

**Roseburg News-Review**  
 Published Daily Except Sunday by the  
 NEWS-REVIEW COMPANY, INC.  
 Entered as second class matter May  
 17, 1939, at the postoffice at Roseburg,  
 Oregon, under act of March 3, 1879.  
 CHARLES V. STANTON, EDITOR  
 EDWIN L. KNAPP, MANAGER  
 Member of the Associated Press, Ore-  
 gon Newspaper Publishers Association,  
 the Audit Bureau of Circulations.  
 Represented by WEST-HOLLIDAY CO.,  
 INC., offices in New York, Chicago, San  
 Francisco, Los Angeles, Seattle, Port-  
 land, St. Louis.

**Subscription Rates**

By Mail—	In State	Out of State
Per Year	\$5.50	\$6.00
Three Months	1.50	1.75
Per month, by city carrier	50c	55c
Per month, by city carrier	50c	55c

**The Weather**  
 U. S. Weather Bureau Office  
 Roseburg, Oregon.  
 Forecast for Roseburg and vic-  
 inity: partly cloudy and warmer  
 Friday.  
 Highest temp. for any May...102  
 Lowest temp. for any May...30  
 Highest temp. yesterday...59  
 Lowest temp. last night...46  
 Precipitation yesterday...52  
 Precipitation from May 1...1.81  
 Excess from May 1, 1945...5.78  
 Deficit from Sept. 1, 1944...5.66

**In the Day's News**  
 (Continued from page 1)

southern part of the Jap home islands.  
 Punishment to our navy, both in casualties and in damage to ships, is sharply up as a result of the Okinawa campaign.

THE Japs know what Okinawa means as well as we do, and are putting everything they have into its defense. The defense may be costing them more than they can afford—as at Guadalcanal, Leyte, and so many other places. At least we hope so.

THERE are growing indications that we are planning an immensely stepped-up air war against Japan as soon as we can shift air power from Europe—a campaign probably patterned after what we did to Germany.  
 FIRST we have to have bases. You can't run air war on a big scale without them. Remember the long period we spent GETTING READY in England.

WERE slowly cleaning the Japs out of northern Luzon, having just taken the Balete pass, leading down into the northern valley. We've counted 7,000 dead Japs in the pass already, and expect the number to rise to 20,000 when all the bodies in all the caves and holes are counted.  
 The Australians are slowly cleaning up the oil island of Tarakan, off the Borneo coast.

CHURCHILL, addressing the house of commons, is asked if he is to meet soon with Stalin and Truman. He answers: "I devoutly hope so. It would be very odd if such a long, fierce war ended without any settlement even among the victors."  
 Truman, at his press conference in Washington, says he too hopes for a meeting but doesn't think it will be held immediately.

CHURCHILL, incidentally, is asked about Hitler's death and answers: "I know no more than any other member who reads the newspapers." Someway, one almost believes him.  
 A member of the commons asks Churchill if Hitler is being HIDDEN BY DE VALERA. Churchill answers that he'll "have inquiries made on that" and gets a laugh that breaks the tension.

IT develops that Premier De Valera of Eire expressed CONDOLENCES to the German minister on Hitler's reported death, thus stirring up a hornet's nest in London.  
 The Dublin newspaper Irish Times, first pointing out that the Irish army has worked in fairly close co-operation with the British general staff throughout the war, adds: "De Valera was diplomatically correct in expressing condolences to the German minister to Eire on Hitler's reported death, but from the broader point of view of Ireland's relations with the victorious powers it was a FIRST CLASS BLUNDER."  
 The incident re-emphasizes the EXPLOSIVE nature of the situation in Europe.

TRIESTE, at the head of the Adriatic sea, is bobbing up in the news in its historic role of powder keg. Both the Italians and the Yugoslavs WANT IT. Italian Premier Bonomi says his cabinet will resign if Trieste isn't given to Italy.  
 There will be hundreds of cases like that before it is all over.

