

State of Iowa

1930

REPORT OF THE DIRECTOR OF THE BUDGET

FORWARD

During the year 1929-30 the Department of the Budget has had a brief history of the Department and a summary of its activities.

After the vacancy caused by the death of Director B. L. Hooper on December 11, 1928, Charles H. Fisher, then Assistant Director, had charge of the Department in connection with the Department to take up the work on about January 1, 1929.

REPORT OF

Director of the Budget

To the Honorable John H. Hammill, Governor of the State of Iowa.

Dear Sir: I have the honor to submit herewith the fifth report of the Budget Department of the State of Iowa, as required by Section 226 of the Code governing the period ending December 31, 1929.

The Department has during the year 1929-30 been engaged in the preparation of the budget for the year 1930-31. It has also been engaged in the preparation of the budget for the year 1931-32. The Department has also been engaged in the preparation of the budget for the year 1932-33.

January 1, 1930

OSCAR ANDERSON,
Director of the Budget.

This report is submitted to the Governor of the State of Iowa, in accordance with the provisions of Section 226 of the Code.

The Department has during the year 1929-30 been engaged in the preparation of the budget for the year 1930-31. It has also been engaged in the preparation of the budget for the year 1931-32. The Department has also been engaged in the preparation of the budget for the year 1932-33.

The Department has during the year 1929-30 been engaged in the preparation of the budget for the year 1930-31. It has also been engaged in the preparation of the budget for the year 1931-32. The Department has also been engaged in the preparation of the budget for the year 1932-33.

The Department has during the year 1929-30 been engaged in the preparation of the budget for the year 1930-31. It has also been engaged in the preparation of the budget for the year 1931-32. The Department has also been engaged in the preparation of the budget for the year 1932-33.

The Department has during the year 1929-30 been engaged in the preparation of the budget for the year 1930-31. It has also been engaged in the preparation of the budget for the year 1931-32. The Department has also been engaged in the preparation of the budget for the year 1932-33.

The Department has during the year 1929-30 been engaged in the preparation of the budget for the year 1930-31. It has also been engaged in the preparation of the budget for the year 1931-32. The Department has also been engaged in the preparation of the budget for the year 1932-33.

OSCAR ANDERSON
Director of the Budget

The Department has during the year 1929-30 been engaged in the preparation of the budget for the year 1930-31. It has also been engaged in the preparation of the budget for the year 1931-32. The Department has also been engaged in the preparation of the budget for the year 1932-33.

The Department has during the year 1929-30 been engaged in the preparation of the budget for the year 1930-31. It has also been engaged in the preparation of the budget for the year 1931-32. The Department has also been engaged in the preparation of the budget for the year 1932-33.

The Department has during the year 1929-30 been engaged in the preparation of the budget for the year 1930-31. It has also been engaged in the preparation of the budget for the year 1931-32. The Department has also been engaged in the preparation of the budget for the year 1932-33.

The Department has during the year 1929-30 been engaged in the preparation of the budget for the year 1930-31. It has also been engaged in the preparation of the budget for the year 1931-32. The Department has also been engaged in the preparation of the budget for the year 1932-33.

Published by
THE STATE OF IOWA
Des Moines

The Department has during the year 1929-30 been engaged in the preparation of the budget for the year 1930-31. It has also been engaged in the preparation of the budget for the year 1931-32. The Department has also been engaged in the preparation of the budget for the year 1932-33.

State of Iowa
1930

REPORT OF

Director of the Budget
LETTER OF TRANSMITTAL

Des Moines, Iowa, January 31, 1930.

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

DEAR SIR: I have the honor to transmit herewith the fifth report of the Budget Department of the State of Iowa, as required by Section 326 of the Code, covering the period ending December 31, 1929.

Respectfully submitted,
OSCAR ANDERSON,
Director of the Budget.

OSCAR ANDERSON
Director of the Budget

THE STATE OF IOWA
Des Moines

REPORT OF THE DIRECTOR OF THE BUDGET

REPORT OF THE DIRECTOR OF THE BUDGET

FOREWORD

Herein you will find a brief history of the department and a summary of its transactions for the year ended December 31, 1929.

After the vacancy caused by the death of Director E. L. Hogue on December 17, 1928, Charles R. Fischer, the then Assistant Director had charge until he severed his connection with the department to take up other work on or about January 1, 1929. Mr. E. F. Brown, State Accountant in this department, was appointed by Governor Hammill to serve as Acting Assistant Director until a new director was appointed and qualified.

