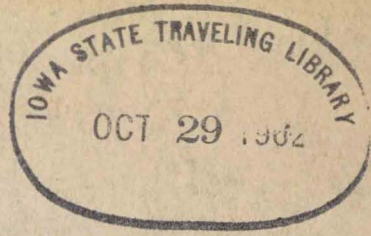


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**The Major**

**Spending Functions of**

**Iowa Counties**

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# The Major Spending Functions of Iowa Counties

We the members of the Research Committee of the Iowa College-Community Research Center, having concerned ourselves for several years with the problems related to the structure and functioning of county government in Iowa, take this opportunity to present our composite judgment and recommendations to our fellow citizens for their serious consideration.

Two kinds of exceptions have been noted in this document. A few of the members took no part in its adoption. Their names are shown with an asterisk in the Committee list. Every member was given the opportunity to have his specific exceptions noted. One did so. His comments are appended at the end. Otherwise, the following pages have the general endorsement of each member of the Committee. The word, "general," has been deliberately used. Although this document was written initially for the members of the Committee and, after detailed discussion, modified in accordance with the wishes of the majority, still it is not the product of the efforts of the members in session. Thus, no member can be bound by each word and phrase used.

10-29-62 Iowa College-Community Research Center gift

If the problems resident in the present structure of county government in Iowa and the several proposals for improvement are to be fully understood, they must be viewed against a background of the major trends at work in the Iowa economy. The variety of and the contrariwise directions of these trends caused this Committee earlier to designate this state as one in social and economic transition.<sup>1</sup> In other words, it is in the midst of changes created by a farm sector whose potential output is increasing faster than is the demand for its products; a manufacturing sector which, while growing, is not growing fast enough to employ all the human resources being made available to it; and an expanding trade and service sector faced with the need for continuous adaptation if it is to serve effectively its farm, firm, and home customers. And equally important is the fact that these changes are not occurring uniformly over the state with the result that in some parts they create the problem of adjustment to declines both absolute and relative while in other parts the problem is one of adjustment to growth.

Such is the overall environment in which all of Iowa's governmental units must operate. In varying degrees, each is affected by such factors as:

1. Demands for more services;
2. Changes in needs for roads arising out of the greater use of automobiles and trucks;
3. A population containing a larger proportion of persons under 18 and over 65 and so having relatively greater needs for certain educational, health, and welfare programs; and
4. Shifting populations which in many parts of the state are denuding the countryside and smaller towns, while in other parts, swelling the population of the larger cities and their surrounding countryside.

Before any intelligent opinion can be formed about either the problems of county government or their remedy, it is necessary that the expenditures of county governments be examined. Selected categories are set out in Table 1.

The next step in the analysis is to concentrate attention on those expenditures that bulk large in the total. The largest four categories in Table 1 account for over 90 per cent of the items shown. But because not all counties maintain hospitals, that category has been omitted. Even so, the remaining three—highways, administration, and welfare—account for approximately 80 per cent. If significant improvements in efficiencies or reductions in expenditures are to be found, certainly they will likely relate to these three areas of major expenditures.

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<sup>1</sup> *Iowa, A State in Social and Economic Transition.*

It should be noted that nothing much will be said in this report about expenditures on the public schools. The reason for this omission is not that the amount spent is unimportant or that it ought not to be looked into, but that 99 per cent of the money spent upon education in Iowa is spent by other than county governments. As Table 1 shows, the amount spent for education by the counties totaled slightly over \$2 million. Were all of it to be eliminated—a most unlikely event—the consequences to taxpayers would be hard to measure.

**TABLE 1**

**Selected Operating Expenditures of Iowa  
County Governments\*, 1957**

	IN MILLIONS
Highways, including capital outlays	\$63.4
Administration	13.5
Hospitals	11.9
Welfare	9.3
Natural Resources	4.0
Education	2.1
Police	1.9
Health	1.3
Correction	0.6

\*Figures were not available for Clinton and Winneshiek counties, hence only 97 counties are included here.

Source: Ross and Vatter, *The Cost of County Government in Three Iowa Counties*, p. 43.

The following pages present an analysis of expenditures in three major categories and identify certain directives for policy. But this alone will not get action. That can only be accomplished by citizens acting through their elected representatives.

