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261 BROADWAY, NEW YORK Portland,
Oregon.

Mr. L. J. Goldsmith,
Secretary of Taxpayers' League,
Corbett Building
Portland Oregon.

Dear Sir:

In accordance with the instructions of the Taxpayers League, we have made a general survey of all of the offices, institutions and functions of Multnomah County, and beg to hand you herewith a report relative thereto. In making this report, we have endeavored to suggest practical means of correcting all of the defects which we noted.

We are also handing you herewith as an appendix to our report a copy of the Code of Business Procedure, which we have prepared for the Board of County Commissioners at their request with the approval of the Taxpayers League. Printer's copy of all of the accounting forms and reports incident to the operation of the Code were also prepared by us and transmitted to the County Board.

Respectfully submitted,

NEW YORK BUREAU OF MUNICIPAL BUREAU
[sic, Research]

September 8th, 1913

A D M I N I S T R A T I V E M E T H O D S

OF

MULTNOMAH COUNTY , OREGON

REPORT OF A GENERAL SURVEY

BY THE

NEW YORK BUREAU OF MUNICIPAL RESEARCH

FOR THE

TAXPAYERS LEAGUE OF PORTLAND. OREGON

September 1913

BOARD OF COUNTY COMMISSIONERS

That portion of the county business which is not comprehended by the duties of the several elective officials such as sheriff, constable, coroner, treasurer, county clerk, auditor, surveyor, etc. is under the jurisdiction of the board of county commissioners.

The board thus has supervision over all public charity in the county, all county highways, several minor offices and the operation and maintenance of the Willamette river bridges and ferries. It also determines the amount of and makes the annual tax levy and supervises the expenditures of all county offices, institutions and functions.

Prior to June 3rd of the present year this board was known as the county court and comprised the judge of the county court and two commissioners who sat with and assisted him in the transaction of the general county business. The county court was abolished by the last legislature, the county judge being made a circuit judge and the election of a third commissioner provided for. However, the statute establishing the third commissionership (sic) also stipulated who should be the first encumbent (sic) of the new office. Upon assuming office June 3rd, the new appointee was made chairman of the board.

One of the first acts of the new chairman was to establish a more formal procedure for the transaction of business by the board, including the preparation of the board's minutes in a modern form and the approval by the board at each meeting of the minutes of the preceding meeting. This had not [pages 2 and 3 missing from the copy]

ASSESSMENT OF TAXES

Real and personal property in Multnomah County is assessed by the county assessor who is elected by the people every fourth year. He receives a salary of \$4500. Per year and appoints his own deputies, clerks and other employees.

Real property values are fixed each year as of March 1st. After the rolls are made up by the assessor they are turned over to the county board of equalization which comprises the county judge as chairman, the county clerk, and the assessor. Although the office of county judge in Multnomah county was abolished by the last legislature, it is contemplated that the judge last holding office will continue to sit as a member of the board. After having been passed upon by the county board of equalization, a summary of the rolls is transmitted to the state board of equalization which meets the third Monday in October each year to equalize assessments as between the counties. In December each year the county court, now called the board of county commissioners of Multnomah county, fixes the amount of the taxes to be levied, all other taxing bodies including the city, port, school districts, etc. having certified prior to December 1st the tax rate to be assessed for them respectively. This

amount is applied on the valuation as equalized by the County Board of Equalization, to which is added the county apportionment of public service corporations as made by the State Tax Commission. The tax rate having thus been determined, the assessor makes the necessary computations and extensions on the rolls for each tax taxing (sic) body. The rolls are then turned over to the county treasurer for collection.

The conditions and methods in the assessor's office as we found them during our survey may be grouped according to whether they are commendable or defective.

Commendable Methods

1. The office is well equipped with land value maps showing the exact size of each parcel and lot of real estate and the assessed valuation thereof.

2. Field books provide for showing not only the valuation of the current year but also the valuations which were assessed for each of the four preceding years.

3. Field books also provide for showing separately not only the value of improvements on each parcel and lot, but also a diagram of the improvement showing the portion of the parcel or lot covered thereby.

4. The assessor maintains a list of current owners with their addresses.

5. Mathematical tables are used in determining the value of irregular pieces of property

6. The present assessor (who took office January 6, 1913) has familiarized himself with the best practices in other cities and is making plans to avail himself thereof and to make the assessments each year more equitable.

7. Beginning May 1st of this year the assessor has required each person to submit a daily time report of work done.

8. To promote efficiency, the work of the office has been set off in five divisions, (1) land appraisement, (2) personal assessment, (3) tax collecting, (4) drafting, and (5) preparation of block books and rolls. Daily conferences are held between the assessor and the heads of departments relative to the progress of the work.

