
IOWA STATE BUDGET

FOR

The Biennium Ending June 30, 1925

N. E. KENDALL
Governor

STATE OF IOWA, 1923

To the Fortieth General Assembly:

In accordance with the provisions of Chapter Nine of Supplemental Supplement to the Code of Iowa, I hereby submit, as a part of my official message, the budget for the next biennium, contained in the following pages.

N. E. KENDALL, *Governor.*

EXPENDITURES AND ESTIMATES.

Showing Appropriations and Funds Available for Each Office or Department, Actual Expenditures, and Estimates of Needs.

ADJUTANT GENERAL.

Items For Which Money Is Used	Citation of authority	Appropriation 1922-23 to June 30, 1923	Expended in fiscal year 1921-22	Available fiscal year 1922-23	Department Estimates for Next Biennium	
					Fiscal year 1923-24	Fiscal year 1924-25
Adjutant General's salary....				\$3,600.00	\$ 3,600.00	
Assistant Adjutant General's salary.....				2,200.00	2,200.00	
War record clerk (Civil & Spanish wars).....				1,500.00	1,500.00	
Total.....				\$7,300.00	\$ 7,300.00	

For reasons not indicated to this department, the 39th General Assembly provided that the salary of the Adjutant General, Assistant Adjutant General and the War Record Clerk, should be paid from the appropriation for the support of the National Guard, instead of from the Salary Act. It is recommended that the 40th General Assembly provide that the above referred to salaries be provided for in the Salary Act, this recommendation being based on former procedure, and the fact that in figuring the present appropriation for this department, it was not contemplated these salaries would be paid therefrom.

Every statement made out by this department for the past three biennial periods has consistently requested an increase for the Adjutant General. The last request was based on the increased volume of work and responsibility and the increase in living expenses. The work and responsibility is continually increasing, but realizing that living cost has materially reduced, the increase in compensation requested for the Adjutant General has been reduced accordingly. No increase is requested for the Assistant Adjutant General, as the 39th General Assembly made a substantial increase for that office. An increase of \$300.00 per year is requested for the War Record Clerk, as the responsibility attached thereto justifies compensation greater than that paid stenographers and general clerks.

IOWA WAR ROSTER COMMISSION.

Department appropriation—					
Balance unexpended.....	Ch. 331-28G. A.	\$ 3,816.44		\$10,240.49	\$6,000.00 \$ 6,000.00
Department appropriation.....	Ch. 306-29G. A.	15,000.00			
Refunds.....		10.20			
Moving pictures.....			11.40		
Express.....			40		
Telegrams.....			54.89		
Printing.....			57.88		
Salaries.....			8,279.19		
Transportation.....			174.10		
Historics.....			14.00		
Supplies—purchased outside the state supply department.....			8.00		
Total.....		\$18,826.64	\$ 8,586.15	\$10,240.49	\$6,000.00 \$ 6,000.00

This report shows a balance on hand as of June 30, 1922, which date ends the fiscal year 1922. It is anticipated that the amount available plus the estimated amount for the next bi-annual period, will carry on the work, with a reduced office personnel sufficient to sort, record and file the remaining records as they are received from the War Department. Practically all the enlisted men's records have been received; many, however, have to be returned for correction. We are now getting the records of officers.

ATTORNEY GENERAL.

Is Used Items For Which Money	Classification of authority	Appropriation July 1, 1921, to June 30, 1923	Expended in fiscal year 1921-22	Available fiscal year 1922-23	Department Estimates for Next Biennium	
					Fiscal year 1923-24	Fiscal year 1924-25
Department appropriation.....		\$50,000.00		\$305,000.00	\$ 300,000	\$ 300,000
Refund.....		2,954.67				
Armory rent.....	Ch. 163-393 A.		\$ 98,375.42			
Express, freight and cartage.....	Ch. 171-393 A.		864.47			
Physical examinations.....	Ch. 173-393 A.		688.48			
Expense, state camp grounds and arsenal.....	Ch. 327-393 A.		22,947.31			
Headquarters allowance.....	Ch. 163-393 A.		3,738.76			
Per capita allowance.....	Ch. 163-393 A.		36,252.56			
Miscellaneous office expense.....	Ch. 163-393 A.		478.69			
Office salaries.....	Ch. 340-393 A.		21,026.12			
Telephone and telegraph.....	Ch. 171-393 A.		937.48			
Traveling expense.....	Ch. 171-393 A.		6,488.54			
Rifle range allowance.....	Ch. 163-393 A.		9,750.00			
Board meetings.....	Ch. 171-393 A.		845.97			
Annual encampment.....	2215-1-21		15,715.30			
Office supplies issued to or organizations.....	Ch. 163-393 A.		14,480.94			
Expense, brigade headquar- ters.....	2215-1-21		825.50			
Recruiting.....	Ch. 171-393 A.		30.69			
Camp hospital expense.....	Ch. 163-393 A.		712.62			
Rifle range expense.....	Ch. 163-393 A.		4.31			
Miscellaneous expense.....	Ch. 163-393 A.		412.75			
Swimming pool.....	Ch. 327-393 A.		145.05			
Bathing pavilion.....	Ch. 327-393 A.		31,292.79			
Special pay roll.....	Ch. 171-393 A.		3,717.00			
Recreation building.....	Ch. 327-393 A.		400.00			
National matches.....	Ch. 327-393 A.		328.05			
Miscellaneous improvement.....	Ch. 171-393 A.		6,322.00			
Inoculation and vaccination.....	2215-1-21		3.95			
Total.....		\$528,954.67	\$207,954.67			

The increased appropriation recommended is necessary, if the salary of the Adjutant General, Assistant Adjutant General, and War Record Clerk are to be paid from the appropriation indicated, and also, if the State of Iowa continues to organize National Guard units, as allocated by the War Department, under the provisions of the National Defense Act. The State is obligated to the organization of the following organizations within the next two years:

- 1 Division Headquarters Company
- 1 Headquarters Special Division Troop
- 1 Headquarters Engineer Regiment
- 1 Headquarters and Service Co. Engineer Regiment
- 1 Engineer Battalion
- 1 Sanitary Company
- 1 Ambulance Company (M. D.)
- 1 Hospital Company

Under our present organization, the budget for this fiscal year shows a contracted obligation of \$254,000.00, leaving an unallotted balance of \$11,995.00, which will not care for the increase in troops expected by the Federal Government.

Items For Which Money is Used	Classification of authority	Appropriation July 1, 1921, to June 30, 1923	Expended in fiscal year 1921-22	Available fiscal year 1922-23	Department Estimates for Next Biennium	
					Fiscal year 1923-24	Fiscal year 1924-25
Attorney general.....	Sec. 211	\$ 10,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000	\$ 5,000
Assistant attorney general.....	Ch. 340-393 A.	8,000.00	4,000.00	4,000.00	4,000	4,000
Assistant attorney general.....	Ch. 340-393 A.	7,200.00	3,600.00	3,600.00	3,600	3,600
Assistant attorney general.....	Ch. 340-393 A.	7,200.00	3,600.00	3,600.00	3,600	3,600
Assistant attorney general.....	Ch. 340-393 A.	7,200.00	3,600.00	3,600.00	3,600	3,600
Assistant attorney general.....	Ch. 340-393 A.	5,000.00	2,500.00	2,500.00	2,500	2,500
Secretary to attorney general.....	Ch. 340-393 A.	3,600.00	1,800.00	1,800.00	1,800	1,800
File clerk.....				1,500.00	1,500	1,500
Stenographic help.....	Ch. 340-393 A.	7,200.00	3,600.00	3,600.00	3,600	3,600
Contingent fund.....	Ch. 313-393 A.	15,000.00	5,004.88	9,995.12	7,000	7,400
Compensation and expenses of special peace officers.....	Ch. 327-393 A.	75,000.00	29,282.25	45,717.75	37,500	37,500
Total.....		\$145,400.00	\$2,988.15	\$2,811.81	\$ 71,200	\$ 74,200

AUDITOR OF STATE.

Salary of auditor.....	Ch. 340-393 A.	\$ 8,000.00	\$ 4,000.00	\$ 4,000.00	\$ 3,000	\$ 3,000
Salary of deputy.....	Ch. 340-393 A.	4,800.00	2,400.00	2,400.00	3,000	3,000
Salary of chief clerk, revenue department.....	Ch. 340-393 A.	4,800.00	2,330.00	2,400.00	2,400	2,400
Salary of chief clerk, county accounting department.....	Ch. 340-393 A.	4,800.00	2,400.00	2,400.00	2,400	2,400
Salary of assistant chief clerk county accounting dept.....					2,000	2,000
Salary of chief clerk, municipal accounting department.....	Ch. 340-393 A.	4,800.00	2,400.00	2,400.00	2,400	2,400
Salary of general clerk.....	Ch. 340-393 A.	3,400.00	1,645.18	1,750.00	1,700	1,700
Salary of warrant clerk.....	Ch. 340-393 A.	2,800.00	1,375.01	1,400.00	1,400	1,400
Salary of assistant warrant clerk.....	Ch. 340-393 A.	2,400.00	868.51	1,500.00	1,300	1,300
Salary of stenographer and clerk.....	Ch. 340-393 A.	2,400.00	1,200.00	1,200.00	1,200	1,200
Salary of clerk and janitor.....	Ch. 340-393 A.	3,000.00	1,500.00	1,500.00	1,500	1,500
Salary of voucher clerk (board of audit).....	Ch. 340-393 A.	2,800.00	1,400.00	1,400.00	1,400	1,400
Salary of two clerks (board of audit).....	Ch. 340-393 A.	4,800.00	2,400.00	2,400.00	2,400	2,400
Extra clerical assistance and contingent.....	Ch. 340-393 A.	1,000.00	120.51	800.00	800	800
County examinations (county expense).....	S. '13-100-a		\$50,161.72			
County examinations (state expense).....	S. '13-100-a		1,722.50			
Municipal examinations.....	S. '13-1056-all		\$13,140.25			
Municipal accounting, advisory committee, expense.....	S. '13-1056-alo		36.46			
Inventory conference, expense.....	Ch. 177-393 A.		105.77			
Total.....		\$ 50,400.00	\$ 89,326.03	\$ 25,200.00	\$ 29,000	\$ 29,000

The recommendation herein for the increased compensation for the State Auditor is made for the reason that the present salary is very inadequate, and it is believed that he, as well as the other two members of the Executive Council, should receive the same compensation for performing the same duties on that Council, as does the Governor, the fourth member of the Executive Council.

The recommendation for an increase for the Deputy Auditor of State is made for the reason that the responsibilities and the qualifications of a person occupying this position are such that the present compensation is not adequate.

The position of Assistant Chief Clerk of the County Accounting Department herein recommended, was discontinued at my request by the Thirty-ninth General Assembly. It has been found impossible to properly perform the work in this very important department without a competent assistant.

*Reimbursed by counties or municipalities to the state.

BANKING DEPARTMENT.

Items For Which Money is Used	Citation of authority	Appropriation July 1, 1921, to June 30, 1922	Expended in fiscal year 1921-22	Available fiscal year 1922-23	Department Estimates for Next Biennium	
					Fiscal year 1923-24	Fiscal year 1924-25
Superintendent.....	Ch. 335-389 A.	There is no appropriation.	\$ 4,000.00	Fees	\$ 4,000	\$ 4,000
Deputy.....	Ch. 335-389 A.		3,000.00	Fees	3,000	3,000
Expenses.....	Ch. 335-389 A.	This department	750.42	Fees	1,800	1,800
Clerks (6).....	Ch. 335-389 A.		6,292.68	Fees	10,000	10,000
Examiners (14).....	Ch. 335-389 A.	is entirely supported	34,076.04	Fees	40,000	40,000
Expenses, special.....	R. & R. Order 25	by the fees collected	326.38	Fees	1,000	1,000
Expense.....	R. & R. Order 25		290.00	Fees	1,000	1,000
Clerk and loan examiner.....	R. & R. Order 35	by its examiners	500.00	Fees	1,800	1,800
Expense.....	R. & R. Order 35		115.44	Fees	500	500
Assistant examiners (6).....	(This has been authorized by R. & R. Order No. 44, beginning August 2, 1922)		10,000	10,000	9,000	9,000
Expense.....						
Total.....			\$ 67,806.56		\$ 102,100	\$ 102,100

BUREAU OF VENEREAL DISEASE CONTROL.

Administration.....	Ch. 291-383 A.	\$ 50,000.00	\$ 5,223.05	\$ 25,000.00	\$ 25,000	\$ 25,000
Treatment.....			13,087.79			
Education.....			6,589.15			
Total.....			\$ 25,000.00			

BOARD OF PAROLE.

General expenses of departm't	3718 A-15	Gen. fund	\$ 33,476.41	Gen. fund	\$ 30,000	\$ 40,000
Three board members, \$10 per day	Sec. 34, Ch. 340-383 A.					
Two parole agents, \$2,000 per year	Sec. 34, Ch. 340-383 A.					
Secretary, \$2,700 per year.....	Sec. 34, Ch. 340-383 A.					
File clerk, \$1,500 per year.....	Sec. 34, Ch. 340-383 A.					
Two stenographers, \$1,300 per year each and necessary expenses for all.....	Sec. 34, Ch. 340-383 A.					
Stenographer, \$1,200 per year	No. 41, R. & R.					
Total.....			\$ 33,476.41		\$ 20,000	\$ 40,000

The law creating the Board of Parole fixed the compensation of the three members at \$10 per day with the idea that the work would require only part of their time, but since the time of the creation of the board the work has increased to such an extent that it now takes all of their time and they should be on a salary basis and the above estimate contemplates a salary of \$4,000.00 per annum and responsibilities. The above estimate also contemplates an additional agent temporary authorization of a stenographer at \$1,200.00 per year by the Retrenchment and Reform Committee.

In connection with the above, it is well to call attention to the fact that our prison population has doubled in the past few years thereby practically doubling the work of this department, and the increase of help and compensation allowance by the legislature has not been in proportion with the increase of the work and duties of the department.

BOARD OF HEALTH.

Items For Which Money is Used	Citation of authority	Appropriation July 1, 1921, to June 30, 1922	Expended in fiscal year 1921-22	Available fiscal year 1922-23	Department Estimates for Next Biennium	
					Fiscal year 1923-24	Fiscal year 1924-25
Physician members, salaries.....	Ch. 272-387 A.	\$ 2,300.00	\$ 3,600.00	\$ 3,600.00	\$ 3,000	\$ 3,000
Engineer's salary.....	Ch. 272-387 A.	5,000.00	2,500.00	2,500.00	4,000	4,000
Secretary's salary.....	Ch. 272-387 A.	5,000.00	2,000.00	2,000.00	6,000	5,000
Assistant secretary's salary.....	Ch. 272-387 A.	2,000.00	1,500.00	1,500.00	2,400	2,400
Chief clerk.....	Ch. 272-387 A.	3,000.00	1,500.00	1,500.00	2,400	2,400
Antitoxin clerk.....	Ch. 272-387 A.	2,400.00	1,300.00	1,300.00	1,300	1,300
Board of health clerk.....	Ch. 272-387 A.	2,400.00	1,300.00	1,300.00	1,300	1,300
Board of health clerk for sanitary engineer.....	Ch. 272-387 A.	2,400.00	1,300.00	1,300.00	1,300	1,300
Bookkeeper.....	Ch. 272-387 A.	2,400.00	1,300.00	1,300.00	1,500	1,500
Clerk V. S. D.....	Ch. 272-387 A.	2,400.00	1,300.00	1,300.00	1,200	1,200
Clerk V. S. D.....	Ch. 272-387 A.	2,400.00	1,300.00	1,300.00	1,200	1,200
Janitor clerk.....	Ch. 272-387 A.	2,400.00	1,300.00	1,300.00	1,200	1,200
Board of Health.....	Ch. 388, Sec. 1-383 A.	20,000.00	4,180.38	10,000.00	*10,000	*10,000
Housing department.....	Ch. 388, Sec. 2-383 A.	10,000.00	4,530.45	5,000.00	5,000	5,000
Antitoxin department.....	S. 2572-D	4,000.00	1,994.82	2,000.00	2,000	2,000
Embalmer's department.....	S. 2574-A14		1,297.81			
Nurses' department.....	S. 2575-A14		1,571.44			
Medical examiners.....	C. S. 2593		862.21			
Optometry department.....	C. S. 2593P		355.80			
Vital statistics department.....	Ch. 222, Sec. 24-293 A.	20,000.00	9,665.04	10,000.00	10,000	10,000
Plumbing department.....	Ch. 272, Sec. 3-383 A.		18.80			
Bacteriological department.....	C. S. 2575-A-9	30,000.00	14,999.73	15,000.00	35,000	25,000
Podiatry department.....	Ch. 113, Sec. 7-393 A.		328.38			
Total.....		\$125,000.00	\$ 60,922.47	\$ 62,500.00	\$ 79,100	\$ 79,100

*The \$10,000.00 has only been available as a portion of the amount of money spent for Public Health work, and the several separate and distinct appropriations should be combined in one appropriation known as public health budget. The \$10,000 for vital statistics will be sufficient providing the law is amended to allow the postage and printing to be paid as in other state printing and postage, and paid for out of general fund.

