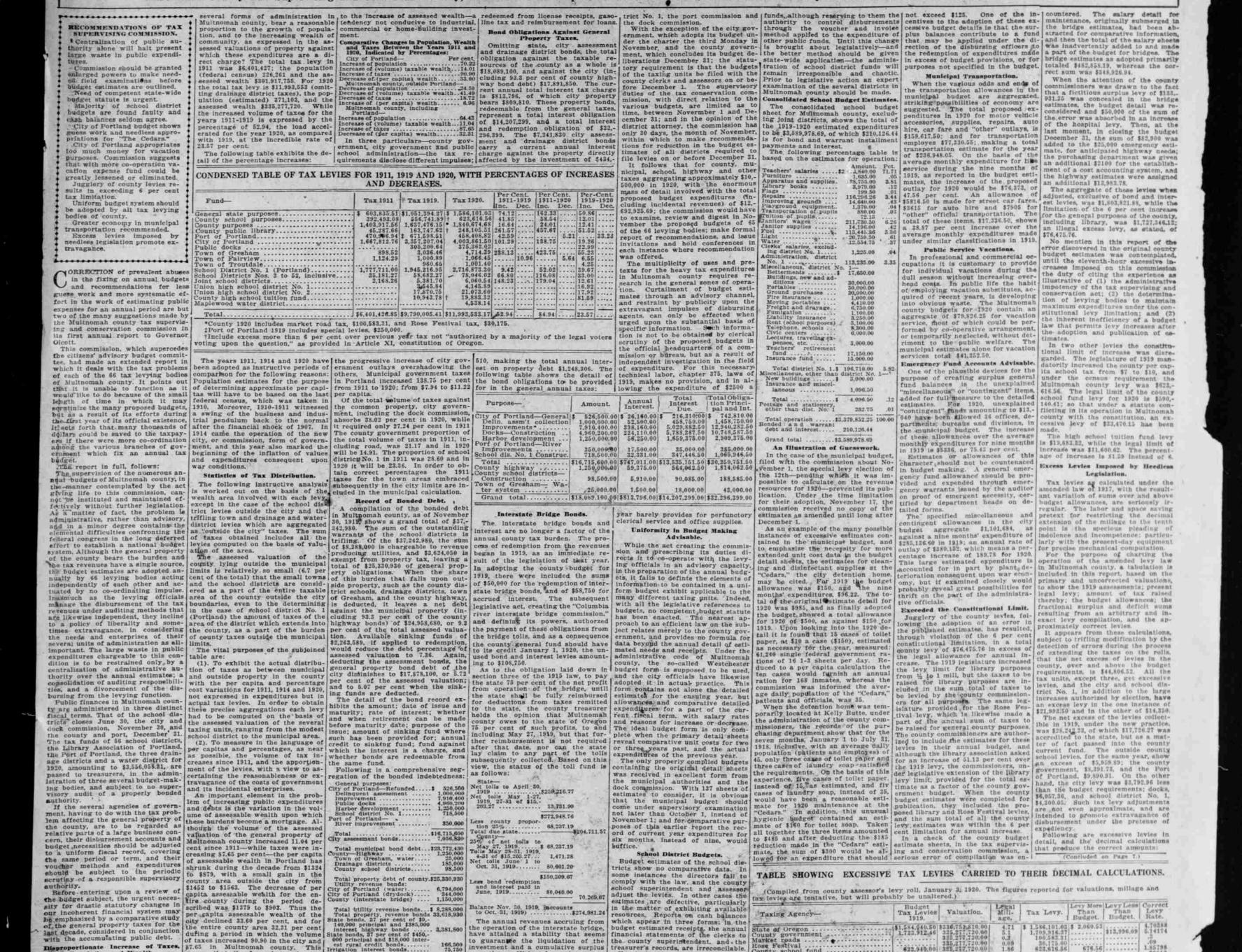


## GUESS-WORK IN PREPARING BUDGETS SCORED BY COMMISSION

Multnomah County Tax Supervising and Conservation Body, in First Annual Report to Governor Olcott, Recommends More Systematic Effort for Correction of Prevalent Abuses.



