

Size Code	City	Popu-lation	Operating Expenditures				Per Capita	Capital Expenditures
			Staff	Collection	Other	Total		
			\$	\$	\$	\$	\$	
A	Alexander	165	13,278	5,719	10,713	29,710	180.06	0
A	Alta Vista	286	8,175	9,931	8,229	26,335	92.08	0
A	Archer	126	4,047	2,975	1,597	8,619	68.40	0
A	Arlington	490	9,016	11,144	8,479	28,639	58.45	9,192
A	Arthur	245	3,162	2,128	3,854	9,144	37.32	0
A	Ashton	461	11,974	6,063	3,403	21,440	46.51	0
A	Auburn	296	5,954	4,854	586	11,394	38.49	0
A	Aurora	194	3,270	2,501	1,790	7,561	38.97	0
A	Bagley	354	9,493	4,911	3,281	17,685	49.96	0
A	Beaman	210	14,829	8,038	29,270	52,137	248.27	3,422
A	Bennett	395	6,621	2,420	9,469	18,510	46.86	0
A	Birmingham	423	0	1,427	1,995	3,422	8.09	0
A	Blakesburg	374	3,350	1,755	1,590	6,695	17.90	0
A	Bode	327	14,538	2,507	4,402	21,447	65.59	0
A	Bonaparte	458	880	2,486	2,230	5,596	12.22	0
A	Bussey	450	3,228	4,483	1,506	9,217	20.48	0
A	Calamus	394	2,526	1,815	9	4,350	11.04	0
A	Callender	424	12,633	8,275	8,092	29,000	68.40	0
A	Cantril	257	516	9,677	1,258	11,451	44.56	0
A	Casey	478	6,127	3,571	2,755	12,453	26.05	0
A	Chelsea	287	9,492	3,175	0	12,667	44.14	0
A	Churdan	418	24,288	13,596	25,271	63,155	151.09	0
A	Clare	190	6,425	6,667	5,052	18,144	95.49	0
A	Clearfield	371	3,526	0	6,818	10,344	27.88	0
A	Cleghorn	250	0	7,756	2,082	9,838	39.35	0
A	Clutier	229	5,529	543	4,441	10,513	45.91	0
A	Coin	252	0	100	2,371	2,471	9.81	0
A	Colesburg	412	9,963	2,256	7,130	19,349	46.96	0
A	Collins	499	6,201	4,485	0	10,686	21.41	0
A	Corwith	350	11,071	6,597	2,769	20,437	58.39	477,184
A	Coulter	262	7,987	7,521	9,472	24,980	95.34	0
A	Crystal Lake	285	7,717	5,117	2,880	15,714	55.14	0
A	Cumberland	281	6,152	2,625	1,847	10,624	37.81	0
A	Cushing	241	2,305	1,336	223	3,864	16.03	0
A	Delhi	458	8,064	2,321	2,789	13,174	28.76	813
A	Duncombe	474	15,409	11,483	8,570	35,462	74.81	0
A	Elberon	245	0	2,072	1,658	3,730	15.22	0
A	Elliott	402	9,334	2,403	2,620	14,357	35.71	4,000
A	Emerson	480	5,836	1,943	1,456	9,235	19.24	0

Size Code	City	Popu-lation	Operating Expenditures				Per Capita	Capital Expenditures
			Staff	Collection	Other	Total		
			\$	\$	\$	\$		
A	Farmersburg	300	4,247	1,375	950	6,572	21.91	0
A	Farnhamville	430	6,002	925	2,500	9,427	21.92	0
A	Fenton	317	10,121	4,196	6,616	20,933	66.03	3,311
A	Fertile	360	13,607	6,479	4,553	24,639	68.44	0
A	Fort Atkinson	389	11,412	7,651	6,543	25,606	65.83	0
A	Galva	368	11,878	3,660	5,221	20,759	56.41	0
A	Garden Grove	250	1,161	377	0	1,538	6.15	0
A	Garrison	413	5,792	3,289	390	9,471	22.93	0
A	Grafton	290	11,317	4,209	6,855	22,381	77.18	2,450
A	Hanlontown	229	8,303	7,300	2,152	17,755	77.53	0
A	Harcourt	340	10,465	7,542	2,537	20,544	60.42	2,820
A	Harpers Ferry	330	6,949	2,450	2,213	11,612	35.19	0
A	Hawkeye	489	9,677	6,000	2,918	18,595	38.03	1,275
A	Hillsboro	205	3,965	3,056	5,099	12,120	59.12	0
A	Ionia	277	11,341	5,043	2,155	18,539	66.93	0
A	Jamaica	237	6,560	4,648	1,026	12,234	51.62	0
A	Joice	231	13,047	7,835	3,231	24,113	104.39	0
A	Kensett	280	9,459	8,432	7,769	25,660	91.64	0
A	Kimballton	342	5,191	7,700	0	12,891	37.69	0
A	Lacona	360	5,183	1,211	849	7,243	20.12	2,609
A	Lakota	255	9,649	2,574	3,407	15,630	61.29	0
A	Lawler	461	13,437	4,474	3,083	20,994	45.54	0
A	Ledyard	147	5,215	1,794	5,760	12,769	86.86	0
A	Lehigh	497	17,667	9,494	4,687	31,848	64.08	0
A	Letts	392	8,769	5,682	4,115	18,566	47.36	0
A	Lewis	438	3,372	1,084	0	4,456	10.17	1,700
A	Lime Springs	496	13,974	6,204	714	20,892	42.12	0
A	Linden	226	260	341	26	627	2.77	0
A	Linn Grove	211	6,029	551	1,502	8,082	38.30	2,904
A	Little Rock	489	7,000	3,498	3,650	14,148	28.93	0
A	Livermore	431	17,647	6,516	6,587	30,750	71.35	0
A	Lohrville	431	17,845	6,792	1,549	26,186	60.76	0
A	Lost Nation	497	3,817	804	299	4,920	9.90	0
A	LuVerne	299	12,343	4,617	4,437	21,397	71.56	0
A	Lynnville	366	13,613	0	9,150	22,763	62.19	0
A	Lytton	305	4,972	3,308	4,502	12,782	41.91	0
A	Marathon	302	7,819	2,846	3,490	14,155	46.87	556
A	Marble Rock	326	10,693	2,450	4,282	17,425	53.45	0
A	Martelle	280	7,440	4,205	2,440	14,085	50.30	0