BUREAU OF LABOR STATISTICS.

Commissioner, salary.....	"S. 2477	\$ 4,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000	\$ 3,000
Deputy.....	"S. 2477	4,000.00	2,000.00	2,000.00	2,000	2,000
Three inspectors.....	"S. 2477	10,000.00	5,400.00	5,400.00	5,400	5,400
Statistician.....	Ch. 340-383 A.	3,600.00	1,800.00	1,800.00	1,800	1,800
Department clerk.....	"S. 2477	2,400.00	1,300.00	1,300.00	1,300	1,300
Stenographer.....	Ch. 350-383 A.	2,400.00	1,300.00	1,300.00	1,300	1,300
Chief clerk of employment service.....	SS. 2477-g1	2,600.00	1,800.00	1,800.00	1,800	1,800
Supervisor Sioux City employment service.....	R. & R. Order# 6	3,300.00	1,500.00	1,800.00	1,800	1,800
Traveling expenses.....	R. 2477	8,000.00	3,308.22	4,000.00	8,000	8,000
Clerk.....					3,200	3,200
Total.....		\$ 41,300.00	\$ 21,238.22	\$ 22,300.00	\$ 21,000	\$ 21,000

Notes:

*This code citation indicates the provision for the creation of the office, but salary given in budget is provided by Chapter 340, 35th General Assembly.

†Salary of Supervisor Sioux City Employment Office was provided for period September 1, 1921, to June 30, 1922, by Retrenchment and Reform Committee by order No. 25 and for period July 1, 1922, to July 1, 1923, by order No. 46.

‡Two additional inspectors (one man and one woman) each to be paid \$1,200.00 per annum, and additional Clerk for office at \$1,200.00 per annum is recommended for next biennium.

BOARD OF RAILROAD COMMISSIONERS AND COMMERCE COUNSEL
DEPARTMENT.

Items For Which Money Is Used	Creation of authority	Appropriation July 1, 1921, to June 30, 1923	Expended in fiscal year 1921-22	Available fiscal year 1922-23	Department Estimates for Next Bimennium	
					Fiscal year 1923-24	Fiscal year 1924-25
Members salaries (3).....	Ch. 340-29G. A.	\$ 21,600.00	\$ 10,800.00	\$ 10,800.00	\$10,800.00	\$10,800.00
Secretary.....	Ch. 340-29G. A.	5,610.00	2,820.00	2,820.00	2,820.00	2,820.00
Chief rate clerk.....	Ch. 340-29G. A.	5,040.00	2,520.00	2,520.00	2,520.00	2,520.00
Reporter.....	Ch. 340-29G. A.	4,300.00	2,150.00	2,150.00	2,150.00	2,150.00
Assistant rate clerk.....	Ch. 340-29G. A.	3,600.00	1,800.00	1,800.00	1,800.00	1,800.00
Chief clerk.....	Ch. 340-29G. A.	3,810.00	1,920.00	1,920.00	1,920.00	1,920.00
Assistant rate clerk.....	Ch. 340-29G. A.	3,840.00	1,920.00	1,920.00	1,920.00	1,920.00
Tariff clerk and stenographer.....	Ch. 340-29G. A.	2,600.00	1,300.00	1,300.00	1,300.00	1,300.00
Statistician.....	Ch. 340-29G. A.	4,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Signal engineer.....	Ch. 340-29G. A.	4,800.00	2,400.00	2,400.00	2,400.00	2,400.00
Electrical engineer.....	Ch. 340-29G. A.	5,400.00	2,700.00	2,700.00	2,700.00	2,700.00
File clerk.....	Ch. 340-29G. A.	2,640.00	1,320.00	1,320.00	1,320.00	1,320.00
Stenographers (2).....	Ch. 340-29G. A.	7,300.00	3,650.00	3,650.00	3,650.00	3,650.00
Commerce counsel.....	Ch. 340-29G. A.	10,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Assistant commerce counsel.....	Ch. 340-29G. A.	3,400.00	1,700.00	1,700.00	1,700.00	1,700.00
Law clerk.....	Ch. 340-29G. A.	4,200.00	2,100.00	2,100.00	2,100.00	2,100.00
Clark.....	Ch. 340-29G. A.	3,000.00	1,500.00	1,500.00	1,500.00	1,500.00
Stenographer.....	Ch. 340-29G. A.	2,400.00	1,200.00	1,200.00	1,200.00	1,200.00
Railroad maps.....	Ch. 309-29G. A.	20,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Department appropriation.....	Ch. 309-29G. A.	154.00	-----	-----	-----	-----
Transcript and reporting.....	Ch. 309-29G. A.	214.36	-----	-----	-----	-----
Supplies.....	Ch. 309-29G. A.	271.78	-----	-----	-----	-----
Periodicals.....	Ch. 309-29G. A.	316.00	-----	-----	-----	-----
Law books.....	Ch. 309-29G. A.	325.63	-----	-----	-----	-----
Books—other than law.....	Ch. 309-29G. A.	20.99	-----	-----	-----	-----
Publication official notices.....	Ch. 309-29G. A.	40.30	-----	-----	-----	-----
Miscellaneous.....	Ch. 309-29G. A.	7,654.83	-----	-----	-----	-----
Traveling expense.....	Ch. 309-29G. A.	1,060.00	-----	-----	-----	-----
National Assn. of Ry. and Utilities Comms.—Gen. Solicitors Off.....	Ch. 309-29G. A.	3,259.01	-----	-----	-----	-----
Extra help.....	Ch. 309-29G. A.	375.90	-----	-----	-----	-----
Rate cases—interstate.....	Ch. 337-29G. A.	32,824.28	6,253.22	12,797.12	20,000.00	20,000.00
Valuation of railroads.....	Ch. 337-29G. A.	-----	3,160.00	-----	-----	-----
Traveling expense.....	Ch. 337-29G. A.	-----	10,000.00	-----	-----	-----
Valuation counsel.....	Ch. 337-29G. A.	-----	7.00	-----	-----	-----
Valuation appraisers.....	Ch. 337-29G. A.	-----	74.49	-----	-----	-----
Clerical help.....	Ch. 337-29G. A.	-----	1.85	-----	-----	-----
Blue prints.....	Ch. 337-29G. A.	-----	-----	-----	-----	-----
Supplies.....	Ch. 337-29G. A.	-----	-----	-----	-----	-----
Total.....		\$192,804.38	\$ 81,661.17	\$ 92,797.12	\$24,000.00	\$20,000.00

*Chapter 337, 35th General Assembly, effective April 13, 1921, turned over to the Railroad Commission the unexpended balance in Chapter 284, 37th General Assembly, viz., \$35,483.62. The sum of \$2,652.65 was expended by the Railroad Commission from April 13, 1921, to June 30, 1921.

BOARD OF CONSERVATION.

Lands, custodian salaries, etc.	Ch. 296-27G. A.	\$200,000.00	\$114,082.87	\$ 85,216.13	\$ 100,000.00	\$ 100,000.00
	Ch. 308-28G. A.					

The amount and purposes of expenditure of this fund are to be found in the accounts of the Auditor of State Authority for expenditure has consisted in recommendations by the Board of Conservation and order of the Executive Council. There are exceptions when the Council has acted alone. The foregoing statement has been drawn from the records of the Auditor of State and is submitted by the Curator of the Historical Department as Secretary of the Board of Conservation solely to point the disposition of the funds and not as fixing nor implying responsibility and authority therein.

BOARD OF CONTROL.

Items For Which Money Is Used	Creation of authority	Appropriation July 1, 1921, to June 30, 1923	Expended in fiscal year 1921-22	Available fiscal year 1922-23	Department Estimates for Next Bimennium	
					Fiscal year 1923-24	Fiscal year 1924-25
Members' salaries (3).....	Sec. 8, Ch. 340-29G. A.	\$ 24,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
Secretary.....	Sec. 8, Ch. 340-29G. A.	5,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Architect.....	Sec. 8, Ch. 340-29G. A.	7,300.00	3,600.00	3,600.00	3,600.00	3,600.00
Chief accountant.....	Sec. 8, Ch. 340-29G. A.	4,400.00	2,200.00	2,200.00	2,200.00	2,200.00
First assistant accountant.....	Sec. 8, Ch. 340-29G. A.	3,000.00	1,800.00	1,800.00	1,800.00	1,800.00
Second assistant accountant.....	Sec. 8, Ch. 340-29G. A.	2,300.00	1,600.00	1,600.00	1,600.00	1,600.00
Purchasing agent.....	Sec. 8, Ch. 340-29G. A.	5,000.00	2,500.00	2,500.00	2,500.00	2,500.00
Estimate clerk.....	Sec. 8, Ch. 340-29G. A.	5,000.00	1,500.00	1,500.00	1,500.00	1,500.00
Statistician.....	Sec. 8, Ch. 340-29G. A.	3,000.00	1,500.00	1,500.00	1,500.00	1,500.00
Parole clerk.....	Sec. 8, Ch. 340-29G. A.	2,000.00	1,500.00	1,500.00	1,500.00	1,500.00
File clerk.....	Sec. 8, Ch. 340-29G. A.	3,000.00	1,500.00	1,500.00	1,500.00	1,500.00
Draftsman.....	Sec. 8, Ch. 340-29G. A.	3,400.00	1,700.00	1,700.00	1,700.00	1,700.00
1—Stenographer.....	Sec. 8, Ch. 340-29G. A.	2,400.00	1,200.00	1,200.00	1,200.00	1,200.00
2—Stenographer.....	Sec. 8, Ch. 340-29G. A.	2,400.00	1,200.00	1,200.00	1,200.00	1,200.00
3—Stenographer.....	Sec. 8, Ch. 340-29G. A.	2,400.00	1,200.00	1,200.00	1,200.00	1,200.00
4—Stenographer.....	Sec. 8, Ch. 340-29G. A.	2,400.00	1,200.00	1,200.00	1,200.00	1,200.00
5—Stenographer.....	Sec. 8, Ch. 340-29G. A.	2,400.00	1,200.00	1,200.00	1,200.00	1,200.00
6—Stenographer.....	Sec. 8, Ch. 340-29G. A.	2,400.00	1,200.00	1,200.00	1,200.00	1,200.00
Storekeeper and clerk.....	Sec. 8, Ch. 340-29G. A.	3,000.00	1,500.00	1,500.00	1,500.00	1,500.00
Extra help.....	Sec. 15, Ch. 313-29G. A.	4,000.00	555.85	3,444.35	2,000.00	2,000.00
State agents' salaries.....	Sec. 8, Ch. 340-29G. A.	18,480.00	8,880.00	9,240.00	10,000.00	10,000.00
Expenses (state agents).....	Sec. 8, Ch. 340-29G. A.	-----	6,685.41	-----	10,000.00	10,000.00
Inspection of county and private institutions.....	Ch. 308-28G. A.	6,000.00	2,628.08	3,371.92	3,000.00	3,000.00
Investigation of tuberculosis.....	Sec. 277-28G.	10,000.00	3,382.95	6,617.05	10,000.00	10,000.00
Quarterly conferences.....	Sec. 277-28G.	300.00	108.76	191.24	500.00	500.00
Friendless girls.....	Sec. 10, Ch. 313-29G. A.	5,000.00	1,500.00	3,400.00	2,500.00	2,500.00
State roads.....	-----	-----	-----	-----	25,000.00	25,000.00
Total.....		\$130,180.00	\$ 65,828.85	\$ 69,629.56	106,600.00	106,600.00

COMMISSIONER OF INSURANCE.

Items For Which Money Is Used	Citation of authority	Appropriation for July 1, 1921, to June 30, 1922	Expended in fiscal year 1921-22	Available fiscal year 1922-23	Department Estimates for Next Biennium	
					Fiscal year 1922-24	Fiscal year 1924-25
Commissioner.....	Ch. 340-39G. A.	\$ 8,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000	\$ 4,000
Deputy.....	Ch. 340-39G. A.	5,400.00	2,462.50	2,700.00	3,000	3,000
Actuary.....	Ch. 340-39G. A.	10,000.00	3,237.50	5,000.00	5,000	5,000
Chief examiner.....	Ch. 340-39G. A.	5,500.00	3,000.00	2,600.00	3,000	3,000
Securities clerk.....	Ch. 340-39G. A.	4,800.00	2,400.00	2,400.00	3,000	3,000
Assistant securities clerk.....	R. & R. Order	3,200.00	1,500.00	1,900.00	2,000	2,000
2nd assistant security clerk.....					2,000	2,000
Fee clerk.....	Ch. 340-39G. A.	3,000.00	1,800.00	1,800.00	1,800	1,800
General clerk.....	Ch. 340-39G. A.	3,200.00	1,800.00	1,800.00	1,800	1,800
Certificate clerk.....	Ch. 340-39G. A.	3,000.00	750.00	1,500.00	1,800	1,800
File clerk.....	Ch. 340-39G. A.	2,160.00	540.00	1,080.00	1,200	1,200
Policy examiner.....	Ch. 340-39G. A.	4,500.00	2,100.00	2,400.00	2,400	2,400
Complaint clerk.....	Ch. 340-39G. A.	4,500.00	2,700.00	2,100.00	2,100	2,100
Clerk and janitor.....	Ch. 340-39G. A.	2,400.00	1,200.00	1,200.00	1,400	1,400
Five stenographers.....	Ch. 340-39G. A.	12,000.00	4,691.00	6,000.00	6,000	6,000
One additional stenographer.....					1,200	1,200
Additional help.....	1683-r2		18,482.00*	12,000.00*	12,000*	12,000*
Examination expense.....	1821-c		44,422.65	44,000.00*	44,000*	44,000*
Contingent expense.....	1683-r2	4,000.00	1,128.18	2,900.00	5,000	5,000
Total.....		\$ 75,300.00	\$ 20,214.88	\$ 37,680.00	\$ 102,700	\$ 102,700

*This expenditure under 1683-r2 includes the expense of the Department in keeping regular examiners in the office to examine the annual statements of the companies. This expense is charged to "Additional Help," but in collecting the fees due this Department \$20.00 is charged each foreign company for this service (approximately \$10,000 collected annually for that purpose) and turned over with the regular departmental fees to the Treasurer of State.

*This entire expense paid by the insurance companies and not from any appropriated fund of the State.

Another clerk is necessary in the Securities Department on account of the extremely heavy work. No increase in help has been made since 1918 when securities on deposit were about \$37,000,000.00. There are now \$164,000,000.00 and additional help is absolutely necessary.

RECEIPTS OF INSURANCE DEPARTMENT, 1921-1922.

Collected		
Taxes collected.....		\$2,152,958.36
Agents' Licenses.....		189,321.70
Miscellaneous certificates.....		3,745.42
Filing Statements.....		20,524.00
General certificates.....		2,192.50
Certificates of Publication.....		2,856.00
Retallatory fees.....		11,180.71
Filing Charters.....		2,162.00
Examination Fees.....		80,273.74
Special Fund collected under Sec. 1737.....		9,312.00
Total taxes and fees collected.....		\$2,479,737.43
Disbursed		
Paid to Treasurer of State (except taxes).....		\$317,467.67
Disbursement under Sec. 1737.....		9,312.00
Total.....		\$326,769.67

CUSTODIAN OF BUILDINGS AND GROUNDS.