Before entering upon a review of the budget subject, the urgent neces-sity for drastic statutory changes in our incoherent financial system may be emphasized by a comparative study of the general property taxes for the last decade, considered in conjunction with the accumulating public debt. Disproportionate Increase of Taxes, Population and Wealth.

Total utility revenue bonds....\$ Total property, revenue bonds....\$ State bonds, 37 per cent of 39,-140,000 principal and 3855,000 interest highway bonds State bonds, 37 per cent of \$450,-000 principal and \$18,000 inter-est rural credit bonds..... Irrigation interest bonds.....

TABLE SHOWING SEGREGATION OF CITY AND COUNTY TAXES WITH PER CAPITAS AND PERCENTAGES

I ENCENTAGES.								
Taxes on City Property-	Taxes 1911	Cap	Taxes 1914	1914   Per   Cap.		1920 Per Cap.	Per   1911 Inc.	1-1
Municipal government Dock commission School district No. 1. County government Labrary purposes County school County market road tax County roads County Rose Festival Pert commission General   State	1,727,871 1,014,786 41,140 260,553 438,758 548,530	8.34 4.90 .20 1.26  2.12 2.64	2,355,793 549,685 141,347 47,116 565,390	8.29 1.93 .50	28,152.15 437,922.35	1.05 7.54 4.47 .65 1.63 .26 .08 1.23	55.69 57.20 462.65	
Total tax on municipal property Taxes on Property Outside City— School district No. 1. Other school districts. County government Labrary purposes County schools. County schools. County market road tax County market road tax County roads County Rose Festival Poet commission General f School (State	21,022 67,077 102,310 4,148 	1.11 3.52 5.37 .22  1.38 1.69 2.90	15,560 82,800 47,878 12,312 4,103 49,246 35,791 165,851	.72 3.80 2.20 .57 .19	16,632.27 41,805.43 6,742.81 2,022.85 20,486.47 105,862.15	1.86 8.99 7.97 1.16 2.91 .47 	90.90 27.38 92.63 12.04 300.97	
Total taxes on property outside city Total Multnomah county taxes on property inside and outside Fortland, except town, water and drainage districts	<ul> <li>344,418</li> <li>6,378,198</li> </ul>				\$ 464,168.00 11,982,212.75			

TABLE SHOWING SEGREGATION OF CITY AND COUNTY POPULATION, WEALTH AND TAXES. WITH PER CAPITAS AND PERCENTAGES.

Items-	1911 Taxes.	1911 Per Cap.	1914 Taxes.	1914 Per Cap.	1920 Taxes.	1920   Per   Cap.	
Fown taxes prainage district taxes. Water district taxes grand t'l. inc. town, drainage and water dis. taxes	\$ 23,229.00 6,401,427.00	1.22			\$ 6,782.00 18,806.00 4,538.00		87.6
	\$274,266,035.00		21.765 \$314,705.777.00		14.380 \$312,801,680.00		
County outside city	6,023,780.00 344,418.00 1,324.00		446,372.00 1,106.00		11.518.045.00 494.294.00 879.00		
County outside city County outside city	1,452.00 29.12 18.08	····×	1,229,00 29,70 20,15		1,563.00 32.28 34.37		

3,381,80

166,500 75,750

especially desirable if a permanent reconstruction fund is to be established. The earning capacity of the cash balances, unless funded in in terest bearing securitues, is only Dec. per cent:

Necessity of Field Examinations. The law prescribing the duties of the commission in section four, provides that the annual budgets of the 00.00 66 taxing units be filed for supermission shall advise the taxing of-ficials of the several units as to the tax to be levied in keeping with the

said levying boards to meet with said tax supervising and conservation commission at said times and places balances in the (to be designated by the commission) . . that said proposed budgets shall, after said hearing, be care-16.46 fully considered by said commission, the commission shall report back in writing . . the results of their finding." findings