Size Code	City	Popu-lation	Operating Expenditures				Per Capita	Capital Expenditures
			Staff	Collection	Other	Total		
			\$	\$	\$	\$	\$	
A	Massena	414	3,791	3,664	808	8,263	19.96	0
A	Melvin	243	5,493	6,235	2,905	14,633	60.22	0
A	Menlo	365	3,249	5,437	3,224	11,910	32.63	0
A	Meservey	252	11,936	3,683	3,471	19,090	75.75	0
A	Minburn	391	5,874	6,609	3,715	16,198	41.43	0
A	Modale	303	4,396	2,692	1,991	9,079	29.96	0
A	Mondamin	423	6,359	2,387	1,847	10,593	25.04	8,800
A	Morley	88	454	2,520	11,790	14,764	167.77	72,057
A	New Market	456	1,200	0	0	1,200	2.63	0
A	New Virginia	469	10,750	1,929	2,565	15,244	32.50	0
A	Orient	402	3,187	1,949	9,345	14,481	36.02	0
A	Palmer	214	8,950	3,766	2,494	15,210	71.07	83
A	Paton	265	5,625	2,286	14,846	22,757	85.88	0
A	Peterson	372	13,995	4,532	8,333	26,860	72.20	620
A	Plainfield	438	9,687	8,246	6,479	24,412	55.74	0
A	Plover	95	2,955	2,306	30	5,291	55.69	0
A	Prescott	266	3,000	1,000	1,000	5,000	18.80	0
A	Quimby	368	5,811	4,296	3,026	13,133	35.69	0
A	Rake	227	10,480	4,216	1,851	16,547	72.89	0
A	Randolph	209	7,839	1,979	9,642	19,460	93.11	0
A	Rembrandt	228	7,225	2,426	3,359	13,010	57.06	0
A	Renwick	306	14,383	10,255	7,377	32,015	104.62	0
A	Ringsted	436	8,000	2,895	2,842	13,737	31.51	0
A	Rippey	319	6,704	3,320	15,732	25,756	80.74	1,200
A	Rowan	218	19,330	5,416	2,673	27,419	125.78	0
A	Royal	479	3,756	1,825	1,461	7,042	14.70	0
A	Rudd	431	9,890	4,835	1,860	16,585	38.48	0
A	Salem	464	4,673	10,464	8,860	23,997	51.72	0
A	Silver City	259	4,225	650	3,800	8,675	33.49	0
A	South English	213	2,866	1,511	1,282	5,659	26.57	0
A	Spillville	386	12,833	3,228	4,442	20,503	53.12	204,481
A	Stacyville	469	23,291	12,357	2,102	37,750	80.49	6,500
A	Stanhope	488	12,471	8,788	3,990	25,249	51.74	0
A	Steamboat Rock	336	12,790	3,277	3,755	19,822	58.99	0
A	Stockport	284	3,489	1,285	2,503	7,277	25.62	0
A	Swaledale	174	11,138	2,072	4,789	17,999	103.44	0
A	Terril	404	11,077	5,555	5,872	22,504	55.70	0
A	Thornton	422	18,360	8,730	5,780	32,870	77.89	0
A	Truro	427	8,801	46	4,054	12,901	30.21	4,541

Size Code	City	Popu-lation	Operating Expenditures				Per Capita	Capital Expenditures
			Staff	Collection	Other	Total		
			\$	\$	\$	\$	\$	
A	Union	427	30,439	17,735	9,325	57,499	134.66	0
A	Ute	378	1,299	0	1,579	2,878	7.61	0
A	Varina	90	1,902	1,062	1,512	4,476	49.73	0
A	Volga	247	6,745	2,688	6,803	16,236	65.73	0
A	Wadena	243	3,611	1,044	2,121	6,776	27.88	2,527
A	Washta	282	0	5,210	725	5,935	21.05	683
A	Waterville	145	4,550	200	9,357	14,107	97.29	0
A	Waucoma	299	6,564	3,369	3,291	13,224	44.23	0
A	Webb	165	7,653	1,067	1,727	10,447	63.32	0
A	Wesley	467	10,940	3,297	6,355	20,592	44.09	0
A	Westgate	234	2,229	2,490	945	5,664	24.21	0
A	Westside	327	2,291	2,588	7,100	11,979	36.63	0
A	Williams	427	14,461	4,856	8,097	27,414	64.20	0
A	Woden	243	11,776	3,507	3,179	18,462	75.98	0
	A Minimum	88	0	0	0	627	2.63	0
	A Maximum	499	30,439	17,735	29,270	63,155	248.27	477,184
	A Average	332	7,977	4,176	4,254	16,406	53.34	6,212
	A Total	43,456	1,044,947	547,068	557,225	2,149,240		813,728
	Count	131						
	Percentile, 25th	249	3,891	2,026	1,693	9,331	29.45	0
	Percentile, 50th	327	7,000	3,308	3,083	14,481	46.96	0
	Percentile, 75th	424	11,108	5,860	5,826	21,196	67.66	0
B	Adair	839	5,867	3,906	4,360	14,133	16.85	0
B	Agency	524	8,412	3,452	4,778	16,642	31.76	68
B	Albert City	709	21,799	7,064	22,675	51,538	72.69	0
B	Albion	592	10,828	3,457	7,493	21,778	36.79	0
B	Alden	904	27,251	11,662	15,689	54,602	60.40	0
B	Allerton	559	1,442	1,398	10,530	13,370	23.92	0
B	Armstrong	979	0	7,984	2,818	10,802	11.03	0
B	Atkins	977	21,406	5,795	3,400	30,601	31.32	0
B	Badger	610	8,449	8,696	4,425	21,570	35.36	0
B	Bancroft	808	27,066	14,437	6,003	47,506	58.79	0
B	Batavia	500	1,167	292	242	1,701	3.40	0
B	Battle Creek	743	9,064	4,244	333	13,641	18.36	0
B	Bayard	536	32,260	14,070	19,310	65,640	122.46	0
B	Blairstown	682	19,176	7,520	6,778	33,474	49.08	0
B	Boyden	672	21,986	17,615	2,400	42,001	62.50	0

