

COUNTY GOVERNMENT WEIGHED IN BALANCE AND FOUND WANTING BY RESEARCH BUREAU

Inefficiency Charged in Some Cases, and One Instance Alleged of Disregard of Law; Consolidation of City and County Governments is Advocated.

County Business Inefficient.

Board of County Commissioners—City and county government should be consolidated, one set of governing officials enough. No invoice of county property.

Assessor—Property not assessed at full value, when it would be more equitable to over-assess it.

Auditor—Property not assessed with law requiring system of accounting in each county department led to "hand to mouth" policy of county finances.

Sheriff—Men in sheriff's office do but one-fourth work done by men in constable's office. County could feed prisoners at cost cheaper than pay sheriff 1 1/2 cents a meal.

County Farm—Superintendent ignorant of property and number of inmates. Evidently inmates have recreation watching coffins built in their lounging room.

Board of Relief—Clerk of board untrained, gives broker and money lender free office space.

Superintendent of Schools—Keeps no records, lax in supervision.

Court House—No check on property, machinery shunned.

Civil Service—Without civil service elective department heads distribute jobs changed with each administration as political patronage and in payment of political debts.

Roads—Lack of system cause of waste in road building.

Bridges—No competent engineer ever made superintendent of bridges and ferries though investment nearly \$5,000,000.

Coroner—High development of professional juror system lessens value of service.

The survey of Multnomah county government by the New York Bureau of Municipal Research is made public today by the taxpayers' league at whose instance it was prepared. Starting in its nature, the report contains an indictment of the county's business methods.

Charges of waste and incompetence in many departments.

A proposal that for the sake of efficiency and economy the county and city governments be consolidated.

Recommendations of the report and constable's offices be combined, that the office of coroner be abolished and the work done by a medical inspector and judicial authority, and that the city and county purchasing departments be combined.

All departments are exhaustively analyzed but the most serious faults are found with the county auditor. Coincidentally the report asserts that the county auditor has been the most unwilling of county officials to take advantage of suggestions for placing his work on an efficiency basis.

The report as prepared by Herbert H. Sands of the New York bureau has been in the possession of the taxpayers' league some weeks. It is understood that the purpose was not to make its contents public unless criticized officials failed to make improvements outlined and in fact no such criticism at this time is taken as indication that corrections have not been made in accordance with the opportunity given.

Survey Was Exhaustive.

The New York bureau's survey of Multnomah county is a large book. Each department is carefully analyzed. Fully as much readiness to commend as to criticize is evidenced, although the primary purpose was to learn the defects in organization and administration. No defect is noted without the accompaniment of a definite plan for correction, and the suggested improvements together constitute a plan of organization for accounting, administering, budget making, and so forth. This administrative code is in its way, as complete as the administrative code recently formulated by the New York Bureau of Municipal Research for the city.

Among many bad conditions the county's finances are in the worst shape, according to the report. The county auditor is charged with the duty of maintaining and maintaining in each department of county government a system for keeping accounts and transacting business that will secure accuracy, economy and protection of the county's interests. Funds are found in Section 3053 of the Oregon statutes. The following instances are cited to show that the auditor has not complied with this law.

Expenses Are Cited. That it is his accounting system does not give him information that a purchase order has been issued until the bill for goods that may meanwhile have been consumed is received by him. Departments have been buying independently, paying top retail prices.

The expenditure accounting is only for cash paid out, irrespective of the amount of liabilities incurred and of the tax levy of any year.

This means that no absent or inadequate is a balance between tax money on hand and liabilities assumed that when money is paid out it is a guess whether the appropriation has been exceeded or not. At the same time the auditor of the state declares that county officials shall be held personally liable for excess expenditures.

The tax levy for a year, Mr. Sands found, was credited to the county's cash on hand of the preceding year without investigation to learn whether unexpended appropriations remained in the treasury.

System of Accounting. The auditor's office, according to the report, "does not correlate with the tax levy. It fails to show whether money paid out is for liabilities incurred during the current month or a previous month, or during the current year or a previous year." It also fails to show the actual expense of any particular month or year, and:

County's Interests Not Protected.