Items For Which Money Is Used	Citation of authority	Appropriation for July 1, 1921, to June 30, 1922	Expended in fiscal year 1921-22	Available fiscal year 1922-23	Department Estimates for Next Biennium	
					Fiscal year 1922-24	Fiscal year 1924-25
One assistant custodian and engineer.....	Ch. 340-39G. A.	\$ 4,840.00	\$ 3,420.00	\$ 4,200.00	\$ 2,400	\$ 2,400
One first assistant engineer.....	Ch. 340-39G. A.	3,450.00	1,725.00	1,725.00	1,725	1,725
One second assistant engineer.....	Ch. 340-39G. A.	3,220.00	1,610.00	1,610.00	1,610	1,610
One machinist and electrician.....	Ch. 340-39G. A.	3,450.00	1,725.00	1,725.00	1,725	1,725
One assistant machinist.....	Ch. 340-39G. A.	3,220.00	1,610.00	1,610.00	1,610	1,610
One carpenter.....	Ch. 340-39G. A.	3,450.00	1,725.00	1,725.00	1,725	1,725
Four capitol police.....	Ch. 340-39G. A.	12,000.00	6,000.00	6,000.00	6,000	6,000
One extra engineer.....	Ch. 340-39G. A.	3,220.00	1,610.00	1,610.00	1,610	1,610
One chief fireman.....	Ch. 340-39G. A.	3,000.00	1,500.00	1,500.00	1,500	1,500
One florist.....	Ch. 340-39G. A.	3,220.00	1,610.00	1,610.00	1,610	1,610
Five firemen.....	Ch. 340-39G. A.	12,000.00	6,000.00	6,000.00	5,900	5,900
One painter.....	Ch. 340-39G. A.	3,800.00	1,900.00	1,900.00	1,900	1,900
Two yardmen.....	Ch. 340-39G. A.	4,800.00	2,400.00	2,400.00	2,400	2,400
One janitor foreman.....	Ch. 340-39G. A.	2,400.00	1,200.00	1,200.00	1,200	1,200
Twenty janitors.....	Ch. 340-39G. A.	48,000.00	23,802.29	24,146.71	24,000	24,000
One matron.....	Ch. 340-39G. A.	2,400.00	1,200.00	1,200.00	1,200	1,200
One stenographer and clerk.....	Ch. 340-39G. A.	2,000.00	1,000.00	1,000.00	1,000	1,000
One fireman, Bryant school building.....	Ch. 340-39G. A.	5,700.00	1,085.00	1,725.00	1,200	1,200
For removal of snow and extra help.....	Ch. 340-39G. A.	1,000.00		1,000.00	800	800
For allowance of washing towels.....	Ch. 340-39G. A.	600.00		600.00	300	300
Extra carpenter, painter and other labor.....	Ch. 340-39G. A.	3,000.00	2,205.00	325.00	2,500	2,500
Total.....		\$129,820.00	\$ 64,783.82	\$ 64,446.71	\$ 62,250	\$ 62,250

CLERK OF THE SUPREME COURT.

Clerk's salary.....	Sec. 10, Ch. 340-39G. A.	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 4,000	\$ 4,000
Deputy clerk's salary.....	Sec. 10, Ch. 340-39G. A.	4,000.00	2,000.00	2,000.00	2,600	2,600
Brief and file clerk's salary.....	Sec. 10, Ch. 340-39G. A.	3,500.00	1,800.00	1,600.00	1,800	1,800
General clerk's salary.....	Sec. 10, Ch. 340-39G. A.	2,400.00	1,200.00	1,200.00	1,500	1,500
Messenger and janitor, salary.....	Sec. 10, Ch. 340-39G. A.	2,400.00	1,200.00	1,200.00	1,200	1,200
Contingent fund.....	Sec. 12, Ch. 313	900.00	300.00	300.00	600	600
Total.....		\$ 18,600.00	\$ 9,300.00	\$ 9,200.00	\$ 11,500	\$ 11,500

CAPITOL GROUNDS (FORMERLY CAPITOL EXTENSION).

One superintendent and engineer.....					\$ 2,400	\$ 2,400
One electrician.....					1,725	1,725
One mechanic.....					1,500	1,500
Maintenance of grounds.....					11,500	11,500
Replacements.....					2,225	2,125
Essential new work.....					7,900	7,900
Total.....					\$ 28,150	\$ 28,150

The office of custodian has been filled by the Executive Council since July 1, 1921. The maintenance and improvements on the Capitol Grounds has been paid from the ten-year tax levy provided for the improvement of the Capitol Grounds Extension. The proceeds of the Capitol Extension certificates issued in anticipation of the ten-year levy having been exhausted it will be necessary to make an appropriation to properly maintain the grounds.

COMMISSION OF ANIMAL HEALTH.

Items For Which Money Is Used	Citation of authority	Appropriation July 1, 1921 to June 30, 1923	Expended in fiscal year 1921-22	Available fiscal year 1922-23	Department Estimates for Next Biennium	
					Fiscal year 1922-23	Fiscal year 1923-24
State veterinarian	Ch. 238-38G. A.				400	400
Two commissioners	Ch. 238-38G. A.	800.00	400.00	400.00	400	400
Four commissioners	Ch. 238-38G. A.	3,000.00	400.00	400.00	400	400
Deputy office veterinarian	R. & R. Comm.	2,000.00	1,800.00	1,800.00	2,040	2,040
Tuberculosis field inspectors, nine employed	R. & R. Comm.	4,400.00	14,495.75	22,000.00	22,000	22,000
Clerk	Ch. 340-39G. A.	2,400.00	1,120.00	1,200.00	1,300	1,300
Stenographer	Ch. 340-39G. A.	2,400.00	995.00	1,200.00	1,200	1,300
Assistant state veterinarians, per diem and expenses	Ch. 287-38G. A.		5,996.40	6,000.00	6,000	6,000
Members of commission of animal health experiment	Ch. 238-38G. A.		794.25	1,900.00	1,900	1,900
Salary and expense of hog cholera extension work	Ch. 173-39G. A.		6,422.10			
Indemnities	Ch. 287-38G. A.		233,407.72			
Appropriation	Ch. 287-38G. A.	500,000.00		250,000.00	250,000	250,000
Appropriated by retrenchment and reform commission	Ch. 303-39G. A.	56,849.27			400,000	400,000
Total		\$71,249.27	\$285,771.29	\$284,000.00	\$84,340	\$84,340

At a meeting of the Iowa Commission of Animal Health held in Des Moines, Iowa, November 9, 1922, they decided to ask for an additional appropriation of \$400,000.00.

DAIRY AND FOOD DEPARTMENT.

Commissioner	Ch. 340-39G. A.	\$ 6,000.00	\$ 3,200.00	\$ 3,300.00	\$ 3,300	\$ 3,300
Deputy commissioner	Ch. 340-39G. A.	6,000.00	2,600.00	2,600.00	2,600	2,600
Superintendent weights and measures	Ch. 340-39G. A.	4,800.00	2,400.00	2,400.00	2,400	2,400
Chief chemist	Ch. 340-39G. A.	5,400.00	2,700.00	2,700.00	2,700	2,700
Two assistant chemists and bacteriologists	Ch. 340-39G. A.	8,400.00	2,100.00	2,100.00	2,100	2,100
Chief clerk	Ch. 340-39G. A.	4,000.00	2,000.00	2,000.00	2,100	2,000
License clerk	Ch. 340-39G. A.	3,000.00	1,500.00	1,500.00	1,500	1,500
Three stenographers	Ch. 340-39G. A.	7,200.00	3,600.00	3,600.00	3,600	3,600
Six creamery inspectors	Ch. 340-39G. A.	25,200.00	11,051.36	12,000.00	12,000	12,000
Dairy inspector	Ch. 340-39G. A.	4,200.00	2,100.00	2,100.00	2,100	2,100
Three dairy and food inspectors	Ch. 340-39G. A.	12,000.00	5,282.76	6,300.00	6,300	6,300
Eight food inspectors	Ch. 340-39G. A.	32,800.00	15,626.43	16,800.00	16,800	16,800
Two weights and measures inspectors	Ch. 340-39G. A.	8,400.00	4,200.00	4,200.00	4,200	4,200
Twenty city milk inspectors	Ch. 340-39G. A.	19,440.00	8,335.00	9,720.00	9,720	9,720
Janitor	Ch. 340-39G. A.	2,400.00	1,200.00	1,200.00	1,200	1,200
Extra clerk hire	Ch. 313-39G. A.	2,000.00	727.28	1,000.00	1,000	1,000
Expense	Sec. 4099-A-312	80,000.00	30,521.17	40,000.00	35,000	35,000
Total		\$222,440.00	\$93,550.00	\$114,120.00	\$ 109,120	\$ 109,120

In the salaries in the dairy and food department which are on a sliding scale, the inspectors shall receive the sum of \$1,500.00 for their first year in the department and shall receive an annual increase of \$100.00 per year until the maximum salary of \$2,100.00 is reached.

*One inspector employed part of year.

DEPARTMENT OF AGRICULTURE.

Items For Which Money Is Used	Citation of authority	Appropriation July 1, 1921 to June 30, 1923	Expended in fiscal year 1921-22	Available fiscal year 1922-23	Department Estimates for Next Biennium	
					Fiscal year 1922-23	Fiscal year 1923-24
Insurance on buildings	S. 1657-T	\$ 2,000.00	\$ 2,036.64	\$ 1,000.00	\$ 2,000	\$ 2,000
Support of department of agriculture	S. 1657-T	4,300.00	2,400.00	2,400.00	2,400	2,400
Maintenance of state fair grounds and buildings	Ch. 303-39G. A.	12,500.00	12,500.00		15,000	15,000
Additional land	Ch. 303-39G. A.	4,513.00	4,513.00			
Paving assessment	Ch. 303-39G. A.	15,073.00	11,779.94		3,292.06	
Total		\$ 38,886.00	\$ 34,229.58	\$ 6,000.00	\$ 19,400	\$ 19,400

DISTRICT COURT.

Judges' salaries	S. S. 251	\$512,000.00	\$217,501.28		\$ 250,000	\$ 250,000
Judges' traveling expenses	S. S. 253		21,923.45		22,000	22,000
Expenses outside district	S. 240-b		827.00		800	800
Total		\$512,000.00	\$240,251.73		\$ 272,800	\$ 272,800

*Not limited.

EXECUTIVE COUNCIL.

One secretary	Ch. 340-39G. A.	\$ 5,400.00	\$ 2,700.00	\$ 2,700.00	\$ 3,000	\$ 3,000
One assistant secretary	Ch. 340-39G. A.	4,800.00	2,400.00	2,400.00	2,400	2,400
One 2nd assistant secretary	Ch. 340-39G. A.	3,000.00	1,500.00	1,500.00	1,500	1,500
One purchasing agent	Ch. 340-39G. A.	3,000.00	1,080.00	1,080.00	1,680	1,680
One supply room clerk	Ch. 340-39G. A.	3,000.00	1,200.00	1,200.00	1,300	1,300
One tax clerk	Ch. 340-39G. A.	2,400.00	1,200.00	1,200.00	1,200	1,200
One postmaster	Ch. 340-39G. A.	2,800.00	1,400.00	1,400.00	1,400	1,400
One clerk	Ch. 340-39G. A.	3,000.00	1,500.00	1,500.00	1,500	1,500
One store room janitor	Ch. 340-39G. A.	2,400.00	1,200.00	1,200.00	1,200	1,200
One clerk	Ch. 340-39G. A.	2,400.00	1,200.00	1,200.00	1,200	1,200
One accountant	Ch. 340-39G. A.	4,800.00	2,400.00	2,400.00	2,400	2,400
One assistant accountant	Ch. 340-39G. A.	3,000.00	1,800.00	1,800.00	1,800	1,800
One 2nd assistant accountant	Ch. 340-39G. A.	2,000.00	1,000.00	1,000.00	1,000	1,000
One 3rd assistant accountant	Ch. 340-39G. A.	2,800.00	1,400.00	1,400.00	1,400	1,400
Total		\$ 46,700.00	\$ 23,080.00	\$ 23,080.00	\$ 23,200	\$ 23,200
Furniture, stores, supplies	Ch. 313-39G. A.	\$20,000.00	\$9,452.48	\$10,514.52	\$25,000	\$25,000
Fuel	Ch. 313-39G. A.	60,000.00	26,885.40	23,114.00	30,000	30,000
Tel. and telegraph repairs, water and light	Ch. 313-39G. A.	25,000.00	18,124.27	6,515.15	20,000	20,000
Express and freight	Ch. 313-39G. A.	19,200.00	1,809.14	12,956.86	7,500	7,500
Advertising laws	Ch. 313-39G. A.	5,000.00	2,885.50	1,114.50	2,500	2,500
Governor's conference	Ch. 313-39G. A.	500.00	500.00		250	250
Necessary expense	Ch. 313-39G. A.	1,000.00	1,469.50	1,520.10	1,500	1,500
Repairs and improvements	Ch. 313-39G. A.	16,000.00	11,319.75	4,683.24	5,000	5,000
Provisional contingent	Ch. 313-39G. A.	50,000.00	12,736.20	27,653.80	50,000	50,000
Great Lakes-St. Lawrence Tide Water Assn.	Ch. 320-39G. A.	10,000.00	5,268.34	4,731.66	5,000	5,000
Total		\$431,500.00	\$190,914.50	\$221,886.41	\$ 241,750	\$ 241,750

FISH AND GAME DEPARTMENT.

Items For Which Money Is Used	Citation of authority	Appropriation July 1, 1921, to June 30, 1923	Expended in fiscal year 1921-22	Available fiscal year 1922-23	Department Estimates for Next Biennium	
					Fiscal year 1923-24	Fiscal year 1924-25
Warden's salary.....	Ch. 340-39G. A.		\$ 2,700.00		\$ 2,700	\$ 2,700
Assistant warden's salary.....	Ch. 340-39G. A.		1,600.00		1,600	1,600
Assistant warden's salary.....	Ch. 340-39G. A.		1,406.67		1,600	1,600
Secretary's salary.....	Ch. 340-39G. A.		1,800.00		1,800	1,800
Game farm keeper's salary.....	Ch. 340-39G. A.		1,532.24		1,800	1,800
Assistant game farm keeper's salary.....	Ch. 340-39G. A.		1,060.00		1,200	1,200
Stenographer's salary.....	Ch. 340-39G. A.		1,197.04		1,200	1,200
Special deputy warden's salary.....	Ch. 340-39G. A.		56,968.59		55,000	55,000
Traveling expenses.....	Ch. 340-39G. A.		24,334.28		29,000	29,000
Engineer's salary.....	H. R. Committee		700.00			
Fish hatchery expense.....	S'13-2563-a6		20,699.15		25,000	25,000
Fish distribution.....	S'13-2563-a6		8,552.39		19,000	19,000
State park improvements.....	S'13-2563-a6		5,182.86			
Printing.....	S'13-2563-a6		5,374.48		6,000	6,000
Educational.....	S'13-2563-a6		1,679.29		5,000	5,000
Game farm expense.....	S'13-2563-a6		1,681.21		5,000	5,000
Property bought.....	S'13-2563-a6		1,751.91		5,000	5,000
Office expense.....	S'13-2563-a6		1,305.17		1,500	1,500
Care of game birds (wild feg plantings).....	S'13-2563-a6		1,554.00		1,500	1,500
Public waters expenditures.....	S'13-2563-a6		256.77		1,000	1,000
Miscellaneous.....	S'13-2563-a6		39.16			
Fish rescue work.....	S'13-2547-b		4,500.23		8,000	8,000
Boundary waters license record book.....	S'13-2547-b		18.00			
Total.....			\$144,738.30		\$ 152,900	\$ 152,900

This Department is one whose work may be enlarged proportionally to the amount of money available.

GOVERNOR.