Size Code	City	Popu-lation	Operating Expenditures				Per Capita	Capital Expenditures
			Staff	Collection	Other	Total		
			\$	\$	\$	\$	\$	
B	Buffalo Center	963	7,983	6,222	6,109	20,314	21.09	4,890
B	Burt	556	11,728	10,006	9,558	31,292	56.28	0
B	Cambridge	819	7,543	2,023	713	10,279	12.55	0
B	Charter Oak	530	3,196	715	1,378	5,289	9.98	0
B	Clermont	716	10,642	4,112	3,766	18,520	25.87	0
B	Coggon	745	11,673	7,411	2,578	21,662	29.08	4,500
B	Colo	868	44,104	12,859	7,949	64,912	74.78	0
B	Correctionville	851	6,067	7,488	3,764	17,319	20.35	0
B	Dayton	884	20,702	9,666	2,106	32,474	36.74	0
B	Dexter	689	13,503	8,491	4,069	26,063	37.83	0
B	Dike	944	27,781	20,897	10,829	59,507	63.04	0
B	Donnellson	963	36,292	13,177	9,344	58,813	61.07	1,561
B	Doon	533	7,740	5,400	3,555	16,695	31.32	0
B	Dow City	503	863	0	2,750	3,613	7.18	0
B	Dows	675	13,945	9,933	7,965	31,843	47.17	0
B	Dumont	676	12,470	8,568	6,946	27,984	41.40	80,423
B	Dunkerton	750	15,765	4,567	9,999	30,331	40.44	167
B	Earlville	900	9,604	4,123	3,825	17,552	19.50	0
B	Edgewood	923	17,428	10,748	17,824	46,000	49.84	0
B	Eldon	998	13,278	3,193	2,419	18,890	18.93	0
B	Elgin	676	23,842	5,367	13,491	42,700	63.17	0
B	Elk Horn	649	13,497	10,718	2,403	26,618	41.01	0
B	Ellsworth	531	9,199	4,825	8,001	22,025	41.48	0
B	Elma	598	17,522	6,883	4,204	28,609	47.84	1,715
B	Essex	884	14,389	7,267	3,932	25,588	28.95	0
B	Everly	647	13,421	3,068	3,664	20,153	31.15	0
B	Exira	810	20,033	19,125	7,297	46,455	57.35	0
B	Fairfax	889	28,306	10,614	8,923	47,843	53.82	0
B	Farmington	756	10,800	3,446	1,532	15,778	20.87	0
B	Fonda	648	23,329	9,209	16,257	48,795	75.30	0
B	Fontanelle	692	9,280	2,730	11,081	23,091	33.37	0
B	Fredericksburg	984	25,863	12,875	5,454	44,192	44.91	0
B	Garnavillo	754	22,569	6,799	9,675	39,043	51.78	0
B	Garwin	565	7,813	3,810	3,726	15,349	27.17	0
B	Gilman	600	8,164	3,434	4,038	15,636	26.06	0
B	Gilmore City	556	15,692	5,177	3,324	24,193	43.51	0
B	Graettinger	900	23,887	1,906	3,485	29,278	32.53	0
B	Grand Junction	964	10,408	6,843	9,320	26,571	27.56	0
B	Granger	583	14,700	4,770	1,854	21,324	36.58	0

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			Staff	Collection	Other	Total		
			\$	\$	\$	\$	\$	
B	Hedrick	837	7,669	1,406	1,334	10,409	12.44	0
B	Hopkinton	681	12,845	3,896	4,135	20,876	30.65	0
B	Hospers	672	11,284	15,637	3,454	30,375	45.20	0
B	Hubbard	885	23,370	14,056	8,239	45,665	51.60	6,232
B	Humeston	543	4,095	39	10,754	14,888	27.42	0
B	Inwood	875	13,077	14,235	11,167	38,479	43.98	0
B	Janesville	829	36,139	11,095	12,863	60,097	72.49	0
B	Kanawha	739	15,197	5,713	6,493	27,403	37.08	0
B	Keystone	687	23,686	5,685	6,357	35,728	52.01	0
B	Klemme	593	19,946	12,758	8,572	41,276	69.61	0
B	Lamont	503	8,176	3,645	1,821	13,642	27.12	0
B	Larchwood	788	22,902	7,426	7,644	37,972	48.19	0
B	LeGrand	883	22,264	10,389	13,320	45,973	52.06	0
B	Lowden	794	16,916	2,397	6,534	25,847	32.55	0
B	Manilla	839	3,782	2,497	2,354	8,633	10.29	0
B	Maximumwell	807	12,283	4,331	3,731	20,345	25.21	0
B	Maynard	500	11,925	4,974	6,505	23,404	46.81	0
B	McGregor	871	45,373	12,659	26,452	84,484	97.00	133,400
B	Melbourne	794	15,083	13,800	7,320	36,203	45.60	0
B	Merrill	754	6,581	2,719	900	10,200	13.53	0
B	Milo	839	17,625	5,827	3,501	26,953	32.13	0
B	Milton	550	0	2,562	239	2,801	5.09	0
B	Montrose	957	10,217	2,880	6,826	19,923	20.82	0
B	Moravia	713	11,774	3,850	1,725	17,349	24.33	0
B	Morning Sun	872	24,876	11,282	6,987	43,145	49.48	0
B	Moulton	658	9,230	1,949	12,544	23,723	36.05	21,910
B	Murray	766	6,580	1,455	0	8,035	10.49	0
B	New Albin	527	5,400	7,500	0	12,900	24.48	0
B	New Hartford	659	8,190	5,530	0	13,720	20.82	0
B	Newell	887	18,571	6,936	28,184	53,691	60.53	17,110
B	Newhall	886	13,181	3,162	4,656	20,999	23.70	0
B	North English	991	27,007	14,840	6,641	48,488	48.93	0
B	Norway	601	10,057	3,853	2,358	16,268	27.07	3,186
B	Ocheyedan	536	11,337	8,448	6,801	26,586	49.60	0
B	Olin	716	12,325	6,401	1,846	20,572	28.73	2,000
B	Ossian	853	19,532	7,034	2,679	29,245	34.28	0
B	Oxford	705	686	34,705	55	35,446	50.28	0
B	Oxford Junction	573	5,622	4,274	1,716	11,612	20.27	0
B	Pomeroy	710	12,146	5,300	7,526	24,972	35.17	0