"Does not enable him to protect the county's interests with respect to salaries and wages."

"Does not enable him to produce even at the end of a year a complete balance sheet of the assets and liabilities of the county."

Conclusion on this point:

"That the expenditures in any one year have not exceeded the amount of taxes levied has been due, not to the adequacy of the accounting system in use, but to the fact that large appropriations have been made, and that the amounts instead of for specific functions, activities and objects according to definite needs."

The report reads again:

"The county's fiscal policy has been a hand to mouth affair."

The report describes peculiar laxness in the matter of county provided with each elective department head constituting a law unto himself and having power to appoint such assistants as he chooses, it is more than indicated that by the giving of jobs political debts have been paid, especially in the department of roads and in the assessor's office. This is what the report says about the method of payment:

With respect to payroll, it may be said that there are some notwithstanding most of the county's expenses are for salaries and wages. The heads of

the various offices, institutions and functions transmit to the auditor at the close of each month (in fact, a few days before the close of each month) a list of the persons employed under their respective supervision, and the amount said to be due them for that particular month. These lists, although sworn to, contain no reference to any individual reports or records showing the kind and amount of service rendered by each person named thereon.

Moreover, these lists remain in the auditor's office and are never signed by the persons who receive the money, and are never even seen by the county clerk who authorizes the payments, or by the county clerk who draws the warrants. The names thereon are listed on separate sheets which are transmitted via the county board of directors to the auditor. The auditor, however, has no way of knowing whether the persons named on the lists did actually receive the money, or in order to obtain it, they were obliged to give their cash thereon to the county treasurer or deposit them in bank to their own credit.

Under the existing system the only receipt which the county could possibly have to show that it employs named on the original lists actually received the amounts set forth thereon, would be their individual endorsements on the backs of the warrants. When, as is the case, these warrants are endorsed and cashed by the heads of institutions, there is absolutely no documentary assurance that the persons named on the lists did actually receive the amounts set opposite their names."

It was found that 27 of 28 warrants drawn in favor of hospital employees for last February were cashed by the hospital, the warrants of county employees being written by him. In the same month the superintendent of the county farm endorsed and cashed 13 out of 24 warrants, both officials acting under blanket authority given for the year by employees without amounts being mentioned.

The personal element enters four times into the report. A reference is made in one place to a certain broker who cashes the warrants of county employees at one per cent commission. Another entire section is given up to the description of a certain money lender, given free office quarters in the board of directors' offices, regarded as a benefactor by many needy employees, and doing a thriving business. The broker and money lender are one and the same person, Moss Bloch, whose operations at the city hall were stopped by law.

Further reference is made to the clerk of the board of relief. He does not make personal investigation of calls for help, the report asserts. He was a liquor dealer and a police officer before assuming his present duties, he does not seek by reading or other method to learn the sciences of social service. The clerk of the board of relief is Henry Griffin.

The superintendent of the county farm, says the report, did not know, when asked, "how many acres there were in the farm, how many acres under cultivation, how many acres given over to a play particular crop, how many heads of cattle or hogs he had, how many chickens, etc. In fact, he did not even know the number of inmates in the institution the day we were there because the records of inmates had not been posted up to date." The name of the superintendent is D. D. Jackson.

The fourth personal reference is to the reluctance of the county auditor to adopt improved methods. The county auditor is B. B. Martin.

The survey comments on the entire list of county departments, one at a time. The conclusions as to the assessor are:

"The present methods of assessing taxes are not conducive to equitable assessment because:

Assessment Methods Criticized.

(a) Two men attempt to assess all real property in the entire city, approximating 140,000 parcels. This is a physical impossibility if done properly.

