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State of Iowa

1929

REPORT OF THE

Director of the Budget

THE STATE BUDGET

LOCAL BUDGETS

CONTRACT AND BOND APPEALS

TRANSFER OF FUNDS

STATE ACCOUNTING

January 1, 1929

OSCAR ANDERSON
Director of the Budget

Published by
THE STATE OF IOWA
Des Moines

State of Iowa
1929

REPORT OF THE

Director of the Budget

LETTER OF TRANSMITTAL

Des Moines, Iowa, March 1, 1929.

TO THE HONORABLE JOHN HAMMILL, *Governor of the State of Iowa:*

I have the honor to transmit herewith the fourth report of the Budget Department of the State of Iowa, as required by Section 326 of the Code, covering the period ending December 31, 1928.

Respectfully submitted,

OSCAR ANDERSON,
Director of the Budget.

REPORT OF THE DIRECTOR OF THE BUDGET

The third report of the Director of the Budget of the State of Iowa for the year ending December 31, 1928, was called for by Section 326 of the Code. The Budget Department has the honor to submit to the Governor and the State Senate the report required by law, on February 18, 1929.

The vacancy caused by the death of Director of the Budget E. L. Hogue in December, 1928, was filled by appointment by Gov. John Hammill, of Oscar Anderson, of Lamoni, Decatur County, for the term ending June 30, 1933, and which appointment was confirmed by the State Senate, as required by law, on February 18, 1929.

The exceptionally high standards set by the late Honorable Mr. Hogue are eminently manifested in his records left in this office where he served the state so faithfully and well.

His successor in office wishes to acknowledge this fact and while he recognizes that it would be difficult for anyone to maintain this high standard, it is, nevertheless, much easier to attempt to carry on where no apologies need be made for anything previously done by his predecessor and to observe in his associates the high esteem in which he was held by them.

FOREWORD

In the third report of the Director of the Budget as of January 1, 1928, your attention was called to the summary of business done by the Budget Department from its establishment in May, 1924, to the date of the report.

Herein you will find a summary of the transactions of the Department for the year ended December 31, 1928, most of which were carried out by the Director, Ernest L. Hogue, whose sudden death occurred December 17, 1928, and by his assistants.

Mr. Hogue served as Director of the Budget, succeeding Fred L. Maytag, of Newton, Iowa, from August, 1924. He accomplished organization of the departmental service and the presentation of three state budgets to the governor and the general assemblies, as well as disposing of the business in the Contract and Bond and the Local Budget divisions of the Budget Department.

While the state budget for the biennium ending June 30, 1931, was practically completed by Director Hogue, it was reviewed in detail by the governor and readjustments made in recommendations therein and in the appropriation bill subsequently prepared in accordance with law. The Budget as presented to the Forty-third General Assembly which convenes January 14, 1929, recommends appropriations of \$31,065,446.68 for State Departments and State Institutions and for state aid, for the biennium. The Budget as completed was condensed into a volume requiring forty less pages than the Budget of 1926, effecting a saving of several hundred dollars in printing. It was arranged in a slightly different form, to segregate the so-called trust departments of the state government (such as banking, fish and game, etc.), whose expenditures are not included in the foregoing statement of appropriations recommended by the Budget Department.

REPORT OF THE DIRECTOR OF THE BUDGET

The report of the Budget Department of date, January 1, 1928, presented the askings of state departments and institutions, the recommendations of the Director of the Budget, the appropriations made by the Forty-first General Assembly and the Forty-second General Assembly in pursuance thereof and the expenditures of the departments and institutions for the biennium ended June 30, 1927.

Herewith is presented the expenditures for the year ended June 30, 1928, the askings of the departments and institutions and the recommendations of the Director of the Budget as submitted to the Forty-third General Assembly, together with statements of the receipts accruing to the General Fund of the state treasury from taxation and other sources and the estimates of the Department with respect to levies, etc. The summary follows, the detailed statement being found at another place in the report:

SUMMARY OF EXPENDITURES, ASKINGS AND RECOMMENDATIONS

Departments	Expenditures for the Year Ending June 30, 1928	Department Askings for Each Year of the Biennium Ending June 30, 1931	Director's Estimates for Each Year of the Biennium Ending June 30, 1931
General Fund Departments.....	\$ 2,086,593.49	\$ 4,063,973.45	\$ 5,336,597.00
Trust Fund Departments.....	2,801,078.38		
Board of Control.....	5,421,336.21	5,367,415.74	4,329,099.74
Board of Education.....	11,559,644.42	9,728,832.60	7,677,056.00
Totals.....	\$ 22,868,723.42	\$ 19,160,241.79	\$ 15,332,723.34
Classification by Funds:			
State Appropriations.....	\$ 14,068,161.02	\$ 19,160,241.79	\$ 15,332,723.34
Trust Funds.....	2,801,078.38		
Industries Funds for Support.....	82,500.00		
Industries Funds for Industries.....	1,936,421.62		
From Other Income.....	4,329,642.00		
Grand Totals*.....	\$ 22,868,723.42		
Federal Aid (Nat'l Guard, Animal Indem., Voc. Ed., Weather and Crop Bureau)*.....	1,163,019.69		
Grand Total, Including Federal Aid.....	\$ 24,031,743.11		

*These figures do not include expenditures for primary road construction.