OUR congressional mission that flew to Europe at Eisenhower's invitation to inspect German concentration camps, murder factories, etc., reports in Washington today that what it saw "forces the conclusion that the nazis carried out a calculated

**BUDGETARY HEADACHES**

By Charles V. Stanton

The City of Roseburg has a peculiar financial problem; it has a lot of surplus money, yet it can't safely reduce taxes, but must get the money out of the general fund and into municipal service. A live-wire budget committee is struggling with the matter and expects to come up with a satisfactory answer in the near future.

To understand the city's predicament, it must be understood that a tax levying body is required to set up a budget and is prohibited by law from spending more money than it authorizes. Furthermore, a budget may be increased, in the part to be raised by taxation, only six per cent more than the total amount levied in any one of the three preceding years, except by vote of the people at a special election.

It is customary, in preparing a budget, to calculate the total amount which may be raised by taxation and to estimate the amount of anticipated income from sources other than taxation, and, after the grand total has been determined, to figure costs of government and prepare a list of tentative expenditures which will not exceed the allowable budget figure.

The rub comes in attempting to estimate probable receipts. If the estimate is too high, the tax body, limited as to the amount of money it may spend, will finish the year with a surplus of funds, while, if the amount is under-estimated, it may become necessary to issue warrants to pay current bills. Consequently, it is only natural that in preparation of a budget a conservative attitude will be taken in estimating receipts other than from taxation, making the error in under-estimating rather than over-estimating the amount, with the idea in mind that any surplus may be carried over to apply on the budget the following year.

But the matter of deducting cash on hand from the amount to be raised by taxes offers another ticklish problem, particularly in Roseburg's situation. If a surplus is used to reduce taxation, then the tax base is lowered, due to the operation of the six per cent limitation. During depression years the City of Roseburg operated year-after-year without any tax increase. The city did not take advantage of the allowable six per cent increase. Now, faced with rapid growth and pyramiding municipal costs, the city is not able to raise through ordinary budget increases the amount of money needed for normal operating expenses because the tax base was kept low for so many years. Consequently, failure to take advantage of the six per cent increase allowed by law would proportionately lower the maximum amount the city might levy in future years. Thus, applying surplus funds to budget reductions would work future financial hardships.

Referring back to the practice of under-estimating probable receipts, we find, in part, the explanation for Roseburg's accumulation of surplus funds, amounting in all to about \$80,000. Included in the amount, however, is a considerable sum resulting from payment of delinquent taxes, property sales, etc. Remember that while this money was accumulating, the council was limited in what it could spend to the amount fixed in the budget. Consequently the "city dads" had to sit by and see money pile up in the bank, while there were hundreds of places they would like to have used it.

Now the sum of \$80,000 "ain't hay." But what to do with it is a headache. IT MUST be applied to the budget as cash on hand. The natural process would be to offset the amount normally raised by taxation, going for one year without any city tax. But in that case the city would lose the six per cent budget increase it so badly needs for future years.

The sensible course, therefore, and the one the budget committee is expected to adopt, is to budget for one year only, \$80,000 more than would be required for strictly administrative purposes. It probably will include money for extensive street repairs, and, goodness knows, our streets need repairing. Another proposal is to construct some badly needed storm sewers, which would separate surface water from the sanitary sewer system, thus increasing capacity of the disposal plant. We would like to suggest a reasonable amount for improvements and equipment at the public library as another prospect for worth-while use of any stray dollars that might be left, and we hope the committee can find something for the recreation fund.

Under this system, the city's budget, except for these extra items, would be as usual, increased only by six per cent, which, in view of increased valuation, probably will result in a lower millage rate than last year.

But the headaches would not be over, for with ample funds for 1945-46, people will be expecting the same kind of a spurge in 1946-47, and we have no more geese to lay golden eggs. Delinquent taxes have been paid, leaving little income to be anticipated from that source. The city has sold off nearly all of its property. The county has little timber land left for sale. Consequently there should be a fairly accurate estimate of anticipated income in the future and there will be little surplus, if any.

