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STATE OF IOWA

1916

REPORT ON

Municipal Finances

FOR THE

Year Ending March 31, 1916

Statistics of Cities and Towns of Iowa

FRANK S. SHAW
Auditor of State

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

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LETTER OF TRANSMITTAL

HON. GEORGE W. CLARKE, *Governor.*

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

FRANK S. SHAW,
Auditor of State.

Des Moines, October 1, 1916.

FINANCE AND MUNICIPAL ACCOUNTING

Report of the Department

This report contains returns as to financial transactions for the year from all of the 105 cities and from 763 of the 786 incorporated towns.

COMMISSION GOVERNED CITIES.

Nine Iowa cities are now operated under the law providing for government by commission. The commission governed cities are: Des Moines, Sioux City, Cedar Rapids, Burlington, Ottumwa, Fort Dodge, Keokuk, Marshalltown and Mason City. These cities have a total population of 322,560 as shown by the census of 1915. The total payments for these cities for the year amounted to $5,438,356, or $17.01 per capita. The total receipts amounted to $5,829,834, or $18.06. At the close of the year these cities had cash on hand amounting to $625,309 or $1.93 per capita. The cash held by the commissioned governed cities at the beginning of the year was $901,877 or $2.79 per capita.

GENERAL MANAGER CITIES.

Recognizing the demand which has grown up in the United States and in the state of Iowa during the past few years for a more concentrated, responsible and responsive form of city government, the 36th general assembly adopted two separate statutes providing for the operation of cities by general managers. Cities now operating under the general manager plan are: Clarinda, Bloomfield, Chariton, Webster City and Iowa Falls. The laws relating to the city manager plan of government may be found in Title 5, ch. 14-D of the supplementary supplement to the code and Sections 679-1a to and including 679-4a, Chapter 2.

FOUR NEW CITIES.

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

Name	Population
Audubon	2,084
Forest City	2,135
Hamburg	2,204
Humboldt	2,061

RECEIPTS AND PAYMENTS.

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

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

MUNICIPAL POSSESSIONS.

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

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

LEAGUE OF IOWA MUNICIPALITIES.

In conformity with the law adopted by the 35th general assembly the annual statement of the secretary and treasurer of the League of Iowa Municipalities is made a part of this report. The statement shows that 352 cities and towns of the state now hold membership in the league.

EXAMINATION EXPENSES FOR MUNICIPAL YEAR.

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

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

RECEIPTS FROM EXAMINATIONS DURING MUNICIPAL YEAR.

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

Name of City.	Date of Payment	Amount Paid.
Council Bluffs, water works	April 10, 1915	$ 99.26
Creston	April 12, 1915	102.52
Des Moines	April 23, 1915	282.85
Oelwein	May 7, 1915	146.54
Fort Madison	May 11, 1915	198.65
Charles City	May 11, 1915	170.50
Keokuk	May 11, 1915	182.80
Marshalltown	May 19, 1915	180.69
Wayland	June 9, 1915	63.98
Cedar Rapids	June 22, 1915	217.95
Webster City	June 23, 1915	39.06
Fort Madison	June 23, 1915	49.88
Cedar Rapids, water works	June 25, 1915	75.50
Knoxville	July 8, 1915	12.90
Pioneer	July 21, 1915	3.90
Cedar Falls	July 29, 1915	125.21
Mason City	August 12, 1915	96.06
Max M. Heminway (Misc.)	August 16, 1915	5.80
Ottumwa	August 17, 1915	136.66
Tama	October 16, 1915	66.95
Centerville	October 21, 1915	104.04
Akron	October 23, 1915	171.22
Athelstan	November 11, 1915	10.20
Marengo	November 12, 1915	200.38
Boone	November 23, 1915	157.31
Guthrie Center	December 9, 1915	146.68
Oskaloosa	December 14, 1915	229.83
Manilla	December 29, 1915	14.55
Knoxville	January 6, 1916	22.40
Des Moines	January 7, 1916	280.30
Oskaloosa	January 15, 1916	15.72
Lenox	January 17, 1916	17.07
Waterloo	March 9, 1916	333.19
Albia	March 9, 1916	87.09
Shenandoah	March 10, 1916	131.77
Perry	March 14, 1916	102.60
Runnells	March 30, 1916	5.20

TOTAL INDEBTEDNESS.

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

DELINQUENT TOWNS.

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

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

MUNICIPAL ACCOUNTING LAW

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

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

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

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

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

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

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

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

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

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

GENERAL TABLES

CITIES AND TOWNS

TABLE A—SUMMARY OF FINANCIAL TRANSACTIONS

RECEIPTS Year Ending March 31, 1916	Des Moines Population 105,652
Taxes, Licenses and Fines	
General levy, city government	$ 870,395
Independent divisions, city government	31,640
Franchise taxes	18,555
Poll taxes	----------
Special assessments	----------
Mulct tax and saloon license	----------
Other business licenses	21,868
Dog license	1,031
Departmental permits	5,177
Police court fines and forfeits	23,008
County road fund	14,406
Gifts, individuals or corporations	----------
General Offices	
Executive offices	----------
Law offices	9,618
Elections	4,677
Municipal property	257
Courts	----------
Police department	4,285
Fire department	244
Department of inspection	20,359
Pounds	----------
Health department	30
Sewers and sewage disposal	166
Refuse disposal	----------
Miscellaneous	250
General street services	10,752
Bridges (other than toll)	22,122
Libraries	1,511
Parks	996
Baths and bathing beaches	----------
Municipal Industries	
Water works	----------
Electric light works	----------
Gas works	----------
Markets and public scales	5,524
Docks, wharves and landings	----------
Cemeteries	20,044
Miscellaneous	----------
From Debt Obligations	
General bonds	345,425
Municipal industry bonds	----------
Special assessments	----------
Temporary loans, etc.	----------
Outstanding warrants	74,750
Miscellaneous	29,204
Interest Receipts	
Current deposits	8,669
Other sources	289
All Other Receipts	
Sale of real property	----------
Refund receipts	444
Special assessments made during the year	----------
From private trust accounts	7,705
Recapitulation	
Taxes, licenses and fines	$ 986,080
General offices	75,267
Municipal industries	25,568
From debt obligations	449,379
Interest receipts	8,958
All other receipts	8,149
Total receipts	$ 1,553,401
Cash on hand beginning of year	286,493
Grand total	$ 1,839,894

OF CITIES GRADED BY POPULATION

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

*Flood protection.

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Sioux City Population 61,774	Davenport Population 48,483	Dubuque Population 41,795	Cedar Rapids Population 40,667
Taxes, Licenses and Fines				
Gen. levy, city government	$ 454,744	$ 448,531	$ 415,490	$ 323,468
Ind. div., city government	----------	----------	113,342	26,260
Franchise taxes	26,006	----------	1,833	----------
Poll taxes	----------	----------	----------	1,076
Special assessments	----------	1,387	124,366	----------
Mulct tax and saloon license	61,496	35,587	56,550	37,650
Other business licenses	9,412	24,843	2,935	4,020
Dog license	1,418	2,761	647	944
Departmental permits	----------	4,798	----------	7,307
Police ct. fines and forfeits	11,869	3,175	786	6,835
County road fund	575	352	4,175	4,269
Gifts, individuals or corp.	----------	----------	100	----------
General Offices				
Executive offices	2,703	----------	----------	455
Law offices	----------	----------	----------	6
Elections	----------	----------	----------	----------
Municipal property	7,156	----------	----------	256
Courts	----------	----------	----------	----------
Police department	685	----------	385	2,103
Fire department	287	1,265	1,097	501
Department of inspection	7,109	3,385	----------	----------
Pounds	69	----------	11	----------
Health department	3	----------	9	58
Sewers and sewage disposal	5,107	4,908	81	----------
Refuse disposal	----------	45	37	----------
Miscellaneous	----------	2,425	----------	----------
General street services	14,808	92	372	51,428
Bridges (other than toll)	2,533	----------	----------	----------
Libraries	1,160	416	----------	965
Parks	380	957	----------	721
Baths and bathing beaches	----------	6,489	----------	----------
Municipal Industries				
Water works	158,003	----------	----------	117,292
Electric light works	----------	----------	----------	----------
Gas works	----------	----------	----------	----------
Markets and public scales	1,185	194	773	771
Docks, wharves and landings	----------	----------	149	11,992
Cemeteries	1,818	----------	----------	55
Miscellaneous	----------	----------	6	200
From Debt Obligations				
General bonds	266,857	----------	96,260	----------
Municipal industry bonds	----------	----------	----------	----------
Special assessments	----------	----------	166,873	----------
Temporary loans, etc.	15,000	9,500	8,871	----------
Outstanding warrants	----------	----------	28,608	23,545
Miscellaneous	----------	----------	1,374	----------
Interest Receipts				
Current deposits	2,804	6,476	1,040	934
Other sources	1,040	----------	213	----------
All Other Receipts				
Sale of real property	----------	----------	----------	----------
Refund receipts	127	----------	51	----------
Spec. assessmts during year	272,220	153,745	134,774	----------
From private trust accounts	----------	----------	----------	2,576
Recapitulation				
Taxes, licenses and fines	$ 565,520	$ 521,434	$ 720,224	$ 411,830
General offices	42,000	20,672	1,992	56,493
Municipal industries	161,096	194	928	130,311
From debt obligations	281,857	9,500	301,986	23,545
Interest receipts	3,844	6,476	1,253	934
All other receipts	272,347	153,745	134,825	2,576
Total receipts	$ 1,326,664	$ 712,021	$ 1,161,208	$ 625,689
Cash on hd. beginning yr.	64,995	401,747	173,085	84,722
Grand total	$ 1,391,659	$ 1,113,768	$ 1,334,293	$ 710,411

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Sioux City Population 61,774	Davenport Population 48,483	Dubuque Population 41,795	Cedar Rapids Population 40,667
General Government				
Mayor's office	$ 3,998	$ 1,500	$ 1,501	$ 3,602
City council	12,246	2,400	3,580	8,536
City clerk and auditor	4,856	3,924	5,472	6,034
City treasurer	1,899	6,177	4,434	2,128
City solicitor	4,071	3,361	3,522	6,617
Other attorneys				
City assessor		4,251	4,708	224
Engineer's office	9,509	4,927	7,757	9,331
Collection of taxes		642	434	346
Audits and examinations		600		218
Elections	90	1,679	2,007	2,974
City hall	12,220	6,511	2,771	6,470
Courts	1,752	2,100	2,226	2,396
Miscellaneous	45	*7,924	7,500	465
Protection of Life and Prop.				
Police department	65,397	50,456	45,408	39,593
Fire department	65,411	99,230	60,937	50,399
Inspection and pounds	13,860	6,580	4,086	4,407
Police & fire alarm systems	1,732	9,037		
Miscellaneous			37	
Health Dept. & Sanitation				
General expenditures	3,427	2,355	3,666	2,975
Quarantine and pest house	1,320			4
Sewers and sewage disposal	43,217	43,464	24,962	22,555
Refuse disposal	20,728	14,104	12,025	635
Miscellaneous		1,597		
Highways				
General administration	800	4,464	1,160	13,357
General street expenditures	24,511	591	95,304	20,207
Paving and curbing	265,013	31,803	171,259	6,543
Sidewalks and crossings	9,462	12,431	7,828	4,519
Bridges (other than toll)	33,462	14,887		12,548
Snow removal	125			155
Street lighting	34,347	42,430	37,904	30,161
St. sprinkling and cleaning	24,430	50,743	2,747	19,274
Miscellaneous	2,746	2,274	1,748	688
Recreation, Libraries & Mis.				
General administration	2,200	1,970	4,299	16,680
Libraries	27,445	16,634	1,000	16,806
Gen. park and garden exp.	24,860	47,122	4,725	11,790
Miscellaneous	16,755	16,854	7,958	4,448
Municipal Industries				
Water works	157,409	8,123		84,792
Electric light works				
Gas works				
Markets and public scales	1,311		966	846
Docks, wharves, etc.			1,696	37,857
Cemeteries and crematories	4,252	236		438
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	338,282	10,000	143,000	62,700
Interest	64,586	17,400	66,229	42,328
Sp. as'mt bds. & out. war.	23,750	153,744	219,966	22,996
Refund, transfers, etc.	5,970	1,140	158,555	21,874
Recapitulation				
General government	$ 50,686	$ 45,996	$ 45,912	$ 49,161
Prot. of life and property	146,400	165,303	110,468	94,399
Health dept. and sanitation	68,692	61,520	40,653	26,169
Highways, recreation, etc.	466,156	242,211	335,932	157,176
Municipal industries	162,952	8,359	2,662	123,933
Payments on public debt	432,588	182,284	587,750	149,898
Total payments	$ 1,327,474	$ 705,673	$ 1,123,377	$ 600,736
Cash on hd. close of year	64,185	408,095	210,916	109,675
Grand total	$ 1,391,659	$ 1,113,768	$ 1,334,293	$ 710,411

*Board of Public Works, $5,668.

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Waterloo Population 33,097	Council Bluffs Population 31,354	Clinton Population 26,091	Burlington Population 24,261
Taxes, Licenses and Fines				
Gen. levy, city government	$ 285,912	$ 153,977	$ 40,755	$ 200,694
Ind. div., city government		62,052	91,210	
Franchise taxes		13,648		
Poll taxes	9,794	2,512	807	
Special assessments	486			389
Mulct tax and saloon license	25,425	41,312	22,800	22,200
Other business licenses	4,046	3,760	2,303	4,967
Dog license	776	1,179	116	946
Departmental permits	2,572	450	540	1,595
Police ct. fines and forfeits	6,625	3,434	2,167	7,562
County road fund	3,475	2,418	2,030	2,383
Gifts, individuals or corp.	60	25		6,079
General Offices				
Executive offices	61			
Law offices		6		
Elections				240
Municipal property	1,036			147
Courts		901		
Police department	92	343	626	237
Fire department	1,269	185	160	587
Department of inspection				
Pounds				
Health department		699		
Sewers and sewage disposal	13	810		
Refuse disposal		837		
Miscellaneous		264	2,750	
General street services	4,385	238		7,268
Bridges (other than toll)	22	930		100
Libraries		492	277	82
Parks		904		334
Baths and bathing beaches				
Municipal Industries				
Water works		123,053		
Electric light works				
Gas works				
Markets and public scales		735		579
Docks, wharves and landings				960
Cemeteries				
Miscellaneous				
From Debt Obligations				
General bonds	50,055			25,000
Municipal industry bonds				
Special assessments			16,183	
Temporary loans, etc.				7,800
Outstanding warrants	8,865	204,851	14,365	10,025
Miscellaneous				
Interest Receipts				
Current deposits	2,405	2,437	1,206	535
Other sources		250	857	4,855
All Other Receipts				
Sale of real property			4,028	
Refund receipts	250	10,720		1,321
Sp. as'mts made during yr.		263,776	18,254	118,056
From private trust accounts	466	47,603	4,498	10,520
Recapitulation				
Taxes, licenses and fines	$ 339,171	$ 284,767	$ 162,728	$ 246,815
General offices	6,877	6,609	3,813	8,995
Municipal industries		123,788		1,539
From debt obligations	58,920	204,851	30,548	42,825
Interest receipts	2,405	2,687	2,063	5,390
All other receipts	716	322,099	26,780	129,897
Total receipts	$ 408,089	$ 944,801	$ 225,932	$ 435,461
Cash on hd. beginning yr.	78,799	137,269	61,757	8,177
Grand total	$ 486,888	$ 1,082,070	$ 287,689	$ 443,638

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Waterloo Population 33,097	Council Bluffs Population 31,354	Clinton Population 26,091	Burlington Population 24,261
General Government				
Mayor's office	$ 2,407	$ 1,800	$ 1,000	$ 2,500
City council	1,500	2,000	2,160	7,200
City clerk and auditor	3,401	4,300	2,532	3,600
City treasurer	100	1,200	1,800	1,200
City solicitor	3,666	1,624	1,000	2,580
Other attorneys		111		
City assessor				113
Engineer's office	7,562	5,339	6,614	3,329
Collection of taxes	650	822		835
Audits and examinations	333			
Elections	1	2,699		153
City hall	2,292	1,628	1,232	378
Courts	3,309	1,765	1,200	1,200
Miscellaneous	994	1,100	1,175	1,096
Protection of Life and Prop.				
Police department	27,043	29,648	17,000	21,995
Fire department	34,459	33,082	39,015	43,666
Inspection and pounds	3,643	270	360	1,212
Police & fire alarm systems	397	1,996	269	100
Miscellaneous	132		3,890	180
Health Dept. & Sanitation				
General expenditures	1,818	1,804	700	2,784
Quarantine and pest house	18			
Sewers and sewage disposal	4,967	59,072	9,963	61,314
Refuse disposal	202	2,371		6,000
Miscellaneous	804			124
Highways				
General administration	1,265	1,075	366	1,000
General street expenditures	12,322	175,260	10,540	28,286
Paving and curbing	2,013	204,013	6,276	95,116
Sidewalks and crossings	6,901	25,978	3,100	8,153
Bridges (other than toll)	5,365	18,688	2,731	380
Snow removal	2,179	240	350	
Street lighting	30,797	27,649	19,001	20,661
St. sprinkling and cleaning	12,705	9,241	1,744	5,728
Miscellaneous	2,660			1,304
Recreation, Libraries & Mis.				
General administration		1,380		900
Libraries		15,458		9,999
Gen. park and garden exp.	75	12,193		6,054
Miscellaneous	2,554	5,490	5,843	3,063
Municipal Industries				
Water works		113,092		15,960
Electric light works				
Gas works				
Markets and public scales		884		877
Docks, wharves, etc.				985
Cemeteries and crematories				
Miscellaneous				
Payments on Public Debt				
Gen. and municipal bonds	75,593	56,000	4,600	11,000
Interest	35,506	36,705	8,053	24,797
Sp. as'mt bds. & out. war	86,161	48,651	23,050	26,851
Refund transfers, etc.	2,244	51,285	25,268	10,706
Recapitulation				
General government	$ 25,855	$ 24,388	$ 19,923	$ 24,184
Prot. of life and property	65,674	64,996	60,534	67,153
Health dept. and sanitation	7,809	63,247	10,663	70,222
Highways, recreation, etc.	78,806	496,675	49,951	180,644
Municipal industries		113,976		17,792
Payments on public debt	199,504	192,641	60,971	73,354
Total payments	$ 377,648	$ 955,923	$ 202,042	$ 433,349
Cash on hd. close of year	109,240	126,147	85,647	10,289
Grand total	$ 486,888	$ 1,082,070	$ 287,689	$ 443,638

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Ottuwma Population 22,437	Fort Dodge Population 19,372	Mason City Population 17,152	Marshalltown Population 16,065
Taxes, Licenses and Fines				
Gen. levy city government	$ 112,956	$ 100,901	$ 113,803	$ 21,425
Ind. div. city government	27,702		8,726	51,226
Franchise taxes	1,037			
Poll taxes	3,537	3,389	4,108	829
Special assessments			481	
Mulct tax and saloon license	248	10,725		
Other business licenses	4,988	3,288	3,955	3,000
Dog license	676	238	79	117
Departmental permits	11			
Police ct. fines and forfeits	2,951	8,523	6,108	2,020
County road fund				1,233
Gifts individuals or corp.				
General Offices				
Executive offices			516	
Law offices				
Elections				
Municipal property		145		
Courts				
Police department	152		32	
Fire department	297	6		
Department of inspection			731	
Pounds			682	
Health department	34			
Sewers and sewage disposal		289	138	
Refuse disposal			125	
Miscellaneous	9,938	3,621	12,276	
General street services	699	70	3,863	
Bridges (other than toll)				
Libraries			209	139
Parks	47	357		
Baths and bathing beaches	100			
Municipal Industries				
Water works	58,085	34,406	42,972	46,475
Electric light works				642
Gas works				
Markets and public scales		478		621
Docks, wharves and landings				
Cemeteries				570
Miscellaneous				
From Debt Obligations				
General bonds	5,000	31,310	140,700	
Municipal industry bonds		100,500		
Special assessments				
Temporary loans, etc.				
Outstanding warrants	4,252	41,888	52,896	
Interest Receipts				
Current deposits	1,735	644	1,123	
Other sources	48	396		
All Other Receipts				
Sale of real property				
Refund receipts	7,042	59	320	
Sp. as'mts during year		117,919	304,176	
From private trust accounts		40,901	52,888	
Recapitulation				
Taxes, licenses and fines	$ 164,106	$ 127,064	$ 137,260	$ 79,850
General offices	11,267	4,488	18,572	139
Municipal industries	58,085	34,884	42,972	48,308
From debt obligations	9,252	173,698	193,596	
Interest receipts	1,783	1,040	1,123	
All other receipts	7,042	158,879	357,384	
Total receipts	$ 251,535	$ 500,053	$ 750,907	$ 128,297
Cash on hd. beginning yr.	88,093	46,763	22,396	19,485
Grand total	$ 339,628	$ 546,816	$ 773,303	$ 147,782

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Ottuwma Population 22,437	Fort Dodge Population 19,372	Mason City Population 17,152	Marshalltown Population 16,065
General Government				
Mayor's office	$ 2,100	$ 2,905	$ *5,147	$ 1,620
City council	3,600	3,840		2,640
City clerk and auditor	3,900	2,005	4,745	1,320
City treasurer	300	669	133	
City solicitor	1,264	1,440	1,794	1,000
Other attorneys	320	490	165	
City assessor				
Engineer's office	3,483	3,760	1,570	1,490
Collection of taxes	1,926			
Audits and examinations	137		96	
Elections	52	807	551	
City hall		60,149	8,419	
Courts	600	945	61	
Miscellaneous		738		
Protection of Life and Prop.				
Police department	8,827	14,193	18,139	4,510
Fire department	16,964	10,935	11,312	10,892
Inspection and pounds	2	1,666	939	
Police & fire alarm systems		115	120	
Miscellaneous			983	
Health Dept. & Sanitation				
General expenditures	750	1,209	3,785	
Quarantine and pest house	1,503		1,563	
Sewers and sewage disposal	22,866	19,106	46,365	3,102
Refuse disposal		117	610	
Miscellaneous			4,708	
Highways				
General administration	1,064	13,049	1,652	6,454
General street expenditures	12,894	10,615	11,711	10,146
Paving and curbing	2,008	97,233	271,160	3,284
Sidewalks and crossings	3,844	6,762	513	1,347
Bridges (other than toll)	8,585	6,617		
Snow removal			1,065	
Street lighting	17,350	12,930	12,594	
St. sprinkling and cleaning	4,538	5,894	4,222	
Miscellaneous				67
Recreation, Libraries & Mis.				
General administration	1,020	4,787	3,166	720
Libraries	5,516	5,839	7,977	5,265
Gen. park and garden exp.	6,176	245	420	1,610
Miscellaneous	14,158	30,269	20,789	800
Municipal Industries				
Water works	45,794	32,045	72,062	30,350
Electric light works				9,723
Gas works				
Markets and public scales		888		1,338
Docks, wharves, etc.				
Cemeteries and Crematories				
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	10,000		2,000	4,000
Interest	22,830	6,193	12,109	5,055
Spec. ass'mts. & out. war.	13,194	18,889	23,000	4,712
Refund, transfers, etc.	291	37,425	53,479	
Recapitulation				
General government	$ 17,682	$ 77,748	$ 22,681	$ 8,070
Prot. of life and property	25,793	26,909	31,493	15,402
Health dept. and sanitation	25,119	20,432	57,031	3,102
Highways, recreation, etc.	77,153	194,240	335,269	29,693
Municipal industries	45,794	32,933	72,062	41,411
Payments on public debt	46,315	62,506	90,588	13,767
Total payments	$ 237,856	$ 414,768	$ 609,124	$ 111,445
Cash on hd. close of year	101,772	132,048	164,179	36,337
Grand total	$ 339,628	$ 546,816	$ 773,303	$ 147,782

*Includes salaries of councilmen.

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Muscatine Population 15,785	Keokuk Population 15,239	Boone Population 12,253	Iowa City Population 12,033
Taxes, Licenses and Fines				
Gen. levy, city government	$ 109,560	$ 119,561	$ 41,866	$ 100,124
Ind. div., city government	64,730		6,350	9,611
Franchise taxes		182	1,075	235
Poll taxes	524		3,653	1,521
Special assessments	21,111	365		1,245
Mulct tax and saloon license		17,400	13,583	6,470
Other business licenses	1,227	2,182	1,678	1,059
Dog license	276	289	75	80
Departmental permits	185			
Police ct. fines and forfeits	198	1,031	6,282	1,978
County road fund		1,492	216	
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property	506		2	
Courts				
Police department	8		129	3
Fire department	4,459	427	103	10
Department of inspection				2,778
Pounds			4	
Health department				264
Sewers and sewage disposal		401	82	206
Refuse disposal				
Miscellaneous	23	237	117	446
General street services	952	364	4,262	1,267
Bridges (other than toll)				1,542
Libraries				242
Parks	47	154		156
Baths and bathing beaches				
Municipal Industries				
Water works	41,451		34,655	
Electric light works				
Gas works				
Markets and public scales	270	1,554		54
Docks, wharves & landings				
Cemeteries	6,451	4,389		2,511
Miscellaneous				
From Debt Obligations				
General bonds		10,500		120,717
Municipal industry bonds				
Special assessments				
Temporary loans, etc.		51,209		
Outstanding warrants	2,711	40,511	7,489	36,159
Miscellaneous				
Interest Receipts				
Current deposits		223	138	210
Other sources		45		
All Other Receipts				
Sale of real property				
Refund receipts		250		972
Spec. ass'mts during year			87,823	34,491
From private trust accounts			9,735	
Recapitulation				
Taxes, licenses and fines	$ 197,811	$ 142,502	$ 74,788	$ 122,323
General offices	5,905	1,583	4,699	6,914
Municipal industries	48,172	5,953	34,655	2,565
From debt obligations	2,711	102,271	7,489	156,876
Interest receipts		268	138	210
All other receipts		250	97,558	35,463
Total receipts	$ 254,149	$ 252,827	$ 219,317	$ 324,351
Cash on hd. beginning yr.	53,669	4,185	8,914	32,281
Grand total	$ 307,818	$ 257,012	$ 228,231	$ 356,632

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Muscatine Population 15,765	Keokuk Population 15,239	Boone Population 12,253	Iowa City Population 12,033
General Government				
Mayor's office	$ 509	$ 2,100	$ 1,031	$ 1,200
City council	2,400	3,660	273	338
City clerk and auditor	1,300	2,580	1,638	1,240
City treasurer	400	5	50	412
City solicitor	1,200	1,200	639	720
Other attorneys		1,405		
City assessor	350	600		100
Engineer's office	3,042	1,956	3,354	3,966
Collection of taxes	462	10		235
Audits and examinations	33	183	157	488
Elections	521	1,187	341	341
City hall	38,744	1,506	956	2,822
Courts	235	1,000		
Miscellaneous	369	8,307	31	326
Protection of Life and Prop.				
Police department	7,658	10,378	11,288	6,866
Fire department	6,354	28,824	6,383	16,823
Inspection and pounds			132	
Police & fire alarm systems				
Miscellaneous				
Health Dept. & Sanitation				
General expenditures	1,044	1,777	314	221
Quarantine and pest house				
Sewers and sewage disposal	8,871	15,372	4,480	4,676
Refuse disposal			1,048	1,467
Miscellaneous				
Highways				
General administration	1,064	1,200	840	900
General street expenditures	8,116	26,435	11,761	30,823
Paving and curbing	2,734	17,759	91,767	34,259
Sidewalks and crossings		839	2,216	2,885
Bridges (other than toll)	744	2,206		6,062
Snow removal			314	
Street lighting	14,753	14,599	8,255	12,790
St. sprinkling and cleaning		1,640	3,431	606
Miscellaneous	8,677			300
Recreation, Libraries & Mis.				
General administration				
Libraries	5,221	3,551	3,085	4,544
Gen. park and garden exp.	810	4,113	265	4,302
Miscellaneous	3,698		3,085	1,795
Municipal Industries				
Water works	49,314		30,151	
Electric light works				
Gas works				
Markets and public scales	582		75	760
Docks, wharves, etc.	7,887			
Cemeteries and crematories	8,364	3,867		4,028
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	20,000	3,000		18,531
Interest	8,346	10,884	12,691	23,527
Sp. ass'mts & out. war.	14,382	80,082	11,836	79,799
Refund, transfers, etc.		507	2,295	273
Recapitulation				
General government	$ 49,565	$ 25,699	$ 8,470	$ 12,188
Prot. of life and property	14,012	39,202	17,803	23,689
Health dept. and sanitation	9,855	17,149	5,842	6,364
Highways, recreation, etc.	45,817	72,342	125,019	99,266
Municipal industries	66,147	3,867	30,226	4,788
Payments on public debt	42,728	94,473	26,822	122,130
Total payments	$ 228,124	$ 252,732	$ 214,182	$ 268,425
Cash on hd. close of year	79,694	4,280	14,049	88,207
Grand total	$ 307,818	$ 257,012	$ 228,231	$ 356,632

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Oskaloosa Population 10,485	Fort Madison Population 9,507	Centerville Population 7,803	Creston Population 7,572
Taxes, Licenses and Fines				
Gen. levy, city government	$ 61,342	$ 54,488	$ 33,644	$ 27,878
Ind. div., city government	4,589	2,499	----	----
Franchise taxes	----	----	----	----
Poll taxes	1,789	911	325	736
Special assessments	----	----	----	10,655
Mulct tax and saloon license	----	8,325	----	8,100
Other business licenses	1,231	594	1,445	1,091
Dog license	475	82	117	130
Departmental permits	----	----	3	34
Police ct. fines and forfeits	942	447	645	1,272
County road fund	241	----	----	972
Gifts, individuals or corp.	----	----	----	----
General Offices				
Executive offices	166	----	----	7
Law offices	----	----	----	----
Elections	----	3,281	----	----
Municipal property	19	----	----	1
Courts	----	----	----	----
Police department	----	----	----	----
Fire department	193	----	12	158
Department of inspection	----	----	----	10
Pounds	----	----	----	----
Health department	----	----	----	----
Sewers and sewage disposal	734	----	----	----
Refuse disposal	343	----	----	96
Miscellaneous	75	1,055	24	----
General street services	----	----	----	14
Bridges (other than toll)	----	----	----	58
Libraries	----	128	----	----
Parks	334	----	----	28
Baths and bathing beaches	----	----	----	----
Municipal Industries				
Water works	----	----	1,066	----
Electric light works	----	----	----	----
Gas works	----	----	----	----
Markets and public scales	5	----	733	----
Docks, wharves and landings	----	146	----	----
Cemeteries	----	656	----	1,480
Miscellaneous	61	----	120	----
From Debt Obligations				
General bonds	35,800	----	----	----
Municipal industry bonds	----	----	----	----
Special assessments	----	----	----	----
Temporary loans, etc.	----	----	----	----
Outstanding warrants	28,919	11,710	----	927
Miscellaneous	----	----	----	----
Interest Receipts				
Current deposits	53	324	265	132
Other sources	448	----	----	----
All Other Receipts				
Sale of real property	27	----	----	150
Refund receipts	43	808	----	539
Sp. ass'mts during year	27,920	----	----	----
From private trust accounts	----	----	----	----
Recapitulation				
Taxes, licenses and fines	$ 70,609	$ 67,346	$ 37,179	$ 50,868
General offices	1,864	4,465	36	372
Municipal industries	66	802	1,919	1,480
From debt obligations	64,719	11,710	----	927
Interest receipts	501	324	265	132
All other receipts	27,990	808	----	689
Total receipts	$ 165,749	$ 85,455	$ 39,399	$ 54,468
Cash on hd. beginning yr.	32,200	17,032	11,128	8,926
Grand total	$ 197,949	$ 102,487	$ 50,527	$ 63,394

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Oskaloosa Population 10,485	Fort Madison Population 9,507	Centerville Population 7,803	Creston Population 7,572
General Government				
Mayor's office	$ 1,376	$ 300	$ 1,197	$ 606
City council	290	457	250	320
City clerk and auditor	1,538	600	844	484
City treasurer	318	210	50	200
City solicitor	941	329	147	489
Other attorneys		450	200	
City assessor				
Engineer's office	1,500	2,247	150	
Collection of taxes				50
Audits and examinations	246	249	104	103
Elections	552	3,257	449	351
City hall	995	11		418
Courts				
Miscellaneous	20	4,731		
Protection of Life and Prop.				
Police department	5,627	6,822	3,022	3,609
Fire department	5,704	10,243	6,328	10,921
Inspection and pounds				
Police & fire alarm systems				175
Miscellaneous	68	300		
Health Dept. & Sanitation				
General expenditures	1,557	150	105	136
Quarantine and pest house	13			500
Sewers and sewage disposal	1,919	128	1,404	1,027
Refuse disposal	905		38	196
Miscellaneous	2,239	26		
Highways				
General administration	8,807		764	887
General street expenditures	5,210	12,922	3,694	4,002
Paving and curbing	42,715	2,832	3,733	
Sidewalkks and crossings	2,084	1,686	279	709
Bridges (other than toll)				
Snow removal	279			
Street lighting	13,178	6,410	4,435	4,078
Street sprinkling and clean.	3,836	568	1,618	1,249
Miscellaneous				4
Recreation, Libraries & Mis.				
General administration	372			361
Libraries	4,817			
Gen. park and garden exp.	217	1,021		
Miscellaneous	1,530	1,763	827	1,560
Municipal Industries				
Water works				
Electric light works				
Gas works				
Markets and public scales	723		52	
Docks, wharves, etc.		51		
Cemeteries and crematories		1,111	240	1,851
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	6,000	7,000	3,500	7,270
Interest	9,003	4,509	2,238	3,672
Sp. assess'ts and out. war.	40,120	12,922	1,525	9,302
Refund, transfers, etc.	86	4,029		524
Recapitulation				
General government	$ 7,776	$ 12,821	$ 3,391	$ 3,021
Protection of life and prop.	11,399	17,365	9,350	14,705
Health dept. and sanitation	6,633	304	1,547	1,859
Highways, recreation, etc.	83,045	27,202	15,350	12,850
Municipal industries	723	1,162	292	1,851
Payments on public debt	55,209	28,460	7,263	20,768
Total payments	$ 164,785	$ 87,314	$ 37,193	$ 55,054
Cash on hd. close of year	33,164	15,173	13,334	8,340
Grand total	$ 197,949	$ 102,487	$ 50,527	$ 63,394

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Oelwein Population 7,137	Charles City Population 6,374	Cedar Falls Population 6,284	Fairfield Population 6,113
Taxes, Licenses and Fines				
Gen. levy, city government	$ 33,788	$ 36,806	$ 26,525	$ 30,430
Ind. div., city government		3,533	8,182	3,000
Franchise taxes				
Poll taxes	1,858	892	513	1,469
Special assessments		504		
Mulct tax and saloon license	$ 2,000			
Other business licenses	589	1,203	688	935
Dog license	22	182	68	49
Departmental permits	139			977
Police ct. fines and forfeits	1,045	723	113	37
County road fund		784		
Gifts, individuals or corp.				
General Offices				
Executive offices				506
Law offices				
Elections				
Municipal property	120			
Courts				
Police department				
Fire department	45	8		
Department of inspection		36		
Pounds				
Health department				
Sewers and sewage disposal	1,129	28	1,210	
Refuse disposal				
Miscellaneous		78		
General street services	1,601	520	237	
Bridges (other than toll)				
Libraries		188	424	
Parks		1,000		
Baths and bathing beaches				
Municipal Industries				
Water works	7,912	14,537	16,549	10,044
Electric light works			41,205	
Gas works				
Markets and public scales				83
Docks, wharves and land'gs				
Cemeteries	738		1,110	62
Miscellaneous	53			
From Debt Obligations				
General bonds	13,816			
Municipal industry bonds	18,175			
Special assessments		7,012		
Temporary loans, etc.				
Outstanding warrants	3,538	8,106	6,399	4,603
Miscellaneous				
Interest Receipts				
Current deposits	273	477	226	44
Other sources				
All Other Receipts				
Sale of real property	1,925		1,100	
Refund receipts			685	2
Spec. assessm'ts during year				2,462
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 40,041	$ 46,627	$ 36,089	$ 36,897
General offices	2,895	1,858	1,871	506
Municipal industries	8,703	14,537	58,864	10,189
From debt obligations	35,529	15,118	6,399	4,603
Interest receipts	273	477	226	44
All other receipts	1,925		1,785	2,464
Total receipts	$ 89,366	$ 78,617	$ 105,234	$ 54,703
Cash on hd. beginning yr.	23,769	19,760	4,982	972
Grand total	$ 113,135	$ 98,377	$ 110,216	$ 55,675

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Oelwein Population 7,137	Charles City Population 6,374	Cedar Falls Population 6,284	Fairfield Population 6,113
General Government				
Mayor's office	$ 358	$ 62	$ 500	$ 278
City council	289	381	179	48
City clerk and auditor	1,203	1,655	500	717
City treasurer	52	32		96
City solicitor	811	248	300	198
Other attorneys			135	150
City assessor				
Engineer's office	2,275	824	600	41
Collection of taxes		1	59	91
Audits and examinations	182	171	125	
Elections	41	19	291	201
City hall	1,754	11,262	167	449
Courts	1,245			
Miscellaneous	66		3,906	
Protection of Life and Prop.				
Police department	3,630	2,998	1,676	1,985
Fire department	1,995	2,500	580	2,873
Inspection and pounds		61		
Police & fire alarm systems				263
Miscellaneous				
Health Dept. & Sanitation				
General expenditures	25		75	81
Quarantine and pest house				
Sewers and sewage disposal	4,417	8,757	2,969	6,265
Refuse disposal	219	620		150
Miscellaneous				
Highways				
General administration	886	502	720	575
General street expenditures	2,107	6,440	8,432	6,341
Paving and curbing	14,812	608	1,761	291
Sidewalks and crossings	934	552	149	661
Bridges (other than toll)		97	1,212	
Snow removal		377		
Street lighting	4,088	5,286		3,845
Street sprinkling & cleaning	502	1,995	365	
Miscellaneous				
Recreation, Libraries & Mis.				
General administration	918	1,557		15
Libraries	1,453	2,639		
Gen. park and garden exp.	1,350	2,601	30	463
Miscellaneous	1,255	65	130	3,840
Municipal Industries				
Water works	15,637	17,751	12,821	11,016
Electric light works			36,836	
Gas works				
Markets and public scales				16
Docks, wharves, etc.				
Cemeteries and crematories	1,247		891	313
Miscellaneous	630			
Payments on Public Debt				
Gen. and municipal bonds	5,800		5,500	3,000
Interest	4,758	5,550	8,343	3,251
Special assessments	22,596	5,660	6,137	2,687
Refund, transfers, etc.	57	723		3,003
Recapitulation				
General government	$ 8,276	$ 14,655	$ 6,762	$ 2,289
Protection of life and prop.	5,625	5,559	2,256	5,121
Health dept. and sanitation	4,661	9,377	3,044	6,496
Highways, recreation, etc.	28,305	22,719	12,799	16,629
Municipal industries	17,514	17,751	50,548	11,445
Payments on public debt	33,211	11,933	19,980	11,941
Total payments	$ 97,592	$ 81,394	$ 95,389	$ 53,321
Cash on hd. close of yr.	15,543	16,983	14,827	2,354
Grand total	$ 113,135	$ 98,377	$ 110,216	$ 55,675

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Webster City Population 5,834	Shenandoah Population 5,637	Clarinda Population 5,624	Cherokee Population 5,624
Taxes, Licenses and Fines				
Gen. levy, city government	$ 39,752	$ 25,670	$ 7,150	$ 19,897
Ind. div., city government		2,139	10,166	1,856
Franchise taxes	356			
Poll taxes	1,117	640	129	939
Special assessments			3,389	19,716
Mulct tax and saloon license				
Other business licenses	665	1,624	1,253	680
Dog license		45	101	67
Departmental permits				94
Police ct. fines and forfeits	187		427	433
County road fund	272	725	462	389
Gifts, individuals or corp.	100			
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property	8			
Courts		417		
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal			29	2,136
Refuse disposal	11			8
Miscellaneous			436	1
General street services	705			
Bridges (other than toll)				43
Libraries				
Parks				140
Baths and bathing beaches				
Municipal Industries				
Water works	7,802	6,113	5,488	6,262
Electric light works	50,788			
Gas works				
Markets and public scales	941	185	305	
Docks, wharves and land'gs				
Cemeteries	1,496		308	967
Miscellaneous	69			
From Debt Obligations				
General bonds			4,117	
Municipal industry bonds				
Special assessments	11,989			2,928
Temporary loans, etc.		5,000		
Outstanding warrants	244	2,335		8,918
Miscellaneous				
Interest Receipts				
Current deposits	311		47	247
Other sources	173			
All Other Receipts				
Sale of real property	420			50
Refund receipts	6		2,676	79
Spec. assessm'ts during year	7,028			8,808
From private trust accts.	265			
Recapitulation				
Taxes, licenses and fines	$ 42,449	$ 30,848	$ 23,077	$ 44,071
General offices	724	417	465	2,328
Municipal industries	61,096	6,298	6,101	7,229
From debt obligations	12,233	7,335	4,117	11,846
Interest receipts	484		47	247
All other receipts	7,719		2,676	8,937
Total receipts	$ 124,705	$ 44,893	$ 36,483	$ 74,658
Cash on hd. beginning yr.	13,427	3,051	9,553	12,244
Grand total	$ 138,132	$ 47,944	$ 46,036	$ 86,902

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Webster City Population 5,834	Shenandoah Population 5,637	Clarinda Population 5,624	Cherokee Population 5,624
General Government				
Mayor's office	400	225	375	423
City council	500	233	186	250
City clerk and auditor	344	962	1,377	632
City treasurer	40	100		
City solicitor	554	47	350	320
Other attorneys	563	130	340	512
City assessor				
Engineer's office	1,114		1,161	
Collection of taxes		35		
Audits and examinations	39	182		
Elections	741		213	157
City hall	374	268	350	1,178
Courts	25	1,019		
Miscellaneous	18		247	172
Protection of Life and Prop.				
Police department	1,279	1,664	1,758	910
Fire department	2,273	2,791	2,275	702
Inspection and pounds		6	575	
Police & fire alarm systems		46		
Miscellaneous	3			525
Health Dept. & Sanitation				
General expenditures	117	38	104	254
Quarantine and pest house				
Sewers and sewage disposal	1,626		5,225	5,717
Refuse disposal	8	128	134	25
Miscellaneous				
Highways				
General administration	902	720		786
General street expenditures	2,295	6,112	3,533	4,313
Paving and curbing	6,423	40	566	2,973
Sidewalks and crossings	225	233	369	393
Bridges (other than toll)		2,149		
Snow removal	159	22	104	419
Street lighting		6,053	5,074	4,733
St. sprinkling and cleaning	2,622	5,281	1,176	1,078
Miscellaneous				83
Recreation, Libraries & Mis.				
General administration				
Libraries				2,150
Gen. park and garden exp.	30	31		
Miscellaneous	2,323	635	711	1,133
Municipal Industries				
Water works	5,063	11,789	6,670	8,186
Electric light works	36,529			1,359
Gas works				
Markets and public scales	796	8	18	
Docks, wharves, etc.				
Cemeteries and crematories	1,463		1,057	1,363
Miscellaneous				
Payments on Public Debt				
Gen. and municipal bonds	13,269	3,600	500	4,000
Interest	3,381	2,104	1,590	4,656
Special assessments	21,051	1,117	3,257	18,014
Refund, transfers, etc.	177	24	132	7
Recapitulation				
General government	$ 4,712	$ 3,201	$ 4,599	$ 3,644
Prot. of life and property	3,655	4,507	4,608	2,137
Health dept. and sanitation	1,751	166	5,463	6,096
Highways, recreation, etc.	14,979	21,276	11,533	18,061
Municipal industries	43,851	11,797	7,745	10,908
Payments on public debt	37,879	6,845	5,479	26,677
Total payments	$ 106,827	$ 47,792	$ 39,427	$ 67,523
Cash on hd. close of year	31,305	152	6,609	19,379
Grand total	$ 138,132	$ 47,944	$ 46,036	$ 86,902

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Red Oak Population 5,601	Perry Population 5,455	Chariton Population 5,235	Newton Population 5,165
Taxes, Licenses and Fines				
Gen. levy, city government	$ 31,386	$ 28,400	$ 4,824	$ 14,747
Ind. div., city government			18,021	16,442
Franchise taxes				
Poll taxes	25	825	339	698
Special assessments	1,228	17,939		193
Mulct tax and saloon license				
Other business licenses	1,318	1,459	681	595
Dog license	100	203		28
Departmental permits	20	522		
Police ct. fines and forfeits	138	1,000		38
County road fund	428	612	142	535
Gifts, individuals or corp.			99	
General Offices				
Executive offices	5			
Law offices				
Elections			126	
Municipal property	60	85		
Courts				23
Police department	7			
Fire department	6			
Department of inspection				
Pounds				
Health department	563			
Sewers and sewage disposal		3,781		
Refuse disposal				
Miscellaneous	18	25		258
General street services		3,342		252
Bridges (other than toll)	49			
Libraries				134
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	13,029	15,339	4,619	15,995
Electric light works			394	52,414
Gas works				13,619
Markets and public scales				234
Docks, wharves & landings				
Cemeteries	2,854	1,050		1,193
Miscellaneous			430	63
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments			65,000	
Temporary loans, etc.				
Outstanding warrants	101	6,565	5,354	2,863
Miscellaneous				
Interest Receipts				
Current deposits	287		1,512	532
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts				
Sp. ass'mts made during yr.				1,721
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 34,643	$ 50,960	$ 24,106	$ 33,276
General offices	708	7,233	126	667
Municipal industries	15,883	16,389	5,443	83,518
From debt obligations	101	6,565	70,354	2,863
Interest receipts	287		1,512	532
All other receipts				1,721
Total receipts	$ 51,622	$ 81,147	$ 101,541	$ 122,577
Cash on hd. beginning yr.	12,265	5,803	33,707	20,970
Grand total	$ 63,887	$ 86,950	$ 135,248	$ 143,547

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Red Oak Population 5,601	Perry Population 5,455	Chariton Population 5,235	Newton Population 5,165
General Government				
Mayor's office	$ 293	$ 328	$ 600	$ 414
City Council	143	250	153	200
City clerk and auditor	739	1,866	600	300
City treasurer	152	50	320	25
City solicitor		600	343	403
Other attorneys	1,015			150
City assessor				
Engineer's office	860	379	3,742	
Collection of taxes				163
Audits and examinations		103		
Elections	171		126	147
City hall	220	420		299
Courts	12	1,259		148
Miscellaneous	36	101	17	3
Protection of Life and Prop.				
Police department	1,676	2,329	1,370	1,686
Fire department	2,413	2,575	757	2,617
Inspection and pounds	6			
Police & fire alarm systems		45		
Miscellaneous				
Health Dept. & Sanitation				
General expenditures	1,530	259	117	94
Quarantine and pest house	110			
Sewers and sewage disposal	1,555	1,844	1,506	8,722
Refuse disposal	205			73
Miscellaneous	104			
Highways				
General administration	735	2,280	751	888
General street expenditures	3,802	552	3,562	9,506
Paving and curbing	1,826	4,521		501
Sidewalks and crossings	392	662	1,838	411
Bridges (other than toll)	55	614		
Snow removal	98	68		
Street lighting	3,989	3,829	5,121	3,600
St. sprinkling and cleaning	2,200	621		1,190
Miscellaneous	73			
Recreation, Libraries & Mis.				
General administration	335			
Libraries	2,871			3,638
Gen. park and garden exp.	2		55	
Miscellaneous	648	518	1,366	857
Municipal Industries				
Water works	12.566	12,656	4,304	13,200
Electric light works				47,307
Gas works				13,580
Markets and public scales				1,340
Docks, wharves, etc.				
Cemeteries and crematories	2,356	962		1,005
Miscellaneous	15			
Payments on Public Debt				
General and municipal bonds	3,000	22,027	1,000	
Interest	1,128	6,080	2,063	5,447
Sp. ass'mts and out. war.	68	9,628	6,318	
Refund transfers, etc.		3,285	1,447	85
Recapitulation				
General government	$ 3,641	$ 5,356	$ 5,901	$ 2,252
Prot. of life and property	4,095	4,949	2,127	4,303
Health dept. and sanitation	3,504	2,103	1,623	8,889
Highways, recreation, etc.	17,426	13,665	12,693	20,591
Municipal industries	14,937	13,618	4,304	76,432
Payments on public debt	4,196	41,020	10,828	5,532
Total payments	$ 47,799	$ 80,711	$ 37,476	$ 117,999
Cash on hd. close of year	16,088	6,239	97,772	25,548
Grand total	$ 63,887	$ 86,950	$ 135,248	$ 143,547

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Albia Population 5,138	Ames Population 5,091	Le Mars Population 5,070	Grinnell Population 5,061
Taxes, Licenses and Fines				
Gen. levy, city government	$ 12,962	$ 28,858	$ 25,078	$ 44,069
Ind. div., city government	16,408	2,598		5,357
Franchise taxes				
Poll taxes	141	1,372	6	1,096
Special assessments			1,533	126
Mulct tax and saloon license			5,967	
Other business licenses	1,227	557	447	1,186
Dog license		16	88	40
Departmental permits	20	175		
Police ct. fines and forfeits	273	325	274	524
County road fund		518		
Gifts, individuals or corp.				
General Offices				
Executive offices			24	
Law offices				
Elections				
Municipal property			71	
Courts				
Police department				
Fire department				
Department of inspection		512		
Pounds				
Health department				
Sewers and sewage disposal				601
Refuse disposal				422
Miscellaneous	205	60	216	213
General street services		694	10	
Bridges (other than toll)				
Libraries				335
Parks			107	16
Baths and bathing beaches				
Municipal Industries				
Water works	6,149	15,304		13,432
Electric light works		56,048		
Gas works				
Markets and public scales				
Docks, wharves & landings				
Cemeteries				28
Miscellaneous				
From Debt Obligations				
General bonds		41,661	5,160	
Municipal industry bonds		840		
Special assessments				
Temporary loans, etc.	500			
Outstanding warrants		86		21,257
Miscellaneous				
Interest Receipts				
Current deposits		773	149	414
Other sources			72	52
All Other Receipts				
Sale of real property		100	125	
Refund receipts	37	726	589	
Sp. ass'mts made during yr.		18,990		30,190
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 31,031	$ 34,419	$ 33,393	$ 52,398
General offices	205	1,266	428	1,587
Municipal industries	6,149	71,352		13,460
From debt obligations	500	42,587	5,160	21,257
Interest receipts		773	221	466
All other receipts	37	19,816	664	30,190
Total receipts	$ 37,922	$ 170,213	$ 39,866	$ 119,358
Cash on hd. beginning yr.	5,375	37,773	5,225	27,701
Grand total	$ 43,297	$ 207,986	$ 45,091	$ 147,059

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Albia Population 5,138	Ames Population 5,091	Le Mars Population 5,070	Grinnell Population 5,061
General Government				
Mayor's office	$ 530		$ 300	$ 300
City council	290		250	245
City clerk and auditor	545	$ 964	499	1,327
City treasurer	100		583	83
City solicitor	300	1,025	150	92
Other attorneys		230	150	1,218
City assessor				
Engineer's office		3,261	15	12,734
Collection of taxes	132	120	13	247
Audits and examinations	87			
Elections	251	211	257	172
City hall	215	33,534	841	1,197
Courts	135		363	1,664
Miscellaneous			21	354
Protection of Life and Prop.				
Police department	2,165	1,656	2,651	2,860
Fire department	2,355	820	4,231	1,490
Inspection and pounds		824	27	
Police & fire alarm systems			64	
Miscellaneous		42	29	
Health Dept. & Sanitation				
General expenditures	111	129	100	65
Quarantine and pest house		41		
Sewers and sewage disposal		16,779	1,831	7,204
Refuse disposal	146	48	282	276
Miscellaneous			80	
Highways				
General administration	781	1,210	780	885
General street expenditures	1,647	5,814	5,279	6,380
Paving and curbing	797		2,736	
Sidewalks and crossings	710	3,978	1,545	1,751
Bridges (other than toll)				
Snow removal		74		
Street lighting	3,466	3,376	4,053	3,697
St. sprinkling and cleaning	1,384	1,621	800	
Miscellaneous			13	
Recreation, Libraries & Mis.				
General administration				
Libraries	1,628		1,828	2,297
Gen. park and garden exp.	30	259	1,048	414
Miscellaneous	326	1,055	1,025	2,409
Municipal Industries				
Water works	8,068	16,558		23,641
Electric light works		72,443		3,756
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories	341			579
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	10,000	3,125	5,000	7,000
Interest	3,465	4,442	1,321	5,640
Sp. ass'mts & out. war.	1,799	2,415	1,008	20,012
Refund, transfers, etc.		3,104	150	
Recapitulation				
General government	$ 2,585	$ 39,345	$ 3,442	$ 19,633
Prot. of life and property	4,520	3,342	7,102	4,350
Health dept. and sanitation	257	16,997	2,293	7,545
Highways, recreation, etc.	11,769	17,387	19,107	17,833
Municipal industries	8,409	89,001		27,976
Payments on public debt	15,264	13,086	7,479	32,652
Total payments	**$ 42,804**	**$ 178,158**	**$ 39,423**	**$ 109,989**
Cash on hd. close of year	493	28,828	5,668	37,070
Grand total	**$ 43,297**	**$ 207,986**	**$ 45,091**	**$ 147,059**

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Atlantic Population 5,039	Marion Population 4,675	Washinton Population 4,544	Glenwood Population 4,343
Taxes, Licenses and Fines				
Gen. levy, city government	$ 8,338	$ 35,199	$ 31,203	$ 13,522
Ind. div., city government	17,339	2,573	3,782	----
Franchise taxes	78	----	----	----
Poll taxes	654	930	----	----
Special assessments	----	22,910	----	460
Mulct tax and saloon license	----	----	----	----
Other business licenses	----	306	410	619
Dog license	82	116	----	----
Departmental permits	----	----	824	----
Police ct. fines and forfeits	1,474	125	----	----
County road fund	711	308	----	----
Gifts, individuals or corp.	----	2,472	----	----
General Offices				
Executive offices	----	----	----	----
Law offices	----	----	----	----
Elections	----	----	----	----
Municipal property	394	----	----	----
Courts	----	----	----	----
Police department	----	----	----	----
Fire department	----	----	----	----
Department of inspection	----	----	----	----
Pounds	----	----	----	----
Health department	----	----	----	----
Sewers and sewage disposal	15	----	----	----
Refuse disposal	----	2	----	----
Miscellaneous	78	----	----	----
General street services	461	----	100	7,307
Bridges (other than toll)	1	----	----	2
Libraries	----	45	111	----
Parks	----	18	418	47
Baths and bathing beaches	----	----	----	----
Municipal Industries				
Water works	13,461	----	10,795	3,303
Electric light works	31,964	----	34	----
Gas works	----	----	----	----
Markets and public scales	142	379	----	----
Docks, wharves & landings	----	----	----	----
Cemeteries	----	1,454	----	----
Miscellaneous	----	----	319	----
From Debt Obligations				
General bonds	----	----	----	7,000
Municipal industry bonds	----	----	----	----
Special assessments	----	----	----	----
Temporary, loans, etc.	----	----	200	----
Outstanding warrants	----	----	----	8,810
Miscellaneous	----	----	----	----
Interest Receipts				
Current deposits	282	----	290	74
Other sources	----	----	----	17
All Other Receipts				
Sale of real property	1,300	----	----	1,971
Refund receipts	----	----	----	----
Sp. ass'mts during year	19,491	5,025	----	----
From private trust accts.	----	----	----	----
Recapitulation				
Taxes, licenses and fines	$ 28,676	$ 64,945	$ 36,219	$ 14,601
General offices	949	65	629	7,416
Municipal industries	45,567	1,833	11,148	3,303
From debt obligations	----	----	200	15,810
Interest receipts	282	----	290	91
All other receipts	20,791	5,025	----	1,971
Total receipts	$ 96,265	$ 71,868	$ 48,486	$ 43,192
Cash on hd. beginning yr.	16,878	40,700	10,388	2,884
Grand total	$ 113,143	$ 112,568	$ 58,874	$ 46,076

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Atlantic Population 5,039	Marion Population 4,675	Washinton Population 4,544	Glenwood Population 4,343
General Government				
Mayor's office	$ 42	$ 160	$ 300	$ 61
City council	174	167	240	111
City clerk and auditor	692	231	400	201
City treasurer	75	155	75	120
City solicitor	107	221	176	115
Other attorneys	185	75		
City assessor				
Engineer's office		147	4	
Collection of taxes		144		59
Audits and examinations		20		
Elections	218	3	234	160
City hall	103	231	76	2,178
Courts				
Miscellaneous	153		308	
Protection of Life and Prop.				
Police department	2,002	1,488	1,578	1,160
Fire department	2,778	1,698	1,011	329
Inspection and pounds	10			
Police & fire alarm systems				
Miscellaneous				
Health Dept. & Sanitation				
General expenditures	55	86	301	198
Quarantine and pest house				
Sewers and sewage disposal	90	5,030	1,992	
Refuse disposal	249	20		
Miscellaneous		45		
Highways				
General administration	615	707	780	
General street expenditures	4,497	4,743	1,799	7,688
Paving and curbing	20,977	161	1,220	7,149
Sidewalks and crossings	1,170	439	1,575	
Bridges (other than toll)				1,335
Snow removal				
Street lighting		4,758	5,740	1,335
St. sprinkling and cleaning	50	137	3,324	
Miscellaneous				
Recreation, Libraries & Mis.				
General administration				525
Libraries		1,583	2,744	795
Gen. park and garden exp.	114	140	2,074	1,300
Miscellaneous	495	1,528	487	152
Municipal Industries				
Water works	12,522	3,268	12,983	9,498
Electric light works	20,241			
Gas works				
Markets and public scales	14	518		
Docks, wharves, etc.				
Cemeteries and crematories		1,626	155	
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	13,000	3,000	3,000	3,000
Interest	3,091	9,342	1,640	2,575
Sp. ass'mts & out. war.	7,498	42,687	1	5,423
Refund transfers, etc.	2,193	7,326		
Recapitulation				
General government	$ 1,749	$ 1,554	$ 1,813	$ 3,005
Prot. of life and property	4,790	3,186	2,589	1,489
Health dept. and sanitation	394	5,191	2,293	198
Highways, recreation, etc.	27,918	14,196	19,743	20,279
Municipal industries	32,777	5,412	13,138	9,498
Payments on public debt	25,782	62,355	4,641	10,998
Total payments	$ 93,410	$ 91,894	$ 44,207	$ 45,467
Cash on hd. close of year	19,733	20,674	14,657	609
Grand total	$ 113,143	$ 112,568	$ 58,874	$ 46,076

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Spencer Population 4,176	Estherville Population 4,123	Mt. Pleasant Population 4,089	Vinton Population 4,038
Taxes, Licenses and Fines				
Gen. levy, city government	$ 4,730	$ 21,717	$ 24,784	$ 24,591
Ind. div. city government	8,039	1,936	2,065	3,151
Franchise taxes			121	
Poll taxes	530	962	460	
Special assessments	2,981	197		1,695
Mulct tax and saloon license				
Other business licenses	1,056	538	484	495
Dog license	79		5	87
Departmental permits		78		
Police ct. fines and forfeits	224		122	222
County road fund			460	116
Gifts, individuals or corp.			132	
General Offices				
Executive offices				
Law offices				
Elections	395			
Municipal property			28	14
Courts				
Police department				
Fire department				
Department of inspection			72	
Pounds				
Health department				
Sewers and sewage disposal	175		29	456
Refuse disposal				
Miscellaneous			32	
General street services	20		98	1,855
Bridges (other than toll)				
Libraries		48		
Parks	2		76	225
Baths and bathing beaches				
Municipal Industries				
Water works	6,043	5,199	6,656	8,800
Electric light works	36,554	26,838	20,682	21,483
Gas works				
Markets and public scales	1,103		73	
Docks, wharves and land'gs				
Cemeteries	1,559		1,821	
Miscellaneous		1,228	1,785	
From Debt Obligations				
General bonds	6.500		12.000	
Municipal industry bonds				
Special assessments				
Temporary loans, etc.			1,500	
Outstanding warrants		2,899		
Miscellaneous		12		
Interest Receipts				
Current deposits	255		128	406
Other sources			25	
All Other Receipts				
Sale of real property				25
Refund receipts	749	1,061		
Sp. ass'mts during year				
From private trust accounts			1,164	
Recapitulation				
Taxes, licenses and fines	$ 17,639	$ 25,428	$ 28,633	$ 30,357
General offices	592	48	335	2,550
Municipal industries	45,259	33,265	31,017	30,283
From debt obligations	6,500	2,911	13,500	
Interest receipts	255		153	406
All other receipts	749	1,061	1,164	25
Total receipts	**$ 70,994**	**$ 62,713**	**$ 74,802**	**$ 63,621**
Cash on hd. beginning yr.	12,588	1,444	8,709	19,329
Grand total	**$ 83,582**	**$ 64,157**	**$ 83,511**	**$ 82,950**

TRANSACTIONS OF CITIES, GRADED BY POPULATION

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

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Eagle Grove Population 4,038	Carroll Population 4,031	Decorah Population 4,021	Maquoketa Population 3,776
Taxes, Licenses and Fines				
Gen. levy, city government	$ 17,480	$ 17,837	$ 7,362	$ 11,999
Ind. div., city government	3,128		10,554	
Franchise taxes				1,062
Poll taxes	894	711	576	57
Special assessments	68	26,481	241	
Mulct tax and saloon license		6,075		4,950
Other business licenses	558	1,577		1,031
Dog license	96			
Departmental permits				
Police ct. fines and forfeits	676	585	492	550
County road fund	1,064			315
Gifts, individuals or corp.			82	
General Offices				
Executive offices	211			
Law offices				
Elections				
Municipal property	17	200		258
Courts	29			
Police department				
Fire department				29
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal	10	115	20	263
Refuse disposal				
Miscellaneous	11			
General street services	528			
Bridges (other than toll)				
Libraries				152
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	5,457	9,956	5,398	8,338
Electric light works				
Gas works				
Markets and public scales				253
Docks, wharves and land'gs				
Cemeteries		330		
Miscellaneous		504		
From Debt Obligations				
General bonds			20,104	
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				1,507
Outstanding warrants			4,000	
Miscellaneous				56
Interest Receipts				
Current deposits	58	753		127
Other sources	7			
All Other Receipts				
Sale of real property	225			
Refund receipts	53			
Spec. assessm'ts during year	35,029			
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 23,964	$ 53,266	$ 19,307	$ 19,964
General offices	806	315	20	702
Municipal industries	5,457	10,790	5,398	8,591
From debt obligations			24,104	1,563
Interest receipts	65	753		127
All other receipts	35,307			
Total receipts	$ 65,599	$ 65,124	$ 48,829	$ 30,947
Cash on hd. beginning yr.	2,816	30,346	3,710	6,065
Grand total	$ 68,415	$ 95,470	$ 52,539	$ 37,012

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Eagle Grove Population 4,038	Carroll Population 4,031	Decorah Population 4,021	Maquoketa Population 3,776
General Government				
Mayor's office	125	300	90	350
City council	319	278	224	218
City clerk and auditor	991	500	1,035	450
City treasurer		50	106	50
City solicitor	250	292		300
Other attorneys				
City assessor				
Engineer's office	1,381	2,563	220	
Collection of taxes				
Audits and examinations				
Elections	76		337	1,022
City hall	1,504	1,753	303	102
Courts	59			
Miscellaneous			941	
Protection of Life and Prop.				
Police department	1,770	2,501	1,558	1,563
Fire department	415	418	1,218	1,643
Inspection and pounds				
Police & fire alarm systems	201			
Miscellaneous				
Health Dept. & Sanitation				
General expenditures	26	22	37	25
Quarantine and pest house	11			
Sewers and sewage disposal	5,633	529	16,397	2,321
Refuse disposal	60	630		13
Miscellaneous				
Highways				
General administration	510	1,548	540	720
General street expenditures	2,674	6,030	3,552	4,328
Paving and curbing	27,339	22,348		
Sidewalks and crossings	917	157		
Bridges (other than toll)			787	
Snow removal	92	250		
Street lighting	2,354	3,272	4,567	2,557
Street sprinkling & cleaning	961	3,147	433	
Miscellaneous			32	691
Recreation, Libraries & Mis.				
General administration			1,026	
Libraries		1,936		1,682
Gen. park and garden exp.		111		185
Miscellaneous	1,736	752	382	182
Municipal Industries				
Water works	5,657	29,122	8,994	11,364
Electric light works				
Gas works				
Markets and public scales				483
Docks, wharves, etc.				
Cemeteries and crematories		432		
Miscellaneous				771
Payments on Public Debt				
Gen'l and municipal bonds	1,000		1,000	1,000
Interest	1,449	3,469	100	
Spec. assess'ts & out. war.	2,615	1,800		1,449
Refund. transfers, etc.	3,766			39
Recapitulation				
General government	$ 4,705	$ 5,736	$ 3,336	$ 2,492
Protection of life and prop.	2,386	2,919	2,776	3,206
Health dept. and sanitation	5,730	1,181	16,454	2,359
Highways, recreation, etc.	36,583	39,551	11,319	10,345
Municipal industries	5,657	29,554	8,994	12,618
Payments on public debt	8,830	5,269	1,100	2,489
Total payments	$ 63,691	$ 84,210	$ 43,979	$ 33,508
Cash on hd. close of yr.	4,524	11,260	8,560	3,504
Grand total	$ 68,415	$ 95,470	$ 52,539	$ 37,012

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Mo. Valley Population 3,764	Knoxville Population 3,741	Iowa Falls Population 3,716	Independence Population 3,683
Taxes, Licenses and Fines				
Gen. levy, city government	$ 4,648	$ 12,730	$ 8,687	$ 26,672
Ind. div., city government	13,429	9,956	23,723	----
Franchise taxes	----	----	----	----
Poll taxes	832	----	1,204	397
Special assessments	24	----	15,064	----
Mulct tax and saloon license	----	----	----	----
Other business licenses	740	654	834	497
Dog license	15	48	----	28
Departmental permits	----	----	----	----
Police ct. fines and forfeits	573	235	150	11
County road fund	109	266	444	370
Gifts, individuals or corp.	----	5	60	----
General Offices				
Executive offices	----	----	----	----
Law offices	----	----	----	----
Elections	----	----	----	----
Municipal property	14	----	----	40
Courts	----	----	----	----
Police department	----	----	----	----
Fire department	----	----	----	----
Department of inspection	----	----	42	----
Pounds	2	----	----	----
Health department	----	----	----	----
Sewers and sewage disposal	----	----	----	142
Refuse disposal	----	----	----	----
Miscellaneous	----	96	----	----
General street services	----	----	265	----
Bridges (other than toll)	----	----	----	----
Libraries	----	----	49	----
Parks	----	----	56	----
Baths and bathing beaches	----	----	----	----
Municipal Industries				
Water works	5,791	8,425	9,244	9,881
Electric light works	----	----	----	29,768
Gas works	----	----	----	----
Markets and public scales	----	----	----	70
Docks, wharves and land'gs	----	----	----	----
Cemeteries	----	547	----	----
Miscellaneous	----	----	----	----
From Debt Obligations				
General bonds	----	----	----	----
Municipal industry bonds	----	----	----	----
Special assessments	----	----	----	----
Temporary loans, etc.	----	----	----	----
Outstanding warrants	----	888	4,000	428
Miscellaneous	----	----	----	----
Interest Receipts				
Current deposits	----	62	197	272
Other sources	----	----	----	----
All Other Receipts				
Sale of real property	----	----	----	----
Refund receipts	1	----	----	----
Sp. ass'mts during year	----	----	----	----
From private trust accts.	----	----	----	----
Recapitulation				
Taxes, licenses and fines	$ 20,370	$ 23,894	$ 50,176	$ 27,975
General offices	16	96	412	182
Municipal industries	5,791	8,972	9,244	39,719
From debt obligations	----	888	4,000	428
Interest receipts	----	62	197	272
All other receipts	1	----	----	----
Total receipts	$ 26,178	$ 33,912	$ 64,029	$ 68,576
Cash on hd. beginning yr.	5,786	7,914	9,825	17,435
Grand total	$ 31,964	$ 41,826	$ 73,854	$ 86,011

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Mo. Valley Population 3,764	Knoxville Population 3,741	Iowa Falls Population 3,716	Independence Population 3,683
General Government				
Mayor's office	$ 477	$ 357	$ 100	$ 300
City council	180	268	217	111
City clerk and auditor	205	439	1,672	300
City treasurer		24	35	100
City solicitor	413	338	356	25
Other attorneys	350		233	75
City assessor				50
Engineer's office	241		1,580	
Collection of taxes			121	
Audits and examinations				
Elections	94	71		362
City hall		674	244	400
Courts	2			
Miscellaneous	25			
Protection of Life and Prop.				
Police department	1,776	1,350	1,782	1,455
Fire department	1,342	1,062	736	2,672
Inspection and pounds				
Police & fire alarm systems	221			
Miscellaneous				
Health Dept. & Sanitation				
General expenditures	37			52
Quarantine and pest house				
Sewers and sewage disposal	15	344	5,025	2,229
Refuse disposal	21	19		
Miscellaneous				
Highways				
General administration	484	682		3,144
General street expenditures	3,005	1,826	3,555	2,538
Paving and curbing	1,257		14,097	
Sidewalks and crossings	535	92		639
Bridges (other than toll)			84	
Snow removal	4		300	
Street lighting	2,346	2,259	2,607	4.437
St. sprinkling and cleaning	493		1,125	
Miscellaneous				
Recreation, Libraries & Mis.				
General administration		557	532	
Libraries		1,642	1,838	1,042
Gen. park and garden exp.	21		456	30
Miscellaneous	280	105	1,338	3,172
Municipal Industries				
Water works	5,284	10,209	17,395	8,505
Electric light works				18,603
Gas works				
Markets and public scales				55
Docks, wharves, etc.				
Cemeteries and crematories		870		
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	2,000	1,500	2,000	10,000
Interest	954	5,954	2,070	400
Sp. assess'ts and out. war.	2,693	3,707	2,104	588
Refund, transfers, etc.	2,243			
Recapitulation				
General government	$ 1,987	$ 2,171	$ 4,558	$ 1,923
Protection of life and prop.	3,329	2,412	2,518	4,127
Health dept. and sanitation	73	363	5,025	2,281
Highways, recreation, etc.	8,425	7,163	25,932	15,002
Municipal industries	5,284	11,079	17,395	27,163
Payments on public debt	7,890	11,161	6,174	10,988
Total payments	$ 26,988	$ 34,349	$ 61,602	$ 61,484
Cash on hd. close of yr.	4,976	7,477	12,252	24,527
Grand total	$ 31,964	$ 41,826	$ 73,854	$ 86,011

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Belle Plaine Population 3,668	Algona Population 3,593	Waverly Population 3,561	Indianola Population 3,495
Taxes, Licenses and Fines				
Gen. levy, city government	$ 5,226	$ 4,815	$ 8,196	$ 16,917
Ind. div., city government	15,026	16,178	8,513	13,150
Franchise taxes				
Poll taxes	209	677	413	139
Special assessments	3,592	22,273	5,421	
Mulct tax and saloon license			3,825	
Other business licenses	209	832	615	310
Dog license	13	37	159	
Departmental permits				
Police ct. fines and forfeits	153	265	554	129
County road fund	77	480	259	
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property				
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal		725	3	54
Refuse disposal				
Miscellaneous		1,377	74	40
General street services				694
Bridges (other than toll)				
Libraries				
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	1,512	27,489	7,625	3,969
Electric light works			24,190	24,103
Gas works				
Markets and public scales	44			
Docks, wharves and land'gs				
Cemeteries				
Miscellaneous	15			
From Debt Obligations				
General bonds				4,000
Municipal industry bonds			25,315	
Special assessments				
Temporary loans, etc.				
Outstanding warrants				
Miscellaneous		849		
Interest Receipts				
Current deposits		208	477	219
Other sources				13
All Other Receipts				
Sale of real property				
Refund receipts				
Sp. ass'mts during year				
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 24,595	$ 45,557	$ 27,955	$ 30.645
General offices		2,102	77	788
Municipal industries	1,571	27,489	31,815	28,072
From debt obligations		849	25,315	232
Interest receipts		208	477	
All other receipts				
Total receipts	$ 26,166	$ 76,205	$ 85,639	$ 63,737
Cash on hd. beginning yr.	2,767	11,004	13,855	8,356
Grand total	$ 28,933	$ 87,209	$ 99,494	$ 72,093

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Belle Plaine Population 3,668	Algona Population 3,593	Waverly Population 3,561	Indianola Population 3,495
General Government				
Mayor's office	$ 101	$ 50	$ 197	$ 461
City council	347	99	350	265
City clerk and auditor	688	1,200	499	900
City treasurer	25	40	101	295
City solicitor	75	50	106	230
Other attorneys				
City assessor				
Engineer's office			210	197
Collection of taxes				
Audits and examinations				41
Elections	93	74	322	75
City hall	392		455	
Courts	98			9
Miscellaneous			229	34
Protection of Life and Prop.				
Police department	1,290	1,343	1,384	1,355
Fire department	724	258	288	680
Inspection and pounds	2			
Police & fire alarm systems				
Miscellaneous				
Health Dept. & Sanitation				
General expenditures	60	67	34	20
Quarantine and pest house				6
Sewers and sewage disposal	1,972	3,420	305	419
Refuse disposal	19		50	62
Miscellaneous				
Highways				
General administration	604	720	777	499
General street expenditures	1,320	2,455	4,047	1,820
Paving and curbing	4,679			
Sidewalks and crossings	32	1,146	1,277	107
Bridges (other than toll)	7	491	232	
Snow removal	134	18	224	
Street lighting	2,022		804	915
Street sprinkling & cleaning	535		703	
Miscellaneous	187			150
Recreation, Libraries & Mis.				
General administration			64	160
Libraries		2,500	1,428	2,068
Gen. park and garden exp.		977	100	1,224
Miscellaneous	310	20	218	448
Municipal Industries				
Water works	3,061		11,216	5,915
Electric light works		21,350	41,041	21,826
Gas works				
Markets and public scales		41		
Docks, wharves, etc.				
Cemeteries and crematories				274
Miscellaneous		1,575		
Payments on Public Debt				
General and municipal bonds	1,400			6,005
Interest	2,461	3,861	4,011	4,099
Special assessments	2,810	23,490	2,500	3,875
Refund, transfers, etc.				509
Recapitulation				
General government	$ 1,819	$ 1,513	$ 2,469	$ 2,507
Protection of life and prop.	2,016	1,601	1,672	2,035
Health dept. and sanitation	2,051	3,487	389	507
Highways, recreation, etc.	9,830	8,327	9,874	7,391
Municipal industries	3,061	22,966	52,257	28,015
Payments on public debt	6,671	27,351	6,510	14,488
Total payments	$ 25,448	$ 65,245	$ 73,171	$ 54,943
Cash on hd. close of yr.	3,485	21,964	26,323	17,150
Grand total	$ 28,933	$ 87,209	$ 99,494	$ 72,093

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Denison Population 3,455	Sheldon Population 3,323	Cresco Population 3,199	Anamosa Population 3,157
Taxes, Licenses and Fines				
Gen. levy, city government	$ 7,087	$ 9,728	$ 20,538	$ 12,707
Ind. div., city government				
Franchise taxes		404		
Poll taxes	207	2,407	452	214
Special assessments	7			
Mulct tax and saloon license	4,725	269		
Other business licenses	714		352	274
Dog license	16			73
Departmental permits			5	
Police ct. fines and forfeits		44	254	
County road fund	145	149		
Gifts, individuals or corp.			597	
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property		16	84	
Courts				
Police department				
Fire department	333			
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal			135	
Refuse disposal			86	
Miscellaneous	127	47		
General street services	91			
Bridges (other than toll)				
Libraries			83	
Parks	444			
Baths and bathing beaches				
Municipal Industries				
Water works	28,337	9,027	3,715	6,708
Electric light works	34,655			
Gas works				
Markets and public scales				
Docks, wharves and land'gs				
Cemeteries				
Miscellaneous		102		
From Debt Obligations				
General bonds	2,662			
Municipal industry bonds			10,000	
Special assessments				
Temporary loans, etc.				
Outstanding warrants			19,584	
Miscellaneous				
Interest Receipts				
Current deposits		84	128	
Other sources				
All Other Receipts				
Sale of real property	578		1,815	
Refund receipts			470	
Sp. ass'mts during year				
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 12,901	$ 13,001	$ 22,198	$ 13,268
General offices	905	63	388	
Municipal industries	63,042	9,129	3,715	6,708
From debt obligations	2,662		29,584	
Interest receipts		84	128	
All other receipts	578		2,285	
Total receipts	**$ 80,178**	**$ 22,277**	**$ 58,298**	**$ 19,976**
Cash on hd. beginning yr.	4,268	2,297	2,405	14,977
Grand total	**$ 84,446**	**$ 24,574**	**$ 60,703**	**$ 34,953**