# Spending for Administration

Living in Iowa today is very different from what it was when our present pattern of county government was molded and allowed to set. Technological changes have wrought revolutionary developments, particularly in production, transportation, and communication. Farms have become fewer, bigger, and increasingly dependent upon off-farm purchases. Farms and firms rely more and more upon distant markets for sales and purchases. Some communities have declined along with the decline in demand for the services they provided. Some have grown as a result either of industrialization or of the expanding need for agricultural supplies and services. Others have just managed to hold their own.

At the same time have come demands for improved roads, schools, welfare and medical services, particularly with the development of techniques for interlocking federal-state or state-county responsibility for their provision. These techniques are embodied in arrangements for aid to school districts and for special welfare and highway programs. Frequently, such programs require matching grants. Concern mounts over the increasing cost of county government until finally, the question is raised: What changes can we make in the functioning of our county governments that would help them to meet more effectively our growing needs? (See Figure 1 for a county organizational chart.)

One answer can be made in general terms. Noting the divergent growth trends in various areas of the state, it would call for a spirit of experimentation with regard to increasing the efficiency and adequacy of county governments. This could take the form of encouraging low-income, population-losing counties either to combine offices within their counties or cross county lines in order to share and, if possible, reduce costs for administrative overhead. (See Table 2.) And, it could take the form of helping rapidly growing counties to develop alternative forms of government that would provide for greater centralization of responsibility for their budgets and for more efficient management of their staffs.