It is practically impossible for a supervisory budget commission to function effectively in accordance

estimates are complied. Without having conducted a continuous examina-tion of the municipal outlays for the antecedent portion of the year, forti-

fluence as a supervisory agency in the ultimate approval of the budget. The same necessity exists in the case of the other budgets, but more par-ticularly the budget of the major tax

the operation of the interstate bridge, have attained a stability that seems to guaranize the liquidation of the budget estimated receipts, the annual financial statements of the clerks to the county superintendent, and the

treasurer's records, are irreconcilable. For lack of proper centralization and control of the school district finances, the annual budget assets investment and a cumulative surplus investment more than sufficient for maintenance, replacement and reconstruction. The two funds, "bridge" and "bridge toll," should be merged; and if the up in the proposed budgets, and the evenue foundation of such budgets

is therefore faulty. The primary element of budget aslegislature should confer it. This is

sets is cash. Some of the cash balances of June 30 are in possession of the school boards, and other balances in-y 2 remain with the county treasurer. In reporting the classified receipts and

disbursements to the county school superintendent, the clerks chool boards are presumed to incorporate the actual cash credit of the district. Likewise in the budget the correct cash balance of June 30

ficials of the several units as to the tax to be levied in keeping with its findings and conclusions, between again, the county treasurer's balance findings and conclusions, between November 1 and December 31. Within this period "it shall be the duty of in excess of both the budget and an-Only three budget reports revealed balances in the treasurer's hands, amounting in the total to \$443.03,

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chou chou

while the actual treasurer's balances were \$34,232.02. On the other hand, the cash reported by clerks as budget assets of June 30, 1919, does not agree on the whole with the cash balances reported to the county school superintendent the same date. The supe

intendent's reports show \$8511.26 more cash than the budget estimates, with these requirements. The largest unit of expenditure is the city, and and \$25,277.73 less than the treasury

balances. School board budgets are mere es its annual budget is adopted, under the charter, the third Monday in No-vember, three weeks after the budget timates of expenditures and receipts, and present no comparative informa-tion. The dilatory and defective man-ner in which they are reported are an antecedent portion of the year, forti-fied with precise knowledge as to the budget of District No. 1, though de-ficient in the matter of comparative detailed expenditures of the previous expenditures, contains a praiseworthy fiscal terms, an advisory commission feature in the painstaking and

The remedy for the present condi-tion is to concentrate the district school finances in the offices of the ounty treasurer and coupty auditor, ticularly the budget of the major tax thus relieving the school directors of units, namely, the county, school dis- the responsibility of handling the