As the records show, on February 14, 1929, Governor Hammill transmitted to the Senate of the 43rd General Assembly the appointment of Oscar Anderson to the office of Budget Director covering the unexpired term of the Hon. E. L. Hogue, deceased, which terminates June 30, 1933. February 18 the Senate confirmed this appointment and on February 19 the Governor appointed and commissioned Oscar Anderson Director of the Budget and approved his official bond and filed same with the Secretary of State.

I have therefore been serving as Director of the Budget since I was commissioned which, as shown above, was February 19, 1929.

The following named individuals were the employees in the Department of the Budget at that time: E. F. Brown, State Accountant; F. H. Paul, Leon Brown, E. E. Cornwall, H. E. Croft, and H. E. Phipps, Assistant Accountants; Margaret Dickey, Secretary; and Louis Johnson, Clerk of the Accounting Division.

Miss Doris Nelson of Lamoni, Iowa, was appointed Secretary to take the place of Mrs. Margaret Dickey on April 1st. Believing the work could be arranged so that we could dispense with one employee, the services of the Clerk of the Accounting Division was discontinued on June 1st. His work, however, had been very satisfactory. Mr. Leon Brown, having other interests demanding his attention, tendered his resignation on July 8, to be effective July 15, 1929, which was accepted. He left a good record and his services were very satisfactory. Mr. Frank M. Hanson of Garner, Hancock County, Iowa, was chosen Assistant Director and began serving in that capacity October 1st.

There are now eight individuals in this department, i. e., Oscar Anderson, Director; F. M. Hanson, Assistant Director; E. F. Brown, State Accountant; F. H. Paul, E. E. Cornwall, H. E. Croft, and H. E. Phipps, Assistant Accountants; and Doris Nelson, Secretary.

We occupied rooms on the third floor temporarily until after the adjournment of the 43rd General Assembly. We were then moved into committee rooms Nos. 22 and 23 back of the Senate Chamber where we were still located at the date of the close of this report. Since the moving of the Insurance Department to its new quarters in the Southern Surety Building on 6th and Mulberry Streets, part of the rooms formerly occupied by that department were being prepared for occupancy by us.

Many conferences have been held in the office with county, school, city, and town officials. Conferences have also been held with many of those in charge of the several state departments. I have personally visited all of the institutions under the supervision of the Board of Education and the Board of Control, also several of the State Parks, and find it to great advantage to be more familiar with these several departments and institutions. Satisfactory progress has been made in auditing the records of the various departments and institutions.

On the following pages will be found statistical reports in detail.

[Faint, mirrored text from the reverse side of the page is visible through the paper.]

AMOUNTS REVERTING TO THE GENERAL FUND AS OF JUNE 30, 1929, AND TRANSFERS MADE DURING THE BIENNIUM FROM APPROPRIATIONS MADE BY THE 42ND G. A. FOR THE TWO YEARS ENDED JUNE 30, 1929.

Department	Appropriated	Transferred Out	Transferred In	Reverted to General Fund
Adjutant General—				
National Guard.....	\$ 407,720.00		\$ 1,000.00	\$ 921.03
Camp Dodge.....	23,800.00			6.75
Pensions.....	15,840.00			7,818.00
War Roster Commission.....	8,400.00			812.13
Agricultural.....	334,800.00	\$ 4,000.00		7,193.05
T. B. Eradication.....	500,000.00			.03
Beef Producers Ass'n.....	12,500.00			12.54
Corn and Small Grain Growers Ass'n.....	8,500.00			
Dairy Ass'n.....	12,500.00			704.75
Horticultural Exposition.....	12,500.00			
Horticultural Society.....	8,000.00			
Farmers Institutes, Etc.....	22,000.00			866.45
Veterinary Examiners.....	800.00			320.00
Horse Breeders Ass'n.....	12,500.00			1,228.18
Weather & Crop Bureau.....	16,600.00			4.36
Audit, Board of.....	8,400.00			
Auditor.....	51,700.00	750.00		711.27
Blind, Commission for.....	20,000.00			
Budget, Director of.....	61,600.00	2,118.69		4,607.71
Conservation, Board of.....	220,000.00		14,871.12	
Control, Board of (Office).....	172,480.00		2,000.00	1,792.35
Child Welfare Division.....	10,000.00			247.01
Custodian.....	119,310.00	113.53		810.34
District Court Judges.....	604,000.00			85.28
Education, Board of (Office).....	108,224.00	6,508.00	4,508.00	2,397.86
Entomologist.....	18,000.00			
Executive Council (Office).....	41,000.00			41.93
Executive Council (State Purposes).....	408,500.00	11,371.12	250.00	3,214.69
Fair Board.....	294,000.00			
Agricultural Societies.....	340,000.00			27,828.58
Fire Marshal.....	34,000.00			998.45
Geological Survey.....	17,800.00			
Governor.....	37,100.00	467.37		269.05
G. A. R.....	1,500.00			
Health, Board of.....	115,200.00			7,214.38
Historical Department.....	90,600.00			2,004.26
Historical Society.....	72,400.00			
Industrial Commission.....	72,960.00			1,120.88
Insurance.....	107,720.00			2,150.08
Justice, Department of.....	196,700.00		1,217.37	
Labor Bureau.....	43,800.00			625.43
Library Commission.....	46,700.00		93.69	123.69
Library, State.....	104,000.00		500.00	469.33
Mine Examining Board.....	2,000.00		859.53	
Mine Inspectors.....	27,920.00	84.53		149.40
Parole Board.....	66,400.00			1,273.45
Pharmacy Examiners.....	16,200.00			1,635.21
Presidential Electors.....	300.00			91.80
Printing Board (Office).....	37,700.00			2,448.89
Printing Board (State Purposes).....	287,640.00			18,525.92
Public Instruction.....	63,500.00			964.66
State Aid to Schools.....	929,900.00			
Relief.....	960.00			
Railroad Commission.....	209,135.00			12,655.77
Secretary of State.....	39,800.00		113.53	168.03
Supreme Court, Clerk of.....	21,200.00			30.45
Supreme Court, Judges.....	127,100.00			
Supreme Court, Reporter.....	28,700.00			2,535.23
Treasurer of State.....	164,630.00			1,753.89
Vocational Education.....	64,392.90			10,383.45
Total State Departments.....	\$ 6,893,231.90	\$ 25,413.24	\$ 25,413.24	\$ 129,305.98