TRANSACTIONS OF CITIES, GRADED BY POPULATION

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

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Storm Lake Population 3,151	Jefferson Population 3,103	Manchester Population 3,102	Pella Population 3,096
Taxes, Licenses and Fines				
Gen. levy, city government	$ 16,861	$ 10,755	$ 18,360	$ 34,265
Ind. div., city government	2,666	2,154	2,137	----
Franchise taxes	----	----	----	----
Poll taxs	----	33	175	252
Special assessments	----	----	----	158
Mulct tax and saloon license	----	----	----	----
Other business licenses	----	317	418	435
Dog license	----	----	22	----
Departmental permits	40	----	----	----
Police ct. fines and forfeits	----	321	133	328
County road fund	668	879	----	----
Gifts, individuals or corp.	----	----	----	----
General Offices				
Executive offices	----	----	----	----
Law offices	----	----	----	----
Elections	----	----	----	----
Municipal property	----	----	----	----
Courts	----	----	----	----
Police department	----	----	----	----
Fire department	----	----	----	----
Department of inspection	----	----	----	----
Pounds	----	----	----	----
Health department	----	----	----	----
Sewers and sewage disposal	18	----	60	----
Refuse disposal	----	----	----	----
Miscellaneous	22	----	180	----
General street services	----	----	----	56
Bridges (other than toll)	----	----	----	----
Libraries	----	1,440	----	----
Parks	70	282	----	----
Baths and bathing beaches	----	----	----	----
Municipal Industries				
Water works	6,181	6,674	5,004	4,652
Electric light works	----	2,515	----	18,412
Gas works	----	----	----	----
Markets and public scales	----	----	----	----
Docks, wharves and land'gs	----	----	----	----
Cemeteries	----	----	----	----
Miscellaneous	----	2,478	----	200
From Debt Obligations				
General bonds	8,021	----	----	----
Municipal industry bonds	----	----	----	----
Special assessments	----	----	----	9,000
Temporary loans, etc.	----	----	----	----
Outstanding warrants	2,876	----	109	----
Miscellaneous	1,060	----	665	----
Interest Receipts				
Current deposits	77	----	157	468
Other sources	----	----	----	----
All Other Receipts				
Sale of real property	----	----	----	----
Refund receipts	1,596	----	----	----
Sp. assessm'ts during year	2,307	----	----	----
From private trust accts.	----	----	----	----
Recapitulation				
Taxes, licenses and fines	$ 20,235	$ 14,459	$ 21,245	$ 35,438
General offices	110	1,722	240	56
Municipal industries	6,181	11,667	5,004	23,264
From debt obligations	11,957	----	774	9,000
Interest receipts	77	----	157	468
All other receipts	3,903	----	----	----
Total receipts	$ 42,463	$ 27,848	$ 27,420	$ 68,226
Cash on hd. beginning yr.	3,561	5,090	9,863	17,683
Grand total	$ 46,024	$ 32,938	$ 37,283	$ 85,909

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Storm Lake Population 3,151	Jefferson Population 3,103	Manchester Population 3,102	Pella Population 3,096
General Government				
Mayor's office	$ 69	$ 75	$ 50	$ 300
City council	372	250	128	190
City clerk and auditor	283	107	1,160	300
City treasurer	248	14	300	100
City solicitor		50		156
Other attorneys	25	201		
City assessor				
Engineer's office		162	180	
Collection of taxes				
Audits and examinations				
Elections	88	75	67	114
City hall		295	18	101
Courts				
Miscellaneous	1,727	1		
Protection of Life and Prop.				
Police department	897	638	1,243	741
Fire department	1,991	209	801	1,909
Inspection and pounds				
Police & fire alarm systems		16		
Miscellaneous		18	16	
Health Dept. & Sanitation				
General expenditures	48		51	134
Quarantine and pest house				
Sewers and sewage disposal	1,104	100	231	1,330
Refuse disposal		75		50
Miscellaneous		487	5	
Highways				
General administration			999	400
General street expenditures	13,987	2,947	4,043	1,799
Paving and curbing			97	
Sidewalks and crossings	684	22	309	554
Bridges (other than toll)				
Snow removal		21	1	
Street lighting			3,494	1,500
Street sprinkling & cleaning			683	842
Miscellaneous	436	659		
Recreation, Libraries & Mis.				
General administration		121		174
Libraries		1,440		
Gen. park and garden exp.		44		
Miscellaneous		530	1,049	406
Municipal Industries				
Water works	10,528	4,974	8,570	13,753
Electric light works		1		13,112
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories				
Miscellaneous				788
Payments on Public Debt				
General and municipal bonds	8,048	1,000	8,940	10,500
Interest		1,141	857	
Sp. assess'ts and out. war.	2,481	2,247	1,067	9,302
Refund, transfers, etc.		311	2,137	6,944
Recapitulation				
General government	$ 2,812	$ 1,230	$ 1,903	$ 1,255
Protection of life and prop.	2,888	881	2,060	2,650
Health dept. and sanitation	1,152	662	287	1,514
Highways, recreation, etc.	15,107	9,230	10,675	5,675
Municipal industries	10,528	4,975	8,570	27,653
Payments on public debt	10,529	4,699	8,001	28,746
Total payments	$ 43,016	$ 21,677	$ 31,496	$ 67,493
Cash on hd. close of yr.	3,008	11,261	5,787	18,416
Grand total	$ 46,024	$ 32,938	$ 37,283	85,909

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Valley Junction Population 3,026	Hampton Population 3,025	Winterset Population 2,860	Harlan Population 2,825
Taxes, Licenses and Fines				
Gen. levy, city government	$ 3,741	$ 7,512	$ 20,022	$ 5,380
Ind. div., city government	9,485	9,986		9,038
Franchise taxes				
Poll taxes		535		265
Special assessments		3,755	349	7,382
Mulct tax and saloon license				
Other business licenses	647	780		391
Dog license		110		32
Departmental permits	384	50	643	233
Police ct. fines & forfeits	59	808		22
County road fund				143
Gifts, individuals or corp.	25			
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property				
Courts				
Police department				
Fire department				
Department of inspection	210			
Pounds				
Health department				
Sewers and sewage disposal				35
Refuse disposal			377	
Miscellaneous		25		16
General street services		293		
Bridges (other than toll)				
Libraries		81		
Parks			310	75
Baths and bathing beaches				
Municipal Industries				
Water works	6,912	4,811	1,516	7,625
Electric light works			16,584	23,547
Gas works				
Markets and public scales				
Docks, wharves & landings				
Cemeteries			15	
Miscellaneous				
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments	12,500			
Temporary loans, etc.				
Outstanding warrants	3,866	20,928		2,746
Miscellaneous				
Interest Receipts				
Current deposits	171		13	187
Other sources				
All Other Receipts				
Sale of real property	503			
Refund receipts	16			400
Sp. ass'mts made during yr.	17,347			
From private trust accounts	44			
Recapitulation				
Taxes, licenses and fines	$ 14,341	$ 23,336	$ 21,014	$ 22,886
General offices	210	399	687	126
Municipal industries	6,912	4,811	18,115	31,222
From debt obligations	16,366	20,928		2,746
Interest receipts	171		13	187
All other receipts	17,910			400
Total receipts	**$ 55,910**	**$ 49,474**	**$ 39,829**	**$ 57,567**
Cash on hd. beginning yr.	6,897		10,878	7,643
Grand total	**$ 62,807**	**$ 49,474**	**$ 50,707**	**$ 65,210**

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Valley Junction Population 3,026	Hampton Population 3,025	Winterset Population 2,860	Harlan Population 2,825
General Government				
Mayor's office	$ 103	$ 248	$ 205	$ 195
City council	306	206	104	551
City Clerk and auditor	328	344	482	300
City treasurer		1	75	75
City solicitor	204	162	145	50
Other attorneys	200		370	394
City assessor				
Engineer's office		312	39	
Collection of taxes		87		
Audits and examinations		59		
Elections	125	85	8	22
City hall	126			70
Courts			135	
Miscellaneous	45	107	210	230
Protection of Life and Prop.				
Police department	725	1,026	1,028	926
Fire department	2,235	409	1,713	636
Inspection and pounds	2			
Police & fire alarm systems	175	43		
Miscellaneous	190		60	29
Health Dept. & Sanitation				
General expenditures	79		67	
Quarantine and pest house				
Sewers and sewage disposal	13,296	630	894	
Refuse disposal	60		50	
Miscellaneous				86
Highways				
General administration	11	1,147	887	1,278
General street expenditures	1,488	4,856	2,103	6,114
Paving and curbing	17,456			
Sidewalks and crossings	503	260		1,393
Bridges (other than toll)		389	63	
Snow removal		150	11	
Street lighting	1,523	2,951	224	1,669
St. sprinkling and cleaning		127	220	
Miscellaneous	201			
Recreation, Libraries & Mis.				
General alministration			150	
Libraries		1,778	1,412	
Gen. park and garden exp.	21	123	204	
Miscellaneous	105	649	154	394
Municipal Industries				
Water works	5,946	4,671	2,105	9,727
Electric light works			14,131	20,754
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories				
Miscellaneous			314	
Payments on Public Debt				
General and municipal bonds			5,340	
Interest	1,850	2,266	1,739	899
Sp. ass'mts & out. war.	4,495	26,380	5,783	7,158
Refund, transfers, etc.	2,054	8		1,800
Recapitulation				
General government	$ 1,437	$ 1,611	$ 1,773	$ 1,887
Protection of life and prop.	3,327	1,478	2,801	1,561
Health dept. and sanitation	13,435	630	1,011	86
Highways, recreation, etc.	21,308	12,430	5,428	10,848
Municipal industries	5,946	4,671	16,550	30,481
Payments on public debt	8,399	28,654	12,862	9,857
Total payments	$ 53,852	$ 49,474	$ 40,425	$ 54,720
Cash on hd. close of year	8,955		10,282	10,490
Grand total	$ 62,807	$ 49,474	$ 50,707	$ 65,210

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Osage Population 2,779	Clear Lake Population 2,741	Eldora Population 2,720	Osceola Population 2,714
Taxes, Licenses and Fines				
Gen. levy, city government	$ 7,128	$ 4,791	$ 24,373	$ 18,403
Ind. div., city government	8,328	15,528	----------	----------
Franchise taxes	----------	----------	----------	----------
Poll taxes	224	402	----------	----------
Special assessments	----------	137	----------	----------
Mulct tax and saloon license	----------	----------	----------	----------
Other business licenses	255	823	250	167
Dog license	----------	----------	----------	26
Departmental permits	----------	466	----------	47
Police ct. fines and forfeits	108	152	----------	960
County road fund	439	----------	----------	----------
Gifts, individuals or corp.	----------	----------	----------	----------
General Offices				
Executive offices	----------	----------	----------	----------
Law offices	----------	----------	----------	----------
Elections	----------	----------	----------	----------
Municipal property	----------	----------	----------	----------
Courts	----------	----------	----------	----------
Police department	----------	----------	----------	----------
Fire department	128	----------	----------	----------
Department of inspection	----------	259	----------	----------
Pounds	----------	----------	----------	----------
Health department	----------	----------	----------	----------
Sewers and sewage disposal	----------	58	694	----------
Refuse disposal	----------	----------	----------	----------
Miscellaneous	----------	252	1,348	----------
General street services	28	30	----------	61
Bridges (other than toll)	----------	----------	----------	----------
Libraries	324	----------	391	----------
Parks	----------	----------	----------	----------
Baths and bathing beaches	----------	----------	----------	----------
Municipal Industries				
Water works	4,320	4,095	5,556	1,564
Electric light works	----------	----------	----------	----------
Gas works	----------	----------	----------	----------
Markets and public scales	----------	----------	----------	----------
Docks, wharves & landings	----------	----------	----------	----------
Cemeteries	340	340	----------	611
Miscellaneous	----------	----------	----------	208
From Debt Obligations				
General bonds	----------	----------	----------	----------
Municipal industry bonds	----------	----------	----------	6,654
Special assessments	----------	----------	----------	----------
Temporary loans, etc.	----------	----------	----------	----------
Outstanding warrants	4,088	14,823	----------	5
Miscellaneous	----------	----------	----------	182
Interest Receipts				
Current deposits	139	----------	----------	108
Other sources	----------	----------	----------	----------
All Other Receipts				
Sale of real property	----------	----------	----------	----------
Refund receipts	----------	----------	----------	----------
Sp. ass'mts during year	----------	----------	----------	----------
From private trust accts.	----------	----------	----------	----------
Recapitulation				
Taxes, licenses and fines	$ 16,482	$ 22,299	$ 24,623	$ 19,603
General offices	480	599	2,433	61
Municipal industries	4,660	4,435	5,556	2,323
From debt obligations	4,088	14,823	----------	6,211
Interest receipts	139	----------	----------	108
All other receipts	----------	----------	----------	----------
Total receipts	$ 25,849	$ 42,156	$ 32,612	$ 28,306
Cash on hd. beginning yr.	7,087	4,434	5,777	3,505
Grand total	$ 32,936	$ 46,590	$ 38,389	$ 31,811

TRANSACTIONS OF CITIES, GRADED BY POPULATION

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

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Mystic Population 2,695	Nevada Population 2,686	New Hampton Population 2,664	Emmetsburg Population 2,647
Taxes, Licenses and Fines				
Gen. levy, city government	$ 3,295	$ 3,956	$ 1,924	$ 4,606
Ind. div., city government		10,647	2,090	
Franchise taxes	136			
Poll taxes	107	711	145	197
Special assessments			1,625	7
Mulct tax and saloon license			3,000	
Other business licenses	802	689	395	664
Dog license	22			50
Departmental permits			45	
Police ct. fines and forfeits	519	277	181	50
County road fund			924	259
Gifts, individuals or corp.	10			5,990
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property				
Courts				
Police department		24		
Fire department				216
Department of inspection		71		
Pounds				
Health department				
Sewers and sewage disposal		15		2,145
Refuse disposal				
Miscellaneous				255
General street services		171		1,371
Bridges (other than toll)				
Libraries		654		1,389
Parks				246
Baths and bathing beaches				
Municipal Industries				
Water works		3,339	6,699	5,231
Electric light works			21,182	1,704
Gas works				
Markets and public scales				
Docks, wharves & landings				
Cemeteries		270		
Miscellaneous				15
From Debt Obligations				
General bonds		15,000		
Municipal industry bonds				
Special assessments				
Temporary loans, etc.		1,000		3,146
Outstanding warrants		1,707	13,592	8,069
Miscellaneous		1,725		
Interest Receipts				
Current deposits		376	59	462
Other sources		115		
[illegible] Receipts				
Sale of real property				
Refund receipts				
Sp. ass'mts during year				
From private trust accts.				
[illegible]				
Taxes, licenses and fines	$ 4,891	$ 16,280	$ 10,329	$ 11,823
General offices		935		5,622
Municipal industries		3,609	27,881	6,950
From debt obligations		19,432	13,592	11,215
Interest receipts		491	59	462
All other receipts				
Total receipts	$ 4,891	$ 40,747	$ 51,861	$ 36,072
Cash on hd. beginning yr.	1,200	6,144	7,764	1,903
Grand total	$ 6,091	$ 46,891	$ 59,625	$ 37,975

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Mystic Population 2,695	Nevada Population 2,686	New Hampton Population 2,664	Emmetsburg Population 2,647
General Government				
Mayor's office	$ 90	$ 100	$ 50	$ 2
City council	66	218	127	156
City clerk and auditor	102	290	330	265
City treasurer	40	----	50	30
City solicitor	100	253	50	202
Other attorneys	----	100	----	30
City assessor	----	----	----	----
Engineer's office	----	----	----	----
Collection of taxes	----	----	----	----
Audits and examinations	----	----	50	15
Elections	90	86	70	76
City hall	159	76	95	559
Courts	235	----	38	----
Miscellaneous	----	----	----	----
Protection of Life and Prop.				
Police department	735	1,309	960	759
Fire department	13	343	215	549
Inspection and pounds	----	----	----	----
Police & fire alarm systems	----	----	----	----
Miscellaneous	----	87	----	----
Health Dept. & Sanitation				
General expenditures	13	84	----	----
Quarantine and pest house	----	5	----	----
Sewers and sewage disposal	----	181	575	844
Refuse disposal	----	----	----	----
Miscellaneous	13	348	----	----
Highways				
General administration	----	868	----	426
General street expenditures	1,062	3,121	1,902	5,822
Paving and curbing	----	----	----	5,022
Sidewalks and crossings	113	----	576	1,487
Bridges (other than toll)	435	----	----	----
Snow removal	----	----	50	----
Street lighting	722	1,984	----	1,906
St. sprinkling and cleaning	176	520	650	----
Miscellaneous	----	----	20	----
Recreation, Libraries & Mis.				
General administration	----	----	----	1,006
Libraries	----	1,780	1,313	1,507
Gen. park and garden exp.	----	95	----	----
Miscellaneous	14	284	299	627
Municipal Industries				
Water works	----	10,473	4,070	7,909
Electric light works	----	----	14,314	----
Gas works	----	----	----	----
Markets and public scales	----	----	----	----
Docks, wharves, etc.	----	----	----	----
Cemeteries and crematories	73	1,445	----	----
Miscellaneous	----	----	----	----
Payments on Public Debt				
General and municipal bonds	----	3,200	----	500
Interest	----	3,923	2,054	1,343
Sp. ass'mts & out. war.	400	3,984	25,996	2,278
Refund transfers, etc.	----	----	----	16
Recapitulation				
General government	$ 882	$ 1,123	$ 860	$ 1,335
Prot. of life and property	748	1,829	1,175	1,308
Health dept. and sanitation	31	618	575	844
Highways, recreation, etc.	2,522	8,652	4,720	17,803
Municipal industries	73	11,918	18,384	7,909
Payments on public debt	400	11,017	28,050	4,137
Total payments	$ 4,656	$ 35,157	$ 53,764	$ 32,526
Cash on hd. close of year	1,435	11,734	5,861	5,449
Grand total	$ 6,091	$ 46,891	$ 59,625	$ 37,975

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

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

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Tama Population 2,621	Colfax Population 2,607	Clarion Population 2,553	Sac City Population 2,551
General Government				
Mayor's office	$ 50	$ 50	$ 101	$ 186
City council	133	258	166	219
City clerk and auditor	175	253	112	76
City treasurer	90			25
City solicitor	100	134	100	194
Other attorneys	240			
City assessor				
Engineer's office	606		700	358
Collection of taxes		51		
Audits and examinations	67	15		37
Elections				68
City hall	294	204	285	1,412
Courts				
Miscellaneous		10	293	66
Protection of Life and Prop.				
Police department	780	1,212	660	443
Fire department	135	81	120	88
Inspection and pounds				
Police & fire alarm systems			38	
Miscellaneous		22	31	
Health Dept. & Sanitation				
General expenditures	27	11	1	
Quarantine and pest house		6	4	
Sewers and sewage disposal			2,569	709
Refuse disposal				162
Miscellaneous		69		
Highways				
General administration	1,166	368		488
General street expenditures	3,200	916	4,089	3,981
Paving and curbing				
Sidewalks and crossings	220	738	182	1,635
Bridges (other than toll)	200			
Snow removal	33		64	4
Street lighting	2,866	2,128	1,673	2,282
St. sprinkling and cleaning	695	1,143		692
Miscellaneous		260		1,285
Recreation, Libraries & Mis.				
General administration			1,066	
Libraries	931		1,235	442
Gen. park and garden exp.	23			
Miscellaneous	687	191	461	411
Municipal Industries				
Water works	5,009	8,847	3,974	5,456
Electric light works	106			
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories	100			
Miscellaneous				
Payments on Public Debt				
General and municipal bonds	1,676	500	9,000	8,500
Interest	1,116	1,415	846	1,266
Sp. ass'mts & out. war.		6,949	1,365	
Refund, transfers, etc.		1,615	230	1
Recapitulation				
General government	$ 1,795	$ 975	$ 1,757	$ 2,641
Protection of life and prop.	915	1,315	849	531
Health dept. and sanitation	27	86	2,574	871
Highways, recreation, etc.	10,021	5,744	8,770	11,220
Municipal industries	5,215	8,848	3,974	5,456
Payments on public debt	2,792	10,479	11,441	9,767
Total payments	$ 20,765	$ 27,447	$ 29,365	$ 30,486
Cash on hd. close of year	1,196	3,978	12,101	3,346
Grand total	$ 21,961	$ 31,425	$ 41,466	$ 33,832

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

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

TRANSACTIONS OF CITIES, GRADED BY POPULATION

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

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

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

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Tipton Population 2,176	Waukon Population 2,168	Monticello Population 2,159	Seymour Population 2,146
General Government				
Mayor's office	$ 100	$ 160	$ 130	$ 72
City council	180	167	122	67
City clerk and auditor	322	341	300	246
City treasurer	64			50
City solicitor		153	187	37
Other attorneys				400
City assessor				
Engineer's office			200	
Collection of taxes		24		
Audits and examinations	35			
Elections	90	2	79	78
City hall	459	1,324		
Courts				
Miscellaneous			193	137
Protection of Life and Prop.				
Police department	2,227	596	1,044	746
Fire department	76	216	1,368	39
Inspection and pounds		45		
Police & fire alarm systems		22	87	
Miscellaneous	9	83		
Health Dept. & Sanitation				
General expenditures		141		
Quarantine and pest house				
Sewers and sewage disposal	733	226	981	
Refuse disposal		26	30	
Miscellaneous				
Highways				
General administration		904	779	419
General street expenditures	4,949	2,388	1,451	1,994
Paving and curbing		82	16	
Sidewalks and crossings	820	1,642	653	
Bridges (other than toll)		19		
Snow removal		10	73	
Street lighting	2,159	2,409	1,781	
St. sprinkling and cleaning		1,028	150	
Miscellaneous				
Recreation, Libraries & Mis.				
General administration			80	
Libraries	2,569	176	1,601	
Gen. park and garden exp.		44	554	143
Miscellaneous	435	697	876	199
Municipal Industries				
Water works	4,052	9,950	5,367	623
Electric light works	27,151			12,379
Gas works				
Markets and public scales	570		281	
Docks, wharves, etc.				
Cemeteries and crematories			1,170	251
Miscellaneous				
Payments on Public Debt				
Gen. and municipal bonds	1,000	3,750	3,413	1,500
Interest	880	763	1,537	2,485
Sp. assess'ts and out. war.		5,223	2,299	689
Refund. transfers, etc.		206	3,420	
Recapitulation				
General government	1,250	2,171	1,211	1,087
Protection of life and prop.	2,312	962	2,499	785
Health dept. and sanitation	732	393	1,011	
Highways, recreation, etc.	10,932	9,399	8,014	2,756
Municipal industries	31,773	9,950	6,818	13,253
Payments on public debt	1,880	9,942	10,669	4,674
Total payments	$ 48,880	$ 32,817	$ 30,222	$ 22,555
Cash on hd. close of yr.	8,659	2,584	4,351	7,963
Grand total	$ 57,539	$ 35,401	$ 34,573	$ 30,518

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1916	Villisca Population 2,132	Sigourney Population 2,109	Ida Grove Population 2,090	Hawarden Population 2,045
Taxes, Licenses and Fines				
Gen. levy, city government			6,922	10,484
Ind. div., city government	10,491	15,467		835
Franchise taxes				
Poll taxes	5	30	42	468
Special assessments				
Mulct tax and saloon license		255	1,800	
Other business licenses	532		322	303
Dog license	56			6
Departmental permits	20			27
Police ct. fines and forfeits	106	124	200	595
County road fund				
Gifts, individuals or corp.			932	36
General Offices				
Executive offices				
Law offices				
Elections	2			
Municipal property	5		314	
Courts				
Police department				
Fire department			65	
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal		172		
Refuse disposal				
Miscellaneous	9			
General street services	1			10
Bridges (other than toll)	4			172
Libraries				20
Parks	5			
Baths and bathing beaches				
Municipal Industries				
Water works	2,228	3,491	2,747	2,413
Electric light works				15,205
Gas works				
Markets and public scales	251			
Docks, wharves & landings				
Cemeteries	854			1,159
Miscellaneous	28		38	
From Debt Obligations				
General bonds				
Municipal industry bonds			5,000	
Special assessments				
Temporary loans, etc.	750			
Outstanding warrants	268	7,190	1,000	
Miscellaneous				
Interest Receipts				
Current deposits	15	94	89	180
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts				
Sp. assess'ts during year			947	
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	$ 11,210	$ 15,876	$ 10,218	$ 12,754
General offices	26	172	379	182
Municipal industries	3,361	3,491	2,779	18,777
From debt obligations	1,018	7,190	6,000	
Interest receipts	15	94	89	180
All other receipts			947	
Total receipts	**$ 15,630**	**$ 26,823**	**$ 20,412**	**$ 31,893**
Cash on hd. beginning yr.	295	3,337	4,547	6,402
Grand total	**$ 15,925**	**$ 30,160**	**$ 24,959**	**$ 38,295**

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Villisca Population 2,132	Sigourney Population 2,109	Ida Grove Population 2,090	Hawarden Population 2,045
General Government				
Mayor's office	$ 249	$ 260	$ 144	$ 100
City council	73	300	152	125
City clerk and auditor	324	252	344	150
City treasurer	122	152	60	50
City solicitor			100	372
Other attorneys		50		
City assessor				
Engineer's office	232	93	213	
Collection of taxes				
Audits and examinations				
Elections			20	102
City hall	68		284	333
Courts	44			
Miscellaneous	45		103	
Protection of Life and Prop.				
Police department	912	984	1,254	978
Fire department	415		63	176
Inspection and pounds				
Police & fire alarm systems				
Miscellaneous	23		1	
Health Dept. & Sanitation				
General expenditures	113	96	100	25
Quarantine and pest house				
Sewers and sewage disposal	214		1,788	119
Refuse disposal				
Miscellaneous				
Highways				
General administration	574	5,617	2,853	1,814
General street expenditures	1,273	1,942		1,232
Paving and curbing				109
Sidewalks and crossings	115	232		299
Bridges (other than toll)				232
Snow removal	1			49
Street lighting	2,075	1,756	3,549	
St. sprinkling and cleaning	417			22
Miscellaneous			107	
Recreation, Libraries & Mis.				
General administration				28
Libraries	779	1,057		856
Gen. park and garden exp.	164		42	29
Miscellaneous	251	128	399	442
Municipal Industries				
Water works	2,242	9,696	4,554	
Electric light works				17,360
Gas works				
Markets and public scales	332			
Docks, wharves, etc.				
Cemeteries and crematories	843			933
Miscellaneous	5			
Payments on Public Debt				
Gen. and municipal bonds		1,000		1,000
Interest	1,120	2,715	290	357
Sp. assess'ts and out. war.	2,411		1,000	
Refund, transfers, etc.			986	23
Recapitulation				
General government	$ 1,157	$ 1,107	$ 1,420	$ 1,232
Protection of life and prop.	1,350	984	1,318	1,163
Health dept. and sanitation	327	96	1,888	144
Highways, recreation, etc.	5,649	10,732	6,950	5,112
Municipal industries	3,422	9,696	4,554	18,293
Payments on public debt	3,531	3,715	2,276	1,380
Total payments	**$ 15,436**	**$ 26,330**	**$ 18,406**	**$ 27,324**
Cash. on hd. close of yr.	489	3,830	6,553	10,971
Grand total	**$ 15,925**	**$ 30,160**	**$ 24,959**	**$ 38,295**

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

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

TRANSACTIONS OF CITIES, GRADED BY POPULATION

PAYMENTS Year Ending March 31, 1916	Marengo Population 2,037	Rock Rapids Population 2,031	Eldon Population 2,030	Bedford Population 1,950
General Government				
Mayor's office	$ 69	$ 50	$ 120	$ 47
City council	86	101	250	251
City clerk and auditor	94	150	100	132
City treasurer	85	75	50	100
City solicitor	25	200	100	376
Other attorneys	152			60
City assessor				
Engineer's office				
Collection of taxes				
Audits and examinations	201			
Elections		12	70	78
City hall	109			174
Courts				
Miscellaneous				10
Protection of Life and Prop.				
Police department	787	1,334	607	531
Fire department	97	174		156
Inspection and pounds				
Police & fire alarm systems				
Miscellaneous	30	23		45
Health Dept. & Sanitation				
General expenditures		4	34	63
Quarantine and pest house		21		
Sewers and sewage disposal		49		56
Refuse disposal	1	6		
Miscellaneous				
Highways				
General administration	440	935		1,174
General street expenditures	1,197	2,862	1,211	2,772
Paving and curbing				
Sidewalks and crossings	331	819	157	352
Bridges (other than toll)		106		
Snow removal		26		
Street lighting	1,821			1,495
St. sprinkling and cleaning		1,109		
Miscellaneous		153		
Recreation, Libraries & Misc.				
General administration		328		
Libraries	1,116	546	419	
Gen. park and garden exp.		444		
Miscellaneous	70	335	187	3,132
Municipal Industries				
Water works	1,328	18,638		648
Electric light works		13,527	7,810	
Gas works				
Markets and public scales		555		3
Docks, wharves, etc.				
Cemeteries and crematories		212	80	110
Miscellaneous			36	
Payments on Public Debt				
Gen. and municipal bonds	2,783			
Interest	752	584	514	3,139
Sp. assess'ts and out. war.	1,657		2,183	2,240
Refund, transfers, etc.				23
Recapitulation				
General government	$ 821	$ 588	$ 690	$ 1,228
Protection of life and prop.	914	1,531	607	732
Health dept. and sanitation	1	80	34	119
Highways, recreation, etc.	4,975	7,663	1,974	8,925
Municipal industries	1,328	32,932	7,926	761
Payments on public debt	5,192	584	2,697	5,402
Total payments	$ 13,231	$ 43,378	$ 13,928	$ 17,167
Cash on hd. close of yr.	3,550	3,004	961	8,597
Grand total	$ 16,781	$ 46,382	$ 14,889	$ 25,764

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

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

TRANSACTIONS OF CITIES, GRADED BY POPULATION

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

RECEIPTS Year Ending March 31, 1916	Total
Taxes, Licenses and Fines	
General levy, city government	$ 5,254,701
Independent divisions, city government	879,760
Franchise taxes	64,728
Poll taxes	68,856
Special assessments	329,064
Mulct tax and saloon license	401,337
Other business licenses	147,758
Dog license	15,221
Departmental permits	27,554
Police court fines and forfeits	118,452
County road fund	53,247
Gifts, individuals or corporations	17,909
General Offices	
Executive offices	4,459
Law offices	9,630
Elections	9,115
Municipal property	11,023
Courts	1,370
Police department	9,450
Fire department	12,090
Department of inspection	35,564
Pounds	769
Health department	1,697
Sewers and sewage disposal	27,814
Refuse disposal	2,349
Miscellaneous	40,650
General street services	122,559
Bridges (other than toll)	27,558
Libraries	12,024
Parks	9,206
Baths and bathing beaches	6,589
Municipal Industries	
Water works	1,166,093
Electric light works	630,222
Gas works	13,619
Markets and public scales	18,702
Docks, wharves and landings	13,247
Cemeteries	60,735
Miscellaneous	8,993
From Debt Obligations	
General bonds	1,288,256
Municipal industry bonds	233,396
Special assessments	291,485
Temporary loans, etc.	118,035
Outstanding warrants	822,342
Miscellaneous	34,745
Interest Receipts	
Current deposits	45,264
Other sources	9,119
All Other Receipts	
Sale of real property	14,465
Refund receipts	32,848
Special assessments made during the year	1,684,624
From private trust accounts	178,365

Recapitulation	
Taxes, licenses and fines	$ 7,378,587
General offices	343,916
Municipal industries	1,911,611
From debt obligations	2,788,259
Interest receipts	54,383
All other receipts	1,910,302
Total receipts	**$ 14,387,058**
Cash on hand beginning of year	2,376,497
Grand total	**$ 16,763,555**

101 CITIES—RECEIPTS AND DISBURSEMENTS

PAYMENTS Year Ending March 31, 1916	Total
General Government	
Mayor's office	$ 59,018
City council	85,835
City clerk and auditor	104,990
City treasurer	31,013
City solicitor	62,328
Other attorneys	11,774
City assessor	10,396
Engineer's office	141,101
Collection of taxes	11,036
Audits and examinations	5,004
Elections	31,730
City hall	243,907
Courts	25,400
Miscellaneous	49,144
Protection of Life and Prop.	
Police department	597,720
Fire department	896,350
Inspection and pounds	70,476
Police and fire alarm systems	15,312
Miscellaneous	7,298
Health Dept. & Sanitation	
General expenditures	46,501
Quarantine and pest house	8,021
Sewers and sewage disposal	591,182
Refuse disposal	64,805
Miscellaneous	10,792
Highways	
General administration	131,727
General street expenditures	882,101
Paving and curbing	1,594,471
Sidewalks and crossings	158,016
Bridges (other than toll)	160,803
Snow removal	7,887
Street lighting	630,470
Street sprinkling and cleaning	242,545
Miscellaneous	26,525
Recreation, Libraries & Misc.	
General administration	98,804
Libraries	242,158
General park and garden expense	151,132
Miscellaneous	248,637
Municipal Industries	
Water works	1,270,327
Electric light works	638,005
Gas works	13,586
Markets and public scales	25,016
Docks, wharves, etc.	50,257
Cemeteries and crematories	79,892
Miscellaneous	3,866
Payments on Public Debt	
General and municipal bonds	1,388,718
Interest	701,584
Special assessments	1,435,791
Refund, transfers, etc.	428,460
Recapitulation	
General government	$ 872,646
Protection of life and property	1,587,150
Health department and sanitation	721,301
Highways, recreation, etc.	4,575,276
Municipal industries	2,080,937
Payments on public debt	3,954,953
Total payments	**$ 13,792,263**
Cash on hand close of year	2,971,292
Grand total	**$ 16,763,555**

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

No. in order of population	CITY	Population	Actual property valuation	Total indebtedness	*Special fund debt	Net indebtedness	Percentage of net indebtedness to actual prop. valuation
	Grand total	**858,829**	**$ 730,204,964**	**$16,461,845**	**$ 3,242,066**	**$13,219,779**	**1.81**
1	Des Moines	105,652	$ 129,089,841	$ 1,986,682	$ 611,790	$ 1,374,892	1.06
2	Sioux City	61,774	55,699,937	1,281,742		1,281,742	2.35
3	Davenport	48,483	50,573,080	592,500	183,000	409,500	0.81
4	Dubuque	41,795	32,506,813	1,511,771	441,049	1,070,722	3.29
5	Cedar Rapids	40,667	39,708,034	897,845	195,000	702,845	1.77
6	Waterloo	33,097	29,303,461	1,181,094	157,500	1,023,594	3.49
7	Council Bluffs	31,354	19,862,372	976,410	75,000	901,410	4.54
8	Clinton	26,091	16,273,210	308,829	175,464	133,365	0.82
9	Burlington	24,261	21,079,014	513,825	91,500	422,325	2.00
10	Ottumwa	22,437	14,267,720	505,253		505,253	3.54
11	Fort Dodge	19,373	14,858,080	340,000	91,000	249,000	1.69
12	Mason City	17,152	14,261,900	426,968	259,323	167,663	1.17
13	Marshalltown	16,065	9,554,231	122,000		122,000	1.27
14	Muscatine	15,875	11,016,789	175,000		175,000	1.69
15	Keokuk	15,239	15,087,492	259,257		259,257	1.72
16	Boone	12,253	6,357,579	263,223		263,223	4.14
17	Iowa City	12,033	10,868,068	573,260	137,192	436,068	4.01
18	Oskaloosa	10,485	8,811,853	159,788	61,708	97,980	1.11
19	Fort Madison	9,796	4,964,512	121,040		121,040	2.44
20	Centerville	7,803	4,023,762	40,000		40,000	0.99
21	Creston	7,572	3,691,612	80,942	56,202	24,739	0.69
22	Oelwein	7,137	3,475,257	95,720	43,391	52,329	1.51
23	Charles City	6,374	5,800,880	106,366	16,000	90,366	1.56
24	Cedar Falls	6,284	5,005,166	156,550	37,297	119,253	2.38
25	Fairfield	6,113	4,963,345	76,822	10,808	66,057	1.33
26	Webster City	5,834	4,868,776	68,622		68,622	1.41
27	Shenandoah	5,637	3,793,359	63,183		63,183	1.67
28	Clarinda	5,624	3,523,602	32,072		32,072	0.91
29	Cherokee	5,624	3,494,096	111,861	70,162	41,699	1.19
30	Red Oak	5,601	4,352,137	24,183		24,183	0.55
31	Perry	5,455	2,364,640	141,957	62,111	79,846	2.37
32	Charlton	5,235	3,557,882	105,552		105,552	2.97
33	Newton	5,165	5,260,017	116,863		116,863	2.22
34	Albia	5,138	3,134,165	67,000		67,000	2.13
35	Ames	5,091	4,528,754	149,036	46,500	102,536	2.26
36	Le Mars	5,070	2,922,108	20,121		20,121	0.68
37	Grinnell	5,061	5,327,264	100,187	24,000	76,187	1.43
38	Atlantic	5,039	4,055,968	63,043		63,043	1.55
39	Marion	4,675	3,233,420	144,682	117,036	27,646	0.85
40	Washington	4,544	5,633,731	34,000		34,000	0.60
41	Glenwood	4,343	1,274,417	45,000		45,000	3.52
42	Spencer	4,176	2,989,552	28,500	3,000	25,500	0.85
43	Estherville	4,123	2,687,520	92,912		92,512	3.44
44	Mount Pleasant	4,089	3,842,272	49,961	1,000	48,961	1.27
45	Vinton	4,053	1,631,117	30,000		30,000	1.83
46	Eagle Grove	4,038	2,234,511	35,786	5,917	29,869	1.33
47	Carroll	4,031	2,480,680	64,379		64,379	2.59
48	Decorah	4,021	3,037,860	28,305		28,305	0.91
49	Maquoketa	3,776	3,394,964	8,500		8,500	0.21
50	Missouri Valley	3,764	1,888,544	26,051	2,684	23,187	1.22
51	Knoxville	3,741	2,926,265	123,387		123,387	4.22
52	Iowa Falls	3,716	3,602,946	36,100		36,100	1.00
53	Independence	3,683	3,797,100				0.00

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

No. in order of population	CITY	Population	Actual property valuation	Total indebtedness	*Special fund debt	Net indebtedness	Percentage of net indebtedness to actual prop. valuation
54	Belle Plaine	3,668	2,249,560	64,013		64,013	2.84
55	Algona	3,593	2,475,659	52,235		52,235	2.11
56	Waverly	3,561	4,088,990	91,664	14,664	77,000	1.88
57	Indianola	3,495	4,181,298	72,685	30,685	42,000	1.00
58	Denison	3,455	2,280,325	111,851		111,851	4.91
59	Sheldon	3,323	1,783,508	14,000		14,000	0.79
60	Cresco	3,199	1,541,094	31,316		31,316	2.03
61	Anamosa	3,157	1,747,112	32,834		32,834	1.88
62	Storm Lake	3,151	3,363,396	41,876		41,876	1.25
63	Jefferson	3,103	4,720,580	14,000		14,000	0.29
64	Manchester	3,102	2,775,646	14,000		14,000	0.50
65	Pella	3,096	2,438,447	140,729	34,729	106,000	4.34
66	Valley Junction	3,026	1,602,430	141,789	79,400	62,381	3.89
67	Hampton	3,025	3,370,386				
68	Winterset	2,860	2,057,304	83,139		83,139	4.00
69	Harlan	2,825	2,571,111	24,101	5,659	18,442	0.71
70	Osage	2,779	4,154,433	10,088		10,088	0.24
71	Clear Lake	2,741	2,001,884	51,928		51,928	2.59
72	Eldora	2,720	1,357,792	44,563		44,563	3.28
73	Osceola	2,714	2,166,951	76,500	10,000	66,500	3.07
74	Mystic	2,695	686,060	1,200		1,200	0.18
75	Nevada	2,686	2,417,776	57,157	26,550	30,607	1.23
76	New Hampton	2,664	3,945,648	28,690		28,690	0.69
77	Emmetsburg	2,647	2,183,844	30,569		30,569	1.39
78	Tama	2,621	1,937,848	45,096		45,096	2.31
79	Colfax	2,607	1,247,143	24,058		24,058	1.90
80	Clarion	2,553	1,624,929	13,556		13,556	0.83
81	Sac City	2,521	2,347,260	22,126		22,126	0.94
82	Bloomfield	2,282	2,202,086	37,375		37,375	1.69
83	Lake City	2,224	1,139,986	18,288		18,288	1.60
84	Onawa	2,210	1,538,497	31,000		31,000	2.01
85	(a) Hamburg	2,204					
86	Leon	2,199	1,706,462	53,780		53,780	3.15
87	Tipton	2,176	1,709,552	40,500		40,500	2.37
88	Waukon	2,168	1,848,419	17,584		17,584	0.95
89	Monticello	2,159	2,250,965	32,727	10,250	22,477	0.99
90	Seymour	2,146	1,288,116	51,159		51,159	3.98
91	(a) Forest City	2,135					
92	Villisca	2,132	1,449,370	21,500	4,000	17,500	1.21
93	Sigourney	2,109	2,202,948	58,184	35,000	23,184	1.05
94	Ida Grove	2,090	1,587,916	10,900		10,900	0.69
95	(a) Audubon	2,084					
96	(a) Humboldt	2,061					
97	Hawarden	2,045	1,349,890	6,000		6,000	0.44
98	Marengo	2,037	1,717,270	12,175	6,774	5,401	0.31
99	Rock Rapids	2,031	2,114,410	10,772		10,772	0.51
100	Eldon	2,030	707,054	9,165		9,165	1.29
101	Bedford	1,950	1,975,299	62,389	8,721	53,668	2.72
102	Corning	1,884	1,970,409	17,285		17,285	0.89
103	Stuart	1,849	1,317,430	24,655		24,655	1.87
104	What Cheer	1,805	1,123,662	22,500		22,500	2.00
105	Toledo	1,721	1,695,194	24,014		24,014	1.41

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

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

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

No. in order of population	CITY	Date and Area of Incorporation; Population					Paymens, Receipts,	
		Date of Incorporation		Area	Population			
		First	Last	Square miles incorporated	Census 1915	Census 1910	Payments	Cash on hand at close of year
	Grand total	------	------	-------	858,829	749,368	$13,779,824	$ 2,971,292
1	Des Moines	1857	1891	54.46	105,652	86,368	$ 1,560,782	$ 279,112
2	Sioux City	1857	1874	42.	61,774	47,828	1,327,474	64,185
3	Davenport	1839	1851	8.	48,483	43,028	705,673	408,095
4	Dubuque	1837	1857	13.	41,795	38,494	1,123,377	210,916
5	Cedar Rapids	1856	1907	13.	40,667	32,811	600,736	109,675
6	Waterloo	1868	1906	13.51	33,097	26,693	377,648	109,240
7	Council Bluffs	1853	------	16.25	31,354	29,292	955,923	126,147
8	Clinton	1859	1881	10.	26,091	25,577	202,042	85,647
9	Burlington	1836	1845	10.50	24,261	24,324	433,349	10,289
10	Ottumwa	1868	1913	7.80	22,437	22,012	237,856	101,772
11	Fort Dodge	1869	------	4.60	19,372	15,543	414,768	132,048
12	Mason City	1870	1914	5.	17,152	11,230	609,124	164,179
13	Marshalltown	1863	1868	7.75	16,065	13,374	111,445	36,337
14	Muscatine	1836	1851	6.70	15,875	16,178	228,124	79,694
15	Keokuk	1848	1910	7.	15,239	14,008	252,732	4,280
16	Boone	1866	1868	4.98	12,253	10,347	214,182	14,049
17	Iowa City	1853	------	5.12	12,033	10,091	268,425	88,207
18	Oskaloosa	1853	1862	3.80	10,485	9,466	164,785	33,164
19	Fort Madison	1839	------	8.	9,796	8,900	87,314	15,173
20	Centerville	1855	1870	3.90	7,803	6,936	37,193	13,334
21	Creston	1871	------	5.	7,572	6,924	55,054	8,340
22	Oelwein	1888	1897	4.	7,137	6,028	97,592	15,543
23	Charles City	1860	1869	4.	6,374	5,892	81,394	16,983
24	Cedar Falls	1857	1865	4.	6,284	5,012	95,388	14,828
25	Fairfield	1847	1868	2.50	6,113	4,970	53,321	2,354
26	Webster City	1874	1915	12.	5,834	5,208	106,827	31,305
27	Shenandoah	1871	1886	4.	5,637	4,976	47,792	152
28	Clarinda	1867	1882	2.	5,624	3,832	39,427	6,609
29	Cherokee	1873	1891	5.50	5,624	4,884	67,523	19,379
30	Red Oak	1869	1876	3.25	5,601	4,830	47,799	16,088
31	Perry	1875	1885	4.	5,455	4,630	80,711	6,239
32	Chariton	1874	------	2.50	5,235	3,794	37,476	97,772
33	Newton	1857	1876	2.	5,165	4,616	117,999	25,548
34	Albia	1859	1876	9.	5,138	4,969	42,804	493
35	Ames	1870	1893	6.	5,091	4,223	179,158	28,828
36	Le Mars	1881	------	1.50	5,070	4,157	39,423	5,668
37	Grinnell	1865	1882	2.25	5,061	5,036	109,989	37,070
38	Atlantic	1869	1878	2.	5,039	4,560	93,410	19,733
39	Marion	1865	1895	4.	4,675	4,400	91,894	20,674
40	Washington	1864	------	2.25	4,544	4,380	44,217	14,657
41	Glenwood	1857	1884	2.50	4,343	4,052	45,467	609
42	Spencer	1890	1892	3.50	4,176	3,005	73,570	10,012
43	Estherville	1881	1894	4.	4,123	3,404	56,034	8,123
44	Mount Pleasant	1842	1856	4.	4,089	3,874	70,801	12,710
45	Vinton	1869	------	2.	4,053	3,336	54,052	28,898
46	Eagle Grove	1888	1892	4.	4,038	3,387	63,891	4,524
47	Carroll	1869	1892	3.50	4,031	3,546	84,210	11,260
48	Decorah	1857	1871	3.	4,021	3,592	43,979	8,560
49	Maquoketa	1853	1857	4.	3,776	3,570	33,508	3,504
50	Missouri Valley	1871	1885	4.50	3,764	3,187	26,988	4,976
51	Knoxville	1854	1886	4.	3,741	3,190	34,349	7,477
52	Iowa Falls	1869	1895	6.	3,716	2,797	61,602	12,252
53	Independence	1864	1874	1.75	3,683	3,517	61,484	24,527
54	Belle Plaine	1866	1885	3.	3,668	3,122	25,448	3,485
55	Algona	1872	1888	2.	3,593	2,908	65,245	21,964
56	Waverly	1859	------	4.	3,561	3,205	73,171	26,323

PAYMENTS, RECEIPTS, CASH BALANCES AND TRUST ACCOUNTS.

and Cash Balances			Private Trust Accounts and Total Special Assessments						
			Private Trust Accounts						
Aggregate of payments and cash on hand at close of year	Cash on hand at beginning of year	Receipts	Payments on account of private trust	Private trust cash at close of year	Total private trust accounts	Private trust cash at beginning of year	Receipts private trust accounts	Special assessments paid during year	No. in order of population
$16,751,116	**$2,376,497**	**$14,374,619**	**$156,820**	**$ 56,954**	**$213,774**	**$36,084**	**$177,690**	**$1,534,780**	
$ 1,839,894	$ 286,493	$ 1,553,401	-------	$ 7,705	$ 7,705	-------	$ 7,705	-------	1
1,391,659	64,995	1,326,664	-------	-------	-------	-------	-------	$ 272,220	2
1,113,768	401,747	712,021	-------	-------	-------	-------	-------	153,745	3
1,334,293	173,085	1,161,208	-------	-------	-------	-------	-------	1,712	4
710,411	84,722	625,689	$ 1,928	3,704	5,632	$ 2,956	2,676	-------	5
486,888	78,799	408,089	-------	-------	-------	-------	-------	-------	6
1,082,070	137,269	944,801	51,141	8,454	59,595	11,992	47,603	263,776	7
287,689	61,757	225,932	-------	23,982	23,982	19,484	4,498	-------	8
443,638	8,177	435,461	10,520	-------	10,520	-------	10,520	118,056	9
339,628	88,093	251,535	-------	-------	-------	-------	-------	-------	10
546,816	46,763	500,053	37,078	4,659	41,737	836	40,901	117,919	11
773,303	22,396	755,907	52,888	730	53,618	730	52,888	304,176	12
147,782	19,485	128,297	-------	-------	-------	-------	-------	-------	13
307,818	53,669	254,149	-------	-------	-------	-------	-------	-------	14
257,012	4,185	252,827	-------	-------	-------	-------	-------	-------	15
228,231	8,914	219,317	2,265	7,470	9,735	-------	9,735	87,823	16
356,632	32,281	324,351	-------	-------	-------	-------	-------	34,491	17
197,949	32,200	165,749	-------	-------	-------	-------	-------	27,920	18
102,487	17,032	85,455	-------	-------	-------	-------	-------	808	19
50,527	11,128	39,399	-------	-------	-------	-------	-------	-------	20
63,394	8,926	54,468	-------	-------	-------	-------	-------	-------	21
113,135	23,770	89,365	-------	-------	-------	-------	-------	-------	22
98,377	19,760	78,617	-------	-------	-------	-------	-------	-------	23
110,216	4,982	105,234	-------	-------	-------	-------	-------	-------	24
55,675	972	54,703	-------	-------	-------	-------	-------	2,462	25
138,132	13,427	124,705	-------	-------	-------	-------	-------	7,028	26
47,944	3,051	44,893	-------	-------	-------	-------	-------	-------	27
46,036	9,553	36,483	-------	-------	-------	-------	-------	2,676	28
86,902	12,244	74,658	-------	-------	-------	-------	-------	8,808	29
63,887	12,265	51,622	-------	-------	-------	-------	-------	-------	30
86,950	5,803	81,147	-------	-------	-------	-------	-------	-------	31
135,248	33,707	101,541	-------	-------	-------	-------	-------	-------	32
143,547	20,970	122,577	-------	-------	-------	-------	-------	1,721	33
43,297	5,375	37,922	-------	-------	-------	-------	-------	-------	34
207,986	37,773	170,213	-------	-------	-------	-------	-------	18,989	35
45,091	5,225	39,866	-------	-------	-------	-------	-------	-------	36
147,059	27,701	119,358	-------	-------	-------	-------	-------	30,190	37
113,143	16,878	96,265	-------	-------	-------	-------	-------	19,491	38
112,568	40,700	71,868	-------	-------	-------	-------	-------	5,025	39
58,874	10,388	48,486	-------	-------	-------	-------	-------	-------	40
46,076	2,884	43,192	-------	-------	-------	-------	-------	-------	41
83,582	12,588	70,994	-------	-------	-------	-------	-------	-------	42
64,157	1,444	62,713	-------	-------	-------	-------	-------	1,061	43
83,511	8,709	74,802	1,000	250	1,250	86	1,164	-------	44
82,950	19,329	63,621	-------	-------	-------	-------	-------	-------	45
68,415	2,816	65,599	-------	-------	-------	-------	-------	35,029	46
95,470	30,346	65,124	-------	-------	-------	-------	-------	-------	47
52,539	3,710	48,829	-------	-------	-------	-------	-------	-------	48
37,012	6,065	30,947	-------	-------	-------	-------	-------	-------	49
31,964	5,786	26,178	-------	-------	-------	-------	-------	-------	50
41,826	7,914	33,912	-------	-------	-------	-------	-------	-------	51
73,854	9,825	64,029	-------	-------	-------	-------	-------	-------	52
86,011	17,435	68,576	-------	-------	-------	-------	-------	-------	53
28,933	26,166	2,767	-------	-------	-------	-------	-------	-------	54
87,209	11,004	76,205	-------	-------	-------	-------	-------	-------	55
99,494	13,856	85,638	-------	-------	-------	-------	-------	-------	56

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

No. in order of population	CITY	Date and Area of Incorporation Population					Payments, Receipts	
		Date of Incorporation		Area	Population			
		First	Last	Square miles incorporated	Census 1915	Census 1910	Payments	Cash on hand at close of year
57	Indianola	1849	------	3.	3,495	3,283	54,943	17,150
58	Denison	1875	1895	4.	3,455	3,133	68,189	16,257
59	Sheldon	1872	1894	1.	3,323	2,941	21,364	3,210
60	Cresco	1866	1868	3.	3,199	2,658	55,041	5,662
61	Anamosa	1867	1871	1.25	3,157	2,983	21,696	13,257
62	Storm Lake	1873	1901	2.	3,151	2,428	43,016	3,008
63	Jefferson	1871	1893	2.50	3,103	2,477	21,677	11,261
64	Manchester	1863	1868	7.75	3,102	2,758	31,496	5,787
65	Pella	1855	1871	2.	3,096	3,021	67,493	18,416
66	Valley Junction	1893	1906	2.	3,026	2,573	53,852	8,955
67	Hampton	1870	1885	5.75	3,025	2,617	49,474	----------
68	Winterset	1876	1885	3.	2,860	2,818	40,425	10,282
69	Harlan	1879	1896	3.	2,825	2,570	54,720	10,490
70	Osage	1871	1880	1.	2,779	2,445	25,575	7,361
71	Clear Lake	1871	------	--------	2,741	2,014	39,355	7,235
72	Eldora	1895	------	4.	2,720	1,995	26,897	11,492
73	Osceola	1859	1886	2.18	2,714	2,417	28,913	2,898
74	Mystic	1889	1909	1.	2,695	2,663	4,656	1,435
75	Nevada	1869	1893	2.50	2,686	2,138	35,157	11,734
76	New Hampton	1873	1896	2.25	2,664	2,275	53,764	5,861
77	Emmetsburg	1877	1893	3.75	2,647	2,325	32,526	5,449
78	Tama	1869	1893	3.	2,621	2,290	20,765	1,196
79	Colfax	1875	1901	1.	2,607	2,524	27,447	3,978
80	Clarion	1881	------	--------	2,553	2,065	29,365	12,101
81	Sac City	1856	1901	6.25	2,521	2,201	30,486	3,346
82	Bloomfield	1863	1894	2.	2,282	2,028	53,871	17,093
83	Lake City	1882	1890	4.75	2,224	2,043	30,712	3,589
84	Onawa	1858	1906	4.50	2,210	2,026	30,800	4,494
85	(a) Hamburg	------	------	--------	2,204	1,817	----------	----------
86	Leon	1867	1906	2.	2,199	1,991	29,092	8,527
87	Tipton	1857	------	1.	2,176	2,048	48,880	8,659
88	Waukon	1883	1901	1.	2,168	2,025	32,817	2,584
89	Monticello	1867	1896	4.	2,159	2,043	30,222	4,351
90	Seymour	1874	1906	1.25	2,146	2,290	22,554	7,964
91	(a) Forest City	------	------	--------	2,135	1,691	----------	----------
92	Villisca	1869	1892	--------	2,132	2,039	15,436	489
93	Sigourney	------	------	--------	2,109	2,032	26,330	3,830
94	Ida Grove	1877	1906	1.50	2,090	1,874	18,406	6,553
95	(a) Audubon	------	------	--------	2,084	1,928	----------	----------
96	(a) Humboldt	------	------	--------	2,061	1,809	----------	----------
97	Hawarden	1887	------	3.	2,045	2,107	27,324	10,971
98	Marengo	1859	1896	.66	2,037	1,786	13,231	3,550
99	Rock Rapids	1885	------	4.	2,031	2,005	43,378	3,004
100	Eldon	1873	------	.75	2,030	2,024	13,928	961
101	Bedford	1855	1895	1.25	1,950	1,883	17,167	8,597
102	Corning	1871	1905	1.	1,884	1,702	16,388	8,619
103	Stuart	1877	1885	1.25	1,849	1,826	29,184	827
104	What Cheer	1880	1883	1.25	1,805	1,720	9,562	2,226
105	Toledo	1866	1894	2.	1,721	1,626	16,301	3,573

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

POPULATION; PAYMENTS, RECEIPTS, CASH BALANCES AND ACCOUNTS.

Aggregate of payments and cash on hand at close of year	Cash on hand at beginning of year	Receipts	Private Trust Accounts and Total Special Assessments						No. in order of population
			Private Trust Accounts					Special assessments paid during year	
			Payments on account of private trust	Private trust cash at close of year	Total private trust accounts	Private trust cash at beginning of year	Receipts private trust accounts		
72,093	8,356	63,737							57
84,446	4,268	80,178							58
24,574	2,297	22,277							59
60,703	2,405	58,298							60
34,953	14,977	19,976							61
46,024	3,561	42,463						2,307	62
32,938	5,090	27,848							63
37,283	9,863	27,420							64
85,909	17,683	68,226							65
62,807	6,897	55,910						17,347	66
49,474		49,474							67
50,707	10,878	39,829							68
65,210	7,643	57,567							69
32,936	7,087	25,849							70
46,590	4,434	41,156							71
38,389	5,777	32,612							72
31,811	3,505	28,306							73
6,091	1,200	4,891							74
46,891	6,144	40,747							75
59,625	7,764	51,861							76
37,975	1,903	36,072							77
21,961	2,729	19,232							78
31,425	3,123	28,302							79
41,466	6,929	34,537							80
33,832	2,534	31,298							81
70,964	8,017	62,947							82
34,301	3,329	30,972							83
35,294	3,777	31,517							84
									85
37,619	9,295	28,324							86
57,539	7,383	50,156							87
35,401	9,119	26,282							88
34,573	4,529	30,044							89
30,518	7,007	23,511							90
									91
15,925	295	15,630							92
30,160	3,337	26,823							93
24,959	4,547	20,412							94
									95
									96
38,295	6,402	31,893							97
16,781	2,293	14,488							98
46,382	6,309	40,073							99
14,889	242	14,647							100
25,764	7,108	18,656							101
25,007	6,982	18,025							102
30,011	6,022	23,989							103
11,788	3,625	8,163							104
19,874	3,295	16,579							105

TABLE NO. 2—PAYMENTS FOR GENERAL

No. in order of population	CITY	Classified by Departments						
			General					
			Salaries, Wages and Other Expendi-					
		Total	Mayor's office	Council or alder-men	Clerk's office	Auditor's office	Treasurer's office	
	Grand Total	$ 704,214	$ 57,524	$ 85,583	$ 82,148	$ 20,899	$ 30,678	
1	Des Moines	$ 89,688	$ 5,009	$ 12,151	$ 4,260	$ 6,171	$ 3,419	
2	Sioux City	50,360	3,998	12,246	2,079	2,777	1,899	
3	Davenport	45,001	1,500	2,400	3,924	----------	6,177	
4	Dubuque	37,084	1,442	3,580	2,739	2,733	4,434	
5	Cedar Rapids	47,004	3,602	8,356	4,001	1,987	2,128	
6	Waterloo	25,257	2,047	1,500	1,653	1,363	100	
7	Council Bluffs	22,676	1,800	2,000	2,500	1,800	1,200	
8	Clinton	17,517	1,000	2,100	1,032	1,500	1,800	
9	Burlington	24,184	2,500	7,200	2,300	1,300	1,200	
10	Ottumwa	17,682	2,100	3,600	2,700	1,200	300	
11	Fort Dodge	20,797	2,905	3,840	2,005	----------	669	
12	Mason City	17,095	4,582	----------	3,664	----------	133	
13	Marshalltown	8,070	1,620	2,640	1,310	----------	----------	
14	Muscatine	16,612	500	2,400	1,300	----------	400	
15	Keokuk	25,633	2,100	3,660	2,580	----------	5	
16	Boone	8,337	1,025	273	1,629	----------	50	
17	Iowa City	12,014	1,200	338	1,240	----------	412	
18	Oskaloosa	7,618	1,376	290	1,475	----------	318	
19	Fort Madison	12,841	300	457	600	----------	210	
20	Centerville	3,391	1,197	250	844	----------	50	
21	Creston	2,891	606	320	450	----------	200	
22	Oelwein	8,167	358	289	1,131	----------	52	
23	Charles City	2,996	62	381	1,055	----------	32	
24	Cedar Falls	4,175	500	179	500	----------	----------	
25	Fairfield	2,188	278	48	649	----------	96	
26	Webster City	4,390	400	500	276	*68	40	
27	Shenandoah	3,201	225	233	962	----------	100	
28	Clarinda	5,174	375	186	*1,377	----------	----------	
29	Cherokee	3,644	423	250	632	----------	----------	
30	Red Oak	3,641	293	143	739	----------	152	
31	Perry	5,356	328	250	1,866	----------	50	
32	Chariton	5,901	600	153	600	----------	320	
33	Newton	2,247	414	200	300	----------	25	
34	Albia	2,585	530	290	545	----------	100	
35	Ames	5,811	----------	----------	964	----------	----------	
36	Le Mars	3,076	300	250	499	----------	583	
37	Grinnell	19,499	300	245	1,327	----------	83	
38	Atlantic	1,749	42	174	692	----------	75	
39	Marion	1,178	150	167	200	----------	75	
40	Washington	1,813	300	240	400	----------	75	
41	Glenwood	827	61	111	201	----------	120	
42	Spencer	3,425	200	269	472	----------	50	
43	Estherville	2,708	25	155	795	----------	100	
44	Mount Pleasant	2,275	516	415	377	----------	100	
45	Vinton	4,321	200	209	508	----------	----------	
46	Eagle Grove	4,705	125	319	991	----------	----------	
47	Carroll	4,301	300	278	500	----------	50	
48	Decorah	3,265	90	224	1,035	----------	186	
49	Maquoketa	2,492	350	218	450	----------	50	
50	Missouri Valley	1,987	477	180	205	----------	----------	
51	Knoxville	2,163	357	268	439	----------	24	
52	Iowa Falls	4,315	100	217	*1,672	----------	35	
53	Independence	1,523	300	111	300	----------	100	
54	Belle Plaine	1,418	168	347	655	----------	25	
55	Algona	1,513	50	99	1,200	----------	40	
56	Waverly	2,390	197	350	487	----------	101	
57	Indianola	2,192	240	265	900	----------	295	
58	Denison	1,894	311	295	309	----------	115	

AND MUNICIPAL SERVICE EXPENSE.

Offices and Accounts									
Government									
tures of Each Office or Department									
Solicitor's office	City assessors	For collection of taxes	Engineer's office	For elections	City hall	Police or municipal courts	Audits and examinations	Miscellaneous	No. in order of population
$ 74,036	$ 9,946	$ 11,036	$ 136,058	$ 30,758	$ 96,591	$ 23,932	$ 5,254	$ 39,771	
$ 9,715	----------	$ 3,132	$ 16,264	$ 4,667	$ 24,620	----------	$ 280	----------	1
4,071	----------	----------	9,183	90	12,220	$ 1,797	----------	----------	2
3,361	4,251	642	4,800	1,679	6,511	2,100	600	$ 7,056	3
3,522	4,258	434	7,057	2,007	2,652	2,226	----------	----------	4
6,617	224	346	9,331	2,974	4,359	2,396	218	465	5
3,641	----------	650	7,462	1	4,257	1,256	333	994	6
1,735	----------	822	4,239	2,352	1,363	1,765	----------	1,100	7
1,000	----------	----------	4,749	----------	691	1,200	250	2,135	8
2,580	113	835	3,329	----------	378	1,200	----------	1,249	9
1,584	----------	1,926	3,483	52	----------	600	137	----------	10
1,930	----------	----------	3,760	807	3,198	1,683	----------	----------	11
1,729	----------	----------	961	551	5,318	61	96	----------	12
1,000	----------	----------	1,490	----------	----------	----------	----------	----------	13
1,200	350	462	3,042	521	5,791	235	33	369	14
2,605	600	10	1,956	1,187	1,440	1,000	183	8,307	15
600	----------	----------	3,275	341	956	----------	157	31	16
720	100	235	3,966	341	2,648	----------	488	326	17
941	----------	----------	1,500	552	900	----------	246	20	18
779	----------	----------	2,247	3,257	11	----------	249	4,731	19
347	----------	----------	150	----------	449	----------	104	----------	20
489	----------	50	----------	351	322	----------	103	----------	21
811	----------	----------	2,269	41	1,723	1,245	182	66	22
248	----------	1	816	19	211	----------	171	----------	23
435	----------	59	600	291	161	----------	125	1,865	24
348	----------	91	41	201	416	20	----------	----------	25
1,117	----------	----------	1,114	741	65	25	39	5	26
177	----------	35	----------	----------	268	1,019	182	----------	27
690	----------	----------	1,161	213	350	----------	----------	822	28
832	----------	----------	----------	157	1,178	----------	----------	172	29
1,015	----------	----------	860	171	220	12	----------	36	30
600	----------	----------	379	----------	420	1,259	103	101	31
343	----------	----------	3,742	126	----------	----------	----------	17	32
553	----------	163	----------	142	299	148	----------	3	33
300	----------	132	----------	251	215	135	87	----------	34
1,255	----------	120	3,261	211	----------	----------	----------	----------	35
300	----------	13	15	257	475	363	----------	21	36
1,310	----------	247	12,734	172	1,197	1,530	----------	354	37
292	----------	----------	----------	218	103	----------	----------	153	38
275	----------	144	147	----------	----------	----------	20	----------	39
176	----------	----------	4	234	76	----------	----------	308	40
115	----------	59	----------	160	----------	----------	----------	----------	41
189	----------	30	1,471	452	57	----------	235	----------	42
300	----------	----------	----------	107	256	----------	----------	970	43
222	----------	----------	159	207	279	----------	----------	----------	44
200	----------	----------	----------	84	1,213	----------	67	1,850	45
250	----------	----------	1,381	76	1,504	59	----------	----------	46
292	----------	----------	2,443	----------	438	----------	----------	----------	47
----------	----------	----------	220	337	303	----------	----------	870	48
300	----------	----------	----------	1,022	102	----------	----------	----------	49
763	----------	----------	241	94	----------	2	----------	25	50
338	----------	----------	----------	63	674	----------	----------	----------	51
589	----------	121	1,580	----------	1	----------	----------	----------	52
100	50	----------	----------	362	----------	----------	----------	200	53
75	----------	----------	----------	93	57	98	----------	----------	54
50	----------	----------	----------	74	----------	----------	----------	----------	55
106	----------	----------	210	271	439	----------	----------	229	56
230	----------	----------	197	----------	----------	----------	41	24	57
309	----------	----------	51	99	----------	----------	----------	405	58

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments						
			General					
			Salaries, Wages and Other Expendi-					
		Total	Mayor's office	Council or alder-men	Clerk's office	Auditor's office	Treasurer's office	
59	Sheldon	2,076	50	104	32		39	
60	Cresco	1,506	300	154	480		50	
61	Anamosa	1,279	80	183	180			
62	Storm Lake	2,812	69	372	283		248	
63	Jefferson	1,230	75	250	107		14	
64	Manchester	1,845	50	128	1,102			
65	Pella	1,255	300	190	300		100	
66	Valley Junction	1,437	103	306	328			
67	Hampton	1,541	248	164	319		1	
68	Winterset	1,773	205	104	482		75	
69	Harlan	1,817	195	551	300		75	
70	Osage	1,030	111	83	380		25	
71	Clear Lake	2,550	39	175	168			
72	Eldora	699	100	174	360			
73	Osceola	1,489	352	194	420		50	
74	Mystic	882	90	66	102		40	
75	Nevada	1,123	100	218	290			
76	New Hampton	860	50	127	330		50	
77	Emmetsburg	1,307	2	156	265		50	
78	Tama	1,795	50	133	175		80	
79	Colfax	906	50	258	253			
80	Clarion	1,757	101	166	112			
81	Sac City	1,941	186	219	76		25	
82	Bloomfield	1,765	37	215	510		320	
83	Lake City	1,463	100	222	223		60	
84	Onawa	780	10	59	600		75	
85	(a) Hamburg							
86	Leon	2,803	407	178	75		25	
87	Tipton	1,250	100	180	322		64	
88	Waukon	1,403	160	167	341			
89	Monticello	1,211	130	122	300			
90	Seymour	1,087	72	67	246		50	
91	(a) Forest City							
92	Villisca	1,157	249	73	324		122	
93	Sigourney	1,107	260	300	252		152	
94	Ida Grove	1,175	144	152	344		60	
95	(a) Audubon							
96	(a) Humboldt							
97	Hawarden	1,232	100	125	150		50	
98	Marengo	821	69	86	94		85	
99	Rock Rapids	588	50	101	150		75	
100	Eldon	690	120	250	100		50	
101	Bedford	1,228	47	251	132		100	
102	Corning	886	100	102	79		25	
103	Stuart	661	50	93	220		50	
104	What Cheer	489	100	61	108			
105	Toledo	661	50	135	229		50	

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

GENERAL AND MUNICIPAL SERVICE EXPENSE.

