H. G. Brosher.
Morning Sun	H. M. Adams	W. B. Garvin	J. W. Smith
Morrison	W. A. Elliott	P. R. Frazier	E. S. Barrick
Moulton	Geo. L. Borard	L. E. Buckles	C. E. Erans
Mt. Ayr	H. M. Miller	C. S. Palmer	
	J. W. Sater	W. R. Buchanan	
dt. Vernon	E. T. Gruwell	W. W. Shirer	Chas, M. Hartung
Moville	D. M. Hamilton	W. H. Rockefeller	R. M. McCarter
Murray	W. H. Riggle	C. W. Hendrick	S. W. Tobey
Vashua	E. S. Morse	G. E. Ellison	A. L. Kout.
	R. J. O'Connor		
New Albin	G. F. Wild.	R. G. May	E. Rice
Sewell		*C. A. Collins	Geo. W. Chaney
New Hartford	F H Wille	C. R. Harmon	A. T. Perrin
low Liberty	Geo Tueders	Henry Hansen	J. C. Bolte
low London	A D Trans	I. F. Phodes	O. H. Lyner
New London	A. D. Hayes	B. D. Pace	T. M. Dougherty
New Market	John H. Maloney	W W Alberry	A. C. Smallwood
	C. C. Weller	A I Won	J. B. Heitsman
lew Sharon			J. L. Fangmann
ew Vienna	Dr. J. T. Abelee		
ew Virginia	J. J. Stansell	P. G. Braucht	Theo. Irwin
ichols	W. E. Loeb	S. H. Smith, Jr.	H. Riechner
odaway	F. M. Linn	M. L. Wahlstrom	F. F. Shane
ora Springs	W, A, Eckles	F. W. Schmidt	H. F. Schneidler
orthboro	W. R. Belding	R. L. Scott	F. P. Nye
orth Buena Vista	Benj. Tharp	C. F. Nagel	
orth English	L. Mullin	B. B. Brown	G. E. Swain
orth McGregor	F. C. Gilmore	John Hagensick	Nels B. Arveson
North Washington	Peter Zimmer	Nick Clemens	Frank Arnhalt
Northwood	H. C. Fineh	C. W. Remon	T. S. Hanson
Jormalle.	D M Vount	D K Brown	I. I. Good

493	Numa				
494	Oakland	I I Caldwall	11 22 22		
495	Oakville	H. U. Mathews	E. F. Wentz	M. H. Evans	1914
493	Ochenoden	H. U. Matnews	A. E. Faris	Geo Graham	1913
497	Odobolt	H. E. Dean S. D. Selby	Chas. Morton	W Woodworth	1913
	Odebott	S. D. Selby R. W. Casey	A. H. Schuntz	D W Committee	1914
498	Ogden	R. W. Casev	Joseph M. Posen	R. W. Sayre	1914
499	Olds	J F Stucker		W. D. Kruse	1914
500	Olin	J. E. Stuckey J. A. White	A. D. Cantwell	F. A. Morgan	1913
501					
502	Onslow	P P Laterian			1
503	Orange City	Tr com.	Hally H. Hall	Wm Dennison	1014
504	Orient	M. W. Witham F. J. Weed	F. J. Lohr	G. L. Van de Steer	1914
505	Orlean	M. W. Witham	S. H. Treichler	M Henneson	1914
	Oriens	F. J. Weed T. F. Schmitz	J. M. Hardman	M. Hennessy	1914
506	Ossian	T, F, Schmitz	C L Green	W. P. Foote	1914
507	Osterdock		and the control of th	F. Frentzen	1914
508	Uto	Ed Credit			Marie Street Control
509	Oxford	R. J. Miller	E. H. Miller	H. R. Motter	1914
510	Oxford Jet	C W Ci	and a street and a	B. G. Rohret	1014
511	Pacific Int	G. W. Sley John Olson J. A. Moorman	Frank Kenney	F. H. Shimanek	1914
512	Dackers of	John Olson	F. B. Shuffler	Chas Kroon	1914
	Packwood	J. A. Moorman	O. F. Steigleder	E E Distre	1914
513	Palmer	Alfred Johnson Math Olig	Chas Fleenor	E. F. Flielps	1914
514	Panama				1913
515	Panora	Math Olig	- Geo, Goetzman	John M. Oppold	1914
516	Parkershure	D C Diete	- Oco, coctamen	Wade Spurgin	1914
517	Parnell	R. S. Blair J. M. Turnan	W. T. Evans	H. W. Wilhelms	1914
518	Paton	. J. 1 urnan	J. F. Carroll	Chas. Moore	1914
519	Patterson				- AUAR
520	Danillian	H. G. Culp.			
521	Dania	H. G. Culp	- *David Algver	J. V. Adking	
	Persia	J. J. Moss.	J. F. Small	C M William	- 1914
122	Peterson	J. J. Merwin	J F Fastenow	E W Comment	1914
23	Pierson	J. F. Sadler	I C Sadles	- F. Turner	1914
524	Pilot Mound	L. L. Wolf	O II Wie	J. A. Broadie	. 1914
25	Pioneer	a. M. Wollessenson	G. H. KICK	C. H. Lundblad	1913
526	Pisgah				
27	Dininfield	C 117 11			
528	Piecenton				
	Pleasanton	Royal Richardson	A. W. Hoag	J W Chew	1913
529	Pleasant Plain	D. H. Mealey	J. H. Odyle	J. J. Ginther	1913
530	Pleasantville				
31	Plymouth		0 01 11	F. I. Metcall	1914
32	Pocahontas	F. E. Hronek	Can Sahnaidan		
33	Polk City	J. L. Wilson	C W Malana	- W. C. Raiston	1914
34	Pomeroy				
35	Portsmouth	F W Hainley	John Rosenthal		
36	Postville	D T Develop	John Rosenthal	Peter Herkenrath	1914
37	Projejohure	T. d. Deucher	- William Shepherd	James McEwen	1914
	Destate Otto	- H. C. Conklin	- I. J. Dolan	C. E. Buckley	1913
38	Prairie City	J. W. Hayes	F. C. Turner	B E Moore	1913
539	Prescott	S. E. Fackler	H. G. Abraham	1 17 77	1914

[&]quot;Term expires 1913.