# HOW AN IOWA COUNTY GOVERNMENT IS ORGANIZED

THE PEOPLE OF THE COUNTY ELECT

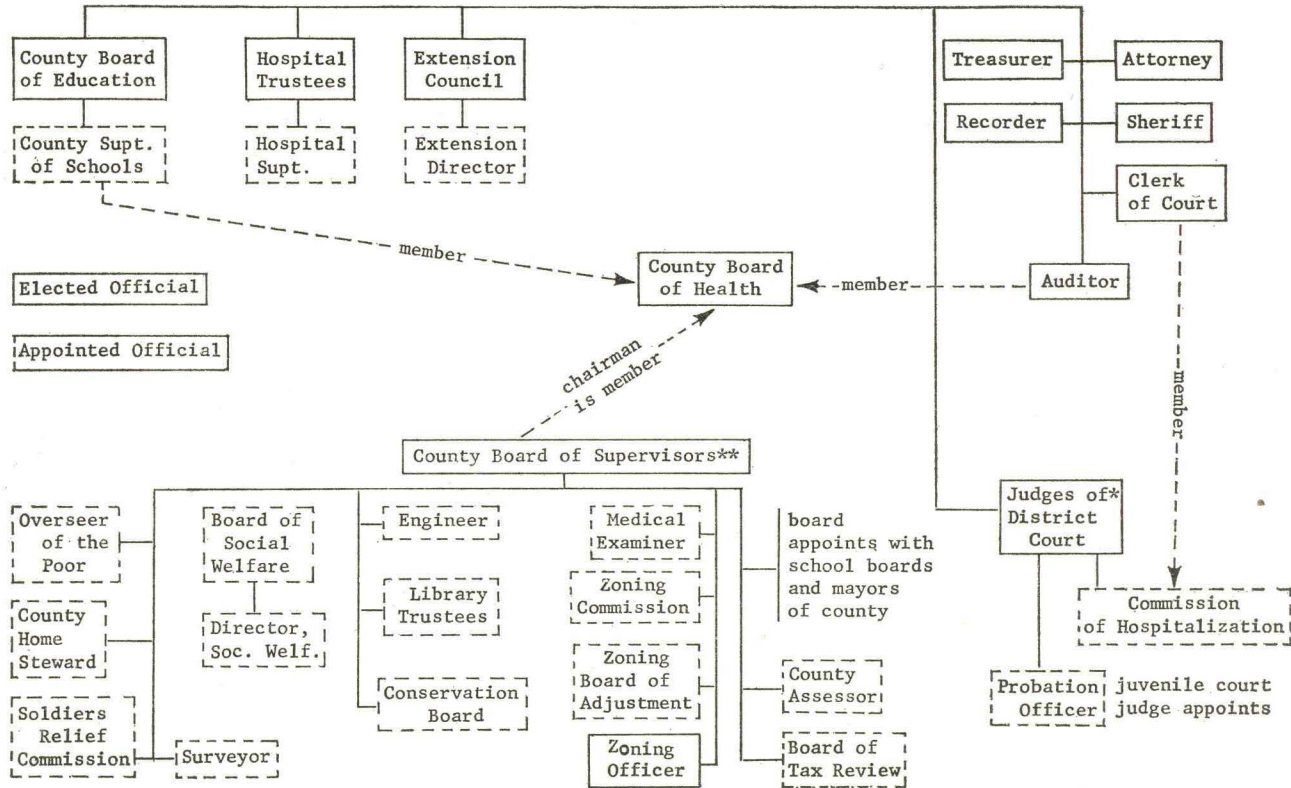


Fig. 1

\*Elected by voters of the Judicial District.

\*\*A board of supervisors also has the authority to determine the number and salaries of employees in the offices of the treasurer, recorder, coroner, attorney, sheriff, clerk, and auditor and to approve or disapprove appointments of employees in these offices.



**TABLE 2**  
**Per Capita Costs of Various Offices**  
**in Three Counties, 1957**

OFFICE	DAVIS	CERRO GORDO	LINN
Board of Supervisors	\$1.15	\$0.27	\$0.15
Auditor	.73	.53	.33
Treasurer	1.07	.73	.63
Clerk of Court	.72	.31	.30
Sheriff	1.06	.76	.51
Superintendent of Schools	.99	.33	.38
Board of Education	2.26	.67	.43
Recorder	.72	.34	.17
Attorney	.67	.24	.25
Engineer	2.30	.80	.55
Coroner	—	.04	.04
Assessor	1.48	.48	.75
Total	\$13.15	\$5.50	\$4.49
<b>Comparative populations</b>	<b>9,063</b>	<b>48,047</b>	<b>123,134</b>

Source: Ross and Vatter, *The Cost of County Government in Three Iowa Counties*, p. 37.

Proposals for change should not be interpreted as criticism of county personnel, but rather as evidence that the structure of county administration has remained relatively fixed during a period of great change. Consequently, a welter of overlapping appointive and elective jurisdictions has gradually evolved. More specific recommendations are enumerated below. Some could be accomplished under existing legislation; others would require appropriate enabling legislation. They should be considered individually; the adoption of certain ones may make unnecessary the consideration of others.

### Specific Recommendations

1. *Legislation is needed that would permit counties to consolidate functions across county lines and to pro-rate salaries of shared offices.*

This would represent the extension of a practice that has been authorized with respect to county school superintendents. It may enable certain counties to improve the quality of administration and, in some instances, even lower its cost.

**2. *The consolidation of elective offices within counties into departments with heads designated either by elected boards of supervisors or by appointed county managers.***

This would be especially desirable in counties with large staffs and budgets. For example, a finance department could contain the functions of auditor, assessor, treasurer, and recorder; a legal department could include the county attorney, the medical examiner, and various law enforcement officials.<sup>2</sup> Under the Iowa constitution, it is necessary to maintain the county attorney as an elective officer, however.

**3. *Legislation is needed to place all county boards of supervisors on a salary, rather than on a work-pay and work-mileage basis.***

The great variation in per capita costs of supervisors' committee work, particularly among the less populated counties, suggests that many boards are spending time on nonpolicy matters that should be handled by appointive offices. This legislation could permit supervisors in low-population counties to work on a part-time basis. At least there should be a limitation on the maximum amounts supervisors may receive for days worked and miles traveled.

**4. *The county budgeting system should be simplified to make it more flexible.***

The great number of funds in current use, as prescribed by the legislature, makes it difficult for county governments to achieve real budgetary programming. They should be greatly decreased. This would reduce the current practice of fund transfers, expedite state audit, and facilitate comparative analysis.

**5. *A Department of Local Government should be created on the state level to assist counties and municipalities to improve their management practices and procedures.***

Such an office could be staffed with personnel trained to help counties improve their accounting procedures, to handle financial emergencies, to assist with budgeting problems, and to consider new problems as they arise.