Offices and Accounts									
Government									
tures of Each Office or Department									
Solicitor's office	City assessors	For collection of taxes	Engineer's office	For elections	City hall	Police or municipal courts	Audits and examinations	Miscellaneous	No. in order of population
448			952		41			415	59
157			299	66					60
226			102					508	61
25				88				1,727	62
251			162	75	295			1	63
300			180	67	18				64
150				114	101				65
404				125	126			45	66
162		87	309	85			59	107	67
515			39	8		135		210	68
444				22		56		174	69
100				83	248				70
261			1,579	74	254				71
65									72
235		98		90	47	3			73
100				90	159	235			74
353				86	76				75
50				70	95	38	50		76
232				76	531		15		77
340			606		294		67	40	78
134		51			135		15	10	79
100			700		285			293	80
194			358	68	712		37	66	81
343			310				10	20	82
207			651						83
							36		84
									85
50			1,733		105	31		199	86
				90	459		35		87
153		24		2	556				88
187			200	79				193	89
437				78				137	90
									91
			232	68	44			45	92
50			93						93
100			213	20	39			103	94
									95
									96
372				102	333				97
177					109		201		98
200				12					99
100				70					100
436				78	174			10	101
100					471			9	102
62				51				135	103
109				68	52				104
50		17		77	48			5	105

TABLE NO. 2—CONTINUED—PAYMENTS FOR

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

GENERAL AND MUNICIPAL SERVICE EXPENSE.

and Accounts and Property Other Expenditures			Classified by Departments, Offices and Accounts — Health Department and Sanitation — Salaries, Wages and Other Expenditures								No. in order of population
						Sewers					
Pound	Police and Fire alarm systems	Miscellaneous	Total	Health department	Quarantine and pest house	Construction and supervision	General expense	Sewage disposal plant	Refuse disposal	Miscellaneous	
$2,762	$8,811	$6,828	$ 276,981	$45,737	$ 6,597	$26,318	$ 125,884	$ 5,390	$64,098	$ 2,957	
-------	-------	$4,327	$ 26,678	$ 9,312	$ 2,224	--------	$ 15,126	--------	$ 16	--------	1
$ 943	$1,732	-------	46,256	3,427	120	--------	19,915	$ 2,066	20,728	--------	2
-------	3,649	-------	29,095	2,355	--------	$ 3,387	9,203	--------	14,104	$ 46	3
955	-------	37	21,755	3,475	--------	366	5,889	--------	12,025	--------	4
189	-------	-------	18,061	2,975	4	--------	14,447	--------	635	--------	5
32	176	100	5,595	1,818	18	905	1,848	--------	202	804	6
266	1,585	-------	19,271	1,747	--------	--------	15,213	--------	2,311	--------	7
-------	-------	-------	6,560	700	--------	2,943	2,917	--------	--------	--------	8
-------	100	180	15,400	2,784	--------	--------	6,492	--------	6,000	124	9
-------	-------	-------	3,745	750	1,503	--------	1,492	--------	--------	--------	10
134	115	-------	4,558	1,209	--------	750	2,482	--------	117	--------	11
-------	120	222	7,093	3,695	1,345	--------	774	--------	610	669	12
-------	-------	-------	--------	--------	--------	--------	--------	--------	--------	--------	13
-------	-------	-------	9,855	1,044	--------	--------	8,811	--------	--------	--------	14
-------	-------	-------	5,639	1,777	--------	--------	3,862	--------	--------	--------	15
132	-------	-------	2,349	314	--------	--------	987	--------	1,048	--------	16
-------	-------	-------	4,152	221	--------	--------	2,464	--------	1,467	--------	17
-------	-------	68	3,329	1,557	13	379	461	--------	905	14	18
-------	-------	300	304	150	--------	--------	128	--------	--------	26	19
-------	-------	-------	1,458	105	--------	--------	600	715	38	--------	20
-------	175	-------	923	136	500	60	31	--------	196	--------	21
-------	-------	-------	873	25	--------	133	182	314	219	--------	22
61	-------	-------	1,224	--------	--------	37	417	150	620	--------	23
-------	-------	-------	200	75	--------	--------	125	--------	--------	--------	24
-------	268	-------	1,045	81	--------	--------	706	108	150	--------	25
-------	-------	3	504	117	--------	379	--------	--------	8	--------	26
-------	46	-------	166	38	--------	--------	--------	--------	128	--------	27
-------	-------	-------	3,463	104	--------	3,157	68	--------	134	--------	28
-------	-------	525	569	354	--------	190	--------	--------	25	--------	29
8	-------	-------	2,314	1,530	110	1	364	--------	205	104	30
-------	45	-------	1,356	259	--------	793	55	249	--------	--------	31
-------	-------	-------	117	117	--------	--------	--------	--------	--------	--------	32
-------	-------	-------	2,588	94	--------	130	1,245	1,046	73	--------	33
-------	-------	-------	257	111	--------	--------	--------	--------	146	--------	34
-------	-------	42	1,754	129	41	1,313	223	--------	48	--------	35
27	64	21	1,158	100	--------	--------	696	--------	282	80	36
-------	-------	-------	890	65	--------	--------	549	--------	276	--------	37
-------	-------	-------	394	55	--------	49	41	--------	249	--------	38
-------	-------	-------	427	83	--------	--------	--------	344	--------	--------	39
-------	-------	-------	234	234	--------	--------	--------	--------	--------	--------	40
-------	-------	-------	198	198	--------	--------	--------	--------	--------	--------	41
15	-------	-------	608	18	566	24	--------	--------	--------	--------	42
-------	-------	-------	36	--------	--------	32	--------	--------	4	--------	43
-------	100	-------	168	--------	--------	--------	50	--------	118	--------	44
-------	-------	-------	868	93	--------	202	573	--------	--------	--------	45
-------	201	-------	97	26	11	--------	--------	--------	60	--------	46
-------	-------	-------	22	22	--------	--------	--------	--------	--------	--------	47
-------	-------	-------	57	57	--------	--------	--------	--------	--------	--------	48
-------	-------	-------	171	25	--------	133	--------	--------	13	--------	49
-------	221	-------	73	37	--------	--------	15	--------	21	--------	50
-------	-------	-------	154	--------	--------	--------	--------	135	19	--------	51
-------	-------	-------	97	--------	--------	--------	97	--------	--------	--------	52
-------	-------	-------	1,237	52	--------	--------	1,185	--------	--------	--------	53
2	-------	-------	947	60	--------	868	--------	--------	19	--------	54
-------	-------	-------	3,487	67	--------	3,420	--------	--------	--------	--------	55
-------	-------	-------	137	34	--------	--------	53	-------	50	--------	56
-------	-------	-------	166	20	6	--------	78	--------	62	--------	57
-------	26	79	1,693	25	--------	1,631	21	--------	--------	16	58

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments, Offices				
			Protection of Life			
			Salaries, Wages and			
				Fire Department		
		Total	Police department	Salaries and wages	Water for hydrants, etc.	Department of inspection
59	Sheldon	1,859	1,343	516		
60	Cresco	1,589	1,187	368	34	
61	Anamosa	1,304	1,268		36	
62	Storm Lake	1,639	897	504	238	
63	Jefferson	881	638	209		
64	Manchester	1,771	1,243	499	13	
65	Pella	2,013	741	330	942	
66	Valley Junction	3,152	725	435	1,800	2
67	Hampton	1,448	1,026	364	45	
68	Winterset	2,801	1,028	1,713		
69	Harlan	1,002	926	25	22	
70	Osage	1,133	951	166	16	
71	Clear Lake	2,348	1,106	89	10	1,077
72	Eldora	797	797			
73	Osceola	1,707	1,525		182	
74	Mystic	735	735			
75	Nevada	1,829	1,399	343		
76	New Hampton	1,003	960	43		
77	Emmetsburg	1,284	735	420	129	
78	Tama	915	780		135	
79	Colfax	1,315	1,212	51	30	
80	Clarion	849	660		120	
81	Sac City	531	443		88	
82	Bloomfield	1,048	985		24	18
83	Lake City	696	514	80	102	
84	Onawa	321	283	38		
85	(a) Hamburg					
86	Leon	843	592	137		
87	Tipton	2,266	2,227	30		
88	Waukon	962	596		216	45
89	Monticello	1,330	1,044	135	64	
90	Seymour	785	746	10	29	
91	(a) Forest City					
92	Villisca	1,350	912	50	365	
93	Sigourney	984	984			
94	Ida Grove	1,318	1,254		63	
95	(a) Audubon					
96	(a) Humboldt					
97	Hawarden	1,163	987	133	43	
98	Marengo	914	787		97	
99	Rock Rapids	1,357	1,334			
100	Eldon	607	607			
101	Bedford	732	531		156	
102	Corning	1,030	974	25	31	
103	Stuart	1,235	930	65	163	
104	What Cheer	758	758			
105	Toledo	1,044	875		168	

GENERAL AND MUNICIPAL SERVICE EXPENSE.

and Accounts and Property Other Expenditures			Classified by Departments, Offices and Accounts — Health Department and Sanitation — Salaries, Wages and Other Expenditures									
						Sewers						
Pound	Police and Fire alarm systems	Miscellaneous	Total	Health department	Quarantine and pest house	Construction and supervision	General expense	Sewage disposal plant	Refuse disposal	Miscellaneous	No. in order of population
-------	-------	-------	428	34	-------	394	-------	-------	-------	-------	59
-------	-------	-------	508	25	-------	-------	100	-------	383	-------	60
-------	-------	-------	17	17	-------	-------	-------	-------	-------	-------	61
-------	-------	-------	350	48	-------	218	84	-------	-------	-------	62
-------	16	18	662	-------	-------	36	6	58	75	487	63
-------	-------	16	208	51	-------	152	-------	-------	-------	5	64
-------	-------	-------	1,244	134	-------	-------	1,060	-------	50	-------	65
-------	-------	190	754	79	-------	259	356	-------	60	-------	66
-------	8	-------	504	-------	-------	504	-------	-------	-------	-------	67
-------	-------	60	1,011	67	-------	-------	894	-------	50	-------	68
-------	-------	29	56	-------	-------	-------	-------	-------	-------	56	69
-------	-------	-------	34	34	-------	-------	-------	-------	-------	-------	70
-------	-------	66	980	29	-------	126	591	205	14	15	71
-------	-------	-------	25	25	-------	-------	-------	-------	-------	-------	72
-------	-------	-------	540	424	-------	-------	110	-------	-------	-------	73
-------	-------	-------	31	13	-------	-------	-------	-------	-------	18	74
-------	-------	87	618	84	5	-------	181	-------	-------	348	75
-------	-------	-------	575	-------	-------	-------	575	-------	-------	-------	76
-------	-------	-------	527	-------	-------	267	260	-------	-------	-------	77
-------	-------	-------	27	27	-------	-------	-------	-------	-------	-------	78
-------	-------	22	86	-------	7	-------	-------	-------	-------	79	79
-------	38	31	5	1	4	-------	-------	-------	-------	-------	80
-------	-------	-------	102	-------	-------	-------	90	-------	12	-------	81
-------	21	-------	231	60	8	-------	163	-------	-------	-------	82
-------	-------	-------	66	40	-------	-------	9	-------	-------	17	83
-------	-------	-------	84	-------	-------	-------	84	-------	-------	-------	84
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	85
-------	-------	114	2,592	-------	-------	2,592	-------	-------	-------	-------	86
-------	-------	9	635	-------	-------	-------	635	-------	-------	-------	87
-------	22	83	393	141	-------	-------	226	-------	26	-------	88
-------	87	-------	98	-------	-------	-------	68	-------	30	-------	89
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	90
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	91
-------	-------	23	327	113	-------	206	8	-------	-------	-------	92
-------	-------	-------	96	96	-------	-------	-------	-------	-------	-------	93
-------	-------	1	406	100	-------	-------	306	-------	-------	-------	94
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	95
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	96
-------	-------	-------	144	25	-------	-------	119	-------	-------	-------	97
-------	-------	30	1	-------	-------	-------	-------	-------	1	-------	98
-------	-------	23	38	4	-------	34	-------	-------	-------	-------	99
-------	-------	-------	34	34	-------	-------	-------	-------	-------	-------	100
-------	-------	45	119	63	-------	-------	56	-------	-------	-------	101
-------	-------	-------	278	51	-------	214	12	-------	1	-------	102
-------	-------	77	146	32	-------	-------	-------	-------	65	49	103
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	104
-------	1	-------	176	30	112	34	-------	-------	-------	-------	105

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by Depart			
			High		
			Salaries, Wages		
		Total	General administration	General street expenditures	Street paving and curbing
	Grand Total	$ 1,633,023	$ 110,941	$ 468,553	$ 75,762
1	Des Moines	$ 205,913	$ 7,040	$ 61,844	----------
2	Sioux City	130,657	800	24,511	19,732
3	Davenport	105,039	2,621	392	9,126
4	Dubuque	90,392	1,160	45,896	1,812
5	Cedar Rapids	83,809	8,293	12,809	6,543
6	Waterloo	50,302	1,265	913	310
7	Council Bluffs	53,679	1,075	14,021	----------
8	Clinton	37,987	366	7,848	2,515
9	Burlington	59,225	1,000	25,932	52
10	Ottumwa	37,489	1,064	7.512	----------
11	Fort Dodge	35,382	13,049	----------	904
12	Mason City	25,731	1,652	2,958	3,205
13	Marshalltown	1,761	----------	860	----------
14	Muscatine	36,358	1,064	8,116	2,734
15	Keokuk	38,941	1,200	15,954	1,358
16	Boone	16,293	840	4,190	----------
17	Iowa City	36,919	900	22,499	113
18	Oskaloosa	30,189	8,807	3,855	----------
19	Fort Madison	19,900	----------	11,096	----------
20	Centerville	12,527	764	3,694	3,733
21	Creston	10,154	887	3,712	4
22	Oelwein	8,017	886	2,086	37
23	Charles City	15,027	502	5,163	608
24	Cedar Falls	6,734	720	5,252	397
25	Fairfield	9,741	575	5,353	----------
26	Webster City	6,638	902	913	441
27	Shenandoah	18,461	720	5,483	40
28	Clarinda	9,086	----------	1,598	1,765
29	Cherokee	11,162	786	4,155	306
30	Red Oak	8,750	735	781	615
31	Perry	11,577	2,280	552	4,227
32	Chariton	5,622	751	3,417	----------
33	Newton	14,507	888	8,245	501
34	Albia	8,091	781	2,034	426
35	Ames	12,326	1,210	5,814	----------
36	Le Mars	9,275	780	3,688	2
37	Grinnell	11,054	885	4,404	2,049
38	Atlantic	3,856	615	2,551	552
39	Marion	8,928	707	3,677	----------
40	Washington	9,525	780	1,799	----------
41	Glenwood	10,358	2,069	5,619	----------
42	Spencer	10,688	768	4,121	3,773
43	Estherville	2,715	1,158	1,323	----------
44	Mount Pleasant	2,920	443	1,543	----------
45	Vinton	1,907	720	719	----------
46	Eagle Grove	6,591	510	2,674	----------
47	Carroll	11,887	4,730	694	----------
48	Decorah	5,572	540	----------	----------
49	Maquoketa	7,297	720	3,329	----------
50	Missouri Valley	6,867	484	2,669	----------
51	Knoxville	4,729	682	1,733	----------
52	Iowa Falls	9,078	----------	4,285	----------
53	Independence	8,196	3,144	194	----------
54	Belle Plaine	4,001	604	616	----------
55	Algona	4,339	720	2,455	----------
56	Waverly	5,521	777	2,912	----------
57	Indianola	2,834	499	1,270	----------
58	Denison	11,234	19	8,422	636

GENERAL AND MUNICIPAL SERVICE EXPENSE.

ments, Offices and Accounts

ways

and Other Expenses

Sidewalks and crossings	Bridges other than toll bridges	Snow removal	Street lighting	Street sprinkling	Street cleaning	Miscellaneous	No. in order of population
$ 35,436	$ 46,919	$ 7,865	$ 615,328	$ 19,474	$ 226,745	$ 26,000	
$ 3,707	$ 5,358	----------	$ 89,181	----------	$ 38,783	----------	1
2,197	21,769	$ 125	34,347	$ 3,886	20,544	$ 2,746	2
249	----------	----------	42,438	----------	47,939	2,274	3
730	----------	----------	37,904	2,747	----------	143	4
3,206	3,353	155	30,161	180	18,641	468	5
----------	333	2,179	29,937	243	12,462	2,660	6
----------	2,508	240	27,649	----------	8,186	----------	7
2,865	2,048	350	19,001	939	566	1,489	8
4,125	380	----------	20,661	805	6,227	43	9
2,210	4,815	----------	17,350	----------	4,538	----------	10
----------	2,605	----------	12,930	----------	5,894	----------	11
35	----------	1,065	12,594	----------	4,222	----------	12
901	----------	----------	----------	----------	----------	----------	13
----------	744	----------	14,753	----------	8,639	308	14
636	908	----------	14,599	----------	1,640	2,646	15
----------	----------	314	8,165	131	2,184	469	16
----------	11	----------	12,790	233	373	----------	17
----------	----------	279	13,178	5	3,831	234	18
----------	----------	----------	6,410	20	548	1,826	19
279	----------	----------	2,439	1,618	----------	----------	20
269	----------	----------	4,078	51	1,153	----------	21
418	----------	----------	4,088	17	485	----------	22
441	97	377	5,286	510	1,413	630	23
----------	----------	----------	----------	365	----------	----------	24
----------	----------	----------	3,813	----------	----------	----------	25
225	----------	159	----------	----------	2,622	1,376	26
233	----------	22	6,053	901	4,380	629	27
369	----------	104	4,074	149	1,027	----------	28
----------	----------	419	4,733	2	761	----------	29
55	55	98	3,989	----------	2,147	275	30
----------	----------	68	3,829	----------	621	----------	31
1,454	----------	----------	----------	----------	----------	----------	32
83	----------	----------	3,600	595	595	----------	33
----------	----------	----------	3,466	73	1,311	----------	34
231	----------	74	3,376	788	833	----------	35
----------	----------	----------	3,992	800	----------	13	36
19	----------	----------	3,697	----------	----------	----------	37
138	----------	----------	----------	----------	----------	----------	38
----------	----------	----------	4,407	137	----------	----------	39
178	----------	----------	4,284	70	2,414	----------	40
----------	1,335	----------	1,335	----------	----------	----------	41
----------	----------	90	1,889	----------	47	----------	42
234	----------	----------	----------	----------	----------	----------	43
----------	----------	50	----------	----------	884	----------	44
----------	----------	----------	----------	----------	468	----------	45
----------	----------	92	2,354	----------	961	----------	46
----------	----------	250	3,272	600	2,341	----------	47
----------	----------	----------	4,567	----------	433	32	48
----------	----------	----------	2,557	----------	----------	691	49
535	----------	4	2,346	----------	493	336	50
55	----------	----------	2,259	----------	----------	----------	51
----------	----------	300	2,607	----------	1,886	----------	52
421	----------	----------	4,437	----------	----------	----------	53
32	7	134	2,022	----------	523	63	54
1,146	----------	18	----------	----------	----------	----------	55
556	65	224	284	----------	703	----------	56
----------	----------	----------	----------	----------	915	150	57
912	66	45	200	----------	708	226	58

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Total	Classified by Depart		
			High		
			Salaries, Wages		
			General administration	General street expenditures	Street paving and curbing
59	Sheldon	4,565	1,978	558	30
60	Cresco	7,573	447	3,201	149
61	Anamosa	7,438	----------	3,871	----------
62	Storm Lake	3,713	----------	3,277	----------
63	Jefferson	7,095	----------	2,947	901
64	Manchester	8,526	999	3,328	97
65	Pella	5,095	400	1,799	----------
66	Valley Junction	3,782	11	1,457	87
67	Hampton	7,949	1,147	3,317	----------
68	Winterset	3,026	587	1,524	----------
69	Harlan	2,737	487	581	----------
70	Osage	5,110	496	1,333	----------
71	Clear Lake	7,157	16	2,149	----------
72	Eldora	5,312	----------	2,773	----------
73	Osceola	6,415	400	1,976	----------
74	Mystic	342	----------	342	----------
75	Nevada	6,493	868	3,121	----------
76	New Hampton	2,091	----------	1,207	----------
77	Emmetsburg	10,912	426	2,038	5,022
78	Tama	8,180	1,166	3,200	----------
79	Colfax	4,421	368	716	----------
80	Clarion	1,919	----------	----------	----------
81	Sac City	5,754	488	2,206	82
82	Bloomfield	2,583	808	990	----------
83	Lake City	2,428	480	248	----------
84	Onawa	1,784	----------	784	----------
85	*Hamburg	----------	----------	----------	----------
86	Leon	6,190	----------	1,712	671
87	Tipton	7,928	----------	4,949	----------
88	Waukon	6,840	904	2,283	82
89	Monticello	3,606	779	702	16
90	Seymour	2,273	419	1,854	----------
91	*Forest City	----------	----------	----------	----------
92	Villisca	4,340	574	1,261	----------
93	Sigourney	6,357	----------	4,369	----------
94	Ida Grove	6,509	2,853	----------	----------
95	*Audubon	----------	----------	----------	----------
96	*Humboldt	----------	----------	----------	----------
97	Hawarden	3,757	1,814	587	109
98	Marengo	2,366	440	----------	----------
99	Rock Rapids	4,906	935	2,862	----------
100	Eldora	1,039	330	605	----------
101	Bedford	5,793	1,174	1,739	----------
102	Corning	5,025	450	2,149	----------
103	Stuart	1,334	760	553	----------
104	What Cheer	2,653	----------	1,678	----------
105	Toledo	5,949	----------	2,152	----------

GENERAL AND MUNICIPAL SERVICE EXPENSE.

nents, Offices and Accounts							
ways							
and Other Expenses							
Sidewalks and crossings	Bridges other than toll bridges	Snow removal	Street lighting	Street sprinkling	Street cleaning	Miscellaneous	No. in order of population
13			1,735		100	151	59
		96	2,714	727	16	223	60
		15	2,967		366	219	61
						436	62
22		21	2,525	20		659	63
309		1	3,109		683		64
554			1,500		842		65
503			1,523			201	66
90	167	150	2,951		127		67
	63	11	224		220	397	68
					1,669		69
48			3,010		185	38	70
47		33	2,735	1,000	354	823	71
			2,539				72
33			3,280	46	680		73
							74
			1,984		520		75
164		50		150	500	20	76
1,487			1,906			33	77
220		33	2,866	161	534		78
66			2,128	93	1,050		79
182		64	1,673				80
		4	2,282	82	610		81
490		10			260	25	82
		9	1,691				83
			1,000				84
							85
			3,460		347		86
820			2,159				87
19		10	2,409	99	929	105	88
133		73	1,675		150	78	89
							90
							91
		1	2,075	42	375	12	92
232			1,756				93
			3,549			107	94
							95
							96
299	232	49		2	20	645	97
105			1,821				98
				1,013	96		99
104							100
352			1,495			1,033	101
			2,207	63	46	110	102
					21		103
			975				104
			2,024	111	704	958	105

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments, Salaries, Wages and Recreation, Libraries, Etc.				
		Total	General administration	General park and garden expense	Libraries	Miscellaneous
	Grand total	**$ 363,368**	**$ 72,563**	**$ 103,332**	**$ 183,278**	**$ 4,195**
1	Des Moines	$ 60,459	$ 33,114		$ 25,398	$ 1,947
2	Sioux City	44,522	2,200	$ 14,793	27,445	84
3	Davenport	58,464	1,970	39,342	16,634	518
4	Dubuque	1,725		100	1,000	625
5	Cedar Rapids	32,580	16,680	4,104	11,796	
6	Waterloo	75				75
7	Council Bluffs	18,697	1,380	8,091	8,851	375
8	Clinton					
9	Burlington	13,306	900	6,054	6,352	
10	Ottumwa	8,250	1,020	3,665	3,565	
11	Fort Dodge	8,958	587	4,111	4,093	167
12	Mason City	9,270		2,660	6,610	
13	Marshalltown	725	720	5		
14	Muscatine	4,646	810		3,836	
15	Keokuk	7,236	2,438	1,247	3,551	
16	Boone	2,650		265	2,385	
17	Iowa City	7,752	1,755	2,547	3,450	
18	Oskaloosa	5,406	372	217	4,817	
19	Fort Madison	1,021		1,021		
20	Centerville					
21	Creston	361	361			
22	Oelwein	1,346	806		540	
23	Charles City	5,299	1,557	1,855	1,887	
24	Cedar Falls	30	30			
25	Fairfield	260	15	245		
26	Webster City	30		30		
27	Shenandoah	31		31		
28	Clarinda					
29	Cherokee					
30	Red Oak	1,893		203	1,688	2
31	Perry					
32	Chariton	55	55			
33	Newton	2,749			2,749	
34	Albia	1,173	30		1,143	
35	Ames	259		259		
36	Le Mars	2,876		1,048	1,828	
37	Grinnell	2,711		414	2,297	
38	Atlantic	114		114		
39	Marion	60		60		
40	Washington	2,744			2,744	
41	Glenwood	525		525		
42	Spencer	2,468		175	2,258	35
43	Estherville	2,044		92	1,952	
44	Mount Pleasant	1,846	56	221	1,569	
45	Vinton	3,080	420	1,177	1,483	
46	Eagle Grove					
47	Carroll	833		111	722	
48	Decorah	1,026		1,026		
49	Maquoketa	1,572		185	1,387	
50	Missouri Valley	34		21		13
51	Knoxville	1,744	557		1,187	
52	Iowa Falls	2,537	487	456	1,594	
53	Independence	1,122		30	1,042	50
54	Belle Plaine					
55	Algona	3,477	977		2,500	
56	Waverly	1,016	64	100	852	
57	Indianola	1,961	160	289	1,512	
58	Denison	199	14	185		

GENERAL AND MUNICIPAL SERVICE EXPENSE.

Offices and Accounts	Other Expenditures								
	Miscellaneous Objects								
Total	Damage settlements and judgments	Printing and stationery	League of Iowa municipalities	Miscellaneous	Total	Refund taxes, licenses, Etc.	Miscellaneous	No. in order of population
$ 198,924	$ 93,091	$ 75,260	$ 4,008	$ 24,565	$ 34,374	$ 29,696	$ 4,678	
$ 54,166	$ 39,262	$ 14,844	$ 60		$ 470	$ 206	$ 264	1
16,671	15,454	1,006	73	$ 138	5,970	5,970		2
15,808	2,987	11,697	968	156	1,140	1,115	25	3
7,208	572	5,516	78	1,042	194	194		4
4,448	3,425	1,023			6,004	6,004		5
2,354	570	1,594	40	150	564	79	485	6
5,380	339	1,402	70	3,569	144	117	27	7
5,823	1,687	2,501	131	1,504	84	84		8
3,063	788	2,215	60					9
14,158	1,712	1,095		11,351	291	291		10
4,472	2,506	1,840	126		347	347		11
5,506	3,894		40	1,572	592		592	12
86			86					13
3,698	1,551	2,147						14
					507	507		15
3,085	70	834	56	2,125	30	30		16
1,255	108	1,003	144		273	273		17
1,390	1,051	277	62		86	86		18
1,763		1,733	30					19
827	405	422						20
1,560	947	583	30		522	522		21
1,255	168	773	56	258	57	57		22
15			15		723	723		23
130	130							24
3,840	3,585	180	75		3	3		25
2,198	500	903		795	177	177		26
635		572	63		24	24		27
711	209	463	39		132	132		28
1,132	100	536	20	477	7	7		29
483		418	31	34				30
518	168	158	45	147	3,285		3,285	31
675	675				1,447	1,447		32
857	750	5	102		85	85		33
326		136	20	170				34
1,055	112	887	56		4	4		35
1,025		957	20	48	150	150		36
2,409	1,687	722						37
495	381	111		3				38
1,503	1,165	295	20	23	99	99		39
487		335	152					40
152		152						41
779		759	20					42
319		299	20		900	900		43
348	13	237	20	78				44
								45
1,697	238	1,403	56		651	651		46
752	13	707	20	12				47
382		382						48
182	5	113	60	4	39	39		49
267	12	215	40		46	46		50
105				105				51
276		228	35	13				52
222		199	20	3	2,900	2,900		53
310		310						54
20			20					55
218	32	166	20					56
448		426	22		509	509		57
513	40	435	31	7				58

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments, Salaries, Wages and Recreation, Libraries, Etc.				
		Total	General administration	General park and garden expense	Libraries	Miscellaneous
59	Sheldon	494	494			
60	Cresco	1,172			1,172	
61	Anamosa	379		334		45
62	Storm Lake					
63	Jefferson	1,605	121	44	1,440	
64	Manchester	200				200
65	Pella	174	174			
66	Valley Junction					
67	Hampton	1,568		88	1,480	
68	Winterset	1,409	150	204	1,055	
69	Harlan					
70	Osage	1,252			1,247	5
71	Clear Lake	146	106			40
72	Eldora					
73	Osceola	656	68	585		3
74	Mystic					
75	Nevada	1,175		95	1,080	
76	New Hampton	743			743	
77	Emmetsburg	2,007	1,006		1,001	
78	Tama	436		23	413	
79	Colfax					
80	Clarion	1,066		1,066		
81	Sac City	442			442	
82	Bloomfield	723			723	
83	Lake City	155			155	
84	Onawa	3,460	459	3,001		
85	(a) Hamburg					
86	Leon	300			300	
87	Tipton	2,569			2,569	
88	Waukon	220		44	176	
89	Monticello	1,879	80	198	1,601	
90	Seymour	9		9		
91	(a) Forest City					
92	Villisca	943		164	779	
93	Sigourney	1,057			1,057	
94	Ida Grove	42		42		
95	(a) Audubon					
96	(a) Humboldt					
97	Hawarden	736	28	29	679	
98	Marengo	1,116			1,116	
99	Rock Rapids	578	328	250		
100	Eldon					
101	Bedford					
102	Corning	922		3	919	
103	Stuart	507	14	79	414	
104	What Cheer					
105	Toledo	11				11

GENERAL AND MUNICIPAL SERVICE EXPENSE.

Offices and Accounts								
Other Expenditures								
Total	Miscellaneous Objects							No. in order of population
	Damage settlements and judgments	Printing and stationery	League of Iowa municipalities	Miscellaneous	Total	Refund taxes, licenses, Etc.	Miscellaneous	
295	275	----------	20	----------	----------	----------	----------	59
231	----------	211	20	----------	----------	----------	----------	60
164	----------	126	15	23	7	7	----------	61
----------	----------	----------	----------	----------	----------	----------	----------	62
512	7	469	36	----------	311	311	----------	63
849	----------	527	322	----------	----------	----------	----------	64
406	----------	386	20	----------	----------	----------	----------	65
105	6	83	----------	16	2,044	2,044	----------	66
649	50	599	----------	----------	8	8	----------	67
154	20	114	20	----------	----------	----------	----------	68
394	----------	355	39	----------	----------	----------	----------	69
81	----------	81	----------	----------	----------	----------	----------	70
2,010	1,200	810	----------	----------	44	44	----------	71
175	----------	165	10	----------	----------	----------	----------	72
104	18	86	----------	----------	11	11	----------	73
14	----------	14	----------	----------	----------	----------	----------	74
284	----------	264	20	----------	----------	----------	----------	75
299	----------	279	20	----------	----------	----------	----------	76
627	----------	552	----------	75	16	16	----------	77
687	145	507	35	----------	----------	----------	----------	78
191	----------	141	50	----------	----------	----------	----------	79
461	----------	461	----------	----------	230	230	----------	80
411	40	371	----------	----------	1	1	----------	81
----------	----------	----------	----------	----------	----------	----------	----------	82
458	----------	317	10	131	859	859	----------	83
50	50	----------	----------	----------	----------	----------	----------	84
----------	----------	----------	----------	----------	----------	----------	----------	85
10	----------	----------	10	----------	----------	----------	----------	86
435	----------	415	20	----------	----------	----------	----------	87
697	300	253	20	124	----------	----------	----------	88
876	250	371	20	235	161	161	----------	89
199	159	40	----------	----------	----------	----------	----------	90
----------	----------	----------	----------	----------	----------	----------	----------	91
251	----------	220	20	11	----------	----------	----------	92
128	----------	128	----------	----------	----------	----------	----------	93
399	----------	389	10	----------	986	986	----------	94
----------	----------	----------	----------	----------	----------	----------	----------	95
----------	----------	----------	----------	----------	----------	----------	----------	96
442	16	236	55	135	23	23	----------	97
70	14	46	10	----------	----------	----------	----------	98
335	----------	315	20	----------	----------	----------	----------	99
----------	----------	----------	----------	----------	----------	----------	----------	100
3,132	3,086	46	----------	----------	----------	----------	----------	101
526	131	375	----------	20	1,069	1,069	----------	102
163	----------	128	24	11	----------	----------	----------	103
----------	----------	----------	----------	----------	----------	----------	----------	104
189	13	166	10	----------	148	148	----------	105

TABLE NO. 3—PAYMENTS FOR

No. in order of population	CITY	Municipal Indus				
		Payments to Public			Classified by	
					Water Works	
		Total	Salaries and wages	For miscellaneous objects	For salaries and wages	All other
	Grand total	$ 1,169,438	$ 505,143	$ 664,295	$ 282,359	$ 491,275
1	Des Moines	$ 31,302	$ 26,075	$ 5,227		
2	Sioux City	59,306	27,242	32,064	$ 25,262	$ 28,501
3	Davenport	236	236			
4	Dubuque	2,207	1,858	349		
5	Cedar Rapids	56,702	29,925	26,777	28,615	24,065
6	Waterloo					
7	Council Bluffs	56,852	28,906	27,946	28,066	27,902
8	Clinton					
9	Burlington	17,378	1,243	16,135		15,960
10	Ottumwa	37,881	17,582	20,299	17,582	20,299
11	Fort Dodge	21,913	6,440	15,473	5,600	15,425
12	Mason City	24,264	10,755	13,509	10,755	13,509
13	Marshalltown	17,248	14,738	2,510	11,326	2,200
14	Muscatine	29,814	13,811	16,003	8,600	12,918
15	Keokuk	3,827	3,580	247		
16	Boone	24,671	10,267	14,404	10,267	14,329
17	Iowa City	2,188	1,387	801		
18	Oskaloosa	723	256	467		
19	Fort Madison	1,162	974	188		
20	Centerville	292	240	52		
21	Creston	1,851	1,742	109		
22	Oelwein	7,995	2,760	5,235	2,119	4,570
23	Charles City	6,336	1,446	4,890	1,446	4,890
24	Cedar Falls	36,427	8,420	28,007	3,024	6,215
25	Fairfield	7,044	3,401	3,643	3,184	3,626
26	Webster City	35,826	13,753	22,073	1,661	458
27	Shenandoah	6,449	2,513	3,936	2,513	3,928
28	Clarinda	4,961	4,961		4,109	
29	Cherokee	6,903	2,817	4,086	1,642	3,512
30	Red Oak	10,772	3,975	6,797	1,856	6,621
31	Perry	12,088	2,921	9,167	2,021	9,105
32	Chariton	2,913	2,223	690	2,223	690
33	Newton	69,729	18,134	51,595	3,299	9,482
34	Albia	4,433	1,259	3,174	1,259	2,833
35	Ames	35,315	9,348	25,967	1,707	6,168
36	Le Mars					
37	Grinnell	12,221	4,347	7,874	4,347	7,295
38	Atlantic	23,569	6,435	17,134	2,266	7,513
39	Marion	5,412	1,145	4,267		3,268
40	Washington	12,605	2,065	10,540	1,940	10,530
41	Glenwood	9,498	2,451	7,047	2,451	7,047
42	Spencer	27,390	14,469	12,921	3,229	574
43	Estherville	21,426	5,928	15,498		1,559
44	Mount Pleasant	18,341	6,746	11,595	249	1,311
45	Vinton	21,900	4,892	17,008	1,157	6,811
46	Eagle Grove	1,506	545	961	545	961
47	Carroll	8,741	2,282	6,459	1,850	6,459
48	Decorah	3,786		3,786		3,786
49	Maquoketa	6,248	2,393	3,855	1,770	3,970
50	Missouri Valley	4,655	1,621	3,034	1,621	3,034
51	Knoxville	9,260	3,677	5,583	2,947	5,476
52	Iowa Falls	3,620	1,670	1,950	1,670	1,950
53	Independence	20,872	6,718	14,154	1,448	862
54	Belle Plaine	1,688	368	1,320	368	1,320
55	Algona	18,057	7,083	10,974	7,042	9,399
56	Waverly	12,845	6,073	6,772	1,793	1,815
57	Indianola	19,823	6,489	13,334	1,380	4,245
58	Denison	50,075	50,075		16,352	

MUNICIPAL INDUSTRY EXPENSE.

trial Expense							
Industries							
Electric Light Works		Markets and Public Scales		Cemeteries and Crematories			
Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other	Miscellaneous	No. in order of population
$ 143,870	$ 234,127	$ 16,388	$ 5,986	$ 54,077	$ 14,165	$ 17,191	
		$ 5,826	$ 2,722	$ 20,249	$ 2,505		1
		780	531	1,200	3,032		2
				236			3
		845	121			$ 1,241	4
		660	186	403	35	2,738	5
							6
		840	44				7
							8
		720	157	523	18		9
							10
		840	48				11
							12
2,392	310	1,020					13
		480	102	4,706	2,608	400	14
				3,580	247		15
			75				16
			760	1,387	41		17
		256	467				18
				923	188	51	19
			52	240			20
				1,742	109		21
				641	35	630	22
							23
4,676	21,621			720	171		24
			16	217	1		25
9,971	21,477	704	92	1,417	46		26
			8				27
				852			28
				1,175	143	431	29
				2,104	176	15	30
				900	62		31
							32
11,638	35,561		207	900	105	8,537	33
					341		34
7,641	19,799						35
							36
					579		37
4,169	9,607		14				38
		480	38	665	961		39
				125	10		40
							41
8,486	12,131	1,264	214	1,490	2		42
5,928	13,939						43
5,315	10,046		40	1,182	198		44
3,735	10,197						45
							46
				432			47
							48
		480	3			25	49
							50
				730	107		51
							52
5,270	13,237		55				53
							54
		41				1,575	55
4,280	4,957						56
4,835	9,089			274			57
33,723							58

TABLE NO. 3—PAYMENTS

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

FOR MUNICIPAL INDUSTRY EXPENSE.

trial Expense							
Industries							
Electric Light Works		Markets and Public Scales		Cemeteries and Crematories			
Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other	Miscellaneous	No. in order of population
				520	47		59
						46	60
							61
							62
							63
							64
3,888	8,990					788	65
						673	66
							67
4,189	7,374			300	14		68
5,688	546						69
							70
				374	8		71
							72
					223		73
							74
				207	1,238		75
3,221	5,916						76
							77
	106						78
							79
							80
							81
2,980	850				84		82
				400			83
1,620	11,743						84
							85
							86
2,903	1,697	570					87
							88
		270	11	637	103		89
2,837	8,224			240	11		90
							91
		312	20	737	106	5	92
							93
							94
							95
							96
				665	268		97
							98
							99
					80	36	100
			3		110		101
	100			125	145		102
4,485	6,610			240			103
							104
				619	8		105

TABLE NO. 4—PAYMENTS

No. in order of population	CITY	Total	Group of Departments						
			General government	Protection of Life and Property			Health Department and Sanitation		
				Police Department	Fire Department	All other objects	Sewers	All other objects
	Grand total	$ 3,982,476	$ 170,108	$15,352	$ 121,304	$23,455	$ 433,550	$ 6,408
1	Des Moines	$ 199,783	$ 397	$ 403	$ 42,646	$12,478	$ 10,899	$ 906
2	Sioux City	400,714	326				22,436	
3	Davenport	118,097	995	147	7,571	5,938	30,874	1,551
4	Dubuque	284,038	8,828	3,842	13,418	2,240	18,707	191
5	Cedar Rapids	123,971	2,157	1,347	8,799		8,108	
6	Waterloo	34,881	598	451	5,492	221	2,214	
7	Council Bluffs	527,864	1,712	2,201	3,527	415	43,859	117
8	Clinton	18,014	2,406	421	4,674	269	4,103	
9	Burlington	160,894		608			54,822	
10	Ottumwa	52,437			5,894		21,374	
11	Fort Dodge	230,112	56,951		839		15,874	
12	Mason City	387,342	5,586	2,217	1,556	768	49,630	308
13	Marshalltown	59,291		2,910	1,695			
14	Muscatine	71,471	32,953		800			
15	Keokuk	45,075	66	78	7,216		11,510	
16	Boone	113,497	133	424	901		3,493	
17	Iowa City	57,928	174		142		2,212	
18	Oskaloosa	50,109	158		727		1,079	2,225
19	Fort Madison	4,518						
20	Centerville	2,270			185		89	
21	Creston	2,281	130		440		936	
22	Oelwein	32,118	109		15		3,788	
23	Charles City	33,581	11,059	6	620		8,153	
24	Cedar Falls	24,916	2,047				2,844	
25	Fairfield	12,220	101		79		5,451	
26	Webster City	15,792	332		184		1,247	
27	Shenandoah	7,913			416			
28	Clarinda	6,520					2,000	
29	Cherokee	13,566			418		5,527	
30	Red Oak	11,756			266		1,190	
31	Perry	4,976			1,129		747	
32	Chariton	4,117					1,506	
33	Newton	15,487	5				6,301	
34	Albia	6,693		51	487			
35	Ames	106,210	33,534				15,243	
36	Le Mars	7,588	366	15	133		1,135	8
37	Grinnell	24,239	134		36		6,655	
38	Atlantic	33,485			824			
39	Marion	7,354	376	67			4,686	78
40	Washington	9,879			200		1,992	67
41	Glenwood	11,422	2,178					
42	Spencer	23,993			192		788	
43	Estherville	1,016						
44	Mount Pleasant	21,543			933			
45	Vinton	13,071	575		606	143	1,064	
46	Eagle Grove	38,290			210		5,633	
47	Carroll	49,617	1,435		131		529	630
48	Decorah	26,015	71				16,397	
49	Maquoketa	9,852					2,188	
50	Missouri Valley	1,886						
51	Knoxville	2,621	8				209	
52	Iowa Falls	32,949	243		258		4,928	
53	Independence	10,942	400		645		1,044	
54	Belle Plaine	8,397	401				1,104	
55	Algona	5,400						
56	Waverly	43,077	79	77	158		252	

FOR OUTLAY.

Offices and accounts						Municipal Industries			No. in order of population
Highways									
General street expenditures and paving	Sidewalks and crossings	Bridges	All other objects	Libraries	Recreation and miscellaneous	Water works	Electric light works	All other industries	
$ 1,884,951	$ 121,450	$ 115,303	$ 21,434	$55,187	$ 107,836	$ 622,414	$ 254,107	$ 29,617	
$ 47,998	$ 9,623	$ 34,446	$ 2,126	$ 5,687	$ 23,743			$ 8,321	1
245,281	7,265	11,693			10,067	$ 103,646			2
24,719	12,182	14,887	2,804		8,306	8,123			3
218,855	7,098	1,605			8,799			455	4
12,462	1,313	9,195	673	5,030	7,656	32,112	$ 35,119		5
13,112	6,901	5,032	860						6
363,185	25,978	16,180	3,132	6,597	3,937	57,124			7
4,553	235	683	650		20				8
97,375	4,028			3,647				414	9
7,390	1,634	3,770		1,951	2,511	7,913			10
106,944	6,762	4,012		1,746	25,964	11,020			11
276,708	478			1,367	926	47,798			12
19,024	446		67	5,265	2,319	16,824	7,021	3,420	13
				1,385		27,796		8,537	14
24,225	203	1,298	11		428			40	15
98,869	2,216		1,206	700		5,555			16
42,770	2,885	6,051		1,094				2,600	17
42,715	2,084		1,121						18
2,832	1,686								19
							1,996		20
290	440		45						21
15,796	516			913	1,462	8,948		571	22
72	111		647	752	746	11,415			23
4,544	148	1,212				3,582	10,539		24
1,277	661		32		218	4,306		95	25
5,982			6		26	2,944	5,081		26
		2.149				5,348			27
736			1,000			2,561		223	28
2,825	393		398			3,960		45	29
4,430	337		53	1,183	132	4,089		76	30
294	662	614				1,530			31
529					691	1,391			32
1,261	328			889		419	5,151	1,133	33
984	710			485		3,976			34
	3,747					8,683	45,003		35
4,825	1,545		61						36
39	1,620					15,755			37
22,371	1,032		50			2,743	6,465		38
1,227	439		351	50	80				39
1,220	1,397		2,296		2,074	513		20	40
7,149				795	1,300				41
236	70		32		682	6,493	15,382	118	42
	485					292	239		43
914	92			578	619	9,932	7,407	1,068	44
3,783						2,258	4,642		45
27,339	917				39	4,152			46
24,502	157		206	1,214		20,813			47
3,552		787				5,208			48
999				295		5,784		586	49
1,257						629			50
98	37			455		1,786		33	51
12,371		84	235	244	811	13,775			52
2,344	218					6,195	96		53
5,383			136			1,373			54
		491				4,909			55
1,135	888		520	556		7,608	31,804		56

TABLE NO. 4—CONTINUED—

No. in order of population	CITY	Total	Group of Departments						
			General government	Protection of Life and Property			Health Department and Sanitation		
				Police Department	Fire Department	All other objects	Sewers	All other objects
57	Indianola	11,413	315		417		341	
58	Denison	777	342					
59	Sheldon	5,480						
60	Cresco	5,963	12				688	
61	Anamosa	2,207	79		528			
62	Storm Lake	17,281			1,249		802	
63	Jefferson							
64	Manchester	4,140	58		289		79	
65	Pella	11,840			637		270	
66	Valley Junction	32,706				175	12,681	
67	Hampton	3,317	70			35	126	
68	Winterset	4,241						
69	Harlan	29,890	70		589			
70	Osage	9,915						
71	Clear Lake	14,094			68			200
72	Eldora	10,101			25		1,043	
73	Osceola	10,128						
74	Mystic	2,252			13			
75	Nevada	8,656						
76	New Hampton	7,154			172			
77	Emmetsburg	8,607	28	24			317	
78	Tama	3,760						
79	Colfax	5,236	69					
80	Clarion	7,893					2,569	
81	Sac City	8,282	700			769		
82	Bloomfield	10,051	214	63	450		929	4
83	Lake City	15,043	100		310		4,260	30
84	Onawa	333						
85	(a) Hamburg							
86	Leon	11,896				4	2,096	18
87	Tipton	23,790			46		98	
88	Waukon	9,433	768					
89	Monticello	6,781			1,169		913	
90	Seymour	1,592						
91	(a) Forest City							
92	Villisca	115						
93	Sigourney	8,241						
94	Ida Grove	3,484	245				1,482	
95	(a) Audubon							
96	(a) Humboldt							
97	Hawarden	177						
98	Marengo	2,751						
99	Rock Rapids	23,969			174		36	6
100	Eldon	2,792						
101	Bedford							
102	Corning	454						
103	Stuart	10,125	25		241			9
104	What Cheer	2,222			65			
105	Toledo	856						

PAYMENTS FOR OUTLAY.

Offices and accounts						Municipal Industries			No. in order of population
Highways									
General street expenditures and paving	Sidewalks and crossings	Bridges	All other objects	Libraries	Recreation and miscellaneous	Water works	Electric light works	All other industries	
550	107			556	935	290	7,902		57
					435				58
						5,480			59
	1,072			1,177	68	2,946			60
	531				216	853			61
10,710	684					3,836			62
									63
715						2,614	385		64
						10,699	234		65
17,400					21	2,429			66
1,589	170	222		298	35	822			67
118			64	357	154	980	2,568		68
6,324	1,393					6,994	14,520		69
6,544	506			1,617		1,084		164	70
1,300	80			880		11,566			71
4,767						4,266			72
				1,161		8,967			73
720	113	435	176				722	73	74
				700		7,956			75
695	412			570		128	5,177		76
3,751				506		3,981			77
		200		518		2,942		100	78
200	672		260			4,035			79
4,089				1,235					80
1,601	1,635		1,377			2,200			81
723	140	151	42	372	180	290	6,475	18	82
1,608	488		81		917	7,193		56	83
			92					241	84
									85
5,263	34			476	215	3,790			86
						1,095	22,551		87
	1,642					7,023			88
424	520		247		356	2,616	106	430	89
140					134		1,318		90
									91
	115								92
3,190						5,051			93
						1,757			94
									95
									96
				177					97
1,197	226					1,328			98
819		106	179	546	529	7,280	13,527	767	99
276	53			419		2,044			100
									101
	454								102
50	235			744		6,144	2,677		103
1,781					185	191			104
181	201		198			263		13	105

TABLE NO. 5—PAYMENT FOR OUTLAY AND PAYMENT

No. in order of population	CITY	Payment for		
		Total	For salaries and wages	For purchase of equipment
	Grand Total	$ 3,969,915	$ 387,638	$ 3,097,834
1	Des Moines	$ 199,733		$ 87,723
2	Sioux City	400,713	$ 28,986	325
3	Davenport	118,007	30,796	14,139
4	Dubuque	284,038		1,328
5	Cedar Rapids	123,971	10,008	44,401
6	Waterloo	34,881	14,955	6,491
7	Council Bluffs	527,864	1,871	12,087
8	Clinton	18,014	2,989	5,186
9	Burlington	160,894	2,311	4,255
10	Ottumwa	52,437		7,845
11	Fort Dodge	230,112	14,868	2,585
12	Mason City	387,342	25,143	8,351
13	Marshalltown	59,291		5,583
14	Muscatine	71,470		2,184
15	Keokuk	45,075		3,532
16	Boone	113,497	6,886	5,477
17	Iowa City	57,928	5,218	1,688
18	Oskaloosa	50,109		3,110
19	Fort Madison	4,518		
20	Centerville	2,270		185
21	Creston	2,281	1,012	658
22	Oelwein	32,118	1,531	124
23	Charles City	33,581	1,853	3,654
24	Cedar Falls	24,916	3,180	
25	Fairfield	12,220	661	897
26	Webster City	15,792		8,215
27	Shenandoah	7,913		416
28	Clarinda	6,520	736	
29	Cherokee	13,566		1,504
30	Red Ook	10,572	3,844	241
31	Perry	4,976	387	2,659
32	Chariton	4,117	145	691
33	Newton	15,487		889
34	Albia	6,693		1,022
35	Ames	106,210		
36	Le Mars	7,588		
37	Grinnell	24,239		134
38	Atlantic	33,485	1,946	824
39	Marion	7,354	1,666	329
40	Washington	9,879	840	1,756
41	Glenwood	11,422		795
42	Spencer	23,993	11,642	2,164
43	Estherville	1,016		
44	Mount Pleasant	21,484	2,325	7,629
45	Vinton	13,071		1,181
46	Eagle Grove	38,490	1,679	411
47	Carroll	49,617	410	1,214
48	Decorah	26,015		
49	Maquoketa	9,852		295
50	Missouri Valley	1,886		
51	Knoxville	2,621		672
52	Iowa Falls	32,949		3,295
53	Independence	5,541		96
54	Belle Plaine	8,396	1,169	202
55	Algona	5,400		
56	Waverly	43,077	2,802	314

OF INTEREST ON MUNICIPAL DEBT OBLIGATIONS.

Outlay		Interest on Municipal Debt Obligations				No. in order of population
			Items of Payment			
For contracts for construction	For material, land and miscellaneous objects	Total	On loans for general purposes	On debts for local improvements, special assessments	On loans for municipal industries	
$ 285,186	$ 199,257	$ 692,744	$ 454,958	$ 79,998	$ 157,788	
$ 88,381	$ 23,629	$ 103,528	$ 100,877	$ 2,651	----------	1
283,363	88,040	64,586	59,278	----------	5,308	2
35,590	31,572	17,400	17,400	----------	----------	3
270,719	11,991	66,229	41,256	18,238	6,735	4
38,161	31,401	42,328	31,753	600	9,975	5
13,385	50	35,506	35,506	----------	----------	6
513,559	347	36,705	9,705	----------	27,000	7
6,590	3,249	8,053	7,090	963	----------	8
153,914	414	24,797	14,933	9,864	----------	9
44,592	----------	22,830	10,798	----------	12,032	10
200,668	11,991	6,193	4,088	----------	2,105	11
319,101	34,747	12,109	10,871	----------	1,238	12
50,876	2,832	5,055	4,967	88	----------	13
68,236	1,050	8,346	2,541	4,356	1,449	14
25,879	15,664	10,884	10,884	----------	----------	15
95,018	6,116	12,691	304	----------	12,387	16
47,916	3,106	23,527	21,887	1,460	180	17
45,834	1,165	9,003	5,760	----------	3,243	18
4,518	----------	4,509	4,507	2	----------	19
1,996	89	2,238	1,468	770	----------	20
440	171	3,672	1,514	2,158	----------	21
26,836	3,627	4,758	2,779	980	999	22
21,292	7,782	5,551	3,025	626	1,900	23
16,971	4,765	8,343	2,791	----------	5,552	24
8,477	2,185	3,251	2,789	462	----------	25
7,029	548	3,382	465	1,731	1,186	26
7,497	----------	2,104	1,908	----------	196	27
5,561	223	1,590	----------	352	1,238	28
9,562	2,500	4,656	708	2,778	1,170	29
2,446	4,041	1,128	----------	----------	1,128	30
1,570	360	6,080	906	2,852	2,322	31
2,897	384	2,063	438	----------	1,625	32
14,066	532	5,447	----------	240	5,207	33
711	4,960	3,465	540	----------	2,925	34
106,210	----------	4,442	262	1,080	3,100	35
5,413	2,175	1,321	1,218	----------	103	36
24,030	75	5,640	1,751	2,981	908	37
29,633	1,082	3,091	540	672	1,879	38
4,425	934	9,342	325	9,017	----------	39
4,609	2,674	1,640	----------	----------	1,640	40
10,627	----------	2,575	2,575	----------	----------	41
929	9,258	905	905	----------	----------	42
1,016	----------	4,462	1,062	----------	3,400	43
6,992	4,538	2,596	1,718	737	141	44
11,747	143	1,599	1,178	----------	421	45
33,889	2,511	1,449	900	228	321	46
44,988	3,005	3,469	2,392	362	715	47
25,157	858	100	100	----------	----------	48
8,971	586	----------	----------	----------	----------	49
1,886	----------	954	838	116	----------	50
1,786	163	5,954	1,060	275	4,619	51
16,672	12,982	2,070	847	863	360	52
3,976	1,469	400	----------	----------	400	53
6,386	639	2,462	98	88	2,276	54
5,400	----------	3,861	----------	1,394	2,467	55
24,505	15,456	4,011	11	1,016	2,984	56

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

No. in order of population	CITY	Payment for		
		Total	For salaries and wages	For purchase of equipment
57	Indianola	11,413	----------	1,269
58	Denison	777	----------	777
59	Sheldon	5,480	----------	----------
60	Cresco	5,963	----------	1,257
61	Anamosa	2,207	79	----------
62	Storm Lake	17,281	----------	1,249
63	Jefferson	----------	----------	----------
64	Manchester	4,140	46	58
65	Pella	907	----------	637
66	Valley Junction	32,706	----------	632
67	Hampton	3,317	----------	403
68	Winterset	4,241	----------	470
69	Harlan	29,889	70	589
70	Osage	9,751	779	866
71	Clear Lake	14,094	200	948
72	Eldora	10,101	----------	25
73	Osceola	10,128	----------	1,161
74	Mystic	2,252	176	13
75	Nevada	8,656	----------	700
76	New Hampton	7,154	----------	742
77	Emmetsburg	8,607	536	558
78	Tama	3,760	----------	518
79	Colfax	5,236	599	2,925
80	Clarion	11,867	----------	----------
81	Sac City	8,282	1,637	634
82	Bloomfield	10,051	----------	1,435
83	Lake City	15,043	----------	410
84	Onawa	333	----------	333
85	*Hamburg	----------	----------	----------
86	Leon	11,896	120	496
87	Tipton	23,790	----------	46
88	Waukon	9,433	----------	768
89	Monticello	6,781	----------	645
90	Seymour	1,592	----------	----------
91	*Forest City	----------	----------	----------
92	Villisca	115	----------	----------
93	Sigourney	8,241	----------	----------
94	Ida Grove	3,484	----------	1,873
95	*Audubon	----------	----------	----------
96	*Humboldt	----------	----------	----------
97	Hawarden	177	----------	177
98	Marengo	2,751	1,628	----------
99	Rock Rapids	23,969	1,612	1,041
100	Eldon	2,792	276	419
101	Bedford	----------	----------	----------
102	Corning	454	----------	----------
103	Stuart	10,125	3,641	1,901
104	What Cheer	2,222	----------	256
105	Toledo	856	----------	198

OF INTEREST ON MUNICIPAL DEBT OBLIGATIONS.

Outlay		Interest on Municipal Debt Obligations				No. in order of population
			Items of Payment			
For contracts for construction	For material, land and miscellaneous objects	Total	On loans for general purposes	On debts for local improvements, special assessments	On loans for municipal industries	
9,190	954	4,099	1,598	381	2,120	57
		976	976			58
5,480		630		630		59
4,706		2,064	990		1,074	60
1,912	216	2,024	776		1,248	61
15,348	684					62
						63
1,004	3,032	856		69	787	64
	270					65
32,053	21	1,850		600	1,250	66
2,753	161	2,266	22	1,529	715	67
3,548	223					68
29,230		899	84		815	69
2,124	5,982	366	10		356	70
12,946		4,124	3,910		214	71
10,076						72
8,976		4,006	1,446	1,127	1,433	73
1,268	795					74
7,956		3,923	1,706	1,160	1,057	75
6,284	128					76
7,196	317	1,343	137		1,206	77
2,942	300	1,116		1,116		78
932	780	1,415	182	1,233		79
11,867		846			846	80
4,804	1,207	1,266			1,266	81
8,418	198	2,433	184	524	1,725	82
14,074	559	978	978			83
		3,255	3,255			84
						85
10,876	404	2,138	2,138			86
23,646	98	880		880		87
8,665		763	309		454	88
5,035	1,101	1,537	175		1,362	89
1,473	119	2,485	976		1,509	90
						91
115		1,120	105	270	745	92
5,051	3,190	2,715	2,546		169	93
1,482	129	290	34		256	94
						95
						96
		357			357	97
	1,123	752	184	441	127	98
20,807	509	584	36	38	510	99
	2,097	514	46		468	100
						101
454						102
	4,583	959			959	103
1,781	185	1,260	160		1,100	104
464	194	1,305	475		830	105

TABLE NO. 6—PAYMENTS AND RECEIPTS ON ACCOUNT

No. in order of population	CITY	Payments for Cancellation or Redemption of Debt Obligations					
		Total	General and municipal industry bonds	Special assessment bonds	Temporary loans, tax loans, etc.	Outstanding warrants, and orders	Miscellaneous debt obligations
	Grand total	$ 2,805,102	$ 1,367,497	$ 550,046	$ 232,200	$ 601,533	$ 53,826
1	Des Moines	$ 447,675	$ 347,268	$ 22,693	$ 29,204	$ 48,510	
2	Sioux City	362,032	338,282		23,750		
3	Davenport	163,744	10,000	153,744			
4	Dubuque	362,966	143,000	106,753	44,871	68,100	242
5	Cedar Rapids	85,696	62,700			21,901	1,095
6	Waterloo	161,754	75,593			86,161	
7	Council Bluffs	104,651	56,000			45,651	3,000
8	Clinton	27,650	4,600	23,050			
9	Burlington	37,851	11,000	6,000	9,800	11,051	
10	Ottumwa	23,194	10,000			13,194	
11	Fort Dodge	18,889				18,889	
12	Mason City	25,000	5,000			11,833	8,167
13	Marshalltown	8,712	4,000			4,712	
14	Muscatine	34,382	20,000			14,382	
15	Keokuk	83,082	3,000		51,200	28,882	
16	Boone	11,836				11,836	
17	Iowa City	98,330	18,531	40,649	39,150		
18	Oskaloosa	46,120	6,020			40,100	
19	Fort Madison	19,922	7,000			12,922	
20	Centerville	5,025	3,500	1,000		525	
21	Creston	16,572	7,270	7,112		2,190	
22	Oelwein	28,396	5,800	6,400		16,196	
23	Charles City	5,660				5,660	
24	Cedar Falls	11,637	500	5,000	2,550	3,587	
25	Fairfield	5,687	3,000	2,000		687	
26	Webster City	34,320	13,269	14,844		5,825	382
27	Shenandoah	4,717	3,600			1,117	
28	Clarinda	3,757	500	3,257			
29	Cherokee	22,014	4,000	18,000		14	
30	Red Oak	3,068	3,000			68	
31	Perry	31,655	1,000	21,027		9,443	185
32	Chariton	7,318	1,000			6,318	
33	Newton						
34	Albia	11,799	10,000	1,110		689	
35	Ames	5,540	1,125	2,000	500	640	1,275
36	Le Mars	6,008	5,000			508	500
37	Grinnell	27,012	7,000	20,000		12	
38	Atlantic	20,498	13,000	2,133		5,365	
39	Marion	45,687	3,000	32,173			10,514
40	Washington	3,001	3,000			1	
41	Glenwood	8,423	3,000			5,423	
42	Spencer	1,000	1,000				
43	Estherville	18,195				4,746	13,449
44	Mount Pleasant	16,613	4,000		8,000	2,613	2,000
45	Vinton	5,000	5,000				
46	Eagle Grove	3,615	1,000	487		2,128	
47	Carroll	1,800				1,800	
48	Decorah	1,000	1,000				
49	Maquoketa	2,449	1,000			1,449	
50	Missouri Valley	4,693	2,000			2,410	283
51	Knoxville	5,207	1,500			3,707	
52	Iowa Falls	4,104	2,000	2,000		104	
53	Independence	10,588	10,000			588	
54	Belle Plaine	4,210	1,400		1,070	1,740	
55	Algona	23,490		21,599		1,042	849
56	Waverly	2,500		2,500			

OF THE PRINCIPAL OF THE PUBLIC DEBT.

Receipts From Debt Obligations Issued								
Total	General and municipal industry bonds	Special assessments	Temporary loans, tax loans, etc.	Outstanding warrants and orders	Miscellaneous debt obligations	Excess of receipts over payments	Excess of payments over receipts	No. in order of population
$ 2,785,735	$ 1,589,368	$ 226,485	$ 152,971	$ 810,592	$ 6,319	$ 857,099	$ 845,682	
$ 449,379	$ 345,425	----------	$ 29,204	$ 74,750	----------	$ 1,704	----------	1
281,857	266,857	----------	15,000	----------	----------	----------	$ 80,175	2
9,500	----------	----------	9,500	----------	----------	----------	154,244	3
301,986	92,260	$ 166,873	8,871	28,608	$ 1,374	----------	60,980	4
23,545	----------	----------	----------	23,545	----------	----------	62,151	5
58,920	50,055	----------	----------	8,865	----------	----------	102,834	6
204,851	----------	----------	----------	204,851	----------	100,200	----------	7
30,548	----------	16,183	----------	14,365	----------	2,898	----------	8
42,825	25,000	----------	7,800	10,025	----------	4,974	----------	9
9,252	5,000	----------	----------	4,252	----------	----------	13,942	10
173,698	131,810	----------	----------	41,888	----------	154,809	----------	11
193,596	140,700	----------	----------	52,896	----------	168,596	----------	12
----------	----------	----------	----------	----------	----------	----------	8,712	13
2,171	----------	----------	----------	2,171	----------	----------	32,211	14
102,271	10,500	----------	51,200	40,571	----------	19,181	----------	15
7,489	----------	----------	----------	7,489	----------	----------	4,347	16
156,876	120,717	----------	----------	36,159	----------	58,546	----------	17
64,719	35,800	----------	----------	28,919	----------	18,599	----------	18
11,710	----------	----------	----------	11,710	----------	----------	8,212	19
----------	----------	----------	----------	----------	----------	----------	5,025	20
927	----------	----------	----------	927	----------	----------	15,645	21
35,529	31,991	----------	----------	2,908	630	7,133	----------	22
15,118	----------	7,012	----------	8,106	----------	9,458	----------	23
6,399	----------	----------	----------	6,399	----------	----------	5,238	24
4,603	----------	----------	----------	4,603	----------	----------	1,084	25
12,233	----------	11,989	----------	244	----------	----------	22,087	26
7,335	----------	----------	5,000	2,335	----------	2,618	----------	27
4,117	4,117	----------	----------	----------	----------	360	----------	28
11,846	----------	2,928	----------	8,918	----------	----------	10,168	29
101	----------	----------	----------	101	----------	----------	2,967	30
6,565	----------	----------	----------	6,565	----------	----------	25,090	31
70,354	65,000	----------	----------	5,354	----------	63,036	----------	32
2,863	----------	----------	----------	2,863	----------	2,863	----------	33
500	----------	----------	500	----------	----------	----------	11,299	34
42,587	42,501	----------	----------	86	----------	37,047	----------	35
5,160	5,160	----------	----------	----------	----------	----------	848	36
21,257	----------	----------	----------	21,257	----------	----------	5,755	37
----------	----------	----------	----------	----------	----------	----------	20,498	38
----------	----------	----------	----------	----------	----------	----------	45,687	39
200	----------	----------	200	----------	----------	----------	2,801	40
15,810	7,000	----------	8,810	----------	----------	7,387	----------	41
6,500	6,500	----------	----------	----------	----------	5,500	----------	42
2,911	----------	----------	2,899	12	----------	15,284	----------	43
13,500	12,000	----------	1,500	----------	----------	----------	3,113	44
----------	----------	----------	----------	----------	----------	----------	5,000	45
----------	----------	----------	----------	----------	----------	----------	3,615	46
----------	----------	----------	----------	----------	----------	----------	1,800	47
24,104	20,104	----------	----------	4,000	----------	23,104	----------	48
1,565	----------	----------	----------	1,500	65	----------	884	49
----------	----------	----------	----------	----------	----------	----------	4,693	50
888	----------	----------	888	----------	----------	----------	4,319	51
4,000	----------	----------	----------	4,000	----------	----------	104	52
428	----------	----------	----------	428	----------	----------	10,160	53
----------	----------	----------	----------	----------	----------	----------	4,210	54
849	----------	----------	849	----------	----------	----------	22,641	55
25,315	25,315	----------	----------	----------	----------	22,815	----------	56

TABLE NO. 6—CONTINUED—PAYMENTS AND RECEIPTS ON

No. in order of population	CITY	Payments for Cancellation or Redemption of Debt Obligations					
		Total	General and municipal industry bonds	Special assessment bonds	Temporary loans, tax loans, etc.	Outstanding warrants, and orders	Miscellaneous debt obligations
57	Indianola	9,880	6,005	2,993		882	
58	Denison						
59	Sheldon	2,376		2,266		110	
60	Cresco	31,424	10,000			21,424	
61	Anamosa						
62	Storm Lake	10,529	8,048			2,481	
63	Jefferson	3,247	1,000	2,197		50	
64	Manchester	5,007	3,940	1,000		67	
65	Pella	19,802	10,500	9,300		2	
66	Valley Junction	4,495		1,000		3,495	
67	Hampton						
68	Winterset	11,123	5,340		1,194	4,026	563
69	Harlan	7,158		5,453		205	1,500
70	Osage	3,798	500		1,000	798	1,500
71	Clear Lake						
72	Eldora	7,996	7,996				
73	Osceola	3,634	1,500	2,084			50
74	Mystic	400				400	
75	Nevada	7,094	3,200			2,167	1,727
76	New Hampton	25,906			12,314	13,592	
77	Emmetsburg	2,778	500	1,000		1,278	
78	Tama	1,676	1,676				
79	Colfax	7,449	500		3,300	3,649	
80	Clarion	10,365	9,000			1,365	
81	Sac City	8,500	8,500				
82	Bloomfield	29,855	25,647	2,215		1,375	618
83	Lake City	8,318	1,081			7,237	
84	Onawa	6,821	1,000			5,821	
85	(a) Hamburg						
86	Leon	1,000	1,000				
87	Tipton	1,000		1,000			
88	Waukon	8,973	3,750			1,223	4,000
89	Monticello	5,712	3,413		2,050	249	
90	Seymour	2,189	1,500			689	
91	(a) Forest City						
92	Villisca	2,411		1,000	750	661	
93	Sigourney	1,000	1,000				
94	Ida Grove	1,000		1,000			
95	(a) Audubon						
96	(a) Humboldt						
97	Hawarden	1,000	1,000				
98	Marengo	4,440	2,783			1,646	11
99	Rock Rapids						
100	Eldon	2,183				500	1,683
101	Bedford	2,240		2,007			233
102	Corning	545				545	
103	Stuart	1,160	1,160				
104	What Cheer	2,000	2,000				
105	Toledo	2,874	500		1,497	877	

ACCOUNT OF THE PRINCIPAL OF THE PUBLIC DEBT.

Receipts From Debt Obligations Issued								
Total	General and municipal industry bonds	Special assessments	Temporary loans, tax loans, etc.	Outstanding warrants and orders	Miscellaneous debt obligations	Excess of receipts over payments	Excess of payments over receipts	No. in order of population
4,000	4,000	----------	----------	----------	----------	----------	5,880	57
2,662	2,662	----------	----------	----------	----------	2,662	----------	58
----------	----------	----------	----------	----------	----------	----------	2,376	59
29,584	10,000	----------	----------	19,584	----------	----------	1,840	60
----------	----------	----------	----------	----------	----------	----------	----------	61
11,957	8,021	----------	----------	2,876	1,060	1,428	----------	62
----------	----------	----------	----------	----------	----------	----------	3,247	63
774	----------	----------	----------	109	665	----------	4,233	64
9,000	----------	9,000	----------	----------	----------	----------	10,802	65
16,366	----------	12,500	----------	3,866	----------	11,871	----------	66
20,928	----------	----------	----------	20,928	----------	20,928	----------	67
----------	----------	----------	----------	----------	----------	----------	11,123	68
2,746	2,746	----------	----------	----------	----------	----------	4,412	69
4,088	----------	----------	----------	4,088	----------	290	----------	70
14,823	----------	----------	----------	14,823	----------	14,823	----------	71
----------	----------	----------	----------	----------	----------	----------	7,996	72
6,211	6,024	----------	----------	5	182	2,577	----------	73
----------	----------	----------	----------	----------	----------	----------	400	74
19,432	15,000	----------	1,000	1,707	1,725	12,338	----------	75
13,592	----------	----------	----------	13,592	----------	----------	12,314	76
8,069	----------	----------	----------	8,069	----------	5,291	----------	77
9,924	9,924	----------	----------	----------	----------	8,248	----------	78
5,688	----------	----------	----------	5,688	----------	----------	1,761	79
9,556	8,500	----------	----------	1,056	----------	----------	809	80
10,430	10,430	----------	----------	----------	----------	2,130	----------	81
30,070	28,076	----------	----------	1,376	618	215	----------	82
13,288	8,000	----------	----------	5,288	----------	4,974	----------	83
5,516	----------	----------	----------	5,516	----------	----------	1,305	84
----------	----------	----------	----------	----------	----------	----------	----------	85
6,780	----------	----------	----------	6,780	----------	5,780	----------	86
23,173	23,173	----------	----------	----------	----------	22,173	----------	87
9,534	----------	----------	4,000	5,534	----------	561	----------	88
3,438	----------	----------	3,400	38	----------	----------	2,274	89
1,660	----------	----------	----------	1,660	----------	----------	529	90
----------	----------	----------	----------	----------	----------	----------	----------	91
1,018	----------	----------	750	268	----------	----------	1,393	92
7,190	----------	----------	----------	7,190	----------	6,190	----------	93
6,000	5,000	----------	----------	1,000	----------	5,000	----------	94
----------	----------	----------	----------	----------	----------	----------	----------	95
----------	----------	----------	----------	----------	----------	----------	----------	96
----------	----------	----------	----------	----------	----------	----------	1,000	97
2,448	----------	----------	1,600	848	----------	----------	1,992	98
172	----------	----------	----------	172	----------	172	----------	99
----------	----------	----------	----------	----------	----------	----------	2,183	100
3,061	----------	----------	----------	3,061	----------	821	----------	101
119	----------	----------	----------	119	----------	----------	426	102
3,655	----------	----------	----------	3,655	----------	2,495	----------	103
----------	----------	----------	----------	----------	----------	----------	2,000	104
26	----------	----------	----------	26	----------	----------	2,848	105

TABLE NO. 7—RECEIPTS FROM GENERAL

No. in order of population	CITY	Receipts from Taxes and				
		Total, general and commercial revenue	From General Revenue Tax			Poll taxes for city government
			Total	General levy for city government and county road fund	For independent divisions of city government	
	Grand total	$ 7,395,336	$ 6,661,208	$ 5,345,909	$ 842,270	$ 69,482
1	Des Moines	$ 986,080	$ 935,055	$ 884,801	$ 31,640	----------
2	Sioux City	565,520	481,325	455,319	----------	----------
3	Davenport	521,434	450,279	448,883	----------	----------
4	Dubuque	720,224	659,206	419,665	115,175	----------
5	Cedar Rapids	411,830	353,997	327,737	26,260	----------
6	Waterloo	339,171	299,667	289,387	----------	$ 9,794
7	Council Bluffs	284,767	234,607	156,395	62,052	2,512
8	Clinton	162,732	134,804	52,785	91,213	806
9	Burlington	246,815	203,466	203,077	----------	----------
10	Ottumwa	164,106	155,232	112,956	37,702	3,537
11	Fort Dodge	127,064	104,290	100,901	----------	3,389
12	Mason City	137,260	127,118	113,803	8,726	4,108
13	Marshalltown	79,850	74,713	22,658	51,226	829
14	Muscatine	197,811	197,925	109,560	64,730	524
15	Keokuk	142,502	121,600	121,053	----------	----------
16	Boone	74,778	53,160	42,082	6,350	3,653
17	Iowa City	122,323	112,736	100,124	9,611	1,521
18	Oskaloosa	70,609	67,961	61,583	4,589	1,789
19	Fort Madison	67,346	55,898	54,488	2,499	911
20	Centerville	37,179	33,969	33,644	----------	325
21	Creston	50,868	40,241	28,850	----------	736
22	Oelwein	40,041	35,646	33,788	----------	1,858
23	Charles City	46,627	44,519	37,590	5,533	892
24	Cedar Falls	36,089	35,220	26,525	8,182	513
25	Fairfield	36,897	34,899	30,430	3,000	1,469
26	Webster City	42,448	41,496	40,023	----------	1,117
27	Shenandoah	30,843	29,174	26,395	2,139	640
28	Clarinda	23,077	21,296	7,612	10,166	129
29	Cherokee	44,071	42,797	20,286	1,856	939
30	Red Oak	34,643	33,067	31,814	----------	25
31	Perry	50,960	47,776	29,012	----------	825
32	Chariton	24,106	23,326	4,966	18,021	339
33	Newton	33,276	32,615	15,282	16,442	698
34	Albia	31,031	29,511	12,962	16,408	141
35	Ames	34,419	33,346	29,376	2,598	1,372
36	Le Mars	33,393	26,617	25,078	----------	6
37	Grinnell	52,398	50,648	44,069	5,357	1,096
38	Atlantic	28,676	27,120	21,556	2,083	654
39	Marion	64,945	61,926	35,507	2,573	936
40	Washington	36,219	34,985	31,203	3,782	----------
41	Glenwood	21,968	13,982	13,522	----------	----------
42	Spencer	17,639	16,280	4,730	8,039	530
43	Estherville	25,428	24,812	21,717	1,936	962
44	Mount Pleasant	28,633	27,890	25,244	2,065	460
45	Vinton	30,357	29,553	24,591	3,151	1,695
46	Eagle Grove	23,964	22,634	18,544	3,128	894
47	Carroll	53,266	45,029	17,837	----------	711
48	Decorah	19,225	18,733	7,362	10,554	576
49	Maquoketa	19,964	13,433	12,314	----------	57
50	Missouri Valley	20,370	19,042	4,757	13,429	832
51	Knoxville	23,894	22,952	12,996	9,956	----------
52	Iowa Falls	50,176	49,122	9,131	23,723	1,204
53	Independence	27,975	27,439	27,042	----------	397
54	Belle Plaine	24,595	24,130	5,303	15,026	209
55	Algona	45,557	44,423	5,295	16,178	677

AND COMMERCIAL REVENUES.

Municipal Service Income									
			From Licenses, Permits and Fines						
Special assessments	Franchise taxes	Total	Mulct tax and saloon license	Other business license	Dog license	Departmental permits	Police court fines and forfeitures	Gifts from individuals and corporations	No. in order of population
$ 337,562	$ 65,985	$ 734,128	$ 402,010	$ 147,116	$ 15,152	$ 30,796	$ 119,850	$ 19,204	
$ 50	$ 18,555	$ 51,025	----------	$ 21,809	$ 1,031	$ 5,177	$ 23,008	----------	1
----------	26,006	84,195	$ 61,496	9,412	1,418	----------	11,869	----------	2
1,387	----------	71,164	35,587	24,843	2,761	4,798	3,175	----------	3
124,366	----------	61,018	56,550	2,935	647	----------	786	$ 100	4
----------	----------	57,833	37,650	4,020	844	8,383	6,836	----------	5
486	----------	39,504	25,425	4,046	776	2,572	6,625	60	6
----------	13,648	50,160	41,312	3,760	1,179	450	3,434	25	7
----------	----------	27,926	22,800	2,303	116	540	2,167	----------	8
389	----------	43,349	22,200	4,967	946	1,595	7,562	6,079	9
----------	1,037	8,874	----------	4,988	676	259	2,951	----------	10
----------	----------	22,774	10,725	3,288	238	----------	8,523	----------	11
481	----------	10,142	----------	3,955	79	----------	6,108	----------	12
----------	----------	5,137	----------	3,000	117	----------	2,020	----------	13
21,111	----------	1,886	----------	1,227	276	185	198	----------	14
547	----------	20,902	17,400	2,182	289	----------	1,031	----------	15
----------	1,075	21,618	13,583	1,678	75	----------	6,282	----------	16
1,245	235	9,587	6,470	1,059	80	----------	1,978	----------	17
----------	----------	2,648	----------	1,231	475	----------	942	----------	18
----------	----------	9,448	8,325	594	82	----------	447	----------	19
----------	----------	3,210	1,445	117	3	----------	1,645	----------	20
10,655	----------	10,627	8,100	1,091	130	34	1,272	----------	21
----------	----------	4,395	2,600	589	22	139	1,045	----------	22
504	----------	2,108	----------	1,203	182	----------	723	----------	23
----------	----------	869	----------	688	68	----------	113	----------	24
----------	----------	1,998	----------	935	49	977	37	----------	25
----------	356	952	----------	665	----------	----------	187	100	26
----------	----------	1,669	----------	1,624	45	----------	----------	----------	27
3,389	----------	1,781	----------	1,253	101	----------	427	----------	28
19,716	----------	1,274	----------	680	67	94	433	----------	29
1,228	----------	1,576	----------	1,318	100	20	138	----------	30
17,939	----------	3,184	----------	1,459	203	522	1,000	----------	31
----------	----------	780	----------	681	----------	----------	----------	99	32
193	----------	661	----------	595	28	----------	38	----------	33
----------	----------	1,520	----------	1,227	----------	20	273	----------	34
----------	----------	1,073	----------	557	16	175	325	----------	35
1,533	----------	6,776	5,967	447	88	----------	274	----------	36
126	----------	1,750	----------	1,186	40	----------	524	----------	37
2,749	78	1,556	----------	----------	82	----------	1,474	----------	38
22,910	----------	3,019	----------	306	116	----------	125	2,472	39
----------	----------	1,234	----------	410	----------	824	----------	----------	40
460	----------	7,986	----------	619	----------	----------	----------	7,367	41
2,981	----------	1,359	----------	1,056	79	----------	224	----------	42
197	----------	616	----------	538	----------	----------	78	----------	43
121	----------	743	----------	484	5	----------	122	132	44
116	----------	804	----------	495	87	----------	222	----------	45
68	----------	1,330	----------	558	96	----------	676	----------	46
26,481	----------	82,237	6,075	1,577	----------	----------	585	----------	47
241	----------	492	----------	----------	----------	----------	492	----------	48
----------	1,062	6,531	4,950	1,031	----------	----------	550	----------	49
24	----------	1,328	----------	740	15	----------	573	----------	50
----------	----------	942	----------	654	48	----------	235	5	51
15,064	----------	1,054	----------	844	----------	----------	150	60	52
----------	----------	536	----------	497	28	----------	11	----------	53
3,592	----------	465	----------	299	13	----------	153	----------	54
22,273	----------	1,134	----------	832	37	----------	265	----------	55

TABLE NO. 7—CONTINUED—RECEIPTS FROM

No. in order of population	CITY	Receipts from Taxes and				
		Total, general and commercial revenue	From General Revenue Tax*			Poll taxes for city government
			Total	General levy for city government and county road fund	For independent divisions of city government	
56	Waverly	27,955	22,802	8,455	8,513	413
57	Indianola	30,645	30,206	16,917	13,150	139
58	Denison	12,901	7,301	7,087	----------	207
59	Sheldon	13,001	12,539	9,728	----------	2,407
60	Cresco	22,198	20,990	20,538	----------	452
61	Anamosa	13,268	12,921	12,707	----------	214
62	Storm Lake	20,235	20,195	17,529	2,666	----------
63	Jefferson	14,459	13,821	11,634	2,154	33
64	Manchester	21,245	20,672	18,360	2,137	175
65	Pella	35,438	34,675	34,265	----------	252
66	Valley Junction	14,341	13,226	3,741	9,485	----------
67	Hampton	23,336	21,588	7,312	6,674	535
68	Winterset	21,014	20,371	20,022	----------	----------
69	Harlan	23,073	20,595	5,523	7,238	265
70	Osage	16,482	16,119	7,567	8,328	224
71	Clear Lake	22,299	20,858	4,791	15,528	402
72	Eldora	24,623	24,373	24,373	----------	----------
73	Osceola	19,603	18,403	18,403	----------	----------
74	Mystic	4,891	3,538	3,295	----------	136
75	Nevada	16,280	15,314	3,956	10,647	711
76	New Hampton	10,329	6,708	2,848	2,090	145
77	Emmetsburg	11,823	10,885	4,865	----------	197
78	Tama	4,875	4,366	3,839	----------	81
79	Colfax	16,172	15,024	9,829	1,157	356
80	Clarion	19,143	18,228	17,192	----------	1,036
81	Sac City	15,564	15,372	15,372	----------	----------
82	Bloomfield	17,052	16,145	3,950	12,195	----------
83	Lake City	15,790	14,914	9,546	851	----------
84	Onawa	10,536	10,200	4,993	5,207	----------
85	(a) Hamburg	----------	----------	----------	----------	----------
86	Leon	17,750	16,933	16,933	----------	----------
87	Tipton	15,446	13,893	13,718	75	100
88	Waukon	12,471	11,286	10,504	----------	782
89	Monticello	20,674	20,203	16,446	3,258	471
90	Seymour	10,211	9,791	5,519	3,629	643
91	(a) Forest City	----------	----------	----------	----------	----------
92	Villisca	11,210	10,496	10,491	----------	5
93	Sigourney	15,876	15,497	15,467	----------	----------
94	Ida Grove	10,218	6,964	6,922	----------	42
95	(a) Audubon	----------	----------	----------	----------	----------
96	(a) Humboldt	----------	----------	----------	----------	----------
97	Hawarden	12,754	11,787	10,484	835	468
98	Marengo	9,943	9,492	8,147	----------	----------
99	Rock Rapids	11,026	10,602	4,807	5,321	423
100	Eldon	4,132	3,779	1,391	2,067	223
101	Bedford	14,975	14,676	14,676	----------	----------
102	Corning	13,066	12,329	12,274	----------	55
103	Stuart	8,709	8,244	6,001	1,967	276
104	What Cheer	7,183	6,752	6,752	----------	----------
105	Toledo	13,474	13,457	13,130	----------	327

GENERAL AND COMMERCIAL REVENUES.