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			Staff	Collection	Other	Total		
			\$	\$	\$	\$	\$	
B	Preston	949	29,720	13,724	16,359	59,803	63.02	4,100
B	Primghar	891	25,000	13,300	8,000	46,300	51.96	0
B	Radcliffe	607	14,143	16,611	5,165	35,919	59.17	3,500
B	Readlyn	786	25,920	15,878	13,088	54,886	69.83	2,516
B	Redfield	833	24,822	11,827	3,346	39,995	48.01	0
B	Riceville	840	24,139	14,356	6,480	44,975	53.54	0
B	Richland	587	10,011	4,714	6,950	21,675	36.93	0
B	Rockford	907	15,159	6,495	3,549	25,203	27.79	7,683
B	Rockwell	989	27,734	10,902	6,808	45,444	45.95	0
B	Rolfe	675	12,641	5,226	5,365	23,232	34.42	0
B	Ruthven	711	9,476	4,914	2,847	17,237	24.24	0
B	Sabula	670	30,670	10,272	7,890	48,832	72.88	0
B	Schaller	779	9,380	6,052	9,779	25,211	32.36	0
B	Schleswig	833	4,473	5,946	151	10,570	12.69	0
B	Scranton	604	15,426	6,146	7,006	28,578	47.31	0
B	Seymour	810	7,095	3,054	2,493	12,642	15.61	0
B	Sheffield	930	38,319	11,685	10,527	60,531	65.09	0
B	Shellsburg	938	13,183	4,507	5,611	23,301	24.84	1,370
B	Sioux Rapids	720	13,463	5,689	5,177	24,329	33.79	1,000
B	Stanton	714	9,182	4,924	255	14,361	20.11	0
B	Stanwood	680	8,786	3,163	3,151	15,100	22.21	0
B	Stratford	746	16,449	7,949	4,539	28,937	38.79	0
B	Sully	904	20,592	12,400	9,834	42,826	47.37	0
B	Sutherland	707	11,229	2,338	3,573	17,140	24.24	1,916
B	Swea City	642	13,141	2,879	5,310	21,330	33.22	848
B	Tabor	993	8,522	4,750	0	13,272	13.37	0
B	Thompson	596	12,611	8,950	850	22,411	37.60	0
B	Tiffin	975	5,989	0	0	5,989	6.14	0
B	Titonka	584	11,565	5,190	4,368	21,123	36.17	0
B	Van Horne	716	14,135	5,119	10,195	29,449	41.13	0
B	Van Meter	866	35,683	4,000	2,525	42,208	48.74	0
B	Ventura	670	27,251	9,371	11,079	47,701	71.20	0
B	Victor	952	26,621	9,644	17,490	53,755	56.47	0
B	Wall Lake	841	16,429	10,497	963	27,889	33.16	0
B	Walnut	877	11,274	1,608	6,527	19,409	22.13	69,005
B	Wellsburg	716	26,374	8,392	12,603	47,369	66.16	0
B	West Bend	834	55,433	13,038	6,631	75,102	90.05	0
B	West Point	980	39,054	8,778	28,103	75,935	77.48	0
B	What Cheer	678	8,014	2,435	3,871	14,320	21.12	0

Size Code	City	Popu-lation	Operating Expenditures				Per Capita	Capital Expenditures
			Staff	Collection	Other	Total		
			\$	\$	\$	\$	\$	
B	Wheatland	772	16,689	4,350	2,800	23,839	30.88	0
B	Whiting	801	24,132	13,787	21,882	59,801	74.66	0
B	Whittemore	530	29,384	8,994	17,484	55,862	105.40	0
B	Winthrop	772	17,959	7,680	5,014	30,653	39.71	0
B	Wyoming	626	6,800	3,070	12,132	22,002	35.15	0
B	Zearing	617	30,945	13,173	13,759	57,877	93.80	9,307
	B Minimum	500	0	0	0	1,701	3.40	0
	B Maximum	998	55,433	34,705	28,184	84,484	122.46	133,400
	B Average	750	16,182	7,427	6,711	30,321	40.38	2,742
	B Total	103,527	2,233,160	1,024,979	926,103	4,184,242		378,407
	Count	138						
	Percentile, 25th	647	9,207	3,864	2,805	17,400	24.93	0
	Percentile, 50th	746	13,442	6,184	5,338	25,955	36.66	0
	Percentile, 75th	872	22,819	10,470	9,221	42,795	51.74	0
C	Ackley	1,809	22,787	11,302	0	34,089	18.84	0
C	Akron	1,489	47,198	11,149	4,927	63,274	42.49	0
C	Allison	1,006	19,714	5,456	4,825	29,995	29.82	436,092
C	Alta	1,865	11,371	15,050	2,244	28,665	15.37	125,000
C	Alton	1,095	25,114	12,792	5,309	43,215	39.47	0
C	Anita	1,049	24,394	5,556	20,223	50,173	47.83	0
C	Aplington	1,054	24,029	12,483	1,218	37,730	35.80	0
C	Arnolds Park	1,162	38,617	7,316	6,331	52,264	44.98	0
C	Audubon	2,382	53,265	28,837	36,800	118,902	49.92	0
C	Aurelia	1,062	19,000	11,500	2,834	33,334	31.39	0
C	Avoca	1,610	52,454	15,122	16,446	84,022	52.19	1,591
C	Baxter	1,052	12,116	4,631	0	16,747	15.92	0
C	Bedford	1,620	22,993	3,105	7,799	33,897	20.92	0
C	Bellevue	2,350	61,907	10,044	16,678	88,629	37.71	0
C	Bondurant	1,846	34,753	7,500	16,610	58,863	31.89	1,200
C	Britt	2,052	44,757	11,474	3,804	60,035	29.26	1,885
C	Brooklyn	1,367	25,558	2,929	10,104	38,591	28.23	0
C	Calmar	1,058	22,051	15,465	3,899	41,415	39.14	1,150
C	Cascade	1,958	43,822	8,000	5,530	57,352	29.29	0
C	Center Point	2,007	34,900	16,450	3,100	54,450	27.13	300
C	Central City	1,157	20,490	8,907	6,133	35,530	30.71	0
C	Clarence	1,008	11,484	5,101	7,065	23,650	23.46	0
C	Clarksville	1,441	24,348	6,498	5,668	36,514	25.34	0