CONDITION OF THE TREASURY

Following is a statement of the condition of the state treasury on June 30, 1929, and on June 30, 1931, the latter being an estimate based on the possibility that the Forty-third general assembly will follow out the foregoing recommendations of the budget as to appropriations:

FOR THE BIENNIUM ENDING JUNE 30, 1929

<i>Balance in the State Treasury June 30, 1928—</i>	
Cash on hand (General Fund)	\$ 2,827,985.21
Cash in hands of County Treasurers (General Fund)	1,967,316.52
Total balance on hand June 30, 1928	\$ 4,795,295.73
Total Revenue, General State Tax Levy, available for the year ending June 30, 1929 (estimated)	7,690,000.00
Receipts other than taxation accruing to the General Fund for the year ending June 30, 1929, (estimated)	6,292,644.00
Total amount available	\$ 18,787,939.73
Estimated expenditures for the year ending June 30, 1929	15,750,000.00
Estimated balance on hand June 30, 1929 (General Fund)	\$ 3,037,939.73

FOR THE BIENNIUM ENDING JUNE 30, 1931

Estimated balance on hand July 1, 1929	\$ 3,037,939.73
Estimated receipts from General State Tax Levy for the biennium	17,966,316.68
Estimated receipts from other sources for the biennium	12,783,320.00
Total estimated amount available for the biennium	\$33,787,576.41
Estimated expenditures for the ensuing biennium if the recommendations of the Director of the Budget are adopted (including 44th G. A. expenses and retrenchment and reform appropriation)	31,605,446.68
Estimated balance on hand June 30, 1931	\$ 2,182,129.73

VALUATION AND TAX LEVY FOR THE BIENNIUM ENDING JUNE 30, 1931

Taxable value of all property in the state (Except moneys and credits)	\$976,272,196.00
Total amount of appropriation for each year of the biennium recommended by the Director of the Budget	15,522,722.34
Less amount of estimated receipts from sources other than taxation for each year	6,291,665.00
Estimated amount necessary to be raised by taxation for each year of the ensuing biennium (Amount of taxation for Soldier Bonus Bonds, General Assembly expenses and Retrenchment and Reform Committee not included in this amount)	9,241,058.34
Estimated levy in mills should proposed appropriations be made	9.36

ESTIMATED AGGREGATE AMOUNT NECESSARY TO BE RAISED BY A STATE LEVY FOR THE BIENNIUM ENDING JUNE 30, 1931

<i>Amount Necessary for—</i>	
State departments	\$ 6,652,124.00
Institutions under the Board of Control	9,058,199.48
Institutions under the Board of Education, Back. Lab. and Soldiers Tuition	13,178,113.29
<i>Medical and Surgical Treatment at Hospitals—</i>	
General Hospital at Iowa City	2,900,000.00
Psychopathic Hospital, Iowa City	216,000.00
Retrenchment and Reform Committee	40,000.00
Expenses of 44th General Assembly (estimated)	560,000.00
Total estimated expenses state purposes	\$31,605,446.68

Estimated amount for redemption of Soldier Bonus Bonds and Interest	2,461,775.00
Total	\$25,069,221.68
Less amount of receipts from miscellaneous sources	\$12,782,320.00
Less estimated tax on moneys and credits to apply on redemption of Soldier Bonus Bonds	1,000,000.00
Estimated amount necessary to be raised by levy	\$21,286,901.68
Estimated amount to be raised annually by levy	10,642,945.84
Millage necessary to produce above amount	10.90
Millage necessary to produce Soldier Bonus Bond Redemption Fund	1.32
Net millage necessary to produce funds for state purposes	9.58

It will be observed that the balance in the state treasury as of June 30, 1929, is estimated at \$3,037,939.73, the lowest in many years. The condition was brought about by the action of the Forty-second General Assembly which directed the use of available cash balances in the treasury during the current biennium instead of directing the Executive Council to fix a tax levy sufficient to meet the expenditures authorized by the legislature. In this way the treasury balance will have been depleted about \$3,000,000.00 up to June 30, 1929. To avoid the possibility of issuing warrants payment of which will be delayed, the Budget Department recommended in its Budget Report to the Forty-third General Assembly that most of the appropriations for capital investments (improvements and betterments) be made available in the second year of the biennium and the appropriation act was drawn to that effect.

BIENNIUM, 1929-1931

Following is a detailed statement of the expenditures and askings of and recommendations as to the different departments and institutions of the state government for the biennium ending June 30, 1931, and including the expenditures for the year ending June 30, 1928:

EXPENDITURES, ASKINGS, DIRECTOR'S ESTIMATES AND APPROPRIATIONS

State Departments (General Fund)	Expenditures for the Year Ending June 30, 1928	Department Askings for Each Year of the Biennium Ending June 30, 1931	Director's Estimates for Each Year of the Biennium Ending June 30, 1931
Adjutant General—National Guard	\$ 198,605.48	\$ 217,555.00	\$ 206,625.00
Camp Dodge Maintenance	12,002.64	12,900.00	11,900.00
War Hostler Commission	3,767.45	3,900.00	3,900.00
Pensions	5,595.47	2,750.00	2,750.00
Compensation for Injuries	1,065.28		
Agriculture, Department of—Office	150,445.93	169,500.00	169,000.00
Animal Indemnities	232,815.81	350,000.00	350,000.00
Jowa Beef Producers' Association	6,132.51	6,250.00	6,250.00
Small Grain & Corn Growers Assn.	4,245.43	4,250.00	4,250.00
State Dairy Association	5,858.41	6,250.00	6,250.00
Farmers' Institutes	4,322.90		
Short Courses	503.72		
State Poultry Breeders' Association	500.00		
County Poultry Breeders Association	4,850.70	11,000.00	11,000.00
Horticultural Exposition	602.43	3,500.00	3,500.00
Horticultural Society	3,748.95	6,250.00	6,250.00
Board of Veterinary Examiners	130.00	400.00	400.00
Horse Breeders' Association	4,235.23	6,250.00	6,250.00
Weather and Crop Bureau	8,154.00	9,000.00	9,000.00
Entomologist	7,308.55	9,000.00	8,700.00
Eradication of Corn Borer	2,324.27	100,000.00	
Audit Board	4,200.00	4,800.00	4,300.00
Auditor of State	25,289.06	25,700.00	27,300.00
Blind, Commission for the	9,838.27	30,000.00	15,000.00
Budget, Director of the	29,028.91	30,800.00	30,800.00
Control, Board of—Office	11,220.08	97,000.00	79,000.00
Child Welfare Division	4,547.62	5,000.00	4,700.00
State Roads at Institutions	8,879.28	10,000.00	
Emergency	12,000.00	100,000.00	25,000.00
Conservation, Board of—State Parks	72,000.11	150,000.00	90,000.00
State Roads in Parks	23,300.93		
State Roads (Sec. 105, Chap. 1, 40 Ex. G. A.)	5,817.45		
Oostodian	39,025.81	60,250.00	57,150.00
District Court Judges	208,502.27	302,000.00	302,000.00
Education, Board of—Office	28,044.24	31,712.00	31,712.00
State Roads at Institutions	7,061.22	10,000.00	
Aid for Blind Students	2,559.55	4,500.00	3,000.00
Aid for Deaf Students	2,500.00	11,000.00	10,000.00
Executive Council—Office	20,458.07	26,340.00	22,600.00
State Purposes	184,492.15	276,250.00	204,250.00
Buildings and Grounds	99,273.42		
Legal Duties	9,388.60		
Fair Board—From State Appropriations	25,000.00	65,500.00	57,500.00
Agricultural Societies	122,026.84	180,000.00	180,000.00
Fire Marshal	16,183.47	17,300.00	17,000.00
Grand Army of the Republic	750.00	750.00	750.00
General Assembly	25,426.06		
Retrenchment and Reform Committee	3,188.25		
Geological Survey	5,804.60	9,200.00	8,900.00
Governor	18,301.91	20,600.00	20,600.00
Health, Department of—Office	57,367.04	134,850.00	71,925.00
Examining Boards:			
Barbers	18,228.48		
Chiropractic	3,540.64		
Cosmetologists	6,411.64		
Dental	7,765.41		
Embalmers	662.90		
Medical	1,043.47		
Nurses	1,906.42		
Optometry	476.91		
Osteopathic	1,466.28		
Podiatry	188.50		
Pharmacy Commission	4,623.34	8,000.00	8,400.00
Historical Department	45,068.59	80,000.00	76,250.00
Historical Society	33,222.83	44,200.00	36,200.00
Industrial Commission—Office	18,079.25	18,750.00	
Workmen's Compensation	15,147.73	21,600.00	17,800.00
Peace Officers	5,718.19		