Town	Mayor	Clerk	Treasurer	Date term
Preston	Ed. Howell	G. H. Lucas	F. H. Rodenwald	19
		E. A. Rosecrans		
Dringston	J. I. Smith	B. L. Morgan	L. F. Kies	
Promise City	R Aftken	W. R. Alexander	M. E. Stout	
Protovin	J. A. Dostal	W. R. Alexander	A. J. Mikesh	
Pulaski	J E Reed	G. M. Carr	C W Matthews	i i
Ounsmeton	T. H. Kimball	W W Tarrie	Lew T. Kimball	1
Radeliffe	F Rorem	C. E. Meyers	C C Wiemer	1
Rake	S C Janevald	E. P. Dow	P A Rake	
Ralston	F G Poyee	Chas. M. Griffee	Inv S Thomas	1
Randalia	J F Holmes	Walter Whiteford	A J Ramsey	
Randolph	Wm Kerr	L. W. Armstrong	H M Townsend	î
Rathbun	F Filis	H. Froelich	D F Cushing	
	Geo Vanderwalker	F. L. Bierie	John Knittel	i
Redding	O J Tardy	Ralph Smith	The state of the s	
		Kaiph Shiren		
Reinbeck	G E Watson	R. B. Ferguson	E. P. Beiber	1
Rembrandt	O J Hegns	L. F. Pingel	H C Berger	i
Renwick	H S Rice	Irwine Peer	R. R. Smith	1
Riceville	W E Reaney	H. A. Yager	E R St John	1
Richland	P L Morman	*Wm C McLin	A F Bridger	1
Richarte	I N Vollersen	*Wm. C. McLin P. H. Claussen	Otto Henning	
Didgoway	O O Rue	Rollin G. Baker	I Jacobson	
		J. E. Hansen		
Pinnay	I J Burk	J. A. Haberer	I M Munson	
Diverside	Wm Griffin	*C I Dautrement	R H Heitzman	
Director	W Wynn	*C. J. Dautremont R. E. Williams	Log Compale	
		II. E. Williams		
		E. H. Benson		
Poels Valley	James Walnola	J. A. Gaitland	F M Bunting	
		J. A. Gantand		
Rockwell	T. E. Eslick	*R. O. Hutchison	W. A. Sandburg	
Rodillan	A F Victor	S . S. Van Dorn	O. H. Swanson	
Dolfo	I A Cornell	Geo. O. Hauck	C. M. Wahl	
Rolle	James H. Larcan	J. A. Christian	C. M. Webb	1
Roland	James H. Larsan		U. S. BOYG	

577 1	Doma	T T T			
577 578	Posskill	J. E. Luellen	R. H. Dunlap	H. R. Sheridan	1913
579	Rowan	J. R. Braden	A. O. Pelley	D W Whitten	1914
580					
581					
582	Russell	Harry Keller	H. H. Platts	I A Honoratoli	******
583	Ruthven	J. B. H. Feenstra	G. A. Appelman	D D Montenan	1914
584	Rutland	H. H. Gregory	S. J. Sherman A. O. Thompson	A Ef Colores	1914
585	Ryan	E. E. McCloud	A O Thompson	I Tolette	1914
586	St. Ansgar	H. A. Rosel	T. H. Hume	о. о. рорина	1014
587	St. Anthony	C E Petithorn	G. W. Lewison J. L. Fleming	O. H. KOCK	1914
588	St. Charles	G T. Archan	G. W. Lewison	H. G. Van Orsdel	1914
589	St. Lucas	Theo Poppy	*Joe Snaadt F. K. Orvis	J. T. Johnston	1914
590	St Olof	Ot O Th	*Joe Snaadt	Jos. Greteman	1914
591	St. Paul	To U. Johnson	F. K. Urvis	J. Christianson	1913
592	Cabula	Jos. werner	J. G. Kempker	Ben G. Hellman	1914
593	Salam	Henry Schultz	Wade Guenther	W. G. Newsome	1914
594	Sanx	Herman Forten	Luis Du Chaine N. A. Solon	M. Harrington	1014
595	Sanborn	J. B. Stamp	N. A. Solon	J A Johnson	1914
596	Sandyville			o. In. Outhisons-servers	1914
597	Scarville	C. T. Seeley	Geo. J. Throntveit	P M H Man	*****
598	Schaller	H. I. Strahn	H. N. Snell	Samuel Habas	1914
599					
600					
601	Searsboro	M. A. Latham	A. B. Latham	Fred Matthews	1914
602	Sergeant Bluff	H. M. Michaelson	H. G. Prescott	W. H. McNell	1914
603					
604	Shannon City	ar. ar. westobilet	A. E. Richardson	H. L. Cook	1913
605	Sharpshurg	Wm Rouden	F. L. Hamblin	**************************	******
606	Sheffield	iim. Doyden	F. L. Hamblin	B. F. Wilson	1914
607	Shelby	John Dunnell	J. H. Hager	**********************	*****
608	Sheidahl	H D Changed	J. H. Hager	M. E. Clapp	1914
609	Shall Rock	TO IT ME	Otto Kleis	F. E. Horning	1913
610					1914
611					1914
612	CIVICY	Geo. F. Detrick	USCAT MEVERS	1 Mariathan	10.00
613					1914
614					1914
615					
616					1914
617	Sloan	D. B. Coppock	*S. J. Oliver	G R Currer	1914
618	Smithland	Fred Stevens	J. F. Yockey C. B. Whitehead	G. R. Taylor	1914
619	Soldier	J. F. Dawson	C. B. Whitehead	D. B. Severson	1913
620	Solon		E. F. Heinslus	THE STATE OF THE S	1912
621	Somers		************	· · · · · · · · · · · · · · · · · · ·	****
622	South English	B. W. Shanafelt	V. Safonrek	Then E White	1011
623	Spillville	G. F. Heuser-	A. A. Novak	I I Hang	1914
-			A WAS THE A SALE AND A	Mr. Wr. maddifficarrangersansansansansansansansansansansansansans	1597.4

order Pop	Town	Mayor	Clerk	Treasurer	Date term
24		John W. Hartman		C. E. Narey	19
25	Spring Hill	C. B. Dowdna	O C MeShane	C. E. Batchelder	19
7	Stacyville	Chas. Woodwiss	Joseph N Wolf	Fred Pritchard	15
	Stanbone	G. H. Dick	A H Berggren	E. G. Fardal	15
9	Stanton	T. J. McCormick	C. G. Carlton	J. S. Anderson	1
ō l	Stanwood	W. D. Hart	Wm M Thomson	Otto Evers	1 19
1	State Center	Alex, Dobbin	J. W. Sparks	M. J. Rohwedder	19
2	Steamboat Rock	R. P. Hughes	*F W Noves	F Christians	1
3	Stockport	M. L. Shelman	M C Mott	E. T. Harlan	19
4		J. P. Hyman	C H Anderson	E. E. Moeller	13
5		Alex. Henderson	A Williamson	H, T, Henryson	19
6	Stout	I Hamfan	J G Ellinger	Peter De Beer	1
7	Stratford	C A Peterson	N Sandell	R. A. Swanson	1
8	Strowberry Point	I P Alderson	A R Cole	The Control of the Co	1
9	Struble	John McMahon	J. H. McManon	P. J. Kalser	19
0	Sully				
1	Sumner	J. H. Noon	E. A. Wismer	W. A. Heyer	19
2		Thomas Ruckman		J. C. Smith	1
3	Sutherland	E. W. Parker	_ C. H. Jenner	T. Bark	1
4	Swaledale	John Bardsley	_, L. E. Jenkins	John Jenkins	1
5	Cwan	T D Odell	C L Mix	1) ( 1,9108	I
3	Swea City	C. W. Pearson	S. Peckhohn	C. F. Eerggren	
7	Tahor	T C Harris	P. O. Larson	. L. Hall	1
3	Templeton	Frank Schnitts	M. J. Daeges	Frank Greteman	I
)	Torrill	Peter Brown	arl R. Dana	C. Gravatt	1
)	Thayer	J. A. Parsons	C. C. Burrell	J. H. Garrels	1
	Thompson	G. Y. Bremer	Otto Alquist	S. F. Isaacs	
2	Thor	J. E. Lonning	I. O. Olson	Henry Hanson	
3	Thornburg	R. H. Carver	Henry Hervey	J. L. Branson	1
1	Thornton	F A Harrington	C. J. Schroeder	A. O. Engebretson	
	Thurman	Jay Leeka	_ J. C. Paul	W. H. Adamson	1
3	Tingley	L. F. Hall	A. A. Simpson	Chas. Haner	1
7	Titonka	H. C. Armstrong	E. A. Hansen	Jay Budlong	1
3	Traer	A. H. Thomas	T. F. Stokes	R. H. Moore	
)	Trevnor	Fred Holet	Chas T. Carter	Geo. Hesch	1
1	Tripoli	Chas. Franklin	H. W. Bockhaus		1