So if the Roseburg budget committee should decide on a spending spree for the next year, as it appears it must do, don't form the impression the city, like the federal government, can go on spending forever. We'll soon be back to normal.

and diabolical program of planned torture and extermination." That's what we have to STAMP OUT in Europe—and will have to stamp out in Asia. It can't be done by pouring on perfume to drown out the stench, or by shaking bloody nazi hands when the shooting stops.  
 We'll have to go to the ROOTS of the thing—and will have to be pretty GRIM about it.

YOU'RE probably confused by San Francisco, and have an uneasy feeling that we're getting nowhere.  
 Remember your confusion at the opening of legislative sessions—where everybody talks and talks

**U. S. Legislator**

- HORIZONTAL**
- 3 Above
  - 17 Pictured
  - U. S. congressman
  - 14 Covets
  - 15 Atomizer
  - 16 Fish eggs
  - 17 Paving material
  - 19 Always
  - 20 Exist (ab.)
  - 21 Crooked
  - 23 Vases
  - 24 Exhibit
  - 25 Electrical unit
  - 27 Call to excite attention
  - 28 Fish
  - 31 Vegetable
  - 35 Triple crown
  - 36 Brother of a parent
  - 37 Deputy
  - 38 Shabby
  - 39 Electrical engineer (ab.)
  - 40 And, (Latin)
  - 41 Copied
  - 44 Halt!
  - 47 Turn about
  - 51 Wolframite
  - 52 Musical note
  - 53 Passing fancy
  - 55 United States Navy (ab.)
  - 56 Expressing scorn
  - 59 Reveled
  - 61 Built
  - 62 Exit
- VERTICAL**
- 1 Thuringian town
  - 2 Enough (poet.)

**Answer to Previous Puzzle**

S. — of

44 Mentally sound

45 From

46 Trim down

48 Musical instrument

49 Employ

50 Terminals

52 Suit

54 Excavate

57 South Carolina (ab.)

58 Grand Duke (ab.)

60 Either

**Annual Class Night Program Dated for RHS Graduates**

The annual Class Night program by members of the 1945 graduating class of Roseburg High school will be held at the school auditorium at 8 p. m. Friday.

The program will be introduced by music by the High school band. Shirley Shrum will serve as chairman.  
 The theme centers around an imaginary reunion of the class in the year 1965, with Bob Krell, as the youngest president of the United States, entertaining his classmates in the White House.  
 The class history will be presented by Beverly Nicholas and Jean Turner; class will be by Frances Moore, Lorraine Peterman, Pat Jordan, Lillian Walker, Tom Jones and Vivian Hayes; class prophecy by Diana Dye and Jean Turner; class poem by Peggy Goertz, and class song by Betty Hahn.  
 The program will close with band selections.  
 The graduating class has 93 members, including nine in military service. Colors are red and white, flower is the red rose, and motto: "The World is Advancing, Advance With It."  
 Baccalaureate services will be held at the school auditorium Sunday night.

**Annual Summer Camp For Boys Set at Bridge**

Five summer camps for boys will be sponsored in Oregon during the coming summer months by the Men's 99 class organization of the Christian church, Len E. Fishback, pastor of the Roseburg church reports. The Rev. Mr. Fishback, a member of the Oregon Boys Work council of 99 classes, met with other directors Tuesday night at a meeting held at Northwest Christian college in Eugene, where plans for the summer program were outlined.  
 The camp for southern Oregon will be held August 12 to 18 at Bridge, where an annual camp has been conducted for several successive years.

