

STATUS OF OREGON STATE FINANCES

By C. C. CHAPMAN, Editor, Oregon Voter

Unofficial reports emanating from official sources at Salem have suggested that there will be little or no deficit in state finances during 1926, despite loss of cigarette tax and other revenues by referendum, and that state taxes will be reduced by more than \$500,000 for that year.

Direction was given by the last legislature to the state tax commission to levy not in excess of one-half mill for the 1926 requirements of the soldier loan board officially known as the World War Veterans State Aid and Sinking Fund commission.

The levy was one full mill. Discretion was given to levy less than one-half mill should the state tax commission decide that a lesser amount is needed.

Likewise, the state tax commission has some discretion as to levies for other state purposes, but there is no hope that it may reduce the main state levy below the \$2,038,432 permitted under the constitutional limitation of increase in this levy to 6% of the previous general levy.

In fact, what the state really is facing is a prospective deficit, for 1926, of from \$500,000 to \$900,000, do to the referendum of measures which the legislature intended to provide revenue to cover its appropriation.

But receipts from other state activities also are greater than were expected. In proportion as this increase is maintained, the \$885,000 prospective deficit will be reduced.

State officials may find ways of figuring a prospective deficit, for 1926, of from \$500,000 to \$900,000, do to the referendum of measures which the legislature intended to provide revenue to cover its appropriation.

Notes to Foregoing Table. Neither of the foregoing total figures includes the two-mill tax for state aid of elementary schools, which yields \$4,267,762, or slightly more for the 1925-26 biennium.

The estimates as to receipts from the 1926 millage taxes are those in the Blue Book, except that one-half mill has been deducted as to the soldier loan millage.

In proportion as actual receipts exceed those listed as coming from sources other than property tax, the deficit will be reduced. It is reasonable to expect \$100,000 reduction of deficit from such receipts.

Likewise, the total as to appropriations and millage taxes is taken from the 1925 Blue Book, excepting that one-half mill, \$537,500, has been de-

honoring his birthday. About 40 of the neighbors were present and a very pleasant evening of games, story telling and refreshments was spent. The surprise on Mr. Bennett was quite complete.

Tardiness Great Evil in Modern Business

Executives of our large business organizations are spending much time and trying all manner of experiments in an effort to induce employees to be punctual.

A wide investigation and search into "the history of being late" shows that "business tardiness" has been creeping upon workers in the United States for many years, and that the problem has assumed large proportions in its effect on company morale.

Fundamentally, lateness, if habitual and without good cause, is an act of dishonesty on the part of the employee with respect to his relations with his employer.

A few years ago many employers tried the plan of imposing a fine for tardiness, but this did not work satisfactorily, and is no longer resorted to by progressive business organizations.

A new plan has been tried by a number of business concerns, and apparently it is working out better than anything previously attempted. In brief, it puts a bonus on punctuality and at the same time establishes an honor roll in the organization.

Turning State's Evidence

State's evidence is testimony given by a person implicated in a crime. Such evidence is presumed to incriminate others. A person who gives such testimony is said to "turn state's evidence."

Usually in such cases there is a direct or implied promise from the authorities not to prosecute the person who testifies for the state. Naturally such immunity from prosecution is not promised by the prosecuting officers unless there is lack of sufficient evidence to convict those against whom the evidence is directed.

Those Fool Questions

The bright red motorcar skidded violently across the road, shot through a hedge and landed on its side in a roughly plowed field. The driver crawled painfully out of the wreck and stood looking at it, the picture of gloom.

After a while, a passer-by looked through a hole in the hedge. "Hello!" he exclaimed cheerfully.

NOTICE OF SCHOOL MEETING

NOTICE IS HEREBY GIVEN to the legal voters of School District No. One of Morrow County, State of Oregon, that a SCHOOL MEETING of said district will be held at the Council Chambers in Heppner, Oregon, on the 28th day of November, 1925, at 2:30 o'clock in the afternoon for the purpose of discussing the budget hereinafter set out with the levying board, and to vote on the proposition of levying a special district tax.

The total amount of money needed by the said school district during the fiscal year beginning on June 15, 1925, and ending June 30, 1926, is estimated in the following budget and includes the amounts to be received from the county school fund, state school fund, elementary school fund, special district tax, and all other moneys of the district:

BUDGET ESTIMATED EXPENDITURES

Table with columns: PERSONAL SERVICE, MATERIAL AND SUPPLIES, MAINTENANCE AND REPAIRS, INDEBTEDNESS, INSURANCE, MISCELLANEOUS, EMERGENCY. Includes sub-totals for each category and a grand total of \$35,640.00.

ESTIMATED RECEIPTS

Table with columns: From county school fund during the coming school year, From state school fund during the coming school year, From elementary school fund during the coming school year, Estimate of probable unexpended balance at end of current year, Estimated amount to be received from all other sources during the coming school year. Total estimated receipts, not including proposed tax: \$14,834.00.

RECAPITULATION

Table with columns: Total estimated expenses for the year, Total estimated receipts not including proposed tax, Balance, amount to be raised by district tax: \$20,806.00.

The indebtedness of District No. One is as follows: Total bonded indebtedness \$43,000.00, Total amount of all indebtedness \$43,000.00.

Dated this 2nd day of November, 1925.

S. E. NOTSON, Chairman Board of Directors.

Attest: VAWTER CRAWFORD, District Clerk.