661	Truro	IJ M Killan	_ Ed. Garst	J. E. Walker	1914
662	Tuein	Max Wolter	R. M. McCollom	Frank Wettstead	1914
	Tidali	Thomas Atkinson	H. M. Andrews	Dr. I. A. Replogle	1914
663	Undowned	E E Apar	L. O. Buncly	W F Cash	1914
664	Underwood	D. Hungar	Lymon Sheets	D. C. F. Lawrence	1914
665	Union	D. Hauser	Coo Moore	C. W. Dingwan	
666	Urbana	Albert Glese	Geo. Moore	W. Dingman	1914
667	Ute	J. W. Downing	W. C. Hitchens	A. W. Patrick	1914
668	Vail	R. L. McGuire	J. P. Duffy	Henry Struck	1914
669	Van Horne	A. H. Burns	Felix Bachman	Michael Kelly	1914
670	Van Meter	C. Dunn	E. C. Trindle	E. B. King	1914
671	Van Wert	A, E, Rice	M. F. Thompson L. O'Donnell	E. O. Stearns	1914
672	Varina	F. J. Klingseir	L. O'Donnell	J. A. Fitzgerald.	1913
673	Victor	J. P. Bowling	F. Shane J. B. Sells	H. L. Mussetter	1914
674	Vincent	A, R. Houck	J. B. Sells	Geo. Olson	1913
675	Volge				
676	Wadena	C. A. Talcott	J. O. Probert	Minnie Corkery	1914
677	Walcott	Karl Hinrichs	J. H. Stouffer	Norman Leabo	1914
678	Walker	A. G. Garv.	A. W. Fisher	Theo W. Hawkinson	1914
679	Wall Lake	John McGloin	J. H. Sievert	C. M. Henry	1913
680	Walnut	I. J. Neff	J. C. Vallsteat	W F Burkee	1914
681	Warallo			W. T. Durke	1011
	Washte	Ine Robertson Ir	O. E. Hess	C W Pailor	1914
682	Washta	H H Rolding	H. A. Hurd	I M Durneido	1914
683	Wautoma	Chos Morris	Samuel C. McKee	F. Snow	1914
684	waukee	D. H. Barr	E C Dittler	E. J. Eicher	
685	Wayland	D. H. Darr	A. E. Birdsall		1914
686	Webb	W. L. Archer	D W Hell		1014
687	Weldon	G. F. Wolever	R. W. Hall	F. L. Hall	1913
688	Wellsburg	John Tyaden	D. Claassen	H. J. Trerichs	1913
689	Wellman	H. G. Moore	L. W. Bracford	M. C. Struble	1914
690	Wesley	Thos. Presnell	H. N. Lawson	Henry Kunz	1914
691	West Bend	J. N. Phillips	L. W. Balgeman	A. B. Carter	1914
692	West Branch	P. V. N. Myers	F. E. Corbin	J. F. Adair	1914
693	West Burlington	Elias Schwartz	- Chas. Roesch	John G. Feldman	1914
694	West Chester	J. P. Dayton	R. C. Ferguson	Irwin Coffee	1913
695	Westfield	D. Cassel	Thos. Hanes	Neil McFarlan	1914
696			H. C. Frise		1913
697	West Liberty	C. J. Mackey	- Irwin Aikens	Ray Whitacre	1914
698	West Mitchell	George Walter	George Weiss	David Horner	1914
699	West Point	John M Billman	John Walljasper	Dan A. King	1914
700	West Side	F B Spottswood	*E. J. Peters	C. W. Payne	1914
	West Union	Fd L Ash	R. P. Camp	A J Ganuy	1914
701	Wheetland	Otto Sigmend	W. A. Templeton	Edward Guanther	1914
702	Whiting	H C Oleon	B. L. Foss	Ernest McReath	1914
703	White	m I White	*R. H. Finnell	Theo Thort	
704	Whitemore	T P Egglecton	M. L. Barnes	C F Thompson	1914
705	whitten	William Carbon	Don Johnson	Lobn McCorles	1914
703	Williams	William Gerber	Ray Johnson	Polph From	1914
707	Williamsburg	J. A. Ugie	- Chas. Fletcher	Raiph Evans	1914
-					

Number in order Pop	Точп	Mayor	Olerk	Treasurer	mret etge seridxe
\$55 FEE	Wilton Winfield Winthrop Wiota Wooden	Geo. Bannick E. C. Smith E. G. Schack T. L. Malor J. L. Malor Wells Deadel	Lang O. Kill N. No thur S. B. La	D. J. Dayer   D. J. Dayer   D. J. Dayer   Da	1914
17	Woodburn L. Hro	L. Hrowley	W. F		1914
116	Woolstock L. W.	L. W. Tyrrell Geo.	Geo, L. Jones Frank Smalley. John Kraus	Frank Smalley Thos. Tobin	1914
718	Wyoming	G. W. Evan	D. A.	R. M	60
182	Yetter H. C.	Z	O.	i i i	1914
181	Zearing	A. D. Lafever	W. H. Clemons	C. H. Le	1914

# **APPENDIX**

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

#### CONCERNING THE MAYOR.

Sec. 643. Officers to be residents. Every mayor, councilman-at-large, town councilman and officer elected by the whole electorate of the city or town, or by its council, or appointed by the council, mayor or other officer of any city or town, shall be a resident and qualified elector of any city in which he shall be elected, and shall reside within the limits of said city, during his term of office. [(2) G. A., ch. 141, §1; 19 G. A., ch. 25; 17 G. A., chs. 9, 14; 16 G. A., ch. 58; C. '73, § 511, 518, 521; R., § 1091, 1093.]