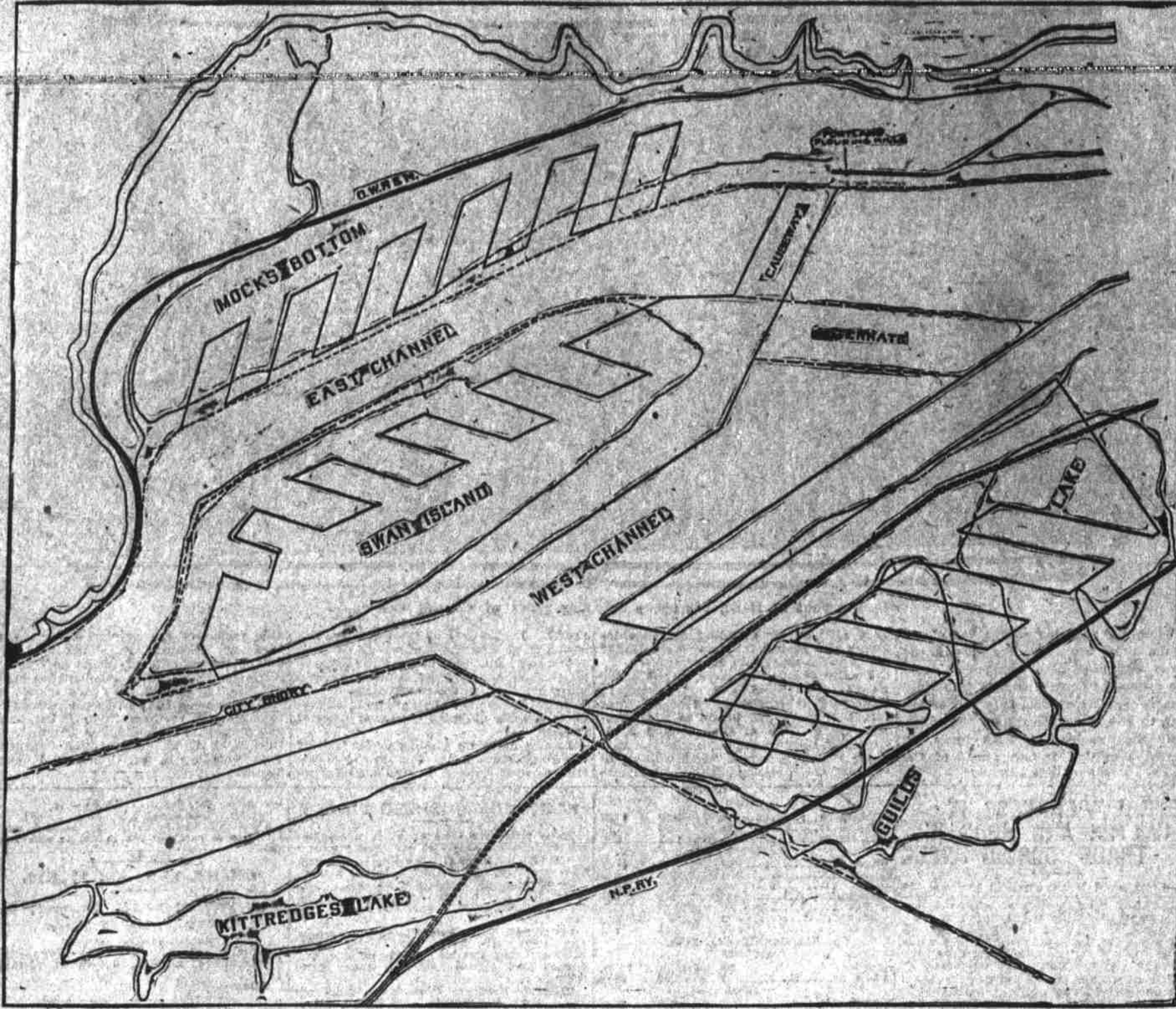
(b) No attempt is made to assess the property at its full value."

The law requires that property be assessed at its full value, but the report explains, the assessor said it was rarely assessed at more than 75 per cent of its value.

"This fact alone," the report reads, "is conclusive to much unfairness and inequitable assessment because one taxpayer may be assessed at 40 per cent, another at 50 per cent and another at 60 per cent, and none will complain so long as they know they are being assessed at the true cash value of their property. It would be better for the assessor to over-value any property than under-value because then the owner would surely call attention to the fact that his property was undervalued, which he would rarely do if it was under-valued."