Governor.....	Ch. 340-39G. A.	\$ 10,800.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000	\$ 5,000
As member of Executive Council.....	Ch. 340-39G. A.	2,400.00	1,200.00	1,200.00	1,200	1,200
Secretary to governor.....	Ch. 340-39G. A.	4,800.00	2,400.00	2,400.00	2,400	2,400
Pardon clerk.....	Ch. 340-39G. A.	5,000.00	1,800.00	1,800.00	1,800	1,800
Stenographer and file clerk.....	Ch. 340-39G. A.	2,800.00	1,300.00	1,300.00	1,300	1,300
Notarial clerk.....	Ch. 340-39G. A.	2,000.00	1,300.00	1,300.00	1,300	1,300
Messenger and usher.....	Ch. 340-39G. A.	2,400.00	1,200.00	1,200.00	1,200	1,200
Governor's house rent.....	Ch. 340-39G. A.	1,200.00	600.00	600.00	600	600
Contingent fund.....	Ch. 313-39G. A.	\$ 5,000.00	\$ 927.84	\$ 4,302.16	2,500	2,500
Additional counsel.....	Ch. 313-39G. A.	2,500.00		2,500.00	1,250	1,250
Return of paroled prisoners.....	Ch. 313-39G. A.	200.00		200.00	100	100
Publication of pardon notices.....	Ch. 340-39G. A.	800.00		800.00	400	400
State agents.....	Sec. 65-28.5.		10,522.86		12,500	12,500
Total.....		\$ 38,100.00	\$ 25,901.70	\$ 22,602.16	\$ 31,500	\$ 31,500

HISTORICAL DEPARTMENT

Items For Which Money Is Used	Citation of authority	Appropriation July 1, 1921, to June 30, 1923	Expended in fiscal year 1921-22	Available fiscal year 1922-23	Department Estimates for Next Biennium	
					Fiscal year 1923-24	Fiscal year 1924-25
Salaries: Administrative Division--						
Curator.....	Ch. 340-39G. A.	\$ 5,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000	\$ 3,000
Asst. Curator and sec. retary.....	Ch. 340-39G. A.	2,300.00	1,600.00	1,600.00	2,400	2,400
General clerk.....	Ch. 340-39G. A.	2,600.00	1,300.00	1,300.00	1,800	1,800
Research assistant.....	Ch. 340-39G. A.	2,400.00	1,200.00	1,200.00	1,200	1,200
Clerk and stenographer.....	Ch. 340-39G. A.	2,400.00	1,200.00	1,200.00	1,200	1,200
Janitors and guards (9).....	Ch. 340-39G. A.	14,400.00	7,300.00	7,300.00	7,300	7,300
Matron.....	Ch. 340-39G. A.	2,400.00	1,200.00	1,200.00	1,500	1,500
Night watch.....	Ch. 340-39G. A.	2,400.00	1,200.00	1,200.00	1,200	1,200
Elevator man.....	Ch. 340-39G. A.	2,400.00	1,200.00	1,200.00	1,200	1,200
Mechanic caretaker (7).....	Ch. 340-39G. A.	4,800.00	2,400.00	2,400.00	2,400	2,400
Involes and property clerk.....					1,800	1,800
Hospitality and cooperation.....	Ch. 313-39G. A.	250.00	365.00	145.00	125	125
Traveling expense.....	Ch. 313-39G. A.	500.00	451.82	48.18	250	250
Making and acquiring motion pictures of Iowa matters.....	Ch. 313-39G. A.	1,000.00	692.92	367.08	750	780
Office supplies, Archives Division.....	Ch. 313-39G. A.	500.00	425.00	75.00	250	250
Acquiring portraits former state or national officials.....	Ch. 313-39G. A.	1,500.00	500.00	600.00	750	750
Salaries: Library Division--						
Librarian.....	Ch. 340-39G. A.	3,400.00	1,700.00	1,700.00	2,400	2,400
Assistant librarian.....	Ch. 340-39G. A.	2,800.00	1,600.00	1,600.00	1,800	1,800
Museum Division--						
Director and taxidermist.....	Ch. 340-39G. A.	4,800.00	2,400.00	2,400.00	2,400	2,400
Assistant.....					1,800	1,800
Newspaper Division--						
Director.....	Ch. 340-39G. A.	2,800.00	1,400.00	1,400.00	2,400	2,400
Assistant.....					1,800	1,800
Public Archives Division--						
Superintendent.....	Ch. 340-39G. A.	4,800.00	2,400.00	2,400.00	2,400	2,400
Assistant superintendent.....	Ch. 340-39G. A.	2,800.00	1,400.00	1,400.00	1,800	1,800
File and research clerk.....	Ch. 340-39G. A.	2,800.00	1,400.00	1,400.00	1,400	1,400
War Division--						
Superintendent.....	Ch. 340-39G. A.	2,800.00	1,400.00	1,400.00	2,400	2,400
Assistant.....					1,400	1,400
Publication Division--						
Supt. and Secy. Board of Conservation.....	Ch. 340-39G. A.	4,800.00	2,800.00	2,400.00	2,400	2,400
Assistant.....					1,800	1,800
Total.....		\$ 78,180.00	\$ 39,714.74	\$ 38,425.00	\$ 52,425	\$ 52,425

Change of organization is suggested so that the seven activities of the institution may be separately understood and their functions considered for continuation as at present, for transfer or consolidation with other activities, or discontinuance as may be to the best public interest. Increase of expense is directly due to, but is not at all proportionate with, the increase and growth of the functions in each instance and is dictated by the public demand for expert and not amateur talent.

HOTEL INSPECTION.

Items For Which Money Is Used	Citation of authority	Appropriation July 1, 1921, to June 30, 1922	Expended in fiscal year 1921-22	Available fiscal year 1922-23	Department Estimates for Next Biennium	
					Fiscal year 1923-24	Fiscal year 1924-25
		No appropriation* Fees collected				
Department receipts.....	S. S. 2514b-4	\$ 25,810.16			\$21,511.88	\$21,511.88
Hotel inspector.....	Sec. 2514-t		\$ 2,400.00			
Clerical services.....	Sec. 2514-t		1,320.00			
Deputies' salary and expenses.....	Sec. 2514-t		16,340.42			
Hotel inspectors expense.....	Sec. 2514-t		362.87			
Printing.....	Sec. 2514-t		1,101.88			
Miscellaneous.....	Sec. 2514-t		87.55			
Total.....		\$ 25,810.16	\$ 21,511.88		\$21,511.88	\$21,511.88

*This department has no appropriation; operated on fees collected.

IOWA LIBRARY COMMISSION.

*Secretary and director of library extension.....	§2288e, Ch. 240 Sec. 19-39G.A.	\$ 4,800.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400	\$ 2,400
*Librarian traveling library.....		3,000.00	11,800.00	1,800.00	1,800	1,800
*Reference librarian.....		3,000.00	11,800.00	1,800.00	1,800	1,800
*Library organizer.....		3,000.00	11,800.00	1,800.00	1,800	1,800
*Library cataloger.....		3,000.00	11,800.00	1,800.00	1,800	1,800
*Traveling library assistant.....				1,400	1,400	
Clerk and stenographer.....		2,400.00	11,300.00	1,200.00	1,200	1,200
Stenographer.....		2,400.00	1,200.00	1,200.00	1,200	1,200
Record clerk.....		2,400.00	1,200.00	1,200.00	1,200	1,200
Apprentice.....		720.00	720.00	720.00	720	720
Shipping clerk (U.S. boys).....		480.00	480.00	480.00	480	480
Two half time, full year.....					240	240
One half time, 8 months.....					240	240
Support fund.....	§2288h	24,000.00	11,050.59	12,000.00	12,000	12,000
Total.....		\$ 49,200.00	\$ 25,092.59	\$ 26,040.00	\$ 27,920	\$ 27,920

*Must be trained librarians.
 †Increased by Order No. 25, Com. R. & R.
 ‡Increased by Order No. 24, Com. R. & R.

IOWA WEATHER AND CROP SERVICE.

Directors' salary.....	Ch. 178, Sec. 7-39G. A.	\$ 3,000.00	\$ 1,800.00	\$ 1,800.00	\$ 2,400	\$ 2,400
Statistician's salary.....	Ch. 178, Sec. 7-39G. A.	3,000.00	1,610.00	1,800.00	1,800	1,800
Stenographer and clerk salary.....	Ch. 178, Sec. 7-39G. A.	3,400.00	1,086.32	1,200.00	1,200	1,200
Clerk salary.....	Ch. 178, Sec. 7-39G. A.	3,400.00	1,086.32	1,200.00	1,200	1,200
Extra clerk hire.....	Ch. 178, Sec. 7-39G. A.	1,000.00	*97.50	800.00	2,000	2,000
Expenses.....	Ch. 178, Sec. 7-39G. A.	1,400.00	*96.88	700.00	1,400	1,400
Total.....		\$ 15,000.00	\$ 7,469.04	\$ 7,300.00	\$ 10,000	\$ 10,000

*Readjusted through transfer of unexpended general salary balances.

IOWA INDUSTRIAL COMMISSIONER.

Items For Which Money Is Used	Citation of authority	Appropriation July 1, 1921, to June 30, 1922	Expended in fiscal year 1921-22	Available fiscal year 1922-23	Department Estimates for Next Biennium	
					Fiscal year 1923-24	Fiscal year 1924-25
Appropriation.....	Sec. 2477 in 23	\$ 40,000.00			\$ 20,000.00	
Salaries.....			\$ 2,000.00		\$ 2,000	\$ 2,000
Commissioner.....			2,700.00		2,700	2,700
Deputy.....			2,000.00		2,000	2,000
Secretary.....			1,400.00		1,400	1,400
Chief clerk.....			1,200.00		1,200	1,200
Stenographer.....			1,080.00		1,080	1,080
Settlement clerk.....			1,167.10		1,080	1,080
Stenographer and clerk.....			1,140.00		1,080	1,080
Record clerk.....			1,300.00		1,200	1,200
Medical counsel.....			2,594.47		2,725	2,725
Miscellaneous expense.....						
Total.....		\$ 40,000.00	\$ 18,081.57	\$ 20,000.00	\$ 18,065	\$ 18,065

IOWA GEOLOGICAL SURVEY.

Directors' salary.....	C. 2500	\$ 900.00				
Assistant director's salary.....	C. 2503	2,700.00				
Secretary and clerk.....	C. 2507	2,024.55				
Expenses.....	C. 2502	1,775.45				
Total.....		\$ 16,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000	\$ 8,000
Secretary's salary.....	Ch. 340-39G. A.	2,500.00	1,600.00	1,600.00	1,000	1,000
Total.....		\$ 19,200.00	\$ 9,600.00	\$ 9,600.00	\$ 9,000	\$ 9,000

MINE INSPECTION.

Mine inspectors (2).....	Ch. 340-39G. A.	\$ 16,500.00	\$ 8,100.00	\$ 8,100.00	\$ 8,100	\$ 8,100
Inspectors' expenses (2).....		4,500.00	2,250.00	2,250.00	2,200	2,200
Secretary and clerk.....	Ch. 340-39G. A.	4,000.00	2,000.00	2,000.00	2,000	2,000
Office and telephone.....						
Expense First and Second districts.....		*60.00	500.00	500.00	500	500
Total.....		\$ 25,200.00	\$ 12,850.00	\$ 12,850.00	\$ 12,400	\$ 12,400

This Department is asking an increase in the amount appropriated for traveling expenses for the state mine inspectors for the following reasons:
 The amount allowed each inspector for traveling expenses, (\$750.00 per annum), has not been changed since 1920, and this amount now is wholly inadequate to meet the requirements of the mine inspection service at the present time. Especially is this true with regard to the First and Second Inspection Districts owing to the inaccessibility of the mines in these districts to railroad facilities. This inadequacy is due to the increased rates in the railroad fares, to increased hotel expenses, and to increased livery charges. We are therefore asking that the amount of traveling expenses for the state mine inspectors be increased to at least \$1,900.00 per annum for each inspector, in order that they may keep the mine inspection service up to a point where it may be efficient and of the most value to the state.

MOTOR VEHICLE DEPARTMENT.

Items For Which Money is Used	Citation of authority	Appropriation to July 1, 1921, to June 30, 1922	Expended in fiscal year 1921-22	Available fiscal year 1922-23	Department Estimates for Next Biennium	
					Fiscal year 1923-24	Fiscal year 1924-25
Superintendent		\$ 4,800.00	\$ 2,400.00	\$ 2,400.00	\$ 3,000.00	\$ 2,200.00
Chief clerk		3,600.00	1,800.00	1,800.00	1,800.00	1,800.00
Cashier		2,800.00	1,400.00	1,400.00	1,400.00	1,400.00
Auditor		2,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Bookkeeper		2,400.00	1,800.00	1,800.00	1,800.00	1,800.00
Receipt clerks (2)		5,840.00	2,920.00	2,920.00	2,920.00	2,920.00
Clerks (10)		25,840.00	12,820.00	12,820.00	12,820.00	12,820.00
Transfer clerks (2)		4,650.00	2,325.00	2,325.00	2,325.00	2,325.00
Refund clerk		2,400.00	1,200.00	1,200.00	1,200.00	1,200.00
Telephone and information		2,400.00	1,200.00	1,200.00	1,200.00	1,200.00
Stenographers (2)		6,720.00	3,360.00	3,360.00	3,360.00	3,360.00
Chief inspector		4,600.00	2,300.00	2,300.00	2,300.00	2,300.00
Inspectors (10)		20,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Supt. index		3,400.00	1,800.00	1,800.00	1,800.00	1,800.00
Index clerks (6)		11,280.00	5,640.00	5,640.00	5,640.00	5,640.00
Supply clerk		2,160.00	1,080.00	1,080.00	1,080.00	1,080.00
Janitor		2,400.00	1,200.00	1,200.00	1,200.00	1,200.00
Extra help			10,000.00	10,000.00	10,000.00	10,000.00
Total		\$118,400.00	\$59,300.00	\$59,300.00	\$70,000.00	\$70,000.00

PENSIONS.

Pensions, Spirit Lake Expedition	Ch. 348-350 A.		\$ 735.33			
Pensions, Northern Border Brigade	Ch. 164-370 A.		15,925.22		\$ 16,000	\$ 16,000
Pensions, widows, Spirit Lake and Northern Border Brigade	Ch. 225-390 A.		3,292.67		3,600	3,600
Total			\$ 20,253.22		\$ 19,600	\$ 19,600

No specific appropriation is made for this purpose, and in consequence no entries are made in that column. The Spirit Lake Survivors are all dead, and no further pension payments will be made under that head. The Northern Border Brigade now have 27 survivors of the original 43.

The 29th General Assembly passed a law which continues the Spirit Lake Survivors and Northern Border Brigade pensions to the widows. We now have seventeen who are being paid.

PHARMACY COMMISSION.

Three members	Ch. 345-390 A.	\$ 5,400.00	\$ 2,700.00	\$ 2,700.00	\$ 3,000	\$ 3,600
Secretary-treasurer	Ch. 345-390 A.	4,300.00	2,100.00	2,100.00	2,100	2,100
Extra clerk	Ch. 345-390 A.	1,000.00	430.00	560.00	500	500
Traveling and hotel expenses of secretary-treasurer	R. & B. Comm.	300.00	35.84	104.16	100	100
Total		\$ 10,500.00	\$ 5,271.84	\$ 5,293.16	\$ 6,300	\$ 6,300

*Per diem—90 days.

Note.—The additional 30 days per year for the next biennium is asked for the reason that the three commissioners find that they cannot do justice to their work in the limited 90 days now accorded them.

We would urgently request, however, that the commissioners be placed back upon the salary basis as it was previous to the 29th General Assembly.

SECRETARY OF STATE.