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

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

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

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

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

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

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

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

- 2. Office. He shall keep an office at some convenient place in the city or town, to be provided by the council, and keep the corporate seal thereof in his charge. [16 G. A., ch. 58; C. '73, § 518; R.; § 1091.]
- 3. Signature. He shall sign all commissions, licenses and permits granted by the authority of the council, and do such other acts as by law or ordinance may require his signature or certificate. [16 G. A., ch. 58; C. '73, § 518; R., § 1091.]
- 4. Other Duties. He shall also perform such other duties compatible with the nature of his office as the council may from time to time require. [C. '73, § 519; R., § 1091.]
- 5. Repeal—mayor—powers and duties. That paragraph five (5) of section six hundred and fifty-eight (658) of the supplement to the code be repealed, and the following enacted in lieu thereof:

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

- 6. Report. He shall, at the first regular meeting of the newly elected council in April, and at such other times as he may deem expedient, report to it concerning the municipal affairs of the city or town, and recommend such measures as to him may seem advisable. [C. '73, § 534; R., § 1105.]
- 7. Hold the police court. Until a police judge or judge of superior court shall be elected and qualified in cities entitled to elect such officer he shall have all the powers and jurisdiction and shall hold the police court in such manner as is required of such judge. [C. '73, § 547; R., § 1121.]
- 8. Station-houses for women. In all cities containing a population of twnety-five thousand or more, he shall designate one or more station-houses within such city for the detention or imprisonment of all women and children under arrest in said city, and see that provisions are made by which the rooms or cells set apart for them shall be separate from and out of sight of the rooms or cells in which male prisoners are imprisoned. [25 G. A., ch. 15, 1.]

Sec. 879-p. Executive powers and duties. All executive functions, powers and duties in cities and towns shall be exercised and performed

by the mayor and other elective and appointive officers and boards as provided by law, and neither the council nor the members thereof shall exercise any executive function unless expressly conferred by law. [32 G. A., ch. 26, § 18.]

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

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

- 1. The mayor of each city or town shall appoint a health physician, street commissioner and a marshal who shall be ex-officio chief of police, and may also appoint one or more deputy marshals. In cities and towns he shall appoint as many policemen as the council, by general ordinance, shall direct, and such officers shall hold their positions during the pleasure of the mayor. He shall also appoint such officers as shall be provided by ordinance. He may also, in cases of emergency, appoint such number of special policemen as he may think proper, reporting such special appointment to the council at its next regular meeting. All such special appointments to continue in force until such meetings, unless sooner terminated by the mayor. In cities having a board of police and fire commission, policemen shall be appointed as provided in the act creating such board.
- 2. In cities of the first class he shall appoint, when deemed necessary, a wharf master. If there is a board of public works, such board shall appoint a street commissioner." [32 G. A., ch. 26, § 8.]
- Sec. 654. Police matrons—appointment—number. In cities having a population of twenty-five thousand or more, for each station house provided therein for the detention or imprisonment of women or children under arrest, the mayor may, and in cities having a population of thirty-five thousand or over, shall appoint one or more women, residents of the city, as police matrons, who shall be over thirty years of age. The appointees shall be, so far as applicable, subject to the same regulations and restrictions as policemen, and hold their positions during good behavior, unless by reason of age or infirmity they become incapacitated to perform the duties of the position. [25 G. A., ch. 15, § § 2, 3, 5.] [27 G. A., ch. 18, § 1.]

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

Sec. 655. Other officers. Cities and towns may, by general ordinance, provide for the appointment, by the mayor, of such additional officers, including superintendent of markets, harbor masters and port wardens, usual and proper for the regulation and control of navigation, trade or

commerce, or needful and proper for the good government of the city or town, or the due exercise of its corporate powers, and fix their term of office, as they may deem necessary. [16 G. A., ch. 33, § § 1, 2; C. '73, § 514, 524, 528; R., § § 1084, 1095, 1098.] [32 G. A., ch. 26, § 9.]

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

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

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

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

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

Sec. 393. Who may administer oaths. Judges of the supreme, district, superior and police courts; clerks of said courts and their deputies; county auditors and their deputies; justices of the peace and notaries public within the county of their residence; sheriffs and their deputies, in cases where they are authorized by law to select commissioners or appraisers, or to impanel jurors for the view of appraisement of property, or are directed as an official duty to have property appraised, or take the answers of garnishees; the governor, secretary of state, auditor and treasurer of state, in any matter pertaining to the business of their respective offices, or that may come before them for consideration and action as members of the executive council; the mayor and clerk of cities and towns; judges and clerks of election; township clerks; the chairman of the board of supervisors; the surveyor and coroner in any county, in relation to any duty imposed upon either of them where the administration of an oath may be required; members of all boards of any state institutions, of all commissions, boards or bodies created by law, and all persons, referees or appraisers appointed by authority of law, who have any duty to perform by virtue of their office or appointment requiring the administration of oaths, are authorized to administer oaths and take affirmations. Notaries public may perform such services in any adjoining county in which they have filed with the clerk of the district court a certified copy of the certificate of their appointment. [25 G. A., ch. 52; 16 G. A., ch. 110; C. '73, § § 277-8, 396; R., § § 201, 449, 1843-4, 2683, 3201; C. '51, § § 226, 979, 980, 1594, 1865.1

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

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

- 1. By a justice of the peace, or by the mayor of the city or town wherein the marriage takes place:
- 2. By some judge of the supreme, district or superior court of the state;

3. By some minister of the gospel, ordained or licensed according to the usages of his denomination. [21 G. A., ch. 4; C. '73, § 2193; R., § 2524; C. '51, § 1472.]

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

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

Sec. 43. Copy of the laws supplied by county auditor. Each county officer, justice of the peace, township clerk and mayor of a city or town shall be supplied with a copy of the laws for the use of his office, which shall be delivered to his successor in office. Distribution shall be made upon the requisition of the county auditor upon the secretary of state, which requisition shall state the number of copies required for distribution under the provisions of this section, and also the number of copies requisite for sale in the county, and said requisition shall be made before the first day of March in each year, and thereupon the secretary of state shall forward the number so certified, and file with the auditor of state a certificate thereof, which shall be charged to such county by the auditor of state. The auditor of state shall credit the county with the number of copies distributed under the provisions of this chapter, upon the filing of the proper vouchers by the county auditors, and upon the sale of such laws by the county auditor at the rate of fifty cents per copy. The said county auditor shall pay said amounts to the county treasurer of his county, for the use of the state revenue, and the treasurer shall execute duplicate receipts therefor, one of which shall be filed with the auditor of state. The county auditors shall furnish the laws in their respective counties as hereinbefore provided. | 17 G. A., ch. 123, § 2; 16 G. A., ch. 132; C., '73, § 40.1

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

Chap. 78. Laws 33 G. A. Removal of officers for misfeasance or non-feasance in office.