levies are tentative, but will proba	bly be unalte	ered.)	140	91		-	
axing Agency-	Budget Tax Levies	Valuation.	Legal Mill-	Tax Levy.	Levy More Than	Levy Less Than	Levy
axing Agency-	1919.		age.	1	Than Budget.		
a of Oregon	\$1,584.040.501	\$336,751,810,00	4.71	\$ 1.586,101.03 1,705,916,37	\$ 2,060.53	111111111	4.70388
sty government	1.723,912.46	335,277,720.00	5.1	1,709,916.37		\$13,996,09	0.14174
ket roads	Carson and a second	335,277,720,00	0.0	1,00,918.41 1,00,583.31 30,175.00 623,616.56 248,105.51 458,408,82 4,002,861.50 375,362.02 4,714.39 1,066.45 1,001,40 4,145.89 21,073.60 2,716,873.30 24,251.07 9,440,17 9,240,17 9,400,17 9			.09
e restival	\$22,940.00	355,217,720.00	1.86	623,616.56	\$78.56		1.85798
aty Hbrary	247,474.00	335,977,720.00	0.74	248,105.51	631.51	is more the	19625
of Portland	2 981 868 001	312,801,680,00	12.8	4.002.861.50	21.993.50		12,720489
land dock commission	\$70,494.54	312,801,680.00.	1.2	- 375,362.02	4,867.48	č	1.15444
n of Gresham	4,705.00	703,640,00	6.73	4,714.39	8,33		7.7596
of Fairview	1.060.93	79.565.00	- 12.8	1.001.40	1.40		13.781 -
n of Troutdale	4,110.52	882,105,00	4.7	4,145,89	35.37		4.66
n high school No. 2	20,888.00	2,886,785.00	17.5	21,073.60	185,60		7.2358
ol district No. 1	2,702,523,00	1 395 195 00	18.3	24.251.07	14,000.59		18.22524
ol district No. a	9,417,51	1,388,260.00	6.8	9,440.17	22.66		6.78368
ol district No. 7	301.80	658,375.00	0.5	329,19	27:39	= u + u' + v + v + v	.4584
ol district No. 8	350.90	401,505,00	0.9	271.04	7.10	********	3.9205
ol district No. 9	452.40	231,880,00	2.0	463.76	10.36		1.05530
ol district No. 11.	\$25.00	171,580.00	2.1	531.90	6,90		2,0558
ol district No. 13	2,365,48	339,265,00	7.0	2,374.85	19.37	21.60	5.54203
ol district No. 14	Notevy	229,540,00	No le	VY			* 5. X 8.3.8.83
ol district No.16	1,400.00	666,320,00	2.2	VY	65.90		2.1011
ol district No: 17	\$50.00	461,220,00	1.2	074 50	47.96	0	1.1928
ol district No. 19	201.20	521.545.601	1.0	2,034,02	24.02		1,6148
of district No. 21	416.38	41.020.00	10.2	418.40	2.02	and a second	10.1057
ol district No. 22	696.85	226,945.00	3.1	763.53 806.02	6.65		3.6766
ol district > No. 23	800.00	80,110.00	9.4	341.52	1.02		V.STER
ol district No. 25	110.00	100,260.00	7.6	110.29			1.0973
ol district No. 26	717.50	228,430.00	- 3.1 3.1 3.3 2.0	739.13	21.63	21.60	2.0093
ol district No. 27	1,000.00	459,540,00	3.3	1,019.09 1,517.64	17.64		2,2617
ol district No. 281	442.97	224,775.00	2.0	449.55	6.58		1.9753
ol district No. 30	S. D. No. 30 no	n-assessable .	626000		exections a	*******	
ol district No. 31	482.00	155,5 13,00	- 0.1	482.28 1,186.71	19.48		2,8655
ol district No. 32	992.64	2,184,645,00	0.4	1,273.86	281.22		3117
ol district No. 34	450.00	25.440.00	1041-01-61 041-444	453.27 558,74	3.37	*******	4.6662
ol district No. 35	553.69	79,820,00	# 4.7	558,74 840,43	5,15 -	*******	6,9367
ol district No. 36	1 944 001	498,110.00	4.6	1,969.20	25,201		4.5409
al district No. 39	1,167.22	276610.00	4.3	1,189.42	22.20].	*******	4.2197
al district No. 40	972.49	678,815.00	1.5	1,018.37	45.88		3.43242
ol district No. 41	9 ASA 16	122,758,09	5.5	y for 1919 2,508.19	94.00		5.4474
al district No. 43	94.29	143,455:00	0.7	100.42	6.12	.19	.6573
al district No. 44	559,67	59,830.00	9.4	562.40	2.73	*******	9,3642
1 district . No. 45	5.684.63	614,405.00	9.3 4.1	5.713.97 3.026.97	49.54	*******	4.02475
district No.45	284.00	259,470.00	1.5	189.20	5.20		1.48
district No. 49	350.00	99,620.00	9.3 4.1 3.6 3.7	389.20 358.63 372.06 5,087.44 1,420.54 1,543.10 1,543.10	8.63	*******	3.5134
district No. 50	332.25	89,745.00	3.7	5,087,061	********	.19	3.7922
district No. 51.	1.407.79	258,280,00	5.5	1.420.54	12.75		5.45064
district No. 6 joint	1,491,60	328,329.00	4.7	1,543.10	51.50	· · · · · · · · ·	4.6421
al district No. 9 joint	1,010.54	65,750.00	15.4 4.0	* 1.012.55 1.568.58	2.01 -		5,3654
I district No. 15 joint,	1,080.32	392,145,00	4.0	1,048.58	16.74	41443973	3.6488
district No. 52 joint.	306.90	40,230,00	1.2.	309.77	1.87	*******	7.6287
district No. 62 joint	8.09	3,800.00	2.2	8.36 77.28	.27 .	*******	2.129
district No. 67 joint	76.94	36,500,00	2.1	230.83	1 24 +		2.0908
district No. 83 joint	S21.84	111 190 00	A.7 No les		4.28		4.001010
ty high school tuition fund	18,918.74	14.212.375.00	1.4	12,883,32	264,58		1.33208
wood water district	4,500.00	549,255.00	1.4	4,538.14	38.14 .		8.3294
at of leving executed minutes distant	te:	and the second second	and the second	\$11,993,533,17			
al of levies, except drainage distric			*******	*11,800,000,11	44.806.52		