**KRNR Mutual Broadcasting System, 1490 Kilocycles**

- REMAINING HOURS TODAY**
- 4:00—Fulton Lewis, Jr., Plough Chemical
  - 4:15—Alex Miller, National Biscuit
  - 4:30—Sketches
  - 5:00—Sam Hayes, S. & W. Fine Foods
  - 5:15—Superman, Kellogg
  - 5:30—Tom Mix, Halsted's Purina
  - 5:45—Night News Wire, Sudebaker
  - 6:00—Gabriel Heatter, Forbans Toilet
  - 6:15—Music You Remember, Douglas
  - 6:30—Treasure Hour of Song, Cont. Products
  - 6:45—State and Local News, Keel Motor
  - 7:03—Musical Interlude
  - 7:15—Standard Oil News
  - 7:30—The Male Quartet, G. W. Young
  - 7:45—House of Melody, Copps
  - 8:00—Doll Dog Drummond, 17 Products
  - 8:15—The Old Guitar, Valles Real Estate
  - 8:30—Kivans Club Program
  - 8:45—Alex Miller, National Biscuit
  - 9:00—Wings Over the Nation
  - 9:15—Fulton Lewis, Jr., Hansen Tires
  - 9:30—Music for the Night
  - 10:00—Sign Off

**FRIDAY, MAY 18, 1945**

- 6:45—Yawn Patrol
- 6:55—Scribner Auction
- 7:00—Newspaper Editors
- 7:15—A. M. Varieties
- 7:30—State and Local News, Boring
- 7:45—Judd Fanatics
- 7:45—Abroad in Wax
- 8:00—Dr. Louis Kalbitz, Los Angeles Bible Institute
- 8:15—The Selling News
- 8:30—Musical May of Basket
- 8:45—Lambert and Ginger, Groves Lab
- 9:00—William Lang and the News (Krem)
- 9:15—News by Morton Dawney, Coca Cola
- 9:30—Prayer
- 9:45—May About Town, Josse and Lowells
- 9:45—Shoppers Guide, Marthas and Mary
- 10:00—Musical Interlude
- 10:15—Selling News
- 10:30—Something to Talk About, Wild
- 10:45—Evel Lestelin
- 11:00—Wheel of Fortune
- 11:15—Musical Club, Steadman Furniture
- 12:00—Musical Interlude
- 12:15—Art Review, Danham Transfers
- 12:30—Dancing, Song for 1945

**4th Boat Launched At Gardiner Plant For Van Camp Co.**

REEDSPORT—The last of the contracted boats built by the Fred C. Schulte boat building plant at Gardiner for the Van Camp Packing Co., of California, under contracts signed in 1944, slid down the ways at the Gardiner plant and into the Umpqua river last Saturday. This trim little vessel, christened the "Sheryl," is the fourth fishing craft of this design turned out under the present contract. It is of Douglas fir construction, 63 feet in length and of 19 feet beam, it is fully equipped with diesel engine, refrigeration plant and live bait tanks as well as fishing gear and captain's and crew's quarters. Fully equipped and launched ready for trial run the boat represents an investment of \$35,000.

A large crowd assembled at the Schulte works to witness the launching, which was sponsored by Mrs. W. J. Gillis, wife of the captain and a part owner of the little vessel, who broke the gaily decorated bottle of real champagne across the bow, and christened the boat in honor of her infant daughter. Immediately following the trial run, this boat will be taken to San Pedro, California, where it will enter the deep sea fishing trade in southern waters.  
 Mr. Schulte, veteran boat builder and designer of the four crafts which have been turned out for the Van Camp company from the Gardiner plant, states that he is now making arrangements to lay the keel and start construction on an 80-foot outside fishing boat for another party.  
 Mr. Schulte is at present driving 80 piling for the construction of a marine railway at the plant in order to raise vessels from the river and bring them in for repair work.