[Faint, mirrored text from the reverse side of the page is visible through the paper.]

AMOUNTS REVERTING TO THE GENERAL FUND AS OF JUNE 30, 1929, AND TRANSFERS MADE DURING THE BIENNIUM FROM APPROPRIATIONS MADE BY THE 42ND G. A. FOR THE TWO YEARS ENDED JUNE 30, 1929—Continued

Department	Appropriated	Trans-ferred Out	Trans-ferred In	Reverted to General Fund
<i>Institutions Under Board of Control:</i>				
Hospital for Epileptics, Woodward	\$ 537,960.00	\$ 10,000.00		
Institution for Feeble-Minded, Glenwood	757,750.00	21,000.00		
Hospital for Insane, Cherokee	685,010.00	5,000.00		
Hospital for Insane, Clarinda	688,650.00		\$ 12,000.00	
Hospital for Insane, Independence	718,120.00		11,000.00	
Hospital for Insane, Mt. Pleasant	728,950.00			
Juvenile Home, Toledo	242,200.00		5,000.00	
Penitentiary, Ft. Madison	707,620.00		5,000.00	
Men's Reformatory, Anamosa	599,838.00			
Women's Reformatory, Rockwell City	100,169.00		3,000.00	
Sanatorium, Oakdale	467,450.00	1,000.00	2,000.00	
Soldier's Home, Marshalltown	493,630.00	6,000.00		
Orphans' Home, Davenport	357,846.00		5,000.00	
Training School for Boys, Eldora	430,100.00			
Training Schol for Girls, Mitchellville	205,440.00			
Emergency	75,000.00			
Roads at Institutions	20,000.00			
Total Board of Control	\$ 7,815,724.00	\$ 43,000.00	\$ 43,000.00	
<i>Institutions Under Board of Education:</i>				
University, Iowa City	\$ 4,631,003.20			
University Hospital, Iowa City	1,850,000.00			
Psychopathic Hospital	216,000.00			
Bacteriological Laboratory	29,110.00			
Teachers College, Cedar Falls	1,287,000.00			
School for Deaf, Council Bluffs	448,600.00			
School for Blind, Vinton	233,400.00			
Agriculture College, Ames	5,330,000.00			
Soldiers Tuition	20,000.00			
Medical Hospital Building	450,000.00			
Total Board of Education	\$14,495,113.20			
<i>Other Appropriations:</i>				
Commission on Uniform Laws	\$ 1,000.00			\$ 17.41
Retrenchment and Reform Committee	40,000.00			
Pioneer Law Makers	100.00			89.00
Judging Team to Europe (Refund)	5,000.00			107.49
Corn Borer Eradication	200,000.00			196,830.54
Inaugural Expense	600.00			23.00
Sioux City Band to Europe	22,500.00			
Ft. Dodg Dum Corps to Europe	22,500.00			
Auxiliary Drill Team, Davenport	5,000.00			
Claims, etc., etc.	115,803.00			
State Capitol Improvements	129,000.00			
Total Other Appropriations	\$ 541,503.00			\$ 197,067.44
Grand Total All Appropriations	\$29,745,572.10	\$ 68,413.24	\$ 68,413.24	\$ 326,373.42

PUBLIC CONTRACTS AND BONDS

Only three appeals to the Director of the Budget involving contracts for public improvements were perfected during 1929.