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

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

- Sec. 1. Officers subject to removal—causes. Any county attorney, sheriff, mayor, police officer, marshal or constable shall be removed from office by the district court or judge upon charges made in writing and hearing thereunder for the following causes:
- 1. For willful or habitual neglect or refusal to perform the duties of his office.
- 2. For wilful misconduct or maladministration in office.
- 3. For corruption.
- 4. For extortion.
- 5. Upon conviction of a felony.
- 6. For intoxication or upon conviction of being intoxicated.
- Sec. 2. Complaint or petition—who to prosecute. The complaint or petition shall be entitled in the name of the State of Iowa, and may be filed upon the relation of any five qualified electors of the county in which the person charged is an officer, the county attorney of such county, or the attorney general, and shall be filed by the attorney general when directed so to do by the governor. It shall be the duty of the county attorney to appear and prosecute this proceeding when the officer sought to be removed is one other than himself; and when the proceeding is brought to remove the county attorney, the court may appoint an attorney to appear in behalf of the state and prosecute such proceedings.
- Sec. 3. Governor may direct attorney general to file complaint—answer to be filed. It shall be the duty of the governor, whenever he has knowledge that reasonable grounds exist for the filing of complaints against any of the within named officers, to direct the attorney general to file the same against the offending party and prosecute said action. The accused shall be named as defendant and the petition, unless filed by the attorney general, shall be verified. The petition shall state the charges against the accused and may be amended as in ordinary actions, and shall be filed in the office of the clerk of the district court of the county in which the person charged is an officer. The accused may at any time prior to the time fixed for hearing file in the office of the clerk of the district court his answer which shall be verified.
- Sec. 4. Cause heard by judge of another district—when—how commissioned—order fixing time of hearing. If the person or persons filing the complaint or the defendant believe that the cause ought not to be heard before any of the judges in such district, he shall at the time he files his petition or answer in the office of the clerk of the district court, file a copy thereof in the office of the clerk of the supreme court, together with an application to the supreme court asking for the appointment of a judge outside of such district to hear the complaint. Upon the filing

of the copy of said complaint, together with the application, in the office of the clerk of the supreme court, it shall be the duty of the chief justice thereof, to forthwith issue a written commission directing a district judge in the State of Iowa outside of such district to proceed to the county in which the complaint was filed and hear the same. Upon receipt of such commission, said judge shall immediately make an order fixing a time for hearing, which shall be not less than ten (10) nor more than twenty (20) days thereafter, and forward said order to the clerk of the district court of the court of the county in which the hearing is to be had. The clerk shall file said order and forthwith cause a copy thereof or a notice of the time and place of hearing to be served on the accused. If the cause is to be heard by a judge within the judicial district, upon the presentation of the petition, or a copy thereof, to such judge, he shall make the order fixing a time for the hearing as hereinbefore specified.

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

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

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

for filing the complaint, the costs may be taxed against the complaining parties.

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

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

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

Approved March 25, A. D. 1909.

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

W. C. HAYWARD, Secretary of State.

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

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

Sec. 1258. Municipal Officers. Any councilman, marshal, police matron, or other officer of a city or town, may be removed from office for any of the foregoing causes, or when charged with the commission of any crime, upon charges preferred in writing to the council, and a hearing thereon, by a vote of five members of the town council or a two-thirds vote of all the members elected to the city council. The council may, by ordinance,

provide as to the manner of preferring and hearing such charges. No person shall be twice removed by the council from the same office for the same cause, but proceedings before the council shall not be a bar to proceedings in the district court as in this chapter provided. [25 G. A., ch. 13, § 2; 25 G. A., ch. 15, § 5; 22 G. A., ch. 3, § 2; 22 G. A., ch. 16, § 1; 17 G. A., ch. 20, § 1; 16 G. A., ch. 33, § 1; C. '73, § 516; R., § 1087.]

### CONCERNING THE CLERK.

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

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

Sec. 659. Code. Clerk—duties. The clerk in all cities and towns shall perform the following duties: He shall attend all meetings of the council, but in no event have the right to vote on any question before it; make an accurate record of all proceedings had, rules and ordinances adopted by the council, and the same shall at all times be open to the public; he shall supply the treasurer with a statement of all warrants issued after each meeting, giving the number, and amounts of each, and shall have the custody of all by-laws and ordinances of the city or town, and perform such duties as may be required by ordinance. [17 G. A., ch. 9; C. '73, § 512, 522; R., § 1082, 1093.]

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

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

Section 741-a. Code Supplement, 1907. Accounts—how kept—receipts and vouchers. That all cities and towns, including cities acting under special charter, shall establish and keep their accounts so the same shall exhibit a true and detailed statement of all public funds collected, received and expended on account of such municipality for any purpose,

whatever, by any and all public officers, employes or other persons. Such accounts shall show the receipt, use and disposition of all public property, and the income, if any derived therefrom, and of all sources of public income and the amount due and received from each source. All receipts vouchers and other documents kept, or that may be required to be kept, necessary to prove the validity of every transaction and the identity of every person having any beneficial relation thereto, shall be filed and preserved in the office of the clerk or recorder as the case may be. [29 G. A., ch. 37, § 1.]

Sec. 741-b. Separate accounts. Separate accounts shall be kept for every appropriation, showing date and manner of each payment made out of the funds 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 collected 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. [29 G. A., ch. 37, § 2.]

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

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

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

Sec. 1056-a9. Certified to auditor of state—auditor to publish returns. On or before the first day of July the auditor or clerk of each city or town shall forward to the auditor of state a certified copy of the annual report in the form prescribed as hereinafter provided and said auditor of state shall publish in a separate volume such returns, showing under appropriate schedules the total receipts and expenditures, assets and indebtedness and related data of all cities and towns in the state together with his comment and recommendations respecting desirable changes in the laws governing financial administration in municipalities. Three thousand copies of such auditor's report shall be annually printed on or before December first for general distribution in accordance with law. [31 G. A., ch. 34, § 3.]

Sec. 741-c. Annual report—publication. Each municipality shall make an annual public report, which shall contain an accurate statement, in summarized form, of all collections made or receipts of such municipality from all sources, all accounts due the public, but not collected, and all expenditures for every purpose; and a statement in detail of the cost and operation and all income of each public utility operated or owned by the municipality. Said report shall further show in detail the entire public debt of such municipality, and the amount of debt, which the municipality may under the law contract for the year for which the report is made. Said report shall be published annually at the close of the fiscal year in at least two newspapers of general circulation in said city or town as the case may be, but if only one paper is so published, then in one, and if none be published, then by posting a copy in three public places in said city or town. [29 G. A., ch. 37, § 3.]

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

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

Sec. 1056-a11. Code Supplement. Examiners of municipal accounts—compensation. The auditor of state shall appoint one or more examiners of municipal accounts whose duty it shall be at least once in two years to examine into, audit and report upon the finincial condition and transactions of all cities having a population of five thousand or more. Said examiners shall have power to compel the attendance of witnesses and to administer oaths and shall have access to all books, papers or records essential in a thoroughgoing examination. The examiner in charge of an

investigation shall, on the conclusion thereof, file a written report of nis findings with the mayor and council and with the auditor of state, including his criticisms of any faults found and his recommendations respecting improvements desirable. Any and all reports thus made and filed shall be open to public inspection. The compensation of said examiners shall be five dollars (\$5.00) for each day actually employed, together with their necessary traveling expenses; the sum so due in any case shall be paid by the auditor of state upon the presentation of proper bills therefor, by warrants on the treasurer of state; thereupon the auditor of state shall file a claim for the full amount so allowed with the auditor or clerk of the city or town examined, and the council thereof shall provide for its payment. [G. A., ch. 34, § 5.]

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

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

State of Iowa, Office of Attorney General.

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

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

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

In response thereto I submit the following opinion:

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

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

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

Section 4906 of the Code provides:

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

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

Respectfully,
(Signed) II. W. BYERS,
Attorney General of Iowa.