Municipal Service Income										
			From Licenses, Permits and Fines							
Special assessments	Franchise taxes	Total	Mulct tax and saloon license	Other business license	Dog license	Departmental permits	Police court fines and forfeitures	Gifts from individuals and corporations	No. in order of population
5,421		5,153	3,825	615	159		554		56
		439		310			129		57
7		5,600	4,725	714	16		145		58
	404	462		269	44	149			59
		1,208		352		5	254	597	60
		347		274	73				61
		40				40			62
		638		317			321		63
		573		418	22		133		64
158		763		435			328		65
		1,115		647		384	59	25	66
3,755	3,312	1,748		780	110	50	808		67
349		643				643			68
7,382	187	2,478		391	32	2,033	22		69
		363		255			108		70
137		1,441		823		466	152		71
		250		250					72
		1,200		167	26	47	960		73
107		1,363		812	22		519	10	74
		966		689			277		75
1,625		3,621	3,000	395		45	181		76
5,823		1,138		779	50	50	259		77
446		500		356			153		78
3,682		1,148		928	36		184		79
		915		890	25				80
		192			30		162		81
		907		720		30	108	49	82
4,517		876		200			359	317	83
		336		291			45		84
									85
		817		375	92		350		86
		1,553		451			788	314	87
		1,185		491		12	332	350	88
28		471		269	81	31	15	75	89
		420		276	37		107		90
									91
		714		532	56	20	106		92
	30	379		255			124		93
		3,254	1,800	322			200	932	94
									95
									96
		967		303	6	27	595	36	97
1,345		451		225			226		98
51		424		350	49		25		99
98		353		332			21		100
		299			109		190		100
		737		645	14		78		102
		465		345			120		103
		431		316	110		5		104
		17					17		105

TABLE NO. 8—DEPARTMENT RECEIPTS

No. in order of population	CITY	Total departmental receipts	Classified by Source				
			Charges	Fees	Rents and privileges	Sales	Total
	Grand total	$ 337,984	$ 243,677	$ 10,443	$ 58,480	$ 25,384	$ 337,984
1	Des Moines	$ 75,267	$ 70,255	$ 4,235	$ 360	$ 417	$ 75,267
2	Sioux City	42,000	35,812	56	4,974	1,158	42,000
3	Davenport	20,672	13,226	----------	6,852	594	20,672
4	Dubuque	1,992	1,048	11	----------	933	1,992
5	Cedar Rapids	56,493	14,002	965	39,701	1,825	56,493
6	Waterloo	6,877	5,010	162	76	1,629	6,877
7	Council Bluffs	6,609	3,982	385	816	1,426	6,609
8	Clinton	3,813	2,750	903	----------	160	3,813
9	Burlington	8,995	7,293	185	422	1,095	8,995
10	Ottumwa	11,267	10,908	----------	159	200	11,267
11	Fort Dodge	4,488	4,273	70	145	----------	4,488
12	Mason City	18,572	17,749	----------	18	805	18,572
13	Marshalltown	139	139	----------	----------	----------	139
14	Muscatine	5,995	1,030	----------	53	4,912	5,995
15	Keokuk	1,583	299	----------	150	1,134	1,583
16	Boone	4,699	4,697	----------	----------	2	4,699
17	Iowa City	6,914	5,652	68	456	738	6,914
18	Oskaloosa	1,864	1,362	----------	353	149	1,864
19	Fort Madison	4,465	4,465	----------	----------	----------	4,465
20	Centerville	36	----------	----------	----------	36	36
21	Creston	372	175	10	----------	187	372
22	Oelwein	2,895	2,335	----------	138	422	2,895
23	Charles City	1,858	737	85	----------	1,036	1,858
24	Cedar Falls	1,871	1,367	----------	42	462	1,871
25	Fairfield	506	315	----------	----------	191	506
26	Webster City	724	716	----------	8	----------	724
27	Shenandoah	417	----------	417	----------	----------	417
28	Clarinda	465	465	----------	----------	----------	465
29	Cherokee	2,328	2,328	----------	----------	----------	2,328
30	Red Oak	708	588	----------	60	60	708
31	Perry	7,233	7,123	----------	----------	110	7,233
32	Chariton	126	126	----------	----------	----------	126
33	Newton	667	484	23	----------	160	667
34	Albia	205	205	----------	----------	----------	205
35	Ames	1,266	1,266	----------	----------	----------	1,266
36	Le Mars	428	83	----------	311	34	428
37	Grinnell	1,587	1,252	335	----------	----------	1,587
38	Atlantic	949	351	----------	28	570	949
39	Marion	65	44	----------	3	18	65
40	Washington	629	----------	----------	----------	629	629
41	Glenwood	49	----------	----------	47	2	49
42	Spencer	592	395	175	----------	22	592
43	Estherville	48	----------	----------	48	----------	48
44	Mount Pleasant	335	307	----------	28	----------	335
45	Vinton	2,550	2,304	----------	----------	246	2,550
46	Eagle Grove	806	41	10	211	544	806
47	Carroll	315	115	----------	----------	200	315
48	Decorah	20	20	----------	----------	----------	20
49	Maquoketa	702	226	139	125	212	702
50	Missouri Valley	16	2	14	----------	----------	16
51	Knoxville	96	96	----------	----------	----------	96
52	Iowa Falls	412	42	34	15	321	412
53	Independence	182	182	----------	----------	----------	182
54	Belle Plaine	----------	----------	----------	----------	----------	----------
55	Algona	2,102	2,102	----------	----------	----------	2,102
56	Waverly	77	----------	----------	41	36	77
57	Indianola	788	24	51	43	670	788

FROM MUNICIPAL SERVICE INCOME.

Classified by Departments, Offices and Accounts — General Government: Executive offices	Municipal property	Police department and courts	Fire department	Department of inspection	Health department	Sewers and sewage disposal	General street service and bridges	Library	Parks	All other	No. in order of population
$18,908	$11,407	$11,117	$12,593	$36,127	$ 5,333	$30,054	$128,181	$11,857	$ 8,427	$63,990	
$ 9,618	$ 257	$ 4,285	$ 244	$20,359	$ 30	$ 166	$ 32,874	$ 1,511	$ 996	$ 4,927	1
2,703	7,156	685	287	7,109	3	5,107	17,341	1,160	380	69	2
-------	-------	-------	1,265	3,985	3,515	1,528	6,581	416	957	2,425	3
-------	-------	385	1,097	-------	9	81	372	-------	-------	48	4
461	256	2,103	501	-------	58	-------	16,769	965	721	34,659	5
61	1,036	92	1,268	-------	-------	13	4,407	-------	-------	-------	6
6	-------	1,244	185	-------	699	1,647	930	492	904	502	7
-------	-------	626	160	-------	-------	-------	-------	277	-------	2,750	8
240	147	237	587	-------	-------	-------	7,368	82	334	-------	9
-------	-------	449	-------	-------	34	-------	-------	699	47	10,038	10
-------	145	-------	76	-------	-------	289	-------	357	-------	3,621	11
516	-------	32	731	682	138	125	16,139	209	-------	-------	12
-------	-------	-------	-------	-------	-------	-------	-------	139	-------	-------	13
-------	506	8	4,459	-------	-------	-------	952	-------	47	23	14
-------	-------	-------	427	-------	-------	401	364	-------	154	237	15
-------	2	129	103	-------	-------	82	4,379	-------	-------	4	16
-------	-------	3	10	2,778	264	652	2,809	242	156	-------	17
166	19	-------	193	-------	-------	1,077	-------	-------	334	75	18
3,281	-------	-------	-------	-------	-------	-------	-------	129	-------	1,055	19
-------	-------	-------	12	-------	-------	-------	24	-------	-------	-------	20
7	1	-------	158	10	-------	96	72	-------	28	-------	21
-------	120	-------	45	-------	-------	2,335	395	-------	-------	-------	22
-------	-------	-------	8	36	-------	28	520	188	1,000	78	23
-------	-------	-------	-------	-------	-------	1,210	237	424	-------	-------	24
506	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	25
-------	8	-------	-------	-------	-------	11	705	-------	-------	-------	26
-------	-------	417	-------	-------	-------	-------	-------	-------	-------	-------	27
-------	-------	-------	-------	-------	-------	29	436	-------	-------	-------	28
-------	-------	-------	-------	-------	-------	2,144	43	140	-------	1	29
5	60	7	6	-------	563	-------	49	-------	-------	18	30
-------	85	-------	-------	-------	-------	3,781	3,367	-------	-------	-------	31
126	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	32
-------	-------	23	-------	-------	-------	252	258	134	-------	-------	33
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	205	34
-------	-------	-------	-------	512	-------	-------	694	-------	-------	60	35
24	71	-------	-------	-------	-------	-------	226	-------	107	-------	36
-------	-------	-------	-------	-------	-------	1,023	-------	335	16	213	37
-------	394	-------	-------	-------	-------	15	462	-------	-------	78	38
-------	-------	-------	-------	-------	-------	2	-------	45	18	-------	39
-------	-------	-------	-------	-------	-------	-------	100	111	418	-------	40
-------	-------	-------	-------	-------	-------	-------	2	-------	47	-------	41
395	-------	-------	-------	-------	-------	175	20	-------	2	-------	42
-------	-------	-------	-------	-------	-------	-------	-------	48	-------	-------	43
-------	28	-------	-------	72	-------	29	98	76	-------	32	44
-------	14	-------	-------	-------	-------	456	1,854	-------	226	-------	45
211	17	29	-------	-------	-------	10	539	-------	-------	-------	46
-------	200	-------	-------	-------	-------	115	-------	-------	-------	-------	47
-------	-------	-------	-------	-------	-------	20	-------	-------	-------	-------	48
-------	258	-------	29	-------	-------	263	-------	152	-------	-------	49
-------	14	-------	-------	2	-------	-------	-------	-------	-------	-------	50
-------	-------	-------	-------	-------	-------	-------	65	-------	-------	31	51
-------	-------	-------	-------	42	-------	-------	265	49	56	-------	52
-------	40	-------	-------	-------	-------	142	-------	-------	-------	-------	53
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	54
-------	-------	-------	-------	-------	-------	725	801	-------	-------	576	55
38	-------	-------	-------	-------	-------	3	-------	-------	-------	36	56
-------	-------	-------	-------	-------	-------	54	694	-------	-------	40	57

TABLE NO. 8—CONTINUED—DEPARTMENT

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

RECEIPTS FROM MUNICIPAL SERVICE INCOME.

Classified by Departments, Offices and Accounts											
General Government											
Executive offices	Municipal property	Police department and courts	Fire department	Department of inspection	Health department	Sewers and sewage disposal	General street service and bridges	Library	Parks	All other	No. in order of population
			333				91		444	127	58
	16									47	59
	84					221		83			60
											61
						18			70	22	62
						1,440	282				63
						240					64
										56	65
				210							66
							293	81		25	67
						377			310		68
						35			75	16	69
			128				28	324			70
				259		58	30			252	71
						694	1,348	391			72
							61				73
		24		71		15	171	654			74
											75
			216			2,145	1,626	1,389	246		76
427						521					77
	79						539				78
14									265		79
99						15					80
											81
											82
							2				83
											84
											85
											86
	50							498			87
8	10						2			1	88
	25								64	7	89
											90
2	5						5		5	9	91
						172					92
	314		65								93
											94
											95
											96
							162	20			97
											98
								37			99
											100
										415	101
					20					190	102
		339				17	17				103
										918	104
							317			4	105

TABLE NO. 9—RECEIPTS FROM INTEREST, SALE

No. in order of population	CITY	Interest; Real Estate Refund				Classification	
		Total interest receipts	Total receipts from sale of real estate	Refund receipts	Total receipts from municipal industries	Charges	Fees
	Grand Total	$ 54,183	$ 14,340	$ 25,102	$ 1,915,042	$ 218,252	$ 17,503
1	Des Moines	$ 8,958		$ 444	$ 25,569	$ 11,278	$ 341
2	Sioux City	3,544		127	161,006	9,490	
3	Davenport	6,476			194		114
4	Dubuque	1,358		51	928	356	
5	Cedar Rapids	954			130,311	130,107	4
6	Waterloo	2,405		220			
7	Council Bluffs	2,687		10,720	123,788	436	25
8	Clinton	2,063	$ 4,728				
9	Burlington	3,320		1,321	1,520	579	
10	Ottumwa	1,783		7,042	58,085		
11	Fort Dodge	1,040		20	34,884		478
12	Mason City	1,129		320	42,972	4,164	
13	Marshalltown				48,308	1,833	
14	Muscatine				48,172	4,205	
15	Keokuk	298		350	5,953	2,970	1,063
16	Boone	158			24,655	370	
17	Iowa City	210		796	2,565	2,565	
18	Oskaloosa	701	27	43	66		
19	Fort Madison	324		808	802		
20	Centerville	255			1,919	1,919	
21	Creston	132	150	18	1,480	722	258
22	Oelwein	273	1,955		8,703	53	
23	Charles City	477			14,537	116	
24	Cedar Falls	226	1,100	685	58,864	506	
25	Fairfield	44		2	10,189	115	
26	Webster City	484	420	6	61,006	1,883	
27	Shenandoah				6,256	185	
28	Clarinda	47			6,101	557	
29	Cherokee	247	50	70	7,229	679	12
30	Red Oak	287			15,882	2,329	
31	Perry				16,389	322	
32	Chariton	1,312			5,443		
33	Newton	332			83,518	297	5,347
34	Albia			37	6,149		
35	Ames	773	100	726	71,332		
36	Le Mars	221					
37	Grinnell	406			13,460		28
38	Atlantic	282	1,300		45,597		
39	Marion				1,823	750	
40	Washington	290			11,148	1,307	1,193
41	Glenwood	91	1,971		3,203		
42	Spencer	255		749	45,239		4,658
43	Estherville				33,265	3,411	
44	Mount Pleasant	158			31,017	3,821	
45	Vinton	406	25		30,283	1,065	
46	Eagle Grove	65	225	58	5,457		300
47	Carroll	753			10,700		
48	Decorah				5,398		
49	Maquoketa	127			8,581	258	
50	Missouri Valley			1	5,791		
51	Knoxville	62			8,972	547	
52	Iowa Falls	197			9,244		183
53	Independence	272			39,719		70
54	Belle Plaine				1,571	15	
55	Algona	208			127,489		
56	Waverly	477			31,815	23	
57	Indianola	282			28,072		
58	Denison		578		63,042	7,902	

OF REAL ESTATE, REFUND AND MUNICIPAL INDUSTRIES.

by Sources			Classification by Industries						No. in order of population
Rents	Privilege rentals	Sales	Water works	Electric light works	Markets and public scales	Docks, wharves and landings	Cemeteries	All other	
$ 216,298	$ 1,382,831	$ 80,158	$ 1,165,307	$ 630,222	$18,110	$14,545	$ 60,194	$ 26,664	
$ 5,183	----------	- 8,766	----------	----------	$ 5,524	--------	$ 20,044	----------	1
151,246	----------	360	$ 158,093	----------	1,185	--------	1,818	----------	2
80	----------	----------	----------	----------	194	--------	----------	----------	3
----------	$ 570	----------	----------	----------	773	$ 149	----------	$ 6	4
----------	----------	200	117,292	----------	771	11,993	55	200	5
----------	----------	----------	----------	----------	----------	--------	----------	----------	6
252	123,053	----------	123,053	----------	735	--------	----------	----------	7
----------	----------	----------	----------	----------	----------	--------	----------	----------	8
960	----------	----------	----------	----------	579	960	----------	----------	9
50,574	----------	7,511	58,085	----------	----------	--------	----------	----------	10
----------	32,567	1,839	34,406	----------	478	--------	----------	----------	11
----------	37,243	1,565	42,972	----------	----------	--------	----------	----------	12
----------	46,475	----------	46,475	$ 642	621	--------	570	----------	13
234	41,381	2,352	41,451	----------	270	--------	6,451	----------	14
----------	30	1,890	----------	----------	1,554	--------	4,399	----------	15
40	34,193	52	34,655	----------	----------	--------	----------	----------	16
----------	----------	----------	----------	----------	54	--------	2,511	----------	17
----------	----------	66	----------	----------	5	--------	----------	61	18
96	50	656	----------	----------	146	--------	656	----------	19
----------	----------	----------	----------	----------	733	--------	----------	1,186	20
----------	----------	500	----------	----------	----------	--------	1,480	----------	21
2	7,910	738	7,912	----------	----------	--------	738	53	22
1,109	13,234	78	14,537	----------	----------	--------	----------	----------	23
----------	57,754	604	16,549	41,205	----------	--------	1,110	----------	24
----------	10,044	30	10,044	----------	83	--------	62	----------	25
----------	44,128	15,085	7,802	50,788	941	--------	1,496	69	26
----------	6,113	----------	6,113	----------	185	--------	----------	----------	27
----------	5,488	56	5,488	----------	305	--------	308	----------	28
----------	5,903	655	6,262	----------	----------	--------	967	----------	29
45	12,112	1,397	13,029	----------	----------	--------	2,854	----------	30
----------	15,339	718	15,339	----------	----------	--------	1,050	----------	31
405	5,013	25	4,619	394	----------	--------	344	86	32
----------	77,874	----------	15,995	52,414	234	--------	1,193	*13,682	33
----------	6,149	----------	6,149	----------	----------	--------	----------	----------	34
----------	70,569	783	15,304	56,048	----------	--------	----------	----------	35
----------	----------	----------	----------	----------	----------	--------	----------	----------	36
----------	12,263	1,169	13,432	----------	----------	--------	28	----------	37
----------	45,425	142	13,461	31,964	142	--------	----------	----------	38
379	----------	704	----------	----------	379	--------	1,454	----------	39
----------	7,466	1,182	10,795	34	----------	--------	----------	319	40
----------	3,303	----------	3,303	----------	----------	--------	----------	----------	41
----------	40,601	----------	6,043	36,554	1,103	--------	1,559	----------	42
----------	28,626	1,228	5,199	26,838	----------	--------	----------	1,228	43
----------	26,362	834	6,656	20,682	73	--------	1,821	1,785	44
----------	28,038	1,180	8,800	21,483	----------	--------	----------	----------	45
----------	5,071	86	5,457	----------	----------	--------	----------	----------	46
----------	9,956	834	9,956	----------	----------	--------	330	504	47
----------	5,398	----------	5,398	----------	----------	--------	----------	----------	48
----------	8,338	----------	8,338	----------	253	--------	----------	----------	49
----------	5,791	----------	5,791	----------	----------	--------	----------	----------	50
----------	8,425	----------	8,425	----------	----------	--------	547	----------	51
----------	7,798	1,263	9,244	----------	----------	--------	----------	----------	52
----------	39,649	----------	9,881	29,768	70	--------	----------	----------	53
----------	1,556	----------	1,512	----------	44	--------	----------	15	54
----------	†27,489	----------	†27,489	----------	----------	--------	----------	----------	55
1,123	29,103	1,556	7,625	24,190	----------	--------	----------	----------	56
----------	20,974	7,098	3,969	24,103	----------	--------	----------	----------	57
----------	55,050	----------	28,337	34,655	----------	--------	----------	----------	58

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

No. in order of population	CITY	Interest; Real Estate Refund			Total receipts from municipal industries	Classification	
		Total interest receipts	Total receipts from sale of real estate	Refund receipts		Charges	Fees
59	Sheldon	84			9,129	2,176	
60	Cresco	128	1,815		3,715		
61	Anamosa				6,708	3,084	
62	Storm Lake	77			6,181		
63	Jefferson				11,667	2,478	
64	Manchester	157			5,004		
65	Pella	468			23,464	2,548	
66	Valley Junction	171	503	16	6,912	985	667
67	Hampton				4,811		
68	Winterset				18,128	28	
69	Harlan				31,222		
70	Osage	139			4,660		11
71	Clear Lake				4,435		
72	Eldora				5,556		
73	Osceola	108			2,323	26	
74	Mystic						
75	Nevada	491			3,609		
76	New Hampton	59			27,881		
77	Emmetsburg	462			10,096	5,743	448
78	Tama				3,485	12	
79	Colfax	13			5,811	34	
80	Clarion	229			5,330		207
81	Sac City	172			4,142		
82	Bloomfield	187			15,331		
83	Lake City	90			1,804		
84	Onawa	94		79	15,290	1,189	
85	(a) Hamburg						
86	Leon	415			3,379		1,018
87	Tipton				11,039	171	
88	Waukon	175		206	3,843	40	
89	Monticello	127			5,716	1	320
90	Seymour	163		214	11,238	463	6
91	(a) Forest City						
92	Villisca	15			3,361	187	251
93	Sigourney	94			3,491		73
94	Ida Grove	89			2,779		
95	(a) Audubon						
96	(a) Humboldt						
97	Hawarden	180			18,777	410	
98	Marengo	50			2,047		
99	Rock Rapids	193			28,645	1,093	428
100	Eldon				10,515		
101	Bedford				205	205	
102	Corning	176	123		3,263	135	
103	Stuart	62			11,190		
104	What Cheer	62					
105	Toledo				2,758		

*Gas works.
†Light and water combined

OF REAL ESTATE, REFUND AND MUNICIPAL INDUSTRIES.

by Sources			Classification by Industries						No. in order of population
Rents	Privilege rentals	Sales	Water works	Electric light works	Markets and public scales	Docks, wharves and landings	Cemeteries	All other	
----------	6,423	530	9,027	----------	----------	----------	----------	102	59
----------	3,715	----------	3,715	----------	----------	----------	----------	----------	60
----------	3,624	----------	6,708	----------	----------	----------	----------	----------	61
----------	6,040	141	6,181	----------	----------	----------	----------	----------	62
----------	9,189	----------	6,674	2,515	----------	----------	----------	2,478	63
----------	5,004	----------	5,004	----------	----------	----------	----------	----------	64
----------	20,916	----------	4,852	18,412	----------	----------	----------	200	65
----------	5,260	----------	6,912	----------	----------	----------	----------	----------	66
----------	4,811	----------	4,811	----------	----------	----------	----------	----------	67
----------	18,100	----------	1,516	16,584	----------	----------	15	13	68
----------	31,222	----------	7,675	23,547	----------	----------	----------	----------	69
90	3,390	1,169	4,320	----------	----------	----------	340	----------	70
----------	4,095	340	4,095	----------	----------	----------	340	----------	71
----------	5,556	----------	5,556	----------	----------	----------	----------	----------	72
----------	2,115	182	1,504	----------	----------	----------	611	208	73
----------	----------	----------	----------	----------	----------	----------	----------	----------	74
80	3,259	270	3,339	----------	----------	----------	270	----------	75
----------	24,637	3,244	6,699	21,182	----------	----------	----------	----------	76
----------	3,857	48	5,231	1,704	----------	----------	----------	3,161	77
----------	3,473	----------	3,473	12	----------	----------	----------	----------	78
8	5,702	67	5,811	----------	----------	----------	----------	----------	79
----------	5,123	----------	2,480	2,643	----------	----------	163	44	80
----------	3,897	245	4,142	----------	----------	----------	----------	----------	81
785	14,306	240	1,966	13,365	----------	----------	----------	----------	82
----------	1,272	512	1,513	----------	----------	----------	291	----------	83
----------	14,101	----------	549	13,552	105	----------	606	478	84
----------	----------	----------	----------	----------	----------	----------	----------	----------	85
----------	2,197	164	3,215	----------	----------	----------	164	----------	86
2,800	8,068	----------	5,229	5,639	----------	----------	----------	171	87
----------	3,803	----------	3,843	----------	----------	----------	----------	----------	88
----------	4,777	618	4,507	----------	320	----------	887	1	89
807	7,761	2,201	585	10,241	----------	----------	412	----------	90
----------	----------	----------	----------	----------	----------	----------	----------	----------	91
----------	2,083	840	2,228	----------	251	854	----------	28	92
----------	3,418	----------	3,491	----------	----------	----------	----------	----------	93
----------	2,741	38	2,741	----------	----------	----------	----------	38	94
----------	----------	----------	----------	----------	----------	----------	----------	----------	95
----------	----------	----------	----------	----------	----------	----------	----------	----------	96
----------	14,805	3,562	2,413	15,205	----------	----------	1,159	----------	97
----------	2,047	----------	2,047	----------	----------	----------	----------	----------	98
----------	27,004	120	3,916	23,088	----------	558	535	548	99
----------	10,419	96	10,419	----------	----------	----------	96	----------	100
----------	----------	----------	205	----------	----------	----------	----------	----------	101
----------	3,128	----------	3,128	----------	----------	----------	135	----------	102
----------	9,156	2,034	389	10,771	----------	----------	30	----------	103
----------	----------	----------	----------	----------	----------	----------	----------	----------	104
----------	2,463	295	2,463	----------	----------	----------	295	----------	105

TABLE NO. 10—TOTAL AND PER CAPITA

No. in order of population	CITY	Par Value of	
		Total	General bonds
	Grand Total	$ 16,332,424	$ 7,575,929
1	Des Moines	$ 1,986,682	$ 1,078,000
2	Sioux City	1,281,742	1,160,000
3	Davenport	592,500	400,000
4	Dubuque	1,511,771	659,782
5	Cedar Rapids	897,845	669,300
6	Waterloo	1,181,094	442,079
7	Council Bluffs	976,410	91,000
8	Clinton	308,829	115,000
9	Burlington	513,825	330,000
10	Ottumwa	505,253	226,000
11	Fort Dodge	340,000	97,000
12	Mason City	426,986	84,600
13	Marshalltown	122,000	109,500
14	Muscatine	175,000	150,000
15	Keokuk	259,257	214,500
16	Boone	263,223	5,000
17	Iowa City	573,260	391,909
18	Oskaloosa	159,688	67,000
19	Fort Madison	121,040	104,000
20	Centerville	15,800	2,800
21	Creston	80,941	23,000
22	Oelwein	$ 95,720	26,028
23	Charles City	106,366	65,500
24	Cedar Falls	156,550	1,000
25	Fairfield	76,865	58,000
26	Webster City	68,622	17,247
27	Shenandoah	63,183	34,500
28	Clarinda	32,072	31,100
29	Cherokee	111,861	12,282
30	Red Oak	24,183	24,000
31	Perry	141,957	20,500
32	Chariton	105,552	8,000
33	Newton	116,863	----------
34	Albia	67,000	----------
35	Ames	149,036	25,000
36	Le Mars	20,121	16,000
37	Grinnell	100,187	5,429
38	Atlantic	63,098	12,000
39	Marion	27,646	6,500
40	Washington	34,000	8,000
41	Glenwood	45,000	45,000
42	Spencer	28,500	25,500
43	Estherville	92,912	22,000
44	Mount Pleasant	49,961	31,500
45	Vinton	30,000	13,000
46	Eagle Grove	35,786	18,000
47	Carroll	64,379	13,000
48	Decorah	28,305	23,000
49	Maquoketa	8,500	8,500
50	Missouri Valley	21,640	3,000
51	Knoxville	123,387	23,000
52	Iowa Falls	36,100	11,000
53	Independence	----------	----------
54	Belle Plaine	64,012	----------
55	Algona	52,235	----------
56	Waverly	91,664	250
57	Indianola	72,685	----------
58	Denison	111,851	22,500

DEBT OBLIGATIONS AT CLOSE OF YEAR.

Debt Obligations at Close of Year						
Municipal industry bonds	Tax warrants, temporary loans, etc.	Outstanding warrants	*Special fund bonds	All other obligations	Per Capita: Total debt	No. in order of population
$ 3,917,197	$ 301,301	$ 993,668	$ 3,195,963	$ 348,366	$ 15.28	
----------	$ 117,094	$ 95,799	$ 611,790	$ 83,999	18.80	1
$ 114,242	7,500	----------	----------	----------	20.74	2
----------	9,500	----------	183,000	----------	12.22	3
121,000	34,000	206,910	441,049	49,000	31.17	4
----------	----------	23,545	195,000	10,000	22.07	5
500,000	----------	8,865	157,500	72,650	35.69	6
600,000	----------	204,850	75,000	5,560	31.14	7
4,000	----------	14,365	175,464	----------	11.86	8
76,000	6,300	10,025	91,500	----------	21.18	9
275,000	----------	4,253	----------	----------	22.59	10
152,000	----------	----------	91,000	----------	17.55	11
26,000	----------	57,063	259,323	----------	24.89	12
12,500	----------	----------	----------	----------	7.59	13
25,000	----------	----------	----------	----------	11.08	14
----------	24,613	15,958	----------	4,186	17.01	15
246,500	----------	11,723	----------	----------	16.67	16
----------	----------	36,159	137,192	8,000	47.64	17
----------	----------	30,980	61,708	----------	15.24	18
----------	----------	17,040	----------	----------	12.73	19
----------	----------	----------	13,000	----------	2.03	20
----------	----------	1,739	56,202	----------	10.68	21
18,174	----------	8,126	43,392	----------	13.41	22
----------	----------	10,866	16,000	14,000	16.68	23
108,000	3,853	6,400	37,297	----------	24.91	24
----------	----------	8,057	10,808	----------	12.57	25
21,245	----------	1,503	----------	28,627	11.76	26
----------	----------	16,383	----------	12,300	11.21	27
915	----------	57	----------	----------	5.70	28
20,500	----------	8,917	70,162	----------	19.91	29
----------	----------	183	----------	----------	4.31	30
46,000	----------	6,565	62,111	6,781	26.02	31
90,000	----------	7,552	----------	----------	20.16	32
103,000	11,000	2,863	----------	----------	22.62	33
51,000	16,000	----------	----------	----------	13.04	34
62,000	14,750	786	46,500	----------	29.27	35
2,053	----------	2,068	----------	----------	3.96	36
46,500	----------	24,258	24,000	----------	19.79	37
25,000	----------	24	26,074	----------	12.32	38
21,146	----------	----------	----------	----------	5.91	39
14,000	12,000	----------	----------	----------	7.46	40
----------	----------	----------	----------	----------	10.36	41
----------	----------	----------	3,000	----------	6.82	42
68,000	----------	2,899	----------	13	22.53	43
----------	----------	----------	1,000	17,461	12.22	44
7,000	10,000	----------	----------	----------	7.43	45
7,000	4,497	372	5,917	----------	8.86	46
47,500	3,379	500	----------	----------	15.95	47
----------	----------	5,305	----------	----------	7.04	48
----------	----------	----------	----------	----------	2.25	49
7,000	----------	8,776	2,864	----------	5.72	50
99,500	----------	887	----------	----------	32.98	51
8,000	----------	17,100	----------	----------	9.71	52
----------	----------	----------	----------	----------	----------	53
49,000	----------	6,351	----------	8,661	17.45	54
50,000	----------	2,235	----------	----------	14.54	55
76,750	----------	----------	14,664	----------	25.74	56
42,000	----------	----------	30,685	----------	20.79	57
85,000	----------	----------	----------	4,351	32.37	58

TABLE NO. 10—CONTINUED—TOTAL AND PER

No. in order of population	CITY	Par Value of	
		Total	General bonds
59	Sheldon	14,000	14,000
60	Cresco	31,316	11,000
61	Anamosa	32,834	9,000
62	Storm Lake	41,876	11,000
63	Jefferson	14,000	3,000
64	Manchester	14,000	14,000
65	Pella	140,729	34,000
66	Valley Junction	141,781	11,000
67	Hampton	26,380	----------
68	Winterset	83,139	1,500
69	Harlan	24,101	----------
70	Osage	10,088	----------
71	Clear Lake	51,928	50,000
72	Eldora	44,563	9,000
73	Osceola	76,500	32,000
74	Mystic	1,200	1,200
75	Nevada	57,157	----------
76	New Hampton	28,780	23,390
77	Emmetsburg	30,569	5,000
78	Tama	45,096	40,096
79	Colfax	24,058	1,500
80	Clarion	13,556	12,500
81	Sac City	22,126	22,000
82	Bloomfield	37,375	----------
83	Lake City	18,288	8,000
84	Onawa	31,000	13,000
85	(a) Hamburg	----------	----------
86	Leon	53,780	47,000
87	Tipton	40,500	15,500
88	Waukon	17,584	3,518
89	Monticello	22,477	12,189
90	Seymour	51,159	14,500
91	(a) Forest City	----------	----------
92	Villisca	21,500	4,000
93	Sigourney	58,184	18,500
94	Ida Grove	10,900	5,500
95	(a) Audubon	----------	----------
96	(a) Humboldt	----------	----------
97	Hawarden	6,000	6,000
98	Marengo	12,175	1,630
99	Rock Rapids	10,772	600
100	Eldon	9,165	----------
101	Bedford	62,389	37,500
102	Corning	17,285	10,000
103	Stuart	24,655	----------
104	What Cheer	22,500	22,500
105	Toledo	24,014	----------

CAPITA DEBT OBLIGATIONS AT CLOSE OF YEAR.

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

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

TABLE NO. 11—ASSESSED VALUATION OF PROPERTY:

No. in order of population	CITY	Valuation of Property, Total	Real property	Personal property
	Grand Total	$ 275,038,687	$ 157,785,806	$ 38,504,568
1	Des Moines	$ 35,227,169	$ 23,539,490	$ 4,075,415
2	Sioux City	16,253,129	10,140,197	2,195,218
3	Davenport	25,286,540	19,833,830	5,190,660
4	Dubuque	31,869,425	23,597,510	7,760,925
5	Cedar Rapids	10,883,252	7,767,114	1,504,452
6	Waterloo	9,181,567	5,404,282	1,068,707
7	Council Bluffs	4,965,593	3,668,205	821,642
8	Clinton	4,793,035	3,030,935	659,019
9	Burlington	6,927,516	3,643,868	969,337
10	Ottumwa	4,683,233	2,624,765	825,557
11	Fort Dodge	4,868,730	3,062,025	550,515
12	Mason City	4,220,920	*3,159,481	----------
13	Marshalltown	3,335,456	1,649,305	339,846
14	Muscatine	6,292,978	3,499,955	1,241,980
15	Keokuk	4,122,600	2,992,219	577,085
16	Boone	2,205,645	1,083,071	216,444
17	Iowa City	3,816,367	1,914,195	383,313
18	Oskaloosa	3,066,633	1,276,593	392,206
19	Fort Madison	1,382,692	898,524	213,145
20	Centerville	1,463,496	662,974	147,090
21	Creston	1,118,665	605,523	202,912
22	Oelwein	1,155,359	616,616	118,984
23	Charles City	1,450,220	1,072,530	333,883
24	Cedar Falls	1,959,886	838,316	104,536
25	Fairfield	2,097,406	725,016	198,187
26	Webster City	1,422,397	880,869	189,077
27	Shenandoah	1,938,417	730,487	216,227
28	Clarinda	1,448,980	481,204	178,492
29	Cherokee	1,344,824	565,424	122,567
30	Red Oak	1,846,900	634,111	160,877
31	Perry	816,160	668,010	114,829
32	Chariton	1,169,858	413,786	342,844
33	Newton	2,304,867	747,220	207,472
34	Albia	1,031,447	524,509	122,478
35	Ames	1,552,081	801,657	130,550
36	Le Mars	720,822	553,259	138,004
37	Grinnell	2,471,048	769,020	160,890
38	Atlantic	1,618,741	650,533	132,596
39	Marion	1,302,782	647,827	95,500
40	Washington	2,584,965	787,803	184,875
41	Glenwood	561,363	170,091	50,600
42	Spencer	1,122,133	453,150	129,845
43	Estherville	771,882	495,949	139,289
44	Mount Pleasant	1,686,980	490,589	199,625
45	Vinton	2,266,428	460,745	154,383
46	Eagle Grove	658,959	374,082	92,029
47	Carroll	704,175	477,715	82,807
48	Decorah	975,236	541,765	147,646
49	Maquoketa	1,601,764	432,948	158,181
50	Missouri Valley	961,244	392,074	93,712
51	Knoxville	1,227,348	396,129	131,762
52	Iowa Falls	1,648,229	471,285	123,983
53	Independence	1,731,375	485,322	192,880
54	Belle Plaine	684,820	368,775	106,967
55	Algona	979,895	357,182	102,390
56	Waverly	1,586,429	632,397	141,333
57	Indianola	2,087,896	554,992	122,491
58	Denison	1,029,919	397,406	121,861

BASIS OF ASSESSMENT AND GENERAL PROPERTY TAXES LEVIED.

Assessed for Taxation			Reported basis of assessment in practice		General Property Taxes Levied for Municipal Purposes			Per Capita		No. in order of population
Railroad property	Telephone, telegraph and express companies	Monies and credits (assessed at full value)	Personal property	Real property	Total amount	Mills Levied: On general property	Mills Levied: For road purposes on agricultr'l lands	Total of assessed valuation	Tax levy for municipal purposes	
$6,377,699	**$ 1,134,850**	**$71,235,764**	------	------	**$ 6,408,630**	--------	------	**$319.30**	**$ 7.46**	
$ 927,975	$ 56,750	$ 6,627,539	.25	.25	$ 895,548	$ 31.8	5.	$323.95	$ 8.47	1
346,752	351,185	3,219,777	.25	.25	454,744	42.3	5.	263.11	7.36	2
218,270	43,780	----------	.50	.50	449,059	36.5	5.	521.55	9.26	3
432,640	78,350	----------	1.00	1.00	446,171	14.	5.	762.52	10.69	4
318,913	17,781	1,274,992	.25	.25	305,250	37.	5.	267.62	7.51	5
216,158	18,151	2,474,269	.25	.25	368,127	55.6	5.	277.41	11.12	6
443,445	32,301	----------	.25	.25	228,721	46.7	5.	158.47	7.29	7
118,149	18,622	966,310	.25	.25	196,592	62.5	5.	183.70	7.53	8
83,815	20,446	2,210,050	.25	.25	197,151	42.3	5.	285.54	8.13	9
93,107	23,501	1,116,303	.25	.25	150,658	40.	5.	297.86	6.71	10
80,390	21,590	1,154,210	.25	.25	137,930	35.9	5.	251.27	7.12	11
181,812	5,700	873,927	.25	.25	123,665	40.5	5.	246.09	7.21	12
65,277	18,497	1,262,531	.25	.25	68,123	32.	5.	207.62	4.24	13
139,490	198,948	1,212,605	.50	.50	125,057	24.7	5.	387.31	7.92	14
77,357	8,207	467,732	.25	.25	168,022	46.	5.	270.52	11.02	15
76,330	8,133	821,667	.25	.25	47,677	34.	4.	180.01	3.89	16
46,661	6,398	1,465,800	.25	.25	111,388	47.	5.	317.15	9.25	17
40,867	5,546	1,351,421	.25	.25	65,921	39.7	5.	292.47	6.29	18
77,122	5,149	188,752	.25	.25	54,170	45.	5.	145.44	5.69	19
40,026	3,332	610,074	.25	.25	61,467	42.	5.	187.55	7.73	20
46,004	3,210	261,016	.25	.25	26,880	37.	5.	147.72	3.55	21
34,922	2,777	382,060	.25	.25	34,058	49.	5.	163.28	4.77	22
41,848	1,959	----------	.25	.25	40,494	29.5	------	227.52	6.35	23
66,167	6,251	994,616	.25	.25	36,042	36.5	5.	311.88	5.73	24
30,823	1,287	1,142,093	.25	.25	30,895	35.5	5.	343.11	5.05	25
75,674	3,173	273,604	.25	.25	37,249	51.5	5.	243.81	6.38	26
28,700	----------	863,003	.25	.25	37,452	39.	5.	343.87	6.64	27
27,066	4,782	757,436	.25	.25	28,037	35.5	5.	257.82	4.98	28
27,185	1,248	628,400	.28	.25	22,143	39.2	5.	239.12	3.93	29
34,950	5,141	1,011,821	.25	.25	31,386	35.3	5.	329.74	5.60	30
29,113	4,208	----------	.25	.25	28,099	31.5	5.	157.88	5.15	31
37,571	1,807	373,850	.25	.25	14,623	50.5	5.	223.46	2.79	32
29,050	1,304	1,319,821	.25	.25	37,952	36.	5.	446.23	7.35	33
52,340	1,579	330,541	.25	.25	29,434	42.	5.	200.74	5.72	34
52,306	4,378	563,190	.25	.25	31,455	42.5	5.	304.86	6.18	35
27,777	1,692	----------	.25	.25	22,345	31.	5.	104.21	4.41	36
19,087	3,075	1,518,976	.25	.25	42,843	45.	5.	488.25	8.46	37
27,996	828	806,788	.25	.25	22,024	33.3	5.	321.24	4.37	38
41,622	3,897	513,936	.25	.25	24,617	44.	5.	255.36	5.26	39
42,298	8,332	1,561,657	.25	.25	34,985	35.8	5.	568.87	7.69	40
4,745	1,582	334,345	.25	.25	34,514	58.5	5.	129.23	7.94	41
35,124	4,354	499,660	.25	.25	18,081	25.	4.	268.71	4.33	42
34,718	1,926	----------	.25	.25	25,531	38.	5.	162.96	6.19	43
26,443	1,771	968,552	.25	.25	28,551	34.	5.	412.56	6.98	44
17,316	2,867	1,631,117	.25	.25	28,587	46.5	5.	561.27	7.08	45
55,974	3,099	133,775	.25	.25	22,502	49.	5.	163.19	5.57	46
28,491	3,182	111,980	.25	.25	17,632	32.	------	174.68	4.37	47
13,994	803	271,028	.25	.25	25,672	33.5	5.	242.53	6.38	48
5,968	667	1,004,000	.25	.25	21,010	26.7	5.	424.19	5.56	49
----------	----------	475,458	.25	.25	22,821	42.	5.	255.38	6.06	50
37,538	856	661,063	.25	.25	22,686	41.9	5.	301.35	6.33	51
53,984	2,987	995,990	.25	.25	27,258	39.	5.	408.86	6.76	52
10,373	----------	1,042,800	.25	.25	26,560	31.	5.	470.09	7.21	53
38,270	7,568	163,240	.25	.25	26,957	51.	5.	159.17	7.35	54
37,168	1,848	481,307	.25	.25	53,703	45.	5.	272.72	14.94	55
57,157	3,300	752,242	.25	.25	22,743	34.	5.	445.50	6.38	56
16,958	3,451	1,390,004	.25	.25	52,266	46.	5.	597.39	14.96	57
52,579	2,006	456,067	.25	.25	17,487	30.5	5.	298.09	5.06	58

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

No. in order of population	CITY	Valuation of Property.		
		Total	Real property	Personal property
59	Sheldon	496,829	285,163	100,950
60	Cresco	840,863	98,684	32,268
61	Anamosa	633,173	258,033	86,972
62	Storm Lake	1,319,856	531,532	121,966
63	Jefferson	1,180,145	359,000	93,860
64	Manchester	1,215,499	394,544	102,172
65	Pella	1,236,887	305,447	92,110
66	Valley Junction	445,420	318,125	44,260
67	Hampton	1,348,144	475,431	127,879
68	Winterset	514,326	364,470	139,730
69	Harlan	1,030,948	371,343	122,220
70	Osage	2,388,768	426,906	141,454
71	Clear Lake	2,001,884	1,343,220	219,444
72	Eldora	1,357,793	327,365	96,860
73	Osceola	934,062	299,529	73,785
74	Mystic	180,929	117,273	29,478
75	Nevada	1,025,283	324,446	111,118
76	New Hampton	986,478	275,318	100,316
77	Emmetsburg	721,666	345,618	101,478
78	Tama	234,202	58,970	21,296
79	Colfax	387,454	225,652	50,138
80	Clarion	406,457	281,687	69,808
81	Sac City	794,702	363,964	110,416
82	Bloomfield	1,007,811	296,784	85,769
83	Lake City	417,859	240,709	----------
84	Onawa	565,759	263,191	61,055
85	(*a*) Hamburg	----------	----------	----------
86	Leon	700,532	232,564	71,629
87	Tipton	1,223,688	310,713	102,197
88	Waukon	713,600	292,988	84,244
89	Monticello	1,111,051	223,199	145,053
90	Seymour	478,056	189,780	52,478
91	(*a*) Forest City	----------	----------	----------
92	Villisca	704,247	245,007	53,156
93	Sigourney	969,587	286,932	95,829
94	Ida Grove	833,711	213,384	25,228
95	(*a*) Audubon	----------	----------	----------
96	(*a*) Humboldt	----------	----------	----------
97	Hawarden	472,708	189,582	58,839
98	Marengo	931,600	186,085	71,805
99	Rock Rapids	783,370	264,058	115,663
100	Eldon	176,761	129,367	27,214
101	Bedford	1,084,080	200,284	89,606
102	Corning	1,112,143	206,693	83,690
103	Stuart	602,170	174,025	64,290
104	What Cheer	446,595	141,678	62,109
105	Toledo	675,695	231,209	84,526

*Real and personal combined.

BASIS OF ASSESSMENT AND GENERAL PROPERTY TAXES LEVIED.

Assessed for Taxation			Reported basis of assessment in practice		General Property Taxes Levied for Municipal Purposes			Per Capita		
Railroad property	Telephone, telegraph and express companies	Monies and credits (assessed at full value)	Personal property	Real property	Total amount	Mills Levied: On general property	Mills Levied: For road purposes on ag-ricultr'l lands	Total of assessed valuation	Tax levy for municipal purposes	No. in order of population
41,689	1,091	67,936	.25	.25	15,849	32.	5.	149.51	4.76	59
2,728	273	706,910	.25	.25	9,560	45.	5.	262.85	2.99	60
23,289	3,079	261,800	.25	.25	16,129	41.5	5.	200.56	5.11	61
25,293	2,389	638,676	.25	.25	22,130	27.8	5.	418.87	7.02	62
45,655	1,965	679,665	.25	.25	30,000	45.5	5.	380.32	9.67	63
22,594	739	695,450	.25	.25	16,510	31.7	5.	391.84	5.32	64
2,409	554	836,367	.25	.25	21,604	43.5	5.	399.51	6.98	65
13,885	9,400	59,750	.25	.25	14,699	36.	5.	147.19	4.85	66
67,876	2,888	674,090	.25	.25	20,991	37.5	5.	445.66	6.93	67
10,126	----------	----------	.25	.25	15,275	30.8	5.	179.71	5.30	68
18,570	1,254	517,561	.25	.25	14,736	32.5	5.	181.73	5.21	69
19,556	639	1,800,213	.25	.25	20,519	20.2	5.	859.58	7.37	70
109,168	17,892	312,160	.25	.25	16,695	43.	5.	730.34	6.09	71
36,633	7,485	889,450	.25	.25	28,035	52.5	------	499.19	10.31	72
28,921	2,428	548,399	.25	.25	18,134	39.	5.	344.16	6.68	73
21,314	312	12,552	.25	.25	4,019	23.5	3.	67.13	1.49	74
27,004	1,263	561,452	.25	.25	19,429	38.3	4.	381.71	7.23	75
18,490	1,188	591,166	.25	.25	17,480	37.	5.	370.28	6.56	76
25,425	4,705	234,440	.25	.25	15,056	29.	5.	272.63	5.69	77
11,454	502	141,980	.25	.25	19,630	42.5	3.	89.35	7.45	78
12,210	7,380	92,074	.25	.25	14,855	39.	5.	138.43	5.69	79
52,902	2,060	----------	.25	.25	13,213	33.	4.	159.21	5.18	80
43,806	----------	274,516	.25	.25	16,691	37.5	4.	306.71	6.44	81
14,910	622	609,726	.25	.25	16,145	41.	5.	441.63	7.08	82
----------	----------	177,150	.25	.25	9,912	37.5	5.	187.88	4.46	83
47,100	1,498	192,915	.25	.25	13,489	41.5	5.	255.99	6.10	84
----------	----------	----------	-----	-----	----------	----------	-----	-------	-------	85
29,936	1,181	365,222	.25	.25	18,610	55.5	5.	318.57	8.46	86
13,910	568	796,300	.25	.25	15,121	27.0	5.	566.95	6.95	87
1,041	527	334,800	.25	.25	11,574	25.	5.	329.15	5.34	88
9,500	2,219	731,080	.25	.25	16,291	40.	5.	514.61	7.54	89
25,863	1,899	208,036	.25	.25	9,952	33.	5.	222.77	4.64	90
----------	----------	----------	-----	-----	----------	----------	-----	-------	-------	91
15,579	1,299	389,206	.25	.25	10,491	34.	4.	330.32	4.92	92
24,452	574	561,800	.25	.25	19,103	45.	5.	459.73	9.06	93
11,335	1,504	582,260	.25	.25	12,718	38.8	5.	399.38	6.08	94
----------	----------	----------	-----	-----	----------	----------	-----	-------	-------	95
----------	----------	----------	-----	-----	----------	----------	-----	-------	-------	96
42,717	1,256	180,314	.25	.25	11,892	40.5	5.	231.10	5.81	97
4,000	----------	669,710	.25	.25	7,479	29.	5.	457.33	3.68	98
62,354	1,605	339,690	.25	.25	9,603	23.	3.	385.71	4.72	99
19,224	956	----------	.25	.25	5,214	29.5	5.	87.07	2.57	100
6,063	1,120	787,007	.25	.25	14,705	49.5	5.	555.93	7.54	101
1,627	107	820,026	.25	.25	14,597	36.5	5.	590.31	7.75	102
----------	105	363,750	.25	.25	7,968	35.5	5.	325.67	3.22	103
20,041	1,859	220,908	.25	.25	7,170	30.9	5.	247.32	3.97	104
23,195	903	335,862	.25	.25	12,405	36.	5.	392.61	7.15	105

TABLE NO. 12—VALUE AT CLOSE OF YEAR

No. in order of population	CITY	Total value of municipal Possessions	Municipal Buildings		Police Department	Fire Department	Equipment of streets and alleys
			Land and buildings	Furniture and other property	Land, buildings, apparatus and other property	Land, buildings, apparatus and other property	
	Grand Total	$32,588,483	$ 2,455,841	$ 182,459	$ 277,425	$ 2,209,439	$ 271,108
1	Des Moines	$ 4,144,853	$ 450,000		$ 60,000	$ 439,252	$ 30,000
2	Sioux City	2,292,652	116,000	$ 21,800	50,000	160,000	
3	Davenport	1,539,650	150,000	6,000	46,000	161,350	12,300
4	Dubuque	1,475,205	20,000	2,500	12,400	180,000	18,000
5	Cedar Rapids	2,192,761	240,162	19,000	17,377	89,895	5,808
6	Waterloo	1,867,454	70,000	20,000	7,000	85,100	5,160
7	Council Bluffs	2,372,700	22,000	5,500	31,000	161,000	6,000
8	Clinton	449,450	95,000	2,600	5,000	56,000	1,000
9	Burlington	499,412	15,000	3,000	4,000	156,100	7,700
10	Ottumwa	1,048,174	15,000	2,700	1,850	52,088	2,668
11	Fort Dodge	1,277,500	147,000	17,000	1,500	10,000	
12	Mason City	1,145,526	30,000	4,010	2,253	63,115	3,516
13	Marshalltown	197,700	10,000	500	3,000	35,000	3,000
14	Muscatine	983,500	185,000	5,000	500	65,000	
15	Keokuk	305,100	40,000	2,500	4,700	45,800	6,100
16	Boone	476,500	20,000	1,100	600	11,700	2,500
17	Iowa City	380,200	25,000	3,200	5,500	26,000	7,500
18	Oskaloosa	212,300	65,000	8,000	3,500	22,000	700
19	Fort Madison	70,175	6,575	650	300	18,950	
20	Centerville	76,710	11,000	1,000		4,000	5,210
21	Creston	39,750	4,500	250		19,000	2,500
22	Oelwein	146,800	22,000	800		10,000	1,500
23	Charles City	212,775	18,000	2,700		9,500	3,575
24	Cedar Falls	330,118	11,500	100		5,200	18,000
25	Fairfield	369,750	4,500	700	3,000	8,000	1,800
26	Webster City	497,100	15,000	1,500		18,000	600
27	Shenandoah	156,220	13,000	920	900	6,000	1,200
28	Clarinda	118,660	8,000	2,000		8,000	600
29	Cherokee	126,375	18,350	850		3,000	375
30	Red Oak	281,825		575	1,800	8,500	10,500
31	Perry	220,700	3,500	3,500	200	26,000	7,000
32	Chariton	98,100				5,800	200
33	Newton	277,338	6,000	1,000		7,620	1,500
34	Albia	115,000	5,700	200	300	6,200	500
35	Ames	314,739	53,500	750	200	2,500	3,000
36	Le Mars	44,950	7,500	1,000	500	6,500	550
37	Grinnell	278,000	7,000	1,000		7,000	1,500
38	Atlantic	225,675	1,250	75	1,300	5,500	350
39	Marion	46,200		100	75	7,000	500
40	Washington	146,300	4,000	200		5,000	
41	Glenwood	69,000	5,000	500		1,500	1,200
42	Spencer	101,704	1,251	398		2,600	800
43	Estherville	206,974	14,345	779		4,850	
44	Mount Pleasant	197,500	5,500	500		7,000	1,500
45	Vinton	200,456	8,798	650		2,925	1,139
46	Eagle Grove	118,775	22,300	2,625	300	4,500	
47	Carroll	110,147	20,000	500		3,000	2,000
48	Decorah	110,010	15,775	1,275	400	3,060	
49	Maquoketa	152,000	12,500	10,000		3,500	2,300
50	Missouri Valley	122,500	36,500	500		2,000	500
51	Knoxville	173,000	12,000			2,000	
52	Iowa Falls	197,833	30,000	600		6,000	2,000
53	Independence	257,150	27,000			3,450	500
54	Belle Plaine	55,200	3,600			6,600	
55	Algona	99,625	6,500	5,000		1,000	
56	Waverly	239,600	13,450	1,000	850	7,800	1,000
57	Indianola	173,650		500		3,000	650
58	Denison	169,336	8,000	697		3,000	2,500

OF MUNICIPAL POSSESSIONS.

Bridges	Markets and public scales	Cemeteries	City electric light works	City water works	Libraries: Land, buildings, books, furniture and apparatus	Parks: Land and other property	Hospitals, docks, wharves and miscellaneous	No. in order of population
$ 3,091,403	$ 305,881	$ 664,305	$ 1,476,066	$11,484,581	$ 3,608,149	$ 6,049,933	$ 511,893	
$ 1,150,601	$ 130,000	$ 241,500	----------	----------	$ 475,000	$ 1,143,500	$ 25,000	1
250,000	477	----------	$ 18,500	$ 1,031,075	130,000	274,800	240,000	2
----------	----------	25,000	----------	----------	180,000	809,000	150,000	3
----------	6,000	----------	----------	900,000	154,550	180,300	1,455	4
458,864	375	----------	----------	939,980	141,150	272,150	8,000	5
388,068	----------	----------	----------	722,649	115,477	454,000	----------	6
201,000	10,300	----------	----------	1,020,900	184,000	723,500	7,500	7
67,350	----------	----------	----------	----------	78,000	140,000	4,500	8
50,000	6,854	----------	----------	----------	105,880	150,000	878	9
161,920	90,000	----------	----------	600,000	79,190	40,758	2,000	10
122,000	10,000	----------	----------	650,000	70,000	250,000	----------	11
----------	----------	----------	----------	398,132	81,500	563,000	----------	12
----------	----------	----------	25,000	90,000	26,200	5,000	----------	13
35,000	----------	85,000	----------	500,000	50,000	50,000	8,000	14
12,000	15,000	35,000	----------	----------	37,000	81,000	26,000	15
9,600	----------	----------	----------	350,000	45,500	35,500	----------	16
100,000	500	35,000	----------	----------	62,500	110,000	5,000	17
----------	7,500	----------	----------	----------	42,000	61,400	2,200	18
----------	----------	5,000	----------	----------	36,500	----------	2,200	19
----------	500	20,000	----------	----------	35,000	----------	----------	20
----------	----------	1,000	----------	----------	----------	12,500	----------	21
----------	----------	7,500	----------	85,000	5,000	15,000	----------	22
1,500	----------	----------	----------	135,000	26,500	16,000	----------	23
25,000	----------	5,000	87,444	131,774	30,500	15,600	----------	24
----------	350	250	15,000	175,000	100,000	61,150	----------	25
----------	10,000	12,000	110,000	80,000	240,000	10,000	----------	26
4,000	300	----------	----------	90,000	19,900	20,000	----------	27
----------	300	10,000	----------	48,760	21,000	20,000	----------	28
----------	----------	----------	----------	80,000	23,300	500	----------	29
6,000	----------	10,000	----------	130,000	13,500	100,950	----------	30
3,500	----------	20,000	----------	120,000	17,000	20,000	----------	31
----------	----------	----------	----------	75,000	16,500	600	----------	32
----------	3,000	5,000	141,000	92,218	20,000	----------	----------	33
2,000	----------	----------	----------	80,000	15,500	4,600	----------	34
----------	----------	----------	123,494	81,295	30,000	20,000	----------	35
----------	----------	----------	----------	----------	17,500	11,150	250	36
----------	----------	25,000	----------	175,000	36,000	21,500	4,000	37
----------	1,200	----------	----------	190,000	16,000	10,000	----------	38
----------	2,000	15,000	----------	----------	16,000	5,525	----------	39
----------	----------	----------	20,000	88,000	22,000	7,100	----------	40
8,000	----------	----------	----------	30,000	12,000	10,800	----------	41
----------	300	9,000	46,228	21,671	16,456	3,000	----------	42
----------	----------	----------	----------	125,000	12,000	50,000	----------	43
----------	7,000	21,000	52,000	55,000	30,000	18,000	----------	44
----------	----------	----------	70,480	76,851	31,613	8,000	----------	45
----------	----------	8,000	----------	46,350	14,500	20,200	----------	46
----------	----------	5,055	----------	63,092	16,500	----------	----------	47
12,000	----------	----------	----------	75,000	----------	2,500	----------	48
----------	200	----------	----------	100,000	18,000	5,500	----------	49
----------	----------	----------	----------	50,000	25,000	8,000	----------	50
----------	----------	4,000	----------	124,000	21,000	10,000	----------	51
----------	----------	----------	----------	66,000	32,233	36,000	25,000	52
----------	200	----------	120,000	90,000	8,000	8,000	----------	53
----------	----------	----------	----------	45,000	----------	----------	----------	54
----------	125	----------	25,000	35,000	21,000	6,000	----------	55
6,000	----------	----------	125,000	57,500	19,000	8,000	----------	56
----------	----------	1,000	75,000	50,000	23,500	20,000	----------	57
----------	----------	----------	67,639	55,000	25,000	7,500	----------	58

TABLE NO. 12—CONTINUED—VALUE AT CLOSE OF

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

YEAR OF MUNICIPAL POSSESSIONS.

Bridges	Markets and public scales	Cemeteries	City electric light works	City water works	Libraries	Parks	Hospitals, docks, wharves and miscellaneous	No. in order of population
					Land, buildings, books, furniture and apparatus	Land and other property		
----	----	----	----	----	----	----	----	59
----	----	----	----	39,000	6,150	----	----	60
----	----	----	----	30,000	10,800	12,000	----	61
----	----	----	----	50,000	15,500	37,700	----	62
----	----	----	----	25,000	16,000	10,000	----	63
----	----	----	----	53,000	20,000	3,500	----	64
----	----	----	----	85,000	22,000	20,000	----	65
----	----	----	47,000	50,000	----	----	----	66
----	----	----	----	32,000	28,000	19,000	----	67
----	----	----	30,000	60,000	15,000	----	----	68
----	----	----	36,481	35,274	----	1,200	----	69
----	----	5,000	----	40,000	25,000	----	----	70
----	----	----	----	----	----	----	----	71
----	----	----	1,000	50,000	20,000	2,500	----	72
----	----	3,000	77,000	3,000	----	----	----	73
7,000	----	1,500	----	----	----	----	----	74
----	----	----	----	35,000	22,000	9,500	----	75
----	----	----	45,000	35,000	12,000	5,000	----	76
----	----	----	----	54,000	18,000	22,000	----	77
----	----	----	----	8,000	5,500	----	----	78
----	----	----	----	36,000	11,200	----	----	79
----	----	2,000	----	15,000	16,000	5,500	----	80
----	----	----	----	34,260	13,000	5,250	----	81
----	500	2,300	13,000	13,300	17,500	----	----	82
----	----	2,000	8,000	8,000	6,500	1,500	----	83
----	550	5,000	20,000	12,000	26,000	----	----	84
----	----	----	----	----	----	----	----	85
----	----	----	----	----	41,000	----	----	86
----	----	3,000	----	22,500	40,000	----	----	87
----	----	----	----	60,000	----	8,000	----	88
500	500	7,000	----	50,000	17,500	11,000	----	89
----	----	1,000	21,800	32,000	----	3,000	----	90
----	----	----	----	----	----	----	----	91
----	350	7,000	----	22,000	----	5,000	----	92
----	----	----	----	30,000	----	----	----	93
----	----	----	----	3,000	----	12,500	----	94
----	----	----	----	----	----	----	----	95
----	----	----	----	----	----	----	----	96
8,000	----	8,000	----	45,000	7,000	1,000	----	97
----	----	----	----	30,000	----	----	----	98
----	1,200	5,000	30,000	20,000	10,500	3,200	----	99
----	----	1,200	----	25,000	9,200	----	----	100
----	300	2,500	----	20,000	----	----	----	101
----	----	2,000	----	40,000	3,000	----	----	102
1,500	----	1,500	25,000	15,000	10,350	3,500	----	103
----	----	----	----	20,000	----	500	----	104
----	----	----	----	22,000	----	----	----	105

TABLE NO. 13—SUPPLEMENTARY INFORMATION, GIVING

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

SALARIES OF HEADS OF DEPARTMENTS, AND EMPLOYES.

Solicitor	Street commissioner	Weighmaster	Physician	Health officer	Councilmen		Chief of fire department	Assistant chief of fire department	Firemen		Police judge	No. in order of population
					Number	Salary of each			Number	Salary of each		
$ 2,200	$ 2,000	------	$ 1,140	$ 960	4	$ 3,000	$ 2,200	$ 1,665	127	$ 985	$ 1,800	1
2,000	1,200	$ 720	720	1,200	4	3,000	1,800	1,320	51	1,000	900	2
2,400	1,800	------	400	1,200	8	300	1,800	1,320	45	980	1,500	3
1,800	1,200	780	600	900	7	300	1,500	1,200	49	700	--------	4
2,500	--------	660	900	1,500	4	2,500	1,600	1,200	31	900	--------	5
1,800	1,500	------	--------	600	6	250	1,500	1,200	22	780	1,200	6
1,500	1,000	840	500	500	8	250	1,560	1,040	19	960	1,000	7
1,000	960	------	--------	200	9	240	1,320	1,140	18	960	1,200	8
1,800	1,000	720	100	900	4	1,800	1,500	--------	17	900	1,200	9
1,200	1,000	------	750	936	2	1,800	1,200	1,008	8	900	600	10
1,440	1,300	840	--------	400	2	1,420	1,300	1,080	5	900	925	11
1,000	1,320	------	--------	--------	2	1,320	1,300	--------	12	900	600	12
1,000	--------	800	600	--------	2	1,320	1,200	960	7	840	--------	13
1,200	900	480	--------	600	8	300	900	750	10	600	100	14
1,200	--------	720	300	720	2	1,680	960	--------	11	780	1,000	15
600	720	------	--------	300	7	350	900	75	4	840	--------	16
750	900	------	150	--------	7	52	1,200	900	3	900	--------	17
900	900	------	600	600	7	40	920	--------	4	780	--------	18
300	900	------	--------	150	7	50	200	--------	4	630	--------	19
100	--------	------	50	--------	5	50	50	--------	15	--------	--------	20
480	900	------	100	--------	7	50	60	--------	2	720	--------	21
200	840	------	--------	50	6	50	60	--------	2	560	--------	22
--------	720	------	--------	--------	6	50	--------	--------	------	--------	--------	23
300	720	------	--------	50	6	50	50	--------	------	--------	--------	24
250	600	------	--------	25	6	50	100	--------	16	75	--------	25
600	900	720	--------	25	3	150	100	--------	------	--------	--------	26
100	720	------	--------	--------	5	50	100	--------	------	--------	1,000	27
300	--------	------	100	--------	4	90	25	--------	------	--------	--------	28
300	900	------	50	--------	5	25	60	--------	------	--------	--------	29
--------	720	------	1,000	600	5	50	100	25	3	600	--------	30
600	900	------	25	--------	5	50	25	--------	------	--------	1,000	31
--------	720	------	50	--------	5	50	--------	--------	------	--------	--------	32
400	900	------	25	--------	6	50	--------	--------	------	--------	--------	33
300	780	------	--------	100	6	50	100	--------	------	--------	--------	34
250	1,320	------	--------	25	6	39	--------	--------	------	--------	--------	35
150	780	------	--------	100	5	250	100	25	------	--------	--------	36
1,000	840	------	--------	100	6	50	100	--------	------	--------	--------	37
100	720	------	--------	100	6	50	--------	--------	1	1,200	--------	38
200	720	480	100	--------	6	50	150	--------	------	--------	--------	39
150	780	------	--------	150	6	50	100	50	------	--------	--------	40
50	900	------	--------	25	6	50	50	--------	------	--------	--------	41
50	780	1,260	--------	--------	6	50	--------	--------	------	--------	--------	42
240	900	------	--------	--------	5	50	180	--------	------	--------	--------	43
200	--------	------	--------	--------	6	50	50	50	8	50	--------	44
200	720	------	--------	50	6	50	120	60	------	--------	--------	45
250	545	------	--------	--------	6	50	10	--------	------	--------	--------	46
250	--------	------	--------	--------	6	50	100	--------	------	--------	--------	47
250	600	------	--------	30	7	50	--------	--------	------	--------	--------	48
300	720	480	25	--------	6	37	--------	--------	------	--------	--------	49
50	400	------	--------	--------	5	100	100	--------	1	720	--------	50
300	720	------	100	--------	5	50	--------	--------	1	660	--------	51
150	840	------	--------	--------	4	50	25	--------	------	--------	--------	52
25	--------	------	--------	100	7	50	100	--------	4	100	--------	53
50	624	------	--------	--------	5	50	--------	--------	------	--------	--------	54
50	720	------	--------	--------	6	18	--------	--------	------	--------	--------	55
100	758	------	20	--------	7	50	50	--------	------	--------	--------	56
240	900	------	--------	20	6	38	25	--------	------	--------	--------	57
300	--------	------	25	--------	5	50	--------	--------	------	--------	--------	58
--------	--------	------	--------	30	5	50	--------	--------	------	--------	--------	59
157	447	------	25	--------	5	30	--------	--------	------	--------	--------	60

TABLE NO. 13—CONTINUED—SUPPLEMENTARY INFORMATION,

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

*City manager.
†Also water commissioner and engineer.

GIVING SALARIES OF HEADS OF DEPARTMENTS, AND EMPLOYES.

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

TABLE NO. 13—CONTINUED—SUPPLEMENTARY INFORMATION,

No. in order of population	CITY	Police judge clerks	Police Captain		Police Lieutenant		Patrolmen		Patrol driver	Police matron
			Number	Salary of each	Number	Salary of each	Number	Salary of each		
1	Des Moines	$ 1,200	2	$ 1,300	3	$ 960	50	$ 990	$ 990	$ 780
2	Sioux City	840	1	1,080	1	1,140	47	960	900	900
3	Davenport	600	1	1,320	1	1,200	42	980	980	860
4	Dubuque									
5	Cedar Rapids	1,500	1	1,200	3	900	13	900	780	900
6	Waterloo	300	1	1,200	1	1,080	14	960	960	840
7	Council Bluffs		1	1,080	4	960	16	900	960	480
8	Clinton		1	1,020	1	840	12	840	840	
9	Burlington		2	1,000	2	930	14	900	720	600
10	Ottumwa		1	1,250	1	960	6	1,120		
11	Fort Dodge		1	1,020				900		
12	Mason City		1	950	2	840	8	900	780	
13	Marshalltown						5	840	840	
14	Muscatine		1	780	1	540	5	780		
15	Keokuk		1	1,200	1	960	9	780	300	
16	Boone						7	840		480
17	Iowa City				1	840	5	780		
18	Oskaloosa						4	780		130
19	Fort Madison		1	900	1	720	6	720		
20	Centerville						2	840		
21	Creston						3	720		
22	Oelwein	240					2	720		
23	Charles City						2	720	900	
24	Cedar Falls									
25	Fairfield						2	600		
26	Webster City									
27	Shenandoah									
28	Clarinda									
29	Cherokee									
30	Red Oak									
31	Perry									
32	Chariton									
33	Newton									
34	Albia									
35	Ames						1	900		
36	Le Mars						2	780		
37	Grinnell									
38	Atlantic						2	720		
39	Marion						1	660		
40	Washington									
41	Glenwood									
42	Spencer									
43	Estherville									
44	Mount Pleasant						1	720		
45	Vinton									
46	Eagle Grove									
47	Carroll									
48	Decorah									
49	Maquoketa									
50	Missouri Valley									
51	Knoxville									
52	Iowa Falls									
53	Independence									
54	Belle Plaine									
55	Algona									
56	Waverly									
57	Indianola						1	600		
58	Denison									
59	Sheldon									
60	Cresco									
61	Anamosa									
62	Storm Lake									

GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYES.

Supt of water works	Asst. supt. of water works	Supt. of light works	Chief engineer of water works	Asst. engineer of water works	Chief engineer of light works	Asst. engineer of light works	Librarian	Asst. librarian	Park commissioner	Park superintendent	No. in order of population
							$ 1,680			$ 1,500	1
$ 1,800			$ 1,440	$ 1,140			2,100	$ 840		$ 1,500	2
							1,800	900	$ 100	900	3
1,680							1,200	560			4
1,800	$ 1,100		1,320	960			1,400			960	5
1,980	1,248		1,440	960			1,200	600	200		6
2,500	1,800		1,620				1,500	553	330		7
							1,200	840			8
							1,200	754		900	9
							1,200	660		840	10
1,200	900		1,380	732			2,000	660		840	11
750			960				1,320	840			12
1,620			1,200	900			600			720	13
			1,200	890		$ 780	960	780			14
2,000	1,000		900	900							15
							660	390			16
600			1,000				1,020	720		650	17
							1,020	480			18
							600				19
							420				20
											21
			900	780			540				22
							660				23
900											24
600			420	320	$ 840	640					25
1,200	300	$ 840	600	600			400	150			26
750		750			900	840	1,200	720			27
			900	720			600				28
							620	240	13		29
540			1,080								30
600							600				31
			900	780			600	240			32
1,200			768				600				33
300		1,380	1,065		930	900					34
							540				35
600		1,200	744		1,000	900					36
							720				37
900			1,300	900			720	360			38
528		792	408		612	1,008	480				39
							435				40
1,225				900		870	540	116			41
			780				360				42
1,500					900	840					43
											44
1,200					780	780	540				45
225		675	240	195	720	585	600				46
510	510						300				47
							360	180			48
											49
1,320							600	246			50
900			900				720				51
900							300				52
900	720						600	40			53
1,500			780	780							54
											55
840		1,200	900	900			600				56
480		900			624	528	460	54			57
480		1,320		900			600	492			58
720											59
720											60
											61
900	720										62

TABLE NO. 13—CONTINUED—SUPPLEMENTARY INFORMATION,

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

GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYES.

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

TABLE NO. 14—CLASSIFIED MUNICIPAL

No. in order of population	CITY	Corporate Payments		Payments for General and Municipal Service Expense	
		Total	Per capita	Total	Per capita
	Grand Total	$ 13,783,787	$ 16.15	$ 5,672,746	$ 6.65
1	Des Moines	$ 1,560,782	$ 14.66	$ 778,074	$ 7.36
2	Sioux City	1,327,474	21.48	505,422	8.18
3	Davenport	705,673	14.34	423,506	8.53
4	Dubuque	1,123,377	26.38	474,076	11.34
5	Cedar Rapids	600,736	14.75	334,367	8.22
6	Waterloo	377,648	11.41	180,934	5.42
7	Council Bluffs	955,923	16.59	266,556	8.13
8	Clinton	202,042	7.72	156,378	5.99
9	Burlington	433,349	17.83	217,226	8.95
10	Ottumwa	237,856	10.09	124,344	5.13
11	Fort Dodge	414,768	21.46	143,854	7.42
12	Mason City	609,124	36.13	172,518	10.05
13	Marshalltown	111,445	6.85	26,194	1.63
14	Muscatine	228,124	14.28	92,458	5.76
15	Keokuk	252,732	16.43	120,748	7.91
16	Boone	214,182	17.37	64,178	5.23
17	Iowa City	268,425	22.30	109,979	9.13
18	Oskaloosa	164,785	15.70	67,833	6.46
19	Fort Madison	87,314	8.90	61,712	6.29
20	Centerville	37,193	4.75	29,606	3.79
21	Creston	55,054	7.25	34,348	4.53
22	Oelwein	97,592	13.67	29,083	4.07
23	Charles City	81,394	12.72	35,817	5.62
24	Cedar Falls	95,388	15.15	22,408	3.56
25	Fairfield	53,321	8.75	28,370	4.72
26	Webster City	106,827	18.38	20,889	3.58
27	Shenandoah	47,792	8.53	28,713	5.09
28	Clarinda	39,427	7.01	24,189	4.30
29	Cherokee	67,523	11.99	25,040	4.45
30	Red Oak	47,799	8.51	22,203	3.96
31	Perry	80,711	14.77	31,992	5.86
32	Chariton	37,476	7.14	18,007	3.44
33	Newton	117,999	22.81	32,783	6.33
34	Albia	42,804	8.32	19,879	3.87
35	Ames	179,158	35.15	32,093	6.30
36	Le Mars	39,423	7.37	25,827	5.09
37	Grinnell	109,989	21.52	46,517	9.19
38	Atlantic	93,410	18.51	15,858	3.15
39	Marion	91,894	19.65	33,441	7.15
40	Washington	44,217	9.73	18,732	4.12
41	Glenwood	45,467	10.45	16,124	3.71
42	Spencer	73,570	17.89	21,187	5.31
43	Estherville	58,034	14.06	17,397	4.22
44	Mount Pleasant	70,801	17.05	15,304	3.74
45	Vinton	54,052	13.27	14,081	3.47
46	Eagle Grove	63,891	15.90	20,481	5.16
47	Carroll	84,210	20.86	24,052	5.96
48	Decorah	43,979	10.96	13,178	3.27
49	Maquoketa	33,508	8.87	14,959	3.97
50	Missouri Valley	26,988	7.16	15,754	4.18
51	Knoxville	34,349	9.17	17,261	4.61
52	Iowa Falls	61,602	16.57	20,929	5.63
53	Independence	61,484	16.70	19,082	5.18
54	Belle Plaine	25,468	6.96	11,153	3.04
55	Algona	65,245	18.18	18,298	5.08
56	Waverly	73,171	20.55	14,749	4.14
57	Indianola	54,943	15.71	13,827	3.95
58	Denison	68,189	19.73	17,337	5.02
59	Sheldon	21,364	6.42	10,347	3.11
60	Cresco	55,041	17.20	14,651	4.58

PAYMENTS, TOTAL AND PER CAPITA.

Payments for Industrial Municipal Expense		Payments for Outlay				Payments for Decrease of Indebtedness		No. in order of population
		Other Than Municipal Industries		For Municipal Industries				
Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	
$ 1,180,796	$ 1.39	$ 3,084,870	$ 3.61	$ 906,717	$ 1.06	$ 2,938,658	$ 3.44	
$ 31,302	$ .29	$ 191,412	$ 1.81	$ 8,321	$ .08	$ 551,673	$ 5.22	1
59,306	.96	297,068	4.81	103,646	1.67	362,032	5.86	2
236	-------	109,974	2.26	8,123	.17	163,744	3.38	3
2,207	.05	283,583	6.36	455	-------	362,966	8.63	4
56,702	1.39	56,740	1.39	67,231	1.65	85,696	2.10	5
----------	-------	34,880	1.06	----------	-------	161,754	4.89	6
56,852	1.81	470,740	1.50	57,124	1.82	104,651	3.33	7
----------	-------	18,014	.68	----------	-------	27,650	1.05	8
17,378	.71	160,480	6.61	414	-------	37,851	1.56	9
37,881	1.64	44,524	1.94	7,913	.35	23,194	1.03	10
21,913	1.13	219,092	11.36	11,020	.57	18,889	.98	11
24,264	1.41	339,544	19.85	47,798	2.78	25,000	2.04	12
17,248	1.07	32,026	1.83	27,265	1.78	8,712	.54	13
29,814	1.87	35,137	2.21	36,333	2.28	34,382	2.16	14
3,827	.25	45,035	2.95	40	-------	83,082	5.32	15
24,671	2.01	107,942	8.72	5,555	.45	11,836	.96	16
2,188	.19	55,328	4.59	2,600	.22	98,330	8.17	17
723	.07	50,109	4.77	----------	-------	46,120	4.40	18
1,162	.12	4,518	.46	----------	-------	19,922	2.03	19
292	.03	2,270	.29	----------	-------	5,025	.64	20
1,851	.24	2,281	.30	----------	-------	16,574	2.18	21
7,995	1.12	22,599	3.18	9,519	1.33	28,396	3.97	22
6,336	.96	22,166	3.47	11,415	1.79	5,660	.88	23
36,427	5.79	10,795	1.71	14,121	2.24	11,637	1.85	24
7,044	1.15	7,819	1.27	4,401	.72	5,687	.93	25
35,826	6.14	7,767	1.33	8,025	1.37	34,320	5.96	26
6,449	1.15	2,565	.46	5,348	.99	4,717	.84	27
4,961	.88	3,736	.66	2,784	.50	3,757	.67	28
6,903	1.23	9,561	1.70	4,005	.71	22,014	3.90	29
10,772	1.92	7,591	1.35	4,165	.74	3,068	.54	30
12,088	2.22	3,446	.63	1,530	.26	31,655	5.80	31
2,913	.56	7,847	1.49	1,391	.26	7,318	1.39	32
69,729	13.50	8,784	1.69	6,703	1.29	----------	----------	33
4,433	.86	2,717	.53	3,976	.77	11,799	2.29	34
35,315	6.93	52,524	10.31	53,686	10.54	5,540	1.07	35
----------	-------	7,588	1.10	----------	-------	6,008	1.18	36
12,221	2.41	8,484	1.67	15,755	3.11	27,012	5.14	37
23,569	4.67	24,277	4.80	9,208	1.82	20,498	4.07	38
5,412	1.16	7,354	1.57	----------	-------	45,687	9.77	39
12,605	2.79	9,346	2.05	533	.11	3,001	.66	40
9,498	2.18	9,244	2.12	2,178	.50	8,423	1.94	41
27,390	6.56	4,383	1.04	19,610	4.69	1,000	.29	42
21,426	5.19	485	.11	531	.13	18,195	4.41	43
18,341	4.48	3,136	.27	18,407	4.50	16,613	4.06	44
21,900	5.39	6,171	1.51	6,900	1.68	5,000	1.22	45
1,506	.37	34,138	8.45	4,151	1.03	3,615	.89	46
8,741	2.16	28,804	7.14	20,813	5.16	1,800	.44	47
3,786	.94	20,807	5.15	5,208	1.29	1,000	.31	48
6,248	1.65	3,482	.92	6,370	1.68	2,449	.65	49
4,655	1.24	1,257	.33	629	.17	4,693	1.24	50
9,260	2.47	802	.21	1,819	.49	5,207	1.39	51
3,620	.98	19,174	5.16	13,775	3.70	4,104	1.10	52
20,872	5.66	4,651	1.28	6,291	1.70	10,588	2.88	53
1,688	.46	7,024	1.94	1,393	.38	4,210	1.14	54
18,057	5.02	491	.12	4,909	1.36	23,490	6.60	55
12,845	3.60	3,665	1.03	39,412	11.08	2,500	.70	56
19,823	5.68	3,221	.92	8,192	2.34	9,880	2.82	57
50,075	14.48	777	.23	----------	-------	----------	----------	58
3,161	.95	----------	-------	5,480	1.65	2,376	.71	59
3,003	.94	3,017	.94	2,946	.92	31,424	9.82	60

TABLE NO. 14—CONTINUED—CLASSIFIED

No. in order of population	CITY	Corporate Payments		Payments for General and Municipal Service Expense	
		Total	Per capita	Total	Per capita
61	Anamosa	21,696	6.87	12,562	3.97
62	Storm Lake	43,016	13.65	8,514	2.70
63	Jefferson	21,677	7.00	13,455	4.35
64	Manchester	31,496	10.15	16,393	5.28
65	Pella	69,493	22.44	21,131	6.82
66	Valley Junction	53,852	17.80	13,134	4.34
67	Hampton	49,474	16.35	15,928	5.26
68	Winterset	40,425	14.13	12,059	4.21
69	Harlan	54,720	19.37	8,706	3.07
70	Osage	25,575	9.20	9,006	3.24
71	Clear Lake	39,355	14.35	19,339	7.05
72	Eldora	26,897	9.88	7,008	2.57
73	Osceola	28,903	10.65	14,928	5.50
74	Mystic	4,656	1.73	2,404	.89
75	Nevada	35,157	13.09	15,445	5.75
76	New Hampton	53,764	20.18	7,625	2.86
77	Emmetsburg	32,526	12.28	18,023	6.81
78	Tama	20,765	7.92	13,156	5.02
79	Colfax	27,447	10.53	9,950	3.81
80	Clarion	29,335	11.50	6,903	2.70
81	Sac City	30,486	12.09	10,448	4.15
82	Bloomfield	53,871	23.60	8,783	3.85
83	Lake City	30,712	13.80	6,717	3.02
84	Onawa	30,800	13.93	9,734	4.40
85	(*a*) Hamburg				
86	Leon	29,092	13.23	15,236	6.94
87	Tipton	48,880	22.46	15,963	7.33
88	Waukon	32,817	15.14	11,484	5.29
89	Monticello	30,222	14.00	13,957	6.46
90	Seymour	22,554	10.50	6,838	3.18
91	(*a*) Forest City				
92	Villisca	15,436	7.24	9,488	4.45
93	Sigourney	26,330	12.48	12,444	5.90
94	Ida Grove	18,406	8.80	11,125	5.32
95	(*a*) Audubon				
96	(*a*) Humboldt				
97	Hawarden	27,324	13.36	7,854	3.84
98	Marengo	13,231	6.50	6,040	2.96
99	Rock Rapids	43,378	21.30	8,051	3.96
100	Eldon	13,928	6.08	3,071	1.53
101	Bedford	17,144	8.80	14,143	7.25
102	Corning	16,388	8.70	10,504	5.55
103	Stuart	29,184	15.78	4,985	2.69
104	What Cheer	9,562	5.29	5,160	2.86
105	Toledo	16,301	9,47	9,483	5.51

MUNICIPAL PAYMENTS, TOTAL AND PER CAPITA.