Since certain amendments to the law relative to public improve-

ments in municipalities were passed by the 43rd G. A., some of the controversial questions relating to the authority of the Director of the Budget were settled so that very little, if anything, can be gained by appealing to the Director from the decision of the council or board.

In the cases appealed to the Budget Director, the objectors were overruled in two instances and in the other case the specifications were modified. These, with the decisions of the Director after hearings in the interested municipalities as provided by law, were as follow:

Case No.	Municipality	Type of Improvement	Decision	Estimated Cost	Cost of Hearing
62	Albia	Paving	Specifications modified	\$51,313.00	\$ 18.83
63	Brighton	Paving	Objections overruled	18,900.00	16.96
64	Aplington	Sewer and sewage disposal plant	Objections overruled	32,482.00	9.82

EMERGENCY FUND TAX

Since the budget law has been in effect, a number of counties as well as other municipalities have levied a so-called emergency tax under authority of section 373 of the Code. This section, however, has been declared unconstitutional by the Supreme Court.

The Forty-third General Assembly passed a law (chapter 197, laws of the 43rd G. A.) which permits all municipalities subject to the budget law to levy an emergency tax at a rate not to exceed four (4) mills, providing they secure the approval of the Director of the Budget. In making application for such approval, municipalities are required to make a showing as to the necessity for said tax levy.

When approved and levied, the revenue received from the emergency tax levy may with the approval of the Director be used in case an emergency arises or a deficiency occurs in connection with any fund of the municipality.

The following counties, cities, towns and schools received approval to levy an emergency tax for 1930 in the amounts named. In some instances it was found that the amount could be reduced below that asked in the application.

Name of County	Mills Levied	Amount of Tax Approved
Adair	1½	\$ 9,000.00
Adams	2	10,000.00
Allamakee	4	24,000.00
Appanoose	3	20,000.00

Boone	1	10,250.00
Cerro Gordo	1	1,300.00
Chickasaw	1½	9,300.00
Clarke	3	13,997.00
Dallas	3	30,000.00
Davis	2	10,200.00
Decatur	3½	18,000.00
Dubuque	2	60,000.00
Fayette	2	20,000.00
Floyd	2	14,000.00
Grundy	2	15,000.00
Guthrie	3	23,000.00
Hamilton	2	18,000.00
Harrison	1	9,169.00
Henry	1.1	7,000.00
Howard	2	11,250.00
Humboldt	3	20,000.00
Ida	2	14,000.00
Iowa	1½	10,000.00
Jasper	3	39,000.00
Jefferson	4	25,800.00
Johnson	.2	2,200.00
Keokuk	1.8	15,000.00
Lee	1.5	20,000.00
Louisa	4	22,000.00
Lucas	2	11,000.00
Madison	2	14,000.00
Mahaska	4	40,000.00
Marion	4	34,000.00
Marshall	2	22,496.00
Mills	1	6,000.00
Mitchell	4	25,841.00
Monona	1	8,000.00
Monroe	4	20,000.00
Muscatine	2	19,000.00
Page	4	36,600.00
Palo Alto	2	15,600.00
Pottawattamie	3	65,000.00
Ringgold	3	15,000.00
Shelby	1	5,000.00
Tama	4	48,000.00
Taylor	4	26,500.00
Union	1	6,000.00
Van Buren	4	20,000.00
Wapello	3	30,000.00
Warren	1	8,500.00
Webster	4	60,000.00
Winnebago	2	10,025.00

Total Emergency Fund Tax approved for counties for 1930..... \$ 1,059,728.00

City or Town	Mills Levied	Amount of Tax Approved
Ackley	4	\$ 1,400.00
Alden	4	560.00
Alvord	4	300.00
Atlantic	4	4,000.00
Bancroft	4	400.00
Batavia	4	251.00
Benton	4	75.00