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<sup>2</sup> The hurdle to the accomplishment of any such consolidation can be seen in the experience in Mahaska County. There, a proposal to merge the offices of county recorder and county auditor, although backed by such groups as the county Farm Bureau and the Chamber of Commerce of Oskaloosa (the county seat), lost 2,139 to 946 in an election of June 4, 1962. The ironic part of this defeat is that when petitions were being circulated requesting such an election, they got 2,621 signers. Something seems to have happened in the interval between the signing of those petitions and voting day!

# Spending for Welfare

Differing potentials for growth throughout the state have repercussions on spending for welfare. A projection of labor force requirements to 1965 suggests that only central and southeast Iowa will require additional nonagricultural workers from other areas. The remainder of the state will have labor surpluses as farm productivity continues to rise. In the absence of substantial outmigration, the state as a whole will have a labor surplus.

Obviously, mobility is required for economic growth. The people involved (and their counties of origin) should not be penalized for efforts to better themselves, even if such efforts should prove temporarily unsuccessful. Ineligibility for general county poor relief, enforced return to county of origin for such assistance, or varying standards of poor relief among the counties of the state, are examples of possible inequities.

At the same time, there are pressures at the national level for equalizing the benefits of interlocking federal-state-county welfare programs covering Old Age Assistance, Aid to Dependent Children, Aid to the Blind, and Aid to the Disabled, and pressures at the local levels for greater economy and efficiency as expenditures on these programs continue to increase.

Although legal requirements and policies are set by federal and state bodies, the county agencies determine eligibility and the amount of assistance due, and provide casework services to welfare recipients. In addition, they administer certain programs financed solely at the county level. Usually, these consist of poor relief outside county homes, assistance within county homes, soldiers' relief, and special services rendered in public hospitals, mental health clinics, etc.

Careful examination of these programs and their administration (Figure 2) has revealed the possibilities for substantive changes, including improved coordination and centralization of responsibility that may slow the rate of cost increases or at least improve programs, and at the same time retain a desirable measure of local administration. Again, some of them may be mutually exclusive.