Payments for Industrial Municipal Expense		Payments for Outlay				Payments for Decrease of Indebtedness		No. in order of population
		Other Than Municipal Industries		For Municipal Industries				
Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	
3,541	1.12	1,354	.43	853	.27	3,386	1.08	61
6,692	2.12	13,445	4.27	3,836	1.21	10,529	3.35	62
4,975	1.60	----------	-------	----------	------	3,247	1.05	63
5,956	1.92	1,526	.49	2,614	.84	5,007	1.62	64
16,720	5.40	907	.29	10,933	3.53	19,802	6.40	65
3,517	1.18	30,277	10.00	2,429	.82	4,495	1.46	66
3,849	1.27	2,495	.82	822	.28	26,380	8.72	67
13,002	4.55	693	.24	3,548	1.24	11,123	3.89	68
8,967	3.17	8,375	2.97	21,514	7.61	7,158	2.55	69
2,856	1.02	8,667	3.12	1,248	.45	3,798	1.37	70
5,922	2.15	2,528	.92	11,566	4.23	----------	---------	71
1,792	.66	5,835	2.14	4,266	1.57	7,996	2.94	72
223	.08	1,161	.43	8,967	3.30	3,624	1.34	73
----------	-------	2,179	.82	73	.02	----------	---------	74
3,962	1.47	700	.26	7,956	2.98	7,094	2.63	75
13,079	4.91	1,849	.68	5,305	1.98	25,906	9.75	76
3,118	1.17	4,626	1.75	3,981	1.50	2,778	1.05	77
2,173	.83	718	.27	3,042	1.16	1,676	.64	78
4,812	1.84	1,201	.48	4,035	1.55	7,449	2.85	79
----------	-------	7,893	3.09	3,974	1.55	10,565	4.16	80
3,256	1.29	6,082	2.41	2,200	.87	8,500	3.37	81
5,182	2.27	3,268	1.43	6,783	2.97	29,855	13.08	82
634	.28	7,794	3.50	7,249	3.26	8,318	3.74	83
13,912	6.29	92	.04	241	.11	6,821	3.09	84
----------	-------	----------	------	----------	------	----------	---------	85
960	.43	8,106	3.68	3,790	1.72	1,000	.46	86
8,127	3.73	144	.06	23,646	1.08	1,000	.48	87
2,927	1.35	2,410	1.11	7,023	3.24	8,973	4.15	88
3,772	1.75	3,735	1.73	3,046	1.41	5,712	2.65	89
11,935	5.58	274	.12	1,318	.61	2,189	1.01	90
----------	-------	----------	------	----------	-------	----------	---------	91
3,422	1.60	115	.05	----------	-------	2,411	1.14	92
4,645	2.20	3,190	1.50	5,051	2.40	1,000	.48	93
2,797	1.33	1,727	.82	1,757	.84	1,000	.49	94
----------	-------	----------	------	----------	-------	----------	---------	95
----------	-------	----------	------	----------	-------	----------	---------	96
18,293	8.94	177	.08	----------	-------	1,000	.50	97
----------	-------	1,423	.70	1,328	.65	4,440	2.19	98
11,358	5.59	2,395	1.13	21,574	10.62	----------	---------	99
5,882	2.89	748	.38	2,044	1.00	2,183	1.08	100
761	.39	----------	-------	----------	-------	2,240	1.16	101
4,885	2.58	454	.27	----------	-------	545	.30	102
12,914	6.94	1,304	.71	8,821	4.79	1,160	.65	103
180	.10	2,031	1.12	191	.10	2,000	1.11	104
3,088	1.79	580	.33	276	.16	2,874	1.68	105

TABLE NO. 15—MUNICIPAL RECEIPTS,

No. in order of population	CITY	Corporate Receipts	
		Total	Per capita
	Grand Total	$ 14,399,019	$ 16.88
1	Des Moines	$ 1,553,401	$ 14.70
2	Sioux City	1,326,664	21.48
3	Davenport	712,021	14.69
4	Dubuque	1,161,208	27.78
5	Cedar Rapids	625,689	15.39
6	Waterloo	408,089	12.33
7	Council Bluffs	944.801	30.13
8	Clinton	225,932	8.66
9	Burlington	435,461	17.95
10	Ottumwa	251,535	11.21
11	Fort Dodge	500,053	25.81
12	Mason City	750,907	43.78
13	Marshalltown	128,297	7.99
14	Muscatine	254,149	16.01
15	Keokuk	252,827	16.59
16	Boone	219,317	17.90
17	Iowa City	324,351	26.95
18	Oskaloosa	165,749	15.81
19	Fort Madison	85,455	8.73
20	Centerville	39,399	5.05
21	Creston	54,468	7.19
22	Oelwein	89,365	12.52
23	Charles City	78,617	12.33
24	Cedar Falls	105,234	16.75
25	Fairfield	54,703	8.95
26	Webster City	124,705	21.37
27	Shenandoah	44,893	7.96
28	Clarinda	36,483	6.49
29	Cherokee	74,658	13.27
30	Red Oak	51,622	9.22
31	Perry	81,147	14.88
32	Chariton	101,541	19.40
33	Newton	122,577	23.73
34	Albia	37,922	7.38
35	Ames	170,213	33.43
36	Le Mars	39,866	7.84
37	Grinnell	119,358	23.59
38	Atlantic	96,265	19.10
39	Marion	71,868	15.37
40	Washington	48,486	10.67
41	Glenwood	43,192	9.95
42	Spencer	70,994	17.00
43	Estherville	62,713	15.21
44	Mount Pleasant	74,802	18.29
45	Vinton	63,620	15.70
46	Eagle Grove	65,599	16.25
47	Carroll	65,124	16.16
48	Decorah	48,829	12.14
49	Maquoketa	30,947	8.20
50	Missouri Valley	26,178	6.95
51	Knoxville	33,912	9.06
52	Iowa Falls	64,029	17.23
53	Independence	68,576	18.62
54	Belle Plaine	26,166	7.13
55	Algona	76,205	21.21
56	Waverly	85,638	24.05
57	Indianola	63,737	18.24
58	Denison	80,178	23.21
59	Sheldon	22,277	6.70
60	Cresco	58,298	18.22
61	Anamosa	19,976	6.33
62	Storm Lake	42,463	13.48
63	Jefferson	27,848	8.97

TOTAL AND PER CAPITA.

Receipts from General and Commercial Revenue		Municipal Service Income		Municipal Industrial Income		Receipts from Loans increasing Indebtedness; Interest and Refund		No. in order of population
Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	
$ 7,387,650	$ 8.65	$ 345,281	$ .41	$ 1,914,849	$ 2.25	$ 4,751,239	$ 5.57	
$ 986,080	$ 9.33	$ 75,267	$ .71	$ 25,568	$ .24	$ 466,486	$ 4.42	1
565,520	9.15	42,000	.68	161,096	2.61	558,048	9.03	2
521,434	10.75	20,672	.43	194	-------	169,721	3.50	3
720,224	17.23	1,992	.05	928	.02	438,064	10.48	4
411,830	10.13	56,493	1.39	130,311	3.20	27,055	.67	5
339,171	10.25	6,877	.21	-------	-------	62,041	1.87	6
284,767	9.08	6,609	.21	123,788	3.95	529,637	16.89	7
162,728	6.24	8,813	.15	-------	-------	59,391	2.27	8
246,815	10.17	8,995	.37	1,539	.07	178,112	7.34	9
164,106	7.31	11,267	.50	58,085	2.59	18,077	.81	10
127,064	6.56	4,488	.23	34,884	1.80	333,617	17.22	11
137,260	8.00	18,572	1.08	42,972	2.51	552,103	32.19	12
79,850	4.97	139	.01	48,308	3.01	-------	-------	13
197,811	12.46	5,995	.38	48,172	3.03	2,171	.14	14
142,502	9.35	1,583	.10	5,953	.39	102,789	6.75	15
74,778	6.10	4,699	.38	34,655	2.83	105,185	8.58	16
122,323	10.17	6,914	.57	2,565	.21	192,549	16.00	17
70,609	6.73	1,864	.18	66	-------	93,210	8.89	18
67,346	6.87	4,465	.46	802	.08	12,842	1.31	19
37,179	4.76	36	-------	1,919	.25	265	.03	20
50,868	6.72	372	.04	1,480	.20	1,748	.23	21
40,041	5.61	2,895	.40	8,703	1.22	37,727	5.29	22
46,627	7.31	1,858	.29	14,537	2.28	15,595	2.45	23
36,089	5.74	1,871	.30	58,864	9.37	8,410	1.34	24
36,897	6.04	506	.08	10,189	1.67	7,111	1.16	25
42,448	7.28	724	.12	61,096	10.47	20,436	3.50	26
30,843	5.47	417	.07	6,298	1.12	7,335	1.30	27
23,077	4.10	465	.08	6,101	1.08	6,840	1.21	28
44,071	7.84	2,328	.41	7,229	1.28	21,030	3.74	29
34,643	6.18	708	.13	15,883	2.84	388	.07	30
50,960	9.34	7,233	1.33	16,389	3.00	6,565	1.21	31
24,106	4.61	126	.02	5,443	1.04	71,866	13.73	32
33,276	6.44	667	.13	83,518	16.17	5,116	.99	33
31,031	6.04	205	.04	6,149	1.20	537	.10	34
34,419	6.76	1,266	.25	71,352	14.01	63,176	12.41	35
33,393	6.58	428	.08	-------	-------	6,045	1.18	36
52,398	10.35	1,587	.32	13,460	2.66	51,913	10.26	37
28,676	5.69	949	.19	45,567	9.04	21,073	4.18	38
64,945	13.89	65	.01	1,833	.39	5,025	1.08	39
36,219	7.97	629	.14	11,148	2.45	490	.11	40
14,601	3.36	7,416	1.71	3,303	.76	17,872	4.12	41
17,639	4.22	592	.14	45,259	10.84	7,504	1.80	42
25,428	6.17	48	.01	33,265	8.07	3,972	.96	43
28,633	7.00	335	.08	31,017	7.58	14,817	3.63	44
30,356	7.49	2,550	.63	30,283	7.47	431	.01	45
23,964	5.94	806	.20	5,457	1.35	35,372	8.76	46
53,266	13.21	315	.08	10,790	2.68	753	.19	47
19,307	4.80	20	-------	5,398	1.34	24,104	6.00	48
19,964	5.29	702	.18	8,591	2.27	1,690	.46	49
20,370	5.41	16	-------	5,791	1.54	1	-------	50
23,894	6.38	96	.03	8,972	2.40	950	.25	51
50,176	13.50	412	.11	9,244	2.49	4,197	1.13	52
27,975	7.60	182	.05	39,719	10.78	700	.19	53
24,595	6.70	-------	-------	1,571	.43	-------	-------	54
45,557	12.68	2,102	.59	27,489	7.65	1,057	.29	55
27,954	7.85	77	.02	31,815	8.94	25,792	7.24	56
30,645	8.77	788	.23	28,072	8.03	4,232	1.21	57
12,901	3.73	995	.29	63,042	18.25	3,240	.94	58
13,001	3.91	63	.02	9,129	2.75	84	.02	59
22,198	6.94	388	.12	3,715	1.16	31,997	10.00	60
13,268	4.20	-------	-------	6,708	2.13	-------	-------	61
20,235	6.42	110	.04	6,181	1.96	15,937	5.06	62
14,459	4.66	1,722	.55	11,667	3.76	-------	-------	63

TABLE NO. 15—CONTINUED—MUNICIPAL

No. in order of population	CITY	Corporate Receipts	
		Total	Per capita
64	Manchester	27,420	8.84
65	Pella	68,226	22.04
66	Valley Junction	56,910	18.48
67	Hampton	49,474	16.35
68	Winterset	39,829	13.92
69	Harlan	57,567	20.38
70	Osage	25,849	9.30
71	Clear Lake	42,156	15.38
72	Eldora	32,612	11.99
73	Osceola	28,306	10.43
74	Mystic	4,891	1.81
75	Nevada	40,747	15.17
76	New Hampton	51,861	19.47
77	Emmetsburg	36,072	13.63
78	Tama	19,232	7.34
79	Colfax	28,302	10.86
80	Clarion	34,537	13.53
81	Sac City	31,298	12.41
82	Bloomfield	62,947	27.58
83	Lake City	30,972	13.93
84	Onawa	31,518	14.26
85	(*a*) Hamburg	----------	----------
86	Leon	28,324	12.88
87	Tipton	50,156	23.05
88	Waukon	26,282	12.12
89	Monticello	30,044	13.92
90	Seymour	23,511	10.96
91	(*a*) Forest City	15,630	7.33
92	Villisca	26,823	12.72
93	Sigourney	20,412	9.77
94	Ida Grove	----------	----------
95	(*a*) Audubon	----------	----------
96	(*a*) Humboldt	----------	----------
97	Hawarden	31,893	15.60
98	Marengo	14,488	7.11
99	Rock Rapids	40,073	19.73
100	Eldon	14,647	7.22
101	Bedford	18,656	9.57
102	Corning	18,026	9.57
103	Stuart	23,989	12.97
104	What Cheer	8,163	4.52
105	Toledo	16,579	9.63

RECEIPTS, TOTAL AND PER CAPITA.

Receipts from General and Commercial Revenue		Municipal Service Income		Municipal Industrial Income		Receipts from Loans increasing Indebtedness; Interest and Refund		No. in order of population
Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	
21,245	6.85	240	.08	5,004	1.61	931	.30	64
35,438	11.45	56	.02	23,264	7.51	9,468	3.06	65
14,341	4.74	210	.07	6,912	2.28	35,447	11.71	66
23,336	7.71	399	.13	4,811	1.59	20,928	6.92	67
21,014	7.35	687	.24	18,115	6.33	13	-------	68
22,886	8.10	126	.04	31,222	10.05	3,333	1.18	69
16,482	5.93	480	.17	4,660	1.68	4,227	1.52	70
22,299	8.14	599	.22	4,435	1.62	14,823	5.40	71
24,623	9.05	2,433	.90	5,556	2.04	----------	-------	72
19,603	7.22	61	.02	2,323	.86	6,319	2.33	73
4,891	1.81	----------	-------	----------	-------	----------	-------	74
16,280	6.06	935	.35	3,609	1.34	19,923	7.42	75
10,329	3.88	----------	-------	27,881	10.47	13,651	5.12	76
11,823	4.47	5,622	2.12	10,096	3.82	8,531	3.22	77
4,875	1.86	948	.36	3,485	1.33	9,924	3.79	78
16,172	6.20	618	.24	5,811	2.23	5,701	2.19	79
19,143	7.50	279	.11	5,330	2.09	9,785	3.83	80
15,564	6.17	114	.05	4,142	1.64	11,478	4.55	81
17,052	7.47	----------	-------	15,331	6.72	30,564	13.39	82
15,790	7.10	----------	-------	1,804	.81	13,378	6.02	83
10,536	4.77	2	-------	15,290	6.92	5,690	2.57	84
----------	-------	----------	-------	----------	-------	----------	-------	85
17,750	8.07	----------	-------	3,379	1.54	7,195	3.27	86
15,446	7.10	498	.23	11,039	5.07	23,173	10.65	87
12,471	5.75	53	.02	3,843	1.77	9,915	4.58	88
20,674	9.57	89	.04	5,716	2.65	3,565	.16	89
10,211	4.76	25	.01	11,238	5.24	2,037	.95	90
11,210	5.25	26	.01	3,361	1.58	1,033	.49	91
15,876	7.53	172	.08	3,491	1.66	7,284	3.45	92
10,218	4.89	379	.18	2,779	1.33	7,036	3.37	93
----------	-------	----------	-------	----------	-------	----------	-------	94
----------	-------	----------	-------	----------	-------	----------	-------	95
----------	-------	----------	-------	----------	-------	----------	-------	96
12,754	6.24	182	.08	18,777	9.18	180	.09	97
9,943	4.88	----------	-------	2,047	1.00	2,498	1.23	98
11,026	5.43	37	.02	28,645	14.10	365	.18	99
4,132	2.04	----------	-------	10,515	5.18	----------	-------	100
14,975	7.68	415	.21	205	.11	3,061	1.57	101
13,066	6.94	210	.11	3,263	1.73	1,487	.79	102
8,709	4.71	373	.20	11,190	6.05	3,717	2.01	103
7,183	3.98	918	.51	----------	-------	62	.03	104
13,474	7.83	321	.19	2,758	1.60	26	.01	105

TABLE NO. 16—WATER WORKS, GENERAL

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

INFORMATION AND COST OF SERVICE.

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

TABLE NO. 16—CONTINUED—WATER WORKS,

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

GENERAL INFORMATION AND COST OF SERVICE.

Water Works							Other City Enterprises					
Private or Corporation												
Number of miles of mains	Number of fire hydrants	Cost (rate per hydrant) per year	Water Rate Per M Gallons		Number of connections	Number of meters	Miles of paving	Miles of Sewers		Miles of permanent walks	Acres in parks	No. in order of population
			Maximum	Minimum				Sanitary	Storm			
							2	5			5	59
							4	11	4	20	10	60
							5	2			4	61
							6	6	5	21	38	62
												63
							2	5		30	8	64
								9		18	12	65
							2	6	1	14	2	66
							5	4		11	12	67
							2		2		40	68
							5	5		12	1	69
							2		1	35		70
												71
							3				20	72
							2	1				73
										8	1	74
							1	7	6	10	4	75
							1	7	1		2	76
							1	8	2		18	77
												78
							1	2		8		79
							1		2	20	2	80
							2	4	1		4	81
							6	3	2	22	1	82
								4		38	2	83
										12	3	84
												85
							3	12	1	10	2	86
							1	10	3			87
							1	5		10	15	88
							3	5		10	40	89
										16	1	90
												91
							1	3			2	92
							2	7				93
								5			27	94
												95
												96
								3		9	5	97
							1			10	2	98
								4		12	3	99
										17		100
								3	5			101
							3	2		6	2	102
										7	3	103
											2	104
							1	7		9		105

TABLE NO. 17—STREET LIGHTING AND

No. in order of population	CITY	Plant Owned and Operated by Private					
		Arc Light; Candle Power					
		All Night			Moonlight		
		Number	Price each per annum	Candle power	Number	Price each per annum	Candle power
1	Des Moines	348	$ 65.00	1,600			
2	Sioux City	103	75.00	2,000			
3	Davenport	746					
4	Dubuque	600	67.50	2,000			
5	Cedar Rapids	376					
6	Waterloo	139	64.00				
7	Council Bluffs	93	90.00	5,000			
8	Clinton	283	60.00				
9	Burlington	295	60.00				
10	Ottumwa						
11	Fort Dodge	167	70.00	1,200			
12	Mason City	130	52.10	2,000	18	$ 28.00	
13	*Marshalltown						
14	Muscatine	50	65.00				
15	Keokuk	244	60.00				
16	Boone						
17	*Iowa City	185	56.00				
18	Oskaloosa	8	70.00	100	144	60.00	60
19	Fort Madison	108	60.00				
20	Centerville	16	40.00		90	20.00	100
21	Creston	42	72.00	2,000			
22	Oelwein	60	30.00	220	60		
23	Charles City	39	40.00	100			
24	*Cedar Falls	66	15.00	60	264	12.00	40
25	Fairfield						
26	*Webster City	108			432		
27	Shenandoah	25		2,500			
28	Clarinda						
29	*Cherokee	4	78.00	1,200			
30	Red Oak						
31	Perry	39	36.00	100			
32	Chariton		36.00				
33	*Newton	180					
34	Albia	19	70.00	2,000			
35	Ames						
36	Le Mars				7		
37	Grinnell						
38	Atlantic						
39	Marion						
40	Washington	571					
41	Glenwood	176					
42	*Spencer						
43	Estherville						
44	*Mount Pleasant	10			108		
45	*Vinton	52	38.45	200	58	15.50	130
46	*Eagle Grove	38	30.00	40			
47	Carroll						
48	Decorah	84	23.00				
49	Maquoketa						
50	Missouri Valley						
51	Knoxville	4	72.00				
52	Iowa Falls				6	24.00	100
53	Independence						
54	Belle Plaine						
55	*Algona				51		176
56	*Waverly	5			18		
57	*Indianola						
58	*Denison						
59	Sheldon						
60	Cresco						

GENERAL INFORMATION; COST OF SERVICE.

Parties or Corporations; Also Municipal Plants														
Incandescent; Candle Power						Gas Light Welsbach and Others		Total amount paid by city for street lighting	Commercial Incandescent per K. W. hour		Gas lighting per M cubic feet	Heating per M cubic feet	No. in order of population
All Night			Moonlight										
Number	Price each per annum	Candle power	Number	Price each per annum	Candle power	Number	Price each per annum		Max	Min			
2,076	$ 17.01	60				1,224	$ 22.00	$86,380			$.90		1
1,383	20.00	32						34,347					2
								42,438	.10		1.00	$4.00	3
2	36.00							37,904					4
385								10,610	.15				5
			100	$ 15.00		565	21.00	27,963					6
888	21.25	60						27,649					7
								19,001					8
110	18.00		67					20,661	.10	.02	1.00		9
								17,350					10
82	18.00					151	28.00	12,930	.12	.04	1.20		11
								13,654					12
								10,700					13
475	24.00							14,753	.14	.07			14
4	36.00							15,599					15
23	10.00		334	28.00				8,165	.12	.06	1.30		16
			90	17.00				11,890					17
17	17.00	32	323	25.00	60			13,402	.12		1.50		18
								6,480	.10	.02	1.40		19
			73	20.00	60			3,900	.15	.05	1.50		20
			40	18.00	32			4,000	.13	.09	1.45		21
180	16.00	32						4,088	.10	.06	1.50		22
			221	20.00	60			5,286	.14	.02	1.55		23
9	15.00	60	290	12.00	60			7,773	.11	.02			24
814			312					3,845					25
50			238					5,119	.10	.03			26
85		100						6,053	.13	.06	1.75		27
								4,594					28
19	27.00	100	77	24.00	80			4,737	.15		1.50		29
92			400					4,000	.12	.05	1.70		30
			185	11.89	60			4,000	.20	.02	1.50		31
				18.00	60			5,121					32
								3,600	.07	.01	1.35		33
100	15.00		86	12.20	60			3,466					34
								3,376	.13	.06	1.50		35
			155					3,956					36
135	20.00	80	28	15.00	48			3,540					37
								4,033	.10	.06			38
								4,757	.15	.05			39
								5,740					40
								1,200					41
								4,272	.11	.04			42
50			350		100			4,000					43
				2.07				2,155	.10	.05			47
			193	6.00				3,478	.12	.04			45
			131	12.00	40			2,354	.13	.11	1.50		46
100	17.50	40				200	39.00	3,272					47
			179	12.60				4,080					48
126	22.40	100						2,557					49
								2,346					50
145	18.00	60						2,898					51
143	12.00	40	35	24.00				2,700					52
		375						4,428	.11	.07			53
			129	16.00	100			2,022					54
			130		32			2,493	.11	.10			55
262								2,328	.12	.05			56
								2,832	.08	.07			57
								1,435					58
								1,735					59
								2,684					60

TABLE NO. 17—CONTINUED—STREET LIGHTING AND

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

GENERAL INFORMATION; COST OF SERVICE.

Parties or Corporations: Also Municipal Plants

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

TOWN TABLES

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population Census 1915	Total payments of towns	Cash on hand at close of year
	Grand Total	-------	420,567	$4,066,274	$ 830,746
1	Ackley	1.	1,289	$ 25,206	$ 3,905
2	Ackworth	1.	113	199	113
3	Adair	2.25	1,011	15,731	1,543
4	Adel	-------	1,425	26,729	1,576
5	Afton	1.	1,007	10,799	3,176
6	Agency	-------	374	835	44
7	Ainsworth	3.75	432	3,291	90
8	Akron	1.	1,235	23,450	----------
9	Albert City	.75	417	3,527	----------
10	Albion	.75	477	1,322	86
11	Alburnett	.5	169	77	507
12	Alden	1.06	806	7,205	2,369
13	Alexander	4.	302	2,215	162
14	Allerton	4.	1,015	12,649	1,953
15	Allison	2.5	535	2,700	3,089
16	Alta	1.75	1,078	30,809	2,759
17	Alta Vista	2.	364	6,869	----------
18	Alton	-------	988	4,003	2,584
19	Altoona	.75	520	1,331	196
20	Alvord	-------	363	9,523	30
21	Andover	.25	68	382	90
22	Andrew	-------	332	881	1,248
23	Anita	-------	1,210	6,041	710
24	Ankeny	1.	526	1,528	----------
25	Anthon	1.	758	3,878	----------
26	Aplington	-------	510	4,426	489
27	Arcadia	-------	381	1,585	767
28	Archer	.06	139	189	232
29	Arion	-------	237	2,111	1,519
30	Arispe	1.	127	686	47
31	Arlington	1.	787	9,688	440
32	Armstrong	-------	753	5,853	1,147
33	Arnold's Park	2.	408	4,056	104
34	Arthur	.5	259	1,891	1,770
35	Ashton	1.	597	6,161	594
36	Aspinwall	-------	108	450	144
37	Atalissa	.13	205	460	56
38	Athelstan	-------	----------	----------	----------
39	Auburn	-------	410	4,413	121
40	Audubon	1.56	2,084	31,977	13,104
41	Aurelia	1.	654	11,033	2,887
42	Aurora	-------	293	256	510
43	Avenarius	-------	94	127	496
44	Avoca	-------	1,648	9,466	1,898
45	Ayrshire	-------	300	1,435	180
46	Badger	1.13	222	612	245
47	Bagley	-------	466	18,871	185
48	Bailey	12.75	226	809	151
49	Baldwin	.25	257	1,446	62
50	Bancroft	-------	893	4,182	2,747
51	Barnes City	3.87	384	470	582
52	Barnum	-------	152	717	----------
53	Bassett	-------	132	56	259
54	Batavia	1.	605	2,168	----------
55	Battle Creek	-------	688	15,330	421
56	Baxter	-------	572	4,084	1,380
57	Bayard	.5	706	20,980	674
58	Beacon	1.	489	756	658
59	Beaconsfield	.75	163	278	84
60	Beaman	.13	239	1,855	43
61	Beaver	-------	137	549	300

NO. 1.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
$ 4,897,020	$ 716,381	$ 4,180,639	$ 1,382,118	$ 902,339	$ 75,707	$ 143,381	$ 260,691	
$ 29,111	$ 1,480	$ 27,631	$ 487		$ 487			1
312	169	143	17		17			2
17,274	1,300	15,974	2,941	$ 1,694	554	$ 428	$ 265	3
28,305	1,135	27,170	10,945	8,498		336	2,111	4
13,966	3,450	10,516	2,632	1,502	212	129	789	5
879	69	810	59		59			6
3,381	152	3,229						7
23,450	867	22,583	1,195	652	390	153		8
3,527	993	2,534	2,963		85		2,878	9
1,408	43	1,365	312			312		10
584	1	583						11
9,574	2,116	7,458	2,095	1,190	363	62	480	12
2,377	431	1,946	567	221	14	141	191	13
14,602	264	14,338	520	520				14
5,789	2,068	3,721	434		415	19		15
33,568	6,122	27,446	12,309	10,840	97	1,372		16
6,869	655	6,214	5,862	5,749	113			17
6,587	2,123	4,464	286		32	254		18
1,527	449	1,078	286			286		19
9,553	5,726	3,827	7,626	7,236		390		20
472	2	470	165				165	21
2,129	1,287	842	18				18	22
6,751	1,538	5,213	313		313			23
1,528		1,528	174		174			24
3,878		3,878	567	138	293	136		25
4,865	333	4,532	3,029	2,480	123	299	127	26
2,352	1,098	1,254						27
421	72	349	35		35			28
3,630	1,932	1,698	1,098	744	165	189		29
733	181	552	47		47			30
10,128	570	9,558	7,140	6,993	34		113	31
7,000	1,279	5,721	514			296	218	32
4,160		4,160						33
3,661	795	2,866	236		128		108	34
6,755	2,352	4,403	5,184	1,386	275		3,523	35
594	45	549						36
516	9	507	24		24			37
								38
4,534	772	3,762						39
45,081	4,083	40,998	17,783		825	185	16,773	40
13,920	2,021	11,899	2,138	2,033	105			41
766	363	403	29		29			42
623	54	569						43
11,364	727	10,637	652		652			44
1,615	180	1,435	210		210			45
857	147	710						46
19,056	47	19,009	2,534	2,000	132	402		47
960	212	748						48
1,508	43	1,465	137		48	89		49
6,929	1,783	5,146						50
1,052	496	556						51
717	59	658						52
315	50	265						53
2,168	887	1,281	47			47		54
15,751	1,395	14,356	5,000	5,000				55
5,464	331	5,133	595		10	395	190	56
21,654	1,354	20,300	17,543	17,052			491	57
1,414	459	955	10			10		58
362		362	98		98			59
1,898	277	1,621	926		2	160	764	60
849	281	568	133		43	87	3	61

TABLE

Number	TOWNS	Area, Population, Payments.			
		Square miles in incorporation	Population Census 1915	Total payments of towns	Cash on hand at close of year
62	Bellevue	-------	1,708	22,007	5,848
63	Belmond	4.	1,419	19,267	3,385
64	Bennett	-------	320	5,782	1,753
65	Benton	-------	213	227	150
66	Berkley	.5	117	237	3
67	Berlin	.75	143	707	580
68	Bernard	-------	110	971	1,753
69	Bertram	1.	124	337	99
70	Bettendorf	3.	1,376	11,038	8,614
71	Birmingham	1.	581	1,403	----------
72	Blairsburg	.5	298	1,417	1
73	Blairstown	.5	584	2,650	921
74	Blakesburg	.25	339	1,309	----------
75	Blanchard	-------	422	----------	----------
76	Blencoe	-------	307	698	155
77	Blockton	-------	649	1,691	302
78	Blue Grass	.38	227	570	1,529
79	Bode	.41	428	3,583	10,182
80	Bonaparte	.56	643	1,775	910
81	Bondurant	1.5	302	799	187
82	Bouton	.75	204	3,298	53
83	Boxholm	1.	225	2,632	107
84	Boyden	2.	394	2,020	9,653
85	Braddyville	1.13	326	1,372	----------
86	Bradgate	.75	207	294	661
87	Brandon	-------	349	2,077	57
88	Brayton	-------	197	547	126
89	Breda	1.	413	8,643	----------
90	Bridgewater	-------	362	461	650
91	Brighton	1.	1,023	4,927	51
92	Bristow	1.	338	797	401
93	Britt	1.25	1,445	9,981	1,667
94	Brooklyn	1.	1,485	15,305	772
95	Brunsville	.13	111	602	419
96	Buckeye	1.	193	722	484
97	Buffalo	.13	493	2,704	569
98	Buffalo Center	-------	908	28,381	----------
99	Burt	1.	624	6,159	23
100	Bussey	.75	655	1,441	291
101	Calamus	4.	393	844	195
102	Callender	1.	398	1,358	363
103	Calmar	1.	952	10,001	4
104	Calumet	.25	208	1,369	888
105	Camanche	2.5	647	1,292	577
106	Cambridge	4.	683	3,137	351
107	Cantril	.32	465	1,419	21
108	Carbon	.75	304	430	47
109	Carlisle	.59	633	4,070	25
110	Carpenter	.33	144	52	13
111	Carson	-------	656	3,486	906
112	Cascade	.8	1,316	8,488	1,680
113	Casey	.75	801	7,490	513
114	Castalia	2.18	262	744	880
115	Castana	1.	441	2,479	249
116	Cedar Heights	-------	----------	----------	----------
117	Center Junction	-------	232	1,522	618
118	Center Point	1.25	910	4,614	847
119	Central City	-------	735	4,596	1,741
120	Centralia	.75	98	73	469
121	Charlotte	2.	384	3,201	2,385
122	Charter Oak	.25	799	39,714	691
123	Chatsworth	1.	135	156	548
124	Chelsea	1.	582	3,590	----------

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
27,855	5,749	22,106	2,935	1,198	82	751	904	62
22,602	3,010	19,592	9,217	186	118	200	8,713	63
7,535	1,257	6,278	1,289	1,289				64
377	54	323	102		102			65
240	38	202	73	38		35		66
1,287	101	1,186	74			74		67
2,724	624	2,100						68
436		436	20				20	69
19,652	2,095	17,557	787		116	540	131	70
1,403	3	1,400	263		160	83	20	71
1,418	17	1,401	417		131	286		72
3,579	1,716	1,863	600		102		498	73
1,309	44	1,265	480		80		400	74
								75
853	70	783	94		61	4	29	76
1,993	282	1,711	133		60		73	77
2,099	1,233	866						78
13,765	1,039	12,726	1,982	1,592	109	125	156	79
2,685	1,059	1,626	74		14	60		80
986	14	972	57	6		44	7	81
3,351	13	3,338	102		102			82
2,739	20	2,719	2,054		161		1,893	83
11,673	32	11,641	337		146	141	50	84
1,372		1,372	283		83	89	111	85
955	197	758						86
2,134		2,134	200				200	87
673	257	416	85		85			88
8,643	2,887	5,756	5,614	4,860	22	59	703	89
1,111	721	390	89		89			90
4,978	100	4,878	404			257	147	91
1,198	346	852						92
11,648	1,547	10,101	2,558	1,679	450	399		93
16,077	6,204	9,873	5,644	2,861		371	2,412	94
1,021	38	983	206		93	113		95
1,206	161	1,045	132	132				96
3,273	379	2,894	381	347		34		97
28,381	554	27,827	17,232	17,000	232			98
6,182	74	6,108	4,052	2,151	311	1,590		99
1,732	317	1,415	163		78	85		100
1,039	11	1,028	280			21	259	101
1,721	401	1,320	370	262	4	10	64	102
10,005		10,005	1,653	1,117	211	325		103
2,257	743	1,514	311		179		132	104
1,869	723	1,146						105
3,488		3,488	400				400	106
1,440	4	1,436	135		135			107
477	95	382						108
4,095	15	4,080	192	192				109
65	22	43						110
4,392	599	3,793	230			230		111
10,168	2,063	8,105	1,110	606		504		112
8,063	356	7,647	1,612	1,393	12	207		113
1,624	935	689	148		53	95		114
2,728	453	2,275	677		46	124	507	115
								116
2,140	621	1,519	621	221		400		117
5,461	1,107	4,354	1,211	295		464	452	118
6,337	911	5,426						119
542	242	300						120
5,586	998	4,588	758	126		632		121
40,405	3,019	37,386	30,797	29,919	194	184		122
704	649	55						123
3,590	161	3,429	430	100	164		166	124

TABLE

Number	TOWNS	Area, Population, Payments.			
		Square miles in incorporation	Population Census 1915	Total payments of towns	Cash on hand at close of year
125	Chester	-------	290	1,834	389
126	Chillicothe	-------	193	229	214
127	Churdan	10.5	694	18,232	1,126
128	Cincinnati	1.75	1,629	2,302	1,096
129	Clare	.5	284	1,308	9
130	Clarence	1.	671	6,031	84
131	Clarksville	1.31	965	5,014	3,352
132	Clayton	-------	141	650	476
133	Clearfield	.7	695	3,797	239
134	Cleghorn	1.	220	460	974
135	Clemons	-------	245	419	75
136	Clermont	1.13	714	1,683	383
137	Cleveland	.5	65	52	4
138	Clio	.5	264	829	----------
139	Clover Hills	-------	201	326	58
140	Clutier	1.	276	4,570	308
141	Coburg	-------	176	----------	----------
142	Coggon	-------	569	5,333	437
143	Coin	1.	665	2,619	425
144	Colesburg	.75	320	505	59
145	College Springs	1.	585	1,712	----------
146	Collins	6.	569	3,229	5,431
147	Colo	.75	536	20,357	873
148	Columbus City	-------	390	576	14
149	Columbus Junction	1.5	1,107	8,295	2,233
150	Conesville	4.	332	330	146
151	Conrad	1.	620	3,969	1,309
152	Conway	-------	277	532	562
153	Coon Rapids	1.25	1,218	4,907	2,135
154	Coppock	.5	111	148	40
155	Coralville	-------	148	----------	----------
156	Correctionville	1.	1,056	13,866	1,807
157	Corwith	4.	557	10,193	5,256
158	Corydon	1.	1,757	59,035	5,286
159	Cotter	4.	134	715	453
160	Coulter	2.	307	1,991	64
161	Craig	-------	135	1,846	70
162	Crawfordsville	-------	323	13,142	53
163	Cromwell	1.	179	372	3
164	Crystal Lake	.25	177	621	483
165	Cumberland	-------	574	8,213	1,130
166	Curlew	-------	173	631	255
167	Cushing	-------	286	2,355	126
168	Cylinder	1.5	161	868	----------
169	Dakota City	1.	447	1,159	----------
170	Dallas	.5	329	1,087	11
171	Dallas Center	-------	856	3,030	----------
172	Dana	-------	213	432	253
173	Danbury	-------	578	8,290	859
174	Danville	.75	280	5,326	1,476
175	Davis City	1.	636	4,603	355
176	Dayton	1.	806	5,176	764
177	Dawson	-------	306	452	132
178	Decatur City	.25	341	1,424	25
179	Dedham	-------	436	1,982	320
180	Deep River	-------	516	8,383	70
181	Defiance	-------	401	1,521	1,036
182	Delaware	-------	----------	----------	----------
183	Delmar	-------	553	4,205	770
184	Delhi	1.	438	965	121
185	Deloit	-------	266	----------	----------
186	Delta	1.	721	2,850	1,283
187	Denver	.75	478	7,455	2,183

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
2,223	489	1,734	----------	----------	----------	----------	----------	125
443	240	203	133	----------	----------	133	----------	126
19,358	4,307	15,051	16,382	13,459	368	1,955	600	127
3,598	827	2,571	----------	----------	----------	----------	----------	128
1,317	14	1,303	284	----------	----------	284	----------	129
6,115	315	5,800	----------	----------	----------	----------	----------	130
8,366	2,388	5,978	847	220	170	457	----------	131
1,126	443	683	147	----------	147	----------	----------	132
4,036	307	3,729	430	----------	357	----------	73	133
1,434	692	742	244	----------	87	157	----------	134
494	201	293	261	----------	----------	220	41	135
2,066	76	1,990	157	----------	157	----------	----------	136
56	15	41	----------	----------	----------	----------	----------	137
829	354	475	311	----------	----------	35	276	138
384	26	358	----------	----------	----------	----------	----------	139
4,878	1,633	3,245	559	----------	296	263	----------	140
----------	----------	----------	----------	----------	----------	----------	----------	141
5,770	580	5,190	1,090	886	204	----------	----------	142
3,044	635	2,409	329	----------	----------	267	62	143
564	174	390	347	----------	59	49	239	144
1,712	----------	1,712	1,324	540	143	641	----------	145
8,660	4,729	3,931	74	74	----------	----------	----------	146
21,230	369	20,861	18,101	14,010	190	19	3,882	147
590	83	507	----------	----------	----------	----------	----------	148
10,528	2,175	8,353	202	132	----------	70	----------	149
476	272	204	----------	----------	----------	----------	----------	150
5,278	1,709	3,569	656	450	87	----------	119	151
1,094	352	742	140	----------	----------	140	----------	152
7,042	1,623	5,419	392	----------	45	347	----------	153
188	1	187	----------	----------	----------	----------	----------	154
----------	----------	----------	----------	----------	----------	----------	----------	155
15,673	1,116	14,557	4,142	3,695	242	52	153	156
15,443	1,882	13,561	4,657	4,006	51	300	300	157
64,321	4,968	59,353	21,962	2,867	566	17,836	693	158
1,168	517	651	225	----------	----------	225	----------	159
2,055	200	1,855	1,116	----------	290	200	626	160
1,916	280	1,636	1,464	----------	133	49	1,282	161
13,195	10,072	3,123	11,393	11,390	3	----------	----------	162
375	151	224	----------	----------	----------	----------	----------	163
1,104	348	756	----------	----------	----------	----------	----------	164
9,343	825	8,518	5,658	5,658	----------	----------	----------	165
886	408	478	32	----------	32	----------	----------	166
2,481	----------	2,481	791	458	12	321	----------	167
868	----------	868	379	----------	40	339	----------	168
1,159	----------	1,159	755	----------	184	571	----------	169
1,098	18	1,080	376	----------	214	162	----------	170
3,030	487	2,543	347	----------	327	20	----------	171
685	307	378	35	----------	----------	35	----------	172
9,149	474	8,675	12	----------	12	----------	----------	173
6,802	839	5,963	4,667	4,265	25	12	365	174
4,958	1,633	3,325	2,327	2,200	----------	----------	127	175
5,940	334	5,606	556	----------	106	450	----------	176
584	49	535	79	12	67	----------	----------	177
1,449	17	1,432	986	260	219	193	314	178
2,302	360	1,942	112	42	27	43	----------	179
8,453	1,401	7,052	446	120	172	154	----------	180
2,557	666	1,891	55	55	----------	----------	----------	181
----------	----------	----------	----------	----------	----------	----------	----------	182
4,975	667	4,308	1,673	1,326	----------	313	34	183
1,086	15	1,071	----------	----------	----------	----------	----------	184
----------	----------	----------	----------	----------	----------	----------	----------	185
4,133	1,266	2,867	148	----------	148	----------	----------	186
9,588	3,474	6,114	3,443	2,513	500	405	25	187

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population Census 1915	Total payments of towns	Cash on hand at close of year
188	Derby	.5	323	572	----------
189	De Soto	--------	298	1,303	118
190	De Witt	1.	1,877	21,551	----------
191	Dexter	.56	810	12,982	2,195
192	Diagonal	1.	492	983	285
193	Dickens	--------	291	719	69
194	Dike	1.	379	5,948	629
195	Dixon	--------	219	7,812	1,107
196	Dolliver	--------	108	6,549	530
197	Donohue	--------	85	83	1,060
198	Donnellson	.64	425	2,443	2,378
199	Doon	.75	612	4,428	590
200	Dougherty	--------	232	1,503	578
201	Dow City	--------	571	8,890	746
202	Dows	--------	1,001	5,403	196
203	Drakesville	.5	273	611	----------
204	Dumont	1.75	582	2,998	1,145
205	Duncombe	2.5	476	3,793	----------
206	Dunkerton	--------	300	645	1,163
207	Dunlap	1.	1,393	6,451	4,889
208	Durango	--------	59	200	380
209	Durant	.5	729	8,130	2,476
210	Dyersville	3.	1,885	23,225	443
211	Dysart	.75	937	11,760	7,147
212	Earlham	.75	749	18,711	3,287
213	Earling	--------	307	939	1,007
214	Earlville	.38	582	5,745	1,241
215	Early	--------	534	10,490	2,532
216	East Peru	1.5	300	596	55
217	Eddyville	1.1	1,046	14,700	1,423
218	Edenville	1.	451	2,306	98
219	Edgewood	1.	625	5,016	153
220	Elberon	3.	339	1,465	766
221	Eldridge	.25	236	1,851	2,299
222	Elgin	.56	611	4,692	440
223	Elkader	1.	1,213	12,191	74
224	Elkhart	1.	161	827	----------
225	Elkhorn	.63	527	1,831	146
226	Elkport	--------	210	777	63
227	Elliott	.25	558	9,714	1,218
228	Ellston	.5	212	303	81
229	Ellsworth	--------	530	5,791	45
230	Elma	1.	871	15,645	----------
231	Ely	--------	182	650	1
232	Emerson	.5	464	2,303	785
233	Epworth	1.5	452	2,255	761
234	Essex	--------	797	4,237	1,514
235	Everly	1.87	472	8,985	906
236	Exira	--------	842	4,113	329
237	Exline	1.	651	1,036	350
238	Fairbank	.39	629	3,481	10
239	Farley	--------	729	4,369	27
240	Farmersburg	--------	280	1,662	361
241	Farmington	1.5	1,194	9,138	1,079
242	Farnhamville	1.	355	3,327	335
243	Farragut	.75	511	2,025	249
244	Fayette	--------	1,175	13,757	2,431
245	Fenton	--------	304	2,631	196
246	Ferguson	--------	161	248	18
247	Fertile	--------	232	364	87
248	Floris	.56	253	235	----------
249	Floyd	3.5	362	705	315
250	Fonda	1.	1,006	22,248	1,957

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
572	190	382	40		40			188
1,421	85	1,336	89			89		189
21,551	3,534	18,017	5,180	3,094	110	1,551	425	190
15,177	2,407	12,770	1,832	1,035	108	87	2	191
1,268	235	1,033	108		108			192
788	63	725						193
6,577	358	6,219	550		155	190	205	194
8,919	1,447	7,472	7,028	7,028				195
7,079	455	6,624	143		143			196
1,143	785	358	46		17	29		197
4,821	2,147	2,674						198
5,018	841	4,177	147			111	36	199
2,171	798	1,373	292		292			200
9,636	1,017	8,619	1,822	1,696		75	51	201
5,599	207	5,392						202
611	131	480	233		63		170	203
4,141	599	3,542	316	316				204
3,793		3,793	1,530		352	109	1,069	205
1,808	359	1,449						206
11,340	4,125	7,215						207
580	323	257						208
10,606	2,070	8,536	1,859	419		1,230	210	209
23,668	458	23,210	10,601	10,131	2	166	302	210
18,907	4,280	14,627	791	573		218		211
21,998	11,970	10,028	10,330	9,620	120	146	444	212
1,946	643	1,303	127	69		54	4	213
6,986	815	6,171	1,944	1,791	79		74	214
13,022	641	12,381	2,704	2,610	94			215
651	12	639						216
16,133	497	15,636	2,845			2,755	90	217
2,404	297	2,107	717	601	116			218
5,169	40	5,129	427	291	46		90	219
2,231	672	1,559	63			58	5	220
4,150	1,572	2,578	270			270		221
5,132	219	4,913	3,411		60	186	3,165	222
12,265	947	11,318	3,751		334	3,417		223
827	189	638	175				175	224
1,977	426	1,551	394	44	350			225
840	265	575						226
10,932	6,012	4,920	8,020	7,708	312			227
384	66	318	83		83			228
5,836	326	5,510	1,087	549	145	393		229
15,645		15,645	1,764	1,050	426	288		330
651	195	456	422			422		231
3,088	315	2,773						232
3,016	411	2,605	813	101	122	590		235
5,751	802	4,949	124		124			234
9,891	295	9,596	8,208	7,768	55	185	200	235
4,442	728	3,714	1,224	517		491	216	236
1,386	85	1,301	162		59	103		237
3,491		3,491	46		46			238
4,396		4,396						239
2,023	596	1,427	483		483			240
10,217	848	9,369	1,450	1,450				241
3,662	281	3,381	882	295	64	523		242
2,274	122	2,152						243
16,188	1,755	14,433	5,968	1,040	406	74	4,448	244
2,827		2,827	566	218	185	142	21	245
266	6	260	66			66		246
451		451						247
235		235	97		97			248
1,020	72	948	157		64	93		249
24,205	196	24,009	2,588	2,432	156			250

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population Census 1915	Total payments of towns	Cash on hand at close of year
251	Fontanelle	4.06	868	8,646	2,255
252	Forest City	4.	2,183	36,260	5,445
253	Ft. Atkinson	-------	305	1,091	----------
254	Ft. Des Moines	.5	538	2,895	82
255	Foster	-------	129	----------	----------
256	Fostoria	.38	146	345	20
257	Franklin	.5	133	199	651
258	Fraser	-------	520	515	----------
259	Fredericksburg	1.	635	15,576	367
260	Frederika	-------	204	333	552
261	Fremont	1.	520	3,429	509
262	Galt	.75	185	1,533	----------
263	Galva	.43	478	9,193	2,183
264	Garber	-------	128	381	533
265	Garden Grove	-------	741	1,776	----------
266	Garnavillo	.81	368	578	1,652
267	Garner	1.38	1,226	16,122	1,246
268	Garrison	.5	489	1,123	997
269	Garwin	1.	513	3,118	602
270	Geneva	.38	205	851	23
271	George	-------	704	5,410	1,546
272	Germania	1.	426	4,698	6,9[illegible]
273	Gilbert	1.	252	1,544	----------
274	Gilman	.5	477	5,128	908
275	Gilmore City	1.19	935	5,569	751
276	Gladbrook	4.	959	12,095	2,466
277	Glidden	-------	913	6,112	2,279
278	Goldfield	.5	748	16,576	2,257
279	Goodell	-------	241	632	26
280	Goose Lake	.25	113	1,385	536
281	Gowrie	4.	955	10,944	1,579
282	Graettinger	3.25	743	4,527	127
283	Graf	-------	74	----------	----------
284	Grafton	-------	199	678	----------
285	Grand Junction	-------	984	3,221	312
286	Grand Mound	-------	481	10,258	718
287	Grand River	-------	363	779	296
288	Grand View	-------	375	1,927	46
289	Granger	-------	275	3,610	280
290	Grant	.75	314	647	170
291	Grant City	1.	177	143	5
292	Granville	1.	415	4,768	2,029
293	Gravity	-------	549	2,143	135
294	Gray	1.	184	478	12
295	Greeley	.5	370	3,110	156
296	Greene	2.	1,315	9,098	2,603
297	Greenfield	-------	1,624	22,220	3,865
298	Green Island	-------	127	614	407
299	Grimes	1.	351	6,039	73
300	Griswold	1.	1,148	8,188	1,197
301	Grundy Center	1.	1,629	47,839	2,053
302	Gruver	-------	110	479	23
303	Guernsey	-------	177	760	68
304	Guthrie Center	-------	1,678	62,427	3,809
305	Guttenberg	-------	1,886	5,058	726
306	Halbur	.5	168	1,097	1,088
307	Hamburg	2.	2,204	13,977	1,249
308	Hamilton	1.	398	692	51
309	Hancock	1.	264	346	218
310	Hanlontown	-------	180	510	1,099
311	Harcourt	-------	303	723	991
312	Hardy	.5	----------	829	----------
313	Harper	-------	257	850	393

NO. 1—CONTINUED.

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

TABLE

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

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
1,720	340	1,380	515	----------	19	20	476	314
8,048	2,065	5,983	4,414	3,605	----------	568	241	315
1,279	33	1,246	609	----------	488	121	----------	316
25,614	88	25,526	6,421	6,134	225	----------	62	317
965	281	684	----------	----------	----------	----------	----------	318
346	73	273	44	----------	44	----------	----------	319
1,466	589	877	112	----------	----------	112	----------	320
4,099	123	4,576	3,964	3,760	----------	----------	204	321
3,470	499	2,971	181	----------	137	42	2	322
1,689	236	1,453	281	----------	281	----------	----------	323
6,326	921	5,405	780	780	----------	----------	----------	324
1,039	485	554	25	----------	----------	25	----------	325
456	----------	456	44	----------	----------	----------	44	326
2,279	2,190	89	5	----------	5	----------	----------	327
8,974	----------	8,974	7,230	6,491	----------	223	516	328
871	64	807	136	136	----------	----------	----------	329
34,078	1,812	32,266	3,048	2,374	473	192	9	330
1,151	340	811	40	----------	----------	40	----------	331
209	94	115	28	----------	----------	28	----------	332
5,539	680	4,859	311	----------	----------	----------	311	333
2,783	1,837	946	231	----------	216	15	----------	334
3,061	213	2,848	318	----------	173	106	39	335
10,164	3,309	6,855	4,874	1,842	272	728	2,032	336
6,584	662	5,922	869	694	----------	----------	175	337
6,595	1,230	5,365	720	395	265	60	----------	338
24,608	1,646	22,962	2,570	2,056	----------	475	39	339
19,058	----------	19,058	3,675	3,381	50	33	211	340
1,637	523	1,114	229	----------	19	----------	210	341
1,220	157	1,063	438	----------	----------	----------	438	342
8,454	18	8,436	3,058	1,864	443	447	304	343
529	25	504	----------	----------	----------	----------	----------	344
3,520	259	3,261	856	----------	390	466	----------	345
7,861	271	7,590	6,274	6,145	31	98	----------	346
914	358	556	180	----------	----------	180	----------	347
1,560	550	1,010	----------	----------	----------	----------	----------	348
1,137	445	692	137	----------	137	----------	----------	349
4,027	170	3,857	----------	----------	----------	----------	----------	350
16,969	153	16,816	6,743	179	262	300	6,002	351
1,042	103	939	112	----------	----------	112	----------	352
8,250	1,325	6,925	4,818	4,818	----------	----------	----------	353
3,212	1,719	1,493	----------	----------	----------	----------	----------	354
3,407	721	2,686	293	129	59	100	5	355
27,224	1,107	26,117	14,173	13,360	546	267	----------	356
2,254	169	2,085	----------	----------	----------	----------	----------	357
2,235	1,132	1,103	41	----------	----------	41	----------	358
4,436	441	3,995	756	----------	445	311	----------	359
1,228	36	1,192	161	----------	38	123	----------	360
543	151	392	117	----------	48	69	----------	361
8,941	1,600	7,341	1,830	1,598	39	150	43	362
11,238	1,880	9,358	----------	----------	----------	----------	----------	363
42,302	----------	42,302	25,805	12,755	40	897	12,113	364
5,547	132	5,415	2,340	211	----------	88	2,041	365
----------	----------	----------	----------	----------	----------	----------	----------	366
324	68	256	38	----------	38	----------	----------	367
1,274	512	762	176	176	----------	----------	----------	368
401	102	299	25	----------	1	14	10	369
2,886	902	1,984	349	----------	89	256	4	370
2,970	----------	2,970	587	----------	----------	587	----------	371
1,257	215	1,042	293	----------	----------	----------	293	372
----------	----------	----------	----------	----------	----------	----------	----------	373
1,479	56	1,423	434	----------	177	----------	257	374
1,420	450	970	117	----------	----------	67	50	375
11,456	----------	11,456	77	----------	----------	77	----------	376

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population Census 1915	Total payments of towns	Cash on hand at close of year
377	Lake Park	-------	709	8,211	117
378	Lake View	1.88	814	11,686	1,353
379	Lamoni	3.	1,778	12,510	3,441
380	Lamont	.56	592	2,946	228
381	La Motte	-------	298	1,930	536
382	Lanesboro	-------	306	920	109
383	Lansing	3.	1,655	8,190	1,192
384	La Porte City	-------	1,541	8,939	4,043
385	Larchwood	1.	476	16,179	1,865
386	Larrabee	.5	192	755	125
387	Latimer	-------	357	1,825	1,200
388	Lattners	-------	43	----------	----------
389	Laurel	1.	194	520	916
390	Laurens	-------	848	14,886	4,600
391	Lawler	-------	656	17,492	851
392	Lawton	-------	190	1,493	783
393	Le Claire	1.5	688	1,805	677
394	Ledyard	1.	240	1,284	1,225
395	Le Grand	1.	364	785	41
396	Lehigh	1.5	1,290	7,278	679
397	Leighton	-------	129	207	116
398	Leland	3.	188	983	----------
399	Lenox	.75	1,320	18,783	1,059
400	Le Roy	.25	221	399	----------
401	Lester	4.	274	2,990	429
402	Letts	-------	456	2,136	242
403	Lewis	.75	652	3,726	650
404	Lidderdale	2.25	176	1,303	1,330
405	Lime Springs	.75	547	3,309	16
406	Linden	1.	324	604	393
407	Lineville	-------	752	6,529	2,639
408	Linn Grove	.82	320	11,752	126
409	Lisbon	1.	879	10,633	331
410	Liscomb	1.	307	950	1,182
411	Littleport	-------	206	791	----------
412	Little Rock	-------	634	7,145	1,256
413	Little Sioux	-------	452	1,693	200
414	Livermore	.75	634	10,529	3,404
415	Lockridge	.5	203	835	20
416	Logan	-------	1,641	10,056	2,425
417	Lohrville	4.	696	24,198	4,349
418	Lone Tree	.75	809	5,895	523
419	Long Grove	-------	140	629	534
420	Lorimor	4.	711	2,266	1,206
421	Lost Nation	-------	577	4,790	873
422	Lovilla	-------	521	1,785	642
423	Lowden	1.	630	18,148	466
424	Low Moor	.5	262	742	345
425	Luana	1.	168	855	969
426	Lucas	1.	625	634	26
427	Luther	.56	141	1,702	811
428	Lu Verne	1.88	560	16,968	1,241
429	Luxemberg	.5	120	761	86
430	Luzerne	1.	161	427	79
431	Lynnville	-------	453	899	1,064
432	Lytton	.17	238	1,718	526
433	Macedonia	.13	390	1,323	501
434	Macksburg	-------	304	----------	----------
435	Madrid	1.25	1,449	8,776	2,594
436	Magnolia	.75	297	1,111	245
437	Malcom	1.	426	6,271	755
438	Mallard	-------	384	1,928	373
439	Maloy	-------	119	93	333

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
8,328	639	7,689	4,806	4,082	----------	561	163	377
13,039	1,712	11,327	1,382	505	119	383	375	378
15,951	3,328	12,623	798	195	147	272	184	379
3,174	1	3,173	167	----------	167	----------	----------	380
2,466	505	1,961	208	----------	208	----------	----------	381
1,029	161	868	90	----------	90	----------	----------	382
9,382	477	8,905	79	42	22	----------	15	383
12,982	4,006	8,976	990	----------	59	168	763	384
18,044	2,266	15,778	10,745	10,316	----------	429	----------	385
880	507	373	235	----------	----------	235	----------	386
3,025	1,371	1,654	76	----------	55	----------	21	387
----------	----------	----------	----------	----------	----------	----------	----------	388
1,436	961	475	252	----------	252	----------	----------	389
19,486	4,899	14,587	2,750	408	196	1,163	983	390
18,343	297	18,046	8,829	7,696	453	680	----------	391
2,276	500	1,776	496	164	24	166	142	392
2,482	379	2,103	345	----------	----------	205	140	393
2,509	779	1,730	353	----------	----------	----------	353	394
826	----------	826	----------	----------	----------	----------	----------	395
7,957	341	7,616	1,088	1,088	----------	----------	----------	396
323	----------	323	69	----------	69	----------	----------	397
983	421	562	440	----------	10	----------	430	398
19,842	329	19,513	3,219	2,649	----------	----------	570	399
399	14	385	74	----------	38	36	----------	400
3,419	669	2,750	179	----------	----------	79	100	401
2,378	689	1,689	424	----------	379	----------	45	402
4,376	----------	4,376	533	347	----------	184	2	403
2,633	1,512	1,121	16	----------	16	----------	----------	404
3,325	----------	3,325	222	----------	----------	----------	222	405
997	290	707	377	----------	175	202	----------	406
9,168	1,132	8,036	349	----------	349	----------	----------	407
11,878	39	11,839	10,562	9,089	33	840	600	408
10,964	247	10,717	322	12	----------	----------	310	409
2,132	1,433	699	131	----------	26	----------	105	410
791	25	766	----------	----------	----------	----------	----------	411
8,401	612	7,789	2,745	486	251	314	1,694	412
1,893	1,033	860	861	861	----------	----------	----------	413
13,933	1,866	12,067	5,689	5,641	48	----------	----------	414
855	132	723	633	----------	141	----------	492	415
12,481	1,394	11,087	808	773	----------	----------	35	416
28,547	3,282	25,265	68	56	12	----------	----------	417
6,418	1,171	5,247	365	----------	32	37	296	418
1,163	391	772	51	----------	----------	51	----------	419
3,472	636	2,836	286	----------	258	----------	28	420
5,663	856	4,807	----------	----------	----------	----------	----------	421
2,427	463	1,964	----------	----------	----------	----------	----------	422
18,614	403	18,211	13,163	13,163	----------	----------	----------	423
1,087	321	766	9	----------	----------	9	----------	424
1,824	517	1,307	122	----------	122	----------	----------	425
560	1	559	----------	----------	----------	----------	----------	426
2,513	179	2,334	308	----------	----------	146	162	427
18,209	685	17,524	15,688	15,571	117	----------	----------	428
847	212	635	300	----------	----------	----------	300	429
506	58	448	----------	----------	----------	----------	----------	430
1,963	1,054	909	591	----------	156	----------	435	431
2,244	291	1,953	792	----------	163	495	134	432
1,824	277	1,547	169	76	62	31	----------	433
----------	----------	----------	----------	----------	----------	----------	----------	434
11,370	2,398	8,972	854	85	255	504	10	435
1,356	60	1,296	312	7	305	----------	----------	436
7,026	1,876	5,150	2,806	2,143	243	23	397	437
2,301	200	2,101	162	162	----------	----------	----------	438
426	248	178	----------	----------	----------	----------	----------	439

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population Census 1915	Total payments of towns	Cash on hand at close of year
440	Malvern	1.	1,254	7,613	245
441	Manilla	-------	1,124	16,576	1,078
442	Manly	1.25	982	8,621	807
443	Manning	1.56	1,611	13,792	2,217
444	Manson	3.	1,309	10,497	4,431
445	Mapleton	1.	1,200	7,537	747
446	Marathon	4.	581	4,847	1,250
447	Marble Rock	-------	535	11,579	910
448	Marcus	-------	987	23,956	10,089
449	Marne	.75	297	1,293	360
450	Martelle	-------	181	625	29
451	Martinsburg	.67	288	472	296
452	Marysville	.75	216	230	361
453	Maysville	-------	58	----------	----------
454	Masonville	2.25	268	969	100
455	Massena	1.	546	1,871	110
456	Matlock	.75	76	108	274
457	Maurice	.75	307	852	175
458	Maxwell	-------	856	3,946	375
459	Maynard	1.	426	10,595	4
460	McCallsburg	1.	292	1,425	----------
461	McCausland	-------	110	271	1,630
462	McClelland	-------	144	587	1,293
463	McGregor	-------	1,244	12,494	5,713
464	McIntire	4.	579	1,619	6
465	Mechanicsville	-------	816	4,958	3,645
466	Mediapolis	-------	867	5,147	2,734
467	Melbourne	1.	550	1,423	157
468	Melcher	.28	560	1,383	93
469	Melrose	-------	469	2,419	----------
470	Melvin	.25	278	3,290	1,981
471	Menlo	.5	437	2,796	----------
472	Meriden	1.5	263	748	1,147
473	Merrill	.38	536	6,966	4,125
474	Meservey	1.5	257	1,949	469
475	Meyer	-------	421	980	10
476	Middletown	.5	106	265	59
477	Miles	1.	316	3,065	2,479
478	Milford	2.	823	6,483	2,600
479	Millersburg	1.	197	415	319
480	Milo	-------	607	7,366	531
481	Milton	4.	947	4,885	418
482	Minburn	5.	430	9,986	59
483	Minden	1.	429	5,047	----------
484	Mingo	2.8	305	820	455
485	Mitchell	-------	225	1,153	97
486	Mitchellville	.75	816	5,361	372
487	Modale	1.	406	1,317	8
488	Mondamin	.38	452	1,925	504
489	Moneta	-------	88	----------	----------
490	Monmouth	1.	224	665	191
491	Monona	1.	966	6,732	742
492	Monroe	-------	926	6,935	338
493	Montezuma	2.	1,326	11,470	5,153
494	Montour	-------	413	1,275	----------
495	Montrose	1.	702	1,983	228
496	Moorhead	-------	381	2,617	1,455
497	Moorland	2.	157	256	492
498	Moravia	1.25	741	1,687	546
499	Morning Sun	1.	904	18,804	366
500	Morrison	-------	218	844	449
501	Moulton	1.	1,352	3,945	6,052
502	Mt. Ayr	-------	1,708	17,097	38,638

NO. 1—CONTINUED.