Size Code	City	Popu- lation	Operating Expenditures				Per Capita	Capital Expenditures
			Staff	Collection	Other	Total		
			\$	\$	\$	\$		
C	Colfax	2,223	22,655	11,410	4,965	39,030	17.56	0
C	Columbus Junction	1,900	25,212	7,282	4,677	37,171	19.56	0
C	Conrad	1,055	42,543	18,216	17,472	78,231	74.15	0
C	Coon Rapids	1,305	30,372	15,625	7,260	53,257	40.81	0
C	Corning	1,783	49,972	13,625	16,431	80,028	44.88	0
C	Corydon	1,591	16,919	7,050	12,031	36,000	22.63	0
C	Dallas Center	1,595	56,508	17,453	24,497	98,458	61.73	550
C	De Soto	1,009	23,967	8,160	7,144	39,271	38.92	0
C	Denver	1,627	52,903	13,494	21,674	88,071	54.13	1,326,473
C	Dunlap	1,139	14,248	9,903	4,257	28,408	24.94	0
C	Dysart	1,303	13,559	9,157	13,319	36,035	27.66	738,704
C	Earlham	1,298	27,740	10,272	9,365	47,377	36.50	0
C	Eddyville	1,064	19,210	11,922	9,180	40,312	37.89	0
C	Elkader	1,465	28,996	12,244	15,634	56,874	38.82	35,800
C	Ely	1,149	17,001	13,207	9,708	39,916	34.74	0
C	Fairbank	1,041	17,747	9,130	12,585	39,462	37.91	0
C	Fayette	1,351	36,348	9,957	13,600	59,905	44.34	0
C	George	1,051	14,784	8,192	8,118	31,094	29.59	0
C	Gladbrook	1,015	11,736	7,810	6,512	26,058	25.67	0
C	Glidden	1,253	13,855	13,287	426	27,568	22.00	0
C	Gowrie	1,038	19,668	8,008	6,786	34,462	33.20	0
C	Greene	1,099	42,957	22,434	9,720	75,111	68.34	0
C	Greenfield	2,129	47,205	17,914	15,918	81,037	38.06	0
C	Griswold	1,039	13,286	3,113	19,568	35,967	34.62	0
C	Guthrie Center	1,668	35,353	22,331	21,080	78,764	47.22	9,002
C	Guttenberg	1,987	35,545	13,795	16,726	66,066	33.25	0
C	Hamburg	1,240	13,312	5,063	15,347	33,722	27.20	0
C	Hartley	1,733	25,973	15,611	8,371	49,955	28.83	0
C	Hawarden	2,478	78,381	35,895	31,068	145,344	58.65	0
C	Holstein	1,470	21,326	12,833	4,341	38,500	26.19	0
C	Hudson	2,117	83,846	20,858	24,297	129,001	60.94	0
C	Hull	1,960	37,934	15,766	15,478	69,178	35.29	0
C	Huxley	2,316	64,759	1,961	20,469	87,189	37.65	0
C	Ida Grove	2,350	42,113	10,681	16,350	69,144	29.42	0
C	Jesup	2,212	63,683	12,501	24,359	100,543	45.45	6,100
C	Jewell	1,239	27,061	9,961	14,218	51,240	41.36	7,300
C	Kalona	2,293	54,638	11,989	7,777	74,404	32.45	0
C	Keosauqua	1,066	20,459	2,776	11,094	34,329	32.20	0
C	Keota	1,025	22,845	5,015	15,576	43,436	42.38	0

Size Code	City	Popu-lation	Operating Expenditures				Per Capita	Capital Expenditures
			Staff	Collection	Other	Total		
			\$	\$	\$	\$	\$	
C	Kingsley	1,245	21,012	8,613	11,241	40,866	32.82	0
C	Lake City	1,787	30,446	11,731	10,999	53,176	29.76	0
C	Lake Mills	2,140	48,672	22,081	14,865	85,618	40.01	1,000
C	Lake Park	1,023	14,350	3,316	9,901	27,567	26.95	0
C	Lake View	1,278	18,323	6,654	20,504	45,481	35.59	0
C	Lamoni	2,444	51,379	9,168	10,431	70,978	29.04	2,500
C	Lansing	1,012	11,882	5,202	5,191	22,275	22.01	300
C	LaPorte City	2,321	26,290	14,825	18,605	59,720	25.73	0
C	Laurens	1,476	55,850	12,907	20,982	89,739	60.80	0
C	Lenox	1,401	14,000	4,050	2,300	20,350	14.53	0
C	Leon	1,983	39,765	11,685	13,034	64,484	32.52	0
C	Lisbon	1,898	23,975	8,329	22,736	55,040	29.00	9,864
C	Logan	1,545	27,485	6,975	20,875	55,335	35.82	0
C	Madrid	2,418	35,522	13,320	15,456	64,298	26.59	0
C	Malvern	1,256	19,596	8,702	4,405	32,703	26.04	1,820
C	Manly	1,342	23,807	8,232	7,342	39,381	29.35	0
C	Manning	1,490	24,000	6,322	11,461	41,783	28.04	0
C	Manson	1,893	27,998	9,983	9,556	47,537	25.11	0
C	Mapleton	1,322	33,381	10,476	9,726	53,583	40.53	0
C	Marcus	1,139	23,840	10,960	10,950	45,750	40.17	0
C	Mechanicsville	1,173	21,993	5,407	4,821	32,221	27.47	0
C	Mediapolis	1,644	51,421	21,968	11,293	84,682	51.51	0
C	Melcher-Dallas	1,298	0	0	0	0	0.00	0
C	Milford	2,474	74,707	14,696	37,071	126,474	51.12	0
C	Mitchellville	2,037	36,817	9,620	19,495	65,932	32.37	0
C	Monona	1,550	22,313	7,838	7,898	38,049	24.55	0
C	Monroe	1,808	22,954	5,600	3,208	31,762	17.57	0
C	Montezuma	1,440	36,067	10,752	4,115	50,934	35.37	4,186
C	Mt. Ayr	1,822	19,023	707	3,354	23,084	12.67	0
C	Nashua	1,618	36,804	13,035	15,431	65,270	40.34	0
C	New London	1,937	61,286	18,064	16,310	95,660	49.39	0
C	New Sharon	1,301	6,676	2,711	7,789	17,176	13.20	0
C	Nora Springs	1,532	33,791	8,694	3,470	45,955	30.00	0
C	Northwood	2,050	23,785	10,593	8,668	43,046	21.00	0
C	Oakland	1,487	33,967	5,859	4,820	44,646	30.02	0
C	Odebolt	1,153	23,354	7,581	5,784	36,719	31.85	0
C	Ogden	2,023	43,831	9,980	21,752	75,563	37.35	0
C	Panora	1,175	24,091	13,673	12,835	50,599	43.06	0
C	Parkersburg	1,889	31,281	21,777	9,307	62,365	33.01	0