9. Beginning with the incumbency of the present assessor, all records are safely locked at night, the block books, assessment rolls and maps in metal cases, the personal statements in a vault and the field books in cabinets.

10. The assessment of personal property has been assigned to a separate department.

11. New forms of blanks have recently been adopted to expedite the work and reduce the chance of error.

Defective Methods

(1) The county contains approximately 162,500 parcels of land of which 150,000 are in the city of Portland. Prior to 1913 this entire 150,000 parcels was assessed by one deputy. For one man to accomplish this fairly and equitably is a physical

impossibility. According to the best authorities in this country one man should not attempt to assess more than 10,000 parcels of real property in a year. The present assessor recognizes this fact and detailed another deputy to assist in the work during the present year. The condition may still be vastly improved, and the assessor plans to train more men each year in the work of land appraisement. Several men should be added to this staff next year.

(2) The personnel of the assessor's office is changed almost entirely with each change of administration. This is fundamentally wrong. Appointment of deputy assessors should be based on a competitive examination designed to ascertain their fitness for the actual duties they are called upon to perform. They should hold office until removed for cause, after a hearing. The best system is impossible without certain tenure, and time is necessary to ripen the experience and knowledge which are essential to the best use of any assessment system. The value of the services of the assessors to any community is therefore cumulative from year to year.

(3) Property is not assessed at its full value. The law requires "true cash value" but the present assessor estimates that it will not average more than 75% thereof. This fact alone is conducive to much unjust and inequitable assessment because one tax payer may be assessed at 40%, another at 50% and another at 60%, and none will complain as long as they know they are being assessed at less than 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 overvalued (sic) which he would rarely do if it was under-valued.

(4) In determining assessments the deputy stated to us that he rarely takes the field maps into the field, that he makes his notes on pieces of paper which are subsequently destroyed. This practice should be abandoned. The Assessor has so ordered.

(5) If the recent opinion of the attorney general prevails that the sheriff has power to readjust assessments, the law in this respect should be changed by the next legislature.

(6) The physical arrangement of the assessor's office is not conducive to efficient supervision by the head thereof owing to the intervention of non-transparent partitions between his office and the large work rooms. This condition might be easily corrected by elevating the floor of the assessor's or chief clerk's office a few inches and using transparent glass in the partitions. The telephone arrangement also causes much inconvenience and waste of time. A central telephone should be established in either of the two offices above named and some one should be there at all times to answer the telephone. A system of push buttons should be installed to the several telephones which should be extensions and not separate connections with the switchboard.

All taxes in Multnomah County have heretofore been collected by the sheriff. The laws relative to the collection of taxes were changed by the last legislature so that hereafter the county treasurer will collect taxes until September 1st when they become delinquent. The rolls will then be turned over to the sheriff who may sell property on which taxes have not been paid or place the amount thereof on the tax roll as a lien against the real property if there be any. We were informed that this power has not been exercised in Multnomah county.

An exception to the above procedure is to be noted in the case of taxes on unsecured personal property. These will be collected by the assessor.

Taxes must be paid on or before April list or -

1%	penalty	is	added	April 1st
2%	"	"	"	May 1st
3%	"	"	"	June 1st
4%	"	"	"	July 1st
5%	"	"	"	August 1st

After September 1st a 10% penalty and 12% interest charge is added provided that one half may be paid before April 1st and the penalties will then attach only to the other one half. That the collection of taxes in recent years has been efficiently conducted is indicated by the small amounts of the rolls remaining uncollected. The following tabulation shows both the amount and percentage of the levies during the last six years remaining uncollected January 2, 1918

Year	Amount Levied	Uncollected Jan. 2, 1913.	
		Amount	Percent
1906	\$2,839,462.24	\$25,487.61	.0089
1907	3,226,564.25	28,163.19	.0087
1908	4,581,497.17	51,167.87	.0111
1909	4,394,537.71	42,720.40	.009
1910	6,401,426.84	64,165.43	.01
1911	7,654,941.53	86,762.97	.0113

The methods of tax collection which now obtain and as revised by the last legislature are defective in that -

1. For the treasurer to collect taxes until September 1st and then turn the rolls over to the sheriff is conducive to confusion. Both the treasurer and the sheriff appoint their own subordinates and it is not probable that sheriffs will always be willing to take over on September 1st the staff of employes appointed by the treasurer and used by him in making collections up to September 1st. This will mean from the standpoint of the tax payer that the county will lose the experience of those employes who have become familiar with the rolls and that the latter will be placed in inexperienced hands. If the county employes were under civil service regulations it would of course

be a simple matter to transfer the office force on September 1st from the supervision of the treasurer to the supervision of the sheriff. The physical arrangement of the building is such that the rolls should be kept in the same room during the entire period of collection, irrespective of whether they are under the supervision of the treasurer or sheriff. We suggest that taxes should not be collected by the sheriff except upon execution after the treasurer has failed to collect by other means.