EXPENDITURES, ASKINGS, DIRECTOR'S ESTIMATES AND APPROPRIATIONS—Continued

State Departments (General Fund)	Expenditures for the Year Ending June 30, 1928	Department Askings for Each Year of the Biennium Ending June 30, 1931	Director's Estimates for Each Year of the Biennium Ending June 30, 1931
Insurance, Department of	22,967.72	27,400.00	21,800.00
Justice, Department of	96,258.37	125,850.00	96,250.00
Labor, Bureau of	21,622.68	24,880.00	21,500.00
Library Commission	22,162.37	26,340.00	23,000.00
Library, State	51,924.46	64,340.00	52,700.00
Mine Examiners	1,655.74	1,500.00	1,250.00
Mine Inspectors	12,742.29	12,900.00	12,900.00
Parole, Board of	32,579.55	36,500.00	23,600.00
Pioneer Lawmakers		50.00	50.00
Printing Board—Office	16,183.38	17,800.00	17,850.00
State Purposes	144,837.86	143,850.00	145,850.00
Public Instruction	41,686.49	59,300.00	24,400.00
State Aid to Schools	122,026.57	464,000.00	464,050.00
Railroad Commission	98,075.48	113,070.00	69,805.00
Relief—Pensions	480.00	480.00	480.00
Secretary of State	19,650.00	22,120.00	20,885.00
Supreme Court, Clerk of	19,304.22	12,200.00	10,600.00
Supreme Court Judges	70,410.28	77,075.00	74,575.00
Supreme Court, Reporter of and Code Editor	13,963.97	14,250.00	14,250.00
Treasurer—Office	78,118.41	95,165.00	90,145.00
Inheritance Tax Refunds	11,259.11		
Cigarette Tax Refunds	1,986.57		
Invalidated Warrants	8.25		
Uniform Laws, Commission on	448.00	1,000.00	500.00
Vocational Education—Educational Division	8,507.25	11,500.00	16,500.00
Civilian Rehabilitation Division	18,915.82	24,276.45	27,740.00
Total State Departments	\$ 3,086,508.49	\$ 4,063,975.45	\$ 3,229,567.00
Trust Departments			
Accountancy, Board of	218.00		
Architectural Examiners, Board of	790.27		
Auditor of State, County and Municipal Examiners	106,567.71		
Banking Department	119,174.13		
Boat Inspector	145.00		
Budget, Director of the (Hearings on Appeal)	306.41		
Engineering Examiners, Board of	1,774.56		
Executive Council, Capitol Extension	11,709.20		
Fair Board, State Fair	379,918.41		
Pub and Game Department	161,840.57	\$ 205,308.18	\$ 180,000.00
Health Department:			
International Health Board	5,732.32		
Highway Commission Administration	1,748,696.35		
Historical Society	4,080.71		
Insurance Department:			
Examiners	44,980.52		
Publication fees	5,400.00		
Public Instruction, Educational Examiners	15,934.55	8,900.00	7,940.00
Secretary of State, Motor Vehicle Dept.	192,755.82		
Soldiers Bonus (Administration)	5,933.01		
Railroad Commission:			
Motor Carrier Department	8,415.92		
Total Trust Departments	\$ 2,803,978.26		