The report explains how the county board, formerly the county court, has supervision over public charity, highways, several minor offices, operation and maintenance of Willamette river bridges and ferries, makes the tax levy and supervises expenditures. Then it comes to the point where the unexpended vouchers are submitted to the board for signature without any supporting

SWAN ISLAND IS ESSENTIAL TO HARBOR DEVELOPMENT



Scheme of harbor improvement proposed by J. B. C. Lockwood, which provides for a series of slips on Swan Island, along Mock Bottom and on the shore of Gull's Lake.

Five years ago, J. B. C. Lockwood, consulting engineer of the Port of Portland, worked out a well defined scheme of harbor improvement for Portland. No steps were taken to prosecute the project for the ostensible purpose was to use the plan at such time that the community became ready to meet the problem.

The map of the proposed wharves and an article explaining the details thereof were published in The Journal at that time, and since the agitation for a harbor scheme has become really serious, it has been declared that Mr. Lockwood's tentative plans would meet the situation better than any since brought to light.

The plans were drawn upon instruction of the Port Commission at odd times and in August of 1908, Mr. Lockwood, who was then regularly in the commission, submitted his scheme for consideration. The idea was not to build the dock system as a whole, but to develop it in units as the community felt ready for the burden and the growth of shipping and commerce justified.

In one very essential feature, Mr. Lockwood's plan is identical to that of the Public Dock Commission in that it provides for the purchase of Swan Island, a portion of Mock Bottom and a strip of Gull's Lake. But it does not provide for the removal of Swan Island. Instead, one of its chief features is the transformation of the island into a system of slips and basins, to form a unit of the whole scheme. This would eliminate the great cost of dredging out the island in addition to giving wharf space that Mr. Lockwood considers as valuable as water space.

The development would practically double the waterfront area of the harbor between the Broadway bridge and the S. P. & S. span, by adding approximately eight and a half miles of frontage. It would, it is pointed out, meet the criticism of the Dock Commission scheme, which includes the removal of

Swan Island, without any evidence of a proper audit and necessitating on the part of the busy, signature subscribing board, a special request for routine information if such be desired.

The report criticizes the insurance commissioner for neglecting the administrative code, based on the best experience of other communities, which it contains therein.

It declares the auditor's office is "rotting and blind."

"Purchases it says, are decentralized, because each department buys for itself and the seller presents his own bills for payment.

If the purchasing of the county were to be centralized with that of the city, it is suggested, the joint purchasing would be greater, discounts for cash or prompt payment would be more frequent, and the lack of accounting for disbursements would not longer exist.

That the court house, a permanent structure, should have been built out of current tax instead of sharing the cost with coming generations equally benefited, through bond issues, is made cause of criticism.

Insurance Commissioner Criticized.

Lack of civil service organization such as the city has is ascribed as chief cause for the fact that department heads can make jobs of their departments political debt payments. It is particularly deplored that employees of the assessor's office should be changed with each change of administration.

It is stated that though nearly \$5,000,000 has been invested in bridges, a competent engineer as superintendent of bridges and ferries has never been employed by the county board of commissioners.

Fiscal Board Work.

Road work, the report asserts, has been piecemeal. Appropriations for improvement have been here petitions have been most persistent, and "in short, it appears that the road fund has been distributed largely as political patronage." The county has 500 miles of roads of which 140 miles have been macadamized and two hard surfaced. It is asserted that the county's road expenditures—\$124,718 in 1911 and \$284,348 in 1912—could quickly be permanently improved the remaining 360 miles of earth roads, provided system were used and a plan of improvement for the year made with the beginning of the year. Argument is made

plans, could be widened easily to give two turning basins either of which would answer the purpose that removal of the island intended. The width of the river at the foot of Swan Island is approximately 2,000 feet.

Caneway to Shore Suggested.

Mr. Lockwood's plan suggests the opening of the channel west of the island and connecting the island with the mainland by a causeway to the east shore. Or the east channel may be kept open and the island connected with the west shore by a causeway. Mr. Lockwood says it would not be a difficult nor very expensive project to dig out the west channel. The present or east side channel would form a portion of the basin on the east side of the island, or which the slips built along Mock Bottom, would front. Whoever channel would be closed, would be transformed into a slack water basin, lined with slips on both sides, to meet the demands of the volume of shipping.