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

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in Incorporation	Population Census 1915	Total payments of towns	Cash on hand at close of year
503	Mt. Union	-------	200	441	571
504	Mt. Vernon	-------	1,568	15,038	11,300
505	Moville	-------	801	14,751	2,483
506	Murray	1.	847	3,829	----------
507	Nashua	4.	1,282	12,443	1,186
508	Neola	-------	977	10,128	799
509	New Albin	.17	613	1,672	784
510	Newell	1.25	787	18,312	2,897
511	Newhall	-------	248	856	88
512	New Hartford	.5	474	3,004	156
513	New Liberty	-------	116	589	2,941
514	New London	.75	1,162	18,753	504
515	New Market	-------	737	1,934	316
516	New Providence	1.	249	565	180
517	New Sharon	4.	1,225	11,452	1,205
518	New Vienna	.75	211	1,590	136
519	New Virginia	1.	409	357	85
520	Nichols	2.	425	2,234	325
521	Nodaway	-------	359	1,454	----------
522	Nora Springs	3.	1,148	10,121	1,083
523	Northboro	.5	219	462	94
524	North Buena Vista	-------	164	----------	----------
525	North English	-------	933	4,729	2,145
526	North Liberty	.75	186	752	----------
527	North McGregor	.75	575	1,722	182
528	North Tabor	-------	160	----------	----------
529	North Washington	-------	123	242	692
530	Northwood	2.	1,525	9,882	8,923
531	Norwalk	1.	359	302	780
532	Norway	1.	493	2,314	577
533	Numa	1.	738	935	415
534	Oakland	-------	1,196	17,362	2,902
535	Oakville	-------	416	2,521	----------
536	Ocheyedan	1.	725	3,543	688
537	Odebolt	1.	1,236	10,202	2,214
538	Ogden	1.25	1,403	27,185	6,379
539	Olds	.5	163	1,241	11
540	Olin	1.	706	6,819	4,397
541	Ollie	1.	341	685	91
542	Oneida	1.5	145	575	19
543	Onslow	-------	231	7,972	1,191
544	Orange City	-------	1,417	20,431	2,459
545	Orchard	-------	141	----------	----------
546	Orient	-------	496	1,529	348
547	Orleans	-------	135	707	----------
548	Ossian	1.	853	2,682	37
549	Osterdock	-------	97	391	2
550	Oto	-------	366	1,623	276
551	Ottosen	-------	153	184	815
552	Oxford	-------	577	4,967	312
553	Oxford Junction	1.	852	2,934	225
554	Oyens	-------	82	441	1,393
555	Pacific Junction	.75	660	2,922	161
556	Packwood	1.	295	611	294
557	Palmer	1.	222	663	1,837
558	Panama	.25	168	906	45
559	Panora	-------	1,107	23,861	650
560	Parkersburg	.44	1,027	19,299	2,136
561	Parnell	.25	380	2,320	2,004
562	Paton	1.	359	3,241	2,671
563	Patterson	6.	132	300	74
564	Paullina	.39	875	12,368	2,212
565	Persia	1.	382	1,872	1,795

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
1,012	644	368	55		55			503
26,338	7,453	18,885	1,535	408	589	287	251	504
17,234	647	16,587	1,899	1,883			16	505
3,829		3,829	819		234	245	340	506
13,629	1,916	11,713	1,164	556	376	15	217	507
10,927	2,100	8,827	3,964	3,898			66	508
2,456	1,027	1,429	386			386		509
21,209	1,808	19,401	6,520	6,373	147			510
944	13	931	105		105			511
3,160	1,022	2,138	1,789	1,626		163		512
3,530	2,317	1,213						513
19,257	1,191	18,066	3,329	3,329				514
2,250	88	2,162						515
745	181	564	168			168		516
12,657	1,224	11,433	512		102	249	161	517
1,726	321	1,405	471	42	385	44		518
392	60	332	60		60			519
2,559	589	1,970	139		45	94		520
1,454	18	1,436	340			340		521
11,204	1,145	10,059	3,083	2,401	440	242		522
556	111	445	377	76	171	120	10	523
								524
6,874	1,410	5,464	212	108	63	41		525
752	14	738	71		71			526
1,904	404	1,500	253				253	527
								528
934	402	532						529
18,805	9,450	9,355	4,026	2,937	80		1,009	530
1,082	567	515	51		51			531
2,891	441	2,450	41		17	24		532
1,350	162	1,188	97			97		533
20,264	3,265	16,999	7,329	5,720	54	1,555		534
2,521	663	1,858	1,638			523	1,115	535
4,231	663	3,568	601	148	101	336	16	536
12,416	2,135	10,281	1,434	118	250	1,066		537
33,564	1,948	31,616	15,952	15,486	225		241	538
1,252	342	910	27			27		539
11,216	3,483	7,733	1,274		344		930	540
776	116	660	188		188			541
594	49	545	22	5		17		542
9,073	188	8,885	7,257	7,202			55	543
22,890	4,102	18,788						544
								545
1,877	836	1,041	79		36	43		546
707		707						547
2,719		2,719	77		77			548
393	163	230	178		178			549
1,899	117	1,782	51	9	18	24		550
999	635	364	79		4		75	551
5,279	231	5,048	566	290	159		117	552
3,159	1	3,158	65		65			553
1,834	1,232	602						554
3,083	128	2,955	300		300			555
905	25	880	232			232		556
2,500	640	1,860						557
951	40	911	461	15	168	137	141	558
24,511	650	23,861	10,595	10,550			45	559
21,435	3,646	17,789	11,691	10,691		210	790	560
4,324	1,806	2,518						561
5,912	3,258	2,654	1,031	1,031				562
374	1	373						563
14,580	615	13,965	2,949	1,935	57	322	635	564
3,667	1,024	2,643	198		198			565

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population Census 1915	Total payments of towns	Cash on hand at close of year
566	Peterson	-------	534	7,712	1,449
567	Pierson	-------	499	6,891	1,880
568	Pilot Mound	1.	347	3,441	494
569	Pioneer	-------	108	----------	----------
570	Pisgah	-------	403	1,127	102
571	Plainfield	.3	325	681	569
572	Pleasanton	.5	265	653	63
573	Pleasant Plain	1.	172	576	----------
574	Pleasantville	-------	825	10,467	----------
575	Plymouth	1.	374	691	488
576	Pocahontas	-------	1,194	22,403	1,198
577	Polk City	1.	257	937	----------
578	Pomeroy	-------	935	8,152	2,299
579	Popejoy	-------	238	----------	----------
580	Portsmouth	4.	338	1,278	1,706
581	Postville	-------	1,003	25,989	12,930
582	Prairieburg	.56	227	1,476	144
583	Prairie City	3.	817	4,663	475
584	Prescott	-------	452	1,811	313
585	Preston	.26	654	8,505	378
586	Primghar	.75	923	4,268	2,449
587	Princeton	1.	428	3,127	364
588	Promise City	-------	278	274	534
589	Protivin	1.	185	962	----------
590	Pulaski	1.	456	580	96
591	Quasqueton	1.	466	719	3
592	Quimby	-------	286	647	799
593	Quincy	-------	77	----------	----------
594	Radcliffe	1.	729	5,928	1,253
595	Rake	1.	231	1,263	----------
596	Ralston	2.5	200	754	121
597	Randalia	.13	141	290	48
598	Randolph	.5	320	604	848
599	Rathbun	-------	622	523	138
600	Readlyn	.5	319	2,276	1,518
601	Reasnor	.56	205	1,134	----------
602	Redding	1.	292	540	258
603	Redfield	1.25	669	7,436	246
604	Reinbeck	-------	1,257	----------	----------
605	Rembrandt	1.	228	584	86
606	Remsen	.38	1,098	14,492	1,302
607	Renwick	-------	483	12,910	867
608	Riceville	1.	945	7,541	332
609	Richland	-------	619	----------	----------
610	Rickardsville	1.	95	156	458
611	Ricketts	.25	143	2,001	488
612	Ridgeway	3.19	389	1,070	582
613	Rinard	1.	156	413	229
614	Ringsted	1.	447	2,437	476
615	Rippey	-------	403	2,083	932
616	Riverside	1.5	656	16,636	1,920
617	Riverton	-------	654	1,617	----------
618	Robins	2.49	125	398	188
619	Rock Falls	-------	108	100	381
620	Rockford	-------	1,138	6,635	2,562
621	Rock Valley	1.31	1,306	7,395	43
622	Rockwell	3.5	726	3,350	2,929
623	Rockwell City	4.	1,864	26,040	482
624	Rodman	-------	161	284	483
625	Rodney	.09	175	305	108
626	Rolfe	1.	1,115	6,158	2,014
627	Roland	1.	691	7,381	5,371
628	Rome	-------	163	229	83

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
9,161	3,035	6,126	3,225	2,558	359	308		566
8,771	2,005	6,766	844	695		135	14	567
3,935	366	3,569	16	16				568
								569
1,229	29	1,200	276		48	222	6	570
1,250	786	464	21		21			571
716	306	410	220	196		24		572
576	283	293						573
10,467		10,467	1,858	1,526			332	574
1,179	221	958	40		40			575
23,601	2,679	20,922	6,459	4,987	594	878		576
937		937	855	45		77	733	577
10,451	1,226	9,225	3,096	2,328	38	730		578
								579
2,984	1,388	1,596	230			165	65	580
38,919	4,121	34,798	1,324	83	225		1,016	581
1,620	135	1,485	141		52	89		582
5,136	499	4,637	819	589	230			583
2,124	290	1,834	765		103	74	528	584
8,883	1,474	7,409	179	179				585
6,717	2,236	4,481	1,032	494	256	72	210	586
3,491	452	3,039	269				269	587
808	461	347						588
962	178	784	604	75		529		589
676	155	521	243		243			590
722		722	140			140		591
1,446	665	781	363		150		213	592
								593
7,181	1,045	6,136	360	360				594
1,263	159	1,104	870		167	703		595
875		875	17				17	596
338	199	139	168				168	597
1,452	741	711						598
661	74	587	118				118	599
3,794	932	2,862	1,018	893		97	28	600
1,134	325	809	213		102	111		601
798	235	463	290	200	90			602
7,682	187	7,495	1,002	903		99		603
								604
664	187	477	410		225		185	605
15,794	400	15,394	6,653	5,973	303	377		606
13,777	4,458	9,319	5,865	5,851			14	607
7,873	987	6,886	837	199	405	233		608
								609
614	290	324						610
2,489	727	1,762	573	132	295	146		611
1,652	417	1,235	108	25		83		612
642		642	171		171			613
2,913	121	2,792						614
3,015	805	2,210	110		110			615
18,556	488	18,068	483	483				616
1,617		1,617	1,156		817	260	79	617
586	221	365						618
481	318	163						619
9,197	535	8,662	2,406	2,085	321			620
7,438	330	7,108	3,548	3,361	94	93		621
6,279	1,059	5,220	601	390	60	151		622
26,522	5,117	21,405	8,305	1,293	1,490	512	5,010	623
767	577	190						624
413	115	298						625
8,172	1,485	6,687	1,453	764	181	508		626
12,752	3,361	9,391	2,376	1,527	456	356	37	627
312	74	238						628

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population Census 1915	Total payments of towns	Cash on hand at close of year
629	Rose Hill	-------	257	877	206
630	Rowan	.75	326	1,397	5
631	Royal	.25	312	7,380	----------
632	Rudd	-------	448	----------	----------
633	Runnells	-------	390	674	93
634	Russell	1.07	660	1,988	80
635	Ruthven	1.	744	2,982	3,974
636	Rutland	1.	235	600	599
637	Ryan	4.5	483	1,946	730
638	St. Ansgar	.44	853	4,204	442
639	St. Anthony	1.	218	466	86
640	St. Charles	-------	455	881	132
641	St. Lucas	-------	146	328	49
642	St. Olaf	2.	145	330	122
643	St. Paul	1.25	62	672	490
644	Sabula	1.	937	7,474	4,105
645	Salem	1.	516	1,247	33
646	Salix	-------	339	10,906	409
647	Sanborn	1.	1,456	17,131	3,271
648	Sandyville	-------	110	89	212
649	Scarville	-------	162	1,268	200
650	Schaller	1.25	680	6,018	662
651	Schleswig	.25	567	35,659	----------
652	Scranton	1.38	902	4,699	387
653	Searsboro	1.5	207	356	127
654	Sergeant Bluff	.75	507	10,201	686
655	Shambaugh	.5	298	702	85
656	Shannon City	1.	289	856	150
657	Sharpsburg	-------	166	198	248
658	Sheffield	4.75	1,035	13,578	773
659	Shelby	1.	623	3,228	80
660	Sheldahl	.88	226	674	312
661	Shell Rock	1.25	829	4,049	1,374
662	Shellsburg	-------	605	2,325	1,535
663	Sherrill	-------	122	863	153
664	Sibley	-------	1,755	68,956	3,613
665	Sidney	1.19	1,074	25,135	6,626
666	Silver City	1.	483	1,492	355
667	Sioux Center	-------	1,209	4,807	1,472
668	Sioux Rapids	1.	1,023	7,386	----------
669	Slater	3.75	670	3,619	349
670	Sloan	.75	588	2,823	2,105
671	Smithland	.25	336	1,923	467
672	Soldier	1.	244	6,229	101
673	Solon	1.	441	2,104	1,734
674	Somers	-------	178	1,651	127
675	South English	.2	333	551	460
676	Spillville	.38	314	9,387	467
677	Spirit Lake	-------	1,602	23,347	5,149
678	Spragueville	-------	101	287	163
679	Spring Brook	.75	130	268	68
680	Spring Hill	-------	85	----------	----------
681	Springville	.5	637	3,055	1,356
682	Stacyville	-------	696	14,898	40
683	Stanhope	-------	357	9,440	1,486
684	Stanton	.91	705	9,176	507
685	Stanwood	-------	547	3,436	74
686	State Center	1.	1,037	24,055	3,229
687	Steamboat Rock	-------	414	1,001	572
688	Stockport	1.	365	1,517	157
689	Stockton	1.	121	326	141
690	Story City	5.	1,576	30,100	3,253
691	Stout	2.25	147	907	151

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
1,083	345	738	314		211	103		629
1,402	317	1,085						630
7,380	6	7,374	6,007	5,897	110			631
								632
767	13	754	10			10		633
2,068		2,068	871	159	688		24	634
6,956	4,216	2,740	1,090	270	122	344	354	635
1,199	769	430	474			474		636
2,676	313	2,363	579	75	103	401		637
4,646	295	4,351	1,515	988	390	137		638
552	150	402	125			125		639
1,013	142	871						640
377	185	192						641
452	206	246	49			49		642
1,162	541	621	199			119	80	643
11,579	2,272	9,307						644
1,280	270	1,010	276				276	645
11,315	250	11,065	9,601	9,601				646
20,402	2,964	17,438	10,705	908	41	288	9,468	647
301	254	47	24		24			648
1,468	671	797	1,258		885		373	649
6,680	947	5,733	1,308	620	200	488		650
35,659	722	34,937	23,437	20,898	455	2,019	65	651
5,086	273	4,813						652
483	189	294	179		61	16	102	653
10,887	183	10,704	8,007	8,000		7		654
787	205	582	13		13			655
1,006	339	667	659		199	385	75	656
446	211	235	45			45		657
14,351	3,276	11,075	3,704	750	268		2,686	658
3,308	851	2,457	593				593	659
986	256	730						660
5,423	298	5,125	785	56	9	538	182	661
3,860	1,084	2,776	622	330	92		200	662
1,016	595	421	693			693		663
72,569	4,309	68,260	3,927	2,934	637	194	162	664
31,761	1,157	30,604	20,986	20,480	320	161	25	665
1,847	547	1,300	79			75	4	666
6,279		6,279	946		56	15	875	667
7,386	759	6,627	3,586	3,466	120			668
3,968	116	3,852	1,759	542	367	827	23	669
4,928	2,161	2,767	225		101	124		670
2,390	49	2,341	148	37		94	17	671
6,330	2,084	4,246	100				100	672
3,838	1,317	2,521	359		197		162	673
1,778	770	1,008	557			557		674
1,011	280	731	119		48	71		675
9,854	2,359	7,495	8,923	8,557	11		355	676
28,496	5,070	23,426	1,585	1,507			78	677
450	100	350						678
336	36	300						679
								680
4,411	1,285	3,126	799		112	554	133	681
14,938	712	14,226	8,526	8,526				682
10,926	366	10,560	2,879	2,411	204	133	131	683
9,683	2,249	7,434	6,118	4,968	620	200	330	684
3,510	192	3,318	1,312	842		326	144	685
27,284	2,531	24,753	3,799	18	11	270	3,500	686
1,573	417	1,156						687
1,674		1,674	769		131	142	496	688
467	68	399	15				15	689
33,353	3,241	30,112	7,854	2,150	132	993	4,579	690
1,058	653	405	371	10	22	339		691

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population Census 1915	Total payments of towns	Cash on hand at close of year
692	Stratford	-------	601	9,324	1,406
693	Strawberry Point	-------	1,157	13,901	6,561
694	Struble	-------	160	1,308	1,050
695	Sully	1.	346	1,551	438
696	Sumner	2.25	1,585	12,771	1,014
697	Superior	1.	188	739	167
698	Sutherland	1.	812	7,447	305
699	Swaledale	.5	207	894	355
700	Swan	1.	271	394	54
701	Swea City	-------	595	8,555	----------
702	Tabor	-------	1,048	----------	----------
703	Templeton	-------	276	2,366	181
704	Terril	.5	452	5,844	4,315
705	Thayer	-------	188	649	201
706	Thompson	1.	565	21,806	534
707	Thor	1.	297	535	153
708	Thornburg	-------	221	279	85
709	Thornton	-------	311	1,086	780
710	Thurman	.5	357	1,117	447
711	Tingley	1.	411	1,274	253
712	Titonka	-------	353	2,128	10
713	Toronto	.5	141	434	355
714	Traer	1.	1,878	29,693	5,897
715	Treynor	-------	205	858	655
716	Tripoli	1.25	854	12,419	7,671
717	Truro	-------	322	----------	----------
718	Turin	.25	202	685	126
719	Udell	.38	192	651	21
720	Underwood	-------	295	1,564	856
721	Union	-------	600	2,807	805
722	University Park	1.	435	592	505
723	Urbana	-------	393	10,302	331
724	Ute	-------	560	2,721	1,517
725	Vail	1.	685	6,091	1,281
726	Valeria	1.	92	553	----------
727	Van Horne	.75	505	5,157	1,169
728	Van Meter	-------	472	1,223	450
729	Van Wert	.25	469	653	567
730	Varina	.25	245	561	670
731	Victor	-------	754	6,842	1,163
732	Vincent	1.	183	957	273
733	Vining	1.13	164	593	306
734	Volga	1.	456	1,530	1,597
735	Wadena	-------	279	322	342
736	Walcott	-------	461	17,584	1,005
737	Walker	.75	526	2,683	1,603
738	Wallingford	1.	188	623	153
739	Wall Lake	-------	726	15,368	2,590
740	Walnut	1.	1,008	17,083	4,467
741	Wapello	1.75	1,532	7,033	3,438
742	Washta	1.25	432	1,243	1,137
743	Waterville	-------	192	499	65
744	Waucoma	-------	449	5,238	355
745	Waukee	-------	354	8,016	405
746	Wayland	1.	560	1,626	140
747	Webb	1.	185	864	9
748	Weldon	-------	289	381	507
749	Wellsburg	1.	285	8,171	740
750	Wellman	.75	837	5,073	2,773
751	Welton	-------	75	622	1,265
752	Wesley	.63	466	6,298	25
753	West Bend	-------	701	18,076	29
754	West Branch	1.5	712	5,629	3,019

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
10,730	1,116	9,614	7,165	6,604	235		326	692
20,462	8,136	12,326	2,790	2,483			307	693
2,358	756	1,602	197	79	35		83	694
1,989	221	1,768	188		188			695
13,785	2,611	11,174	597	190	183	224		696
906	412	494	451	88	281	82		697
7,752	1,153	6,599	2,809	1,651	523	211	424	698
1,249	344	905	215		194	21		699
448	39	409	61		61			700
8,555	81	8,474	409		391	18		701
2,547	178	2,369	253	232		21		702
10,159	413	9,746	4,550	4,550				703
850	48	802	73			73		704
22,340	1,315	21,025	16,081	15,961	120			705
688	93	595	164		105	59		706
364	99	265						707
1,866	114	1,752	363		281	82		708
1,564	375	1,189						709
1,527	314	1,213	141		73	68		710
2,138		2,138	441	175	204	62		711
789	95	694						712
35,590	1,535	34,055	18,145	6,370		475	11,300	713
1,513	650	863	592		132	150	310	714
20,090	2,583	17,507	8,469	2,215	947	407	4,900	715
805	369	436	406		252	154		716
672	303	369	352	29	207	70	46	717
2,420	972	1,448						718
3,612	524	3,088						719
1,097	335	762	111		111			720
10,633	344	10,289	8,698	8,632	66			721
4,238	1,584	2,654	1,080	658	130	289	3	722
7,372	591	6,781	228	31	26	171		723
553		553	292	78		214		724
6,326	363	5,963	579	345	184	50		725
1,673	57	1,616	8		8			726
1,220	581	639	222		116	105	1	727
1,231	401	830	111	50	61			728
8,005	1,304	6,701	1,226	328	370	489	39	729
1,230	134	1,096	144	75		69		730
899	83	816	151		151			731
3,127		3,127	102		82		20	732
664	260	404	25	25				733
18,589	3,886	14,703	6,201		76	5,686	439	734
4,286	1,208	3,078	509	431		78		735
776	91	685	231			231		736
17,958	1,886	16,072	9,240	8,221	145	46	828	737
21,550	586	20,964	3,619	3,619				738
10,472	1,835	8,637	351	136	128	87		739
2,380	1,366	1,014	872			872		740
564		564	18			18		741
5,593	1,027	4,566						742
8,421	25	8,396						743
1,766	518	1,248	229		72	157		744
873	1	872	258		52	196	10	745
888	411	477						746
8,911	935	7,976	591	380		211		747
7,846	2,676	5,170	3,299	2,414	140	745		748
1,887	1,127	760	270	77		193		749
6,323	130	6,193	804	82	250	315	157	750
18,105	10,998	7,107	13,354	12,715		591	48	751
8,648	2,261	6,387	1,548	898	269	186	195	752
								753
								754

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population Census 1915	Total payments of towns	Cash on hand at close of year
755	West Burlington	-------	1,091	3,264	889
756	West Chester	.5	233	542	95
757	Westfield	.12	198	1,136	22
758	Westgate	.5	266	917	317
759	West Liberty	1.	1,760	43,211	7,802
760	West Mitchell	1.	138	214	4
761	West Point	.25	564	5,045	2,160
762	West Side	-------	401	4,300	408
763	West Union	-------	1,773	16,121	4,052
764	Wheatland	.25	558	5,342	1,461
765	Whiting	-------	642	6,026	7,059
766	Whittemore	-------	588	17,461	----------
767	Whitten	3.75	236	688	206
768	Willey	.5	71	31	295
769	Williams	.9	550	4,229	4,238
770	Williamsburg	.91	1,157	13,194	9,241
771	Wilton	.7	1,176	15,507	105
772	Winfield	1.	1,007	9,749	986
773	Winthrop	.75	564	5,236	1,323
774	Wiota	1.	245	514	791
775	Woden	1.	163	237	411
776	Woodbine	-------	1,613	8,951	1,810
777	Woodburn	3.	389	1,640	16
778	Woodward	1.	820	2,868	359
779	Woolstock	1.	337	2,916	2,648
780	Worthington	.5	327	1,892	1,835
781	Wyoming	.5	707	4,209	1,046
782	Yale	-------	305	13,413	210
783	Yetter	-------	132	442	526
784	Yorktown	-------	212	664	139
785	Zearing	1.	536	1,220	1,026
786	Zwingle	-------	85	522	300

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number
4,153	1,193	2,960	1,215	6	502	622	85	755
637	176	461	----------	----------	----------	----------	----------	756
1,158	57	1,101	653	----------	50	603	----------	757
1,234	202	1,032	----------	----------	----------	----------	----------	758
51,013	10,520	40,493	15,292	7,979	----------	7,313	----------	759
218	58	160	----------	----------	----------	----------	----------	760
7,205	1,044	6,161	507	244	66	82	115	761
4,708	791	3,917	142	----------	142	----------	----------	762
20,173	5,893	14,280	3,826	2,524	302	1,000	----------	763
6,803	2,653	4,150	3,292	3,147	----------	145	----------	764
13,085	247	12,838	390	253	137	----------	----------	765
17,461	272	17,189	7,463	7,002	98	363	----------	766
894	430	464	103	60	22	21	----------	767
326	66	260	----------	----------	----------	----------	----------	768
8,467	3,945	4,522	407	----------	----------	339	68	769
22,435	9,999	12,436	2,322	2,322	----------	----------	----------	770
15,612	1,754	13,858	4,923	4,923	----------	----------	----------	771
10,735	2,738	7,997	1,735	1,077	----------	504	154	772
6,559	588	5,971	1,928	1,633	110	185	----------	773
1,305	799	506	63	----------	----------	63	----------	774
648	94	554	----------	----------	----------	----------	----------	775
10,761	1,981	8,780	3,268	2,272	316	----------	680	776
1,656	673	983	385	----------	1	384	----------	777
3,227	98	3,129	----------	----------	----------	----------	----------	778
5,564	1,629	3,935	379	238	141	----------	----------	779
3,727	2,353	1,374	700	----------	500	----------	200	780
5,255	620	4,635	174	----------	----------	174	----------	781
13,623	8,567	5,056	11,654	11,204	250	200	----------	782
968	432	536	209	----------	----------	----------	209	783
803	85	718	202	----------	54	23	125	784
2,246	630	1,616	245	----------	197	48	----------	785
912	312	600	229	----------	229	----------	----------	786

TABLE NO. 2—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
	Grand total	$ 2,684,156	$19,526	$34,915	$11,595	$45,682	$ 148,248	$99,293	$ 9,166
1	Ackley	$ 24,719	$ 134	$ 126	-------	$ 779	$ 765	$ 186	$ 133
2	Ackworth	182	5	5	$ 5	60	-------	85	-------
3	Adair	12,790	33	180	-------	-------	710	-------	-------
4	Adel	15,784	121	326	88	279	535	717	316
5	Afton	8,158	65	131	54	75	395	305	8
6	Agency	776	12	26	10	49	64	170	-------
7	Ainsworth	3,291	48	35	-------	128	60	610	293
8	Akron	22,255	210	149	63	195	1,437	288	82
9	Albert City	564	11	30	-------	52	24	141	-------
10	Albion	1,010	12	15	15	60	31	150	-------
11	Alburnett	77	-------	-------	-------	-------	-------	9	-------
12	Alden	5,110	34	155	-------	70	664	92	25
13	Alexander	1,648	19	30	10	91	70	104	-------
14	Allerton	12,129	15	40	56	52	459	203	-------
15	Allison	2,266	14	62	25	69	85	393	-------
16	Alta	18,500	-------	480	-------	-------	78	437	85
17	Alta Vista	1,007	8	16	-------	37	660	-------	-------
18	Alton	3,717	58	70	25	94	814	-------	113
19	Altoona	1,045	8	50	3	30	66	3	3
20	Alvord	1,897	50	50	35	60	-------	80	-------
21	Andover	217	15	40	11	12	-------	33	-------
22	Andrew	863	15	5	15	50	37	-------	-------
23	Anita	5,728	-------	75	-------	70	10	600	-------
24	Ankeny	1,354	-------	21	-------	5	54	-------	-------
25	Anthon	3,311	-------	-------	10	51	915	-------	55
26	Aplington	1,397	9	19	-------	18	107	206	88
27	Arcadia	1,585	30	35	10	59	515	180	-------
28	Archer	154	-------	-------	-------	-------	-------	-------	-------
29	Arion	1,013	19	21	10	68	143	124	-------
30	Arispe	639	16	16	5	77	-------	-------	-------
31	Arlington	2,548	2	40	-------	12	34	158	-------
32	Armstrong	5,339	25	104	10	98	479	122	108
33	Arnold's Park	4,056	65	60	25	53	312	563	-------
34	Arthur	1,655	25	50	10	-------	300	420	-------
35	Ashton	977	16	38	-------	64	655	180	-------
36	Aspinwall	450	10	-------	-------	-------	25	-------	-------
37	Atalissa	436	-------	12	6	-------	-------	47	31
38	Athelstan	-------	-------	-------	-------	-------	-------	-------	-------
39	Auburn	4,413	-------	25	15	-------	32	-------	-------
40	Audubon	14,194	30	484	75	149	1,024	871	261
41	Aurelia	8,895	138	55	52	89	129	-------	-------
42	Aurora	227	6	19	-------	27	31	-------	5
43	Avenarius	127	12	15	10	51	-------	-------	-------
44	Avoca	8,814	100	91	-------	90	739	110	-------
45	Ayrshire	1,225	24	26	-------	73	50	30	-------
46	Badger	612	-------	25	-------	-------	73	-------	-------
47	Bagley	16,337	24	50	24	118	26	-------	-------
48	Bailey (not item'd)	809	-------	-------	-------	-------	-------	-------	-------
49	Baldwin	1,309	15	19	5	42	12	28	-------
50	Bancroft	4,182	50	35	-------	60	324	192	-------
51	Barnes City	470	89	8	-------	34	75	-------	-------
52	Barnum	717	18	35	15	66	45	240	-------
53	Bassett	56	-------	5	5	-------	-------	16	-------
54	Batavia	2,121	6	58	13	27	242	242	-------
55	Battle Creek	10,330	20	40	35	112	660	600	-------
56	Baxter	3,489	13	39	69	77	179	190	-------
57	Bayard	3,437	33	86	84	222	653	340	1
58	Beacon	746	20	6	23	33	36	35	-------
59	Beaconsfield	180	10	16	14	41	-------	-------	-------
60	Beaman	929	10	25	22	20	20	84	30
61	Beaver	416	-------	-------	-------	-------	-------	-------	-------
62	Bellevue	19,072	25	120	40	123	502	120	145

*Sewer included.

FOR GENERAL AND MUNICIPAL EXPENSE

Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Iowa League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous years' issue paid	Number
$ 323,109	$ 289,478	$ 711,460	$30,623	$19,364	$39,076	$ 3,377	$ 179,599	$ 334,525	$ 384,311	
$ 1,327	$ 2,214	$ 15,392			$ 55	$ 10	$ 194	$ 1,407	$ 1,997	1
22										2
142		7,318	$ 1	$ 351	13			826	3,216	3
451	3,282	1,219	80	287	566	10	790	831	5,886	4
771	486	4,209	71	54	25		221	1,270	18	5
237			208							6
719	252	154	58		2		34	100	798	7
1,226	1,232	12,509	67			10	2,735	721	1,331	8
			35			10	242		19	9
28	10	40	20		305		82		242	10
44			8				4		12	11
1,681	497	414	56		127	23	851	401	20	12
139	251						70	440	424	13
624		8,185	10	102			384	1,680	325	14
176	617	223	3	50			103	100	346	15
			77		25		11,816	5,502		16
113	119			10	18	10	16			17
289	263	1,269		41		10	120	551		18
142		575	25		35	10	95			19
	355				107		730	430		20
68			38							21
209		345	9	29	1		148			22
	616	876	819		75		949	1,580	58	23
415		592	25		180		49		13	24
554	439				772		10	226	279	25
					11		73	866		26
235		450	25	1			45			27
86		45	22		1					28
146	407		23	15	19		18			29
233			13						279	30
690	724	270	40		15	10		218	335	31
416	960	906	3	135	29	10	112	618	1,204	32
2,395		11	17		171		72	262	50	33
203	227							420		34
			14			10				35
255					152		8			36
42	7	92							199	37
										38
301		3,931	17				92			39
2,253	4,363	1,605	136		60		2,081	802		40
796	633	5,306	29	217	14	10		1,143	284	41
123			3		13					42
27			12							43
1,370	1,703	1,232		443	105	10	*1,286	302	1,233	44
20	386							36	580	45
484			20			10				46
	395	8,500	12	25	5	10	293	330	6,525	47
										48
74	181	22	19			10	36	846		49
527	1,068	1,453			473					50
99		120			39		6			51
		234	23	25					16	52
28			2							53
467		360	60	112	10		524			54
3,103	900	4,550			100			120	90	55
1,193		1,239	30	95	175	10			180	56
480		700			94		34		760	57
155		309	28		65		34			58
75							24			59
		331	26	16		10			335	60
286							130			61
624	2,333	10,340	4			10	791		3,895	62

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
63	Belmond	10,050	200	246	10	52	467	-------	-------
64	Bennett	4,493	14	49	-------	78	70	22	-------
65	Benton	125	6	3	6	30	-------	14	-------
66	Berkley	164	5	11	-------	-------	-------	-------	-------
67	Berlin	633	10	12	-------	50	-------	-------	-------
68	Bernard	971	29	42	30	25	-------	192	-------
69	Bertram	317	-------	-------	-------	-------	-------	-------	-------
70	Bettendorf	10,251	75	100	25	97	676	300	-------
71	Birmingham	1,140	9	45	10	33	49	326	-------
72	Blairsburg	1,000	15	50	15	96	-------	-------	-------
73	Blairstown	2,050	50	30	10	-------	597	-------	-------
74	Blakesburg	829	12	35	10	51	175	203	2
75	Blanchard	-------	-------	-------	-------	-------	-------	-------	-------
76	Blencoe	604	-------	10	19	-------	11	128	-------
77	Blockton	1,558	10	25	5	5	136	-------	84
78	Blue Grass	570	15	30	20	29	26	10	-------
79	Bode	1,601	1	15	27	5	80	125	60
80	Bonaparte	1,701	15	18	43	86	106	133	-------
81	Bondurant	742	18	19	-------	54	16	-------	-------
82	Bouton	3,196	-------	7	-------	-------	4	-------	8
83	Boxholm	578	25	25	10	60	25	-------	16
84	Boyden	1,683	52	29	10	72	80	170	16
85	Braddyville	1,089	50	25	6	30	75	84	-------
86	Bradgate	294	18	10	10	42	-------	-------	-------
87	Brandon	1,877	-------	11	-------	-------	116	-------	-------
88	Brayton	462	41	8	-------	-------	37	74	-------
89	Breda	2,999	29	40	15	65	751	511	-------
90	Bridgewater	372	-------	40	-------	-------	38	169	8
91	Brighton	4,523	209	81	20	69	359	440	15
92	Bristow	797	12	12	-------	29	17	-------	-------
93	Britt	7,423	193	113	-------	-------	443	655	16
94	Brooklyn	9,661	115	250	25	95	782	1,000	70
95	Brunsville	396	43	40	25	43	-------	-------	-------
96	Buckeye	590	-------	20	20	-------	-------	-------	-------
97	Buffalo	2,323	25	69	28	63	420	-------	-------
98	Buffalo Center	11,149	12	139	-------	-------	133	698	1
99	Burt	2,107	9	62	8	30	8	-------	-------
100	Bussey	1,278	30	8	5	187	478	55	-------
101	Calamus	564	15	15	10	52	120	38	-------
102	Callender	988	28	53	-------	63	3	38	-------
103	Calmar	8,348	32	77	50	57	360	361	-------
104	Calumet	1,058	17	29	27	39	-------	44	-------
105	Camanche	1,292	40	51	249	30	60	-------	-------
106	Cambridge	2,737	10	36	15	50	154	95	-------
107	Cantril	1,284	5	10	5	16	50	298	-------
108	Carbon	430	-------	9	6	46	32	-------	-------
109	Carlisle	3,878	-------	35	30	20	300	300	-------
110	Carpenter	52	-------	-------	-------	-------	-------	8	-------
111	Carson	3,256	31	36	254	156	60	-------	-------
112	Cascade	7,378	37	109	10	83	918	380	90
113	Casey	5,878	16	44	-------	116	24	260	2
114	Castalia	596	12	25	-------	15	17	106	-------
115	Castana	1,802	-------	17	-------	-------	168	156	-------
116	Cedar Heights	-------	-------	-------	-------	-------	-------	-------	-------
117	Center Junction	901	25	35	10	27	40	-------	-------
118	Center Point	3,403	75	54	50	89	184	15	-------
119	Central City	4,596	25	20	12	60	228	-------	-------
120	Centralia	73	4	12	12	20	-------	2	-------
121	Charlotte	2,443	12	52	25	36	-------	100	25
122	Charter Oak	9,417	82	51	25	158	475	275	-------
123	Chatsworth	156	25	26	-------	41	7	-------	-------
124	Chelsea	3,160	59	92	15	77	131	360	16
125	Chester	1,834	-------	-------	-------	-------	-------	-------	-------
126	Chillicothe	96	1	7	-------	6	2	70	-------

*Sewer included.

FOR GENERAL AND MUNICIPAL EXPENSE

Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Iowa League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous years' issue paid	Number
1,549	1,949	1,770	965	25	25	-------	*368	2,295	129	63
510	494	1,751	23	-------	150	10	807	180	335	64
64	-------	-------	2	-------	-------	-------	-------	-------	-------	65
81	-------	5	12	-------	-------	-------	-------	-------	50	66
147	-------	-------	15	-------	399	-------	-------	-------	-------	67
-------	-------	-------	31	-------	622	-------	-------	-------	-------	68
154	-------	-------	-------	8	55	-------	-------	-------	100	69
2,113	1,579	2,319	322	-------	652	10	-------	1,983	-------	70
251	-------	25	81	52	10	15	20	-------	214	71
196	-------	10	-------	-------	15	-------	-------	-------	603	72
580	34	630	5	-------	-------	15	99	-------	-------	73
211	-------	-------	58	-------	3	-------	69	-------	-------	74
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	75
41	-------	69	-------	-------	-------	-------	38	-------	288	76
1,004	-------	-------	-------	-------	5	-------	-------	284	-------	77
135	-------	264	12	-------	-------	10	19	-------	-------	78
-------	543	95	-------	10	26	-------	254	360	-------	79
240	1,043	-------	7	-------	-------	10	-------	-------	-------	80
374	120	-------	39	93	-------	-------	8	-------	1	81
93	-------	227	-------	-------	219	-------	-------	63	2,575	82
159	-------	218	-------	10	15	-------	15	-------	-------	83
76	372	300	149	65	32	-------	10	250	-------	84
-------	-------	436	-------	50	16	10	10	-------	290	85
63	-------	151	-------	-------	-------	-------	-------	-------	-------	86
-------	-------	1,083	-------	10	63	-------	253	120	221	87
90	-------	129	43	-------	-------	10	30	-------	-------	88
-------	370	323	11	-------	50	-------	459	375	-------	89
117	-------	-------	-------	-------	-------	-------	-------	-------	-------	90
722	-------	1,293	207	225	57	15	-------	552	259	91
509	-------	50	20	-------	-------	10	138	-------	-------	92
2,436	909	961	-------	849	100	10	39	200	499	93
509	2,309	3,305	223	12	27	-------	19	920	-------	94
-------	-------	-------	1	-------	-------	-------	24	-------	220	95
146	-------	116	6	-------	-------	5	257	-------	20	96
296	-------	1,124	33	-------	-------	15	10	240	-------	97
1,675	47	5,174	33	-------	62	-------	599	551	2,025	98
-------	1,031	600	-------	-------	13	-------	65	275	6	99
505	-------	-------	-------	-------	-------	10	-------	-------	-------	100
100	19	125	30	-------	36	-------	4	-------	-------	101
223	-------	36	8	10	10	-------	*516	-------	-------	102
1,398	1,090	2,691	91	-------	185	10	26	462	1,458	103
294	-------	165	207	-------	-------	10	59	-------	167	104
384	-------	413	60	5	-------	-------	-------	-------	-------	105
1,017	508	351	-------	211	-------	10	47	176	57	106
-------	-------	-------	42	12	-------	-------	68	-------	778	107
222	-------	-------	28	-------	87	-------	-------	-------	-------	108
182	-------	1,791	-------	-------	5	-------	24	440	746	109
42	-------	-------	-------	-------	-------	-------	2	-------	-------	110
601	873	425	-------	238	169	-------	-------	-------	413	111
3,280	774	1,246	30	-------	63	10	348	-------	-------	112
1,225	589	2,170	-------	-------	-------	-------	120	1,311	-------	113
421	-------	-------	-------	-------	-------	-------	-------	-------	-------	114
341	348	-------	148	-------	-------	20	346	258	-------	115
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	116
375	59	-------	-------	5	-------	10	-------	315	-------	117
276	902	438	16	41	10	-------	77	680	546	118
158	-------	777	10	-------	-------	-------	592	500	2,214	119
23	-------	-------	-------	-------	-------	-------	-------	-------	-------	120
862	729	-------	6	-------	-------	-------	81	515	-------	121
1,086	139	6,169	91	-------	25	10	391	440	-------	122
20	-------	19	8	-------	-------	10	-------	-------	-------	123
103	325	58	70	-------	-------	-------	-------	935	919	124
400	359	-------	-------	-------	-------	-------	-------	352	723	125
-------	-------	-------	10	-------	-------	-------	-------	-------	-------	126

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
127	Churdan	1,850	-------	60	15	96	379	-------	-------
128	Cincinnati	2,302	15	32	75	34	82	159	98
129	Clare	1,024	68	30	10	24	-------	-------	-------
130	Clarence	6,031	22	19	25	98	185	-------	-------
131	Clarksville	4,167	175	40	-------	110	260	-------	-------
132	Clayton	503	7	25	10	24	-------	44	9
133	Clearfield	3,367	17	30	20	60	491	565	-------
134	Cleghorn	216	9	30	14	40	-------	8	-------
135	Clemons	158	4	4	-------	-------	6	-------	-------
136	Clermont	1,526	40	30	5	27	85	125	-------
137	Cleveland	52	11	7	-------	15	-------	-------	-------
138	Clio	518	10	10	16	45	143	89	-------
139	Clover Hills	326	-------	-------	-------	-------	-------	-------	-------
140	Clutier	4,011	34	20	10	60	245	-------	-------
141	Coburg	-------	-------	-------	-------	-------	-------	-------	-------
142	Coggon	4,243	26	38	-------	60	98	-------	-------
143	Coin	2,290	22	33	50	108	128	265	5
144	Colesburg	158	-------	25	-------	-------	-------	-------	13
145	College Springs	388	8	20	10	34	18	-------	-------
146	Collins	3,155	16	156	-------	226	425	534	-------
147	Colo	2,256	32	64	39	38	236	-------	-------
148	Columbus City	576	20	20	15	72	12	-------	-------
149	Columbus Junction	8,093	42	64	100	261	429	523	-------
150	Conesville	330	10	24	17	25	42	-------	-------
151	Conrad	3,313	-------	19	-------	112	804	505	-------
152	Conway	392	-------	40	-------	67	-------	119	-------
153	Coon Rapids	4,515	21	67	25	72	318	188	-------
154	Coppock	148	24	7	4	7	-------	43	-------
155	Coralville	-------	-------	-------	-------	-------	-------	-------	-------
156	Correctionville	9,724	216	60	25	45	88	620	-------
157	Corwith	5,536	17	106	12	94	310	-------	-------
158	Corydon	37,073	124	541	103	155	658	612	97
159	Cotter	490	-------	15	-------	-------	-------	-------	-------
160	Coulter	875	25	25	10	42	37	-------	-------
161	Craig	382	100	40	25	41	64	46	-------
162	Crawfordsville	1,749	26	20	-------	75	-------	613	-------
163	Cromwell	372	2	6	-------	9	9	-------	-------
164	Crystal Lake	621	-------	-------	-------	-------	-------	-------	-------
165	Cumberland	2,555	23	47	21	108	32	-------	-------
166	Curlew	599	-------	25	-------	-------	-------	-------	-------
167	Cushing	1,564	8	22	-------	35	10	-------	-------
168	Cylinder	489	-------	25	-------	-------	-------	-------	-------
169	Dakota City	404	96	-------	-------	-------	-------	-------	-------
170	Dallas	711	39	25	-------	-------	62	-------	-------
171	Dallas Center	2,683	24	93	-------	97	62	198	-------
172	Dana	397	31	29	1	57	35	32	-------
173	Danbury	8,278	15	68	168	72	116	18	-------
174	Danville	659	6	16	10	42	8	-------	-------
175	Davis City	2,276	64	18	12	70	350	78	63
176	Dayton	4,620	30	29	10	99	605	189	137
177	Dawson	373	5	10	-------	50	5	159	-------
178	Decatur City	438	6	12	5	23	362	20	-------
179	Dedham	1,870	35	10	15	87	307	-------	-------
180	Deep River	7,937	25	12	-------	72	259	-------	-------
181	Defiance	1,466	-------	-------	-------	-------	30	-------	-------
182	Deleware	-------	-------	-------	-------	-------	-------	-------	-------
183	Delmar	2,532	50	40	-------	88	481	23	-------
184	Delhi	965	8	29	-------	10	12	-------	1
185	Deloit	-------	-------	-------	-------	-------	-------	-------	-------
186	Delta	2,702	16	65	25	80	526	20	-------
187	Denver	4,012	15	32	10	36	254	91	-------
188	Derby	532	6	12	3	27	120	-------	-------
189	De Soto	1,214	31	32	-------	84	-------	5	-------
190	De Witt	16,371	390	315	246	429	1,477	857	11

*Sewer included.

FOR GENERAL AND MUNICIPAL EXPENSE

Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Iowa League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous years' issue paid	Number
			47	70	1,125	10			48	127
721		259	85	87			68	587		128
271	186	83	5				33	60	254	129
1,181	1,107	2,356	26		41		360	75	536	130
509	756	991	24	414	2				886	131
104	19						261			132
251		726	61		17			570	559	133
100			10				5			134
89			9			10	36			135
355		513	12			10	140		184	136
19										137
			118				87			138
326										139
	48	130	17	7	35			2,970	435	140
										141
459	274	2,229			16	10	262	703	68	142
627		699		109	215	10	19			143
110						10				144
				10			288			145
245	467	141	2	25	5	10	158	736	9	146
548	122	99	533				50	495		147
157		280								148
1,393	1,914	1,163	59	28	244	15		1,608	250	149
170			20		1		21			150
532	314	519	47			10		451		151
125			16		25					152
1,361	932	539	47		131	5	77	732		153
53			10							154
										155
153	1,112	3,879	69	135		10	114	1,015	2,184	156
516	847	1,026	79	235	25	10	61	2,198		157
4,538	554	10,233	78	270	797	15	*735	14,101	3,462	158
473			2							159
461		57			180				38	160
10			31				24		1	161
215	138	212	10		67			366	7	162
322			14			10				163
488				57	76					164
399	1,235		111	36	87			450	6	165
							574			166
168	649				7			449	216	167
	403		11						50	168
		155	23				12		118	169
131		220	2						232	170
962	46	1,047	10		10				134	171
		120	50			10	32			172
415	1,034	2,757	20			10	1,030	320	2,235	173
188	6	323	25				35			174
17	88	484				10		473	549	175
761	348	758	272	24	82	10	250	200	816	176
		66			78					177
			10							178
803	39	574								179
592	857	3,085	30				1,273		1,732	180
7	146		40				443	441	359	181
										182
727	319	226				10	5	563		183
353		67	28	5					452	184
										185
855		1,020	20	39	26	10				186
1,519	226	1,555			24			250		187
279			12				73			188
65		444		107	19			176	251	189
3,989	2,664	2,590	69	72	580	10	152		2,520	190

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
191	Dexter	11,150	25	102	110	103	15	560	26
192	Diagonal	875	12	12	12	62	144	31	-------
193	Dickens	719	18	29	10	90	34	-------	-------
194	Dike	5,398	25	31	15	74	35	100	40
195	Dixon	784	19	45	-------	86	110	-------	5
196	Dolliver	6,406	13	21	5	36	25	28	-------
197	Donohue	37	-------	-------	-------	-------	-------	-------	-------
198	Donnellson	2,443	5	37	-------	68	457	-------	-------
199	Doon	4,281	-------	28	-------	-------	299	150	-------
200	Dougherty	1,301	5	15	10	24	150	4	-------
201	Dow City	7,068	23	40	63	65	554	-------	-------
202	Dows	645	5	15	-------	25	3	12	-------
203	Drakesville	5,403	-------	50	25	-------	3	960	-------
204	Dumont	378	8	24	5	43	25	37	-------
205	Duncombe	2,682	-------	22	-------	-------	192	360	8
206	Dunkerton	2,263	25	25	1	5	10	-------	-------
207	Dunlap	6,451	28	51	-------	67	393	1,533	27
208	Durango	200	15	15	6	75	-------	-------	-------
209	Durant	6,271	31	600	20	66	120	120	-------
210	Dyersville	12,624	-------	136	30	122	858	438	89
211	Dysart	10,969	50	160	-------	83	780	405	-------
212	Earlham	8,381	25	117	25	102	140	245	14
213	Earling	812	12	25	-------	-------	29	-------	-------
214	Earlville	3,801	-------	26	-------	22	100	54	-------
215	Early	7,786	30	65	-------	138	131	91	-------
216	East Peru	596	-------	12	-------	-------	2	171	-------
217	Eddyville	1,855	64	57	-------	69	672	120	-------
218	Edenville	1,589	47	30	12	163	70	106	-------
219	Edgewood	4,589	15	20	-------	54	4	112	-------
220	Elberon	1,402	19	34	-------	32	102	-------	-------
221	Eldridge	1,581	11	30	10	51	71	-------	28
222	Elgin	1,281	13	30	20	66	60	158	19
223	Elkader	8,440	25	40	56	5	498	440	8
224	Elkhart	652	-------	-------	-------	-------	-------	-------	-------
225	Elkhorn	1,437	-------	-------	-------	-------	17	-------	-------
226	Elkport	777	1	36	5	37	-------	100	-------
227	Elliott	1,694	22	107	56	97	-------	80	10
228	Ellston	220	-------	10	-------	-------	-------	46	-------
229	Ellsworth	4,704	-------	50	10	-------	30	381	-------
230	Elma	13,881	12	50	-------	60	540	262	-------
231	Ely	228	12	10	6	35	19	49	-------
232	Emerson	2,303	29	85	28	55	240	240	7
233	Epworth	1,442	-------	25	-------	-------	5	152	-------
234	Essex	4,113	42	73	25	127	246	238	-------
235	Everly	777	19	65	20	80	20	107	-------
236	Exira	2,889	47	66	60	152	734	-------	-------
237	Exline	874	33	83	26	69	34	108	-------
238	Fairbank	3,435	37	232	-------	217	407	145	-------
239	Farley	4,369	-------	41	-------	100	709	-------	-------
240	Farmersburg	1,179	1	35	-------	5	60	-------	-------
241	Farmington	7,688	100	111	25	69	432	241	-------
242	Farnhamville	2,445	-------	25	-------	-------	80	92	-------
243	Farragut	2,025	59	74	15	110	120	133	-------
244	Fayette	7,789	47	180	25	234	430	-------	14
245	Fenton	2,065	19	35	15	44	36	53	-------
246	Ferguson	182	-------	-------	-------	-------	-------	-------	-------
247	Fertile	364	-------	33	-------	-------	44	-------	-------
248	Floris	138	-------	36	-------	-------	-------	28	-------
249	Floyd	548	-------	50	-------	-------	51	315	-------
250	Fonda	19,660	58	185	1	280	426	368	-------
251	Fontanelle	6,281	16	31	25	74	91	343	8
252	Forest City	24,684	33	52	25	175	847	-------	87
253	Ft. Atkinson	1,091	10	24	6	30	6	32	-------

*Sewer included.

FOR GENERAL AND MUNICIPAL EXPENSE

Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Iowa League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous years' issue paid	Number
121	----------	4,666	57	85	77	----------	----------	1,133	4,070	191
255	----------	----------	----------	----------	----------	----------	220	----------	127	192
186	----------	28	----------	----------	----------	----------	324	----------	----------	193
260	387	3,657	59	----------	5	20	108	480	102	194
162	----------	10	19	----------	40	10	92	186	----------	195
2	6,015	----------	42	23	2	----------	44	150	----------	196
----------	----------	----------	----------	25	----------	----------	12	----------	----------	197
461	459	----------	21	----------	422	10	----------	400	103	198
728	502	337	29	----------	22	----------	81	863	1,242	199
283	78	130	36	----------	----------	10	----------	190	366	200
278	427	2,820	----------	----------	428	----------	9	1,719	642	201
649	926	1,244	----------	----------	----------	----------	----------	710	836	202
149	----------	37	----------	----------	----------	----------	50	----------	----------	203
1,169	430	----------	24	----------	----------	10	60	385	22	204
----------	600	356	----------	----------	57	----------	----------	206	978	205
217	----------	348	----------	----------	10	10	----------	----------	----------	206
----------	1,076	434	----------	----------	----------	10	1,001	1,831	----------	207
79	----------	----------	10	----------	----------	----------	----------	----------	----------	208
599	662	3,830	23	----------	190	10	----------	----------	----------	209
1,282	1,669	2,333	398	4	385	32	*1,254	788	2,806	210
1,037	1,062	5,095	----------	----------	23	----------	----------	2,274	----------	211
457	147	5,128	13	120	----------	19	62	1,767	----------	212
149	493	----------	22	----------	----------	15	67	----------	----------	213
329	265	1,938	26	----------	----------	5	----------	1,036	----------	214
762	115	2,296	2	413	----------	20	----------	551	3,172	215
85	----------	232	28	----------	----------	----------	----------	----------	66	216
984	----------	5,712	38	25	50	----------	52	232	3,780	217
295	120	----------	16	----------	----------	----------	50	550	130	218
206	----------	2,660	----------	3	21	----------	137	605	752	219
896	267	2	40	----------	----------	10	----------	----------	----------	220
29	998	----------	65	----------	----------	10	188	90	----------	221
164	----------	600	32	----------	----------	10	59	----------	50	222
----------	2,065	935	1	28	6	20	58	3,730	525	223
621	----------	----------	6	----------	25	----------	----------	----------	----------	224
544	----------	147	36	----------	----------	----------	693	----------	----------	225
244	----------	187	----------	----------	167	----------	----------	----------	----------	226
136	176	389	16	101	32	10	61	401	----------	227
98	----------	----------	66	----------	----------	----------	----------	----------	----------	228
----------	115	2,775	16	----------	25	----------	120	1,055	127	229
----------	110	6,741	----------	----------	4	----------	----------	650	5,446	230
----------	----------	90	7	----------	----------	----------	----------	----------	----------	231
536	----------	731	42	10	----------	----------	16	84	200	232
45	255	100	----------	----------	----------	10	22	550	278	233
441	672	420	16	----------	77	10	----------	1,726	----------	234
----------	----------	----------	30	----------	33	10	274	119	----------	235
182	563	567	----------	10	----------	----------	150	345	13	236
263	----------	----------	64	----------	7	15	----------	----------	172	237
797	785	----------	36	----------	97	----------	----------	353	329	238
979	593	609	----------	----------	254	10	----------	731	843	239
794	----------	234	----------	----------	1	10	39	----------	----------	240
423	396	4,070	----------	----------	----------	10	391	1,420	----------	241
627	----------	1,200	----------	----------	----------	----------	----------	275	146	242
680	----------	510	16	----------	50	10	248	----------	----------	243
832	973	2,103	15	----------	18	----------	116	1,813	989	244
213	810	98	----------	----------	----------	----------	8	275	468	245
96	----------	----------	5	----------	2	----------	10	----------	69	246
236	----------	----------	----------	----------	2	----------	30	----------	14	247
12	----------	----------	----------	----------	30	----------	6	----------	26	248
53	----------	11	6	----------	58	----------	4	----------	----------	249
68	1,666	15,150	313	----------	14	10	14	1,099	8	250
756	10	2,647	100	----------	23	10	9	1,502	636	251
3,377	6,084	1,617	632	----------	172	----------	368	621	10,594	252
145	----------	838	----------	----------	----------	----------	----------	----------	----------	253

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS

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

*Sewer included.

FOR GENERAL AND MUNICIPAL EXPENSE

Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Iowa League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous years' issue paid	Number
154			27		40			114	1,973	254
										255
161					3		60		111	256
96										257
370							58		5	258
213	82	1,952	22		67	20	649	890	792	259
			17				86			260
257		584			273		15		536	261
		102	33							262
511	407	3,618	5		18	10	643	992	1,906	263
51			20			10	20			264
		684		234			2			265
172			75	10		10	86			266
1,375	1,833	1,421		95	75	48	797	1,097	4,944	267
463		23	53				126			268
145	367	353	12			10	118	1,105		269
		255	18		11		40			270
1,151	292	577	233	127	11	20	68	550	1,134	271
598	3,194	50			114			275		272
125	567							398	27	273
339	1,219	71	2	360	23		179	1,385		274
	548	531					212	827	1,889	275
1,706	3,373	782	5					525	811	276
366	932	816	24	9				2,803		277
426	238	467	57	11	88	10	85	661	20	278
258		182					25			279
65	91	53	7			15	4	980		280
492	1,084	766	61		5	10	1,266	1,755	1,159	281
280	423	1,890	19					71	1,349	282
										283
			19				26			284
449	9	483	106		48	10		82	7	285
		346	949		32	10	180		1,206	286
125			16				35			287
58			97						304	288
97		834	16		105		104	66	186	289
127			10		5		150		158	290
										291
	162	202	29		140					292
449		630	24	44		10	146		311	293
									235	294
102		1,555	28					440	880	295
735	1,115	1,128	37	294	27		112	1,548		296
1,139	1,013	10,805					*222	3,951	1,475	297
208		120	22			10				298
41	24				30		830	806	2,427	299
704	205	1,177		99	25		247		2,331	300
1,135	2,654	1,600	18	10	140	10	1,080	7,789		301
									135	302
754										303
2,609	3,026	1,200	97	213	1,133	44	*1,840	743	3,745	304
1,008	745	1,699	93	40		10	141			305
61	179	279	31		5					306
3,357	1,117	2,014	7	323	1,101	10	105	2,382	847	307
178			20	126					6	308
215			35							309
89						10	67			310
27					3					311
640					124	10				312
248			2	10			*64			313
	1	29	27				172			314
141	445	1,732	12			10		341		315
354			22		11				179	316
50	773	11,328	191	463	134	7	1,180	875	1,194	317

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS

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

*Sewer included.

FOR GENERAL AND MUNICIPAL EXPENSE

Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Iowa League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous years' issue paid	Number
294		204	10		102	10				318
110										319
434	447		4	10						320
186			22				211		36	321
494	505	604	37				24	830		322
800		42	32							323
755		937	258	32			610	926		324
90		282			59					325
65			10						213	326
58			18				734			327
	61	99	21	5	5		404	270	65	328
					443				75	329
842	2,308	3,575	456	115	150	10		6,582	7,150	330
144	120	96	72							331
25				8			26			332
1,240	782	846	41	97	58			381	833	333
106							93			334
203	270	618			81	10		630	616	335
601	458		5		50	10	131	300	113	336
281	584	1,774	29	58			607	906	119	337
340	739	556	87		10	10	205	1,535		338
2,576	2,076	1,697	173		55	10	1,747	2,462	4,794	339
667	641	1,210	124	78	214	10	187	1,706	8,988	340
387		140				10				341
240		96	61			10	232			342
453	257	524			3		751	826	1,941	343
103		106	15	12			123			344
	1,144	733	15				12	186		345
351		628			55		56			346
							10			347
			76			10	580		121	348
191			12		31	10				349
346	870	693		10	20		21	970	1	350
994	502	875	29	57			*763	1,115	1,454	351
195		19			11				400	352
1,649		302	15	25			1			353
1,187		174	17				126			354
228	324	26	2	24			54	420	647	355
390	914					10	917	375	1,411	356
319		446	2		5			121		357
165		91	15		176			561		358
430	216	555	12	9	34		18		1,200	359
		553	7	40			14		279	360
189		80	3			10			1	361
348	817	648			130	10	*298	1,895	2,069	362
250	1,602	4,220	20		1,710			1,305		363
460	1,385	533	130	278	311	10	*2,099	404	1,115	364
261	192	439	11		20	10		534	306	365
										366
					162	10				367
175	346					15	91			368
142			17		13	5	35			369
143	419	16	41		14	10	51	180		370
	195	340	15			10	36	784	589	371
225		111			2	10				372
										373
147				18		10	70		269	374
168		110	261			10				375
2,989	867	1,232	30		274	10	*2,184		1,945	376
	195	907	15		1,011			876		377
369	925	5,949			24	10	181	1,761	641	378
1,241	1,129	1,371	26	200	81	21	182	1,827	4,245	379
307	307				1		67	475	940	380
431	31	508					95	301		381

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
382	Lanesboro	830	15	23	15	55			
383	Lansing	8,111	50	118	25	56	887		24
384	La Porte City	7,949	257	60	25	180	794		124
385	Larchwood	5,434	38	50	5	181	505		
386	Larrabee	520	3	8					
387	Latimer	1,749	25	22	10	57	90	363	
388	Lattners								
389	Laurel	268						124	
390	Laurens	2,136		60			858		
391	Lawler	8,663	11	50	10	56	600	240	
392	Lawton	997	21	20	15	63	26		
393	Le Claire	1,460	33	81	30	56	236	70	5
394	Ledyard	931		30			129		
395	Le Grand	785	3	22	6	18	21	238	
396	Lehigh	6,190	25	52	108	32	301		
397	Leighton	138							
398	Leland	543	7	25	15	35	44	218	
399	Lenox	15,564	31	70	85	137	279	489	49
400	Le Roy	325	7	15	5	33	52	53	
401	Lester	2,811	59	28	8	53	182	240	
402	Letts	1,712	17	24	20	60	103	115	
403	Lewis	3,193	153	48		139	140	140	
404	Lidderdale	1,287		27		86	121		47
405	Lime Springs	3,087	7	24		62	30	315	
406	Linden	227	6			2	78	18	35
407	Lineville	6,180	29	15	50	68	485	248	
408	Linn Grove	1,190		55	16	5	81		
409	Lisbon	10,311	78	53		176	493	480	
410	Liscomb	819		32		44	34	245	
411	Littleport	791	4	25	11	25	28	152	
412	Little Rock	4,400	16	40		242	4	600	
413	Little Sioux	832	10	15	10	25	20	152	
414	Livermore	4,840	55	73	85	91	64	221	
415	Lockridge	202							
416	Logan	9,248	200	96	75	157	203	836	
417	Lohrville	24,130	26	62	12	334	48		23
418	Lone Tree	5,530	35	57	41	97	145	253	51
419	Long Grove	578		21	10				
420	Lorimor	1,980	47	49	35	65	295	99	
421	Lost Nation	4,790	150	50		82	180	360	13
422	Lovilia	1,785	13	42	10	52	554		11
423	Lowden	4,985	38	70	173	184	415	365	
424	Low Moor	733	20	20	23	60		45	
425	Luana	733	4	20	1	5	269		
426	Lucas	534	20	15	10	30	6		
427	Luther	1,394	5	14		26		139	87
428	Lu Verne	1,280	18	34	5	46	106		
429	Luxemberg	461		18		42			
430	Luzerne	427	25	12		54	122	83	
431	Lynnville	308	30	19		88	44		
432	Lytton	926			15		63		3
433	Macedonia	1,154		45			73	26	
434	Macksburg								
435	Madrid	7,922	95	85	20	160	1,025	490	72
436	Magnolia	799	16	21	1	5	27		
437	Malcom	3,465	11	32	19	121	340	256	
438	Mallard	1,766	24	48	13	60	156	210	
439	Maloy	93		10					
440	Malvern	6,903	55	175	62	200	378	780	
441	Manilla	10,253	18	13	50	91	1,051		
442	Manly	5,584	73	108		33	752		
443	Manning	11,761	165	387	84	145	1,567		
444	Manson	9,001	35	64	7	132	765		243
445	Mapleton	7,263	21	102	43	100	748	265	

*Sewer included.

FOR GENERAL AND MUNICIPAL EXPENSE

Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Iowa League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous years' issue paid	Number
218		150	17		204				133	382
1,710	1,042	1,116	92	20	50		899	1,213	809	383
1,049	842	908	66	50	400	48	*2,084	1,062		384
		2,473	212	4		10	1,168	765	23	385
430		56	21		2					386
255	309			7	10			601		387
										388
119							25			389
351	516	6,419		16	487		475	952	2,002	390
678		3,711	18		269			330	2,690	391
18	157	43						395	239	392
269		501	138	13		10	18			393
51	198		4		143			374	2	394
		289	15				4		169	395
395	1,539	1,539	78	100		10	93	1,101	817	396
			19						119	397
29		119	10	14			27			398
985			78		33			2,044	11,284	399
144			8				8			400
501	170	629	70	2			629	240		401
682		332	30		69	10	250			402
68	924	495	40	41	5			815	185	403
540		52	20				394			404
366	353	600	63		30			887	350	405
73			6						9	406
389		4,732	19	145						407
96		285	260		70		75		247	408
1,974	406	1,355	45	371	554		3,081		1,245	409
261		130	3			10	60			410
451			10		25				60	411
1,388	148	852		146			71	408	485	412
167		409	12	4			8			413
92	643	2,352			36	10	105	1,063		414
80			35		87					415
3,543	1,672	1,331	80		50	5		1,000		416
1,520	884	1,659				10	3,509	550	15,493	417
283	666	552	78	95	45	42	147	2,943		418
88		1			9		89		360	419
601		289	86	26	67	10	95	216		420
1,094	1,008	538		27	52	15	19	1,177	25	421
605		150	63		115	10	160			422
		1,218	31			10	744	1,737		423
368		90	107							424
204		215				15				425
185			18		15				230	426
2	365	241	133			10	10	288	74	427
224			37		263		75	451	21	428
80					11				310	429
47		52					8		24	430
			86	33	8					431
163		194			15				473	432
132	406	24	3		8		37	400		433
										434
1,320	714	1,365	165		50	43		1,921	397	435
335		275	19			10	90			436
312	846	571			116		76	419	346	437
213	551				150			30	311	438
56							*27			439
1,580	718	686			25	10	1,534	200	500	440
482		2,952	168		40		3,386	2,002		441
512	318	375	8	29	552		60		2,764	442
1,398	1,796	1,684	65	1	250	40	2,944	675	560	443
1,807	3,143	873	20	298	405	10	52	416	731	444
559	1,752	745	46	5	50	16	749	854	1,208	445

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
446	Marathon	4,443	38	40	-------	137	903	-------	-------
447	Marble Rock	11,104	10	45	-------	37	112	167	-------
448	Marcus	6,969	98	120	18	132	266	750	105
449	Marne	715	30	32	2	65	2	146	-------
450	Martelle	597	10	10	-------	21	12	-------	-------
451	Martinsburg	472	18	12	-------	30	-------	20	-------
452	Marysville	148	-------	-------	10	-------	-------	132	-------
453	Maysville	-------	-------	-------	-------	-------	-------	-------	-------
454	Masonville	356	21	22	-------	102	-------	139	-------
455	Massena	1,522	29	42	25	69	249	79	-------
456	Matlock	77	4	4	-------	10	-------	-------	-------
457	Maurice	752	25	25	25	-------	-------	48	28
458	Maxwell	3,622	18	21	25	127	731	-------	-------
459	Maynard	2,458	20	29	25	96	64	128	-------
460	McCallsburg	1,425	9	50	-------	43	162	-------	-------
461	McCausland	109	-------	3	-------	-------	45	-------	-------
462	McClelland	587	27	43	30	65	-------	-------	17
463	McGregor	6,417	-------	190	25	115	360	360	19
464	McIntire	1,184	15	43	10	64	7	198	-------
465	Mechanicsville	4,277	13	39	25	45	300	300	-------
466	Mediapolis	5,147	34	35	25	264	507	414	-------
467	Melbourne	1,193	16	29	5	63	81	380	-------
468	Melcher	896	100	71	14	-------	110	54	-------
469	Melrose	2,419	18	26	34	71	240	-------	-------
470	Melvin	2,548	110	43	-------	60	420	13	87
471	Menlo	2,723	13	13	23	61	195	195	-------
472	Meriden	683	16	20	23	29	93	-------	-------
473	Merrill	6,520	50	75	50	54	362	360	24
474	Meservey	1,147	-------	30	10	-------	-------	-------	-------
475	Meyer	980	-------	10	-------	17	-------	66	-------
476	Middletown	265	-------	8	-------	36	-------	48	-------
477	Miles	2,348	16	61	10	96	29	-------	-------
478	Milford	5,519	45	80	20	117	76	268	25
479	Millersburg	415	9	-------	-------	8	64	43	-------
480	Milo	6,484	17	31	12	85	334	-------	-------
481	Milton	3,647	25	29	15	75	76	200	15
482	Minburn	4,073	16	14	20	68	8	50	14
483	Minden	4,739	16	34	32	62	600	-------	-------
484	Mingo	607	16	35	18	62	12	79	-------
485	Mitchell	141	-------	10	-------	-------	-------	58	-------
486	Mitchellville	4,909	23	21	-------	67	452	-------	-------
487	Modale	687	25	25	12	55	180	109	-------
488	Mondamin	1,447	11	22	76	58	549	-------	-------
489	Moneta	-------	-------	-------	-------	-------	-------	-------	-------
490	Monmouth	370	-------	25	-------	-------	-------	78	-------
491	Monona	6,068	31	100	38	5	130	588	8
492	Monroe	6,303	204	40	55	67	194	517	73
493	Montezuma	8,624	50	24	-------	9	340	333	-------
494	Montour	1,275	-------	25	6	-------	120	153	224
495	Montrose	1,983	50	40	-------	72	152	191	7
496	Moorhead	1,909	10	15	28	36	40	-------	-------
497	Moorland	256	15	15	15	28	13	140	-------
498	Moravia	1,443	32	22	27	49	258	248	-------
499	Morning Sun	3,053	15	33	15	73	410	390	-------
500	Morrison	124	7	7	6	23	9	-------	-------
501	Moulton	3,157	80	50	83	46	103	100	9
502	Mt. Ayr	5,177	50	75	-------	136	282	225	188
503	Mt. Union	386	-------	10	5	-------	10	-------	249
504	Mt. Vernon	13,503	49	39	-------	395	644	-------	74
505	Moville	12,852	13	95	20	60	120	-------	-------
506	Murray	3,010	9	24	47	60	428	60	-------
507	Nashua	11,279	25	110	10	148	353	572	-------
508	Neola	6,164	18	189	100	62	630	-------	-------
509	New Albin	1,286	17	40	1	71	562	-------	-------

*Sewer included.

FOR GENERAL AND MUNICIPAL EXPENSE

Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Iowa League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous years' issue paid	Number
588	288	1,124	60	-------	62	10	314	240	639	446
9	1,044	7,084	16	-------	315	-------	522	1,743	-------	447
1,296	1,442	923	50	-------	81	10	-------	1,678	-------	448
124	192	110	12	-------	-------	-------	-------	-------	-------	449
340	-------	162	14	-------	24	-------	4	-------	-------	450
69	-------	288	-------	-------	-------	-------	-------	-------	35	451
-------	-------	-------	6	-------	-------	-------	-------	-------	-------	452
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	453
53	-------	-------	9	-------	-------	-------	-------	-------	-------	454
302	-------	-------	-------	30	20	-------	453	-------	224	455
45	13	-------	-------	-------	-------	-------	1	-------	-------	456
340	-------	-------	3	-------	2	10	11	-------	235	457
554	680	812	114	72	3	10	189	150	116	458
130	86	137	29	-------	4	10	1,480	220	-------	459
726	-------	56	34	-------	31	10	25	-------	279	460
23	-------	-------	38	-------	-------	-------	-------	-------	-------	461
388	-------	-------	17	-------	-------	-------	-------	-------	-------	462
1,079	1,185	1,231	180	25	-------	10	*936	100	611	463
303	-------	16	10	20	31	10	-------	-------	457	464
689	874	1,044	16	-------	-------	10	41	863	18	465
745	608	1,475	32	-------	-------	10	-------	429	569	466
112	-------	484	13	-------	-------	10	-------	-------	-------	467
218	-------	136	18	-------	42	10	42	-------	81	468
154	-------	-------	7	-------	-------	-------	710	-------	1,159	469
158	-------	1,482	151	-------	24	-------	-------	-------	-------	470
368	-------	361	-------	-------	-------	-------	86	-------	1,408	471
298	-------	180	10	-------	-------	-------	14	-------	-------	472
209	147	2,438	-------	-------	171	-------	140	2,440	-------	473
-------	-------	-------	12	-------	-------	15	-------	220	860	474
887	-------	-------	-------	-------	-------	-------	-------	-------	-------	475
51	-------	-------	17	-------	-------	-------	-------	100	5	476
414	261	733	42	13	13	20	10	690	-------	477
632	1,598	875	-------	-------	-------	48	184	1,407	144	478
235	-------	-------	-------	-------	46	10	-------	-------	-------	479
338	-------	2,854	-------	-------	-------	-------	-------	375	2,638	480
1,548	-------	864	17	-------	38	-------	-------	625	120	481
114	-------	388	37	51	108	10	4	138	3,033	482
88	423	2,175	-------	10	-------	10	139	420	730	483
295	-------	161	16	-------	-------	-------	3	-------	-------	484
-------	-------	41	13	-------	12	-------	-------	-------	7	485
287	685	782	85	75	6	-------	209	853	1,364	486
151	-------	-------	4	-------	-------	-------	-------	-------	126	487
465	-------	30	26	-------	45	-------	110	-------	55	488
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	489
109	-------	30	-------	80	-------	-------	-------	-------	48	490
753	855	1,212	129	50	50	40	216	1,863	-------	491
424	-------	4,472	182	-------	-------	-------	-------	50	25	492
1,326	506	1,577	106	-------	235	-------	713	2,188	1,157	493
314	-------	433	-------	-------	-------	-------	-------	-------	-------	494
1,375	-------	-------	70	26	-------	-------	-------	-------	-------	495
312	759	-------	18	-------	-------	-------	116	300	275	496
-------	-------	12	18	-------	-------	-------	-------	-------	-------	497
118	-------	563	71	31	-------	-------	-------	-------	24	498
498	-------	840	16	-------	32	10	72	635	14	499
9	-------	10	39	-------	4	10	-------	-------	-------	500
212	-------	932	2	186	25	-------	-------	1,329	-------	501
1,191	-------	1,282	21	-------	102	-------	270	1,075	280	502
92	-------	-------	10	-------	-------	10	-------	-------	-------	503
1,498	2,759	2,038	76	459	187	10	-------	5,275	-------	504
258	219	2,786	15	-------	-------	-------	569	4,669	4,028	505
296	-------	966	31	10	20	20	13	280	746	506
2,650	2,313	1,532	186	-------	30	-------	*1,911	1,439	-------	507
289	-------	4,804	-------	-------	72	-------	-------	-------	-------	508
229	-------	209	7	-------	25	10	115	-------	-------	509

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS

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

*Sewer included.

FOR GENERAL AND MUNICIPAL EXPENSE

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

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS

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

*Sewer included.

FOR GENERAL AND MUNICIPAL EXPENSE

Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Iowa League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous years' issue paid	Number
471			16							573
985		5,617	20	294	54	10			396	574
424		46			15	10	14			575
2,206	1,415	8,900	56		194	10		1,692	15	576
									8	577
608	481	2,723	39		10	10	103	735		578
										579
127	300	203	25	5	20			120		580
1,618	1,386	841	72			10	*18,730	975	3	581
197	416		6					250	462	582
526	274	1,161	16	50		10			595	583
187		26	61		76	10	31			584
435	592	3,763	66		25	10			2,737	585
281	786	298		216	7		*386	726	31	586
307		843					1,008		386	587
114				28						588
	87				5			266		589
74		12	10	17	2		75			590
16				50	10					591
37					15					592
										593
426	982	673	1,598						1,762	594
330		11			14					595
456		91			24		11		39	596
67							16			597
334			49			10	87			598
121			15				87			599
249	18	26	16				172	330		600
201			8				454			601
117			21							602
43	213	3,415	1	58	20		66	1,133	198	603
										604
145			1							605
228	883	3,611	412			10	300	294		606
464	443	4,052	41		1		757	986	113	607
186	519	685	35				290	413	4,005	608
										609
86			5							610
584	378	90	15		121	10				611
130		469			2					612
119					118				3	613
743	563	358	50		35			202		614
225	354		120				85	905		615
415	239	1,134	459		41			13,252		616
		234				10	65		6	617
393				5						618
			9							619
508	1,250				25		968	220	691	620
707	411	1,219	42	87		10	628			621
543	302	474					289	284		622
3,882	3,709	1,281				10	2,865	2,230	1,225	623
196										624
126		52	8							625
760	628	856	37	98	120	10	24		1,548	626
132		3,369			174	10	36	991	73	627
			7			5	39		117	628
71		149	8		54		14			629
756		201			10					630
754			61		26		195	113		631
										632
29			5						605	633
243		216	52			10			343	634
360	374	65	210	30	63	10		235		635

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner	Fire company
636	Rutland	126					9	106	
637	Ryan	1,367		46			330		10
638	St. Ansgar	2,689	25	35		60	36	238	
639	St. Anthony	341				13			
640	St. Charles	881	12	9		30	81	77	
641	St. Lucas	328	2	2			2	36	
642	St. Olaf	281	1	20		9		21	
643	St. Paul	473	31	24	5	90	72	87	
644	Sabula	7,474	308	35	25	54	660		6
645	Salem	971	100			116	130		
646	Salix	1,305		25			317		
647	Sanborn	6,426	64	100		100	157	484	133
648	Sandyville	65							
649	Scarville	10		2		8			
650	Schaller	4,710	50	54	10	164	272	217	
651	Schleswig	12,222	44	100	25	194	847		
652	Scranton	4,699				251			
653	Searsboro	177	13	10	7	40		83	
654	Sergeant Bluff	2,194	5	99			25	24	
655	Shambaugh	689	28	36	10	49	124		
656	Shannon City	197	25	16	10	35	51	45	
657	Sharpsburg	153	2	13		19	4		10
658	Sheffield	9,874	36	69	25	114	853	216	90
659	Shelby	2,635	35	64		55	3	665	
660	Sheldahl	674	15	16			17		
661	Shell Rock	3,264		36			186		
662	Shellsburg	1,703	25	25	10	27			
663	Sherrill	170	6	14	10	61			
664	Sibley	65,029	37	321	60	1,781	1,426	886	
665	Sidney	4,149	33	67	50	72	9	300	10
666	Silver City	1,413	36	34	26	77	70	117	
667	Sioux Center	3,861	114	55	12	79	280	545	28
668	Sioux Rapids	3,800		31	88		334	78	
669	Slater	1,860	18	28		77	50		
670	Sloan	2,598		12	20		617	101	
671	Smithland	1,775		25		24	82	17	
672	Soldier	6,129	16	9	4	30	70		
673	Solon	1,745	158	65	24	72	678		
674	Somers	1,094	3	30		29	29		
675	South English	432	11	16	9	34	60	88	
676	Spillville	464	10	16	10	27		20	
677	Spirit Lake	21,762	34	470	54	137	329	814	170
678	Sprague ville	287		52			60		
679	Spring Brook	268	6	20	10	29		93	
680	Spring Hill								
681	Springville	2,256	236	25	10	90	71	191	
682	Stacyville	6,372		25			662	27	
683	Stanhope	6,561	19	28			135	80	
684	Stanton	3,058	73	43	63	106	311	356	
685	Stanwood	2,124	12	25		72	17	106	
686	State Center	20,256	36	229		139	561		
687	Steamboat Rock	1,001		14		34	56		
688	Stockport	748	8	21	24	37	240		
689	Stockton	311	3	15		15			
690	Story City	22,246	21	129		103	200		133
691	Stout	536	12	17	10	55	36	31	
692	Stratford	2,159	30	35	18	102	40		
693	Strawberry Point	11,111	2	79		120	608	204	
694	Struble	1,111	46	59	103	92	431		48
695	Sully	1,363	20	20	20	27	38	103	
696	Sumner	12,174		40	2		585	541	6
697	Superior	288		25	3		9	91	
698	Sutherland	4,638	14	50	86	68	710	770	

*Sewer included.

FOR GENERAL AND MUNICIPAL EXPENSE

Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Iowa League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous years' issue paid	Number
							11			636
95	528	110	29		73	10	47	75	14	637
	736	389	40	15		5	305	150	655	638
309			19							639
589				83						640
267			6		3		10			641
110		120								642
45		25	94							643
211	110	3,253	23	137	25		317	2,281	29	644
348		197		80						645
338		98	505	22						646
336	965	987	19	243	169	46	602	1,222	799	647
58							7			648
										649
289	793	796	17		55	10	*207	1,540	236	650
518	489	3,192	13		30	10	233	1,896	4,631	651
	1,817	624				10		572	1,425	652
							24			653
250		565	28		557	10		200	431	654
52		273	25				92			655
			15							656
90					14		1			657
266	543	1,059	148	73	90	5	1,452	1,894	2,935	658
336	500	600	48		319	10				659
242		60	16			10	119	179		660
907	595	703	25		18	20		75	699	661
502	488		15	57			211	343		662
54			18		7					663
362	2,712	38,674	143	571	100		*1,821	2,677	13,458	664
287	748	1,060	68	161	391		33	550	310	665
527		425	45			10	46			666
876			112		84	10	829		837	667
222	955	1,369		27		5	636		55	668
679	275		22				149	552		669
242	187	174		86			94	1,065		670
85	272						55	386	829	671
24	5,505		11		314		65	81		672
260	236	227			10		15			673
854		122	2		25					674
120			20		72				2	675
56		210	22		5	10	78			676
1,169	1,976	1,952	106			10	*3,900	3,391	7,250	677
75							100			678
					10				100	679
										680
623	315	592			25		78			681
257	4,079	35	29		46		909	303		682
680	5,549		10		50	10				683
505	192	285	19		18	10	430	600	47	684
208		334		694				450	206	685
767	208	13,741			151	10	850	835	2,729	686
317		520	16	39			5			687
70		56	27				188		77	688
22		144			102	10				689
1,589	1,328	9,805	51	217	42	10	952	1,292	6,354	690
236		127	12							691
243	607	432	84				117	340	111	692
1,372	3,292	4,302	5		6		*767	350	4	693
63		65	81		121				2	694
257	359		36		15			468		695
1,358	3,581	1,392	78	49	45	57	48	1,774	2,618	696
126			4		5		25			697
182	180	877	44	28	50	10	*294	175	1,100	698

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS

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

*Sewer included.

FOR GENERAL AND MUNICIPAL EXPENSE

Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Iowa League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous years' issue paid	Number
232			15					300		699
190										700
550	777	3,816	133			10	1,299	907	219	701
										702
374	210	136	48	14				1,088		703
570			10		50		118	234	101	704
353			12		51					705
111	241	803		86	544	10	418	715	2,156	706
154										707
221			21							708
174			10		15		33		378	709
264	53	380			2	10				710
59		7	151		3			250	313	711
304		88			10		212		1,048	712
134			6	10			95			713
1,949	1,525	1,624	75		582	10	*2,239	1,998		714
		21			5	10	30			715
93	1,026	648	36	10		10	46	225		716
			6							717
107										718
222		17	10		6					719
41	376		64			10	10	250	696	720
298	406	407	10		10	10	402	64	1,100	721
324			20		37					722
118	365	485	12		59			247		723
164	358		23		14		21	264	87	724
66	204	501		51		5		310	3,623	725
138		26	2				3		9	726
289		3,058	45					550		727
118				47	103		373	387	1	728
155		93	21		24		4			729
92		43	15			10	9			730
638	652	1,340	257	10	50		42	521	1,543	731
350		30	12		25				252	732
122			16				26	248	30	733
313		750							103	734
94	5		5							735
4,457		823	13	55	90	10	595		4,298	736
1,101	385	25	8			20	81		295	737
			10				8		256	738
608	435	3,026	23	185	327		5	823		739
2,808	217	6,484			661	10	67	424	1,944	740
106	763	984	30	90	131	10	*177	2,505	525	741
							14			742
251		46	4						165	743
26		3,655	30					800	555	744
942		6,752	29		1		12			745
418		609			5					746
		156	3						447	747
14										748
648	520	15	20		51		186	693	4,702	749
	204	400			18	10		223		750
46					31		60			751
493	884				93		87	726	2,888	752
450	350	1,957				20		1,295	30	753
845	571	974	34	192		10	401	287	5	754
216	327	534	85		35			534		755
232		64	14	4			2			756
109			12		18				59	757
30	208	111				10	16	402	120	758
4,763	4,440	10,880	237	455	25	10	3,166	980	1,618	759
122			29							760
230		2,419	93	42	8	10	175	951		761

TABLE NO. 2—CONTINUED—PAYMENT OF TOWNS

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

*Sewer included.

FOR GENERAL AND MUNICIPAL EXPENSE

Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Dues and expense of delegates Iowa League of Municipalities	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and warrants of previous years' issue paid	Number
770	414	387	6				655		1,389	762
774	2,095	1,727		165	44		1,760	3,397	361	763
106	376	348	202		25	10	203		51	764
207		3,911				10	275	731	386	765
120	883	6,605	37		6		86	1,180	568	766
438			33							767
										768
441	1,179	450	97				*516	440		769
1,929		1,859	3		25	10	2,830	3,196		770
569	3,438	3,437	41				586	1,174		771
646	752	953	13	182		10	583	2,926	1,313	772
87		2,036			21	10	186	525		773
101		74	5		1					774
234							3			775
234	857	1,183		166			873		1,036	776
752		174	4				84			777
717	242	370	49	49	22	10	89	675	11	778
226		1,813	15		14			330		779
528		100				10				780
828	738	647	269		15			791	158	781
					18	10		1,085		782
30		117	2				13			783
200			119			10	24		6	784
239		193		21			27		197	785
117		59				10				786

TABLE NO. 3—

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.					Total water, electricity and gas
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous	
	Grand total	$4,180,639	$1,998,336	$1,565,591	$46,704	$91,022	$ 150,026	$144,993	$ 843,152
1	Ackley	$ 27,631	$ 10,784	$ 10,196	303	$ 211		$ 74	$ 15,847
2	Ackworth	143	143	143					
3	Adair	15,974	8,561	7,805	57	696		3	6,985
4	Adel	27,170	5,355	4,644		545		166	1,840
5	Afton	10,516	4,697	4,368	8	321			4,431
6	Agency	810	520	419		10		91	
7	Ainsworth	3,229	1,868	1,849		14		5	460
8	Akron	22,583	8,814	6,634		303	$ 1,750	127	11,082
9	Albert City	2,534	905	836		69			
10	Albion	1,365	748	748					
11	Alburnett	583	583	567		16			
12	Alden	7,458	6,485	5,437	199	395		454	791
13	Alexander	1,946	1,577	1,541	12	24			169
14	Allerton	14,338	6,708	6,506		202			5,721
15	Allison	3,721	3,081	2,859	65	157			521
16	Alta	27,446	5,973	5,208	141	338		286	11,154
17	Alta Vista	6,214	4,259	836	42	134	3,225	22	1,310
18	Alton	4,464	3,417	3,291	3	123			1,014
19	Altoona	1,078	1,078	1,014	55	9			
20	Alvord	3,827	1,011	840	63	63	45		2,192
21	Andover	470	470	93	27	65	285		
22	Andrew	842	695	170		25	500		
23	Anita	5,213	3,725	3,579		146			994
24	Ankeny	1,528	1,372	1,164		8		200	
25	Anthon	3,878	3,196	2,870	95	231			326
26	Aplington	4,532	2,263	2,227		36			2,219
27	Arcadia	1,254	1,251	359		82	810		
28	Archer	349	349	214	60	75			
29	Arion	1,698	1,367	570	92	134	450	121	271
30	Arispe	552	455	455					
31	Arlington	9,558	2,943	2,806		127		10	615
32	Armstrong	5,721	4,167	3,200		438		529	1,035
33	Arnold's Park	4,160	1,646	1,155	91	300		100	
34	Arthur	2,866	2,606	873	47	204	1,475	7	260
35	Ashton	4,403	4,127	1,061	52	114	2,900		276
36	Aspinwall	549	549	42		47	460		
37	Atalissa	507	492	450	25	17			15
38	Athelstan								
39	Auburn	3,762	522	375	68	75		4	1,240
40	Audubon	40,998	18,504	17,882	236	273		113	2,493
41	Aurelia	11,899	4,904	4,629	148	127			6,026
42	Aurora	403	397	346	3	48			
43	Arenarius	569	569	142			412	15	
44	Avoca	10,637	8,600	8,154	212	200		34	1,849
45	Ayrshire	1,435	1,387	1,226	121	40			48
46	Badger	710	710	554		62		94	
47	Bagley	19,009	2,290	2,171	75	19		25	2,989
48	Bailey(not itemized)	748							
49	Baldwin	1,465	1,281	462		53	765	1	165
50	Bancroft	5,146	3,336	2,646	469	221			1,757
51	Barnes' City	556	556	503		53			
52	Barnum	658	644	622	22				
53	Bassett	265	265	248		17			
54	Batavia	1,281	1,150	1,054	45	51			
55	Battle Creek	14,356	5,907	3,452	200	239	2,000	16	3,435
56	Baxter	5,133	3,234	3,044	98	92			1,470
57	Bayard	20,300	2,328	2,083	73	172			8,817
58	Beacon	955	926	867	59				

GENERAL RECEIPTS.