2. For the assessor to collect taxes on unsecured personal property (or on any other kind of property) is fundamentally wrong. His business should be only to assess and not to collect.

3. The method of preparing tax bills possesses several defects which should be remedied, among them being -

- (a) Tax payers are compelled to stand in line and wait while their tax bills are being prepared.
- (b) No means is afforded the auditor of (1) certifying the correctness of the rolls or (2) auditing the correctness of collections.
- (c) No copy of the bill is available for notifying the tax payer relative to the detail of taxes due.
- (d) The bill being in coupon form necessitates writing the same amount twice which (1) increases the possibility of errors and (2) if done properly is somewhat expensive.

Several of the large eastern counties including those comprising the cities of New York, Buffalo, Pittsburg (sic), etc. have successfully adopted a method of preparing tax bills by carbon process on type writer billing machines which also carry adding attachments. This method which should also be adopted by Multnomah county has the following advantages,-

- 1. At a single writing -
 - (a) a copy of the tax bill is made for transmittal to the tax payer, (b) a copy for retention in the collector's office as a posting medium (c) a receipt for transmittal to the auditor, and (d) a schedule of the bills which becomes a duplicate tax roll and when transmitted to the auditor serves as a basis for audit.
- 2. There is less possibility of error.
- 3. The bills are more legible.
- 4. The billing might probably be done cheaper.
- 5. It does away with all congestion of tax payers in the collection office at tax paying time and is therefore much more convenient to the tax paying public.

ACCOUNTING, AUDITING AND FINANCIAL REPORTING

The auditor is the chief accounting officer of the county. Section No. 3053 of the Oregon statutes is very clear on this point. It says:

"He, (the auditor) shall establish and maintain in each department and office in the county such system of keeping accounts and transacting the county business as shall secure accuracy, economy and protection of the county's interests."

Central Accounting Inadequate:

That the authority thus given has not been sufficiently exercised is clearly evidenced. For example, in the auditor's own office the system of accounting for expenditures

1. Does not afford him any information that a purchase order has been issued and a liability thus incurred until he receives the bills from the vendor that certain commodities have been purchased and delivered. In fact, many such deliveries may easily have been consumed before the auditor knows anything about it. In this respect the system -
2. Does not enable him to protect himself, the other county officials or the public by preventing the over-expenditure of amounts authorized in the tax levy. Section No. 2875 of the Oregon statutes says that any official -
"who shall authorize, incur, (sic) cause, or create, or officially approve, any expense or liability for the county in excess of the amount of the levy, shall be jointly and severally liable, individually and personally, for the amount of such excess,"

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

3. 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.
4. Does not enable him to protect the county's interests with respect to amounts paid for salaries and wages.
5. 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.

For the central accounting office to have no information of purchase orders issued until after deliveries have been made thereon and bills rendered, is a defect in the system which needs no elaboration in this report. So long as the

auditor knows nothing of what is being done until after it is done, he cannot exercise that degree of control over the county's purse strings contemplated by the statutes and necessary for efficient financial administration.

That the expenditures in any 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 such large levies have been made, and that the appropriations have been for large lump sum amounts instead of for specific functions activities and objects according to definite needs.

The county board has been compelled to make the tax levy each year on the crude basis of money paid out the previous year. It has not even applied in reduction of taxation the amount of the previous year's appropriations remaining unencumbered, because no one, not even the auditor, knew how much was unencumbered. Instead of the auditor setting up reserves against appropriations to meet contingent liabilities outstanding, such as noncompleted contracts and open market orders, and thus being able at all times readily to ascertain both the unexpended and unencumbered balances of appropriations, he has recorded only cash received and paid out. In short, the county's fiscal policy has been a hand to mouth affair. So long as there has been cash on hand in the treasury every one has been satisfied.