Items For Which Money is Used	Citation of authority	Appropriation to July 1, 1921, to June 30, 1922	Expended in fiscal year 1921-22	Available fiscal year 1922-23	Department Estimates for Next Biennium	
					Fiscal year 1923-24	Fiscal year 1924-25
Secretary of state	Ch. 340-390 A.	\$ 8,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000	\$ 4,000
Deputy	Ch. 340-390 A.	4,800.00	2,400.00	2,400.00	2,400	2,400
Chief clerk	Ch. 340-390 A.	4,000.00	2,000.00	2,000.00	2,000	2,000
*Chief land department	Ch. 340-390 A.	3,300.00	1,600.00	1,600.00	1,600	1,600
Superintendent bond and investment department	Ch. 340-390 A.	5,000.00	2,500.00	2,500.00	2,500	2,500
Law clerk	Ch. 340-390 A.	3,000.00	1,500.00	1,500.00	1,500	1,500
Code clerk	Ch. 340-390 A.	2,000.00	1,000.00	1,000.00	1,000	1,000
Clerk	Ch. 340-390 A.	2,400.00	1,200.00	1,200.00	1,200	1,200
Clerk	Ch. 340-390 A.	2,400.00	1,200.00	1,200.00	1,200	1,200
Corporation clerk	Ch. 340-390 A.	3,000.00	1,500.00	1,500.00	1,500	1,500
Stenographer	Ch. 340-390 A.	2,400.00	1,200.00	1,200.00	1,200	1,200
Stenographer	Ch. 340-390 A.	2,400.00	1,200.00	1,200.00	1,200	1,200
Janitor	Ch. 340-390 A.	2,400.00	1,200.00	1,200.00	1,200	1,200
Per diem and expenses special examiner, bond and investment department	Ch. 189-390 A.	2,500.00	250.00	2,250.00	1,250	1,250
Other expenses, not otherwise provided for, incurred in carrying into effect the provisions of the "Blue Sky" law						
Total		\$ 49,900.00	\$ 23,750.00	\$ 25,750.00	\$ 24,750	\$ 24,750

*I recommend that the position of Clerk of the Land Office, as such, and the salary paid such position, be abolished and the duties of the position be assigned to another clerk without additional compensation.

I recommend that the three members of the executive council, aside from the Governor who now receives such compensation, be allowed the sum of \$1,200.00 annually each, for services as members of the executive council.

STATE BOARD OF EDUCATION.

Finance committee (3)	\$ 5052-1 Ch. 340-390 A. S. 2952-1	\$ 21,800.00	\$ 10,800.00	\$ 10,800.00	\$ 10,800	\$ 10,800
Members, clerks and exp.	Ch. 340-390 A. G. A.		16,820.64		20,000	20,000
Telephone, telegraph, etc.	Ch. 312-390 A. G. A.	500.00	168.87	338.13	500	500
Total		\$ 22,100.00	\$ 27,789.51	\$ 11,138.13	\$ 31,300	\$ 31,300

STATE BOARD FOR VOCATIONAL EDUCATION—REHABILITATION SERVICE.

Rehabilitation—General appropriation	Ch. 14-7-390 A.	\$ 45,677.90		\$ 22,838.45	\$ 22,838.45	\$ 22,838.45
Salaries of supervisors, directors and agents				\$ 1,788.24		
Salaries of clerks and stenographers				600.00		
Travel				438.21		
Printing				65.30		
Supplies				16.60		
Rehabilitation service				1,124.45		
Equipment fund	Ch. 14-6-390 A.	215.30		22.25	250.00	250.00
Total		\$ 45,888.20		\$ 4,126.23	\$ 23,069.50	\$ 23,069.45

STATE BOARD FOR VOCATIONAL EDUCATION.

Items For Which Money Is Used	Citation of authority	Appropriation to June 30, 1923	Expended in fiscal year 1921-22	Available fiscal year 1922-23	Department Estimates for Next Biennium	
					Fiscal year 1923-24	Fiscal year 1924-25
Administration	Ch. 290-10-37 Ch. 256-3-29	\$ 30,000.00				
Director and supervisor vocational agriculture			\$ 900.00	\$ 1,800.00	\$ 1,800	\$ 1,800
Assistant supervisor vocational agriculture			1,300.00	1,300.00	1,350	1,350
Supervisor trade and industrial education			1,300.00	1,300.00	1,500	1,500
Supervisor vocational home-making			1,207.50	1,250.00	1,250	1,250
Advisory committee			50.25	200.00	200	300
Clerical office help			282.91	600.00	600	600
Traveling expense			1,254.71	1,500.00	1,500	1,500
Printing, stationery, etc.			391.18	400.00	400	400
Office furniture			None	200.00	300	500
Contingent			None	1,000.00	1,000	1,000
	Ch. 290-22-37 Ch. 337-5-28 Ch. 296-1-20		7,245.63	10,000.00	10,000	10,000
Reimbursement		110,000.00	48,787.52	60,000.00	60,000	60,000
		\$130,000.00	\$66,033.15	\$70,000.00	\$70,000	\$70,000

*Six months.

STATE FIRE MARSHAL.

Salaries:						
Fire commissioner	\$5,400.00	340-32-393 A.				
Deputy	4,000.00	340-32-394 A.				
2 assistants	7,300.00	340-32-395 A.				
**Stenographer and clerk	3,000.00	340-32-395 A.	\$19,600.00	\$90,668.50	\$9,800.00	\$10,100
General Expense:						
Fees and mileage	\$3,169.60	2408 p. C. S. 1913.				
Traveling expense	5,230.12	& 209-29-393 A.	12,000.00	6,499.72	6,500.00	7,500
Contingent:						
Extra clerk and steno.	\$ 314.00	314-3-393 A.	4,000.00	678.92		
Miscellaneous	394.92				3,321.08	1,000
Statistcian and clerk						1,000
			\$30,000.00	\$16,847.19	\$19,621.08	\$18,600

Since July 1, 1921, the salaries have been paid out of the general revenues and the biennial appropriation of \$27,000.00 was reduced to \$13,000.00 for the biennium, while the "contingent" fund was increased from \$2,000.00 to \$4,000.00 for the biennium.

Owing to the increasing demands upon the department both for inspections and investigations, I would suggest that the "contingent" fund be reduced \$2,000.00 for the period and this \$2,000.00 be added to the "general expense" fund making it \$15,000.00 for the period.

*There was a vacancy for a short time in the position of one assistant deputy fire marshal and the minimum salary was paid the new employe, thus leaving \$131.45 of the full salary allotment unused and to be charged off.

**The work of the office having materially increased and because of her years of experience, I would urge that the salary of my stenographer and clerk be increased from \$1,500.00 per annum to \$1,800.00 per annum.

We are also in need of a statistician and clerk for which provision should be made. The mileage of ten (10) cents per mile, one way, for township clerks is entirely too small. The law makes it the duty of the township clerk to report all fires that occur in his township, for which he is allowed 50 cents for making the report and mileage at the rate of 10 cents per mile for each mile traveled to the place of the fire. The mileage should be ten (10) cents each way, as it is impossible to hire a conveyance for five cents per mile.

STATE OIL INSPECTION DEPARTMENT.

Items For Which Money Is Used	Citation of authority	Appropriation July 1, 1921, to June 30, 1922	Expended in fiscal year 1921-22	Available fiscal year 1922-23	Department Estimates for Next Biennium	
					Fiscal year 1923-24	Fiscal year 1924-25
Chief Inspector's salary	Ch. 340, S. 21-29 G. A.	\$ 4,400.00	\$ 2,300.80	\$ 2,200.00	\$ 2,500	\$ 2,500
Inspectors' salaries (13 @ \$1,500.00 per year)	Ch. 340, S. 21-29 G. A.	20,000.00	19,500.00	19,500.00	19,500	19,500
Deputy inspectors' salaries (5 @ \$1,200.00 per year)	Ch. 340, S. 21-29 G. A.	12,000.00	9,500.30	9,000.00	9,000	9,000
One deputy inspector's salary @ \$1,500.00	Ch. 340, S. 21-29 G. A.	\$ 9,000.00	1,500.00	1,500.00	1,500	1,500
Chief clerk's salary	Ch. 340, S. 21-29 G. A.	2,600.00	1,500.00	1,500.00	1,500	1,500
Stenographer's salary	R. & R. No. 10	1,800.00	1,300.00	1,200.00	1,200	1,200
Total salaries		\$ 71,000.00	\$ 35,400.30	\$ 35,500.00	\$ 36,100	\$ 36,100
Inspectors' and deputies expenses	Ch. 299, S. 25-20 G. A.	\$ 40,000.00	\$ 14,334.51	\$ 20,000.00	\$ 20,000	\$ 20,000
Total salaries and exp.		\$111,000.00	\$ 49,824.81	\$ 55,500.00	\$ 56,100	\$ 56,100

Note.—See Retrenchment and Reform Committee order No. 10, under date of June 8, 1921, reinstating Stenographer at \$1,200.00 per annum, subject to the Chief Clerk's acceptance of \$1,500.00 salary in lieu of the \$1,800.00 as provided in Chapter 340, Section 21, line 8 of the Acts of the 29th General Assembly.

STATE VETERINARY DEPARTMENT.

State veterinarian	Ch. 387-286 A. S. 2534	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000	\$ 3,000
Secretary	S. 2538	2,400.00	1,100.00	1,200.00	1,200	1,200
Clerk	Order No. 60R. & R. 290 A.	2,400.00	1,118.25	1,200.00	1,200	1,200
Stenographer				1,200.00	1,200	1,200
Total		\$ 10,800.00	\$ 5,218.25	\$ 6,600.00	\$ 6,600	\$ 6,600

Clerk's and Stenographer's salaries on sliding scale of \$950.00 to \$1,200.00.

SUPERINTENDENT OF PUBLIC INSTRUCTION.

Salary of superintendent	Ch. 340-293 A.	\$ 8,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000	\$ 4,000
Salary of deputy	Ch. 340-293 A.	5,400.00	2,700.00	2,700.00	2,700	2,700
Inspectors and chief clerk	Ch. 340-293 A.	15,800.00	9,900.00	9,900.00	9,900	9,900
Stenographers	Ch. 340-293 A.	9,000.00	4,845.00	4,800.00	4,800	4,800
Extra clerks	Ch. 313-292 A.	2,000.00	1,244.75	1,700.25	1,500	1,500
Janitor	Ch. 340-293 A.	2,400.00	1,300.00	1,200.00	1,200	1,200
Traveling expense			4,288.78			
Normal institutes	S. 2728	9,900.00	4,950.00	4,950.00	4,950	4,950
Normal training state aid	S. 2974-b	300,000.00	127,829.21	150,000.00	150,000	150,000
Consolidated schools		300,000.00	120,000.00	150,000.00	150,000	150,000
Educational board examiners	S. 2034-a	19,152.71	collected			
Teachers' placement bureaus	S. 2927-a	5,000.00	1,879.28	2,500.00	2,500	2,500
Standard schools	Ch. 294-287 A.	200,000.00	98,562.00	100,000.00	100,000	100,000
Mining camp schools	Ch. 296-293 A.	100,000.00	50,000.00	50,000.00	50,000	50,000
Total		\$663,100.00	\$486,804.25	\$661,805.25	\$ 481,600	\$ 481,600

STATE HIGHWAY COMMISSION.

Items For Which Money Is Used	Citation of authority	Appropriation July 1, 1921, to June 30, 1923	Expended in fiscal year 1921-22	Available fiscal year 1922-23	Department Estimates for Next Biennium	
					Fiscal year 1923-24	Fiscal year 1924-25
					Comm'nrs salaries and exp. Sec. 45	Ch. 227-38G. A.
Comm'nrs salaries and exp. Sec. 42			1,904.68		2,000	2,000
Executive department. Sec. 45			5,579.61		6,000	6,000
Executive department. Sec. 42			5,307.23		6,600	6,600
Dept. purchases and accounts Sec. 45			17,048.06		15,000	15,000
Dept. purchases and accounts Sec. 42			4,271.31		4,300	4,300
Accounting division. Sec. 45			1,619.97		3,000	3,000
Accounting division. Sec. 42			26,241.77		25,000	25,000
Dept. road administrator. Sec. 45			3,151.14		3,400	3,400
Dept. road administrator. Sec. 42			8,050.15		8,000	8,000
Traffic investigations. Sec. 45			214.82			
Traffic investigations. Sec. 42					25,000	
Dept. of road survey and design Sec. 45			3,454.37		2,900	2,900
Dept. of road survey and design Sec. 42						
Drafting division. Sec. 45			127,380.51		87,000	85,000
Drafting division. Sec. 42			5,582.03		5,600	4,000
Drafting division. Sec. 42			12,049.52		12,000	10,000
Dept. road construction. Sec. 45			181.06		2,000	2,000
Dept. road construction. Sec. 42			13,401.23		17,000	17,000
Machinery and equipment. Sec. 45			39,610.91		40,000	40,000
Machinery and equipment. Sec. 42						
Building and grounds. Sec. 45			16,212.26		12,000	2,000
Building and grounds. Sec. 42						
Dept. road maintenance. Sec. 45			7,913.71		11,000	11,000
Dept. road maintenance. Sec. 42						
Bridge department. Sec. 45			18,271.13		20,000	18,000
Bridge department. Sec. 42			29,174.64		27,000	25,000
Drainage division. Sec. 45			4,946.46		3,000	3,000
Drainage division. Sec. 42						
Dept. materials and tests. Sec. 45			4,122.01		5,000	5,000
Dept. materials and tests. Sec. 42			70,963.10		70,000	70,000
District Office No. 1. Sec. 45			5,470.34		5,000	5,000
District Office No. 1. Sec. 42			16,113.43		12,000	12,000
District Office No. 2. Sec. 45			6,635.68		5,000	5,000
District Office No. 2. Sec. 42			12,138.06		10,000	10,000
District Office No. 3. Sec. 45			5,638.76		5,000	5,000
District Office No. 3. Sec. 42			14,848.21		13,000	12,000
District Office No. 4. Sec. 45			5,156.42		5,000	5,000
District Office No. 4. Sec. 42			14,360.06		12,000	12,000
District Office No. 5. Sec. 45			3,315.63		4,000	4,000
District Office No. 5. Sec. 42			13,658.39		12,000	12,000
District Office No. 6. Sec. 45			7,065.03		5,000	6,000
District Office No. 6. Sec. 42			15,988.96		13,000	13,000
District Office No. 7. Sec. 45			5,729.45		5,000	5,000
District Office No. 7. Sec. 42			16,196.80		13,000	12,000
District Office No. 8. Sec. 45			6,871.49		5,000	5,000
District Office No. 8. Sec. 42			10,251.88		10,000	10,000
District Office No. 9. Sec. 45			5,577.29		5,000	5,000
District Office No. 9. Sec. 42			8,742.08		10,000	10,000
Blanks, circular letters, etc. Sec. 45			4,816.88		5,000	5,000
Blanks, circular letters, etc. Sec. 42			5,752.89		5,500	5,500
Maps. Sec. 45			149.40		200	200
Maps. Sec. 42						
Road guides. Sec. 45						
Road guides. Sec. 42			14.30		1,500	1,500
Photos, slides, cuts. Sec. 45						
Photos, slides, cuts. Sec. 42			603.40		800	800
Printing paper, bulletins and specifications. Sec. 45			5,383.07		5,000	5,000
Printing paper, bulletins and specifications. Sec. 42						
Express. Sec. 45			260.06		300	300
Express. Sec. 42			3,396.51		3,000	3,000
Freight and drayage. Sec. 45			160.61		500	500
Freight and drayage. Sec. 42			2,181.06		2,000	2,000
Postage. Sec. 45			69.24		200	200
Postage. Sec. 42			7,019.46		7,000	7,000
Telegraph. Sec. 45			65.85		100	100
Telegraph. Sec. 42			378.86		500	500
Telegraph. Sec. 45			16.12		100	100

Items For Which Money Is Used	Citation of authority	Appropriation July 1, 1921, to June 30, 1923	Expended in fiscal year 1921-22	Available fiscal year 1922-23	Department Estimates for Next Biennium	
					Fiscal year 1923-24	Fiscal year 1924-25
					Telephone. Sec. 45	
Telephone. Sec. 42			128.99		300	300
Bridge department, supplies. Sec. 45			21.82		300	300
Bridge department, supplies. Sec. 42						
Drafting division, supplies. Sec. 45			6,489.98		6,000	6,000
Drafting division, supplies. Sec. 42			792.50		800	500
Drainage division, supplies. Sec. 45			97.13		100	100
Drainage division, supplies. Sec. 42						
Machinery and equipment division, autos. Sec. 45			1,675.00		3,000	3,000
Machinery and equipment division, autos. Sec. 42						
Machinery and equipment division, supplies. Sec. 45			22,801.41		23,000	23,000
Machinery and equipment division, supplies. Sec. 42						
Materials and tests dept., supplies and lens testing. Sec. 45			669.72		600	600
Materials and tests dept., supplies and lens testing. Sec. 42						
Road design dept., supplies. Sec. 45			5,316.24		5,000	5,000
Road design dept., supplies. Sec. 42			9,134.42		8,000	8,000
State fair exhibit. Sec. 45			1,472.19		2,000	2,000
State fair exhibit. Sec. 42			257.04		500	500
Furniture and fixtures. Sec. 45			3,571.68		3,000	3,000
Furniture and fixtures. Sec. 42						
Stationery and office supplies. Sec. 45			7,691.62		6,000	6,000
Stationery and office supplies. Sec. 42			55.65		200	200
Motor vehicle supplies and repairs-field. Sec. 45			9,301.60		9,000	9,000
Motor vehicle supplies and repairs-field. Sec. 42						
Motor vehicle supplies and repairs-shop. Sec. 45			3,404.88		3,500	3,500
Motor vehicle supplies and repairs-shop. Sec. 42			24,641.53		24,000	24,000
Motor vehicle transportation, misc. Sec. 45						
Motor vehicle transportation, misc. Sec. 42			6,000.00		6,000	6,000
Road maintenance dept., supplies. Sec. 45						
Road maintenance dept., supplies. Sec. 42					100	100
Total. Sec. 45			\$300,854.15		\$ 292,300	\$ 279,300
Less transfer from Federal aid engineering fund account blue printing. Sec. 45			\$ 60,003.30			
Net expenditure. Sec. 45			\$240,850.85			
Total. Sec. 42			\$443,139.31		\$ 406,800	\$ 372,800
Pipe transfer to maintenance fund account blue printing. Sec. 42			\$ 60,003.30			
Total expenditure. Sec. 42			\$503,142.61			
Grand total. Sec. 45 & 42			\$743,993.46		\$ 699,100	\$ 652,100
Less miscellaneous funds. Sec. 45 & 42			\$ 67,809.70		\$ 50,000	\$ 40,000
Net total. Sec. 45 & 42			\$676,183.76		\$ 649,100	\$ 612,100

The estimates herein presented for the fiscal years 1923-24 and 1924-25 are based on estimated expenditures according to the present highway laws. Any amendments or changes in the present highway laws, increasing or decreasing the volume of engineering work which must be handled by the State Highway Commission, will result in a corresponding increase or decrease in the necessary expenditures of the Commission.