These slips located on Mock Bottom, would extend back nearly to the tracks of the O. W. R. & N. company, much the same as proposed in the plans of the Dock Commission, but the purchase of only a portion of the bottom would be necessary.

The west side docks would extend back into Gull's Lake to the proposed new location of the Northern Pacific tracks. The tracks would have to be moved about half a mile to the westward.

The details of construction were not worked out by the engineer but either timber or concrete or any other material that would prove the most feasible might be used in construction.

Under this proposed scheme there is enough room for the disposal of the material that would have to be dredged out of the harbor from the Broadway bridge to the S. P. & S. bridge, the district that is recognized as the deep water part of the harbor, Mr. Lockwood has estimated. But if Swan Island

club at 9:30 a. m., and delegates from all Josephine county are expected to attend.

Mr. Richardson is now working southward through the towns and villages, speaking at schoolhouses, commercial clubs and on street corners, telling the people to induce their friends in the east to buy their round trip tickets to San Francisco in 1914 with stopover privileges at definite Oregon points specifically in mind. To this end he is organizing everywhere he goes so that the localities may begin once to "boost their own game" thus far in advance of the rush of travel.

Boys Big Bear.

Chehadis, Wash. Oct. 25.—Bob Willaley, a Salmon Creek farmer, killed a 300-pound bear in Joe Ryan's orchard yesterday.

A Happy Bald Headed Man

Well-Known Politician Nearly Bald Now Has Heavy Growth of Hair.

Tells How He Did It.

A western politician, well known on account of his baldness and ready wit, surprised his friends by appearing with a heavy growth of hair; many of his old friends did not know him and others thought he had a wig. On being asked how he did it he made the following statement: "I attribute the remarkable growth of my hair to the use of the following simple recipe, which any lady or gentleman can mix at home: To a half pint of water add 1 oz. of bay rum, a small box of Barbo Compound and 4 oz. of glycerine. Apply to the scalp two or three times a week with the finger tips. It not only promotes the growth of the hair but removes dandruff, scalp humors, and prevents the hair from falling out. It also keeps the hair soft and glossy. These ingredients can be purchased at any drug store at very little cost and mixed at home."

BOOSTERS WILL MEET AT GRANTS PASS NOV. 6

Already launched on his second trip in the campaign to boost the small towns of Oregon that they may get their share of the benefit from the Panama-Pacific exposition, Tom Richardson is laying great stress on a meeting to be held at Grants Pass November 6. The morning session will be held at the Grants Pass Commercial

murders and personal injury cases of the utmost importance. This system is more or less responsible for the recommendation that the office be abolished.

School Superintendent Criticized.

No particular criticism is made of the district courts and county auditor. The county school superintendent, reads the report, "keeps no record of his observations made at the time of his visits to the several schools of the county."

The superintendent makes no written recommendations or criticisms relative to any particular school. The only effort which even approaches such a communication is the annual form letter which he sends to all school boards. There is great need of better supervision by the superintendent, concludes the report as to this item.

For the county court house use of machinery saw unused for development of electric power, the closing of the sixth street entrance at night so that the one watchman can watch the fifth street entrance, keep out vandals, and the improvement of the directory services are recommended.

Minor suggestions are made as to the sealer of weights and measures, the fruit inspector and the county veterinarian.

Complimentary references are made to the effort put forth by the new chairman of the county commissioners, Rufus Holman, to give all transactions of county business accurate publicity and to reorganize the county's business along lines of system and efficiency.

Although county property is worth many millions of dollars and great investments have been made in buildings, equipment and supplies, there is, declares the report, absolutely no invoice or statement of properties, and no marks on furniture or other equipment to indicate that it is county property.

Conditions at Poor Farm.

This is the summary as to conditions at the county farm:

"The present superintendent does not keep sufficiently informed of conditions at the farm to give effective supervision."

"Absolutely nothing has been done to record what is produced on the farm in the way of livestock, grains, vegetables, etc."

"Similarly nothing whatever has been done to determine the cost per acre per day of operating this institution."