Size Code	City	Popu-lation	Operating Expenditures				Per Capita	Capital Expenditures
			Staff	Collection	Other	Total		
			\$	\$	\$	\$	\$	
C	Paullina	1,124	22,788	16,069	13,454	52,311	46.54	0
C	Pleasantville	1,539	0	0	0	0	0.00	0
C	Pocahontas	1,970	54,648	8,986	6,903	70,537	35.81	0
C	Polk City	2,344	39,352	11,911	10,787	62,050	26.47	0
C	Postville	2,273	32,299	17,520	11,130	60,949	26.81	2,000
C	Prairie City	1,365	15,155	6,924	11,649	33,728	24.71	0
C	Reinbeck	1,751	46,402	20,789	12,302	79,493	45.40	0
C	Remsen	1,762	43,343	13,984	5,655	62,982	35.74	0
C	Rockwell City	2,264	40,690	13,349	19,989	74,028	32.70	727
C	Roland	1,324	41,349	17,141	6,637	65,127	49.19	0
C	Sac City	2,368	49,789	11,199	15,462	76,450	32.28	0
C	Sanborn	1,353	24,570	9,868	5,870	40,308	29.79	0
C	Shell Rock	1,298	24,777	15,157	8,069	48,003	36.98	0
C	Sidney	1,300	12,563	3,145	292	16,000	12.31	0
C	Sigourney	2,209	28,871	14,625	9,430	52,926	23.96	52,000
C	Slater	1,306	64,595	13,401	5,088	83,084	63.62	0
C	Sloan	1,032	8,347	5,523	9,555	23,425	22.70	0
C	Solon	1,177	42,656	21,918	28,848	93,422	79.37	0
C	St. Ansgar	1,031	33,401	16,737	12,276	62,414	60.54	953
C	State Center	1,349	49,946	12,393	9,582	71,921	53.31	2,608
C	Strawberry Point	1,386	25,600	12,192	6,093	43,885	31.66	0
C	Stuart	1,712	26,273	9,173	1,781	37,227	21.74	0
C	Sumner	2,106	53,411	26,953	18,991	99,355	47.18	0
C	Traer	1,594	20,951	15,218	11,827	47,996	30.11	1,469,870
C	Tripoli	1,310	21,684	10,935	17,950	50,569	38.60	0
C	Villisca	1,344	22,832	13,057	23,432	59,321	44.14	0
C	Wapello	2,124	57,024	13,999	11,953	82,976	39.07	0
C	Wellman	1,393	30,407	8,829	4,284	43,520	31.24	0
C	West Branch	2,188	47,911	13,260	21,181	82,352	37.64	0
C	Winfield	1,131	18,661	4,726	2,534	25,921	22.92	0
C	Woodbine	1,564	41,544	15,609	8,380	65,533	41.90	10,615
C	Woodward	1,200	24,688	4,993	8,166	37,847	31.54	0
	C Minimum	1,006	0	0	0	0	0.00	0
	C Maximum	2,478	83,846	35,895	37,071	145,344	79.37	1,469,870
	C Average	1,573	31,774	11,235	11,222	54,231	34.60	31,952
	C Total	209,190	4,226,002	1,494,237	1,492,476	7,212,715		4,249,590
	Count	133						
	Percentile, 25th	1,177	21,012	7,500	5,655	36,719	26.81	0

Size Code	City	Popu- lation	Operating Expenditures				Per Capita	Capital Expenditures
			Staff	Collection	Other	Total		
			\$	\$	\$	\$	\$	
	Percentile, 50th	1,476	26,290	10,935	9,720	50,569	32.52	0
	Percentile, 75th	1,937	42,543	13,984	15,634	69,144	40.53	0
D	Adel	3,435	73,817	18,084	18,938	110,839	32.27	2,400
D	Albia	3,706	54,297	31,427	11,510	97,234	26.24	54,596
D	Belle Plaine	2,878	42,945	10,835	7,493	61,273	21.29	0
D	Belmond	2,560	74,615	18,743	15,172	108,530	42.39	645,632
D	Bloomfield	2,601	72,277	9,700	4,864	86,841	33.39	0
D	Camanche	4,215	69,540	27,153	13,781	110,474	26.21	0
D	Carlisle	3,497	60,769	15,202	14,485	90,456	25.87	358
D	Carter Lake	3,248	65,769	12,698	24,149	102,616	31.59	40,000
D	Chariton	4,573	62,655	14,942	7,609	85,206	18.63	0
D	Clarion	2,968	61,721	22,640	29,313	113,674	38.30	14,825
D	Cresco	3,905	109,250	21,123	18,271	148,644	38.07	0
D	Dyersville	4,035	127,627	60,863	47,807	236,297	58.56	45,659
D	Eagle Grove	3,712	88,945	37,545	24,683	151,173	40.73	0
D	Eldora	3,035	74,889	24,964	39,236	139,089	45.83	0
D	Emmetsburg	3,958	82,814	30,748	10,542	124,104	31.36	0
D	Evansdale	4,526	27,048	9,458	10,696	47,202	10.43	0
D	Forest City	4,362	93,578	19,731	26,864	140,173	32.14	9,885
D	Garner	2,922	50,715	23,308	23,334	97,357	33.32	0
D	Grundy Center	2,596	66,632	17,495	20,950	105,077	40.48	0
D	Hampton	4,218	109,976	23,443	19,681	153,100	36.30	3,228
D	Humboldt	4,452	136,883	35,895	24,116	196,894	44.23	32,827
D	Jefferson	4,626	119,840	50,768	60,639	231,247	49.99	7,320
D	Marengo	2,535	82,298	14,765	13,157	110,220	43.48	0
D	Missouri Valley	2,992	66,711	9,323	13,077	89,111	29.78	5,449
D	Monticello	3,607	40,062	16,419	20,329	76,810	21.29	10,898
D	Mt. Vernon	3,808	15,344	25,104	11,391	51,839	13.61	0
D	New Hampton	3,692	69,880	21,275	18,104	109,259	29.59	500
D	Onawa	3,091	33,395	10,258	15,625	59,278	19.18	13,285
D	Osage	3,451	87,007	25,691	43,494	156,192	45.26	4,369
D	Osceola	4,659	69,078	23,944	25,329	118,351	25.40	0
D	Rock Rapids	2,573	65,076	17,471	21,253	103,800	40.34	6,460
D	Rock Valley	2,702	52,535	33,914	29,998	116,447	43.10	0
D	Sheldon	4,914	82,844	34,915	23,678	141,437	28.78	0
D	Sibley	2,796	81,103	17,845	14,284	113,232	40.50	0
D	Spirit Lake	4,261	134,730	38,736	34,994	208,460	48.92	0
D	Story City	3,228	62,830	15,486	16,821	95,137	29.47	0