## THE ADMINISTRATION OF STATE AND COUNTY WELFARE PROGRAMS

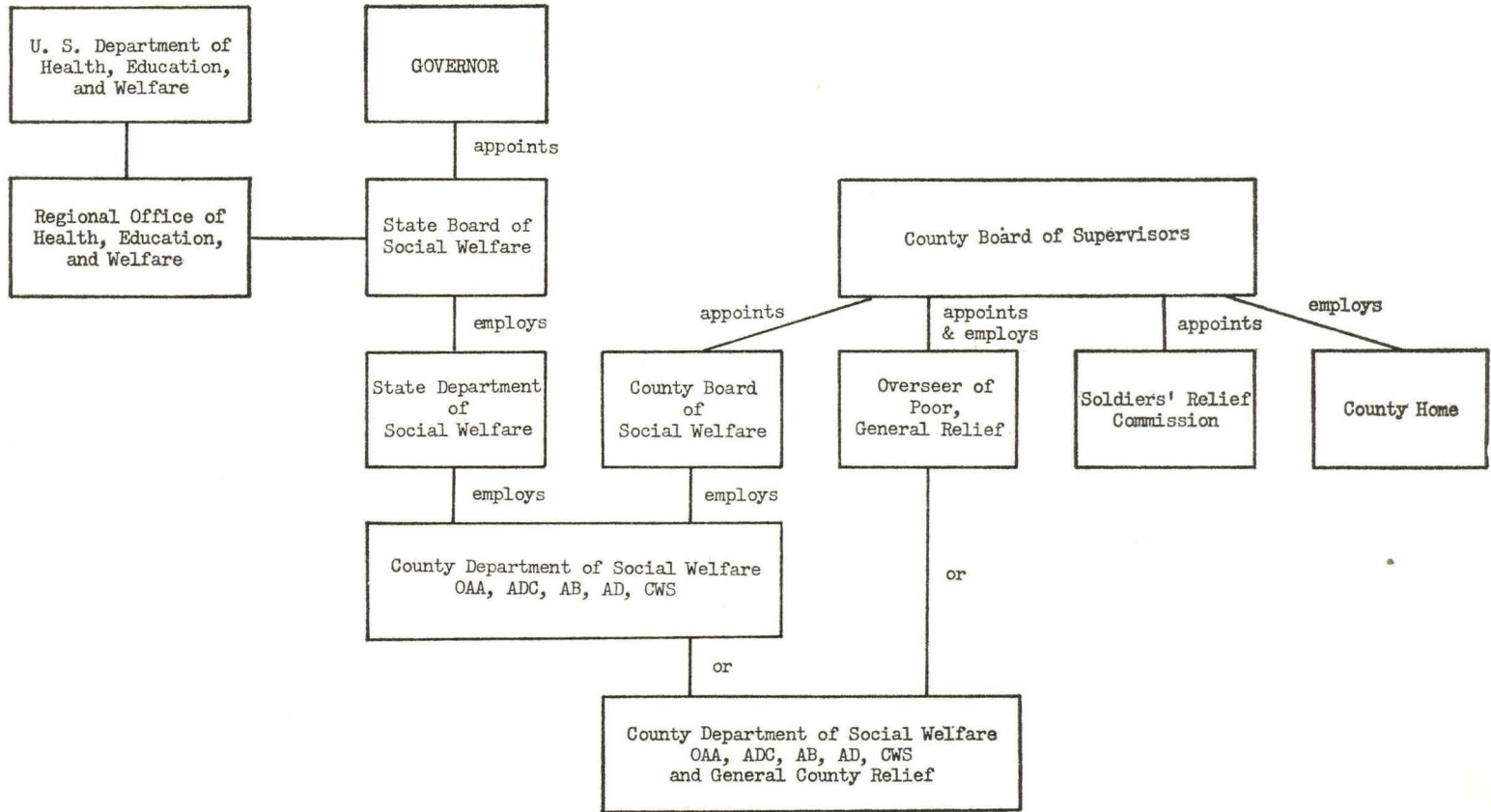


Fig. 2

OAA - Old Age Assistance, ADC - Aid to Dependent Children, AB - Aid to Blind, AD - Aid to Disabled, CWS - Child Welfare Services  
 Source: School of Social Work, State University of Iowa

## Specific Recommendations

1. *Legislation should be enacted to place the offices of Overseer of the Poor, County Home Steward, and Soldiers' Relief Commission under the direction of the county Director of Social Welfare.*

Such legislation should recognize the growing need for an integrated administration of the various federal-state-county welfare programs. It should contain appropriate recognition of, and safeguards for, the differing conditions of the various groups of persons involved.

2. *The entire system of county homes should be re-appraised.*

This is needed in view of the increasing social mobility required of our people, the growing pervasiveness of our system of social security, and the large number of mentally ill, rather than indigent, people being cared for in these homes. Suggestions should go beyond the current requirement of minimum licensing standards.

3. *Counties should try to account for the great variation that exists in welfare expenditures for programs administered exclusively at the local level. (See Table 3.)*

Counties should ask the State Department of Social Welfare to assist in

**TABLE 3**  
Explained and Unexplained Variations in Per Capita  
County Welfare Expenditures in Iowa, 1955\*

DEPENDENT VARIABLES	RANGE IN DOLLARS	Per cent of Total Variation among Counties	
		EXPLAINED	UNEXPLAINED
Old Age and Survivors Insurance	\$12.90-\$38.78	83	17
Old Age Assistance	4.52- 32.62	68	32
Aid to Dependent Children	.66- 7.69	32	68
Expense of County Homes (Net)	.01- 2.80	14	86
Poor Outside of County Homes, including County Funds for Dependent Children and Blind	.73- 6.97	8	92
Poor Outside of County Homes, excluding County Funds for Dependent Children and Blind	.57- 4.80	4	96
Support for Insane and Inebriate at State Institutions	.62- 5.12	3	97
Soldiers' Relief	.12- 1.44	2	98

\*The statistical technique employed—regression analysis—yields percentages of explained and unexplained variation. The reasoning is that variations, by county, in the dependent variables should be largely explainable by variations in a reasonable number of explanatory factors. The principal explanatory factors were: median family income, per cent of population aged 0-17, per cent of population 65 years and over, and per cent rural farm population, for the 99 counties of the state.

Source: Boles and Fox, *Welfare and Highway Functions of Iowa Counties*, pp. 50, 61.

the elimination of those variations that cannot be related to the needs of welfare recipients.