Bennett	1	100.00
Britt	4	1,000.00
Brooklyn	4	1,200.00
Buckeye	4	50.00
Carlisle	4	268.00
Carroll	4	620.00
Clinton	1.5	5,000.00
Colfax	2	500.00
Correctionville	4	670.00
Creston	2	2,550.00
Dallas	4	300.00
Dallas Center	2	300.00
Davis City	4	223.00
Decatur	4	175.00
Dexter	4	550.00
Earling	4	200.00
Elkhorn	2.3	148.00
Elliott	4	300.00
Emerson	4	300.00
Garden Grove	4	375.00
Granville	4	300.00
Indianola	4	500.00
Inwood	4	600.00
Ireton	4	550.00
Iowa Falls	4	3,200.00
Keokuk	1.5	5,600.00
LaMotte	4	236.00
LeMars	1	791.00
Leon	3	909.00
Luzerne	4	160.00
Macedonia	4	150.00
Madrid	4	1,000.00
Manning	2	732.00
Melrose	4	300.00
Missouri Valley	2	1,100.00
Monroe	4	800.00
New Virginia	2	170.00
New Sharon	4	700.00
Nodaway	4	200.00
Northwood	4	600.00
Norway	4	300.00
Olds	4	244.00
Oxford	4	400.00
Perry	4	849.00
Portsmouth	2	100.00
Prairie City	4	560.00
Redding	2.6	122.00
Red Oak	3	2,600.00
Waterloo	2	15,170.00

Total Emergency Fund Tax approved for cities and towns for 1930..... \$ 60,758.00

School District	Mills Levied	Amount of Tax Approved
Granger Independent	3.5	\$ 250.00
Hayfield Consolidated	4	625.00
Henderson Consolidated	4	1,500.00
Newhall Consolidated	4	2,000.00
Stratford Independent	4	700.00

Total Emergency Fund Tax approved for schools for 1930..... \$ 5,075.00

MUNICIPAL FUND TRANSFERS

Temporary and permanent transfers of money in funds of municipalities from one fund to another under section 388, code of 1927, as amended by the 43rd G. A., and sections 6151-b1 and 6151-b2, code of 1927, were authorized by the Director of the Budget during 1929 in the sum of \$1,705,108.02.

Many transfers made toward the close of the year were for the purpose of adjusting the county road and bridge funds prior to taking effect of the new secondary road law.

Name of County	From What Fund	To What Fund	Date Approved	Amount	
				Temporary	Permanent
Adair	Emergency	Bridge	June 14		\$ 8,695.16
Adair	Funding Bond	T. B. Erad.	Sept. 19	\$ 5,000.00	
Adams	Road	General County	Aug. 7	5,000.00	
Allamakee	Emergency	General County	July 8		9,000.00
Allamakee	Emergency	General County	Dec. 5	4,500.00	
Appanoose	Emergency	Court Expense	Feb. 18		10,000.00
Appanoose	Emergency	General County	Nov. 8		15,000.00
Black Hawk	County Road	Bridge	Dec. 30		4,100.00
Boone	County Bond	General	July 18	10,000.00	
Bremer	Bridge	Road	Sept. 26		7,000.00
Buchanan	Bridge	Road	Nov. 8		12,000.00
Butler	Emergency	Grading	Dec. 26		1,528.74
Butler	Emergency	Bridge	Dec. 30		7,000.00
Calhoun	General	Bridge	April 2	10,000.00	
Cerro Gordo	General	Poor	Oct. 15	5,000.00	
Cerro Gordo	General	Juv. Court	Oct. 15	3,000.00	
Cerro Gordo	General	County Road	Oct. 17		16,000.00
Cherokee	Bridge	County Road	Dec. 21		4,500.00
Chickasaw	Bridge	County Road	Dec. 9		1,736.88
Clarke	Emergency	General	Dec. 20		8,500.00
Clay	Court	General	Dec. 5	4,000.00	
Clay	Insane	General	Dec. 5	2,000.00	
Clayton	Poor	Road	Aug. 8	10,000.00	15,000.00
Clayton	Bridge	Road	Dec. 6		14,780.74
Clayton	Drainage	Road	Dec. 6		4,777.54
Dallas	Insane	General	Oct. 28	6,500.00	
Dallas	Bridge	Road	Dec. 17		15,600.00
Dallas	Emergency	General	Dec. 17		20,000.00
Davis	Emergency	General	Oct. 24		6,500.00
Davis	Sec. Rd. Cons.	Sec. Rd. Maint.	Dec. 26	9,300.00	
Davis	Sec. Rd. Main.	County Bridge	Dec. 26		3,300.00
Davis	Sec. Rd. Main.	County Road	Dec. 26		6,000.00
Davis	Sec. Rd. Cons.	County Bridge	Dec. 26		1,700.00
Decatur	Emergency	Poor	Sept. 12		8,000.00
Decatur	Emergency	General	Sept. 12		10,000.00
Dubuque	Emergency	Poor	June 26		33,000.00
Fayette	County Bond	Road	Sept. 23	10,000.00	
Floyd	State Insane	General County	Oct. 14	6,000.00	
Floyd	Bridge	Road	Nov. 22		7,000.00
Franklin	Poor	Road	July 9	10,000.00	
Franklin	Road Bond	Road	Aug. 3	10,000.00	
Guthrie	Emergency	Road	April 10		8,000.00
Guthrie	Emergency	Road	Nov. 5		2,000.00
Hamilton	Emergency	Road	May 11		5,000.00
Hancock	Bridge	Road	Nov. 6		2,500.00
Hardin	Bridge	Road	Nov. 6		13,000.00
Harrison	General	Road	Jan. 7	6,000.00	
Harrison	Emergency	Bridge	Sept. 5		9,150.00
Henry	Emergency	General	Nov. 6		1,127.25
Henry	Emergency	General	Dec. 19		4,332.00
Howard	Home Bond	T. B. Erad.	Oct. 30	4,000.00	
Humboldt	County Bond	County Road	Sept. 12	20,000.00	
Ida	Bond	Poor	Dec. 13	9,000.00	
Iowa	County Road	General	June 24		5,000.00
Iowa	T. B. Erad.	General	June 24	10,000.00	