#### CONCERNING THE MARSHAL AND POLICE.

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

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

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

Sec. 665. Police matrons—duties. Police matrons shall have charge of all women and children under arrest, accompanying such as may require such aid to court. They shall be subject to the authority of the marshal and the rules and regulations prescribed by his authority, and in stations, when on duty, shall be subject to the authority of the officers in command. In cities where workhouses are established for the detention of women, or where there are houses of detention, they shall have at all times the right of entering such establishments, and shall visit them whenever in their judzment such visits may be necessary. A suitable place shall be provided for the police matrons, when not on duty, for rest and refreshment. [25 G. A., ch. 15.]

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

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

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

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

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

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

#### CHAPTER 188. TRUANT OFFICERS. 33 G. A.

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

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

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

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

Approved April 8. A. D. 1909.

#### CONCERNING THE TREASURER.

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

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

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

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

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

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

Sec. 1185. Code. County and municipal officers. The bonds of the following county officers, viz., treasurers, clerks of the district courts, county attorneys, recorders, coroners, surveyors, auditors, superintendents of schools, sheriffs, justices of the peace and constables, and city, town and township assessors, shall each be in a penal sum to be fixed by the board of supervisors; but those of treasurers, clerks of the district courts, county auditors, sheriffs and county attorneys shall not be in a less sum than five thousand dollars each, and those of justices and constables not less than five hundred dollars each. The bonds of all municipal officers who are required to give bonds shall each be in such penal sum as may be provided by law, or as the council shall from time to time prescribe by ordinance. [18 G. A., ch. 201, § 1; 17 G. A., ch. 20, § 2; 16 G. A., ch. 33, § 2; C. '73, §§ 390, 504, 514, 678; R., §§ 128, 135, 165, 377, 556-7, 1084, 1132; C. '51, § 326-7.]

Sec. 676. Compensation of other officers. All officers elected or appointed in any city or town, whose compensation is not fixed by law, shall receive such salary, compensation or fees for their services as the council may by ordinance from time to time prescribe. For all attested certificates and transcripts, other than those ordered by the council, the clerk shall be paid the same fees as are allowed to county officers for like services. [16 G. A., ch. 33, § 1; C. '73, § § 523-4, 528; R., § § 1094-5, 1098.1

Sec. 660. Treasurer—duties. The treasurer of cities and towns shall receive all money payable to the city or town, and disburse the same only on warrants drawn and signed by the proper officer, sealed with the city seal, and perform such other duties as may be prescribed by law or ordinance. He shall keep in a book provided by the town a register and description of all warrants reported to him by the clerk. When a warrant drawn on the treasury is presented for payment, and not paid for want of money, he shall indorse the fact thereon, with the date of presentation, and sign it, and thereafter it shall draw interest at six percent per annum, unless issued under a resolution or contract providing that it shall not draw interest, or shall draw interest at a lower rate. He shall keep a record of all warrants drawn upon the treasury and presented, in a book so ruled as to show in separate columns, as to each warrant, the number, date, principal, name of drawee, when paid,

to whom paid, and the amount of interest paid, and all such warrants shall be paid in the order of their presentation. He shall issue calls for outstanding warrants at any time he may have funds on hand for the payment thereof; shall give notice of the number of the warrants which will be paid, by posting a written notice thereof in the mayor's office, and in the treasurer's office when there is one, and, at the expiration of ten days from the date of the posting, interest on the warrants so named shall cease. When a warrant which draws interest is taken up, he shall also indorse upon it the date and amount of interest allowed, and such warrants shall be canceled and not reissued. He shall make returns monthly, or oftener if required by the council, to the officer drawing such warrants, showing the warrants paid and amount of principal and interest paid. He shall make a written report under oath to the council at its first regular meeting in each month, showing the financial condition of the city. | 22 G. A., ch. 3, § 2; 16 G. A., ch. 33, § 2; C. '73, §§ 532, 535; R., §§ 1103, 1106.]

Sec. 904. Diversion of funds. Any councilman or officer of a city or town who shall participate in, advise, consent to, permit or allow any tax or assessment levied by such city or town, or by other lawful authority, for city or town purposes, to be diverted to any purpose other than the one for which it was assessed and levied, except as provided in subdivision seven, section eight hundred and ninety-four, of chapter eleven of this title, or shall in any way become a party to such diversion, shall be guilty of embezzlement. [24 G. A., ch. 14, § 8; 22 G. A., ch. 17, § 8; 21 G. A., ch. 78, § 8; 21 G. A., ch. 150, § 4.]

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

### CONCERNING THE COUNCIL.

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

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

CODE SUPPLEMENT. Sec. 646. Repeal—election of councilmen—terms of office. That section six hundred and forty-six (646) of the code be repealed and the following enacted in lieu thereof: "On the organization of a city or town or on its reorganization after the change of its class, or at the first regular municipal election hereafter, a council shall be elected as follows, except that in those citics of the second class that elect a mayor in odd numbered years, the term of those councilmen or officers expiring in 1908 is extended one year; in those cities of the second class that elect a mayor in even numbered years, the term of those councilmen and officers expiring in 1909 is extended one year; and the municipal election at which a mayor is elected in 1909 or 1910, as the case may be, the council shall be elected in accordance with the provisions of this act: By the election of two councilmen at large, but if any city embraces within its limits the whole or part of two or more townships, two of which contain one thousand or more electors, only one of the councilmen at large shall be chosen from any one township. There shall also be elected at the same time one councilman from each ward, who shall be chosen by the electors residing within the limits thereof. Thereafter the successors of such councilmen at large and ward councilmen and officers shall be chosen at the regular biennial elections and shall hold office for two years. In towns in which a mayor is elected in the even numbered years the officers and councilmen shall be elected under the provisions of this act in the year 1910, and the councilmen and officers to be elected in 1908 shall be elected for a term of two years, and the term of councilmen and officers whose term expires in 1909 shall be extended one year. In towns in which a mayor is elected in odd numbered years the officers and councilmen shall be elected under the provisions of this act in 1911, and the councilmen and officers to be elected in 1908 shall be elected for a term of three years. The councilmen and officers to be elected in 1909 shall be elected for two years, and the term of councilmen and officers whose term expires in 1910 shall be extended one year. All town officers elected in 1910 or 1911, as the case may be, and thereafter under the provisions of this act, shall be elected for the term of two years." [32 G. A., ch. 26, § 3.]

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

CODE SUPPLEMENT. Sec. 669. Repeal—removal of appointive officers. That section six hundred and fifty-seven (657) of the code be repealed and

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

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

Code Supplement. Sec. 683. adoption—majority vote. No resolution or ordinance for any of the purposes hereinafter set forth shall be adopted without the concurrence of a majority of the whole number of members elected to the council, to-wit:

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

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

Code. Sec. 680. Power to pass ordinances—penalties. Municipal corporations shall have power to make and publish from time to time, ordinances, not inconsistent with the laws of the state, for carrying into effect or discharging the powers and duties conferred by this title, and such as shall seem necessary and proper to provide for the safety, order, comfort and convenience of such corporations and the inhabitants thereof,

and to enforce obedience to such ordinances by fine not exceeding one hundred dollars, or by imprisonment not exceeding thirty days. [C., '73, § 482; R., § 1071-3.]