**NEWS OF OUR MEN—WOMEN IN UNIFORM**

John S. Austin, son of Mr. and Mrs. A. C. Austin of Roseburg, has received the rating of motor machinist mate third class and has been transferred to a base at San Pedro, Calif.  
 Pvt. Eugene A. Freedman, son of Mr. and Mrs. E. J. Freedman, 816 W. Lane St., Roseburg, has been enrolled in the AAF training command's airplane mechanics training course at Keesler field, Hattiesburg, Miss., according to word received from that station. The course will cover basic airplane and engine mechanic operations.  
 Lauren D. Forbes, Star Rt., Oakland, Oregon, has recently arrived at Fort Lewis, Wash. for

**Put Variety in Your Diet with Healthful UMPQUA DAIRY PRODUCTS**

army training, it is reported from that station.  
 M-Sgt. Irvin Brunn, son of Mrs. Irvin Brunn of Roseburg, is reported to be at Okinawa. He is with the medical detachment.  
 Pvt. Betty J. Butler of 245 So. Pine street, Roseburg, is taking basic training at the Third Wac training center at Fort Oglethorpe, Ga., as a member of one of the newly organized Wac medical companies. On completion of the training she will be assigned to the enlisted women's technical school to be trained as medical technician or a medical clerk.  
 Pvt. Butler is the wife of Pvt. John O. Butler, serving with the air corps overseas. Prior to enlistment in the Women's army corps, she was employed as a waitress.

**Dependable flavor in every jar Schilling VACUUM PACKED COFFEE**

**From where I sit... by Joe Marsh**

**Lud Denny Lends a Helping Hand**  
 Lud Denny got home early from the plant the other day, and found his misssus in the middle of housecleaning, with the furniture moved around, and the place a shambles.  
 Some men might have grumbled about getting precious little time off, and finding their home upset. But not Lud. He just took his coat off, and pitched in and helped.  
 And when he got the last curtain in place, and stepped down off the ladder, there was his misssus with a tray of cold beer and cheese blintzes she'd made for Lud. And blintzes are Lud's favorite dish.  
 From where I sit, it's little things like this that will help to ease our troubled lives today—see us through difficulties—keep alive the spirit of good fellowship and mutual respect. Try trading a helping hand for ice-cold beer and blintzes. See if it doesn't make life seem a little brighter!

**Put Variety in Your Diet with Healthful UMPQUA DAIRY PRODUCTS**

**Dependable flavor in every jar Schilling VACUUM PACKED COFFEE**

**From where I sit... by Joe Marsh**

**Lud Denny Lends a Helping Hand**

Lud Denny got home early from the plant the other day, and found his misssus in the middle of housecleaning, with the furniture moved around, and the place a shambles.

Some men might have grumbled about getting precious little time off, and finding their home upset. But not Lud. He just took his coat off, and pitched in and helped.

And when he got the last curtain in place, and stepped down off the ladder, there was his misssus with a tray of cold beer and cheese blintzes she'd made for Lud. And blintzes are Lud's favorite dish.

From where I sit, it's little things like this that will help to ease our troubled lives today—see us through difficulties—keep alive the spirit of good fellowship and mutual respect. Try trading a helping hand for ice-cold beer and blintzes. See if it doesn't make life seem a little brighter!

Joe Marsh

**QUALITY**

**WHEATIES** Reg. Size 10c

**SOAP** Sierra Pine 3 bars 19c

**SUNSPUN SALAD DRESSING**

Pint Jar 27c Quart Jar 43c

**CORN** RED and WHITE FANCY CREAM STYLE 20 oz. Can 18c

**SANDWICH SPREAD** SUNSPUN 8 oz. Jar 16c

**Pancake Flour** Red & White 2 1/2 lb. pkg. 19c

**Catsup** Red & White Rich and thick, 8 oz. bottle 2 for 27c

**Peas** Red & White 3 sleeves, 20 oz. can 18c

**Spinach** Red & White fancy No. 2 1/2 can 22c

**Peach Jam** Red & White Pound jar 27c

**Flour** Drifted Snow, 50 lb. sack 2.25

**Buy Bonds Now.. Put the Mighty 7th War Loan over in a big way.**

**RED & WHITE**