Name of County	From What Fund	To What Fund	Date Approved	Amount	
				Temporary	Permanent
Jackson	County Road	Bridge	May 3		20,000.00
Jasper	Emergency	Poor	Sept. 10		10,000.00
Johnson	Emergency	General	Feb. 7		3,428.31
Johnson	Bridge Bond	Bridge	Aug. 12		25,000.00
Johnson	Emergency	General	Dec. 5		408.53
Johnson	Emergency	Road	Dec. 12		2,116.54
Keokuk	Emergency	General	Dec. 5		9,000.00
Louisa	Emergency	General	July 10		11,800.00
Louisa	Bridge	County Road	Nov. 22		7,500.00
Lucas	Emergency	General	Nov. 8		5,500.00
Madison	Emergency	Bridge	July 30		7,300.00
Madison	Emergency	General	Nov. 2		5,237.97
Marion	County Bond	County Bridge	Aug. 23	15,000.00	
Mitchell	Emergency	General	Aug. 27		4,600.00
Mitchell	Bond	General	Aug. 27	5,400.00	
Mitchell	Insane	General	Sept. 30	6,000.00	
Mitchell	T. B. Erad.	General	Sept. 30	12,000.00	
Mitchell	General	Road	Sept. 30		18,000.00
Mitchell	Bond	General	Oct. 18	6,700.00	
Mitchell	Emergency	General	Oct. 18		3,300.00
Monroe	Emergency	General	April 22		13,000.00
Monroe	Bond	General	July 16	10,000.00	
Monroe	County Insane	State Insane	July 16		4,000.00
Montgomery	Bridge	Poor	June 14	10,000.00	
Muscatine	Bridge	Poor	June 14	10,000.00	
Page	Emergency	Bridge	May 18		18,644.16
Plymouth	Emergency	Bridge	Feb. 11		27,464.03
Plymouth	Emergency	Bridge	July 12		12,535.97
Plymouth	Emergency	Bridge	Nov. 26		14,041.59
Polk	Hosp. Imp.	Hosp. Bond	Dec. 26	10,000.00	
Pottawattamie	Bond	Court	Aug. 3	20,000.00	
Ringgold	Emergency	Bridge	Nov. 16		7,000.00
Ringgold	Emergency	Road	Nov. 16		7,000.00
Ringgold	Emergency	General	Nov. 16		5,000.00
Scott	Bridge	Road	Sept. 7		2,000.00
Shelby	Emergency	General	May 22		5,000.00
Shelby	Emergency	General	Dec. 5		3,000.00
Sioux	General	Road	Sept. 27		15,000.00
Taylor	Emergency	Bridge	May 11		5,000.00
Taylor	Emergency	Poor	May 11		5,000.00
Taylor	Emergency	Road	Oct. 10		7,940.98
Taylor	Emergency	Road	Dec. 12		1,271.57
Van Buren	Emergency	Bridge	July 8		4,800.00
Van Buren	Emergency	Road	Oct. 23		3,800.00
Wapello	Emergency	General	Oct. 18		22,000.00
Wapello	Emergency	Poor	Dec. 12		6,700.00
Wapello	Emergency	Soldiers Relief	Dec. 12	450.00	
Warren	Emergency	General	Aug. 12		10,000.00
Webster	Bridge	Road	Oct. 9		25,000.00
Webster	Sec. Rd. Cons.	Road	Nov. 26		42,945.00
Worth	Bridge	Road	Nov. 18		3,000.00
Worth	General	Road	Nov. 18		3,407.80
Wright	Co. Home Ins.	General	Nov. 18	3,407.80	
Wright	Bridge	Road	Dec. 5		10,000.00
Poweshiek	Bridge	Road Const.	Nov. 15		45,459.01
Poweshiek	Road	Road Const.	Nov. 15		24,525.66