Classified by Source			Classified by Source				Receipts from Debt Obligations Issued			
Water	Electricity and gas	Total streets, town hall, etc.	Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous	Total from bonds, current year's warrants and miscellaneous	From bond sale	Current year's warrants outstanding	Miscellaneous	Number
$297,879	**$ 545,273**	**$ 107,204**	**$ 17,088**	**$ 45,254**	**$ 44,862**	**$ 1,231,199**	**$ 796,668**	**$ 327,019**	**$ 107,512**	
$ 1,108	$ 14,739					$ 1,000			$ 1,000	1
131	6,854	$ 315	$ 15	$ 300		113		$ 73	40	3
1,840		801		250	$ 551	19,174	$ 10,092	9,082		4
217	4,214	861	23	832	6	527		527		5
		236		236		54		54		6
460		34			34	867			867	7
1,302	9,780	8		8		2,679		1,040	1,639	8
		22		22		1,607		1,556	51	9
						617		615	2	10
791		178	2	90	86	4		4		11
169		200		200						12
	5,721	159		39	120	1,750		1,750		13
521		80		80		39			39	14
674	10,480	10,319			10,319					15
449	861					645			645	16
764	250	33		10	23					17
										18
184	2,008	624		624						19
										20
		98	2	96		49			49	21
994		494	15		479					22
						156		156		23
326						356			356	24
	2,219	49		49		1		1		25
		3		1	2					26
										27
271						60			60	28
						97		97		29
615						6,000	6,000			30
1,035		80		80		439		439		31
						2,514	2,505	9		32
260										33
276										34
										35
15										36
										37
	1,240									38
2,426	67	17,084		350	16,734	2,000	2,000			39
572	5,454					2,917		1,705	1,212	40
		6			6	969		969		41
										42
1,849		188		188						43
48										44
										45
	2,989	4	4							46
						13,726	3,012	5,515	5,199	47
165		8		8						48
639	1,118					11		11		49
						53			53	50
		14		6	8					51
										52
										53
986	2,449	19				131		131		54
	1,470	118	17	101	19	4,995	4,995			55
1,991	6,826					311		311		56
		29		22	7	9,155			9,155	57
										58

TABLE NO. 3.—CONTINUED.

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.					Total water, electricity and gas
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous	
59	Beaconsfield	362	362	347		15			
60	Beaman	1,621	749	680	39	30			
61	Beaver	568	568	343	58	43		124	
62	Bellevue	22,106	7,570	3,203	312	22	3,975	58	14,40
63	Belmond	19,592	8,603	7,381	370	517		335	1,597
64	Bennett	6,278	1,509	1,473	12	3		21	2,1 0
65	Benton	323	323	313		10			
66	Berkeley	202	202	186	4	9		3	
67	Berlin	1,186	1,004	926	78				182
68	Bernard	2,100	2,100				2,100		
69	Bertram	436	409	409					
70	Bettendorf	17,557	15,790	13,797		329	1,625	39	
71	Birmingham	1,400	986	920		1		65	
72	Blairsburg	1,401	733	547	90	75		21	
73	Blairstown	1,863	1,863	1,669		74		120	
74	Blakesburg	1,265	850	788		60		2	
75	Blanchard								
76	Blencoe	783	783	626	33	124			
77	Blockton	1,711	1,711	1,616	63	25		7	
78	Blue Grass	866	834	311		25	450	48	
79	Bode	12,726	1,751	1,476	126	149			921
80	Bonaparte	1,626	1,138	1,124		14			277
81	Bondurant	972	905	887	18				
82	Bouton	3,338	758	635	66	57			
83	Boxholm	2,719	1,009	843	109	43		14	
84	Boyden	11,641	1,310	1,160	81	69			
85	Braddyville	1,372	1,224	1,202		22			
86	Bradgate	758	758	659		99			
87	Brandon	2,134	731	669		62			1,403
88	Brayton	416	416	347		62		7	
89	Breda	5,756	3,887	1,690	48	312	1,837		645
90	Bridgewater	390	390	373		6		11	
91	Brighton	4,878	4,158	3,428		304		426	639
92	Bristow	852	852	637		92		123	
93	Britt	10,101	7,562	6,934	128	500			1,097
94	Brooklyn	9,873	4,600	4,256	119	225			4,522
95	Brunsville	983	970	356	54	35	525		
96	Buckeye	1,045	1,045	939	31	75			
97	Buffalo	2,894	1,718	181	144		1,350	43	1,083
98	Buffalo Center	27,827	2,773	2,167		516		90	3,074
99	Burt	6,108	3,541	2,883	185	467		6	824
100	Bussey	1,415	1,415	880	453	78		4	
101	Calamus	1,028	968	335		33	600		
102	Callender	1,320	1,183	1,038	130	13		2	
103	Calmar	10,005	3,555	3,419		87		49	2,652
104	Calumet	1,514	1,056	974		28		54	
105	Camanche	1,146	1,146	1,105	26	15			
106	Cambridge	3,488	3,167	2,650		517			232
107	Cantril	1,436	889	755		29		105	
108	Carbon	382	382	149	8	225			
109	Carlisle	4,080	1,711	1,634		77			1,798
110	Carpenter	43	43	7		34		2	
111	Carson	3,793	1,612	1,420	65	47		80	163
112	Cascade	8,105	6,803	2,112	104	204	4,350	33	951
113	Casey	7,647	3,373	3,180	69	124			3,099
114	Castalia	689	410	399	3	2		6	
115	Castana	2,275	1,565	1,382	26	140		17	449
116	Cedar Height								
117	Center Junction	1,519	1,220	1,079		34		107	199
118	Center Point	4,354	3,710	3,434	52	139		85	633

GENERAL RECEIPTS.

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

TABLE NO. 3.—CONTINUED.

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.					Total water, electricity and gas
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous	
119	Central City	5,426	4,986	4,803	94	69		20	437
120	Centralia	300	300				300		
121	Charlotte	4,588	4,289	1,856		77	1,995	361	299
122	Charter Oak	37,386	4,400	2,490	5	105	1,800		9,190
123	Chatsworth	55	55		14	41			
124	Chelsea	3,429	3,358	3,207		151			32
125	Chester	1,734	1,619	1,563		56			105
126	Chillicothe	203	203	198	3			2	
127	Churdan	15,051	4,702	4,321	114	267			492
128	Cincinnati	2,571	2,358	1,934	26	398			64
129	Clare	1,303	1,012	983		9		20	
130	Clarence	5,800	3,421	3,344	36	10		31	1,803
131	Clarksville	5,978	4,036	3,072	178	375		411	992
132	Clayton	683	679	292		12	375		
133	Clearfield	3,729	3,370	3,196	124	39		11	
134	Cleghorn	742	742	664	77			1	
135	Clemons	293	293	273		20			
136	Clermont	1,990	1,990	1,614	153	165		58	
137	Cleveland	41	36	36					
138	Clio	475	473	454		19			
139	Clover Hills	358	358	358					
140	Clutier	3,245	1,496	1,246	20	215		15	59
141	Coburg								
142	Coggon	5,190	2,841	2,788		36		17	2,349
143	Coin	2,409	2,171	1,980	140	20		31	
144	Colesburg	390	390	370		20			
145	College Springs	1,712	1,528	1,503		20		5	
146	Collins	3,931	3,056	2,858	18	165		15	686
147	Colo	20,861	1,085	958	80	47			395
148	Columbus City	507	507	504		3			
149	Columbus Junction	8,353	6,780	5,742		333		705	1,543
150	Conesville	204	193	188		5			
151	Conrad	3,569	3,288	2,917	146	15		210	228
152	Conway	742	742	740		2			
153	Coon Rapids	5,419	4,524	3,956		568			895
154	Coppock	187	187	187					
155	Coralville								
156	Correctionville	14,557	3,553	3,351		202			5,756
157	Corwith	13,561	3,710	3,356	107	247			494
158	Corydon	59,353	44,042	12,448		115		31,479	11,594
159	Cotter	651	651	645	6				
160	Coulter	1,855	1,229	949	150	25		105	
161	Craig	1,636	1,636	335	78	94	1,125	4	
162	Crawfordsville	3,123	865	815	27	8		15	675
163	Cromwell	224	224	192	31	1			
164	Crystal Lake	756	756	651	85	20			
165	Cumberland	8,518	2,296	1,962	133	177		24	245
166	Curlew	478	478	445		33			
167	Cushing	2,481	1,702	1,573	75	54			284
168	Cylinder	868	750	722	8	8		12	
169	Dakota City	1,159	1,100	1,055	25	20			
170	Dallas	1,080	725	688	27	10			
171	Dallas Center	2,543	2,209	2,013	130	66			
172	Dana	378	378	356				22	
173	Danbury	8,675	2,895	2,485	156	222		32	3,075
174	Danville	5,963	672	585	61			26	
175	Davis City	3,325	2,224	1,845	93	27		259	291
176	Dayton	5,606	4,465	3,692	220	338		215	767
177	Dawson	535	530	385	90	50		5	
178	Decatur City	1,432	1,432	1,326		106			

GENERAL RECEIPTS.

Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
437		3	3							119
										120
299										121
1,399	7,791					23,796	16,190	7,606		122
										123
32		17		17		22			22	124
105		10		10						125
										126
492		243	243			9,614		543	9,071	127
	64	149		64	85					128
						291		291		129
923	880	576		576						130
992		499		454	45	451		382	69	131
						4			4	132
		21			21	338		338		133
										134
										135
										136
						5		5		137
						2			2	138
										139
59						1,690		1,690		140
										141
288	2,061									142
		238		238						143
										144
						184		184		145
686						189			189	146
167	228	800		800		18,581	18,346		235	147
										148
1,543						30			30	149
						11			11	150
228		23	23			30		30		151
										152
895										153
										154
										155
1,014	4,742	156		156		5,092	5,092			156
494		65	15	50		9,292	9,027	265		157
1,591	10,003	344	130		214	3,373		3,298	75	158
										159
						626		626		160
										161
	675					1,583		1,551	32	162
										163
										164
245		80		50		5,897	4,927	270	700	165
										166
284						495			495	167
						118		118		168
						59		59		169
						355		355		170
		167	24	130	13	167		109	58	171
										172
882	2,193	445		308	137	2,260		2,260		173
						5,291	5,000		291	174
291						810	501	309		175
767		124	9	15	100	250		250		176
		5		5						177
										178

TABLE NO. 3.—CONTINUED.

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.					Total water, electricity and gas
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous	
179	Dedham	1,942	1,942	402	95	60	1,050	335	
180	Deep River	7,052	3,902	3,689	114	80		19	3,150
181	Defiance	1,891	1,556	1,292	6	236		22	335
182	Delaware								
183	Delmar	4,308	2,520	1,081	50	114	1,275		826
184	Delhi	1,071	1,013	930	13	65		5	
185	Deloit								
186	Delta	2,867	2,867	2,766	33	63		5	
187	Denver	6,114	2,249	988	96	31	1,125	9	3,809
188	Derby	382	261	254		6		1	
189	De Soto	1,336	1,267	1,149	117	1			
190	De Witt	18,017	11,800	5,871		429	5,500		3,255
191	Dexter	12,770	2,565	2,523	9	33			3,505
192	Diagonal	1,033	1,033	875	79	58		21	
193	Dickens	725	725	42		66	617		
194	Dike	6,219	2,837	2,447	167	117		106	3,357
195	Dixon	7,472	987	276	85	43	575	8	148
196	Dolliver	6,624	428	388	38	2			144
197	Donohue	358	358	2		17	325	14	
198	Donnellson	2,674	2,316	1,504	87	38	675	12	164
199	Doon	4,177	3,580	3,242	71	160		107	420
200	Dougherty	1,373	1,373	1,217	52	104			
201	Dow City	8,619	3,671	1,687	78	157	1,725	24	3,194
202	Dows	5,392	4,098	3,931	4	163			517
203	Drakeville	480	298	294	2	2			
204	Dumont	3,542	3,317	3,108	60	138		11	206
205	Duncombe	3,793	1,781	1,753		28			273
206	Dunkerton	1,449	1,449	1,282	53	114			
207	Dunlap	7,215	6,181	5,144		515		522	1,034
208	Durango	257	250				250		
209	Durant	8,536	4,383	4,105	89	73		116	3,361
210	Dyersville	23,210	10,822	6,996	60	116	3,650		1,738
211	Dysart	14,627	8,024	7,717		290		17	6,601
212	Earlham	10,028	4,469	4,215	204	50			5,443
213	Earling	1,303	1,076	851	73	144		8	227
214	Earlville	6,171	2,940	2,886	25	24		5	2,603
215	Early	12,381	3,321	3,257	43	11		10	4,462
216	East Peru	639	639	627		2		10	
217	Eddyville	15,636	3,766	3,431	86	172		77	5,713
218	Edenville	2,107	1,097	936		161			57
219	Edgewood	5,129	2,316	2,175	29	106		6	2,810
220	Elberon	1,559	1,442	1,339	66	37			105
221	Eldridge	2,578	2,333	826	42	49	1,350	66	245
222	Elgin	4,913	1,819	1,624	141	54			
223	Elkader	11,318	7,511	2,037	155	209	5,040	70	2,918
224	Elkhart	638	576	320		4		252	
225	Elkhorn	1,551	1,551	1,207	147	173		24	
226	Elkport	575	575	106	7	12	450		
227	Elliott	4,920	2,712	2,398	125	78		111	216
228	Ellston	318	318	288		24		6	
229	Ellsworth	5,510	2,520	2,381	108	31			2,901
230	Elma	15,645	3,532	2,812	145	469		106	6,579
231	Ely	456	456	362	60	31		3	
232	Emerson	2,773	2,363	2,255		94		14	
233	Epworth	2,605	2,142	2,130		12			463
234	Essex	4,949	4,545	4,419		87		39	404
235	Everly	9,596	1,236	949	18	237		32	771
236	Exira	3,714	2,827	2,590		216		21	487
237	Exline	1,301	1,301	1,217	6	48		30	
238	Fairbank	3,491	2,423	2,129	180	96		18	266

GENERAL RECEIPTS.

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

TABLE NO. 3.—CONTINUED.

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

GENERAL RECEIPTS.

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

TABLE NO. 3.—CONTINUED.

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.					Total water, electricity and gas
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous	
299	Grimes	6,112	2,144	2,074	70				2,151
300	Griswold	7,408	5,509	4,064	253	549		643	945
301	Grundy Center	43,705	39,476	11,122	10	808		27,536	2,913
302	Gruver	502	308	215	48	45			
303	Guernsey	548	548	480	54	14			
304	Guthrie Center	64,275	23,320	22,885	313	122			3,229
305	Guttenberg	5,102	4,249	1,765		66	2,275	143	782
306	Halbur	1,267	1,079	574	1	54	450		187
307	Hamburg	14,283	10,431	10,009	57	311		54	2,144
308	Hamilton	482	449	382	6	61			
309	Hancock	305	297	246		51			
310	Hanlontown	849	849	726	87	6		30	
311	Harcourt	711	711	609	102				
312	Hardy	829	729	410	30	34		255	
313	Harper	647	647	496		54		97	
314	Harper's Ferry	1,380	795	734	28	13		20	
315	Harris	5,983	1,423	1,220	96	107			1,639
316	Hartford	1,246	636	494		142			
317	Hartley	25,526	6,305	5,139	517	649			9,851
318	Harvey	684	599	480	74	45			76
319	Hartwick	273	273	257	8	8			
320	Hastings	877	867	803	10	54			
321	Havelock	4,576	571	430		131		10	3,800
322	Hawkeye	2,971	2,572	2,396	33	143			363
323	Hazleton	1,453	1,453	1,380	73				
324	Hedrick	5,405	5,140	4,916	58	166			228
325	Henderson	554	554	455	64	35			
326	Hepburn	456	456	456					
327	Hills	89	23	13		2		8	
328	Hinton	8,974	2,846	1,604		111	1,092	39	115
329	Holland	807	620	524	42	41		13	
330	Holstein	32,266	9,640	5,487	402	446	3,275	30	4,321
331	Holy Cross	811	669	5	36		480	148	118
332	Hopeville	115	107	106		1			
333	Hopkinton	4,859	3,474	3,305	120	44		5	589
334	Hornick	946	933	892		41			
335	Hospers	2,848	2,607	2,369	135	92		11	132
336	Hubbard	6,855	5,461	5,000	190	155		116	533
337	Hudson	5,922	2,823	2,660	84	79			3,099
338	Hull	5,365	4,674	4,260		285		129	235
339	Humboldt	22,962	11,070	9,818	610	642			3,809
340	Humeston	19,058	5,386	5,115		191		80	806
341	Huxley	1,114	1,104	837		267			
342	Imogene	1,063	995	422		181		392	
343	Inwood	8,436	4,483	4,213	180	90			287
344	Ionia	504	503	480	5	18			
345	Ireton	3,261	2,970	2,770		190		10	290
346	Irwin	7,590	755	673	73	5		4	835
347	Jackson Junction	556	556	556					
348	Jamaica	1,010	1,010	918				92	
349	Janesville	692	692	682		8		2	
350	Jesup	3,857	3,056	2,818		238			790
351	Jewell Junction	16,816	13,037	5,637	231	395		6,774	384
352	Joice	939	939	792	142	5			
353	Jolley	6,925	1,507	1,325	36	146			222
354	Kalona	1,493	1,493	1,316	62	115			
355	Kamrar	2,686	2,067	2,062		5			310
356	Kanawha	26,117	3,293	2,970	216	107			1,412
357	Kellerton	2,085	2,085	1,910	129	43		3	
358	Kelley	1,103	1,008	923		50		35	

GENERAL RECEIPTS.

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

TABLE NO. 3.—CONTINUED.

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.					Total water, electricity and gas
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous	
359	Kellogg	3,995	3,765	3,473	155	116		21	215
360	Kensett	1,192	1,182	1,090		92			
361	Kent	392	391	346	37			8	
362	Kenwood Park	7,341	4,091	3,759	87	5		240	1,004
363	Keosauqua	9,358	5,628	5,548		80			3,730
364	Keota	42,302	6,487	6,416		71			1,026
365	Keystone	5,415	3,142	2,621	189	102		230	273
366	Kingsley								
367	Kinross	256	221	174	25	15		7	
368	Kirkman	762	491	461	3	27			187
369	Kirkville	299	220	205	5	10			
370	Kiron	1,984	1,627	1,584	9	28		6	311
371	Klemme	2,970	1,916	1,451	165	261		39	102
372	Knierim	1,042	945	768	84	92		1	
373	Knowlton								
374	Lacona	1,423	1,247	1,115		120		12	
375	Ladora	970	960	656	3	34		267	
376	Lake Mills	11,456	8,896	7,668	220	1,003		5	560
377	Lake Park	7,689	2,302	1,826	117	335		24	4,735
378	Lake View	11,327	3,581	3,160	123	97		1	7,262
379	Lamoni	12,623	11,450	8,561	240	232		2,417	926
380	Lamont	3,173	2,750	2,475	66	152		57	343
381	La Motte	1,961	1,853	709		24	1,105	15	
382	Lanesboro	868	810	682	63	74			
383	Lansing	8,905	6,380	5,832	16	252		280	1,590
384	La Porte City	8,976	8,869	6,946	126	413		1,384	
385	Larchwood	15,778	1,250	972		69		209	2,412
386	Larrabee	373	365	359	3	3			
387	Latimer	1,654	1,469	1,326	115	28			185
388	Lattners								
389	Laurel	475	475	351	58	66			
390	Laurens	14,587	4,901	4,342	252	278		29	8,903
391	Lawler	18,046	5,323	2,318	70	235	2,700		2,697
392	Lawton	1,776	1,382	1,320		62			334
393	Le Claire	2,103	1,874	816		83	975		
394	Ledyard	1,730	1,730	1,621	53	41		15	
395	Le Grand	826	826	788	12			26	
396	Lehigh	7,616	4,278	4,109		129		40	2,488
397	Leighton	323	223	221		2			
398	Leland	562	487	403		84			
399	Lenox	19,513	6,477	6,081		385		11	570
400	Le Roy	385	368	335	32	1			
401	Lester	2,750	1,708	1,649		59			442
402	Letts	1,689	1,602	1,469		133			
403	Lewis	4,376	2,833	2,604	45	184			1,373
404	Lidderdale	1,121	1,121	505	36	103	475	2	
405	Lime Springs	3,325	2,697	2,604		93			83
406	Linden	707	707	601	57	9		40	
407	Lineville	8,036	2,206	2,016		190			5,750
408	Linn Grove	11,839	1,241	1,020	131	66		24	
409	Lisbon	10,717	4,581	4,278	4	7		292	505
410	Liscomb	699	609	606		3			
411	Littleport	766	496	40		6	450		
412	Little Rock	7,789	3,975	3,689	66	211		9	210
413	Little Sioux	860	725	592	90	43			127
414	Livermore	12,067	3,160	2,527	163	453		17	8,907
415	Lockridge	723	473	387		29		57	
416	Logan	11,087	8,381	7,818	212	201		150	2,559
417	Lohrville	25,265	5,030	4,466	154	372		38	1,078
418	Lone Tree	5,247	3,999	3,476	210	287		26	539

GENERAL RECEIPTS.

Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
178	87	11	11			4		4		359
		10		10						360
						1			1	361
1,004						2,246		2,246		362
390	3,340									363
1,026		275		250	25	34,514	34,514			364
273						2,000	2,000			365
										366
						35		35		367
187						84			84	368
		79	6	73						369
311		24	24			22			22	370
102						952		952		371
						97		97		372
										373
		106		105	1	70		63	7	374
		10	2	8						375
560						2,000		2,000		376
875	3,862	652		652						377
1,072	6,190	682	632			2		2		378
926		127	79		48	120		2	118	379
345						80		80		380
		106	46	60		2		2		381
		49	37		12					382
1,590		935	399	597	29					383
		17			17	90			90	384
	2,412	1,288		1,288		10,828	10,000		828	385
						8			8	386
185										387
										388
										389
394	8,509	524	149	375		259		259		390
379	2,318					10,026	8,023	2,003		391
334						60				392
		229	6	223						393
										394
										395
1,244	1,244	279		279		571		571		396
						100			100	397
		63		30	33	12			12	398
576		101		96	5	12,365	10,064	2,301		399
		4	4			13		13		400
117	325	600		600						401
						87		87		402
1,373		23			23	147		147		403
										404
83		82	3		79	463		463		405
										406
	5,750	80		80						407
						10,598		9,329	1,269	408
505		1,240	912	328		4,391		2,591	1,800	409
		90		90						410
		21	21			249		249		411
209	1	941		941		2,663		2,663		412
	127					8		8		413
842	8,065									414
						250		250		415
2,559						147		147		416
269	809					19,157		8,391	10,766	417
539		134	38	96		575		500	75	418

TABLE NO. 3.—CONTINUED.

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.					Total water, electricity and gas
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous	
419	Long Grove	772	761	270	36	35	420		
420	Lorimor	2,836	2,735	2,474	30	231			
421	Lost Nation	4,807	3,700	1,580	42	203	1,875		440
422	Lovilia	1,964	1,941	1,753		188			
423	Lowden	18,211	2,502	1,939		99		464	616
424	Low Moor	766	762	324	14	99	325		
425	Luana	1,307	1,307	464	23	38	625	157	
426	Lucas	559	559	458	8	58		35	
427	Luther	2,334	1,971	1,922	40	4		5	59
428	Lu Verne	17,524	1,259	763		455		41	815
429	Luxemburg	635	635	170	45		420		
430	Luzerne	448	448	411	20	15		2	
431	Lynnville	909	909	612		25	265	7	
432	Lytton	1,953	1,335	1,179	114	42			
433	Macedonia	1,547	1,152	1,060	3	89			395
434	Macksburg								
435	Madrid	8,972	7,428	6,399	138	879		12	923
436	Magnolia	1,296	1,296	694	6	29		567	
437	Malcom	5,150	2,772	2,485		212		75	378
438	Mallard	2,101	1.885	1,652	103	120		10	216
439	Maloy	178	178	178					
440	Malvern	7,826	6,788	6,451		303		34	850
441	Manilla	16,791	8,189	5,324	85	351	2,429		8,602
442	Manly	9,007	3,327	2,753	213	329		32	1,641
443	Manning	15,134	11,713	4,801	381	425	4,050	2,056	3,421
444	Manson	11,424	7,890	6,547		1,044		299	3,534
445	Mapleton	7,352	4,774	4,382	9	371		12	897
446	Marathon	5,124	2,898	2,709	80	99		10	924
447	Marble Rock	11,119	3,257	3,037		220			3,360
448	Marcus	30,618	4,729	4,206	114	402		7	37
449	Marne	1,095	935	830	9			96	160
450	Martelle	520	520	485	33	2			
451	Martinsburg	768	768	701	42	16		9	
452	Marysville	172	172	172					
453	Maysville								
454	Masonville	647	631	548		83			
455	Massena	1,869	1,666	1,325	123	158		60	
456	Matlock	141	141	95	24	22			
457	Maurice	927	904	813	15	50		26	
458	Maxwell	4,123	3,787	3,404	123	237		23	217
459	Maynard	10,340	1,185	1,057	27	56		45	
460	McCallsburg	1,380	1,371	960	82	269		60	
461	McCausland	795	787	168	36	13	570		
462	McClelland	520	436	368	20	37		11	
463	McGregor	13,209	10,749	5,468	150	108	5,023		1,478
464	McIntire	1,590	1,590	1,503	9	78			
465	Mechanicsville	5,429	4,342	4,117	18	151		56	1,087
466	Mediapolis	6,358	3,825	3,545	141	139			1,871
467	Melbourne	1,293	1,128	879	120	95		34	
468	Melcher	1,459	1,175	962				213	
469	Melrose	2,419	1,209	1,209					
470	Melvin	3,942	2,808	769	114	175	1,750		1,090
471	Menlo	2,796	1,997	1,486	45	35		431	
472	Meriden	1,283	1,255	1,160	36	59			
473	Merrill	8,554	5,948	3,543	105	242	2,025	33	2,540
474	Meservey	1,809	1,177	873	52	124		128	
475	Meyer	884	884	709	175				
476	Middletown	324	311	280	29	2			
477	Miles	4,345	3,679	2,442	37	113	1,087		453
478	Milford	8,220	5,867	5,296	306	265			2,243

GENERAL RECEIPTS.

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

TABLE NO. 3.—CONTINUED.

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.					Total water, electricity and gas
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous	
479	Millersburg	299	299	173	16	104		6	
480	Milo	7,627	4,767	4,686	58	18		5	2,858
481	Milton	4,996	4,566	4,363	159	44			
482	Minburn	10,026	597	483	63	29		22	662
483	Minden	5,047	2,476	2,285	72	88		31	1,856
484	Mingo	907	907	825	3	79			
485	Mitchell	1,206	1,206	427	27	33		719	
486	Mitchellville	5,724	4,988	4,869	99	15		5	388
487	Modale	1,248	956	756	80	120			
488	Mondamin	2,251	1,529	1,198	70	255		6	
489	Moneta								
490	Monmouth	856	808	399	20	12	356	21	
491	Monona	7,359	6,384	3,787	32	90	2,475		950
492	Monroe	6,924	3,901	3,546		355			2,974
493	Montezuma	11,115	8,848	8,424	239	185			1,137
494	Montour	1,186	1,025	979	41	5			
495	Montrose	1,427	1,288	671	12	39	525	41	
496	Moorhead	2,770	1,817	1,696	102	19			663
497	Moorland	518	469	401	68				
498	Moravia	2,069	1,970	1,799	150			21	
499	Morning Sun	18,633	3,108	2,848	240	11		9	15,500
500	Morrison	579	545	471		74			
501	Moulton	4,447	4,372	3,960	138	274			
502	Mt. Ayr	53,565	6,552	6,134	12	253		153	
503	Mt. Union	368	368	312	42	14			
504	Mt. Vernon	18,885	14,779	13,383	150	370		876	3,278
505	Moville	16,587	2,800	2,507	105	168		20	4,977
506	Murray	3,829	2,336	2,262	31	12		31	
507	Nashua	11,713	8,517	5,225		341	900	2,051	2,215
508	Neola	8,827	3,522	3,095	120	259		48	625
509	New Albin	1,429	1,307	1,062	149	59		37	
510	Newell	19,401	5,410	4,982	265	163			4,253
511	Newhall	931	931	728	82	101		20	
512	New Hartford	2,138	1,822	1,730		92			160
513	New Liberty	1,213	1,213	130	15	6	1,050	12	
514	New London	18,066	8,121	8,121					9,695
515	New Market	2,162	1,122	946	3	108		65	754
516	New Providence	564	564	514	45	5			
517	New Sharon	11,433	5,552	5,090	123	328		11	1,091
518	New Vienna	1,405	1,296	613	121	16	537	9	100
519	New Virginia	332	332	240	72	20			
520	Nichols	1,970	1,412	1,101	37	108		166	
521	Nodaway	1,436	1,138	959	5	153		21	
522	Nora Springs	10,059	4,851	4,607	33	190		21	907
523	Northboro	445	415	390	22	3			28
524	North Buena Vista								
525	North English	5,464	4,622	4,327		271		24	722
526	North Liberty	738	630	566	60	4			
527	North McGregor	1,500	1,331	639	116	33	543		169
528	North Tabor								
529	North Washington	532	502	227	37	5	233		
530	Northwood	9,355	7,627	6,981	243	382		21	1,176
531	Norwalk	515	462	410	48	4			
532	Norway	2,450	2,047	1,825	105	105		12	403
533	Numa	1,188	1,188	626	96	466			
534	Oakland	16,999	5,749	5,348		390		11	1,290
535	Oakville	1,858	654	597		14		43	
536	Ocheyedan	3,568	2,758	2,311	105	342			458
537	Odebolt	10,281	8,131	7,023	216	286		606	2,129
538	Ogden	31,616	6,644	6,131		513			4,763

GENERAL RECEIPTS.

Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
										479
	2,858	2		2						480
		430	425	5						481
	662	60		60		8,707	5,000	691	3,016	482
						715		715		483
										484
396	1,460									485
388		330		200	130	18			18	486
		34	31		3	258		258		487
						722		722		488
										489
						48		48		490
950		25		25						491
	2,974	49	49							492
1,137		1,127		367	760	3		3		493
						161		161		494
		139	7	132						495
663		15			15	275		275		496
						49		49		497
		99		99						498
15,500		25		25						499
		34		20	14					500
		75		75						501
		84	84			46,929	46,633	296		502
										503
3,278		796	226	570		32			32	504
1,074	3,903					8,810	6,000		2,810	505
						1,493			1,493	506
2,215		936	936			45			45	507
625		4,680		4,680						508
		122		122						509
2,127	2,126	1,677	35	1,642		8,061	8,000		61	510
										511
160		156	100	56						512
										513
867	8,828					250		250		514
8	740	286		2	284					515
										516
1,091						4,790	2,510	2,280		517
90	10	9	1	8						518
										519
		558	15	542	1					520
						298			298	521
905	2	53	23	26	4	4,248		4,248		522
	28	2	2							523
										524
722		120		120						525
						108			108	526
169										527
										528
		30		30						529
1,176		276		215	61	276			276	530
		43		43		10			10	531
403										532
										533
1,290		66		66		9,894	8,000	1,795	99	534
						1,204		1,204		535
458		148		137	11	204		204		536
2,129						21		21		537
296	4,470					20,209	20,000	118	91	538

TABLE NO. 3.—CONTINUED.

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.					Total water, electricity and gas
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous	
539	Olds	910	677	592	72	13			
540	Olin	7,723	4,834	3,765		65		1,004	1,302
541	Ollie	660	660	589		71			
542	Oneida	545	332	314	6	12			
543	Onslow	8,885	710	596	63	51			174
544	Orange City	18,788	6,248	5,544		142		562	807
545	Orchard								
546	Orient	1,041	908	785	105	18			
547	Orleans	707	564	557	7				
548	Ossian	2,719	2,614	2,276	129	79		130	
549	Osterdock	230	230	230					
550	Oto	1,782	1,024	864	54	56		50	352
551	Ottosen	364	364	114	102	148			
552	Oxford	5,048	4,120	3,575		133		412	466
553	Oxford Junction	3,158	2,451	2,228	108	89		26	615
554	Oyens	602	602	224	18	28	300	32	
555	Pacific Junction	2,955	1,785	1,394		159		232	
556	Packwood	880	880	756		109		15	
557	Palmer	1,860	1,860	1,725		133		2	
558	Panama	911	909	771	75	53		10	
559	Panora	23,861	4,478	4,108	51	80		239	7,627
560	Parkersburg	17,789	5,465	4,128		266		1,071	1,786
561	Parnell	2,518	1,103	1,072		31			
562	Paton	2,654	999	932	5	22		40	1,605
563	Patterson	373	373	347		26			
564	Pauliina	13,965	5,375	4,973	243	159			7,855
565	Persia	2,643	2,309	1,950		359			334
566	Peterson	6,126	2,582	2,406	86	69		21	337
567	Pierson	6,766	3,781	3,677	7	59		38	2,483
568	Pilot Mound	3,569	1,002	950	10	42			2,215
569	Pioneer								
570	Pisgah	1,200	1,179	1,010		63		106	
571	Plainfield	464	464	361		103			
572	Pleasanton	410	410	289	28	43		50	
573	Pleasant Plain	293	282	147	20	5		110	
574	Pleasantville	10,467	4,484	4,048	76	359		1	4,173
575	Plymouth	958	937	884	22	28		3	
576	Pocahontas	20,922	4,559	3,827		264		468	10,586
577	Polk City	937	460	372	21	58		9	
578	Pomeroy	9,225	3,869	3,513		356			5,184
579	Popejoy								
580	Portsmouth	1,596	1,335	1,095		217		23	261
581	Postville	34,798	8,017	7,483	231	253		50	1,902
582	Prairieburg	1,485	1,304	1,242	36	26			18
583	Prairie City	4,637	4,103	3,823	3	194		83	26
584	Prescott	1,834	1,309	1,279		19		11	
585	Preston	7,409	4,175	1,979	43	187	1,925	41	3,234
586	Primghar	4,481	3,964	3,847	7	110			237
587	Princeton	3,039	2,761	800		42	900	1,019	
588	Promise City	347	347	295	18	34			
589	Protivin	784	396	372		24			63
590	Pulaski	521	521	466	9	32		14	
591	Quasqueton	722	722	600		122			
592	Quimby	781	781	608	35	127		11	
593	Quincy								
594	Radcliffe	6,136	4,243	4,004	183	56			915
595	Rake	1,104	725	514	99	112			
596	Ralston	875	875	856	9	10			
597	Randalia	139	139	139					
598	Randolph	711	696	545	73	56		22	

GENERAL RECEIPTS.

Classified by Source		Classified by Source				Receipts from Debt Obligations Issued			
Water	Electricity and gas	Total streets, town hall, etc.	Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous	Total from bonds, current year's warrants and miscellaneous	From bond sale	Current year's warrants outstanding	Miscellaneous	Number
1,302		99		99		233			233	539
						1,498		1,498		540
										541
174		1		1		213		213		542
807		250	78			8,000	8,000			543
					172	11,483	10,560	873	50	544
		133	127							545
		4		4	6					546
		105		105		139		139		547
										548
352		6		6						549
						400			400	550
84	382	112	112							551
615		92		92		350	350			552
										553
										554
						1,170		1,170		555
										556
		2		2						557
1,461	6,166									558
600	1,186	332	201	131		11,756	9,504	2,252		559
		7		7		10,206	7,500	2,706		560
	1,605					1,408		1,408		561
						50			50	562
1,709	6,146	735		122						563
334					613					564
337		674		674						565
713	1,770	82	27	55		2,533	2,500		33	566
	2,215	50				420		420		567
					50	302		302		568
										569
						21		21		570
										571
										572
	4,173	156		156		11		11		573
						1,654		5	1,649	574
693	9,893	97	97			21		21		575
		196		196		5,680		1,886	3,794	576
559	4,625	172	172							578
										579
261										580
1,902		25	23		2	24,854	24,600	1	253	581
181										582
						274		274		583
260						525		525		584
										585
	3,234					35		35		586
237		245	39	206	185					587
		278	93							588
63		140	140			185			185	589
										590
										591
										592
										593
915		33		33		945		945		594
						379		379		595
										596
										597
						15			15	598

TABLE NO. 3.—CONTINUED.

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.					Total water, electricity and gas
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous	
599	Rathbun	587	587	225	196	159		7	
600	Readlyn	2,862	2,487	830		82	1,575		282
601	Reasnor	809	400	325		10		65	
602	Redding	463	463	443		20			
603	Redfield	7,495	2,671	2,536		133		2	4,553
604	Reinbeck								
605	Rembrandt	477	477	417		60			
606	Remsen	15,394	11,728	4,857	279	484	6,070	38	3,592
607	Renwick	9,319	3,703	2,046	150	224		1,283	2,869
608	Riceville	6,886	3,560	3,455	50	53		2	312
609	Richland								
610	Rickardsville	324	324	9			315		
611	Ricketts	1,762	1,521	185	70	41	1,225		236
612	Ridgeway	1,235	773	677	29	67			452
613	Rinard	642	640	574	27	39			
614	Ringsted	2,792	2,522	2,209	201	99		13	270
615	Rippey	2,210	2,007	1,999		8			174
616	Riverside	18,068	2,859	2,687		172			1,497
617	Riverton	1,617	578	550	2	26			
618	Robins	365	365	365					
619	Rock Falls	163	163	163					
620	Rockford	8,662	4,886	4,383	238	189		76	2,478
621	Rock Valley	7,108	3,728	2,980	224	498		26	1,084
622	Rockwell	5,220	4,883	4,371	33	239		240	337
623	Rockwell City	21,405	12,542	11,700	197	595		50	5,446
624	Rodman	190	190	162		28			
625	Rodney	298	298	135	114	42		7	
626	Rolfe	6,687	5,540	4,673	295	496		76	1,000
627	Roland	9,391	3,909	3,307	360	224		18	4,794
628	Rome	238	238	228		10			
629	Rose Hill	738	738	684		52		2	
630	Rowan	1,085	1,085	979	50	20		36	
631	Royal	7,374	1,163	528	129	219		287	687
632	Rudd								
633	Runnells	754	650	596		54			
634	Russell	2,068	2,068	2,016	14	38			
635	Ruthven	2,740	2,375	2,104	156	115			365
636	Rutland	430	430	364	65	1			
637	Ryan	2,363	1,698	1,485	40	94		79	627
638	St. Ansgar	4,351	2,773	2,496	90	187			529
639	St. Anthony	402	402	345		57			
640	St. Charles	871	871	843		28			
641	St. Lucas	192	192	179	3	5		5	
642	St. Olaf	246	246	246					
643	St. Paul	621	238	5		8	225		
644	Sabula	9,307	4,022	2,372	21	104	1,500	25	5,087
645	Salem	1,010	734	731		3			
646	Salix	11,065	1,065	826	6	213		20	
647	Sanborn	17,438	6,384	5,766	110	403		105	1,314
648	Sandyville	47	47	43		1		3	
649	Scarville	797	797	797					
650	Schaller	5,733	4,528	4,204	183	141			840
651	Schleswig	34,937	6,232	2,997	204	406	2,550	75	5,636
652	Scranton	4,813	3,687	3,453	90	144			1,126
653	Searsboro	294	294	214	3	53		24	
654	Sergeant Bluff	10,704	1,976	1,834	90	42		10	728
655	Shambaugh	582	582	539		8		35	
656	Shannon City	667	616	499	64	49		4	
657	Sharpsburg	235	235	213	21	1			
658	Sheffield	11,075	6,156	5,771	57	328			969

GENERAL RECEIPTS.

Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
										599
282		93	91	2						600
						409		409		601
										602
520	4,033					271		144	127	603
										604
										605
1,187	2,405	74	74							606
431	2,438					2,747		2,747		607
312						3,014		2,994	20	608
										609
										610
236		5			5					611
	452					10			10	612
		2	2							613
270										614
174		3	3			26			26	615
	1,497					13,712	13,712			616
		20	20			1,019		1,019		617
										618
										619
2,478						1,298		1,298		620
1,084		696	86	522	88	1,600			1,600	621
337										622
5,446		697	456		241	2,720		2,720		623
										624
										625
1,000		50	50			97		76	21	626
533	4,261	7	7			681			681	627
										628
										629
										630
	687					5,524	5,500		24	631
										632
		35	35			69		69		633
										634
365										635
										636
566	61	87	33		4	1		1		637
529		46		46		1,003		1,003		638
										639
										640
										641
										642
		383		383						643
967	4,129	198	14	161	23					644
						276		276		645
						10,000	10,000			646
1,314		198		80	118	9,542	8,459	1,083		647
										648
										649
840		45			45	320		320		650
684	4,952	514	514			22,555	15,124	7,038	393	651
1,126										652
										653
	728					8,000	8,000			654
										655
		51		51						656
										657
999		98	38	60		3,822		3,822		658

TABLE NO. 3.—CONTINUED.

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.					Total water, electricity and gas
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous	
659	Shelby	2,457	1,720	1,575	95	42		8	199
660	Sheldahl	730	730	711		10		9	
661	Shell Rock	5,125	4,403	3,796	143	246		218	714
662	Shellsburg	2,776	2,195	2,010	118	67			368
663	Sherrill	421	421	91			330		
664	Sibley	68,260	16,572	13,956		591	2,025		28,973
665	Sidney	30,604	4,593	4,505		38		50	1,084
666	Silver City	1,300	1,300	1,213	18	57		12	
667	Sioux Center	6,279	4,010	3,190	325	68		427	
668	Sioux Rapids	6,627	2,870	2,370	252	209		39	1,398
669	Slater	3,852	3,562	3,101	138	3		320	265
670	Sloan	2,767	2,532	2,382	49	63		38	207
671	Smithland	2,341	1,560	1,389	62	100		9	435
672	Soldier	4,246	546	536		9		1	
673	Solon	2,521	2,172	1,489		265		418	318
674	Somers	1,008	503	371	70	59		3	
675	South English	731	731	638	72	21			
676	Spillville	7,495	749	612	75	50		12	84
677	Spirit Lake	23,426	11,373	10,854	297	222			3,389
678	Sprague ville	350	350	72	7	43	225	3	
679	Spring Brook	300	300	74		1	225		
680	Spring Hill								
681	Springville	3,126	1,684	1,458	93	133			1,025
682	Stacyville	14,226	1,624	1,394	108	91		31	302
683	Stanhope	10,560	2,362	1,809	151	170		232	
684	Stanton	7,434	3,940	3,603	98	78		161	16
685	Stanwood	3,318	2,008	1,860	77	59		12	803
686	State Center	24,753	4,818	4,308	5	483		22	12,218
687	Steamboat Rock	1,156	1,156	1,069	32	55			
688	Stockport	1,674	1,025	770	10	206		39	164
689	Stockton	399	387	356	24	3		4	12
690	Story City	30,112	9,648	6,104	241	383		2,920	17,995
691	Stout	405	405	392		6		7	
692	Stratford	9,614	2,933	2,689		244			358
693	Strawberry Point	12,326	4,723	2,538	135	519	1,425	106	6,908
694	Struble	1,602	1,341	567	24	75	675		
695	Sully	1,768	1,695	1,335	93	105		162	73
696	Sumner	11,174	8,507	4,809	432	310	2,925	31	2,062
697	Superior	494	490	480		10			
698	Sutherland	6,599	4,516	3,647	120	330		419	291
699	Swaledale	905	905	795	73	37			
700	Swan	409	409	399		10			
701	Swea City	8,474	3,380	2,790	261	103		226	4,994
702	Tabor								
703	Templeton	2,369	2,189	526	82	156	1,425		140
704	Terril	9,746	1,125	962	57	106			
705	Thayer	802	802	801		1			
706	Thompson	21,025	3,409	2,652	228	92		437	1,545
707	Thor	595	595	435	108	52			
708	Thornburg	265	265	247	18				
709	Thornton	1,752	1,750	1,596	55	66		33	
710	Thurman	1,189	1,189	1,101	47	20		21	
711	Tingley	1,213	1,153	1,056	44	47		6	
712	Titonka	2,138	1,206	892	127	160		27	
713	Toronto	694	694	100	29	40	525		
714	Traer	34,055	24,843	10,695	18	241		13,889	2,074
715	Treynor	863	863	716	84	47		16	
716	Tripoli	17,507	15,829	4,792	162	160	2,225	8,490	1,646
717	Truro								
718	Turin	436	436	331	50	55			
719	Udell	369	368	351	6	11			
720	Underwood	1,448	1,099	1,041	25	29		4	281
721	Union	3,088	2,513	2,459	3	51			575
722	University Park	762	762	670	71			21	

GENERAL RECEIPTS.

Classified by Source		Classified by Source				Receipts from Debt Obligations Issued				
Water	Electricity and gas	Total streets, town hall, etc.	Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous	Total from bonds, current year's warrants and miscellaneous	From bond sale	Current year's warrants outstanding	Miscellaneous	Number
	199					538		538		659
										660
714		8	8							661
368		213	213							662
										663
1,762	27,211	1,731			1,731	20,984	8,000	12,873	111	664
1,084		82		82		24,845	20,078	4,767		665
										666
		791		791		1,478		1,478		667
1,398						2,359		2,359		668
265		25		10	15					669
207		28	28							670
435		6	6			340		340		671
						3,700	2,700		1,000	672
318		31	21	10						673
						505		500	5	674
										675
84						6,662	6,000	600	62	676
3,389		728			728	7,936		7,936		677
										678
										679
										680
353	672	417		417						681
302		9		5	4	12,291	11,000	202	1,089	682
						8,198	8,000		198	683
16		14	14			3,464		3,464		684
803		363	363			144		144		685
351	11,867	414	8		406	7,303	5,000	2,230	73	686
										687
	164					485		485		688
	12									689
2,658	15,337	711	129		582	1,758		1,758		690
										691
358						6,323	6,040	283		692
1,893	5,015	332	332			363		5	358	693
		58		58		203		203		694
73										695
2,062		62	46	15	1	543		543		696
		4								699
291						1,792		1,792		698
										699
										700
962	4,032	100		100						701
										702
140		40	40							703
						8,621	8,621			704
										705
503	1,042	180		180		15,891	12,000	3,667	224	706
										707
										708
						2			2	709
										710
		60		60						711
						932		932		712
										713
2,074		89	86	3		7,049	7,049			714
										715
1,646		30	30			2		2		716
										717
										718
						1		1		719
281		68		37	31					720
575										721
										722

TABLE NO. 3.—CONTINUED.

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.					Total water, electricity and gas
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulct tax and town liquor license	Miscellaneous	
723	Urbana	10,289	337	315		3		19	855
724	Ute	2,654	1,716	1,483	69	164			928
725	Vail	6,781	2,200	1,979		204		17	3,203
726	Valeria	553	513	508		2		3	
727	Van Horne	5,963	2,629	2,094	63	440		32	3,334
728	Van Meter	1,616	1,429	1,251	144	34			124
729	Van Wert	639	639	482	97	59		1	
730	Varina	830	830	817		6		7	
731	Victor	6,701	3,177	2,776	60	114		227	3,024
732	Vincent	1,096	1,096	913	37	146			
733	Vining	816	816	655		22		139	
734	Volga	3,127	3,127	2,030	79	5	1,013		
735	Wadena	404	399	380		14		5	
736	Walcott	14,703	7,472	951	129	36	3,825	2,531	1,918
737	Walker	3,078	2,622	2,400	158	42		22	212
738	Wallingford	685	685	576	80	26		3	
739	Wall Lake	16,072	3,642	3,382		260			4,027
740	Walnut	20,964	8,257	4,477	192	415		3,173	5,903
741	Wapello	8,637	5,903	5,520		305		78	965
742	Washta	1,014	1,014	839	84	91			
743	Waterville	564	564	469	88	7			
744	Waucoma	4,566	1,003	918		85			2,863
745	Waukee	8,396	1,385	1,305	18	50		12	2
746	Wayland	1,248	1,248	1,011	191	21		25	
747	Webb	872	519	506	3	10			
748	Weldon	477	477	397	48	10		22	
749	Wellsburg	7,976	2,464	1,904	51	264		245	260
750	Wellman	5,170	4,866	4,595				271	304
751	Welton	760	752	89		38	625		
752	Wesley	6,193	2,707	2,663	118	226			567
753	West Bend	7,107	1,721	1,483		226		12	3,068
754	West Branch	6,387	4,625	4,401		224			794
755	West Burlington	2,960	2,848	2,655	178	15			
756	West Chester	461	441	414	12	15			
757	Westfield	1,101	1,101	420	15	66	600		
758	Westgate	1,032	910	904		3		3	122
759	West Liberty	40,493	9,631	7,081	387	501		1,662	18,196
760	West Mitchell	160	160	150	10				
761	West Point	6,161	2,537	1,520	104	122	750	41	3,037
762	West Side	3,917	3,347	1,487	66	144	1,650		450
763	West Union	14,280	9,876	9,320		450		106	3,313
764	Wheatland	4,150	2,920	1,121		116	1,683		370
765	Whiting	12,838	2,242	1,916	119	156		51	9,997
766	Whittemore	17,189	2,165	1,786		195	175	9	6,323
767	Whitten	464	453	376	72	5			
768	Willey	260	260	58			202		
769	Williams	4,522	3,376	3,002	155	269		10	973
770	Williamsburg	12,436	7,520	7,204	204	112			4,916
771	Wilton	13,858	5,338	4,578	60	405		295	7,508
772	Winfield	7,997	6,072	5,643	161	268			474
773	Winthrop	5,971	3,196	3,026	97	73			2,774
774	Wiota	506	491	396		95			
775	Woden	554	554	549		5			
776	Woodbine	8,780	6,150	5,535		140		475	1,461
777	Woodburn	983	978	802	74	91		11	
778	Woodward	3,129	2,487	2,244	131	17		95	642
779	Woolstock	3,935	1,661	1,589	57	15			2,274
780	Worthington	1,374	1,374	319	22	57	837	139	
781	Wyoming	4,635	3,514	3,291		166		57	896
782	Yale	5,056	1,739	1,112	66	167		394	317
783	Yetter	536	536	498	25	13			
784	Yorktown	718	691	606	36	22		27	
785	Zearing	1,616	1,616	1,216	83	178		139	
786	Zwingle	600	600	61		11	500	28	

GENERAL RECEIPTS.

Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
	855					9,097	6,095		3,002	723
928						10		10		724
498	2,705					1,378		1,378		725
		12	12			28			28	726
	3,334									727
	124	63		48	15					728
										729
										730
905	2,119					500			500	731
										732
										733
										734
						5			5	735
1,918		13			13	5,300		1,000	4,300	736
212						244		244		737
										739
1,244	2,783	687	10	677		7,716	7,507	209		739
106	5,797	4		4		6,800	1,500	5,300		740
965		1,086	118		968	683	585	98		741
										742
										743
	2,863					700		700		744
	2	6	1	5		7,003	7,003			745
										746
						353		353		747
										748
260		473	468	5		4,779	4,020	759		749
304										750
		8			8					751
567		171	171			2,748		2,730	18	752
606	2,462	13	7		6	2,305		1,637	668	753
794		279	61	200	18	689		689		754
		112		112						755
		20		20						756
										757
122										758
5,728	12,468	706	569		137	11,960	2,458	9,502		759
										760
	3,037	587	3	565	19					761
450		120		56	64					762
3,313						1,091		1,091		763
370		356		101	255	504		504		764
	9,997	99		80	19	500		500		765
1,102	5,221	39		39		8,662	8,000	1	661	766
		11	11							767
										768
973		173			173					769
2,541	2,375									770
3,754	3,754	1,012	5	1,007						771
474		56	10	41	5	1,395			1,395	772
597	2,177	1	1							773
						15			15	774
										775
1,461		48	19		29	1,121		1,121		776
		5		5						777
642										778
	2,274									779
										780
890		231		231						781
317						3,000		3,000		782
										783
		12		12		15		15		784
										785
										786

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

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
	Grand total	$ 4,129,742	$ 1,298,199	$ 2,262,663	$ 99,339	$ 417,569	$ 51,972	$ 9.82
1	Ackley	$ 8,250	$ 2,250		$ 4,000	$ 2,000		$ 6.40
2	Ackworth							
3	Adair	36,487		30,000	2,500	3,987		36.09
4	Adel	9,870				9,870		6.93
5	Afton	28,762	25,000			3,414	348	28.56
6	Agency							
7	Ainsworth	2,000		2,000				4.63
8	Akron	17,956		13,000	1,639	3,317		14.54
9	Albert City	1,607			51	1,556		3.85
10	Albion							
11	Alburnett							
12	Alden	7,524	7,520			4		9.33
13	Alexander	8,000		8,000				26.49
14	Allerton	14,250		12,500		1,750		14.03
15	Allison	2,000		2,000				3.74
16	Alta							
17	Alta Vista							
18	Alton	10,000		10,000				10.12
19	Altoona							
20	Alvord	7,500	7,500					20.66
21	Andover							
22	Andrew							
23	Anita	19,647	19,000			647		16.24
24	Ankeny	156				156		.30
25	Anthon	5,533		4,500	356	405	272	7.30
26	Aplington	5,501		5,500		1		10.79
27	Arcadia	7,900	7,900					20.73
28	Archer							
29	Arion							
30	Arispe							
31	Arlington	8,000		8,000				10.17
32	Armstrong	2,290	1,850			440		3.04
33	Arnold's Park	5,109	5,100			9		12.52
34	Arthur	7,000	7,000					27.03
35	Ashton							
36	Aspinwall							
37	Atalissa							
38	Athelstan							
39	Auburn	2,000	2,000					4.88
40	Audubon	16,000	16,000					7.68
41	Aurelia	22,969	9,500	12,500		969		35.12
42	Aurora							
43	Avenarius	717					717	7.63
44	Avoca	5,000		5,000				3.03
45	Ayrshire	700				500	200	2.33
46	Badger							
47	Bagley	16,059		9,000		7,059		34.46
48	Bailey							
49	Baldwin	711	700			11		2.77
50	Bancroft	2,500	2,500					2.80
51	Barnes City							
52	Barnum	206			206			1.36
53	Bassett							
54	Batavia							
55	Battle Creek	8,500	7,000			1,500		12.35
56	Baxter	3,311	3,000			311		5.79
57	Bayard	16,500	16,500					23.37
58	Beacon							
59	Beaconsfield							
60	Beaman	972				972		4.07
61	Beaver							

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
$350,803,645	$165,723,915	$73,043,165	$23,722,996	$88,313,569	$ 149,804,018	------	$14,673,062	----	
$ 1,728,199	$ 969,496	$ 219,736	----------	$ 538,967	$ 836,275	33.	----------	----	1
133,756	68,368	17,164	36,224	12,000	42,439	11.	$ 39,700	5.	2
811,800	359,540	156,628	23,460	272,172	407,079	52.	59,280	5.	3
1,271,775	563,816	214,012	39,048	454,899	659,118	35.6	----------	----	4
723,751	363,716	128,444	37,180	194,411	318,391	31.	39,040	----	5
246,936	97,640	23,000	26,496	99,800	136,589	9.	7,592	----	6
477,704	170,804	60,256	----------	246,644	304,409	18.	8,516	10.	7
782,008	421,640	195,452	46,460	118,456	284,344	38.	71,856	----	8
363,654	127,596	103,656	----------	132,402	190,215	10.	----------	4.	9
207,568	104,216	38,408	10,696	54,248	92,578	25.	12,064	----	10
222,293	83,774	60,044	----------	78,475	114,429	------	21,542	.5	11
851,400	313,680	125,692	49,228	362,800	484,950	40.	34,428	5.	12
397,152	261,372	61,700	50,280	23,800	116,673	23.	205,988	3.	13
868,434	452,132	112,874	21,328	282,100	428,684	36.	34,840	5.	14
624,956	296,512	121,504	51,880	155,060	272,534	22.	----------	----	15
1,013,202	434,580	227,032	24,340	327,250	498,738	------	40,540	----	16
384,018	182,140	122,178	----------	79,700	155,782	22.	----------	----	17
791,068	375,552	124,688	152,416	138,412	301,576	40.	----------	----	18
353,874	135,452	138,452	----------	79,970	149,366	23.	18,900	5.	19
219,394	100,828	71,360	16,716	30,490	77,716	32.	----------	----	20
68,608	42,308	11,300	----------	15,000	28,402	------	25,228	4.	21
229,839	94,488	26,980	540	107,831	138,333	------	----------	----	22
1,168,540	550,480	181,760	29,800	406,500	473,137	------	----------	----	23
370,329	224,620	37,544	----------	108,165	173,706	------	----------	----	24
566,324	294,382	155,160	----------	116,782	229,167	25.	----------	----	25
731,222	588,192	80,708	23,272	39,050	212,093	19.	----------	----	26
198,440	139,480	24,160	----------	34,800	75,620	38.	----------	----	27
60,544	31,356	21,588	----------	7,600	20,836	10.	----------	----	28
220,388	87,820	37,772	1,752	93,044	124,880	13.	----------	----	29
99,408	46,037	28,127	21,244	4,000	27,849	------	----------	----	30
245,697	55,833	36,180	9,634	144,050	166,687	23.7	8,808	4.	31
664,888	313,398	166,535	----------	184,955	304,939	30.	----------	----	32
381,057	291,408	30,225	42,484	16,940	108,051	10.	130,568	4.	33
203,496	94,132	83,316	13,748	12,300	60,090	15.	----------	----	34
488,646	252,508	116,456	59,932	59,750	166,974	10.	----------	----	35
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159,596	67,280	22,920	7,596	61,800	86,249	14.	----------	----	37
----------	----------	----------	----------	----------	----------	------	----------	----	38
310,177	165,816	84,156	----------	60,205	122,609	13.	34,076	8.	39
2,397,904	917,020	449,763	13,344	1,017,777	1,562,769	34.	53,280	----	40
670,897	316,664	154,152	37,036	163,045	290,008	41.	53,724	4.	41
292,720	131,744	60,012	24,164	76,800	130,780	5.	----------	4.	42
83,940	45,388	1,916	36,636	----------	20,985	10.	----------	----	43
1,363,558	781,236	266,128	64,044	252,150	530,002	27.	44,796	5.	44
251,547	105,684	77,316	14,372	54,175	103,518	20.	12,456	4.	45
312,825	119,245	40,700	1,880	151,000	191,456	16.5	119,245	----	46
321,019	199,600	63,328	----------	58,091	572,967	27.	----------	----	47
540,316	491,952	39,164	----------	9,200	141,940	3.5	----------	----	48
189,781	78,112	46,292	----------	65,377	96,478	10.	----------	----	49
646,314	263,112	140,160	121,792	121,250	255,016	------	----------	----	50
350,452	163,744	67,008	----------	119,700	310,196	7.5	----------	5.	51
235,860	114,940	36,080	46,940	37,900	87,390	20.	67,000	5.	52
82,386	28,932	28,012	17,892	7,550	27,269	14.	----------	----	53
336,476	148,938	88,988	----------	98,550	158,031	17.5	33,464	----	54
677,622	304,836	178,560	21,976	172,250	298,591	25.	----------	----	55
641,964	240,548	136,460	----------	264,956	359,208	25.	----------	5.	56
222,186	65,641	23,641	17,864	115,040	141,826	33.	----------	----	57
341,308	92,272	10,924	200,172	37,940	114,669	17.	----------	4.	58
177,988	63,632	34,520	31,736	48,100	80,572	10.	----------	4.	59
173,192	57,304	57,904	----------	57,984	86,786	18.	----------	----	60
148,768	63,104	17,020	20,392	48,252	73,381	10.5	----------	----	61

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

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
62	Bellevue	11,507			11,350	117		6.74
63	Belmond	26,000		26,000				18.32
64	Bennett	4,500		4,500				14.06
65	Benton							
66	Berkley	306			306			2.62
67	Berlin							
68	Bernard							
69	Bertram	100				100		.81
70	Bettendorf	17,000		17,000				12.35
71	Birmingham	718				718		1.24
72	Blairsburg	1,761				1,761		5.91
73	Blairstown							
74	Blakesburg	388				388		1.14
75	Blanchard							
76	Blencoe	751				751		2.45
77	Blockton	1,200		1,200				1.85
78	Blue Grass							
79	Bode	16,000	16,000					37.38
80	Bonaparte	533			533			.83
81	Bondurant							
82	Bouton	459				459		2.25
83	Boxholm	1,710				1,710		7.60
84	Boyden	10,000		10,000				25.38
85	Braddyville							
86	Bradgate							
87	Brandon	2,560	2,000		560			7.34
88	Brayton							
89	Breda	895			895			2.17
90	Bridgewater							
91	Brighton	803		800		3		.78
92	Bristow							
93	Britt	5,388		4,000		1,388		3.73
94	Brooklyn	8,000	2,000	6,000				5.39
95	Brunsville	13				13		.12
96	Buckeye							
97	Buffalo	4,000		4,000				8.11
98	Buffalo Center	26,029		4,500		4,829		28.67
99	Burt	6,143		4,500		1,643		9.84
100	Bussey							
101	Calamus							
102	Callender	88				88		.22
103	Calmar	16,198		4,500	7,900	3,798		17.01
104	Calumet	171				171		.82
105	Camanche							
106	Cambridge	3,951	3,900			51		5.78
107	Cantril	639				639		1.37
108	Carbon							
109	Carlisle	10,089		8,000		2,089		15.94
110	Carpenter	267				230	37	1.85
111	Carson	16,978		15,000		1,978		25.88
112	Cascade	226				226		.17
113	Casey	16,775		15,600		1,175		20.94
114	Castalia							
115	Castana	3,100		3,100				7.03
116	Cedar Heights							
117	Center Junction							
118	Center Point	13,400	13,000		400			14.72
119	Central City	11,821		10,000	1,821			16.08
120	Centralia							
121	Charlotte	9,000		9,000				23.44
122	Charter Oak	23,606		16,000		7,606		29.54
123	Chatsworth							
124	Chelsea	17,022		17,000	22			29.25

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
1,259,944	679,472	157,628	70,384	352,460	579,331	14.			62
1,118,215	459,155	195,568	186,492	277,000	487,304	35.5	110,589	4.	63
369,428	173,696	82,752	19,808	93,172	69,064				64
88,504	47,988	19,416		21,100	37,951	8.	16,780	4.	65
79,124	31,936	28,656	14,484	4,048	22,817	15.	8,800		66
260,148	76,368	122,132	28,168	33,480	90,147	23.	22,044		67
42,196	24,633	17,563			10,548				68
44,358	24,214	10,544		9,600	18,289		25,918		69
2,345,292	1,314,680	737,180	87,832	205,600	760,523	26.	81,040	5.	70
463,718	171,696	76,692	18,280	197,050	263,717	10.		5.	71
164,211	82,812	66,844		14,555	51,969	13.	18,950	4.	72
523,385	267,860	80,060	16,618	158,847	249,984	25.			73
331,718	134,616	67,744	20,284	109,074	164,735	12.			74
236,608	106,412	80,244		49,952					75
481,685	204,340	103,416	33,780	140,149	96,616	15.			76
198,820	125,000	24,220		49,600	225,533	15.	62,316	5.	77
365,940	151,668	94,580	17,192	102,500	86,905	5.5			78
208,969	57,029	26,056	5,486	120,398	168,360	35.	11,680		79
259,721	185,667	41,439		32,615	142,541	12.	1,778	5.	80
144,818	84,716	38,288	11,324	10,490	89,242	15.			81
239,178	108,272	58,480		72,426	44,072				82
365,019	123,196	77,668	16,804	147,351	114,114	15.	42,696		83
315,908	187,184	51,932		76,792	201,768	15.5			84
146,320	69,712	50,048		26,560	136,571	23.			85
203,000	88,932	68,580	3,488	42,000	56,500	15.	20,712	3.5	86
289,792	27,576	119,536	764	141,916	82,250	23.			87
251,200	159,300	91,900			178,885	10.	27,760		88
293,176	119,952	55,568	10,224	107,432	62,800				89
925,764	435,572	190,536	72,472	227,184	143,812	5.			90
425,364	124,004	59,556	49,432	192,372	401,829	18.5	13,200		91
890,085	483,284	171,428	185,448	49,925	250,645	10.			92
1,929,017	703,816	260,336	33,900	930,965	259,965	25.	325,748		93
141,300	60,000	70,000		11,300	1,180,478	25.			94
235,012	94,108	46,244	29,460	65,200	43,800	20.	10,000		95
215,844	140,880	27,540	17,084	30,340	107,653	28.			96
826,492	463,512	179,300	51,448	192,232	75,216	4.			97
345,694	221,128	81,248		43,318	158,565	22.	99,384	5.	98
413,300	187,236	51,052		175,012	86,423	26.			99
184,068	99,060	63,108	4,800	17,100	239,584				100
412,560	165,300	67,660	20,600	159,000	58,842	18.	11,000	3.	101
573,288	365,024	83,496	43,680	81,088	222,390	18.	22,280	4.	102
214,380	63,824	53,632	15,644	81,280	204,188	27.			103
227,052	167,780	19,972		39,300	114,555	26.			104
772,967	407,024	113,644	131,636	120,663	86,163	13.		5.	105
335,044	133,732	33,580		167,732	283,739	18.	176,372	4.	106
67,640	48,724	13,716		5,200	209,560				107
464,104	230,842	70,732		162,530	20,813	12.		4.	108
133,256	51,192	37,488	18,652	25,924	237,919	15.	20,596	4.	109
424,227	221,028	76,280	15,488	111,431	52,757				110
1,155,688	524,288	526,436	10,164	94,800	189,630	26.5			111
607,087	254,096	155,132		197,859	300,022	18.			112
336,892	162,084	54,352	32,476	87,980	300,166	33.	41,860	6.	113
317,460	156,780	82,980	48,500	29,200	150,206	4.	102,572		114
					101,265	25.	29,352	4.	115
185,664	134,628	51,036							116
508,865	358,012	94,604	44,624	101,625	46,416	18.	29,120		117
635,591	340,680	94,978	27,704	172,229	226,125	37.5	44,724	5.	118
58,100	43,996	13,632	472		288,139	42.	4,552		119
168,996	137,048	31,948			14,525		28,200		120
548,386	304,948	140,424	26,564	76,450	42,249	31.5			121
161,764	54,540	42,180	47,712	17,332	194,434	19.			122
582,710	297,360	155,088	47,712	82,550	53,425				123
					207,500	23.		5.	124

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

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
125	Chester	2,432		1,000		1,431		8.38
126	Chillicothe							
127	Churdan	14,543	14,000			543		20.96
128	Cincinnati	1,500	1,500					.92
129	Clare	1,282	1,000			282		4.51
130	Clarence	500		500				.75
131	Clarksville	382				382		.40
132	Clayton							
133	Clearfield	838	500			338		1.21
134	Cleghorn							
135	Clemons							
136	Clermont							
137	Cleveland							
138	Clio							
139	Clover Hills							
140	Clutier	3,690		2,000		1,690		13.37
141	Coburg							
142	Coggon	2,500	2,500					4.39
143	Coin							
144	Colesburg							
145	College Springs							
146	Collins	5,000		5,000				8.79
147	Colo	18,000		18,000				33.58
148	Columbus City							
149	Columbus Junction	15,931		12,000			3,931	14.39
150	Conesville							
151	Conrad	8,500		8,500				13.71
152	Conway							
153	Coon Rapids	8,200	5,850	1,750		600		6.73
154	Coppock							
155	Coralville							
156	Correctionville	21,000	21,000					19.89
157	Corwith	16,764		16,500		264		30.10
158	Corydon	88,647		85,349		3,298		50.45
159	Cotter							
160	Coulter	626				626		2.04
161	Craig							
162	Crawfordsville	12,096		10,000		1,551	545	37.45
163	Cromwell							
164	Crystal Lake							
165	Cumberland	9,200	8,500		700			16.03
166	Curlew							
167	Cushing	1,500	400			1,100		5.24
168	Cylinder	477		360	117			2.96
169	Dakota City							
170	Dallas	355				355		1.08
171	Dallas Center	167				109	58	.2[illegible]
172	Dana							
173	Danbury	9,259	7,000			2,259		16.02
174	Danville	5,000		5,000				17.86
175	Davis City	9,309		9,000		309		14.64
176	Dayton	4,250	4,000			250		5.27
177	Dawson	598				598		1.95
178	Decatur City							
179	Dedham							
180	Deep River	9,500	9,500					18.41
181	Defiance	8,933	8,000			150	783	22.28
182	Delaware							
183	Delmar	955				955		1.73
184	Delhi	1,163				1,163		2.66
185	Deloit							
186	Delta	41				41		.06
187	Denver	5,000		5,000				10.46

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
138,934	13,659	77,448	----------	47,827	101,446	28.	----------	----	125
77,988	29,576	19,464	23,948	5,000	23,247	10.5	----------	----	126
729,686	497,296	105,444	----------	126,946	277,631	30.75	----------	----	127
505,292	283,892	112,360	59,540	49,500	163,448	------	----------	----	128
177,000	90,800	72,660	13,540	----------	44,250	30.	11,720	5.	129
1,014,017	396,712	158,480	59,052	399,773	553,334	21.	----------	----	130
1,038,787	388,592	137,784	84,148	428,263	580,894	14.	----------	----	131
64,415	31,722	15,093	----------	17,600	31,303	10.	3,518	3.	132
630,211	267,944	127,148	55,640	179,479	292,167	29.	9,084	----	133
214,764	94,576	53,700	23,688	42,800	85,791	15.	----------	----	134
151,798	66,308	51,228	9,900	24,362	56,221	21.	10,252	5.	135
378,845	206,608	75,712	----------	96,525	167,105	17.	----------	----	136
33,144	14,700	1,576	16,868	----------	8,286	12.	----------	----	137
261,077	91,572	50,928	32,052	86,525	130,163	15.	----------	----	138
258,980	179,060	17,540	62,380	----------	64,745	5.	----------	----	139
272,352	121,380	86,800	41,172	23,000	85,338	21.	22,176	6.	140
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598,973	314,380	103,536	41,348	139,709	234,235	28.	----------	----	142
561,247	207,124	155,384	58,780	139,959	119,317	17.	41,024	5.	143
201,524	102,252	48,344	448	50,480	88,241	8.	7,640	4.	144
416,394	225,976	74,200	----------	116,218	191,117	16.	----------	----	145
1,067,447	564,108	144,760	103,372	255,207	458,267	20.	729,800	5.	146
385,484	173,056	95,800	41,228	75,400	152,921	10.	16,652	4.	147
224,316	117,568	25,880	500	80,368	116,355	20.	1,244	5.	148
942,196	544,364	246,972	----------	150,860	348,694	30.3	10,000	5.	149
189,214	53,560	26,080	25,424	84,150	110,416	4.	----------	----	150
737,144	310,472	170,784	49,496	206,392	341,080	21.	56,860	1.	151
206,756	67,076	73,388	14,836	51,456	90,281	15.	----------	----	152
749,980	478,892	165,144	----------	105,944	266,953	28.25	41,568	4.	153
28,328	18,528	9,800	----------	----------	7,082	10.	4,000	----	154
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572,494	329,812	131,264	63,028	48,390	179,416	19.	----------	----	156
515,216	253,308	81,072	91,940	88,896	195,501	34.	145,264	5.	157
1,720,788	879,752	363,720	49,800	427,516	750,834	31.5	16,184	5.	158
522,164	273,388	55,892	64,604	128,280	226,751	5.	----------	----	159
373,230	262,260	53,880	15,290	41,800	124,657	17.	----------	----	160
144,560	74,420	50,392	19,748	----------	36,140	12.	----------	----	161
332,990	162,504	67,880	8,812	93,794	153,593	10.	5,424	----	162
167,848	66,824	36,864	17,800	46,360	76,732	7.	----------	----	163
184,352	101,912	43,936	28,704	9,800	53,438	22.	----------	----	164
590,584	272,032	149,976	29,976	138,600	251,596	21.5	27,252	5.	165
155,918	66,200	40,956	28,272	20,490	54,347	10.	42,872	4.	166
246,264	130,508	69,632	44,024	2,100	63,141	35.	----------	----	167
175,115	79,000	26,799	51,816	17,500	56,904	25.	48,288	5.	168
269,060	171,288	19,732	61,140	16,900	79,940	------	----------	----	169
225,327	93,919	46,588	----------	84,820	119,947	18.	53,021	5.	170
852,926	381,236	142,768	11,436	317,486	451,446	13.	9,500	5.	171
130,905	59,880	37,460	9,640	23,925	50,670	19.	11,440	4.	172
258,984	138,272	46,120	44,092	30,500	87,621	33.	----------	----	173
536,168	201,570	91,524	22,724	220,350	299,304	11.	43,672	----	174
237,246	107,152	59,096	34,348	36,650	79,770	42.	3,000	5.	175
902,900	493,540	194,880	32,360	182,120	362,315	17.5	----------	----	176
193,628	88,960	51,868	----------	52,800	88,007	16.	16,400	10.	177
188,656	58,196	66,064	696	63,700	94,939	15.	----------	----	178
508,014	132,996	82,592	856	91,570	145,681	------	36,744	----	179
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247,051	103,912	44,196	28,396	70,547	114,673	27.	12,840	5.	181
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476,596	232,308	63,116	120,072	61,100	164,974	15.	41,208	----	183
547,190	190,620	54,284	19,360	82,926	148,992	15.	32,880	5.	184
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755,516	307,480	140,404	32,928	274,704	304,907	10.	----------	5.	186
617,777	257,212	100,772	14,028	245,765	346,393	13.	55,268	5.	187

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

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
188	Derby							
189	De Soto	3,200	3,200					10.74
190	De Witt	1,265				1,265		.67
191	Dexter	16,509	16,500			9		20.38
192	Diagonal	400			400			.81
193	Dickens							
194	Dike	9,805		8,000	1,700	105		25.87
195	Dixon	6,200		6,200				28.31
196	Dolliver	6,031	5,000			1,031		55.84
197	Donohue							
198	Donnellson	81.83		8,000		183		19.25
199	Doon	6,722	6,700			22		10.98
200	Dougherty	1,200	1,200					5.17
201	Dow City	8,256		6,500		1,756		14.46
202	Dows	2,824		2,000		824		2.82
203	Drakesville	169				169		.62
204	Dumont	7,000	7,000					12.03
205	Duncombe	7,548	6,800			748		15.86
206	Dunkerton							
207	Dunlap	12,000	4,000	8,000				8.61
208	Durango							
209	Durant							
210	Dyersville	14,000	14,000					7.43
211	Dysart	32,000		32,000				34.15
212	Earlham	27,071	1,500	25,000			571	26.14
213	Earling							
214	Earlville	10,600	10,000		600			18.21
215	Early	14,509		10,000	4,509			27.17
216	East Peru							
217	Eddyville	8,125	2,000	4,000		2,125		7.77
218	Edenville	12,428	10,000			2,428		27.56
219	Edgewood	11,558	11,000		555	3		18.49
220	Elberon	12				12		.04
221	Eldridge	1,000	1,000					4.24
222	Elgin	3,000	3,000					4.91
223	Elkader	3,500	3,500					2.89
224	Elkhart							
225	Elkhorn							
226	Elkport							
227	Elliott	9,440		8,000		1,440		16.92
228	Ellston							
229	Ellsworth	12,962		9,000		3,962		24.46
230	Elma	19,695		13,000		5,758	937	22.61
231	Ely							
232	Emerson	1,450				1,450		3.12
233	Epworth	10,640		10,000		640		23.54
234	Essex	3,500	3,500					4.39
235	Everly	7,700	7,700					16.31
236	Exira	1,750	1,750					2.08
237	Exline							
238	Fairbank	6,000	4,000	2,000				9.54
239	Farley	3,045		3,000		45		4.18
240	Farmersburg							
241	Farmington	6,000	6,000					5.03
242	Farnhamville	5,000		5,000				14.08
243	Farragut							
244	Fayette	16,377		14,500	617	1,260		13.94
245	Fenton	5,028		5,000		28		16.54
246	Ferguson	75			75			.47
247	Fertile							
248	Floris							
249	Floyd							