EXPENDITURES, ASKINGS, DIRECTOR'S ESTIMATES AND APPROPRIATIONS—Continued

Institutions under the Board of Control	Expenditures for the Year Ending June 30, 1928	Department Askings for Each Year of the Biennium Ending June 30, 1931	Director's Estimates for Each Year of the Biennium Ending June 30, 1931
Hospital for Epileptics and School for Feeble-minded, Woodward—			
State Appropriation	\$ 294,317.72	\$ 470,759.74	\$ 423,650.74
Paid from Other Income	22,494.77		
Institution for Feeble-minded Children, Glenwood—			
State Appropriation	362,322.66	460,680.00	401,180.00
Paid from Other Income	96,748.03		
Hospital for Insane, Cherokee—			
State Appropriation	311,700.61	515,925.06	397,000.00
Paid from Other Income	15,346.74		
Hospital for Insane, Clarinda—			
State Appropriation	385,881.07	490,445.00	360,565.00
Paid from Other Income	25,133.08		
Hospital for Insane, Independence—			
State Appropriation	372,392.09	434,775.00	430,000.00
Paid from Other Income	10,192.48		
Hospital for Insane, Mt. Pleasant—			
State Appropriation	328,545.85	473,700.00	394,170.00
Paid from Other Income	22,798.36		
Juvenile Home, Toledo—			
State Appropriation	110,875.42	158,565.00	139,895.00
Paid from Other Income			
Penitentiary, Fort Madison—			
State Appropriation	402,330.19	463,430.00	415,880.00
Paid from Other Income	42,807.67		
Paid from Industries for Industries	543,630.01		
Men's Reformatory, Anamosa—			
State Appropriation	429,873.59	488,700.00	471,480.00
Paid from Other Income	47,373.85		
Paid from Industries Fund for Improvements and support	32,900.00		
Paid from Industries for Industries	482,730.61		
Women's Reformatory, Rockwell City—			
State Appropriation	51,349.53	120,500.00	75,000.00
Paid from Other Income	8,230.87		
Sanatorium for Treatment of Tuberculosis, Oaids—			
State Appropriation	275,348.28	256,575.00	239,173.00
Paid from Other Income	12,054.00		
Soldiers' Home, Marshalltown—			
State Appropriation	355,373.59	250,340.00	247,050.00
Paid from Other Income	6,714.50		
Soldiers' Orphans' Home, Davenport—			
State Appropriation	187,158.00	345,335.00	230,250.00
Paid from Other Income	9,624.78		
Training School for Boys, Eldora—			
State Appropriation	294,304.28	282,960.00	195,340.00
Paid from Other Income	5,231.80		
Training School for Girls, Mitchellville—			
State Appropriation	99,092.77	118,618.00	98,425.00
Paid from Other Income	2,960.44		
Apprehension of Escaped Persons	5,810.18		
Total Board of Control Institutions	\$ 5,421,396.24	\$ 5,337,415.74	\$ 4,929,909.74

EXPENDITURES, ASKINGS, DIRECTOR'S ESTIMATES AND APPROPRIATIONS—Continued

Institutions Under the Board of Education	Expenditures for the Year Ending June 30, 1928	Department Askings for Each Year of the Biennium Ending June 30, 1931	Director's Estimates for Each Year of the Biennium Ending June 30, 1931
University of Iowa	\$ 4,806,514.55	\$ 4,013,297.60	\$ 2,608,001.00
Hospital for Children and Indigents	1,062,728.42	1,250,000.00	1,000,000.00
Psychopathic Hospital	106,650.19	106,000.00	108,000.00
Bacteriological Laboratory	15,132.48	14,565.00	14,525.00
Total University	\$ 5,991,035.64	\$ 5,383,862.60	\$ 3,820,556.00
State College of Agriculture and Mechanic Arts	4,130,280.30	2,907,000.00	2,555,000.00
State Teachers College	1,041,227.34	877,500.00	833,500.00
School for the Deaf	242,742.89	428,000.00	392,500.00
School for the Blind	143,958.30	100,500.00	100,500.00
Soldiers' Tuition		10,000.00	10,000.00
Total Board of Education Institutions	\$ 11,559,664.43	\$ 9,738,832.60	\$ 7,677,056.00

CONTRACTS AND BONDS

Up to January 1, 1928, the Director of the Budget had heard fifty cases appealed to the department under the Contract and Bond division of the Budget Law. These cases involved about \$2,500,000.00.

In the year ending December 31, 1928, appeals in eleven cases were taken to the Budget Department. These, with the decisions of the Director, after hearings in the interested municipalities as provided by law were as follows:

Case No.	Municipality	Type of Improvement	Decision	Est. Cost of Imp. or Amount of Bonds	Cost of Hearing
51	Ackley	Change of light system	No Jurisdiction	\$ 62,000.00	
52	Oskaloosa	Paving	Overruled in part and sustained in part	238,740.00	71.28
53	Ames	Paving	Overruled in part and sustained in part	190,000.00	5.84
54	Des Moines	Construction of bridge	No jurisdiction	30,000.00	
55	Marshalltown	Paving	Overruled in part and sustained in part		37.25
56	Abia	Paving	Objections overruled	19,344.00	11.30
57	Oskaloosa	Resurfacing	Objections sustained (Objections were to price, only)	77,459.00	60.00
58	McGregor	Paving	Objections sustained (Objections were to type, only)	75,000.00	41.37
59	Hartley	Judgment bonds	Objections overruled	22,000.00	13.30
60	Muscatine	Special assessment paving bonds	Case continued account restraining order Federal Court	34,222.00	
61	Marshalltown	Resurfacing	Objections overruled		8.59

MUNICIPAL FUND TRANSFERS

Temporary transfers of money in funds of municipalities, from one fund to another under Section 388, were authorized by the Budget Department up to January 1, 1928, in the sum of \$2,449,219.26. In the year ending December 31, 1928, transfers (including permanent transfers under Sections 388 and 6151-B1 and 6151-B2) were authorized by the Budget Department, as follows:

COUNTY TRANSFERS

Name of County	From What Fund	To What Fund	Date Approved	Amount
Appanoose	Emergency	Poor	7-15-28	\$ 15,000.00*
Appanoose	Emergency	Juvenile	7-15-28	10,000.00*
Appanoose	Emergency	General	11-15-28	15,000.00*
Bremer	Emergency	Road	9-12-28	280.00*
Rochman	Bridge	Road	12-21-28	1,500.00
Butler	Emergency	Bridge	11-10-28	5,000.00*
Cerro Gordo	County Bond	Bridge Bond	3-26-28	21,000.00
Cerro Gordo	General	T. B. Eradication	4-21-28	15,000.00
Clarke	Emergency	General	12-10-28	4,000.00*
Clarke	Bond Interest	General	12-17-28	2,000.00
Clay	Bridge	County Road	3-24-28	5,000.00
Clay	Bond	County Road	2-24-28	5,000.00
Clay	T. B. Eradication	County Road	2-24-28	15,000.00
Clayton	General	Road	11-27-28	10,000.00
Clayton	Poor	Road	11-27-28	15,000.00
Davis	Emergency	Drainage	2-14-28	160.40
Davis	Bond	General	12-19-28	8,000.00
Davis	Emergency	General	12- 6-28	9,770.00*
Deaair	Emergency	General	8- 9-28	7,500.00*
Deaair	Court Expense	General	8- 9-28	4,000.00
Delaware	Soldiers Relief	T. B. Eradication	9-15-28	2,000.00
Delaware	Domestic Animal	T. B. Eradication	9-15-28	2,000.00
Delaware	Poor	T. B. Eradication	9-18-28	5,000.00
Dubuque	Voiting Machine Bond	T. B. Eradication	6- 1-28	15,000.00
Floyd	Bridge	General	11-14-28	10,000.00
Floyd	Road	General	11-14-28	5,000.00
Franklin	T. B. Eradication	Bridge	1-19-28	10,000.00
Franklin	Road Bond	Bridge	5-29-28	10,000.00
Guthrie	General	Poor	12-17-28	10,000.00
Hamilton	Emergency	Bridge	8-10-28	8,000.00*
Hamilton	Emergency	Poor	5-22-28	5,000.00*
Hardin	Emergency	General	5-25-28	14,000.00*
Hardin	Emergency	General	12-12-28	1,517.43*
Harrison	General	T. B. Eradication	5-29-28	7,000.00
Harrison	Emergency	Bridge	8-10-28	9,150.00*
Howard	Co. Home Bond Redemption	General	10-31-28	14,010.34*
Ia	Bond	T. B. Eradication	11-23-28	4,000.00
Ia	Bond	Poor	11-23-28	11,500.00
Ia	Bond	General	11-23-28	2,500.00
Jasper	Emergency	Poor	10-10-28	6,500.00*
Johnson	Bridge Bond and Int.	County Road Bond	11-12-28	15,000.00
Josias	County Bond	General	9-30-28	5,000.00
Keokuk	County Inaap	General	11-26-28	9,000.00
Kossuth	General	T. B. Eradication	1-16-28	11,000.00
Kossuth	Poor	T. B. Eradication	7-10-28	8,000.00
Louis	Emergency	General	7-10-28	7,000.00
Lucas	Emergency	General	10-19-28	15,478.40*
Lucas	Emergency	General	11-20-28	6,000.00*
Marshall	Emergency	Poor	11-20-28	2,500.00*
Mitchell	Bridge	Road	2- 1-28	7,000.00
Mitchell	Emergency	County	10-19-28	10,450.00*
Monroe	Bond	County	10-31-28	14,550.00
Monroe	Emergency	County	6-14-28	10,000.00*
Monroe	Emergency	County	8-20-28	1,821.42*
Monroe	Bond	County	8-20-28	5,000.00

COUNTY TRANSFERS—Continued

Name of County	From What Fund	To What Fund	Date Approved	Amount
Monroe	Emergency	County	12-14-28	5,000.00*
Montgomery	Road	Poor	11-10-28	10,000.00
Page	Emergency	Poor	4-13-28	25,000.00
Polk	County	Court	2-16-28	17,500.00
Portsmouth	County Road	T. B. Eradication	4-11-28	21,000.00
Ringgold	Emergency	General	4- 8-28	12,000.00*
Ringgold	Emergency	County Road	10-27-28	6,000.00*
Taylor	Emergency	Poor	11-21-28	2,500.75*
Taylor	Emergency	Bridge	11-16-28	5,377.70*
Taylor	Emergency	County Road	11-16-28	5,000.00*
Van Buren	Emergency	Bridge	6-25-28	2,000.00*
Van Buren	Emergency	Bridge	10-11-28	4,500.00*
Warren	County Road	General	11-23-28	10,000.00
Washington	Hospital Maintenance	Hospital Building	2-18-28	17,500.00
*Total Permanent Transfers				\$231,715.33
Total Temporary Transfers				266,905.40
Grand Total County Transfers				\$498,620.73

CITIES AND TOWNS

Name of City or Town	From What Fund	To What Fund	Date Approved	Amount
Myrtle	Emergency	Grading	5-20-28	\$ 450.00*
Cedar Falls	Electric	General	5- 8-28	30,000.00*
Hudson	Electric	General	7-16-28	4,500.00*
Opden	Sewer	Water	7-16-28	5,000.00
Waverly	Light and Power	Improvement Bond	6-25-28	2,000.00
Waverly	Light and Power	General	10-30-28	3,000.00
Independence	Light, Power and Water	Grading	3-26-28	2,900.00*
Independence	Light, Power and Water	Grading	10-19-28	1,500.00*
Storm Lake	Water	Fire Equipment	8-26-28	5,122.50*
Rockwell City	Improvement	General	1-15-28	2,000.00
Halbur	Water	General	6-14-28	300.00
Halbur	Light	Improvement	6-14-28	300.00
Hamlet	General	Grading	5-14-28	800.00
Mason City	Improvement	Corporation	1- 5-28	10,000.00
Mason City	Sewer Maintenance	Grading	1- 9-28	14,000.00
Manilla	Electric	Improvement	2-10-28	2,500.00*
Manilla	Water	Improvement Bond	2-10-28	2,500.00*
Manilla	Water	Improvement Bond	6-25-28	2,000.00*
Deloit	Emergency	General	7-12-28	761.28*
Arion	Water	General	6-29-28	1,000.00*
Perry	Corporation Bond	City Hall	2- 6-28	12,000.00
Perry	Sewer	City Hall	3- 6-28	2,500.00
Ricefield	Electric	Light Bond	7-20-28	10,000.00*
Garden Grove	Emergency	Cemetery	12- 5-28	113.00*
Garden Grove	Emergency	Road District	12- 5-28	70.00*
Garden Grove	Emergency	Bond	12- 5-28	16.00*
Garden Grove	Emergency	Bond Interest	12- 5-28	15.00*
Etherville	Electric	Improvement	1-26-28	21,000.00
Etherville	Water	General	6-19-28	2,500.00*
Etherville	Gas	General	6-19-28	2,500.00*
Etherville	Electric	General	6-19-28	2,000.00*
Hamilton	City Hall	Bond	7- 9-28	4,000.00
Casely	Water	Light	2- 1-28	800.00
Stuart	Sewer Outlet Bond	Water	9-27-28	1,500.00
Stuart	Sewer Outlet Bond	General	9-27-28	1,000.00
Britt	Waterworks	Memorial Hall	6- 8-28	1,000.00*
Britt	Waterworks	General	6- 8-28	2,000.00*
Ackley	Grading	General	3-26-28	463.50
Ackley	Bond	Light, Heat and Power	11-20-28	2,000.00
Ackley	Improvement	Light, Heat and Power	11-20-28	1,500.00