*4. The state's program for Aid to Dependent Children should be re-oriented to include measures for the rehabilitation of the parents of dependent children, instead of focusing almost exclusively upon problems of eligibility and financial assistance.*

The development of programs for training or retraining of wage earners and for nursery school care, and the organization of other activities designed to decrease or eliminate dependency would, in the long run, reduce costs and minimize many of the recently publicized abuses related to the program. Meanwhile, state and county welfare officials should develop measures for more careful scrutiny of the expenditure of funds given to mothers of dependent children.

*5. The functional activities of the State Board of Control, the State Department of Public Health, and the State Department of Social Welfare, should be examined to determine what administrative reorganization might be undertaken.*

One possible approach would be to shift the welfare activities of the State Board of Control to the State Department of Social Welfare, and the State Board of Control's activities in the field of mental health to the State Department of Public Health, leaving the State Board of Control with sole jurisdiction over penal institutions. Alternative suggestions may be forthcoming from the agencies themselves.

*6. Two or more county welfare departments could share supervisory and casework personnel.*

This may be viewed as a step toward increasing quality and decreasing costs in low-population counties.

*7. Legislation for the support of public health nursing programs and mental health clinics should be enacted.*

The former is needed for people in rural parts of counties that fall outside of city health departments; the latter in those areas of the state that do not have access to clinics or financial resources to provide such services.

# Spending for Roads

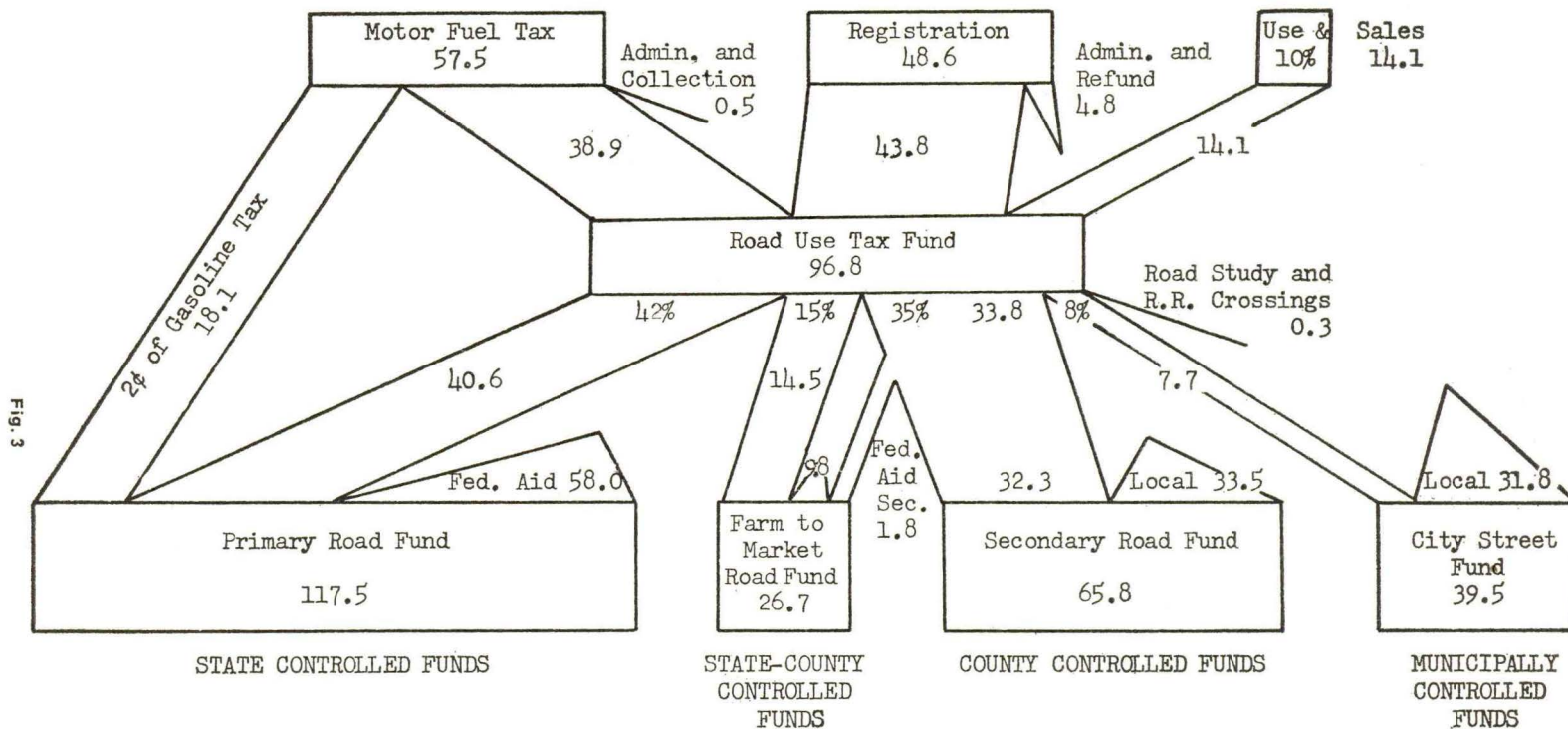
Our county pattern of roads may be outmoded. It was designed when horses were used for transport; road construction was relatively inexpensive; farms were considerably smaller and more numerous; and the location of communities serving these farms was somewhat different. Nevertheless, it is still necessary to provide rural and urban people with an adequate transportation network. Whether this can be done without increasing the back-breaking expenditures that accompany road building today is a major challenge to administrators and engineers alike.