People of All Periods Have Prized Cinnamon

Cinnamon is the inner bark of a small evergreen tree that is a native of the island of Ceylon, south of India. The tree is now also grown in Java, the West Indies, Brazil and Egypt, but no other cinnamon approaches in quality that grown in Ceylon.

Its history takes us back to remote antiquity and it was held to be a preservative to give to kings and other potentates. It was known to the ancient Hebrews and is mentioned in Exodus 30:23 as one of the component parts of the holy anointing oil, which Moses was commanded to prepare, and in Proverbs 7:17, it is mentioned as a perfume.

Cinnamon was imported into Judea by the Phoenicians or by the Arabians. The best cinnamon from Ceylon is a thin, smooth bark, of a light yellowish brown color, highly fragrant, and to the taste sweet, warm and pleasantly aromatic, the taste being due to the presence of an aromatic oil to the extent of from one-half to 1 per cent. Cinnamon is used as a condiment in cooking and as a flavoring in medicines.

When Chocolate Was New

France has just been celebrating the third centenary of the arrival of chocolate in 1624. The Spaniards brought it from Central America, and soon it was the rage in Paris. Chocolate took a long time, comparatively, to reach England, but in 1657 there appeared the following advertisement in London: "In Bishopsgate street, in Queen's Head alley, at a Frenchman's house, is an excellent West India drink called chocolate to be sold, where you may have it ready at any time, and also unmade, at reasonable rates."

Wise at Last

An old man was leading two lively calves out to pasture in the morning. When he came to the field he tied one of the calves to one of his boot straps and the other to the opposite boot strap, while he opened the rickety gate. The calves proceeded to run away. When he was picked up, much the worse for wear, his wife asked him: "Didn't you know any better than to do a foolish trick like that?"

Covering All the Ground

He was a small-town tailor who takes his vacation in Jerks. When things become dull in his place of business he locks up the store and leaves for a while without saying anything to anybody about it. Being told by a friend that he should have some excuse to give to his customers when he takes impromptu vacations, he printed a large sign which at frequent intervals he placed upon the front door of his business place, bearing this legend: "This shop is temporarily closed. Am sick, out of town, attending a funeral or fishing."—National Republic.

Try This Test

Close your eyes and walk at a tree or other object some distance away. You will find that you veer widely in one direction or the other. Right-handed men frequently go to the right, left-handed to the left. This is probably due to small irregularities in the stride, one leg working a trifle more strongly than the other. The only person who can walk a straight line is a blind man, who has trained his sense of direction to an exceedingly high degree because of his affliction.

Moon's Visibility

Owing to the facts that the rotation of the moon on its axis and its motion around the earth are not quite uniform, and that the moon's axis is not quite perpendicular to its orbit, we see extra portions of the eastern and western, faces of the north and south caps. The motion caused by these deviations are called the librations of the moon, and they allow about three-fifths of the moon's surface to be visible at one time or another.

NOTICE OF MEETING OF TAX LEVYING BOARD OF THE CITY OF HEPPNER

NOTICE IS HEREBY GIVEN that on Saturday, the 28th day of November, 1925, at the hour of two (2) o'clock in the afternoon of said day at the Council Chambers in the city of Heppner, Oregon, the tax levying board of said city of Heppner will meet for the purpose of discussing and considering the tax budget hereinafter set forth of said city of Heppner for the fiscal year beginning January 1st, 1926, and any taxpayer of said city of Heppner may at that time appear and be heard either in opposition to or in favor of the tax levy set forth herein, or any item thereof.

BUDGET ESTIMATED EXPENDITURES

Table with columns: PERSONAL SERVICE, MATERIAL AND SUPPLIES, MAINTENANCE AND BRIDGES, FIRE DEPARTMENT, INTEREST, BOND REDEMPTION, MISCELLANEOUS, SPRINKLING STREETS, ESTIMATED RECEIPTS, RECAPITULATION. Total estimated expenditures: \$26,725.00. Total estimated receipts: \$12,282.00. Total amount to be raised by taxation: \$14,443.00.

Dated at Heppner, Oregon, this 3rd day of November, 1925. LEVYING BOARD, By W. G. McCARTY, Chairman. By EARL W. GORDON, Clerk.

ORIGINAL ESTIMATE AND ACCOUNTING SHEET SCHOOL DISTRICT NO. ONE

This original estimate shows in parallel columns the unit costs of the several services, material and supplies for the three fiscal years next preceding the current year, the detail expenditures for the last one of said three preceding fiscal years and the budget allowances and expenditures for six months of the current year. ("Six months of the current year" means six months of the last school year.)

EXPENDITURES

Table with columns: ITEM, Estimated Expenditures for the ensuing school year, Expenditures and budget allowance for six months of the last school year, Expenditures for three fiscal years next preceding the last school year. Includes categories: PERSONAL SERVICE, MATERIAL AND SUPPLIES, MAINTENANCE AND REPAIRS, INDEBTEDNESS, INSURANCE, MISCELLANEOUS, EMERGENCY. Grand Total: \$35,640.00.

I, Vawter Crawford, do hereby certify that the above estimate of expenditures for the year 1925-1926 was prepared by me and that the expenditures and budget allowance for six months of the current year and the expenditures for the three fiscal years next preceding the current year as shown above have been compiled from the records in my charge and are true and correct copies thereof.

VAWTER CRAWFORD, District Clerk.