Total transfers approved for counties for 1929.....\$268,257.80 \$ 774,905.43
 Total of all county transfers.....\$1,043,163.23

Name of City or Town	From What Fund	To What Fund	Date Approved	Amount	
				Temporary	Permanent
Albia	Improvement	General	Feb. 7	\$ 1,500.00	
Albia	Improvement	Fire Maint.	Feb. 7	500.00	
Anamosa	Waterworks	Electric	July 12	2,000.00	
Anamosa	Sewer	Electric	July 12	619.26	
Battle Creek	Fire	Bond	July 17		\$ 318.48
Bloomfield	Electric	Bond	April 1		17,000.00
Bloomfield	Electric	Improvement	Sept. 5		5,000.00
Carlisle	Improvement	General	July 12		7,000.00
Carlisle	Light	General	Oct. 7		1,000.00
Cedar Rapids	River Front	Memorial	Dec. 20	15,000.00	
Chariton	Water	Sewer	Aug. 9	10,000.00	
Clarinda	Waterworks	City Hall	Oct. 9	2,000.00	
Clarksville	Sewer	General	July 12		2,500.00
Clinton	W. W. Sinking	Judgment	Aug. 15	1,800.00	
Correctionville	Paving	Water	Dec. 5		565.00
Correctionville	Emergency	Water	Dec. 5		200.00
Correctionville	City Hall	Water	Dec. 5	325.00	
Correctionville	Improvement	Water	Dec. 5	400.00	
Creston	Emergency	General	Nov. 13		1,176.27
Danville	Consolidated	Fire	Aug. 16		2,300.00
Davis City	Park	Light	Dec. 12		200.00
Davis City	Improvement	Light	Dec. 12		220.00
Davis City	Cemetery	Light	Dec. 12		200.00
Davis City	Emergency	Light	Dec. 12		200.00
Deloit	Emergency	General	July 22		597.15
Des Moines	Cemetery Main	General	April 20	12,500.00	
Des Moines	Garbage	General	April 20	6,100.00	
Des Moines	Bridge	General	April 20	5,000.00	
Des Moines	Main Sewer	General	April 20	10,500.00	
Dike	Light	Improvement	Oct. 25		1,550.00
Dyersville	Emergency	Building	Dec. 9		1,070.00
Dyersville	Improvement	Building	Dec. 9		1,500.00
Dyersville	Sewer	Building	Dec. 9		1,000.00
Dysart	Light	Improvement	April 18		8,000.00
Eldora	Emergency	Waterworks	Aug. 14		1,220.79
Elliott	Emergency	General	July 8		125.00
Elliott	Emergency	Light	July 8		125.00
Elma	Sewer	Spec. Assessment	Dec. 30		887.16
Garden Grove	Emergency	General	April 10		282.01
Garden Grove	Emergency	Road Dist.	June 14		140.00
Garden Grove	Emergency	Light	Dec. 5		300.00
Garner	Road	Water	Aug. 7		500.00
Gilman	Waterworks	General	July 22		350.00
Glenwood	Emergency	Fire	May 8		600.00
Grand Junction	Imp. Bond	Grading Bond	Nov. 9		525.00
Grinnell	Emergency	Water	Nov. 5		5,000.00
Hamburg	Emergency	Sewer	Nov. 16		2,000.00
Imogene	Electric	General	Aug. 29		1,000.00
Independence	Light and Power	Grading	Jan. 19		2,500.00
Independence	Light and Power	General	May 17		694.06
Independence	Light and Power	Fire	May 17		5,345.00
Iowa City	Bridge	Consolidated	June 24	1,500.00	
Irwin	Electric	Waterworks	Mar. 21		19,000.00
Kellogg	Improvement	Light	Aug. 14		400.00
Keokuk	Fire Equip.	Judgment	Nov. 27	3,600.00	
Knoxville	Park Paving	Park	Dec. 19	1,487.46	
Laurens	Light	Library	May 1		1,050.00
Letts	Grading	Light Bond	July 14	63.94	
Lidderdale	Light	General	Oct. 15		500.00
Lincoln	General	Water Bond	Sept. 9		830.52
Lincoln	General	Dragging	Sept. 9		458.49
Livermore	Electric	General	Sept. 11		1,300.00
Mapleton	General	Improvement	May 11	530.00	
Manchester	Improvement	Waterworks	Feb. 26	900.00	
Manilla	Water	Imp. Bond	Jan. 28		2,500.00
Manilla	Water	Bond	July 22		5,000.00
Manilla	Electric	Bond	July 22		4,000.00
Marne	Light	Improvement	Oct. 5		330.00
Marshalltown	Bridge and Bond	Consolidated	Dec. 30	5,000.00	
Martensdale	Emergency	Drag	Oct. 24		74.00
Martensdale	Fire Equip.	Light	Oct. 24		173.00
Marquette	Water	General	Oct. 7	400.00	
Mason City	Water	Fire Equip.	Sept. 19	9,000.00	