CITIES AND TOWNS—Continued

Name of City or Town	From What Fund	To What Fund	Date Approved	Amount
Mt. Pleasant	Electric	Fire	4-6-28	7,500.00*
Mt. Pleasant	Electric	General	5-23-28	4,000.00*
Mt. Pleasant	Electric	General	8-13-28	5,000.00*
Cresco	Waterworks	Bond	10-6-28	5,000.00*
Ida Grove	Waterworks	General	1-5-28	1,500.00*
Ida Grove	Waterworks	Park	1-5-28	300.00*
Ida Grove	Waterworks	Light	1-5-28	2,700.00*
Collax	Water	Improvement	7-31-28	2,500.00
Collax	Park	General	10-23-28	500.00
Cedar Rapids	River Front Imp.	Memorial	11-14-28	20,000.00
Larchwood	Town Hall	Light Bond and Int.	2-25-28	550.00
Winterset	Electric	Improvement	7-17-28	7,000.00
Winterset	Electric	Grading	7-17-28	5,000.00
Riceville	Sewer Outlet	General	1-28-28	400.00
Riceville	Improvement	Light	1-31-28	400.00
Osage	Drag	Grading	12-17-28	550.00
Mapleton	Water	General	3-26-28	300.00
Albia	Improvement	Grading	5-28-28	1,000.00
Metros	Light	Improvement	7-19-28	500.00
Albia	General	Library	8-8-28	800.00
Red Oak	Emergency	General	10-20-28	2,000.00*
Elliot	Emergency	General	11-9-28	500.00*
West Liberty	Waterworks	Improvement	11-10-28	1,500.00*
Shenandoah	Waterworks	General	10-20-28	6,500.00*
Pocahontas	Light	Waterworks	7-10-28	4,000.00
Laurens	Light	Fire Equipment	10-4-28	4,000.00*
Brooklyn	Sewer	General	11-17-28	1,500.00
Buffalo	Light	Road	12-13-28	1,700.00*
Dyars	Water	Improvement	6-14-28	1,500.00*
Toledo	Emergency	General	8-22-28	550.77*
Eldon	Water and Light	Bond and Interest	2-24-28	6,200.00*
Olitunwa	Waterworks	Bond	9-28-28	15,000.00
Decorah	Waterworks	Fire	3-8-28	325.00
Decorah	Waterworks	Light	1-6-28	1,400.00
Decorah	Emergency	Creek Improvement	1-6-28	300.00*
Correccionville	Water	Fire	10-19-28	800.00*
Manly	General	Water	7-25-28	1,500.00
Manly	General	Water	7-31-28	400.00
Northwood	Water	General	10-4-28	2,000.00*
Dows	City Hall	Waterworks	4-20-28	1,500.00
*Total Permanent Transfers				\$133,371.55
Total Temporary Transfers				169,588.56
Grand Total City and Town Transfers				\$302,960.11

SCHOOLS

Name of School	From What Fund	To What Fund	Date Approved	Amount
Griswold	General	School House	7-9-28	\$ 12,000.00
Lake Twp.	School House	General	5-12-28	4,000.00
Guttenberg	General	School House	3-26-28	10,000.00
DeSoto	General	School House	6-1-28	10,000.00
McLak	General	Bond	5-22-28	1,965.14
Salon	School House	General	2-16-28	700.00
Hillsboro	General	School House	5-26-28	5,000.00
Kintross	General	School House	10-20-28	3,000.00
Mt. Vernon	General	School House	11-1-28	2,127.35
Columbus	General	School House	7-15-28	142.55
Green Mountain	School House	General	9-13-28	5,000.00
Farrar Cons.	School House	General	3-5-28	2,000.00
Des Moines	School House	Playground	7-20-28	5,000.00
Des Moines	School House	General	8-23-28	250,000.00
Milton	General	School House	2-29-28	6,000.00
Correccionville	School House	General	4-15-28	6,000.00
Total School Transfers				\$329,915.96

LOCAL BUDGETS

Taxes levied by all political subdivisions of the State—state, county, township, school, etc.—in 1924 amounted to \$106,322,773.76. In 1925, first year of the operation of the local budget sections of the State Budget Law, the total tax levies were \$101,709,575.19. For 1928, they amount to \$102,136,679.49, a reduction from 1927 of about \$350,000.00.

To be of value in aiding the Budget Department to correct errors in local budgets it is necessary that they be filed at the earliest possible moment with the Director of the Budget as required by Section 383. This should be done early in October. When delayed, the Budget Department's suggestions for curing defects, correcting errors, etc., become ineffective because the auditors have spread the levies provided for in the estimates. Budget reports have been sent in at various times from September to March but to make these reports of greatest value to the Budget Department they should be completed and forwarded as soon as possible after being approved by the board of supervisors. The law says:

Sec. 383. *Budgets certified.* The local budgets of the various municipalities shall be certified by the chairman of the certifying board or the levying board, as the case may be, in duplicate to the county auditor not later than the fifteenth day of August each year on blanks prescribed by the director and according to rules and instructions which shall be furnished all certifying and levying boards in printed form by said director. One copy of said budget shall be retained on file in his office by the county auditor, and the other shall be certified by him to the director.