STATE HIGHWAY COMMISSION—Continued.

APPROPRIATIONS—(a) General Maintenance Fund. The support fund of the Highway Commission as provided in Section 45, Chapter 227, Acts of the 35th General Assembly, consists of 2 1/2 per cent of the licenses collected for registering motor vehicles with the provision that the unexpended balance remaining at the end of the biennial period shall be placed to the credit of the Primary Road Fund and shall be prorated among the several counties as are other moneys accruing to said fund.

The unexpended balance in the Highway Commission Maintenance Fund turned back to the Primary Road Fund in 1921 was \$33,603.78.

Receipts of highway Commission Maintenance Fund (2 1/2 per cent Motor Vehicle License fees) for the past four years have been:

1918-1919	\$173,105.69
1919-1920	189,909.26
1920-1921	226,851.67
1921-1922	145,903.46

(b) Federal Aid Engineering Fund. Section 42, Chapter 227, Acts of the 35th General Assembly, charges the State Highway Commission with carrying out the provisions of said act and provides for defraying the expenses of such services, as follows:

The Treasurer of State is directed to set aside from the Motor Vehicle License Fee collections, such sum as the Highway Commission shall estimate is needed to defray the cost of engineering on federal aid road projects during the ensuing year. The sum thus set aside shall be known as the Federal Aid Engineering Fund.

The Highway Commission shall pay the expense of such Federal Aid Engineering from its regular Maintenance Fund, but at the end of each month an itemized statement of such expenses shall be filed with the Auditor of State who shall draw a warrant transferring the amount of said statement from the Federal Aid Engineering Fund to the general Maintenance Fund of the Highway Commission.

SUMMARY STATEMENT RECEIPTS AND DISBURSEMENTS, 1920-1921.

Maintenance Fund:		
Debits		
Unexpended Appropriation July 1, 1920	\$ 78,701.09	
Appropriation 1920-21	226,451.67	
Refunds	44,832.39	
Refunds Fed. Aid Engr.	478,942.03	
	\$829,378.17	
Credits		
Expended 1920-21	\$655,702.28	
Unexpended balance June 30, 1921	173,675.88	
	\$829,378.17	

Federal Aid Engineering Fund:

Debits		
Unexpended Appropriation July 1, 1920	\$318,511.17	
Appropriated 1920-1921	450,000.00	
	\$768,511.17	
Credits		
Transferred to Maintenance Fund	\$478,942.02	
Unexpended balance June 30, 1921	289,569.15	
	\$768,511.17	

SUMMARY STATEMENT RECEIPTS AND DISBURSEMENTS, 1921-1922.

Maintenance Fund:		
Debits		
Unexpended Appropriation July 1, 1921	\$173,674.89	
Appropriation 1921-1922	145,903.46	
Refunds Miscellaneous	67,809.70	
Refunds Fed. Aid Engr.	593,142.61	
	\$890,530.66	
Credits		
Expended 1921-1922	\$742,592.46	
Turned back to Primary Road Fund Dec. 31, 1921	33,603.78	
Unexpended balance June 30, 1922	113,634.42	
	\$890,530.66	

Federal Aid Engineering Fund:

Debits		
Unexpended balance July 1, 1921	\$239,569.15	
Appropriated 1921-1922	425,000.00	
	\$714,569.15	
Credits		
Transferred to Maintenance Fund	\$502,142.41	
Unexpended balance June 30, 1922	211,426.64	
	\$714,569.15	

STATE LIBRARY.
State General Library.

94478

Items For Which Money Is Used	Division of authority	Appropriation for July 1, 1920 to June 30, 1921	Expended in fiscal year 1921-22	Available fiscal year 1922-23	Department Estimates for Next Bicenium	
					Fiscal year 1923-24	Fiscal year 1924-25
State Librarian.....	Ch. 340-390-A.	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 2,000.00	\$ 2,000.00
Assistant Librarian.....	Ch. 340-390-A.	4,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Assistant Librarian.....	Ch. 340-390-A.	2,400.00	1,700.00	1,700.00	1,700.00	1,700.00
Assistant Librarian.....	Ch. 340-390-A.	2,800.00	1,400.00	1,400.00	1,400.00	1,400.00
Cataloger.....	Ch. 340-390-A.	2,800.00	1,900.00	1,900.00	1,900.00	1,900.00
Accountant and Bookkeeper.....	Ch. 340-390-A.	3,200.00	1,600.00	1,600.00	1,600.00	1,600.00
Two assistant librarians.....	Ch. 340-390-A.	2,400.00	1,200.00	1,200.00	1,200.00	1,200.00
Clerk.....	Ch. 340-390-A.	2,400.00	1,200.00	1,200.00	1,200.00	1,200.00
Janitor.....	Ch. 340-390-A.	2,400.00	1,200.00	1,200.00	1,200.00	1,200.00
Support fund.....	S. 2881-c	17,000.00	6,000.00	6,500.00	6,000.00	6,000.00
Total.....		\$ 43,000.00	\$ 21,500.00	\$ 21,500.00	\$ 21,500.00	\$ 21,500.00

State Law Library.

Law Librarian.....	Ch. 340-390-A.	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 2,000.00	\$ 2,000.00
Assistant law Librarian.....	Ch. 340-390-A.	3,600.00	1,800.00	1,800.00	1,800.00	1,800.00
Assistant Librarian.....	Ch. 340-390-A.	2,400.00	1,200.00	1,200.00	1,200.00	1,200.00
Research assistant.....	Ch. 340-390-A.	4,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Two janitors.....	Ch. 340-390-A.	4,800.00	2,400.00	2,400.00	2,400.00	2,400.00
Support fund.....	S. 2881-c	11,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Total.....		\$ 32,800.00	\$ 16,400.00	\$ 16,400.00	\$ 16,400.00	\$ 16,400.00

State Library Legislative Reference Bureau.

Reference Librarian.....	Ch. 340-390-A.	\$ 2,300.00	\$ 1,650.00	\$ 1,650.00	\$ 1,650.00	\$ 1,650.00
Assistant Librarian.....	Ch. 340-390-A.	1,300.00	600.00	600.00	600.00	600.00
Support fund.....	Ch. 313-390-A.	5,000.00	3,733.07	1,246.33	2,500.00	2,500.00
Total.....		\$ 8,600.00	\$ 6,003.07	\$ 3,496.33	\$ 4,750.00	\$ 4,750.00

State Library Medical Department.

Medical Librarian.....	Ch. 340-390-A.	\$ 4,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Support fund.....	Ch. 367-390-A.	4,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Total.....		\$ 8,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00

*This item includes additional compensation granted by the Retrenchment and Reform Committee.

TREASURER OF STATE.

Items For Which Money Is Used	Citation of authority	Appropriation July 1, 1921, to June 30, 1922	Expended in fiscal year 1922-23	Available fiscal year 1922-23	Department Estimates for Next Biennium	
					Fiscal year 1923-24	Fiscal year 1924-25
Treasurer of state.....	Ch. 340-5-297 A.	\$ 8,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	4,000
Deputy treasurer.....	Ch. 340-5-300 A.	3,400.00	2,700.00	2,700.00	2,700.00	2,700
Total.....		\$ 12,400.00	\$ 6,700.00	\$ 6,700.00	\$ 6,700.00	6,700
General Revenue Department:						
Cashier.....	Ch. 340-5-297 A.	\$ 4,200.00	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00	2,100
Bookkeeper.....	Ch. 340-5-297 A.	2,000.00	1,500.00	1,500.00	1,500.00	1,500
Collateral clerk.....	Ch. 340-5-297 A.	2,000.00	1,500.00	1,500.00	1,500.00	1,500
General clerk.....	Ch. 340-5-297 A.	2,400.00	1,300.00	1,300.00	1,300.00	1,300
Special clerk.....	Ch. 340-5-297 A.	2,400.00	1,300.00	1,300.00	1,300.00	1,300
One stenographer.....	Ch. 340-5-297 A.	2,400.00	1,300.00	1,300.00	1,300.00	1,300
One stenographer.....	Ch. 340-5-297 A.	2,400.00	1,300.00	1,300.00	1,300.00	1,300
Watchman and messenger.....	Ch. 340-5-300 A.	2,400.00	1,300.00	1,300.00	1,300.00	1,300
Use of auto on messenger service.....	Ch. 340-5-297 A.	240.00	120.00	120.00	120.00	120
Accountant.....				2,400.00	2,400.00	2,400
Assistant accountant and bond clerk.....				2,600.00	2,600.00	2,600
Chief clerk.....				1,800.00	1,800.00	1,800
Warrant clerk.....				2,400.00	2,400.00	2,400
Assistant warrant clerk.....				1,200.00	1,200.00	1,200
Automobile clerk.....				1,300.00	1,300.00	1,300
Contingent.....	Ch. 340-5-297 A.	1,200.00	600.00	600.00	1,000.00	1,000
Total.....		\$ 21,240.00	\$ 10,620.00	\$ 10,620.00	\$ 15,440.00	15,620
Inheritance Tax Department:						
Chief examiner.....	Ch. 340-5-297 A.	\$ 4,200.00	\$ 2,100.00	\$ 2,100.00	\$ 2,400.00	2,400
Assistant examiner.....					2,000.00	2,000
Four traveling examiners and traveling expenses.....	Ch. 340-5-297 A.	14,400.00	7,200.00	7,200.00	7,680.00	8,400
Chief clerk.....	Ch. 340-5-297 A.	3,000.00	1,500.00	1,500.00	1,500.00	1,500
File clerk.....	Ch. 340-5-297 A.	3,000.00	1,500.00	1,500.00	1,500.00	1,500
General clerk.....	Ch. 340-5-297 A.	7,200.00	3,600.00	3,600.00	3,600.00	3,600
Two stenographers.....				3,000.00	3,000.00	3,000
Three stenographers.....	Ch. 340-5-297 A.	7,200.00	3,600.00	3,600.00	2,600.00	2,900
Total.....		\$ 51,800.00	\$ 25,500.00	\$ 25,500.00	\$ 22,880.00	22,700
Cigarette Revenue Department:						
Assistant treasurer.....	Ch. 300-15-264 A.	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	2,400
Chief clerk.....	Ch. 300-15-264 A.	1,500.00	**1,437.50	1,500.00	1,500.00	1,500
Three inspectors.....	Ch. 300-15-264 A.	5,400.00	4,919.25	12,000.00	12,000.00	12,000
Inspector as needed. See request for budget below.....						
Order clerk.....	Ch. 300-15-264 A.	1,500.00	**1,300.00	1,500.00	1,500.00	1,500
Clerk.....	Ch. 300-15-264 A.	1,300.00	1,300.00	1,300.00	1,300.00	1,300
Two stenographers.....	Ch. 300-15-264 A.	2,400.00	2,400.00	2,400.00	2,400.00	2,400
Shipping clerk.....	Ch. 300-15-264 A.	1,300.00	1,300.00	1,300.00	1,300.00	1,300
Extra help.....	Ch. 300-15-264 A.		610.00			
Total.....		\$ 15,000.00	\$ 15,486.75	\$ 15,000.00	\$ 22,200.00	22,200

*Since the passage of the direct inheritance tax law in March, 1921 and until November 1, 1922, the total number of new estates reported and being handled by this department was 715. Under the collateral inheritance law only three estates were reported in the corresponding length of time immediately preceding 2033 1/3 per cent. Delinquencies under the new direct inheritance law did not come into effect until September 21, 1922, and with the impelling power of penalties attaching

and the forcing of settlement of matured estates, the work will be even greater than the above percentage of 136 per cent would indicate. Additional help is imperative, for this is a field of revenue production—the value of which to the state is entirely dependent upon energy and thorough work of those employed in the department.

The annual budget above outlined is but 2.3 per cent of the collections of this department during the last fiscal year. Provision should likewise be made for the traveling expenses of examiners while on duty and absent from their residence.

Salary increased by Executive Council from \$1,200.00 to \$1,500.00. Loss of time in change of personnel of road inspectors.

This department has been operating with only three road inspectors, and it is now apparent that more men are needed to take care of the enforcement and prosecution of the Cigarette Law as well as to employ some who are better qualified in prosecution work than we have used.

At times we could use more men that at other times, and one or two men speaking foreign languages could be used to good advantage. I suggest that a budget for road inspectors' salaries for the Cigarette Revenue Department be considered and that the number of road inspectors and their salaries be fixed by the State Treasurer.

Recommended road inspector salary budget, \$12,000.00, and in addition all actual and necessary traveling and hotel expenses.

Provided in Ch. 203—15 G. A.

OTHER GENERAL ACCOUNTS.