Name of City or Town	From What Fund	To What Fund	Date Approved	Amount	
				Temporary	Permanent
Mason City	Water	Bond	Sept. 26	10,000.00	
Milo	Light	General	May 22		2,600.00
Milton	Improvement	General	Dec. 2		970.29
Montezuma	Sewer	General	Aug. 14		1,050.00
Montezuma	Sewer	Park	Aug. 14		250.00
Mt. Vernon	Water	Improvement	Feb. 6		1,200.00
Mystic	Emergency	Fire	June 14		300.00
Mystic	Emergency	General	Nov. 15		535.72
New Market	Emergency	General	Nov. 15		
New Sharon	Sewer Bond	Waterworks	Aug. 7	5,500.00	
Osage	Sewer	Improvement	Nov. 15	1,500.00	
Osage	Light	Improvement	Nov. 15	1,200.00	
Oskaloosa	Consolidated	Fire Equip.	July 9		11,000.00
Oskaloosa	Fire Maint.	Fire Equip.	July 9		1,500.00
Ottumwa	Waterworks	Bond	Feb. 26		15,000.00
Pella	Electric	Storm Sewer	Dec. 24	22,298.13	
Remsen	Water	Sewer	July 22	7,000.00	
Riverside	General	Light	Sept. 21		1,668.90
Riverside	General	Gas	Sept. 21		924.78
Sac City	General	Improvement	Sept. 5		1,795.03
Sac City	Cemetery	Improvement	Sept. 5	2,000.00	
Sac City	Water	Improvement	Sept. 5	4,000.00	
Shell Rock	Sewer	General	June 14		1,616.96
Sibley	Water	General	Feb. 15		2,000.00
Sigourney	Water	Light	Nov. 8		1,500.00
Storm Lake	Road	Waterworks Imp.	Dec. 31		519.73
Storm Lake	Road	Fire Equip.	Dec. 31		1,300.00
Story City	Waterworks	General	April 22		6,000.00
Toledo	Emergency	General	Jan. 31		416.93
Toledo	Emergency	General	Sept. 25		337.68
Urbandale	General	Grading	May 16		1,500.00
Valley Junction	Emergency	General	July 20		158.78
Waverly	Light and Power	General	May 22		3,500.00
Waterloo	Emergency	Sewer	Sept. 23		2,000.00
Total transfers approved for cities and towns for 1929				\$144,223.79	\$ 162,151.73
Total of all cities and towns transfers					\$ 306,375.53

Name of School District	From What Fund	To What Fund	Date Approved	Amount	
				Temporary	Permanent
Columbus Ind.	General	School House	July 9	\$ 98.91	
Coon Rapids	General	School House	May 22		\$ 7,500.00
Danbury Ind.	General	School House	May 18		4,000.00
Des Moines	General	School House	June 14		65,000.00
Des Moines	School House	Playground	July 20	5,000.00	
Des Moines	School House	General	Aug. 23	150,000.00	
Des Moines	General	School House	Nov. 11		65,000.00
Essex	School House	General	July 8	17,170.49	
Green Mountain	School House	General	Feb. 8	5,000.00	
Highview Cons.	School House	General	July 18	4,000.00	
Inwood	General	School House	Aug. 20	500.00	
Keystone Cons.	General	School House	Mar. 20	3,000.00	
Pilot Mound	General	School House	June 14	2,500.00	
Shelby Cons.	General	School House	Aug. 9		9,500.00
Swan	General	School House	July 16	799.87	
Walford Cons.	General	School House	April 1	1,500.00	
Wayland Cons.	General	School House	Nov. 27		7,000.00
Weldon Ind.	General	School House	Aug. 22	3,000.00	
Woodward	General	School House	July 25	5,000.00	
Total transfers approved for schols for 1929				\$197,569.27	\$ 158,000.00
Total school district transfers					\$ 355,569.27
Total county transfers approved					\$1,013,163.23
Total city and town transfers approved					306,375.52
Total school transfers approved					355,569.27
Grand total					\$1,705,108.02

State of Iowa
1931

REPORT OF
Director of the Budget

January 1, 1931

OSCAR ANDERSON
Director of the Budget

Printed by
THE STATE OF IOWA
Des Moines