STATE OF IOWA BALANCE SHEET, JUNE 30, 1928

ASSETS		
<i>General Fund—</i>		
Cash in hands of State Treasurer.....	\$ 2,827,985.21	
Cash in hands of County Treasurers.....	1,067,519.52	
Total General Fund.....		\$ 4,705,504.73
<i>Primary Road Fund—</i>		
In hands of State Treasurer.....	\$ 1,958,216.00	
In hands of County Treasurers.....	7,535,396.79	
Primary Road Contingent Fund.....	353,149.84	
Total Primary Road Fund.....		9,706,964.23
<i>Soldier Bonus Bonds—</i>		
In hands of State Treasurer.....	\$ 289,891.58	
In hands of County Treasurers.....	559,412.95	
Total Soldier Bonus Bonds.....		849,304.53
Trust Funds, State Departments.....		628,944.08
<i>Special Funds—(State Treasury)</i>		
Agricultural College Loan Fund (Principal and Interest).....	\$ 4,522.07	
Capital Extension.....	14,709.29	
State Sinking Fund, Public Deposits.....	500,538.34	
Anticipatory Warrant Retirement Fund.....	210,975.06	
Gasoline Fund, for Refunds and Administration.....	75,493.24	
Vocational Education Fund.....	154,727.02	
Vocational Rehabilitation Fund.....	4,093.55	
Maternity and Infant Hygiene.....	1,155.22	
Bonus Disability Fund.....	57,001.65	
Total Special Funds in State Treasury.....		1,082,232.04
Permanent School Fund (Owned by State but all accruals allocated to counties).....		4,804,259.73
Taxes Uncollected by Counties.....		4,405,578.98
<i>Cash on Hand at—</i>		
University Treasury, Iowa City.....	\$ *968,884.55	
Agricultural College and Mechanic Arts, Ames.....	124,691.17	
Teachers College, Cedar Falls.....	96,164.29	
School for the Deaf, Council Bluffs.....	21,566.94	
School for the Blind, Vinton.....	26,828.15	
Total Cash at Educational Institutions.....		1,237,534.90
Agricultural College Endowment Fund.....		800,700.00
<i>Trust and Special Funds at—</i>		
State University, Iowa City.....	\$ 582,913.33	
Agricultural College and Mechanic Arts, Ames.....	112,366.11	
Teachers College, Cedar Falls (Invested in Bonds).....	127,000.00	
Total Trust and Special Funds, Educational Institutions.....		822,279.44
Contingent Funds at Institutions under Board of Control.....		196,210.58
Accounts Receivable (State Institutions).....		226,229.25
Soldier Bonus Bond Tax Levy in Process of Collection.....		16,497,000.00

*Includes \$968,000.00 invested in securities.

STATE OF IOWA BALANCE SHEET, JUNE 30, 1928

—Continued

ASSETS—Continued		
<i>Inventories, Supplies on Hand at—</i>		
Institutions under the Board of Education.....	\$ 578,429.02	
Institutions under the Board of Control.....	297,212.50	
State Departments.....	12,555.31	
Total Supplies on Hand.....		\$ 988,234.54
<i>Land—(23,777 Acres)</i>		
Institutions under the Board of Education (2,772 acres).....	\$ 2,416,154.44	
Institutions under the Board of Control (12,582 acres).....	2,751,545.20	
State Parks, Fair Grounds, Camp Dodge, Etc. (8,423 acres).....	3,711,197.83	
Total Value of Land.....		8,909,039.47
<i>Buildings and Structures—</i>		
Institutions under the Board of Education.....	\$ 20,985,732.79	
Institutions under the Board of Control.....	11,650,225.03	
State Departments.....	6,327,085.49	
Total Value of Buildings and Structures.....		38,973,043.31
<i>Equipment, Furniture and Fixtures—</i>		
Institutions under the Board of Education.....	\$ 4,232,100.00	
Institutions under the Board of Control.....	2,065,925.23	
State Departments.....	2,492,666.98	
Total Value of Equipment, Furniture and Fixtures.....		10,690,692.21
<i>Live Stock and Farm Machinery—</i>		
Institutions under the Board of Education.....	\$ 125,071.14	
Institutions under the Board of Control.....	634,683.15	
Total Value of Live Stock and Farm Machinery.....		759,754.29
Total Assets.....		\$ 106,291,935.51
LIABILITIES		
<i>Accounts Payable—</i>		
State University.....	\$ 115,000.00	
State College of Agriculture and Mechanic Arts.....	115,000.00	
Total Accounts Payable.....		\$ 230,000.00
Warrants Payable.....		730,161.88
Soldier Bonus Bonds Outstanding.....		16,497,000.00
Total Liabilities.....		\$ 17,236,161.88
Net Worth.....		87,995,773.63
Total Liabilities and Net Worth.....		\$ 106,291,935.51

IOWA TAX PROBLEMS

Iowa people are intent upon the solution of the many vexing problems relative to taxation. Their attention is becoming centered on such solution. In recent General Assemblies many propositions affecting the levy of taxes have been proposed and the promise is that still others will be offered in the coming legislative session. The Forty-second General Assembly appropriated \$10,000.00 for "research work in the incidence of state and county taxes," to use the language of the statute and that work is now being completed for the Forty-third General Assembly by John E. Brindley, professor in the College of Agriculture, who was the adviser of the joint legislative committee on taxation created by the Thirty-ninth General Assembly and out of whose report to the Fortieth General Assembly of 1923 came the Budget Law.

This growing interest in and centering of attention upon the problems of taxation find their chief inspiration in local conditions. The fact was the subject of comment by the joint committee on taxation of the Thirty-ninth General Assembly. At pages 12-14 of its report it said:

"About nine-tenths of the Iowa taxes are local, levied in the township, city, school district or county. Less than one-tenth of the taxes are for state purposes"

"About one-half of all state and local taxes are for the support of public schools. If the appropriations to the state educational institutions are included. About 14.18% are for the construction and maintenance of roads and bridges; and the larger part of the balance for the various town, city, and county levies"

"The comparative amount of revenue required for local, state and Federal government is most significant. With about one-half of our total tax revenue absorbed by the Federal government, and over ninety per cent of the state revenue by the local jurisdiction, it is plain that any material reduction in our tax burdens must be in Federal and local economies, rather than in state economies. While we strongly approve and recommend the strictest economy in state administration, yet it is obvious that if all the revenue required to support the state functions were eliminated, the reduction in the per capita, or in the total tax would be less than ten per cent and that the possibilities for materially reducing the tax burdens lie chiefly beyond the state budget, and the state administration"

"The principal causes of increase in state and local taxation above noted, are threefold; first, we are constantly asking our public administrations to assume additional functions in new fields of activity. This has been especially true in towns and cities. Second, we are asking our public administrations to perform long established duties in a better, and therefore more expensive manner, such as better schools, better roads and bridges, better fire and police protection, better this, that, and the other, a general and perhaps unavoidable fact with which every observing person is familiar. Last, but not least, we should bear in mind the marked depreciation in the commodity exchange value of the dollar, making necessary the levy of more dollars of taxes in order to purchase the same amount of service or material. As the purchasing

power of the dollar increases a less number of dollars need be levied in order to buy its equivalent in service or material. It is assumed that a detailed discussion of these self-evident facts is unnecessary. If we would return to former conditions, we could greatly reduce the tax burden. The public conveniences for which we are willing to pay in taxes are for the people themselves to determine.