Both federal and state governments make grants to the secondary road system. (Figure 3.) Despite this assistance, some counties tax themselves to the limit for road maintenance and construction. The Automotive Safety Foundation, a nonprofit educational and research organization in Washington, D.C., has estimated that Iowa highway projects during the next twenty years will require a total expenditure of over \$5 billion, of which \$2 billion would be for county roads, and \$1 billion for municipal roads. The Public Administration Service, a similar research organization in Chicago, has estimated that anticipated revenues for highway purposes during the same period would be considerably less than the amount required for the satisfaction of current backlogs and future accruals of highway needs in the state.

Moreover, there is continuing pressure from the more heavily traveled urban areas for increases in their allocations of highway user taxes. Insofar as this pressure succeeds, the relative per capita burden borne by residents of low-population counties will increase. Thus, it would seem desirable to re-evaluate the basic assumptions concerning the quality and quantity of roads in the secondary system.

The unusual amount of unexplained variation in county spending for this critical budgetary item suggests also the need for additional studies. It is hoped that such studies will both enlarge the amount of explained variation and point the way to improved methods of administration. (See Table 4.)

## IOWA ROAD AND STREET REVENUES, 1959



Note: With the exception of percentages indicated all figures are in millions of dollars.  
 Source: Adapted from Report of the Iowa Highway Study Committee, 1961.



**TABLE 4**  
**Explained and Unexplained Variation in County Highway**  
**Expenditures, Iowa, 1956-57\***

DEPENDENT VARIABLES	RANGE IN DOLLARS	Per cent of Total Variation among Counties	
		EXPLAINED	UNEXPLAINED
Maintenance Costs Per Mile of Primary Roads	\$627-\$2,844	49	51
Maintenance and Construction Costs Per Mile of Primary Roads	790-39,990	38	62
Construction Costs Per Mile of Primary Roads	0-38,403	36	64
Maintenance Costs Per Mile of Secondary Roads	81- 470	33	67
Construction Costs Per Mile of Secondary Roads	102- 807	18	82
	RANGE IN THOUSAND DOLLARS		
Total Direct & Indirect Costs, Construction & Maintenance, Secondary Roads	\$404-\$1,623	73	27
Total Direct Construction & Maintenance Costs, Secondary Roads	266- 1,378	61	39
Total Indirect Costs of Secondary Roads	90- 492	50	50

\*The statistical technique employed—regression analysis—yields percentages of explained and unexplained variation. The reasoning is that variations, by county, in the dependent variables should be largely explainable by variations in a reasonable number of explanatory factors. The principal explanatory factors used were: area, recent growth in population, population density, ratio of farm-to-market roads to total secondary roads, index of soil type, and index of terrain roughness, for the 99 counties of the state.

Source: Boles and Fox, *Welfare and Highway Functions of Iowa Counties*, pp. 127, 134.

### Specific Recommendations

1. *Efforts should be initiated to increase the consistency of county highway programs.*

These efforts could include provision of quality standards, comparative studies of similar counties whose expenditures differ greatly, and the sponsoring of workshops on a multi-county basis for the development of criteria and policies. Federal, state, and private engineers should be involved in these endeavors.