Size Code	City	Popu-lation	Operating Expenditures				Per Capita	Capital Expenditures
			Staff	Collection	Other	Total		
			\$	\$	\$	\$	\$	
D	Tama	2,731	52,039	15,947	31,630	99,616	36.48	0
D	Tipton	3,155	88,451	14,800	24,014	127,265	40.34	0
D	Toledo	2,539	58,341	21,478	14,134	93,953	37.00	0
D	Waukon	4,131	75,802	22,529	21,571	119,902	29.02	0
D	West Liberty	3,332	77,232	8,552	43,793	129,577	38.89	0
D	West Union	2,549	48,453	20,504	17,128	86,085	33.77	39,295
D	Williamsburg	2,622	74,219	17,260	15,384	106,863	40.76	0
D	Wilton	2,829	52,299	16,731	17,255	86,285	30.50	1,903
D	Winterset	4,768	138,488	24,867	47,055	210,410	44.13	0
	D Minimum	2,535	15,344	8,552	4,864	47,202	10.43	0
	D Maximum	4,914	138,488	60,863	60,639	236,297	58.56	645,632
	D Average	3,489	74,107	22,324	22,392	118,823	34.38	20,864
	D Total	156,993	3,334,819	1,004,579	1,007,631	5,347,029		938,889
	Count	45						
	Percentile, 25th	2,829	58,341	15,486	14,284	93,953	29.02	0
	Percentile, 50th	3,435	69,880	20,504	19,681	110,220	33.77	0
	Percentile, 75th	4,131	82,844	25,104	25,329	139,089	40.73	6,460
E	Algona	5,741	159,782	40,873	51,695	252,350	43.96	0
E	Anamosa	5,494	55,666	19,914	35,243	110,823	20.17	0
E	Atlantic	7,257	109,730	30,789	36,212	176,731	24.35	18,085
E	Centerville	5,924	101,273	24,009	39,970	165,252	27.90	0
E	Charles City	7,812	185,673	46,960	67,152	299,785	38.37	0
E	Cherokee	5,369	111,250	13,997	41,300	166,547	31.02	0
E	Clarinda	5,690	112,275	37,753	40,228	190,256	33.44	47,315
E	Clear Lake	8,161	172,266	49,500	53,355	275,121	33.71	0
E	Creston	7,597	71,286	21,538	13,433	106,257	13.99	0
E	Decorah	8,172	278,355	45,674	102,260	426,289	52.16	0
E	Denison	7,339	114,807	36,589	45,469	196,865	26.82	47,485
E	DeWitt	5,049	77,278	38,595	38,310	154,183	30.54	0
E	Estherville	6,656	174,176	37,925	45,787	257,888	38.75	0
E	Fairfield	9,602	228,256	57,900	112,605	398,761	41.53	0
E	Glenwood	5,358	176,042	26,795	55,340	258,177	48.19	0
E	Grimes	5,098	134,378	39,138	33,757	207,273	40.66	0
E	Grinnell	9,105	254,267	77,015	99,245	430,527	47.28	0
E	Harlan	5,282	188,131	28,842	33,995	250,968	47.51	0
E	Hiawatha	6,480	153,375	31,506	42,995	227,876	35.17	6,812
E	Independence	6,014	56,802	28,500	31,729	117,031	19.46	0

Size Code	City	Popu-lation	Operating Expenditures				Per Capita	Capital Expenditures
			Staff	Collection	Other	Total		
			\$	\$	\$	\$	\$	
E	Iowa Falls	5,193	143,964	35,300	46,851	226,115	43.54	0
E	Johnston	8,649	409,058	63,625	171,749	644,432	74.51	64,060
E	Knoxville	7,731	151,721	46,911	34,207	232,839	30.12	20,000
E	LeMars	9,237	213,000	64,200	36,000	313,200	33.91	0
E	Manchester	5,257	131,795	43,903	44,987	220,685	41.98	33,753
E	Maquoketa	6,112	113,326	28,514	32,008	173,848	28.44	0
E	Mt. Pleasant	8,751	187,768	62,156	49,933	299,857	34.27	0
E	Nevada	6,658	192,298	48,544	48,963	289,805	43.53	10,542
E	North Liberty	5,367	211,699	46,825	91,471	349,995	65.21	0
E	Norwalk	6,884	148,911	33,365	47,295	229,571	33.35	2,721
E	Oelwein	6,692	100,336	21,675	22,061	144,072	21.53	0
E	Orange City	5,582	161,735	37,036	50,538	249,309	44.66	137,304
E	Pella	9,873	276,305	53,118	61,709	391,132	39.62	0
E	Perry	7,633	212,024	40,157	109,814	361,995	47.42	0
E	Pleasant Hill	5,070	168,065	47,837	86,806	302,708	59.71	0
E	Red Oak	6,197	102,537	22,966	28,387	153,890	24.83	2,320
E	Shenandoah	5,546	133,034	54,545	65,950	253,529	45.71	0
E	Sioux Center	6,002	141,492	47,453	61,640	250,585	41.75	0
E	Vinton	5,102	107,898	12,031	26,526	146,455	28.71	0
E	Washington	7,047	154,009	37,159	49,263	240,431	34.12	3,270
E	Waukee	5,126	158,414	12,234	51,355	222,003	43.31	1,220,488
E	Waverly	8,968	347,875	77,586	116,730	542,191	60.46	22,107
E	Webster City	8,176	220,350	51,729	62,922	335,001	40.97	0
	E Minimum	5,049	55,666	12,031	13,433	106,257	13.99	0
	E Maximum	9,873	409,058	77,586	171,749	644,432	74.51	1,220,488
	E Average	6,745	165,179	40,062	56,215	261,456	38.53	38,053
	E Total	290,053	7,102,682	1,722,681	2,417,245	11,242,608		1,636,262
	Count	43						
	Percentile, 25th	5,432	112,801	28,678	36,106	183,494	30.33	0
	Percentile, 50th	6,480	154,009	38,595	47,295	249,309	38.75	0
	Percentile, 75th	7,772	190,215	48,191	62,316	301,283	44.31	5,041
F	Altoona	10,345	240,109	55,063	115,639	410,811	39.71	4,051
F	Boone	12,803	313,913	86,838	116,680	517,431	40.41	106,044
F	Carroll	10,106	142,730	57,605	77,712	278,047	27.51	0
F	Clive	12,855	347,789	85,000	80,077	512,866	39.90	0
F	Coralville	15,123	491,257	98,448	107,075	696,780	46.07	0
F	Fort Madison	11,476	276,230	14,543	55,104	345,877	30.14	0