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
237,246	107,152	59,096	34,348	36,650	86,824				188
270,192	127,380	61,220	18,596	62,996	114,794	23.	9,164	5.	189
1,177,480	597,000	249,080		331,400	542,920	23.			190
1,255,800	347,880	127,188	34,272	746,460	873,795	25.	14,756	5.	191
302,626	169,088	63,088	14,344	56,106	117,886	10.	21,092	5.	192
238,812	101,080	57,780	37,152	42,800	119,667				193
276,490	184,424	79,116		12,950	78,837	36.			194
248,339	105,120	43,312	4,607	95,300	32,798	4.	20,420	4.	195
120,708	48,388	58,608		13,712	30,177	33.	10,188		196
177,328	72,560	48,700	6,768	49,300	81,307				197
386,838	201,000	68,660	62,928	54,250	137,397	17.	17,188	4.	198
303,626	183,824	98,368		21,434	91,982	35.		5.	199
203,120	91,896	65,248	6,866	39,110	80,812	23.		5.	200
282,560	163,476	74,472	24,112	20,500	86,015	30.			201
696,325	361,776	153,628		180,921	309,772	23.			202
217,172	89,932	28,996	16,420	81,824	115,661	8.			203
470,608	225,236	111,124		134,248	218,338	25.			204
391,490	197,360	69,520	77,680	46,930	133,070	37.	76,520	5.	205
337,040	116,576	85,084		135,380	185,795	16.			206
1,110,888	581,784	249,808	68,000	211,296	436,194	26.	19,912	5.	207
25,844	9,744	4,732	11,368		6,461				208
						20.			209
1,537,168	859,740	446,908	122,280	108,240	465,722	18.	115,392	5.	210
805,736	511,156	195,608	29,872	69,100	253,259	35.	9,352		211
649,184	285,548	151,704	40,572	171,360	290,816	33.5	15,820	5.	212
218,204	72,680	86,276	18,148	41,100	85,376	25.			213
568,480	218,096	107,056	24,468	218,860	306,255	25.			214
365,120	188,984	121,536		54,600	131,540	32.	750	5.	215
161,550	64,356	41,952		55,242	81,819	12.	16,000	5.	216
655,630	294,264	69,996		291,370	382,435	30.			217
328,419	148,396	80,757	35,736	63,530	129,702	10.	36,160	4.	218
528,733	262,888	88,248	38,768	138,829	236,305	20.	19,600	4.	219
536,350	315,852	88,376	107,572	24,550	152,500	13.	193,828	4.	220
551,032	154,340	84,540	31,672	280,470	348,108				221
434,424	207,280	127,324	4,445	95,375	183,471	14.	83,636	5.	222
925,657	516,444	209,672	18,012	181,529	367,561	30.	18,008		223
						19.	52,467		224
512,246	177,922	98,924		235,400	304,612	12.	40,710	5.	225
62,088	34,324	12,764		15,000	26,772	26.			226
501,208	223,916	140,416	17,588	119,288	214,768	29.			227
248,835	95,896	152,620	319		64,523	15.			228
337,572	176,316	88,056		73,200	139,293	51.			229
643,484	352,432	138,348	34,704	118,000	131,371	15.	70,004	4.	230
204,354	87,528	34,476		82,350	112,851	9.	18,772	3.	231
475,104	158,048	87,620		229,436	290,853	27.			232
						22.			233
905,574	387,332	176,164	2,180	339,898	481,317	27.			234
403,726	165,168	95,266	42,052	101,140	177,100	12.5			235
769,014	273,624	177,380	21,756	296,254	414,444	15.			236
246,739	161,860	51,066		33,813	86,992	22.	38,098	4.	237
575,003	261,563	120,424	170,800	22,216	271,850	30.	36,772		238
469,352	240,492	116,052	67,308	45,500	151,468	20.			239
391,894	162,228	117,906	6,512	105,248	176,909	8.			240
568,518	393,948	84,316		90,254	201,506	20.			241
1,149,389	916,401	93,924	41,798	97,266	360,296	8.	27,874	4.	242
481,511	177,412	122,492	19,632	161,975	241,859	22.			243
1,051,308	436,256	162,664	55,876	396,512	560,211	30.	27,860		244
247,593	101,636	62,280	5,452	78,225	120,567	27.			245
74,009	30,540	11,084	17,352	15,033	29,777	15.	10,688		246
244,621	115,936	45,416		83,269	123,607	10.	43,184	4.	247
									248
353,509	173,968	55,188	37,172	88,141	154,483	10.	96,288	4.	249

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

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
250	Fonda	25,071		22,500		1,993	578	22.67
251	Fontanelle	30,037		30,000		37		34.60
252	Forest City	17,500		17,500				8.20
253	Ft. Atkinson							
254	Ft. Des Moines	2,023	1,900			123		3.76
255	Foster							
256	Fostoria							
257	Franklin							
258	Fraser							
259	Fredericksburg	16,583		15,470	1,113			26.11
260	Frederika							
261	Fremont							
262	Galt	104				104		.56
263	Galva							
264	Garber							
265	Garden Grove	51				51		.07
266	Garnavillo							
267	Garner	9,038	8,000		287	751		7.37
268	Garrison							
269	Garwin	10,500		10,500				20.47
270	Geneva							
271	George	1,007				1,007		1.45
272	Germania	6,787		6,787				15.93
273	Gilbert	214				214		.85
274	Gilman	14,500	13,500			1,000		30.40
	Gilmore City	18,510		15,000		3,510		19.80
276	Gladbrook	15,464		12,500		2,964		16.13
277	Glidden	23,000	23,000					25.19
278	Goldfield	12,010	12,000			10		16.06
279	Goodell							
280	Goose Lake	2,200		2,200				19.47
281	Gowrie	11,153	3,900			4,462	2,791	11.68
282	Graettinger	2,355	1,000			955	400	3.17
283	Graf							
284	Grafton							
285	Grand Junction	1,804	1,650			154		1.83
286	Grand Mound	6,400				6,400		13.31
287	Grand River	510				510		1.40
288	Grand View	934				934		2.49
289	Granger	3,600	1,100	2,500				13.09
290	Grant	4,799				794	4,005	15.28
291	Grant City							
292	Granville	3,500		3,500				8.43
293	Gravity	88				88		.16
294	Gray	200					200	1.09
295	Greeley	8,500	8,000		500			22.97
296	Greene	12,205	3,000	9,205				9.28
297	Greenfield	40,251	37,715			2,536		24.79
298	Green Island							
299	Grimes	5,800		4,000		1,800		16.52
300	Griswold	1,863				1,863		1.62
301	Grundy Center	8,628	7,548			1,080		5.30
302	Gruver	304				304		2.76
303	Guernsey							
304	Guthrie Center	50,590	35,782	9,000		2,808	3,000	31.06
305	Guttenberg							
306	Halbur							
307	Hamburg	43,660	21,200	15,000		7,460		19.81
308	Hamilton							
309	Hancock							
310	Hanlontown							
311	Harcourt							
312	Hardy							

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
899,880	488,144	193,752	99,704	118,280	313,680	22.			250
843,702	398,516	159,776	99,816	185,594	370,121	30.		5.	251
1,418,004	861,120	312,808	81,052	163,024	476,769	32.			252
234,316	109,564	62,032	21,520	41,200	89,479	17.			253
									254
									255
142,100	50,228	39,204	11,068	41,600	66,725	10.	16,692	4.	256
24,884	18,640	6,244				10.			257
521,376	498,028	23,348			130,344	10.	34,176		258
535,926	209,984	115,492	20,808	189,642	276,213	24.		5.	259
377,856	218,380	55,112	19,640	84,724	158,007	21.			260
496,107	250,256	101,328	37,872	106,651	204,015	29.	102,376	4.	261
193,160	65,188	54,920	19,412	53,640	88,520	20.	16,192		262
459,864	243,356	125,464	46,904	44,140	148,071	21.			263
104,812	43,336	17,492	43,984		26,203	2.	1,740		264
435,412	218,380	55,492	19,640	141,900	215,278	19.			265
478,543	160,968	70,852		246,723	304,678	4.	56,548	4.	266
980,152	570,832	140,204	24,736	244,380	448,298	26.	37,856	5.	267
505,889	242,352	113,732	18,320	131,485	225,586	7.	11,212	5.	268
479,446	190,652	166,376	31,268	91,150	188,224	20.5	29,544	5.	269
223,612	108,636	64,776		50,200	93,153	14.5			270
726,594	339,204	183,492	67,032	136,866	284,298	34.		5.	271
328,180	112,964	114,916	34,452	65,848	131,431	10.			272
312,722	131,484	59,760	49,472	72,006	132,185	35.	53,892		273
472,964	189,240	125,284	18,460	139,980	323,226	32.			274
463,044	274,012	98,944	24,452	65,636	164,988	26.5	37,972		275
1,053,694	416,204	233,944	83,196	320,350	513,686	27.	61,464	5.	276
983,564	655,436	138,964	45,492	143,672	53,645	31.7			277
496,414	223,740	97,656	77,788	97,230	197,076	25.	31,764	4.	278
									279
69,700	55,860	13,840			17,425	18.		5.	280
979,446	482,240	197,700	188,400	111,106	328,191	36.	160,300	4.	281
452.196	173,840	128,984	26,900	102,472	184,903	36.5	9,908	5.	282
									283
214,548	70,460	59,000	22,244	62,844	100,770				284
770,990	396,720	99,080	74,900	200,290	342,965	13.	10,980	4.	285
381,064	164,444	102,840	20,740	93,040	104,907	15.	76,140		286
317,168	114,932	82,712	17,296	102,228	155,963				287
319,715	126,912	52,588	4,460	135,755	181,745	13.5			288
236,962	89,856	41,632	23,824	81,650	120,478	30.	7,940	5.	289
165,728	103,820	40,408		21,500	57,557	35.	28,500	3.	290
54,577	46,437	8,140			13,644	6.			291
228,360	131,024	59,448	22,388	15,500	68,715	25.			292
1,327,077	171,412	849,760	27,552	278,353	540,534	19.			293
118,926	44,828	47,072	11,678	15,348	41,544	9.75			294
600,098	339,768	95,656	76,760	87,914	215,960	16.	215,300		295
1,665,535	619,904	292,840	42,728	710,063	948,927	21.		5.	296
1,481,382	690,312	228,436	34,456	528,178	766,479	39.5			297
96,588	32,992	8,720	52,976	1,900	25,572				298
285,806	150,002	47,224		88,580	137,886	41.			299
722,817	392,640	106,470		223,707	348,459	25.			300
1,792,393	787,720	410,960	37,688	556,025	865,117	30.5	20,032	5.	301
52,404	14,796	22,544	15,064		13,101	15.	564		302
153,404	83,220	53,484		16,700	50,876	10.			303
1,467,156	854,080	324,424	19,692	268,960	568,509	31.	15,068	7.	304
2,534,132	1,799,344	487,040	104,928	142,820	740,648	12.			305
94,728	55,864	29,504	216	9,144	30,540	20.			306
1,330,333	721,116	286,576	91,096	231,545	506,242	33.5			307
162,838	70,014	20,312	71,512	1,000	41,460		33,080		308
266,788	113,856	60,388	43,944	48,600	103,137	3.	30,500	5.	309
586,945	115,388	58,336	45,856	67,365	122,260	12.	37,680	5.	310
333,414	162,020	39,940	85,220	46,234	118,029	10.	83,160	4.	311
									312

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

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
313	Harper							
314	Harper's Ferry	570		325	220	25		1.81
315	Harris	9,000		9,000				29.22
316	Hartford	631				610	21	2.65
317	Hartley	32,197	5,500	12,000		10,197	4,500	28.88
318	Harvey							
319	Hartwick							
320	Hastings							
321	Havelock	3,600		3,000		600		12.95
322	Hawkeye	6,000		6,000				9.77
323	Hazleton							
324	Hedrick	17,031		17,000		31		18.39
325	Henderson							
326	Hepburn							
327	Hills							
328	Hinton	6,000		6,000				20.62
329	Holland							
330	Holstein	24,000		24,000				21.11
331	Holy Cross							
332	Hopeville							
333	Hopkinton	7,165	5,000				2,165	8.57
334	Hornick							
335	Hospers	8,950		7,000		1,950		16.07
336	Hubbard	6,000		6,000				9.05
337	Hudson	6,450	4,750			1,700		15.69
338	Hull	200				200		.26
339	Humboldt	16,005	8,000	8,000		5		7.77
340	Humeston	33,525		31,000	2,525			32.42
341	Huxley							
342	Imogene							
343	Inwood	17,873		15,000		2,873		25.07
344	Ionia							
345	Ireton	4,500		4,500				6.72
346	Irwin	6,000	6,000					17.29
347	Jackson Junction							
348	Jamaica							
349	Janesville							
350	Jesup	9,200		9,200				11.66
351	Jewell Junction							
352	Joice							
353	Jolley	5,000	5,000					20.33
354	Kalona							
355	Kamrar	7,309	7,000			309		27.29
356	Kanawha	25,148		25,000		148		48.74
357	Kellerton	2,000	2,000					3.42
358	Kelley	503	500			3		2.27
359	Kellogg	2,534			2,534			4.09
360	Kennett							
361	Kent	1				1		
362	Kenwood Park	11,412		6,500		4,912		20.42
363	Keosauqua	6,900	6,900					6.78
364	Keota	34,000	34,000					31.75
365	Keystone	3,200	1,200	2,000				6.49
366	Kingsley							
367	Kinross	35				35		.23
368	Kirkman							
369	Kirkville							
370	Kiron	3,000		3,000				12.55
371	Klemme	2,000		2,000				4.95
372	Knierim	97				97		.50
373	Knowlton							
374	Lacona	362				362		.69
375	Ladora							

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
205,852	72,288	60,784	----------	72,780	107,048	10.	----------	----	313
189,192	90,224	35,356	33,012	30,600	70,248	12.5	----------	----	314
280,368	133,836	102,392	32,196	11,944	79,050	30.	----------	----	315
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947,904	528,096	251,940	53,068	114,800	323,076	21.	23,608	----	317
198,912	95,520	38,472	64,920	----------	49,728	12.	8,500	----	318
129,192	32,932	35,440	----------	60,820	77,911	10.	----------	----	319
243,412	98,768	70,544	28,712	45,388	94,894	15.	9,384	----	320
238,224	80,384	116,648	34,192	7,000	64,806	15.	19,780	5.	321
637,770	312,996	145,716	31,332	147,726	270,237	17.5	21,856	5.	322
385,210	46,911	30,248	8,001	300,050	321,340	12.	----------	----	323
785,480	328,688	149,304	120,008	187,480	236,980	34.	65,508	5.	324
713,983	310,768	315,480	----------	87,735	244,297	-----	----------	----	325
102,358	21,588	40,420	----------	40,350	55,852	20.	----------	----	326
197,742	73,976	22,266	----------	101,500	125,560	-----	9,748	3.	327
249,780	118,984	62,556	29,132	39,108	91,776	27.	----------	----	328
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1,011,548	618,472	221,536	51,640	119,900	342,812	29.5	713,105	5.	330
37,996	26,788	10,208	----------	1,000	10,249	4.	1,600	----	331
35,610	22,040	11,560	----------	2,010	10,410	-----	----------	----	332
711,632	382,420	137,360	50,800	141,052	283,697	21.	----------	----	333
127,860	68,216	58,144	----------	1,500	33,565	25.5	----------	----	334
264,836	136,228	98,928	5,600	24,080	88,469	40.	----------	----	335
693,338	289,664	167,014	43,116	193,544	216,495	33.	50,512	----	336
614,176	187,528	112,012	26,156	288,480	369,904	21.	----------	----	337
580,189	243,652	176,804	40,240	119,493	234,667	35.	----------	----	338
2,139,415	1,161,936	456,972	51,168	469,339	894,858	27.	81,572	5.	339
899,700	408,708	157,156	49,276	284,560	438,345	29.5	----------	----	340
411,836	219,824	79,852	----------	112,160	187,079	8.	80,072	4.	341
244,154	103,984	89,874	----------	50,296	98,763	-----	----------	----	342
770,532	275,996	89,788	102,236	302,512	419,517	37.	----------	----	343
212,580	70,312	44,456	1,312	96,560	125,520	10.	16,552	4.	344
495,864	248,416	117,348	38,900	91,200	192,366	30.	32,148	4.	345
250,973	62,672	67,008	66,908	54,385	103,532	14.5	----------	----	346
401,476	182,888	34,388	181,200	3,000	102,619	-----	----------	----	347
283,899	109,712	48,112	----------	126,075	----------	15.	----------	----	348
285,382	130,944	49,608	----------	104,830	149,968	15.	----------	----	349
650,903	381,548	38,633	46,772	183,950	329,663	20.	----------	----	350
769,930	399,456	150,328	186,472	33,674	217,738	28.	176,464	----	351
187,320	72,180	49,984	48,264	16,892	59,499	-----	----------	----	352
180,696	41,452	44,300	72,444	22,500	62,049	8.	----------	----	353
549,876	250,584	112,440	18,972	167,880	263,379	11.	----------	4.	354
277,300	131,580	63,404	54,536	27,780	90,140	36.	37,496	4.	355
412,832	252,732	85,988	11,100	63,012	151,467	29.	85,212	5.	356
395,103	195,040	95,756	24,767	79,540	158,431	20.	7,960	----	357
209,380	144,160	47,480	17,740	----------	49,845	18.	----------	----	358
462,746	226,558	65,612	----------	170,576	243,619	30.	----------	----	359
491,625	193,568	78,132	19,988	199,937	272,859	17.	60,736	4.	360
154,438	73,656	50,012	----------	30,770	61,687	9.	----------	----	361
529,740	380,744	13,088	55,108	80,800	186,013	29.	----------	----	362
698,569	429,500	88,096	21,520	159,453	300,232	52.5	35,320	5.	363
1,177,116	501,404	238,968	34,332	402,412	596,088	31.	8,828	----	364
648,008	266,044	132,596	21,468	227,900	332,927	32.	23,084	5.	365
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135,994	72,996	31,956	7,908	23,134	51,349	10.	4,980	5.	367
161,300	52,336	41,312	37,256	30,396	63,122	11.	10,464	4.	368
92,920	58,136	34,784	----------	----------	23,230	7.	14,584	5.	369
308,273	107,664	82,764	23,772	94,073	147,623	26.	----------	----	370
273,252	118,748	45,944	32,800	75,760	125,133	24.	16,556	----	371
185,288	99,544	42,052	6,794	36,898	79,091	11.	----------	4.	372
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480,270	270,824	82,036	41,832	85,578	184,251	17.	4,100	4.	374
268,207	74,572	94,964	11,876	86,795	132,148	10.	----------	----	375

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

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
376	Lake Mills	2,000				2,000		1.35
377	Lake Park	19,600	16,500			3,100		27.64
378	Lake View	15,264		13,500		1,764		18.75
379	Lamoni	47,764	1,000	25,000	4,200	11	17,553	26.86
380	Lamont	9,080		9,000		80		15.34
381	La Motte	5,002	5,000			2		16.79
382	Lanesboro							
383	Lansing	11,300		11,300				6.83
384	La Porte City	6,112	1,800	4,312				3.97
385	Larchwood	13,000	3,000	10,000				27.31
386	Larrabee							
387	Latimer	2,500	2,500					7.00
388	Lattners							
389	Laurel							
390	Laurens	15,759		15,500		259		18.58
391	Lawler	16,003		14,000		2,003		24.39
392	Lawton	4,557	400	4,000	60	97		23.98
393	Le Claire							
394	Ledyard	6,000	6,000					25.00
395	Le Grand							
396	Lehigh	22,065	20,000			2,065		17.10
397	Leighton							
398	Leland	12						.06
399	Lenox	44,300		42,000		2,300		33.56
400	Le Roy	13				13		.06
401	Lester	4,000	4,000					14.60
402	Letts	87				87		.19
403	Lewis	5,147		5,000		147		7.89
404	Lidderdale							
405	Lime Springs	9,878		7,500		2,378		18.06
406	Linden							
407	Lineville							
408	Linn Grove	10,269		9,000		1,269		32.09
409	Lisbon	3,491			900	2,591		3.97
410	Liscombe							
411	Littleport	249				249		1.21
412	Little Rock							
413	Little Sioux	298				8	290	.66
414	Livermore	13,750	13,750					21.69
415	Lockridge	250				250		1.23
416	Logan	20,147		20,000		147		12.28
417	Lohrville	18,032	9,500			8,532		25.91
418	Lone Tree	1,600	1,100			500		1.98
419	Long Grove							
420	Lorimor	100	100					.14
421	Lost Nation							
422	Lovilia							
423	Lowden	14,368	13,500		800	68		22.81
424	Low Moor							
425	Luana							
426	Lucas							
427	Luther	5,104	4,800		304			36.20
428	Lu Verne	15,000		15,000				26.79
429	Luxemburg							
430	Luzerne	400			400			2.48
431	Lynnville							
432	Lytton	585				585		2.46
433	Macedonia	8,000	8,000					20.51
434	Macksburg							
435	Madrid	14,621		14,000		621		10.09
436	Magnolia							
437	Malcom	709				709		1.66
438	Mallard	3,505	2,300				1,205	9.13

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
1,309,440	694,872	210,144	141,668	262,756	524,427	28.	97,268	4.	376
430,260	186,948	171,984	45,628	25,700	126,839	26.	28,200	4.	377
563,333	219,444	81,556	13,383	248,950	327,546	25.5	72,072	5.	378
987,638	502,576	195,592	129,104	160,366	367,184	35.	81,916	7.	379
469,556	211,988	80,676	24,492	152,400	229,189	30.	----------	----	380
271,792	152,284	41,480	16,128	61,900	114,373	14.5	11,440	4.	381
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1,007,949	439,712	259,628	62,304	246,305	436,716	31.	----------	----	383
1,335,242	594,436	364,340	78,472	297,994	557,306	27.	134,704	----	384
477,448	194,364	194,364	80,820	7,900	125,287	21.5	57,600	4.	385
187,004	56,372	69,048	17,228	44,356	80,018	10.	----------	----	386
382,728	222,028	83,700	8,375	68,025	152,982	22.	123,340	----	387
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258,444	120,948	44,200	20,296	73,000	119,361	4.	56,000	1.	389
608,597	288,412	212,624	43,648	63,913	200,084	31.5	3,900	----	390
554,876	166,228	195,500	43,048	150,100	----------	30.	----------	----	391
176,397	66,529	52,632	25,336	31,900	68,024	40.	12,621	----	392
519,512	248,580	35,412	71,520	164,000	248,943	8.	----------	----	393
593,016	202,992	300,992	54,984	34,048	173,790	30.	25,600	5.	394
270,371	159,904	32,672	29,024	48,771	104,169	23.	----------	----	395
629,200	420,580	106,000	79,280	23,340	174,805	40.5	153,440	5.	396
62,700	31,680	17,540	----------	13,480	25,785	15.	----------	----	397
140,312	87,724	24,538	----------	28,050	56,120	10.	----------	----	398
1,009,018	632,284	180,692	28,912	167,130	377,002	41.	20,520	----	399
172,148	63,388	19,308	8,692	80,760	103,607	11.	13,796	----	400
431,412	227,356	66,200	120,656	17,200	100,753	40.	163,196	5.	401
311,564	185,640	93,616	32,308	----------	77,894	15.	21,592	5.	402
337,584	227,260	88,440	21,884	----------	84,396	27.	----------	----	403
194,488	154,728	39,760	----------	----------	48,622	----	----------	----	404
666,470	272,920	73,916	28,484	291,150	384,980	24.	15,924	4.	405
265,479	90,688	50,452	43,844	80,495	126,741	10.	64,664	5.	406
564,096	315,568	123,448	25,080	100,000	216,624	----	----------	----	407
279,028	140,676	83,720	30,832	23,800	----------	20.	----------	----	408
1,317,704	476,524	168,396	56,580	616,204	329,426	23.	100,164	4.	409
291,148	171,236	56,748	23,236	39,928	102,733	19.	39,138	5.	410
93,644	40,332	22,536	17,876	12,900	33,086	----	----------	----	411
712,016	383,744	150,752	93,752	83,768	240,830	----	----------	----	412
227,552	128,864	85,344	80	13,264	66,896	15.5	6,088	5.	413
487,800	179,680	128,932	----------	179,188	255,841	30.	----------	----	414
262,193	105,244	51,072	57,102	48,775	102,139	7.	16,000	6.	415
1,438,426	706,064	204,236	79,676	448,450	695,941	25.	5,816	5.	416
823,088	386,436	113,488	209,556	113,608	290,978	40.	----------	4.	417
741,995	369,816	158,464	31,416	182,299	322,223	27.5	42,400	5.	418
254,599	77,520	52,085	18,164	106,830	146,453	8.	6,460	8.	419
475,210	232,768	79,280	71,412	91,750	187,615	22.	263,168	6.	420
532,888	276,844	114,740	27,304	114,000	218,702	16.2	----------	----	421
506,607	286,088	57,532	52,640	110,347	204,404	19.	----------	----	422
715,060	263,616	137,144	50,600	263,700	376,540	16.	----------	----	423
124,518	60,860	35,136	22,972	5,550	29,742	12.	11,180	5.	424
266,076	105,140	35,200	45,408	80,328	126,765	8.	47,663	5.	425
175,368	76,228	30,740	38,112	30,288	66,558	15.	60,000	5.	426
203,236	99,396	44,080	----------	59,760	----------	35.	----------	----	427
471,355	199,588	57,644	101,468	112,655	203,330	6.	46,248	4.	428
72,632	50,104	20,112	516	1,900	19,583	5.	6,800	----	429
349,424	134,788	85,524	47,788	81,324	148,349	10.	----------	----	430
268,691	120,992	67,408	18,916	61,375	113,204	24.	----------	----	431
418,756	90,708	148,480	87,800	91,768	326,988	21.	----------	----	432
299,204	96,168	98,080	19,360	85,596	138,998	18.	----------	----	433
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928,854	470,016	162,440	60,280	236,118	173,184	30.5	25,262	----	435
97,664	30,197	13,499	88	53,880	64,826	15.	2,944	5.	436
432,192	213,060	96,828	32,944	89,360	157,068	24.	44,464	----	437
359,323	122,528	77,980	18,520	140,295	195,052	27.	3,500	4.	438

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

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
439	Maloy							
440	Malvern	4,157	4,000			157		3.31
441	Manilla	24,000	24,000					21.35
442	Manly	22,039		18,000		4,039		22.44
443	Manning	9,500		9,000	500			5.90
444	Manson	8,600		7,900	700			6.57
445	Mapleton	7,335	3,000	3,500		835		6.11
446	Marathon	7,049	4,500			2,549		12.13
447	Marble Rock	27,500		27,500				51.40
448	Marcus	27,000		27,000				27.36
449	Marne							
450	Martelle							
451	Martinsburg							
452	Marysville							
453	Maysville							
454	Masonville	16				16		.07
455	Massena	203				203		.37
456	Matlock							
457	Maurice	2				2		.01
458	Maxwell	3,000	3,000					3.51
459	Maynard	9,071		8,000		1,071		21.29
460	McCallsburg	202				202		.69
461	McCausland							
462	McClelland							
463	McGregor	4,868		2,000	2,000	868		3.91
464	McIntire	440				440		.76
465	Mechanicsville	7,000	7,000					8.58
466	Mediapolis	4,748		3,200		1,548		5.48
467	Melbourne							
468	Melcher	991				791	200	1.77
469	Melrose	1,923			500	710	713	4.10
470	Melvin							
471	Menlo	572				572		1.31
472	Meriden							
473	Merrill	15,000		15,000				27.99
474	Meservey	4,632		4,000		632		18.02
475	Meyer							
476	Middletown	61					61	.58
477	Miles	13,000		13,000				41.14
478	Milford	25,858	3,500	22,000		358		31.42
479	Millersburg							
480	Milo	9,000		7,500		1,500		14.83
481	Milton	2,000		2,000				2.11
482	Minburn	5,691	5,000			691		13.23
483	Minden	715				715		1.67
484	Mingo							
485	Mitchell							
486	Mitchellville	16,378		15,500	878			20.07
487	Modale	258				258		.64
488	Mondamin	2,169				2,169		4.80
489	Moneta							
490	Monmouth							
491	Monona	16,500		16,500				17.08
492	Monroe	1,000	1,000					1.08
493	Montezuma	23,120	14,000	7,867	1,250	3		17.44
494	Montour	161			161			.39
495	Montrose							
496	Moorhead	5,589		5,000		589		14.67
497	Moorland	49				49		.31
498	Moravia	401				401		.54
499	Morning Sun	18,000	18,000					19.91
500	Morrison							

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
						4.			439
1,070,223	449,772	203,368	45,144	371,939	546,530	38.	1,700	3.	440
788,058	467,348	127,404	57,596	135,710	273,797	42.	17,052	4.	441
462,656	247,524	101,472	89,916	23,744	133,472	25.	49,484	5.	442
1,129,440	579,956	221,192	183,992	144,300	390,585	22.	56,412	4.	443
1,044,797	467,724	233,108	110,469	233,496	436,321	30.			444
808,954	433,504	175,196	61,936	138,318	305,977	30.		4.	445
484,200	216,340	146,564	76,436	44,950	154,785	23.			446
616,388	242,404	135,444	41,600	196,940	301,887	32.5	32,544	4.	447
699,172	405,204	163,740	49,328	80,900	235,468	23.	51,236	5.	448
258,302	99,020	41,872	24,000	93,410	134,633	12.			449
292,096	121,472	35,740	74,144	60,740	118,579	12.			450
351,176	56,008	33,356	26,840	234,972	264,023	25.			451
63,316	44,536	17,280		1,500	16,954	10.	12,544	4.	452
									453
253,196	151,356	38,844	46,036	16,960	76,019	10.	82,724	5.	454
359,174	165,948	59,552	33,620	100,054	164,834	18.	31,500	5.	455
62,827	15,612	24,392	12,075	10,748	23,768	5.	11,660		456
208,248	80,056	61,684	54,408	12,100	51,137	24.	17,264	4.	457
769,550	285,852	175,700	31,428	276,570	399,765	27.			458
478,869	158,736	75,136	34,256	210,741	277,773	15.		5.	459
326,454	136,748	41,576	51,264	96,866	154,263	22.	12,428	4.	460
52,667	29,460	13,340	2,067	7,800	19,327	10.			461
161,418	54,336	53,200	22,780	31,102	32,779	10.			462
926,675	456,059	136,642	61,864	272,130	163,636	26.			463
896,034	578,012	88,382	186,740	42,900	213,283	5.		5.	464
1,329,633	455,964	188,860	47,784	637,025	810,177	20.	22,432		465
945,592	435,600	207,548	55,152	247,292	421,867	20.			466
520,796	217,956	141,712	59,688	110,440		9.	401,360	5.	467
375,279	163,742	93,878	40,064	77,595	152,016	30.			468
288,301	102,576	50,205	32,944	102,576	96,783	18.			469
180,450	87,458	80,492		12,500	45,112	9.			470
458,760	200,276	83,412		175,072	245,094	14.			471
139,978	38,484	50,408	47,316	3,770	37,822	32.	89,280	5.	472
437,788	206,658	162,280		68,850	161,085	35.			473
233,804	110,988	42,944	52,872	27,000	78,676	33.			474
558,931	462,192	80,156	1,160	15,423	151,300	2.5			475
202,157	59,768	30,672	21,932	89,785	117,878	5.	7,760	5.	476
435,908	200,332	50,008	46,560	139,008	212,833	33.	61,148	4.5	477
875,817	456,724	261,000	34,528	123,565	311,628	35.	63,660	4.	478
102,208	64,604	27,320	624	9,660	32,797	10.			479
728,453	276,808	105,708	33,400	312,537	416,516	39.	18,932		480
1,079,358	600,000	275,000	63,308	141,050	375,627	20.		5.	481
260,616	125,652	57,752	10,252	66,960	115,374	10.	4,264	5.	482
403,732	191,076	73,776	26,380	102,500	177,597	28.			483
191,260	78,820	57,380	27,260	27,800	68,665	17.	8,260	5.	484
147,156	51,824	30,644	18,808	45,880	71,199	10.	4,444	5.	485
						38.			486
355,044	227,924	59,444	43,580	24,096	106,833	9.			487
295,351	150,320	84,588	29,984	30,459	96,682	18.	6,712	5.	488
									489
241,952	84,968	51,800	26,096	79,088	119,804	8.	25,384	5.	490
1,432,867	482,336	92,272	38,484	819,775	973,048	15.			491
859,629	351,876	142,736	15,033	349,984	477,395	20.		5.	492
1,361,411	734,704	200,488	46,434	379,785	625,194	31.5	146,680	4.	493
269,015	133,625	44,502	27,184	63,704	115,032	13.	7,325	5.	494
289,286	178,400	45,000	37,696	28,190	93,464	15.	15,920	5.	495
291,272	125,420	91,732	19,832	54,288	113,534	25.			496
209,250	89,430	40,620	74,000	5,200	43,021	13.			497
						15.			498
648,586	300,368	134,776	12,232	111,210	265,554	35.7			499
180,312	111,024	38,788		30,500	67,953	20.			500

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

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
501	Moulton	6,000	6,000					4.44
502	Mt. Ayr	57,428	10,500	46,633		295		33.62
503	Mt. Union							
504	Mt. Vernon	19,000	9,000	2,000	8,000			.12
505	Moville	13,800		13,800				17.23
506	Murray	1,050	1,050					1.24
507	Nashua	7,000	7,000					5.46
508	Neola							
509	New Albin							
510	Newell	11,100		10,000		1,100		14.10
511	Newhall	1,783			1,783			7.19
512	New Hartford	2,000	2,000					4.22
513	New Liberty							
514	New London	29,250	29,250			250		25.17
515	New Market							
516	New Providence							
517	New Sharon	15,455	8,500	4,000	600	2,355		12.62
518	New Vienna							
519	New Virginia							
520	Nichols	600	600					1.41
521	Nodaway	298			298			.83
522	Nora Springs	7,165		2,540		4,625		6.25
523	Northboro							
524	North Buena Vista							
525	North English	2,210		2,000		210		2.37
526	North Liberty	58			58			.31
527	North McGregor							
528	North Tabor							
529	North Washington							
530	Northwood	8,000		8,000				5.25
531	Norwalk							
532	Norway	100			100			.20
533	Numa							
534	Oakland	11,795		10,000		1,795		9.86
535	Oakville	1,204				1,204		2.89
536	Ocheyedan	17,204	17,000			204		23.73
537	Odebolt	16,321	13,300	3,000		21		13.20
538	Ogden	23,320		23,000		320		16.62
539	Olds							
540	Olin	6,173		4,400		1,498	275	8.74
541	Ollie							
542	Oneida	213				213		1.47
543	Onslow	8,000		8,000				34.63
544	Orange City	7,373		6,500		873		5.20
545	Orchard							
546	Orient							
547	Orleans	139				139		1.03
548	Ossian							
549	Osterdock							
550	Oto	400			400			1.09
551	Ottosen							
552	Oxford	6,099	6,000			99		10.57
553	Oxford Junction							
554	Oyens							
555	Pacific Junction	1,176				1,176		1.78
556	Packwood							
557	Palmer	2,900	2,900					13.06
558	Panama	700	700					4.17
559	Panora	14,252		12,000		2,252		12.87
560	Parkersburg	12,206	7,500			4,706		11.89
561	Parnell	1,408				1,408		3.71
562	Paton							

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
						21.			501
1,276,746	788,296	165,052	64,324	259,074	513,492	27.	50,720		502
250,365	79,704	66,324	21,100	83,237	125,019	5.			503
1,476,824	912,498	218,276	55,260	290,790	587,298	38.	13,048		504
294,060	163,824	57,900	22,636	49,700	110,790	33.			505
817,334	350,200	113,762	36,360	317,012	442,092	25.	33,564	5.	506
1,338,784	696,632	202,352	64,164	375,636	616,417	20.	127,236	5.	507
						20.			508
388,404	181,168	130,120	4,386	72,730	151,648				509
964,131	406,680	214,988	32,952	309,511	473,166	27.			510
									511
466,316	213,748	100,306	31,936	120,326	206,826	19.			512
136,072	63,080	35,840	10,652	26,500	53,893				513
1,149,114	505,796	637,358	5,960		287,276	32.			514
421,594	167,784	71,408	31,820	150,582	218,335	21.2			515
233,564	121,872	47,312	320	64,060		14.	56,624		516
977,098	334,908	161,584	43,384	437,222	572,001	20.	28,492	5.	517
178,852	106,908	70,688	1,256		44,713	13.			518
384,216	178,580	87,636	28,000	90,000	163,554	8.	2,912	8.	519
403,775	212,800	57,220	59,080	74,675	156,950	11.			520
201,316	126,228	62,592	12,496		47,829	5.			521
995,639	415,988	191,484	97,944	290,223	466,577	26.	54,872	5.	522
210,863	82,942	82,942	16,154	28,825	75,335	10.	6,536		523
									524
863,028	367,832	236,528	15,528	243,140	398,112	25.			525
359,600	101,072	48,248		210,280	247,610	12.5			526
234,930	117,120	66,328	33,568	17,914	72,168	10.			527
									528
77,544	31,544	12,984	1,016	32,000	43,386	4.	496	5.	529
1,433,867	803,612	264,448	51,440	314,367	594,242	30.5	150,292	4.	530
482,554	172,388	69,080	40,072	201,014	271,399	1.	42,824	3.5	531
551,223	180,944	94,772	34,228	241,279	318,765	19.			532
189,043	136,360	37,416	8,092	7,175	74,842	14.			533
925,416	488,204	195,680	45,212	196,320	378,594	30.			534
275,165	147,948	96,012	14,840	16,365	80,815	10.	6,832	5.	535
449,056	254,328	127,716	23,912	43,100	144,589	21.			536
1,027,736	577,548	293,972	42,216	114,000	342,434	32.	14,332	5.	537
1,274,055	685,620	153,904	137,236	297,295	541,485	31.5			538
321,002	96,796	84,148	9,788	130,270	177,953	9.	11,044	5.	539
725,522	279,892	85,972	35,408	324,250	424,568	27.			540
						17.		5.	541
257,477	92,572	26,760	90,345	38,800	103,468	5.		2.	542
327,535	104,360	65,200		157,975	200,365	10.			543
850,424	551,296	167,276	13,472	118,380	301,891	30.5			544
									545
805,112	102,472	470,224	23,476	148,940	312,983	8.	2,220	5.	546
243,264	153,036	35,332	45,096	9,800	68,140	12.			547
1,000,208	360,052	130,320	209,836	300,000	475,052	10.			548
49,628	21,388	6,836	17,004	4,400	11,307				549
214,608	90,384	55,336	27,488	41,400	84,702	20.			550
149,742	75,904	43,896	25,292	4,650	40,923		23,716	4.	551
614,797	221,728	131,924	18,880	242,265	335,398	32.			552
557,086	273,544	99,164	40,328	144,050	247,309	20.			553
									554
242,292	107,040	55,796	61,660	17,796	73,920	23.	20,748	4.	555
316,572	158,008	49,180	35,404	73,980	134,873	7.5	89,744	5.	556
210,868	93,924	56,832	32,912	27,200	73,117	21.1	33,312	5.	557
268,360	84,332	56,988		127,040	162,370	19.			558
879,385	511,232	149,876	41,640	176,637	352,324	20.			559
1,079,839	530,836	316,176	53,800	179,027	404,230	22.			560
244,116	120,240	52,364	17,292	54,220	101,694	20.			561
251,885	133,800	77,420	16,240	23,925	80,790	22.	40,100	4.	562

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

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
563	Patterson	200			200			1.51
564	Paullina	13,500		13,500				15.43
565	Persia	3,600		3,600				9.42
566	Peterson	4,000	4,000					7.49
567	Pierson	12,691	10,500		300	1,891		25.43
568	Pilot Mound	5,300		4,300		1,000		15.27
569	Pioneer							
570	Pisgah							
571	Plainfield							
572	Pleasanton							
573	Pleasant Plain	11				11		.06
574	Pleasantville	2,902				2,902		3.52
575	Plymouth	712				712		1.90
576	Pocahontas	23,891	2,000	20,000		1,891		20.01
577	Polk City	281				281		1.09
578	Pomeroy	15,500		15,500				16.58
579	Popejoy							
580	Portsmouth	1,770		1,770				5.24
581	Postville	25,001		25,000		1		24.93
582	Prairieburg	6,341	5,000			1,341		27.93
583	Prairie City	1,834				1,834		2.24
584	Prescott	1,410				1,410		3.12
585	Preston	2,500			2,500			3.82
586	Primghar	14,535	14,500			35		15.75
587	Princeton	800			800			1.87
588	Promise City							
589	Protivin	1,385	1,200		185			7.49
590	Pulaski							
591	Quasqueton							
592	Quimby							
593	Quincy							
594	Radcliffe	10,667		8,000		2,667		14.63
595	Rake	379				379		1.64
596	Ralston	534	258			276		2.67
597	Randalia							
598	Randolph							
599	Rathbun							
600	Readlyn	6,000	6,000					18.81
601	Reasnor	409				409		2.00
602	Redding							
603	Redfield	15,271		15,000		271		22.83
604	Reinbeck							
605	Rembrandt							
606	Remsen	4,900		4,900				4.46
607	Renwick	20,354	17,000			3,354		42.14
608	Riceville	11,394		8,400		2,994		12.06
609	Richland							
610	Rickardsville							
611	Ricketts							
612	Ridgeway							
613	Rinard							
614	Ringsted	21		21				.05
615	Rippey	6,500	6,500					16.13
616	Riverside							
617	Riverton	1,121				1,121		1.71
618	Robins							
619	Rock Falls							
620	Rockford	6,798		5,500		1,298		5.97
621	Rock Valley	1,600			1,600			1.23
622	Rockwell	6,100		5,500	600			.08
623	Rockwell City	25,224		21,000		4,224		13.53
624	Rodman							

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
80,944	35,672	22,140	16,612	6,520	25,126	-----	11,728	----	563
691,854	365,104	173,660	27,300	125,790	267,306	36.5	----------	----	564
415,330	201,940	114,416	32,524	66,450	103,839	33.	----------	5.	565
510,775	198,980	96,983	53,172	161,640	248,924	27.	----------	----	566
679,740	393,828	91,336	110,916	83,660	232,180	40.	----------	----	567
290,854	133,260	47,760	----------	109,834	167,373	24.	----------	----	568
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337,158	133,632	116,540	47,088	39,898	114,213	16.	46,040	5.	570
212,294	104,588	47,000	19,476	41,230	83,996	7.	39,845	5.	571
230,196	82,600	36,108	----------	111,488	141,165	-----	22,668	5.	572
139,838	74,572	17,644	40	47,582	70,646	10.	----------	----	573
724,520	454,652	167,468	----------	102,400	257,930	29.	36,506	10.	574
307,172	105,400	49,412	----------	152,360	191,063	22.	----------	----	575
681,911	356,800	178,396	54,492	92,223	239,645	33.5	42,428	5.	576
92,225	42,007	35,618	----------	14,600	34,006	18.5	----------	----	577
605,491	275,308	113,508	67,112	149,563	263,545	21.	----------	----	578
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288,238	159,688	42,272	----------	86,278	136,786	19.	----------	----	580
1,257,164	592,000	271,832	----------	393,332	609,290	26.	----------	----	581
227,736	132,744	35,996	8,396	50,600	88,009	35.	----------	----	582
842,170	308,840	154,640	----------	378,690	494,371	22.5	21,732	5.	583
430,412	177,144	72,428	73,312	107,528	188,249	21.	----------	----	584
432,708	195,672	105,100	16,356	115,580	194,862	21.	----------	----	585
651,088	334,716	161,632	17,440	137,300	265,747	31.	----------	----	586
317,956	142,760	36,916	52,680	85,600	143,309	18.	----------	----	587
404,282	208,730	143,330	33,272	18,950	115,283	4.2	----------	----	588
96,368	74,508	15,332	128	6,400	28,892	12.	5,804	5.	589
365,458	188,554	50,108	2,500	124,296	184,586	6.5	5,200	5.	590
267,390	120,680	87,908	752	58,050	110,385	11.	25,000	4.	591
223,052	91,632	76,676	18,144	36,600	83,213	16.	3,212	4.	592
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511,161	217,332	131,288	83,836	78,705	186,819	38.	----------	----	594
209,066	79,148	45,452	33,216	51,250	90,704	14.	19,408	4.	595
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93,664	40,016	26,828	13,120	13,700	33,691	15.	----------	----	597
289,022	99,464	80,056	16,852	92,650	141,743	10.	----------	----	598
61,112	41,072	6,620	13,420	----------	15,278	-----	----------	----	599
326,023	156,048	58,016	----------	111,959	165,475	10.	----------	----	600
193,146	66,756	51,224	26,566	48,600	84,739	7.	11,512	5.	601
335,498	123,076	66,672	47,876	97,874	157,280	6.	----------	----	602
445,059	229,452	94,668	46,628	74,311	166,998	28.	14,810	5.	603
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169,700	78,304	67,080	9,876	14,440	53,255	10.	----------	----	605
645,331	314,152	144,736	16,568	169,875	288,739	37.	----------	----	606
497,715	200,196	134,392	52,952	110,175	207,060	24.	28,116	----	607
834,945	412,508	159,072	48,880	214,485	369,600	22.	----------	----	608
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36,568	25,920	10,232	416	----------	9,642	-----	----------	----	610
202,152	67,516	40,256	22,380	72,000	104,538	6.	----------	----	611
304,696	89,048	86,140	66,332	63,176	125,481	5.	145,476	5.	612
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432,086	134,144	129,428	45,524	122,990	200,254	31.	27,840	----	614
443,670	298,400	66,870	----------	78,400	169,717	32.	27,780	----	615
765,323	258,590	162,533	----------	344,200	449,481	34.	----------	----	616
334,924	136,956	55,972	26,786	115,210	170,131	9.	----------	----	617
279,134	142,088	16,808	83,604	36,634	97,259	5.5	----------	----	618
45,262	13,140	11,016	----------	21,106	27,145	10.	----------	----	619
1,026,048	465,196	205,168	26,384	329,300	503,487	27.	----------	----	620
812,326	350,520	212,956	91,400	157,450	321,169	20.	51,912	----	621
624,399	326,100	88,224	38,536	171,539	284,754	28.	92,240	----	622
1,222,072	743,384	300,360	47,533	130,795	439,264	32.	----------	----	623
90,084	38,008	23,444	20,632	8,000	28,521	4.	----------	----	624

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

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
625	Rodney							
626	Rolfe	76				76		.07
627	Roland	20,463	18,000			2,463		29.61
628	Rome	100			100			.61
629	Rose Hill							
630	Rowan							
631	Royal	24			24			.08
632	Rudd							
633	Runnells	2,842				2,842		7.29
634	Russell							
635	Ruthven	5,900	4,700			1,200		7.93
636	Rutland							
637	Ryan	2,001		1,500	500	1		4.14
638	St. Ansgar	4,003		3,000		1,003		4.70
639	St. Anthony							
640	St. Charles							
641	St. Lucas							
642	St. Olaf							
643	St. Paul							
644	Sabula	11,500	11,500					12.18
645	Salem	276				276		.53
646	Salix	10,000	10,000					29.50
647	Sanborn	30,542	29,459			1,083		20.98
648	Sandyville							
649	Scarville							
650	Schaller	3,520	3,200			320		5.18
651	Schleswig	23,038	1,000	15,000		7,038		40.63
652	Scranton	4,000		4,000				4.43
653	Searsboro	150			150			.72
654	Sergeant Bluff	8,000		8,000				15.78
655	Shambaugh							
656	Shannon City							
657	Sharpsburg							
658	Sheffield	35,572	4,750	27,000		3,822		34.37
659	Shelby	538				538		.86
660	Sheldahl	1,200	1,200					5.31
661	Shell Rock	2,300	1,500			800		2.77
662	Shellsburg	1,750	1,750					2.89
663	Sherrill							
664	Sibley	67,373		54,500		12,873		38.39
665	Sidney	26,767		22,000		4,767		24.92
666	Silver City							
667	Sioux Center	5,478	4,000			1,478		4.53
668	Sioux Rapids	2,359				2,359		2.31
669	Slater	12,000	12,000					17.91
670	Sloan	9,500		9,500				16.16
671	Smithland	9,693		7,000		1,493	1,200	28.85
672	Soldier	3,700	2,700		1,000			15.16
673	Solon							
674	Somers	500				500		2.81
675	South English							
676	Spillville	6,600		6,000		600		21.02
677	Spirit Lake	37,403	6,500	20,000	600	10,303		23.35
678	Sprague ville							
679	Spring Brook	80				80		.62
680	Spring Hill							
681	Springville							
682	Stacyville	12,233	11,000		1,030	203		17.58
683	Stanhope	8,000		8,000				22.41
684	Stanton	15,465		12,000		3,465		21.94
685	Stanwood	10,210	9,000			1,210		18.67
686	State Center	23,730		21,500		2,230		22.88

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
110,980	54,408	38,120	17,052	1,400	28,795	5.	----------	----	625
1,006,001	454,525	250,244	16,119	285,113	465,332	15.5	6,178	5.	626
629,333	305,616	103,864	19,614	200,239	307,505	31.	51,048	5.	627
74,910	42,096	24,540	7,836	438	19,056	15.	----------	----	628
189,131	57,968	70,752	16,400	44,011	80,291	18.	----------	----	629
265,730	115,240	48,090	26,100	76,300	123,642	21.	27,800	4.	630
342,820	165,652	122,852	----------	54,316	126,442	------	----------	----	631
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977,535	145,360	74,420	20,380	37,375	97,415	10.	45,160	5.	633
647,158	233,348	79,792	46,260	287,758	377,608	21.	30,132	5.	634
828,796	259,320	154,616	34,052	380,808	207,199	20.5	----------	----	635
225,435	96,660	52,640	60,944	15,191	67,752	6.	33,160	----	636
328,248	100,964	101,380	40,954	84,950	145,774	21.	----------	----	637
762,814	341,676	143,816	4,398	272,924	398,695	12.	4,400	5.	638
143,960	69,312	32,988	5,660	36,000	61,680	10.	----------	----	639
459,866	133,160	129,048	35,472	162,186	236,606	13.	12,212	5.	640
137,780	28,804	72,408	168	36,400	61,745	5.	----------	----	641
223,591	62,304	92,084	22,928	46,275	84,872	5.	----------	----	642
64,220	31,620	32,600	----------	----------	16,055	------	----------	----	643
601,176	287,904	46,572	200,000	66,700	133,619	17.	----------	----	644
374,387	158,064	71,000	7,123	138,200	197,247	9.	10,320	5.	645
232,948	76,896	58,622	48,732	48,700	94,762	18.	----------	----	646
780,136	444,544	189,140	34,132	112,320	279,274	34.	----------	----	647
92,172	68,388	19,984	----------	3,800	23,393	3.	51,156	----	648
247,736	147,148	28,740	66,148	5,700	66,209	10.	----------	4.	649
558,847	266,128	148,344	39,996	104,379	217,996	31.	56,608	4.	650
542,326	319,196	110,132	23,040	89,958	203,050	30.	----------	----	651
530,328	310,772	81,276	58,880	79,400	192,132	25.	60,704	5.	652
103,000	49,372	32,280	704	20,644	41,233	8.	----------	----	653
281,504	139,304	53,756	24,144	64,300	118,601	40.	----------	----	654
130,252	64,060	35,932	7,341	22,919	49,752	15.5	68,184	8.	655
202,001	115,936	52,856	11,444	21,765	66,824	10.	11,476	----	656
167,818	49,596	39,080	35,952	43,190	74,347	6.	----------	----	657
962,507	659,972	123,644	27,491	151,400	376,045	33.	263,692	4.	658
395,040	231,872	57,068	----------	106,100	178,335	22.	24,656	4.	659
252,946	110,964	49,456	31,236	61,290	109,204	13.5	----------	----	660
620,447	351,760	108,960	37,548	122,179	246,746	26.	----------	----	661
458,108	213,012	96,340	40,564	108,192	195,871	21.	1,352	5.	662
57,712	38,884	18,828	----------	----------	14,428	5.	11,992	5.	663
1,339,527	756,672	396,352	131,424	55,079	376,191	30.	8,756	----	664
969,908	373,468	199,104	2,232	395,104	538,805	25.5	----------	5.	665
779,080	129,204	118,556	8,880	541,440	605,600	19.	----------	----	666
762,138	480,372	128,596	49,924	103,246	267,969	23.	1,010	4.	667
808,180	351,668	241,852	70,504	144,156	310,162	12.8	----------	----	668
606,174	167,600	101,780	134,464	202,330	303,291	21.	188,384	----	669
382,260	161,360	114,000	----------	106,900	175,740	30.5	----------	----	670
196,108	84,452	40,548	17,208	53,900	89,452	37.	----------	----	671
194,425	110,208	66,656	6,661	10,900	61,777	14.	1,470	4.	672
287,994	21,728	71,780	29,276	165,210	195,906	20.5	----------	----	673
186,297	65,396	49,163	39,068	32,670	71,077	8.	9,160	4.	674
308,728	96,000	64,048	----------	148,680	188,692	10.	5,284	5.	675
186,526	93,148	36,764	184	56,430	88,954	4.	----------	----	676
2,472,204	969,880	289,868	66,856	1,145,600	1,527,393	35.	48,608	5.	677
109,388	60,648	17,012	29,128	2,600	29,297	------	----------	----	678
104,978	31,028	11,568	----------	62,382	73,031	------	31,028	4.	679
----------	----------	----------	----------	----------	----------	------	----------	----	680
838,875	290,071	173,516	29,128	346,160	----------	19.	3,320	----	681
729,630	407,412	130,876	31,148	160,194	302,553	------	----------	----	682
320,274	145,892	113,336	40,996	20,050	95,131	17.	38,968	4.	683
907,910	324,508	145,028	27,444	410,930	535,175	32.	13,324	----	684
407,571	213,312	71,420	27,096	95,743	173,700	15.	----------	----	685
938,695	454,656	166,440	50,096	267,503	435,301	22.5	4,288	5.	686

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

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debts	Total debt
687	Steamboat Rock							
688	Stockport	485				485		1.34
689	Stockton							
690	Story City	18,258	16,500			1,758		11.59
691	Stout							
692	Stratford	9,783		9,500		283		16.28
693	Strawberry Point	7,096		7,000		96		6.13
694	Struble	203				203		1.27
695	Sully	8,500	8,500					24.57
696	Sumner	6,858	600			6,258		4.33
697	Superior							
698	Sutherland	7,585		3,500		4,085		9.34
699	Swaledale	800	800					3.86
700	Swan							
701	Swea City	18,628		16,500	1,500	628		31.31
702	Tabor							
703	Templeton	1,250	1,250					4.53
704	Terril	8,750		8,500		250		19.36
705	Thayer							
706	Thompson	20,667	17,000			3,667		36.58
707	Thor							
708	Thornburg							
709	Thornton							
710	Thurman							
711	Tingley							
712	Titonka	932				932		2.64
713	Toronto							
714	Traer	11,800		9,000			2,800	8.56
715	Treynor							
716	Tripoli	4,502		4,500		2		5.27
717	Truro							
718	Turin							
719	Udell							
720	Underwood	5,000		5,000				16.95
721	Union	1,600	1,600					2.67
722	University Park							
723	Urbana	10,572	6,000	3,000		1,572		26.90
724	Ute	14				14		.03
725	Vail	14,600		9,800		4,800		21.31
726	Valeria	180			28		152	1.96
727	Van Horne	10,827		10,000			827	21.44
728	Van Meter	3,300	3,300					6.99
729	Van Wert							
730	Varina							
731	Victor							
732	Vincent							
733	Vining	500	500					3.05
734	Volga							
735	Wadena							
736	Walcott	3,300				3,300		7.16
737	Walker	4,664				4,664		8.87
738	Wallingford							
739	Wall Lake	13,500		13,500				18.60
740	Walnut	6,800	1,500			5,300		6.75
741	Wapello	27,539	7,917	19,524		98		17.98
742	Washta							
743	Waterville							
744	Waucoma	17,584		16,000		1,584		39.16
745	Waukee	7,000		7,000				19.77
746	Wayland							
747	Webb	550				550		2.97
748	Weldon							

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

Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of railroad, telephone, telegraph and express companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
246,816	129,306	42,876	30,484	44,150	94,817	25.	22,560	----	687
208,114	85,008	39,506	----------	83,600	114,728	18.	38,236	5.	688
89,160	41,868	12,380	32,512	2,400	24,090	15.	----------	----	689
2,721,296	836,940	235,936	132,452	1,515,968	680,324	23.	57,832	5.	690
309,318	166,872	48,984	72,744	20,718	92,868	6.	100,192	4.	691
484,982	204,556	119,860	55,576	104,900	204,898	27.	6,088	4.	692
1,309,415	669,948	203,180	60,596	375,691	609,122	9.	87,305	4.	693
115,716	56,080	30,292	11,044	18,300	42,654	19.	----------	----	694
----------	----------	----------	----------	----------	----------	----	----------	----	695
1,186,336	643,224	170,012	----------	373,100	576,409	20.	----------	5.	696
153,489	45,420	45,060	32,844	30,165	60,996	10.	45,656	----	697
664,172	282,268	141,708	45,996	194,200	311,683	28.5	13,082	3.	698
165,771	64,864	43,772	11,196	45,939	75,897	15.5	19,648	5.	699
182,584	71,440	36,008	42,024	33,112	70,480	14.	----------	4.	700
698,206	382,476	167,008	14,618	134,104	275,129	30.	----------	----	701
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238,056	103,728	71,828	----------	62,500	106,389	19.	4,197	4.	703
288,440	127,684	112,542	13,088	35,126	98,497	10.	21,172	----	704
122,732	27,104	20,464	5,268	69,896	83,105	17.	----------	----	705
396,042	159,292	122,048	40,502	74,200	154,658	40.	----------	----	706
186,079	38,968	25,981	10,190	110,940	129,723	7.	11,776	----	707
----------	----------	----------	----------	----------	----------	----	----------	----	708
198,060	113,520	45,496	32,104	6,940	54,720	23.	2,718	2.	709
268,890	109,884	88,732	2,576	67,698	139,996	----	----------	----	710
241,571	158,755	39,516	----------	43,300	92,868	15.	28,745	5.	711
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77,248	35,744	21,724	12,280	7,500	24,937	8.	----------	4.	713
1,401,448	700,456	259,620	46,172	395,200	646,762	39.	20,332	5.	714
157,600	70,796	55,820	84	30,900	62,575	22.5	----------	----	715
1,004,916	511,664	177,876	30,976	284,400	464,529	25.	58,736	5.	716
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100,580	48,056	38,604	7,550	6,370	35,585	10.	1,653	4.	718
171,356	55,012	15,932	72,392	28,020	63,854	----	----------	----	719
185,144	70,832	40,024	58,268	16,020	58,301	30.	16,676	----	720
559,304	233,304	73,620	13,680	238,700	318,851	31.	41,452	----	721
314,173	204,100	8,820	----------	101,253	153,757	16.	20,068	1.	722
267,182	113,140	56,752	4,808	92,482	136,157	9.5	----------	----	723
281,406	177,660	68,780	13,206	21,760	95,576	24.	----------	----	724
279,400	183,524	34,304	42,272	19,300	84,325	29.	21,600	4.	725
100,660	29,232	26,228	----------	45,200	59,065	30.	----------	----	726
636,172	343,445	99,968	32,119	160,640	279,520	15.	38,384	5.	727
354,256	116,740	154,000	15,968	67,548	139,225	24.	6,032	5.	728
382,442	183,440	50,576	61,196	87,230	161,033	6.5	----------	----	729
143,316	62,752	48,968	16,096	15,500	47,454	21.	16,836	----	730
776,104	319,904	159,188	4,168	292,844	413,659	15.	----------	----	731
187,680	84,540	41,940	39,000	22,200	63,570	30.	29,960	5.	732
607,108	36,380	35,764	513,164	21,800	----------	24.	44,740	4.	733
399,486	229,028	67,268	35,840	67,350	150,384	20.	----------	----	734
163,990	87,204	35,096	30,240	11,450	49,585	8.	21,836	4.5	735
435,339	84,150	190,280	22,904	138,005	112,339	6.	----------	----	736
573,370	281,584	167,140	32,696	91,950	212,305	22.	8,434	2.	737
216,976	60,812	46,840	31,592	77,732	112,543	16.	----------	----	738
618,420	410,564	98,984	13,872	95,000	225,855	32.	----------	----	739
809,380	531,324	146,956	33,412	97,688	275,611	26.	34,044	----	740
956,696	524,544	204,820	28,944	198,388	387,965	27.	56,932	5.	741
414,490	169,196	87,800	32,544	124,950	207,335	10.	35,928	----	742
148,399	54,028	68,536	15,440	10,395	48,980	15.	----------	----	743
417,594	171,848	55,544	24,360	165,842	228,780	10.	----------	4.	744
301,547	112,520	59,160	55,556	74,311	131,120	10.	61,476	----	745
645,312	282,380	114,732	----------	248,200	347,478	14.	----------	----	746
212,572	101,000	65,444	24,236	21,892	69,562	15.	5,527	4.	747
219,620	114,084	60,984	5,532	39,020	84,150	10.	----------	----	748

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

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

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

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

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

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

*Electric light and water works, one plant.

Auburn	6,600	3,100		3,000		300	200	
Aurelia	19,700		8,000	9,200			500	2,000
Aurora	19						19	
Ayrshire	2,000		2,000					
Badger	3,300					2,000	1,300	
Bagley	13,950	3,100		10,000			500	350
Baldwin	6,700	4[illegible]	6,000				200	100
Bancroft	10,050	50	7,500	†1,500			1,000	
Barnes City	830	780					50	
Barnum	2,250	2,100				50	100	
Bassett	200	200						
Batavia	285	285						
Battle Creek	11,500	3,500	6,000					2,000
Baxter	4,510	1,210		2,700			350	250
Bayard	28,825	2,700	10,500	10,000			1,025	4,600
Beaconsfield	400	200				200		
Beaman	1,521	953					500	68
Beaver	100							100
Bellevue	58,511	1,281	17,941	31,690		6,000	1,280	319
Belmond	73,000	12,000	25,000			5,000	1,000	‡30,000
Benton	225	225						
Berlin	154						139	15
Bettendorf	7,910	6,200					1,500	210
Blairsburg	2,500	1,500						1,000
Blairstown	700						700	
Blakesburg	750						750	
Blencoe	2,975	475				1,500	1,000	
Blockton	3,625	575				1,000	1,900	150
Blue Grass	250						250	
Bonaparte	9,925	450	7,000				2,450	25
Bondurant	1,600	1,050			500		25	25
Bouton	505						505	
Boxholm	2,400	2,400						
Boyden	13,650	2,800	10,000		300		500	50
Braddyville	1,300	500			800			
Bradgate	850	800					50	
Brandon	3,075	225		2,200			650	
Breda	22,364	6,050	10,500	5,114	200			500
Bridgewater	300						300	
Brighton	7,350	3,100			3,000		650	600
Bristow	950	150				500	200	100
Britt	18,300	1,050	15,000				1,750	500
Brooklyn	29,500	7,100	15,000	†5,000			2,150	250
Brunsville	69	50					4	15

†Gas plant.
‡Includes sewer.

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

TOWN	Total	Municipal land, buildings, furniture, etc.	Water works	Electric light	Cemeteries	Parks	Fire department	All other
Buffalo	8,000	3,300	----------	4,000	----------	----------	500	200
Buffalo Center	21,860	210	10,000	11,000	----------	----------	500	150
Burt	8,320	725	6,000	----------	----------	----------	1,550	50
Bussey	5,850	750	----------	----------	----------	5,000	----------	100
Calamus	700	----------	----------	----------	----------	----------	700	----------
Callender	2,900	825	----------	----------	----------	1,000	250	825
Calmar	29,100	3,500	20,000	----------	----------	300	1,200	‡4,100
Calumet	5,300	2,700	----------	----------	----------	2,000	500	100
Cambridge	11,500	3,500	6,000	----------	1,000	----------	1,000	----------
Carson	15,333	----------	14,621	----------	----------	----------	512	200
Cascade	24,450	3,750	15,000	----------	----------	2,500	1,200	2,000
Casey	22,075	2,000	15,000	†2,000	----------	2,000	775	300
Castalia	675	----------	----------	----------	----------	----------	250	425
Castana	10,800	3,500	5,000	----------	----------	2,000	250	50
Center Junction	1,800	100	1,500	----------	----------	----------	100	100
Center Point	15,750	650	13,900	----------	----------	----------	1,000	200
Charlotte	9,500	650	8,000	----------	----------	300	550	----------
Chatsworth	835	450	----------	----------	----------	----------	185	200
Chelsea	22,200	3,200	18,000	----------	----------	----------	1,000	----------
Cincinnati	8,250	3,750	----------	----------	2,500	500	1,250	250
Clare	4,320	----------	3,000	----------	----------	500	500	320
Clarksville	28,000	1,000	17,000	----------	8,000	----------	2,000	----------
Clayton	300	----------	----------	----------	200	----------	100	----------
Clearfield	3,450	550	----------	----------	----------	1,500	1,200	200
Cleghorn	300	200	----------	----------	----------	----------	----------	100
Clermont	3,000	----------	----------	----------	----------	3,000	----------	----------
Clutier	9,325	1,525	6,000	----------	800	----------	1,000	----------
Coggon	10,860	----------	5,000	4,000	----------	600	900	360
Coin	1,475	575	200	----------	500	----------	150	50
Colesburg	314	----------	----------	----------	----------	----------	239	75

†Gas plant.
‡Includes sewer.

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

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

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

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

†Gas plant.
‡Includes sewer.

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

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

‡Includes sewer.

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

*Electric light and water works, one plant.

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

TOWN	Total	Municipal land, buildings, furniture, etc.	Water works	Electric light	Cemeteries	Parks	Fire department	All other
Mechanicsville	18,700	2,550	15,000				850	300
Mediapolis	13,800	5,500	5,500			1,500	1,000	300
Melbourne	3,725	1,225				2,500		
Melcher	4,613	45				4,000		568
Melvin	4,600	2,600					2,000	
Meriden	2,435					600	1,400	435
Merrill	23,350	3,800	8,000	10,000			1,200	350
Meyer	800							800
Miles	24,660	1,100	15,000	600	4,260	2,500	1,150	50
Milford	32,000	2,800	25,000	1,600		1,500	1,000	100
Millersburg	300					300		
Milo	12,000			12,000				
Milton	1,830	1,030					300	500
Minburn	6,933	250		6,283			200	200
Minden	10,900	300	3,000	7,000			600	
Mingo	890	865					25	
Mitchell	1,500	1,500						
Mitchellville	29,180	2,000	16,500		5,000	5,000	680	
Modale	4,550	550				1,000	2,800	200
Monmouth	1,350	550					600	200
Monona	23,750	50	17,500			3,000	3,200	
Monroe	11,250	2,500		†5,000		3,000		750
Montour	400						400	
Montrose	4,100	525			1,500	2,000	75	
Moorhead	10,200	500	7,500			1,500	500	200
Moorland	200							200
Morning Sun	18,600	2,100	15,500				1,000	
Moulton	3,900	2,500			800		500	100
Mt. Union	240						240	
Mt. Vernon	24,250	2,650	16,000		5,000	200	400	
Moville	22,700	200	10,000	10,000		2,000	500	

†Gas plant.

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

†Gas plant.
‡Includes sewer.

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

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

†Gas plant.

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

†Gas plant.
‡Includes sewer.

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

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

†Gas plant.
‡Includes sewer.

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

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

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

CITY OFFICIALS—CONTINUED.

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

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

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

*Term of office expires 1917.

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

*Term of office expires 1917.

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

*Term of office expires 1917.

TOWN OFFICIALS—CONTINUED.

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

*Term of office expires 1917.

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

*Term of office expires 1917.

TOWN OFFICIALS—CONTINUED.

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

*Term of office expires 1917.

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

*Term of office expires 1917.

TOWN OFFICIALS—CONTINUED.

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

*Term of office expires 1917.

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

*Term of office expires 1917.

TOWN OFFICIALS—CONTINUED.

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

*Term of office expires 1917.

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

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

*Term of office expires 1917.

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

*Term of office expires 1917.

TOWN OFFICIALS—CONTINUED.

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

*Term of office expires 1917.

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

*Term of office expires 1917.

TOWN OFFICIALS—CONTINUED.

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

*Term of office expires 1917.

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

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

*Term of office expires 1917.

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

*Term of office expires 1917.

TOWN OFFICIALS—CONTINUED.

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

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

*Term of office expires 1917.

ANNUAL REPORT

OF THE

SECRETARY

OF THE

League of Iowa Municipalities

FOR THE

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

League Officers and Committees

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

Officers League of Iowa Municipalities

1916-1917

PRESIDENT.

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

VICE-PRESIDENT.

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

SECRETARY-TREASURER.

Frank G. Pierce ..... Marshalltown

TRUSTEES.

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

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

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

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

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

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

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

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

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

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

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

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

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

Towns.—Mayor Henry Polders, West Liberty.

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

Engineers.—City Engineer Wm. Steiner, Marshalltown; Water and Light Commission; B. F. Stedman, Supt. Waterworks, Dubuque.

MEMBERSHIP IN LEAGUE OF IOWA MUNICIPALITIES.

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

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

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

ANNUAL STATEMENT, LEAGUE OF IOWA MUNICIPALITIES.

Showing Receipts for the Year beginning September 1, 1915, and ending August 31, 1916, as reported by F. G. Pierce, Secretary-Treasurer of the League.

RECEIPTS FROM DUES.

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

Town	Amount	Town	Amount
Goldfield	10.00	Marathon	10.00
Goose Lake	10.00	Marcus	10.00
Gowrie	10.00	Marengo	10.00
Grand Junction	10.00	Marion	20.00
Grand Mound	10.00	Mason City	40.00
Gravity	10.00	Maurice	10.00
Griswold	15.00	Maxwell	10.00
Grundy Center	10.00	Maynard	10.00
Guthrie Center	10.00	McGregor	10.00
Guttenberg	10.00	McIntire	10.00
Hamburg	10.00	Mechanicsville	10.00
Hanlontown	10.00	Melbourne	10.00
Harlan	20.00	Melcher	10.00
Harris	10.00	Melvin	10.00
Hartley	10.00	Meservey	10.00
Harvey	10.00	Miles	10.00
Hawarden	20.00	Milford	10.0
Holstein	10.00	Millersburg	40.00
Hospers	10.00	Milton	10.00
Hubbard	10.00	Minden	10.00
Hudson	5.00	Missouri Valley	20.00
Hull	10.00	Moneta	10.00
Humboldt	10.00	Monona	10.00
Humeston	10.00	Monticello	20.00
Huxley	10.00	Montrose	10.00
Ida Grove	10.00	Morning Sun	10.00
Imogene	10.00	Mt. Pleasant	20.00
Independence	20.00	Mt. Union	10.00
Indianola	20.00	Mt. Vernon	10.00
Iowa City	40.00	Murray	10.00
Iowa Falls	20.00	Nashua	10.00
Ireton	10.00	Neola	10.00
Jamaica	10.00	Nevada	20.00
Janesville	10.00	New Albin	10.00
Kanawha	10.00	Newell	10.00
Kent	10.00	New Hampton	20.00
Kenwood Park	10.00	New Hartford	10.00
Keokuk	40.00	New Liberty	10.00
Keota	10.00	New London	10.00
Keystone	10.00	Newton	20.00
Kimballton	10.00	New Vienna	10.00
Kingsley	10.00	Nichols	10.00
Kirkman	10.00	North McGregor	10.00
Kiron	10.00	Northwood	10.00
Klemme	10.00	Numa	10.00
Knierim	10.00	Oakville	10.00
Lacona	10.00	Odebolt	10.00
Ladora	10.00	Oelwein	30.00
Lake City	10.00	Ogden	10.00
Lake Mills	10.00	Olds	10.00
Lake View	10.00	Olin	10.00
Lamoni	10.00	Onslow	10.00
Lamont	10.00	Orange City	10.00
Larchwood	10.00	Orient	10.00
La Porte City	10.00	Oskaloosa	30.00
Lawton	10.00	Ossian	10.00
Lehigh	10.00	Ottumwa	10.00
Le Mars	20.00	Oxford	10.00
Le Roy	10.00	Oxford Junction	10.00
Letts	10.00	Pacific Junction	10.00
Liscomb	10.00	Packwood	10.00
Livermore	10.00	Panama	10.00
Lohrville	10.00	Paullina	10.00
Lone Tree	10.00	Pella	20.00
Lorimor	10.00	Perry	20.00
Lost Nation	10.00	Pierson	10.00
Lovilia	10.00	Pleasantville	10.00
Lowden	10.00	Plymouth	10.00
Luana	10.00	Pocahontas	10.00
Luther	10.00	Pomeroy	10.00
Madrid	10.00	Postville	10.00
Magnolia	10.00	Prairie City	10.00
Mallard	10.00	Prescott	10.00
Malvern	10.00	Preston	10.00
Manning	10.00	Rake	10.00
Manson	10.00	Randolph	10.00
Mapleton	10.00	Red Oak	20.00
Maquoketa	20.00	Reinbeck	10.00

Town	Amount
Remsen	10.00
Ricketts	10.00
Riverside	10.00
Riverton	10.00
Rock Rapids	20.00
Rock Valley	10.00
Rockwell City	10.00
Roland	10.00
Rolfe	10.00
Rome	10.00
Rudd	10.00
Russell	10.00
Ruthven	10.00
Ryan	10.00
Sanborn	10.00
Schaller	10.00
Schleswig	10.00
Sheffield	5.00
Shelby	10.00
Sheldahl	10.00
Sheldon	20.00
Shell Rock	10.00
Shenandoah	20.00
Silver City	10.00
Sioux Center	10.00
Sioux City	50.00
Spencer	20.00
Spillville	10.00
Spirit Lake	10.00
Stanhope	10.00
St. Ansgar	10.00
St. Anthony	10.00
Stanton	10.00
State Center	10.00
Stockton	10.00
Storm Lake	20.00
Story City	10.00
Stratford	10.00
Stuart	10.00
Sumner	10.00
Sutherland	10.00
Swea City	10.00
Tabor	10.00
Tama	20.00
Thompson	10.00
Thurman	10.00
Tipton	20.00
Traer	10.00
Treynor	10.00
Tripoli	10.00
Underwood	10.00
Union	10.00
Vail	5.00
Varina	10.00
Villisca	20.00
Walcott	10.00
Walker	10.00
Wall Lake	5.00
Walnut	10.00
Wapello	10.00
Washington	20.00
Waterloo	40.00
Waukon	20.00
Waverly	20.00
Wellman	10.00
Wesley	10.00
West Bend	10.00
West Branch	10.00
West Liberty	10.00
West Point	10.00
What Cheer	10.00
Wheatland	10.00
Whiting	10.00
Williamsburg	10.00
Winfield	10.00
Winterset	20.00
Winthrop	10.00
Yorktown	10.00
Zwingle	10.00
Total from Dues	$4,710.00
Cash on hand beginning of year	20.89
Total Receipts	$4,730.89

DISBURSEMENTS.

September	2	A. G. Johnson, P. M., Postage	$ 10.68
September	10	J. D. Glasgow, Legislative Committee	100.00
September	15	Geo. Gallarno, Auditing	11.38
September	16	C. A. Robbins, Convention Expense	20.00
September	18	J. D. Glasgow, Legislative Committee	10.38
September	18	F. G. Pierce, Annual Meeting	34.81
September	18	Municipal Pub. Co.	490.80
September	20	M. Giese, Clerk Hire	240.00
September	20	R. C. Ozman, Convention	3.70
September	27	F. G. Pierce, Sal. Sept.	100.00
October	5	Municipal Pub. Co., Oct.	163.60
October	6	J. J. Ferguson, Reporting Convention	72.75
October	7	A. G. Johnson, P. M., Postage	42.40
October	30	F. G. Pierce, Sal. Oct.	100.00
November	1	H. B. Miller, Printing	40.00
November	1	Municipal Pub. Co., Nov.	160.70
November	16	Stipp, Perry & Starzinger, Suit Ex. Council	500.00
December	1	F. G. Pierce, Sal. Nov.	100.00
December	1	Municipal Pub. Co., Dec.	160.70
December	10	A. G. Johnson, P. M., Postage	11.00
December	13	J. F. Cole, Expense	3.94
December	23	F. G. Pierce, Sal. Dec.	100.00
January	7	Municipal Pub. Co., Jan.	160.70
January	31	F. G. Pierce, Sal. Jan.	100.00
February	5	Municipal Pub. Co., Feb.	160.70
February	14	A. G. Johnson, Postage	42.40
March	1	F. G. Pierce, Sal. Feb.	100.00
March	1	A. G. Johnson, Postage	11.56
March	8	Municipal Pub. Co., March	100.00
March	20	A. G. Johnson, Postage	22.40

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

RECAPITULATION.

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

STATE LIBRARY OF IOWA
3 1723 02111 3576