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

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

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

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

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

CODE. Sec. 685. Signing by mayor—veto—passing over veto. The mayor shall sign every ordinance or resolution passed by the council before the same shall be in force, and, if he refuses to sign any such ordinance or resolution passed by the council before the same shall be in force, and, if he refuses to sign any such 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 passed by the council before the same shall be in force, and, if he refuses to sign any such 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 passed by the council before the same shall be in force, and, if he refuses to sign any such 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 passed by the council before the same shall be in force, and, if he refuses to sign any such ordinance or resolution passed by the council before the same shall be in force, and the refuses to sign any such ordinance or resolution passed by the council before the same shall be in forced.

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

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

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

Code. Sec. 693. Fines recovered. Fines and penalties may in all cases, and in addition to any mode provided, be recovered by action before a justice of the peace or other court of competent jurisdiction, in the name of the proper municipal corporation, for its use. In any such action, where pleading is necessary, it shall be sufficient to declare generally for the amount claimed to be due in respect to the violation of the ordinance, referring to its title and the date of its adoption or passage, and showing, as near as may be, the facts of the alleged violation. [C. '73, § 483; R.. § 1074.]

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

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

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

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

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

Sec. 717. Markets. They shall have power to establish and regulate markets and scales, to build market houses and establish and regulate the same; to provide for the measuring or weighing of merchandise offered for sale, to prevent forestalling, and regulate or prohibit huckstering in the markets; to prescribe the kind and description of articles which may be sold in the markets, and the stands or places to be occupied by the vendors; to authorize the immediate arrest of any person violating its regulations, and the seizure and removal from the market of any article of produce in his possession. But no charge or assessment of any kind shall be made or levied on any wagon or other vehicle, or the horses attached thereto, or the owner thereof, bringing produce or provisions to any of the markets in the city, or through the streets contiguous thereto, for standing in or occupying a place in any of the market spaces, or in the streets contiguous thereto, on market days and evenings previous thereto. [22 G. A., ch. 16, § 1; C. '73, §§ 456, 526; R., §§ 1057, 1096.]

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

"No county or other political or municipal corporation, shall be allowed to become indebted in any manner or for any purpose, to an amount exceeding in the aggregate the amount of one and one-fourth per centum of the actual value of the taxable property within such county or corporation, except that cities and incorporated towns, may, for the purpose of

purchasing, erecting or maintaining and operating waterworks, electric light and power plants, gas works and heating plants or of building and constructing sewers, incur an indebtedness, not exceeding in the aggregate, added to all other indebtedness, five per centum of the actual value of the taxable property within such city or incorporated town. The amount of such taxable property shall be ascertained by the last state and county tax list previous to the incurring of such indebtedness." [31 G. A., ch. 49, § 1.]

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

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

Sec. 779. Permanent sidewalks—city clerks to certify assessment—special tax. They shall have power to provide for the construction, reconstruction and repair of permanent sidewalks upon any street, highway, avenue, public ground, wharf, landing or market place within the limits of such city or town; but the construction of permanent sidewalks shall not be made until the bed of the same shall have been graded so that, when completed, such sidewalks will be at the established grade; and to assess the cost thereof on the lots or parcels of land in front of which the same shall be constructed; and the city clerk shall certify the amount of such assessment to the county auditor, and it shall be collected the same as other taxes. But, in cities having a city collector or treasurer who collects city taxes, the city clerk shall certify the amount of such

assessment to such collector or treasurer, and the same shall be collected as other city taxes. Towns shall have the power to make the street improvements provided for in chapter seven of this title, and pay for the same, or any part thereof, out of the general fund, or to assess, levy and collect special taxes for the cost, or any part thereof, against the abutting property, in the manner provided in the said chapter. But unless the owners of a majority of the linear feet of the property fronting on the improvements referred to in this section petition the council therefore, the same shall not be made unless three-fourths of all the members of the council shall by vote order the making thereof. [20 G. A., ch. 20, § 1; C., '73, § 466.] [28 G. A., ch. 27, § 1.]

### INCORPORATION.

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

Sec. 601. Election. The commissioners shall act as judges and clerks of the election, and shall qualify as required by law, and the proposition to be submitted thereat shall be: "Shall the proposition for incorporation be adopted?" and the commissioners shall have charge of the printing of the ballots, and shall cause the proposition to be placed upon them, and the elector shall designate his vote in the same manner provided with respect to like or similar propositions in the chapter on elections. The commissioners shall promptly report the result of the election to the court, or judge thereof, which may be confirmed and approved, or set aside, by said court, or judge in vacation. If it is set aside, the court or judge thereof may order a new election with the same or other commissioners. [C. '73, § 422.]

Sec. 603. Incorporation complete. Said commissioners shall promptly report the result of the election to the court, and it, or a judge thereof in vacation, may confirm and approve such election and report, or set the same aside and order a new election, with the same or other commissioners. Upon the confirmation of such election and report, a judgment shall be entered of record declaring the town duly incorporated, and confirm-

ing and approving the first election of officers; who, after having qualified as provided for city officers, shall hold until the next annual election of officers. The court or judge shall declare the office of any person elected, and who fails to qualify as such as aforesaid, vacant, and shall at once proceed to appoint some other person to fill such vacancy. The clerk shall enter all the proceedings in the court in the matter of such incorporation and election of officers in the complete record book and file a certified copy of such entry in the office of the recorder of said county, who shall record the same, and in the office of the secretary of state. The costs of all the aforesaid proceedings shall be paid by the town; but if no judgment is entered establishing the town, they shall be paid by the petitioners, and judgment entered accordingly. [C. '73, § 424.]

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

Sec. 602. Notice of election of officers-council to elect assessors. If a majority of the ballots cast at such election be in favor of the incorporation, and the same has been confirmed and approved as above provided, the court, or a judge thereof in vacation, shall order the election of a council, mayor, clerk and treasurer. The commissioners shall give notice for two consecutive weeks of the time and place of holding the election of councilmen and the aforesaid officers, by publication, once each week, in a newspaper published in the county where the court is held, and by posting the same in five public places within the limits of such town, at which the qualified electors residing within such limits shall elect such councilmen and officers, who shall hold their offices until the first regular election thereafter. Said commissioners shall act as judges and clerks of the election, and shall have the same power and discharge the same duties as clerks in city or town elections, and such election shall be conducted, as far as practicable, in the manner prescribed by law for the election of town councilmen and officers. When the election of town officers as provided by this section shall be held on, or after, the date of the annual election for towns and prior to January first following, the council of said town so elected and confirmed by the court, shall, at a regular meeting held prior to the first day of November following their election. elect an assessor for said town, who shall hold office for one year commencing on the first day of January next after his election. The council shall elect the said assessor in the manner provided by subdivision nine

(9) of section six hundred sixty-eight (668) of the code. [C. '73, § 423, 425.] [28 G. A., ch. 16, § 1.] [31 G. A., ch. 9, § 28.]