Items For Which Money Is Used	Citation of authority	Appropriation July 1, 1921, to June 30, 1922	Expended in fiscal year 1922-23	Available fiscal year 1922-23	Department Estimates for Next Biennium	
					Fiscal year 1923-24	Fiscal year 1924-25
Agricultural societies.....	Ch. 304-297 A.	% basis	\$158,910.38		\$ 150,000	\$ 150,000
Board of accountancy.....	S. S. 2920-b	Fees				
Board of chiropractic examiners.....	Ch. 7300 A.	Fees	8,168.50			
Board of dental examiners.....	S. 2690-g	Fees	3,509.44			
Board of engineering examiners.....	Ch. 802-297 A.	Fees	3,148.31			
Board of mine examiners.....	Ch. 340-297 A.		5,002.14		2,700	2,700
Costs in state cases.....	S. 170-1		7,706.00			
Commission on tax revision.....	Ch. 411-297 A.		9,775.82			
Department G. A. R.....	Ch. 178-297 A.	\$ 1,800.00	750.00	750.00	750	750
Grand Army of the Republic Encampment (National).....	Ch. 306-297 A.	20,000.00	10,000.00	10,000.00		
Great Lakes and St. Lawrence.....	Ch. 329-297 A.	10,000.00	4,731.06	5,000.00		
General assembly.....		3,000.00				
Farmers' Institutes.....		14,850.00	5,835.30	7,425.00	7,425	7,425
Historical Society.....	Ch. 252-270 A.					
Horticultural Society and Exposition.....	Ch. 294-294 A.	80,000.00	44,800.00	44,500.00	44,500	44,500
Insane, escaped and non-resident.....	S. 2248-a; S. 2282; S. 2277-a; S. 28-b; S. 2282		5,074.54		3,000	3,000
Inebriate, escaped.....	S. 2210-a-19		121.17			
Reporter of the Supreme Court supplement compiled.....	Ch. 233-297 A.		17,074.25			
Preparation code annotations.....	Ch. 233-297 A.		6,673.10			
Reward, return escaped prisoners.....	C. 5681		375.00		300	300
Reward, apprehension of criminals.....	Ch. 250-297 A.		1,800.00		1,000	1,000
State entomologist.....	S. S. 2575-a52	5,000.00	5,254.40	4,500.00	4,500	4,500
Treatment of indigent children.....	S. S. 254-g		625,774.26		625,000	625,000
State Dairy Association.....	Ch. 304-297 A.	12,500.00	5,531.60	7,256.11	6,250	6,250
Iowa Beef Cattle Producers' Association.....	Ch. 304-297 A.	12,500.00	6,508.76	6,273.42	6,250	6,250
Iowa Corn and Small Grain Growers' Association.....	Ch. 304-297 A.	7,500.00	3,809.26	3,844.72	3,750	3,750
Total.....			\$68,860.00	\$21,849.42	\$16,379.28	\$67,625

*Balance, December 1, 1922, \$4.34.

INSTITUTIONS UNDER BOARD OF CONTROL SUPPORT.

Items For Which Money Is Used	Citation of authority	Appropriation July 1, 1921, to June 30, 1923	Expended in fiscal year 1923-24	Available fiscal year 1922-23	Department Estimates for Next Biennium	
					Fiscal year 1922-24	Fiscal year 1924-25
Soldiers' Home, Marshelltown	Ch. 297-260 A.	\$ 555,000	\$ 281,708.66	\$ 273,291.34	\$ 270,500	\$ 270,500
Soldiers' Orphans' Home, Davenport	Ch. 297-290 A.	392,000	130,072.00	131,928.00	142,500	142,500
Juvenile Home, Toledo	Ch. 155-280 A.	121,000	68,978.50	62,021.50	72,500	72,500
Institution for Feeble-Minded Children, Glenwood	Ch. 297-300 A.	800,000	416,638.12	443,341.88	414,000	414,000
State Sanatorium for the Treatment of Tuberculosis, Oakdale	Ch. 297-390 A.	408,000	204,085.90	203,914.04	*225,000	225,000
Training School for Boys, Eldora	Ch. 37-380 A.	306,500	150,779.01	156,720.99	153,250	153,250
Training School for Girls, Mitchellville	Ch. 37-380 A.	140,000	75,447.58	69,552.42	81,300	81,300
Mt. Pleasant State Hospital, Independence	Ch. 37-380 A.	736,000	316,406.19	419,594.81	298,500	298,500
Clarinda State Hospital, Independence	Ch. 37-380 A.	746,000	356,548.73	390,451.27	308,500	308,500
Cherokee State Hospital, Cherokee	Ch. 37-380 A.	738,000	350,522.96	376,477.04	305,000	305,000
State Hospital and Colony for Epileptics, Woodward	Ch. 5-300 A.	305,000	154,865.62	150,134.38	172,300	172,300
Men's Reformatory, Anamosa	Ch. 297-360 A.	490,000	221,345.44	228,654.56	250,000	250,000
Women's Reformatory, Rockwell City	Ch. 37-380 A.	610,000	314,966.02	295,033.98	325,000	325,000
Total		\$7,088,100	\$3,432,703.33	\$3,674,396.67	\$3,379,800	\$3,379,800

*Increase for State Sanatorium to provide support for 33 1/3 per cent increase in population when new building has been completed.

INSTITUTIONS UNDER BOARD OF CONTROL SPECIAL FUNDS.

Items For Which Money Is Used	Citation of authority	Appropriation to July 1, 1921, to June 30, 1923	Expended in fiscal year 1923-24	Available fiscal year 1922-23	Department Estimates for Next Biennium	
					Fiscal year 1922-24	Fiscal year 1924-25
Soldiers' Home, Marshelltown	Ch. 298-200 A.	\$ 47,000	\$ 26,775.12	\$ 20,224.88	\$ 16,000	\$ 16,000
Soldiers' Orphans' Home, Davenport	Ch. 298-260 A.	32,800	24,316.71	9,483.29	14,800	14,800
Juvenile Home, Toledo	Ch. 298-280 A.	37,500	21,918.02	15,581.98	35,000	35,000
Institution for Feeble-Minded Children, Glenwood	Ch. 299-250 A.					
State Sanatorium for the Treatment of Tuberculosis, Oakdale	Ch. 298-390 A.	102,000	69,474.04	32,525.96	123,500	123,500
Training School for Boys, Eldora	Ch. 298-350 A.	371,000	77,556.16	293,444.84	15,750	15,750
Training School for Girls, Mitchellville	Ch. 298-350 A.	52,400	25,010.94	27,389.06	30,950	30,950
Mt. Pleasant State Hospital, Independence	Ch. 298-350 A.	70,500	44,018.17	26,481.83	15,250	15,250
Clarinda State Hospital, Independence	Ch. 298-350 A.	85,000	41,688.20	43,311.80	26,250	26,250
Cherokee State Hospital, Cherokee	Ch. 298-350 A.	68,200	34,188.38	34,011.62	40,000	40,000
State Hospital and Colony for Epileptics, Woodward	Ch. 298-350 A.	57,000	28,000.98	28,999.02	92,500	92,500
Men's Reformatory, Anamosa	Ch. 298-350 A.	100,500	47,055.41	53,444.59	27,750	27,750
Women's Reformatory, Rockwell City	Ch. 298-350 A.	188,000	125,439.65	62,560.35	156,000	156,000
General emergency appropriation for all institutions	Ch. 298-200 A.	130,000	14,888.30	115,911.70	92,000	92,000
	Ch. 298-200 A.	89,000	79,807.87	13,192.13	14,250	14,250
	Ch. 298-300 A.	12,500	1,290.41	11,209.59	6,000	6,000
Total	Ch. 298-300 A.	50,000	19,821.06	30,678.94	25,000	25,000
Total		\$ 1,492,700	\$697,064.92	\$825,635.08	\$ 719,700	\$ 719,700

APPROPRIATIONS ASKED FOR BY THE BOARD OF CONTROL OF STATE
INSTITUTIONS FOR THE PERIOD BEGINNING JULY 1,
1922 AND ENDING JUNE 30, 1925.

SOLDIERS' HOME, MARSHALLTOWN.

For contingent and repair.....	\$ 20,000.00
For lectures, moving pictures, books, periodicals, music & band expense.....	2,000.00
Total special appropriations asked.....	\$ 22,000.00
Estimated cost of maintenance.....	141,000.00
Total requirements for next biennium.....	\$163,000.00

SOLDIERS' ORPHANS' HOME, DAVENPORT.

For contingent and repair.....	\$ 20,000.00
For rebuilding bath rooms in children's cottages.....	5,000.00
For fixtures, floors, wainscoting, plumbing, etc., enlarging cold storage rooms.....	800.00
For chaplain, lectures, amusements, books and periodicals.....	2,000.00
For dental, oculist, aurist, nose and throat treatments and necessary supplies.....	1,500.00
Total special appropriations asked.....	\$ 29,600.00
Estimated cost of maintenance.....	285,000.00
Total requirements for next biennium.....	\$314,600.00

JUVENILE HOME, TOLEDO.

For contingent and repair.....	\$ 10,000.00
For central heating plant, including pumps and machinery.....	25,000.00
For cold storage bins and freight supply depot to be located in connection with central heating plant.....	3,500.00
For laundry and equipment.....	15,000.00
For laying of water and sewer mains and continuance of outlets.....	10,000.00
For dental, oculist, aurist, nose and throat treatments and necessary supplies.....	1,500.00
For chaplain, lectures, amusements, books and periodicals.....	1,000.00
Total special appropriations asked.....	\$ 66,000.00
Estimated cost of maintenance.....	147,000.00
Total requirements for next biennium.....	\$213,000.00

INSTITUTION FOR FEEBLE-MINDED CHILDREN, GLENWOOD.

For contingent and repair.....	\$ 35,000.00
For cottage and partial equipment—for 160 inmates—to replace two old dilapidated cottages.....	150,000.00
For cottage and equipment for 50 farm boys.....	40,000.00
For repairs to plumbing and changes in heating system.....	20,000.00
For chaplain, lectures, amusements, books and periodicals.....	2,000.00
Total special appropriations asked.....	\$247,000.00
Estimated cost of maintenance.....	828,000.00
Total requirements for next biennium.....	\$1,075,000.00

STATE SANATORIUM FOR THE TREATMENT OF TUBERCULOSIS, OAKDALE.

For contingent and repair.....	\$ 25,000.00
For water softener.....	5,000.00
For chaplain, lectures, amusements, books, etc.....	1,500.00
Total special appropriations asked.....	\$ 31,500.00
Estimated cost of maintenance.....	450,000.00
Total requirements for next biennium.....	\$481,500.00

TRAINING SCHOOL FOR BOYS, ELDORA.

For contingent and repair.....	\$ 20,000.00
For repairs to administration building.....	3,000.00
For boys, seven cottages, toilets and bath.....	3,500.00
For steam boilers.....	7,000.00
For equipment and supplies, educational department.....	2,000.00
For transportation of boys.....	1,200.00
For dental, oculist, aurist, nose and throat treatments and necessary supplies.....	4,000.00
For chaplain, lectures, amusements, etc.....	1,200.00
Total special appropriations asked.....	\$ 41,900.00
Estimated cost of maintenance.....	306,500.00
Total requirements for next biennium.....	\$348,400.00

TRAINING SCHOOL FOR GIRLS, MITCHELLVILLE.

For contingent and repair.....	\$ 20,000.00
For enlarging power house.....	2,000.00
For furnishings for new cottage.....	5,000.00
For library.....	1,000.00
For music and musical instruments.....	1,000.00
For transportation of girls.....	1,000.00
For repairing green house.....	1,000.00
For chaplain.....	600.00
For victrola records and motion pictures.....	200.00
Total special appropriations asked.....	\$ 31,900.00
Estimated cost of maintenance.....	162,600.00
Total requirements for next biennium.....	\$194,500.00

MT. PLEASANT STATE HOSPITAL, MT. PLEASANT.

For contingent and repair.....	\$ 20,000.00
For replacement of steam, hot and cold water pipes, also repairs on service tunnel.....	10,000.00
For lectures, amusements, books and periodicals.....	500.00
For employees' quarters.....	12,000.00
Total special appropriations asked.....	\$ 32,500.00
Estimated cost of maintenance.....	597,000.00
Total requirements for next biennium.....	\$629,500.00

INDEPENDENCE STATE HOSPITAL, INDEPENDENCE.

For contingent and repair.....	\$ 20,000.00
For building for inebriates.....	50,000.00
Total special appropriations asked.....	\$ 70,000.00
Estimated cost of maintenance.....	617,000.00
Total requirements for next biennium.....	\$687,000.00

CLARINDA STATE HOSPITAL, CLARINDA.

For contingent and repair.....	\$ 20,000.00
For hospital building and equipment.....	150,000.00
For completion of cow barn.....	7,000.00
For tubercular cottage, additional.....	5,000.00
Total special appropriations asked.....	\$182,000.00
Estimated cost of maintenance.....	619,000.00
Total requirements for next biennium.....	\$801,000.00

CHEROKEE STATE HOSPITAL, CHEROKEE.

For contingent and repair.....	\$ 20,000.00
For zeolite softener for hot water.....	10,000.00
For elevated tank for water supply.....	10,000.00
For canning unit not to exceed.....	5,000.00
For corner crib and granary.....	2,500.00
Total special appropriations asked.....	\$ 57,500.00
Estimated cost of maintenance.....	616,000.00
Total requirements for next biennium.....	\$673,500.00

STATE HOSPITAL AND COLONY FOR EPILEPTICS, WOODWARD.

For contingent and repair.....	\$ 20,000.00
For cottage and equipment for boys.....	125,000.00
For cottage and equipment for girls.....	125,000.00
For southeast wing of employers' building.....	19,000.00
For slaughterhouse and equipment.....	2,000.00
For one battery of two 250 H. P. boilers.....	20,000.00
Total special appropriations asked.....	\$312,000.00
Estimated cost of maintenance.....	244,500.00
Total requirements for next biennium.....	\$556,500.00

STATE PENITENTIARY, FORT MADISON.

For contingent and repair.....	\$ 25,000.00
For transportation of prisoners and gift money.....	2,000.00
For dental, oculist, aurist, nose and throat treatments and necessary supplies.....	3,000.00
For lectures and concerts.....	2,000.00
For additional for cell house construction.....	150,000.00
For converting horse barn into duplex for employees.....	3,000.00
Total special appropriations asked.....	\$184,000.00
Estimated cost of maintenance.....	500,000.00
Total requirements for next biennium.....	\$684,000.00

MEN'S REFORMATORY, ANAMOSA.

For contingent and repair.....	\$ 20,000.00
For transportation of prisoners and gift money.....	5,000.00
For lectures, amusements, books and periodicals.....	1,000.00
For dental, oculist, aurist, nose and throat treatments and necessary supplies.....	2,500.00
Total special appropriations asked.....	\$ 28,500.00
Estimated cost of maintenance.....	650,000.00
Total requirements for next biennium.....	\$678,500.00

WOMEN'S REFORMATORY, ROCKWELL CITY.

For contingent and repair.....	\$ 12,000.00
Total special appropriations asked.....	\$ 12,000.00
Estimated cost of maintenance.....	102,000.00
Total requirements for next biennium.....	\$114,000.00

SUMMARY.

General emergency appropriation for all institutions.....	\$ 50,000.00
Grand total special appropriations asked.....	1,389,400.00
Grand total maintenance appropriations, per capita allowance.....	6,759,700.00
Grand total for all institutions.....	\$8,199,100.00

INSTITUTIONS UNDER BOARD OF EDUCATION—STATE UNIVERSITY.