2. *The Iowa Highway Study Committee should make additional studies.*

This committee should be charged with the job of developing alternative, long-run patterns of rural roads in an effort to determine whether or not a less expensive system of secondary roads might be evolved.

**3. *The State Highway Commission should make additional studies.***

The purpose of such studies would be to determine whether an average Iowa county is of sufficient size to efficiently utilize the large-scale equipment now available for the construction and maintenance of secondary roads. It is possible that the major weakness at the county level is in policy formation rather than in physical efficiency.

**4. *The creation of multi-county highway districts should be encouraged.***

These could serve to facilitate decisions concerning highway spending, to increase the performance of work crews, and to utilize road equipment more effectively.

**5. *Standards of training, experience, compensation, and tenure—particularly the latter—of county engineers should be improved.***

## ACKNOWLEDGMENTS

This report has been made possible through the efforts of the following research specialists:

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In addition, certain parts of the working draft were read critically by the following persons:

MARK HALE, Director, School of Social Work, State University of Iowa

MARK MORRIS, Research Consultant, Iowa State Highway Commission

DEAN ZENOR, Director, Institute of Public Affairs, State University of Iowa

For the efforts of its research specialists and the critical evaluations of Messrs. Hale, Morris, and Zenor, the Research Committee wishes to tender its thanks. But, with the exceptions already noted, the members of the Committee want it understood that they, and they alone, bear the responsibility for the contents of this report.

# What Is the Iowa College- Community Research Center?

The Iowa College-Community Research Center is an organization of Iowa business executives and farmers who in association with educators from the State University of Iowa and the Iowa State University have banded together for the purpose of advancing the well-being of the people of the state. In this endeavor, it is part of a nationwide movement sponsored and given financial assistance by the Committee for Economic Development.

Although its present name and structure are new, the organization in Iowa dates back to 1948. With CED encouragement, in that year there was created a program of cooperative research on economic problems under the joint sponsorship of a group of Iowa citizens and selected members of the faculty of the (then) Iowa State College. In 1956, the activity was revived and extended to include members from the staff of the State University of Iowa.

The Research Committee began its activity by considering the basic trends at work in the Iowa Economy. Out of that beginning came a committee document, entitled, *Iowa, a State in Economic and Social Transition*, (now out of print). Since then, it has completed one research project and is now in the midst of another. The completed project concerned the structure and functioning of county government in Iowa. The several published research documents prepared for the Committee's use are listed elsewhere in this report. Since it has been the purpose of the Research Committee to conclude each project with a statement of its own, it has incorporated its views in this document now being presented. When the current project concerned with the measurement of the impact of the agricultural revolution upon the cities and towns of Iowa has been concluded, it is anticipated that a similar Committee statement will be issued.

**Separate statement by Robert W. Turner, President, The City National Bank,  
Council Bluffs, Iowa**

After careful perusal of "The Major Spending Functions of Iowa Counties," I would like to have it indicated in the final publication as follows:

I am firmly opposed to recommendations made in several areas because,

First, too much power has been focused in detached and distant hands to assure efficient direction;

Second, few, if any, positive local controls are reserved to the grass-roots taxpayer; and

Third, inadequate means are available to control excesses.

I do hope we will attain more general consideration of this very dramatic proposal for Iowa government to the end that the right conclusions are reached.

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Research Publications Prepared for the Iowa College-  
Community Research Center

*An Evaluation of Iowa County Government*, by Donald E. Boles and  
Herbert C. Cook, Iowa State University

*Welfare and Highway Functions of Iowa Counties: A Quantitative Anal-  
ysis*, by Donald E. Boles and Karl A. Fox, Iowa State University

*The Cost of County Government in Three Iowa Counties: Cerro Gordo,  
Davis, Linn*, by Russell M. Ross and Ethel G. Vatter, State University  
of Iowa

*County Government in Iowa*, by Donald E. Boles, Iowa State University

The Boles-Cook study is now out of print. A limited number of the  
second and fourth items, above, can be obtained from Professor Karl A. Fox,  
Department of Economics and Sociology, Iowa State University, Ames. The  
third item, the Ross-Vatter study, can be obtained from the Bureau of Busi-  
ness and Economic Research, State University of Iowa, Iowa City.

Copies of this report are available without charge at the following address:

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