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

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

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

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

Code. Sec. 610. Annexation—submission of question. When any city or town shall desire to annex any unplatted contiguous territory, the council may, by an ordinance describing by metes and bounds the territory proposed to be annexed, passed at least one month before the annual election, submit thereat the question of annexation to the qualified electors of such corporation. The proposition to be submitted shall be: "Shall the proposition to annex the territory described in the ordinance of (giving the date of its passage) be adopted?" The ballots shall be printed and the proposition submitted in the manner provided for in section six hundred and four of this chapter. If a majority of those voting shall favor it, the council shall present to the district court a petition praying

for such annexation, which shall describe the territory proposed to be annexed, and have attached thereto a plat thereof; and like proceedings shall be had upon said petition as are provided for the incorporation of towns, so far as may be applicable; and if the result of the election be favorable to annexation, the same record and certified copies thereof shall be made and filed as provided in case of incorporation. Should the annexed territory, or any part thereof, be in a different county from that where the court is held, such certified copy shall be filed and recorded in the office of the recorder of such county. Thereupon the territory proposed to be annexed shall be included in said corporation. [C. '73, § 430.]

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

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

CODE SUPPLEMENT. Sec. 611. By proceedings in court. When any city or town shall desire to annex abutting and contiguous territory which has been laid out in lots or parcels, not within the limits of a city or town, the council thereof may present to the district court of the county in which the city or town is situated a petition, describing the territory to be annexed, and stating that the same had been laid out as above mentioned, the facts constituting the desirability of annexation, the name of each owner of any portion thereof, if there is more than one such owner, and the particular portion of such territory owned by each, which petition shall have attached thereto a plat thereof. Notice of the filing of such petition shall be served, by publication in one newspaper published in the city or town, once each week, for four consecutive weeks, and by posting in five public places in the territory desired to be annexed for the same period; the corporation shall be plaintiff, the owners defendants, and issues joined and the case tried as an ordinary action, as far as applicable, except that no judgment for costs shall be rendered against any defendant who does not make defense. If the court finds the allegations of the petition true, and that justice requires the annexation of said territory or any part thereof, a decree shall be entered accordingly, and from that time the territory therein described shall be included in such corporation. The same record and certified copies shall be made and filed as provided in the preceding section. [C. '73, § 431. ] [31 G. A., ch. 9, § 22.]

Code. Sec. 612. Corporations unite. When any city or town desires to be annexed to another and contiguous city or town, the council of each shall appoint three commissioners to arrange and report to the respective councils the terms and conditions on which the proposed annexation can

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

Sec. 614. Indebtedness-how paid. All present indebtedness of the city to which annexation is made shall be paid by such city by a tax to be levied exclusively upon the property subject to taxation within the limits of the same as it existed prior to such annexation, and none of the real estate or property embraced within the limits of the annexed city or town shall ever be subjected, in any way, to the payment of any part of said indebtedness. The indebtedness of the city or town annexed shall be paid by such city or town, and the council of the city as it exists after annexation is authorized, and it is made its duty, to provide for the payment of such indebtedness by the levy of taxes upon the property subject to taxation within the limits of such city or town so annexed, and to continue such tax from year to year so long as the same shall be necessary: but if such city or town owns any real estate, the fair market value thereof at the time of its annexation shall be credited upon its said indebtedness, and the amount of such credit shall be assumed and paid by such city as it exists after annexation, and such property shall become the property of such city as enlarged. Suits to enforce claims or demands existing at the time of annexation against the city or town annexed may be prosecuted or brought against the city or town to which annexation is made, and judgments obtained shall be paid as hereinbefore provided for the payment of the indebtedness of such annexed city or town. [17 G. A., ch. 3, § 2; C. '73, § 433.]

Sec. 621. Extension by application to council. When the owner or owners of lands adjoining any city or town shall desire to have such lands

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

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

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

Sec. 630. Change complete. When certified copies are made and filed as required by the preceding section, the change of name shall be complete, and the new name adopted shall be judicially recognized in all subsequent proceedings wherein said city or town may be interested. [Same, § 5.]

Sec. 638. Classes of cities—towns. The municipal corporations referred to in this title shall be divided into cities of the first and cities of the second class and towns. Town sites platted and unincorporated shall be

known as villages. Every municipal corporation now organized as a city of the first class, or having a population of fifteen thousand or over, shall be a city of the first class; every municipal corporation now organized as a city of the second class, or having a population of two thousand, but not exceeding fifteen thousand, shall be a city of the second class, and every municipal corporation having a population of less than two thousand shall be deemed a town. [18 G. A., ch. 139; C. '73, § 507-8; R., § 1077-8, 2105.]

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

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

# REFERENCE.

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

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

# MISCELLANEOUS REFERENCES.

Fiscal year 667, code.

Erection of City Hall. 741 c-d-f-g-h-i-j-k-l and m., p. 136-137S.

Amount of indebtedness-bonds. Ch. 48, 33 G. A.

Entrance and exit of certain buildings to open outward. Ch. 220, 33 G.

A.,

Department of publicity, Ch. 57, 34 G. A.

Dangerous buildings, p. 301, § 710.

Pest Houses, p. 579, C., § 2575a-2.

Taxes for city hospitals levied and collected, p. 138, S., § 141-q.

Limit of indebtedness by cities of second class for hospitals, p. 139, S.,

§ 741-u.

Maintaining benevolent institutions, ch. 47, 33 G. A.

Jurisdiction over county hospitals, ch. 26, 33 G. A.

Public libraries, p. 305, C., § 731; p. 133, C., § 729-a and 729-b; p. 134, S.,

§ 730-a; p. 137, S., § 741-n; p. 189, S., § 894-p; ch. 46, 33 G. A., ch. 36, 34 G.

A.

Jails, station house, etc., p. 307, C., § 735.

Submission to voters, ch. 44, 33 G. A.

As to purchase of, construction and control of waterworks by cities of first class, pages 308 C., 309 C., and 310 C. § § 743, 749, 750, 742, 748.

Cities and towns authorized to purchase, establish, maintain and operate heating plant, water works, gas works, electric light or electric power plants, p. 129, S., § 720; pp. 130 and 131, S., § § 721, 722, 724, and 725; p. 304, C., § 723.

Power to regulate heat, water, light and power rates, p. 131, C., § 725. Lighting, p. 322, C., § 756; p. 357, C., § 869.

Electric wires and posts, p. 329, C., § 775.

Compensation of assessors and deputies, p. 119, S., § 674.

Compensation of Park Commissioners, p. 179, S., § 850-b.

Compensation of members board of public works, p. 356, C., § 864.

Park Commissioners election, qualification, etc., p. 179, S., § 850-a and 850-d; p. 180, S., § 850-e and 850-i; p. 181, S., § 850-j and 859-l; p. 359, C., § 880, 882 and 886; p. 187, S., § 881.

Acquisition of waterworks, etc., ch. 45, 33 G. A., ch. 35, 34 G. A.

Expenditures from water-works sinking fund, ch. 50, 33 G. A.

Emission of smoke, ch. 37, 34 G. A.

Street improvement in towns, ch. 43, 34 G. A.

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

Change of name of streets, ch. 56, 34 G. A.

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

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