Although from 250 to 350 old people are cared for at the farm, a large number of whom are bed-ridden, no fire drills have been held.

It is related that when Mr. Sands visited the county farm he found carpenters busy building coffins in the one room where the old people could congregate and lounge. He protests against such cold blooded procedure.

The first and greatest need of the county hospital is a new building, it is said, the present one being entirely inadequate. Lack of expense accounts, annual report, accounting of inmate days, are commented on.

A card system of accounts is recommended for the juvenile court, and for the Fraser detention home.

A high development of the professional juror scheme is reported in connection with the coroner's office. It was found that one man had served on 25 coroner's juries, another had served on 15, 40 per cent of 120 men served more than twice on juries, including

land should be removed, a great deal of material would have to be carted away and at a big expense.

To carry out Mr. Lockwood's plan and secure a depth of 30 feet in the harbor would require dredging of about 25,000,000 yards in the channel and about 10,000,000 yards in the docks. A depth of 40 feet in the harbor would require the dredging of about 15,000,000 cubic yards more in the docks in addition to the quantity just mentioned. To dig out Swan Island would require dredging of 30,000,000 cubic yards alone, and additional dredging to give uniform depth, it is estimated, would necessitate the handling of about 45,000,000 cubic yards.

The Lockwood plan would call for the purchase of more land than under the plan proposed by the Dock Commission because there is a little more land in Gull's Lake than in the Bridgeport location, but the additional area would not be large. But even at that, the Lockwood plan would be much cheaper, it is said.

Slips of Varying Size.

The slips would not be of uniform length, nor would the basins be of uniform width, but would vary in size for the accommodation of all sizes of vessels. The arrangement would bring eight and a half miles of waterfront to the city, and the waterfront would be that of the Northern Pacific tracks. The tracks would have to be moved about half a mile to the westward.

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WOMEN WITH HATPINS BARRED FROM TRAMWAYS

Hamburg, Oct. 25.—The Hamburg police authorities have made a regulation ordering tramway-car conductors, under penalty of losing their licenses, not to allow women with unprotected hatpins, or razors, on the tramways. The police are also ordered to take the names and addresses of women with unprotected hatpins, who are liable to a fine of from \$5 to \$10.

A Good Appetite Is a Glorious Thing

And Any Person Can Have a Rip-Roaring One If Stuart's Dyspepsia Tablets Are Used After Meals.

The secret of appetite lies in a healthy and normal desire for food on the part of the stomach and other digestive organs.

Your digestive apparatus always wants more food when it is normal and it wants all kinds of food, too, heavy and light, sweet and sour. These qualities are needed by man's blood and so the system craves them. This craving is appetite.



Stuart's Dyspepsia Tablets I Simply Delight In Food.

The real value in Stuart's Dyspepsia Tablets consists of their instant acting digestive abilities. They digest the food in the stomach very quickly; stop irritation, rest the stomach and when the nourishment of the food is taken into the system they get with it into the blood and thus replenish the digestive fluids.

Thousands of men and women in this country have proved, to their complete satisfaction, the great digestive and curative values of Stuart's Dyspepsia Tablets.

One ingredient of Stuart's Dyspepsia Tablets is so powerful that one grain of it will digest 5000 grains of food and it will even do this in a glass tube without the aid of man's stomach. Just think what this means when your stomach is raw and filled with hurtful acids and alkalis. The rest it will receive will be poisonous.

Stuart's Dyspepsia Tablets are sold by all druggists everywhere. Obtain a box, 50 cents, today and take a tablet after your next meal just to prove how easily you can digest that meal.

Ask your grocer today for TOWLE'S LOG CABIN SYRUP



Ask your grocer today for TOWLE'S LOG CABIN SYRUP

—the syrup with the delicious flavor of pure maple.

You'll know it by the Log Cabin Can.

If your grocer can't supply you send his name and 25 cents—we'll send you a full measure pint can by prepaid Parcel Post, also a copy of our Free Recipe Book which tells how to make lots of delicious maple dishes.

TOWLE MAPLE PRODUCTS CO. Dept. 30, St. Paul, Minn.