Items For Which Money Is Used	Citation of authority	Appropriation July 1, 1921, to June 30, 1923		Expended in fiscal year 1921-22	Available fiscal year 1922-23	Department Estimates for Next Biennium	
		1921	1922			Fiscal year 1922-24	Fiscal year 1923-25
Educational support.....	Ch. 305-393 A. Ch. 287-393 A.	\$ 900,000 1,035,294	\$ 454,700 217,647	\$ 454,700 217,647	\$ 129,347	\$ 1,139,347	
Colleges of Lib. Arts, Ap. Sc., Law, Pharmacy and Medicine.....	Ch. 305-393 A. Ch. 287-393 A.	150,700 100,000	68,250 80,000	68,250 80,000	148,250 160,000	148,250 160,000	
College of Medicine.....	Ch. 287-393 A.	150,000	75,000	75,000	160,000	160,000	
College of Dentistry.....	Ch. 305-393 A.	47,430	22,725	22,725	43,725	43,725	
College of Education.....	Ch. 287-393 A. Ch. 305-393 A.	40,000 34,000	20,000 20,000	20,000 20,000	66,000	66,000	
Graduate college.....	Ch. 287-393 A. Ch. 305-393 A.	18,000 80,000	9,000 40,000	9,000 40,000	74,000	74,000	
College of Fine Arts.....	Ch. 305-393 A.	6,000	3,000	3,000	2,000	2,000	
Summer school.....	Ch. 287-393 A.	76,000	28,000	28,000	79,000	79,000	
Equipment and supplies.....	Ch. 287-393 A. Ch. 305-393 A.	23,000 33,000	13,500 16,000	13,500 16,000	48,500	48,500	
Repair and costings.....	Ch. 305-393 A. Ch. 287-393 A.	70,000 86,000	25,000 43,000	25,000 43,000	98,000	98,000	
Department of buildings and grounds.....	Ch. 305-393 A. Ch. 287-393 A.	24,000 160,000	12,000 80,000	12,000 80,000	112,000	122,000	
Administration.....	Ch. 305-393 A. Ch. 287-393 A.	13,450 86,000	6,225 18,000	6,225 18,000	34,225	34,225	
Library.....	Ch. 305-393 A. Ch. 287-393 A.	25,000 70,000	17,500 28,000	17,500 28,000	72,500	72,500	
Commerce.....	Ch. 287-393 A.	100,000	50,000	50,000	70,000	70,000	
Nurses' training and public health nursing.....	Ch. 287-393 A.	40,000	20,000	20,000	20,000	20,000	
Soldier tuition.....	Ch. 287-393 A.	120,000	60,000	60,000	50,000	50,000	
University extension and public health service.....	Ch. 305-393 A. Ch. 287-393 A.	34,000 86,000	17,000 43,000	17,000 43,000	60,000	60,000	
Epidemiology laboratory.....	Ch. 305-393 A. Ch. 287-393 A.	10,000 30,000	5,000 15,000	5,000 15,000	20,000	20,000	
Child welfare.....	Ch. 287-393 A.	50,000	25,000	25,000	30,000	30,000	
Additional equipment for buildings and departments Paving, sidewalks and sewer.....	Ch. 287-393 A. Ch. 287-393 A.	170,000 60,000	85,000 30,000	85,000 30,000	180,000	180,000	
General lighting system for campus.....	Ch. 287-393 A.	5,000	2,500	2,500	2,500	2,500	
Grading and planting.....	Ch. 287-393 A.	10,000	5,000	5,000	5,000	5,000	
Additional reading room for library.....	Ch. 287-393 A.	5,000	2,500	2,500	2,500	2,500	
Water pump and filter.....					22,500	22,500	
Total.....		\$ 4,653,294	\$ 2,026,647	\$ 2,026,647	\$7,512,647	\$7,512,647	
*For buildings and land.....	Ch. 289-393 A.	\$ 500,000	\$ 165,000	\$ 165,000			
To complete the nurses' home.....	Ch. 290-393 A.	25,000	25,000		None	None	
To complete State Psychopathic Hospital and for equipment.....	Ch. 291-393 A.	97,000	97,000		None	None	
Grand total, including buildings and land.....		\$ 4,675,294	\$ 2,313,647	\$ 2,313,647			

IOWA STATE COLLEGE.

Items For Which Money Is Used	Citation of authority	Appropriation July 1, 1921, to June 30, 1922	Expended in fiscal year 1921-22	Available fiscal year 1922-23	Department Estimates for Next Biennium	
					Fiscal year 1923-24	Fiscal year 1924-25
Educational support	Ch. 305-36G. A.	\$ 1,010,000	\$ 505,000	\$ 505,000		
	Ch. 287-39G. A.	1,515,000	759,000	759,000	\$1,501,500	\$1,501,500
Summer session	Ch. 305-36G. A.	40,000	20,000	20,000		
	Ch. 287-39G. A.	40,000	20,000	20,000	55,000	55,000
2-year and 4-year course in home economics	Ch. 305-36G. A.	40,000	20,000	20,000		
Sub-collegiate courses in Ag., Home Eco. and Eng.	Ch. 305-36G. A.	108,000	54,000	54,000		
	Ch. 287-39G. A.	40,000	20,000	20,000	74,000	74,000
Contingent fund, repairs and minor improvements	Ch. 305-36G. A.	92,000	46,000	46,000		
	Ch. 287-39G. A.	25,000	10,000	10,000	56,000	56,000
Library, books and periodicals	Ch. 305-36G. A.	10,000	5,000	5,000		
	Ch. 287-39G. A.	40,000	20,000	20,000	25,000	25,000
Maintenance and improvement of public grounds	Ch. 305-36G. A.	20,000	10,000	10,000		
	Ch. 287-39G. A.	20,000	10,000	10,000	25,000	25,000
Soldier tuition	Ch. 305-36G. A.	130,000	60,000	60,000	50,000	50,000
Winter short courses	Ch. 305-36G. A.	19,000	9,500	9,500	9,500	9,500
Engineer's experiment station	Ch. 305-36G. A.	30,000	15,000	15,000		
	Ch. 287-39G. A.	40,000	20,000	20,000	40,000	40,000
Agri. experiment station	Ch. 305-36G. A.	231,000	115,500	115,500		
	Ch. 287-39G. A.	209,000	104,500	104,500	275,000	275,000
Agriculture and home economic extension	Ch. 305-36G. A.	180,000	90,000	90,000		
	Ch. 287-39G. A.	170,000	85,000	85,000	210,000	210,000
Bee culture	Ch. 289-37G. A.	3,000	1,500	1,500	1,500	1,500
Trade school and engineering extension	Ch. 305-36G. A.	50,000	25,000	25,000		
	Ch. 287-39G. A.	20,000	10,000	10,000	40,000	40,000
Veterinary practitioners' course	Ch. 305-36G. A.	5,000	2,500	2,500	2,500	2,500
Veterinary investigations	Ch. 305-36G. A.	25,000	12,500	12,500		
	Ch. 287-39G. A.	12,000	6,000	6,000	30,500	30,500
Good roads experimentation	Ch. 305-36G. A.	20,000	10,000	10,000		
Equipment and furnishings for buildings and depts.	Ch. 287-39G. A.	85,000	42,500	42,500	102,500	102,500
Extension of heating system and equipment of heating plant	Ch. 287-39G. A.	40,000	20,000	20,000	60,000	60,000
Additional construction and equipment	Ch. 287-39G. A.	135,000	67,500	67,500	67,500	67,500
Total		\$ 4,452,000	\$ 2,226,000	\$ 2,226,000	\$2,655,500	\$2,655,500
*Buildings and land	Ch. 289-39G. A.	500,000	138,500	361,500		
Grand total including buildings and land		\$ 4,952,000	\$ 2,364,500	\$ 2,587,500		

COLLEGE FOR THE BLIND.

Support fund	Ch. 305-36G. A.	\$ 80,000	\$ 40,000	\$ 40,000		
	Ch. 287-39G. A.	80,000	40,000	40,000	80,000	80,000
Repair and contingent	Ch. 305-36G. A.	5,000	1,500	1,500		
	Ch. 287-39G. A.	7,000	2,500	2,500	5,000	5,000
Oculist fund	Ch. 305-36G. A.	200	100	100	100	100
Piano and furniture	Ch. 287-39G. A.	5,000	5,000		2,000	2,000
Improvements	Ch. 287-39G. A.	6,000	6,000		2,500	2,500
Equipment	Ch. 287-39G. A.	6,000	6,000		2,500	2,500
Greenhouse	Ch. 287-39G. A.	4,000	4,000			
Small building					2,500	2,500
Total		\$ 191,200	\$ 100,100	\$ 85,100	\$ 94,600	\$ 94,600

IOWA STATE TEACHERS COLLEGE.

Items For Which Money Is Used	Citation of authority	Appropriation July 1, 1921, to June 30, 1922	Expended in fiscal year 1921-22	Available fiscal year 1922-23	Department Estimates for Next Biennium	
					Fiscal year 1923-24	Fiscal year 1924-25
Teachers' fund	Ch. 305-36G. A.	\$ 279,000	\$ 139,500	\$ 139,500		
	Ch. 287-39G. A.	330,000	165,000	165,000	\$29,500	\$29,500
Summer term fund	Ch. 305-36G. A.	30,000	40,000	40,000		
	Ch. 287-39G. A.	88,000	44,000	44,000	80,000	80,000
Contingent and repair	Ch. 305-36G. A.	140,000	70,000	70,000		
	Ch. 287-39G. A.	230,000	100,000	100,000	170,000	170,000
Library	Ch. 305-36G. A.	10,000	5,000	5,000		
	Ch. 287-39G. A.	20,000	10,000	10,000	15,000	15,000
Librarians' salary fund	Ch. 305-36G. A.	17,000	8,500	8,500		
	Ch. 287-39G. A.	16,000	8,000	8,000	18,500	18,500
Hospital fund	Ch. 305-36G. A.	4,500	2,250	2,250		
	Ch. 287-39G. A.	15,000	6,000	6,000	8,250	8,250
Extension service fund	Ch. 305-36G. A.	39,500	19,750	19,750		
	Ch. 287-39G. A.	60,000	30,000	30,000	61,750	61,750
Extension summer school	Ch. 287-39G. A.	70,000	35,000	35,000	50,000	50,000
Heating plant					10,000	10,000
Total		\$ 1,896,000	\$ 983,000	\$ 983,000	\$72,000	\$72,000
Purchase of land	Ch. 292-39G. A.	\$ 80,000	None	None	None	None
Dormitory for women	Ch. 292-39G. A.	125,000	None	None	None	None
Home economics buildings (laboratory)	Ch. 292-39G. A.	25,000	None	None	None	None
Grand total, including buildings and land		\$ 1,996,000				

*The building problems which confront the State Board of Education will be appreciated when it is realized that on November 1, 1922, there were, in the three state institutions of higher learning, 2,356 more students than there were two years ago. This increase alone exceeds the enrollment of Princeton, or Amherst, or Dartmouth, or any one of a number of other famous and well-known colleges. To take care of these students requires additional class-room and laboratory facilities, as well as greater housing space. Because of the magnitude of this problem, the Board is still gathering data regarding costs, before making final recommendations concerning the building program; and this report will be presented direct to the General Assembly after it convenes.

IOWA SCHOOL FOR THE DEAF.

Support fund	Ch. 287-39G. A.	\$ 264,000	\$ 132,000	\$ 132,000	\$ 150,000	\$ 150,000
Scholarships	Ch. 287-39G. A.	1,000	500	500	500	500
Repair and contingent	Ch. 287-39G. A.	30,000	30,000		15,000	15,000
Library and book binding	Ch. 287-39G. A.	1,000	1,000		500	500
Equipment	Ch. 287-39G. A.	91,000	91,000		21,500	21,500
Total		\$ 387,000	\$ 254,500	\$ 254,500	\$ 187,500	\$ 187,500

RETRENCHMENT AND REFORM COMMITTEE.

Contingent fund for the joint committee of the 40th Gen. Assembly	Ch. 312, Sec. 17-39 G. A.	\$ 40,000	\$ 12,000	\$ 28,000	\$ 20,000	\$ 20,000
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Note.—Expended in the biennium period commencing July 1, 1921 and running to this 8th day of November, 1922, the State Auditor reports that of this \$40,000.00 contingent fund there has been expended to wit \$12,000.00 for various incidentals and emergency matters arising from time to time and covered by orders of the Committee as shown in its minutes and orders preserved of record. Itemization of the \$12,000.00 expended so far from the current \$40,000.00 appropriation is not returnable for the reason that the Committee has no means other than its orders of authorization, of keeping record of its expenditures, bills for such expenses going direct to the State Auditor, who keeps and has the only record available and which is made part hereof by reference.

SUMMARY.

Items For Which Money Is Used	Appropriation July 1, 1921, to June 30, 1923	Expended in fiscal year 1921-22	Available fiscal year 1922-23	Department Estimates for Next Biennium	
				Fiscal year 1923-24	Fiscal year 1924-25
Adjutant general				\$ 7,300.00	\$ 7,300.00
Iowa National Guard	\$ 522,954.67	\$ 297,954.67	\$ 295,000.00	300,000.00	300,000.00
Iowa war roster commission	18,839.64	8,586.15	10,240.49	6,000.00	6,000.00
Attorney general	145,400.00	62,588.16	82,211.34	74,200.00	74,200.00
Auditor of state	50,400.00	89,338.03	25,200.00	29,000.00	29,000.00
Banking department	Fees	97,806.56	Fees	102,100.00	102,100.00
Board of control	130,180.00	66,398.85	59,539.53	106,500.00	106,500.00
Board of conservation	300,000.00	114,883.37	85,216.13	100,000.00	100,000.00
Board of health	125,000.00	90,922.47	62,500.00	79,100.00	79,100.00
Bureau of venereal disease control	50,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Board of parole		33,479.41		39,000.00	40,000.00
Board of railroad commissioners and commerce counsel	192,884.58	81,561.17	92,797.12	94,000.00	90,000.00
Bureau of labor statistics	43,300.00	21,298.32	22,300.00	31,000.00	31,000.00
Clerk of supreme court	15,600.00	9,330.59	9,309.50	11,500.00	11,500.00
Commission of animal health	571,342.27	265,771.28	284,600.00	684,840.00	684,840.00
Commissioner of insurance	75,390.00	90,214.88	37,680.00	102,708.00	102,700.00
Custodian of buildings and grounds	129,230.00	64,783.82	64,446.71	68,445.00	68,445.00
Dairy and food department	232,440.80	99,559.00	114,120.00	100,120.00	109,120.00
Department of agriculture and state fair	2,886.00	34,229.58	6,002.00	19,400.00	19,400.00
District court	512,000.00	279,151.23		278,800.00	278,800.00
Executive council	481,260.00	185,694.59	295,595.41	265,130.00	265,130.00
Fish and game department	Fees	144,733.30	Fees	152,900.00	152,900.00
Governor	38,160.00	25,061.70	22,662.16	21,550.00	21,550.00
Historical department	78,150.00	39,714.74	28,435.00	52,425.00	52,425.00
Hotel inspection		21,511.88	Fees	21,511.88	21,511.00
Iowa geological survey	19,300.00	9,690.00	9,600.00	9,600.00	9,600.00
Iowa industrial commissioner	49,300.00	18,361.57	20,300.80	18,065.00	18,065.00
Iowa library commission	49,300.00	25,962.59	25,040.00	27,050.00	27,020.00
Iowa weather and crop service	15,000.00	7,499.04	7,500.80	10,000.00	10,000.00
Mine inspection	25,300.00	12,050.00	12,000.00	13,400.00	13,400.00
Pharmacy commission	10,800.00	5,271.84	5,528.16	6,300.00	6,300.00
Pensions and relief		20,251.22		19,000.00	19,000.00
Secretary of state	49,500.00	32,750.09	25,750.00	24,750.00	24,750.00
Motor vehicle department	118,600.00	59,800.00	69,300.00	70,900.00	70,000.00
State board of education	22,100.00	27,784.51	11,128.12	31,300.00	31,300.00
State board of vocational education	175,988.29	90,159.48	93,052.00	93,086.45	93,086.45
State fire marshal	39,600.00	16,847.19	19,421.08	18,600.00	18,000.00
State highway commission		679,183.76		649,100.00	612,100.00
State library	43,000.00	21,500.00	21,500.00	21,500.00	21,500.00
State law library	32,800.00	16,400.00	16,400.00	16,400.00	16,400.00
State library legislative reference bureau	6,500.00	6,003.67	3,496.23	4,750.00	4,750.00
State library medical department	6,500.00	4,900.00	4,000.00	4,000.00	4,000.00
State oil inspection	111,000.00	42,824.81	55,500.00	55,100.00	55,100.00
State printing board		14,151.19		15,900.00	17,700.00
State veterinary surgeon	10,800.00	5,218.25	6,000.00	6,000.00	6,000.00
Supreme court	109,640.00	55,158.20	54,481.70	57,400.00	57,400.00
Supreme court reporter	21,200.00	8,566.25	11,200.00	10,000.00	11,800.00
Superintendent of public instruction	963,100.00	486,894.23	481,805.25	481,550.00	481,551.00
Treasurer of state	68,640.00	41,989.76	42,120.00	63,500.00	64,500.00
Other general accounts	308,850.00	921,849.42	115,379.28	697,625.00	1,117,625.90
Institutions under board of control	7,008,100.00	3,422,702.33	3,674,306.67	3,379,850.00	3,379,850.00
Institutions under board of education	11,801,494.00	5,721,747.00	5,849,747.00	6,303,247.00	6,303,247.00
Retrenchment and reform committee	40,000.00	12,000.00	28,000.00	20,000.00	20,000.00
Total	\$24,747,563.16	\$13,913,117.84	\$12,278,989.58	\$15,017,385.33	\$15,231,385.45

*2 1/2 % Motor Vehicle Licenses.

†2 1/2 % Motor Vehicle Licenses.

Note: Summary does not include the following:

Request to be made by the State Board of Education for new buildings. The appropriation for buildings and land for present biennial period is \$1,352,000.00

Charge against the general fund for printing, estimated not to exceed, annually 130,000.00