Size Code	City	Popu-lation	Operating Expenditures				Per Capita	Capital Expenditures
			Staff	Collection	Other	Total		
			\$	\$	\$	\$	\$	
F	Indianola	12,998	237,627	55,445	82,637	375,709	28.91	6,385
F	Keokuk	11,427	300,973	55,886	64,822	421,681	36.90	0
F	Muscatine	22,697	497,924	144,920	127,239	770,083	33.93	0
F	Newton	15,579	416,621	94,617	170,196	681,434	43.74	45,285
F	Oskaloosa	10,938	335,100	79,517	110,333	524,950	47.99	106,507
F	Ottumwa	24,998	281,764	30,384	46,396	358,544	14.34	0
F	Spencer	11,317	256,665	43,302	49,488	349,455	30.88	20,900
F	Storm Lake	10,076	148,451	26,700	32,704	207,855	20.63	27,222
	F Minimum	10,076	142,730	14,543	32,704	207,855	14.34	0
	F Maximum	24,998	497,924	144,920	170,196	770,083	47.99	106,507
	F Average	13,767	306,225	66,305	88,293	460,823	34.36	22,600
	F Total	192,738	4,287,153	928,268	1,236,102	6,451,523		316,394
	Count	14						
	Percentile, 25th	11,033	244,248	46,242	57,534	351,727	29.21	0
	Percentile, 50th	12,140	291,369	56,746	81,357	416,246	35.42	2,026
	Percentile, 75th	14,592	344,617	86,379	114,313	523,070	40.29	25,642
G	Ankeny	27,117	600,675	106,202	197,966	904,843	33.37	0
G	Bettendorf	31,258	1,345,217	296,894	368,035	2,010,146	64.31	0
G	Burlington	26,839	684,697	233,135	127,330	1,045,162	38.94	0
G	Cedar Falls	36,145	804,878	103,831	74,081	982,790	27.19	0
G	Clinton	27,772	540,688	125,393	55,076	721,157	25.97	686
G	Fort Dodge	25,136	466,783	63,897	73,439	604,119	24.03	0
G	Marion	26,294	653,793	153,452	212,994	1,020,239	38.80	0
G	Marshalltown	26,009	424,549	94,981	118,628	638,158	24.54	19,868
G	Mason City	29,172	483,064	101,995	114,975	700,034	24.00	0
G	Urbandale	29,072	984,683	246,935	289,787	1,521,405	52.33	0
G	West Des Moines	46,403	1,165,699	224,555	248,674	1,638,928	35.32	500,000
	G Minimum	25,136	424,549	63,897	55,076	604,119	24.00	0
	G Maximum	46,403	1,345,217	296,894	368,035	2,010,146	64.31	500,000
	G Average	30,111	741,339	159,206	170,999	1,071,544	35.35	47,323
	G Total	331,217	8,154,726	1,751,270	1,880,985	11,786,981		520,554
	Count							
	Percentile, 25th	26,567	511,876	102,913	94,528	710,596	25.25	0
	Percentile, 50th	27,772	653,793	125,393	127,330	982,790	33.37	0
	Percentile, 75th	30,215	894,781	228,845	230,834	1,283,284	38.87	343

Size Code	City	Popu-lation	Operating Expenditures				Per Capita	Capital Expenditures
			Staff	Collection	Other	Total		
			\$	\$	\$	\$	\$	
H	Ames	50,731	1,835,614	309,613	352,190	2,497,417	49.23	0
H	Cedar Rapids	120,758	3,111,458	455,853	1,032,053	4,599,364	38.09	0
H	Council Bluffs	58,268	886,290	207,693	322,952	1,416,935	24.32	0
H	Davenport	98,359	1,544,747	383,852	529,677	2,458,276	24.99	205,268
H	Des Moines	198,682	4,271,159	839,034	638,385	5,748,578	28.93	2,669,226
H	Dubuque	57,686	1,223,360	296,552	506,373	2,026,285	35.13	0
H	Iowa City	63,027	2,884,034	478,147	721,156	4,083,337	64.79	6,188,851
H	Sioux City	85,013	1,589,563	395,181	369,077	2,353,821	27.69	12,246
H	Waterloo	68,747	1,304,825	178,176	203,656	1,686,657	24.53	0
	H Minimum	50,731	886,290	178,176	203,656	1,416,935	24.32	0
	H Maximum	198,682	4,271,159	839,034	1,032,053	5,748,578	64.79	6,188,851
	H Average	89,030	2,072,339	393,789	519,502	2,985,630	35.30	1,008,399
	H Total	801,271	18,651,050	3,544,101	4,675,519	26,870,670		9,075,591
	Count	9						
	Percentile, 25th	58,268	1,304,825	296,552	352,190	2,026,285	24.99	0
	Percentile, 50th	68,747	1,589,563	383,852	506,373	2,458,276	28.93	0
	Percentile, 75th	98,359	2,884,034	455,853	638,385	4,083,337	38.09	205,268
I	Eldridge	29,034	467,667	121,056	166,346	755,069	26.01	415,000
I	Farley	19,315	264,286	31,489	118,628	414,403	21.45	42,000
I	Moville	12,029	106,648	27,510	18,400	152,558	12.68	0
	Count	3						
	Grand Total	2,188,823	49,873,140	12,197,238	14,496,660	76,567,038	34.98	18,386,415
						Total Expenditures		94,953,453
						(operating and capital)		