"If the public demands progress along these lines, it must pay the price of progress."

It will be observed that not only are state taxes less than one-tenth of the whole (outside of Federal taxes), they also have declined in recent years, as shown by the following table giving the levies:

Year	General Tax	Soldier Bonus	Total
1922	9.11	2.15	11.26
1923	10.19	1.31	11.50
1924	10.25	1.25	11.50
1925	8.68	1.32	10.00
1926	8.68	1.32	10.00
1927	7.68	1.32	9.00
1928	7.68	1.32	9.00

At the same time the average tax levy in the state at large—average for all districts—has increased from 97.58 mills to 101.26. These millage figures, of course, do not include the special levies on moneys and credits.

Below is given in tabular form a statement of the total amount of taxes collected for state purposes and for all purposes in the state at large in different years since 1895:

Year	State Taxes	Total All Taxes
1895	\$ 1,388,226.12	\$ 18,497,483.75
1900	1,577,336.34	18,891,742.78
1905	2,175,527.30	25,093,543.33
1910	2,657,799.97	31,281,231.48
1915	4,359,977.34	46,475,206.21
1920	8,368,642.94	79,872,708.78
1925 (Including Soldier Bonus)	13,445,314.32	106,363,574.95
1928 (Including Soldier Bonus)	9,585,037.54	102,198,369.26

In 1895 the total valuation of all property assessed for taxation amounted to \$559,650,824. In 1927 the assessed valuation of property subject to general taxation was \$977,885,750 and the moneys and credits valuation was \$516,927,769. In the collections above are the taxes collected on account of all levies.

For the purpose of showing the points at which the increase in taxation has been levied and the decreases made, the following comparison of amounts of taxes spread for collection in recent years is given:

Source	Taxes Collected in	
	1922	1923
General state tax	\$ 9,548,130.91	\$ 7,510,127.07
On moneys and credits	277,263.30	169,790.79
On equipment fees		61,600.50
Capitol extension	157,470.29	
Soldier bonus tax		1,274,728.00
On moneys and credits		518,772.35
General county tax (including bonds)	5,207,987.24	8,627,900.43
Court tax	1,024,191.56	1,302,112.17
Drainage	620,668.49	554,666.84
Poor	1,697,084.61	2,284,721.08
Soldiers' relief	188,863.59	251,905.69
Court house	130,813.01	168,941.60
Insane—state	1,176,559.18	850,369.04
Insane—county	519,482.94	470,361.85
Tuberculosis eradication		147,654.83
County school	1,134,417.12	1,019,894.38
District school	47,865,860.25	45,678,774.30
County road	1,329,280.84	961,463.72
County road building	2,306,876.23	1,972,500.96
Township road	4,196,620.18	4,654,171.38
Road dragging	1,102,671.46	1,092,337.08
Bridge	6,023,923.81	4,829,963.83
City taxes (not including special assessments)	13,650,522.68	14,081,250.14
Miscellaneous	5,147,440.93	3,429,029.14
Totals	\$ 104,226,253.02	\$ 102,198,269.26

STATE OWNED PROPERTY

The Balance Sheet of the State of Iowa, appearing at another point in this report discloses that the state of Iowa owns 23,777 acres of land valued at \$8,939,030.47, and owns buildings and structures valued at \$38,073,041.31. Following is a statement showing the distribution of this property:

Institution and Location	Acres	Value	Value of Buildings
<i>Institutions Under Board of Control—</i>			
<i>Hospitals for Insane—</i>			
Cherokee	908.27	\$ 199,854.00	\$ 1,365,880.00
Clarinda	1,666.82	354,953.00	1,279,122.54
Independence	1,348.98	303,529.50	1,102,150.00
Mt. Pleasant	1,425.0	249,375.00	1,023,267.00
Institution for Feeble-minded Children, Glenwood	1,146.11	277,977.20	1,054,889.14
Hospital for Epileptics and School for Feeble-minded Children, Woodward	1,166.65	262,383.75	963,122.00
Penitentiary, Fort Madison	1,048.52	182,991.00	836,409.00
Reformatories—			
For Men, Anamosa (Including Clive)	2,279.62	508,376.25	1,355,673.28
For Women, Rockwell City	229.3	49,367.50	183,843.00
Training Schools—			
For Boys, Eldora	568.5	195,412.50	461,050.00
For Girls, Mitchellville	175.0	39,372.00	250,000.00
Juvenile Home, Toledo	122.6	45,000.00	231,478.07
Soldiers' Orphans' Home, Davenport	294.47	147,788.00	380,588.96
Soldiers' Home, Marshalltown	156.0	46,800.00	394,950.20
Sanatorium, Oakdale	274.7	48,072.50	639,845.00
Total Board of Control Institutions	12,581.54	\$ 2,811,648.29	\$ 11,650,223.43
<i>Institutions Under Board of Education—</i>			
College of Agriculture and Mechanic Arts, Ames	1,964.0	\$ 694,748.19	\$ 4,865,295.06
University, Iowa City	387.0	1,611,931.25	10,728,061.51
Teachers College, Cedar Falls	126.0	45,300.00	1,471,951.22
School for the Blind, Vinton	33.0	21,965.00	471,739.00
School for the Deaf, Council Bluffs	212.0	42,400.00	410,675.00
Total Board of Education Institutions	2,722.0	\$ 2,446,384.44	\$ 20,086,732.79
Total, All State Institutions	15,303.54	\$ 5,258,032.64	\$ 31,736,956.22
<i>State Departments—</i>			
Parks, Fair Grounds, Camp Dodge, Capitol Grounds, Etc.	8,422.00	\$ 2,711,197.82	\$ 6,537,088.49
Grand Total	23,776.54	\$ 8,969,230.47	\$ 38,273,041.31