The present auditor has installed a claimants ledger for which he is deserving of credit. He also maintains a distribution book for showing the purposes for which money has been paid out. However, the segregation of expenditures not having been standardized according to any definite classification, it is almost impossible to make any comparisons between two or more fiscal periods relative to increases or decreases of expenditures for any given purpose. The value of any such segregation is always cumulative. The longer a classification is adhered to the more valuable it becomes because a basis or measure of comparison is thus afforded. Not only has the auditor changed his classification from year to year just enough to render comparisons in most cases impossible, but the sequence of the columnar captions being occasionally changed the clerks who posted this book have now and then been led into error and have posted items in the wrong columns. This fact further negatives the value of the segregation. For example, even without any attempt to locate such errors, we noted that warrant No. 8650, slab wood purchased, \$59.62, was charged as supplies and repairs, whereas it should have been charged as fuel. Similarly, \$121.73, warrant No. 1344, was charged as supplies and repairs whereas only \$62.98 should have been thus charged, the remaining \$58.75 being for fuel. Similarly, warrants Nos. 21554 for drugs and supplies, 22712 for sawing slab wood, 22081 for engine oil and 22088 for coal oil, etc. were charged incorrectly.

That the county's financial methods needed correcting was recognized by the last legislature. A bill was enacted requiring not only Multnomah county but all counties in the state

to adopt a budget system. To the end that this county may adopt a budget which will serve as a basis for real accounting and auditing control in the auditor's office and also afford the public definite information relative not only to expenditures after they have been made, but also with respect to how it is proposed to spend the money we have included as a part of the administrative code (chapter ____) a complete budget procedure. This procedure comprehends all necessary instructions relative to the preparation of budget estimates, classification thereof, publication, consideration by the county board, public hearings, adoption of the budget and its subsequent administration.

The administrative code (chapter ____) also provides in detail for the documents and records necessary to correct the central accounting defects noted herein. They have been approved by the state insurance commissioner who has supervision of all county accounts in the state.

With respect to payrolls, it may be said that there are none, 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 exact time 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 board which 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 to the county clerk who draws a warrant for each name appearing thereon. The seriousness of this situation, particularly with respect to the hospital, farm and road employes may be readily understood from the following: All of the warrants for the hospital and farm employes are turned over to the heads of those institutions. These officials endorse a large proportion of such warrants themselves and in order to obtain currency to pay the employes either cash them at the office of 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 the employes named on the original lists actually received the amounts set for 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 the institutions, there is absolutely no documentary assurance that the persons named on the lists did in fact receive the amounts set forth opposite their names. We took at random and examined the warrants drawn March 4, 1913, for the month of February, and out of 35 warrants drawn in favor of hospital employes, 27 of them were endorsed and cashed by the head of the hospital, the payee's signatures being written by her. These

warrants were cashed by the county treasurer on a "blanket" authority of the payees covering the entire year and mentioning no amounts. Similarly, for the same month the superintendent of the county farm endorsed and cashed 12 out of 49 warrants drawn in favor of the farm employes, the signature of the individuals named in the warrants being written by the superintendent. When the amount of authority and power given to the heads of these institutions and the lack of individual time reports previously mentioned is considered in connection with such a method of payment, the wonder is that such laxity has been permitted so long to exist.

The situation relative to the payment of road employes throughout the country (sic), although different, is almost equally as bad. Until July of this year warrants for services rendered in any particular month were not drawn until the 16th of the following month. Under authority from the last legislature the county clerk is now required to draw a warrant immediately upon presentation of a certificate showing how much is due. This law falls short of correcting the conditions because it compels each employe to come to Portland for his warrant. This not only costs him money directly but also entails a loss of time. As a result only part of the employes have come after their warrants.

It is generally recognized by commercial organizations, and by most governments, that employes on a per diem wage basis should be paid frequently, preferably at the end of each week. To pay them only once a month is bad enough, but to withhold the amounts due them more than two weeks after the end of the month or compel them to lose time and come to Portland is inexcusable. A makeshift has been used which includes giving the men a "time slip" at the end of a month which they may assign to any one who will advance them the amount of money indicated thereon. These slips have also been used at the county farm from time to time. For the cashing of these slips the men have been compelled to pay 1% of the amount due them. A local money lender of Portland has taken advantage of the situation and cashed a large proportion of these time slips. For example, we examined at random the records of amounts assigned during the months of June and October 1912, and found that during the former month this broker cashed \$11,810.13 out of a total of \$25,749.65, and in the latter month he cashed \$9,513.82 out of a total of \$20,868.58, the amount assigned in each of these months being 46% of the entire amount due all the road employes. The time slips assigned were in districts 1, 2, 3, 5, 6, 8, 13 and 14, and at Kelly-Butte. His commission of 1% amounting in the former month to approximately \$118. and in the latter month to \$95. was so easily obtained that it appears he did not care to bother with the outlying districts, probably because there was more of the same kind of easy money obtainable right in the court house as explained elsewhere in this report (page ____). After an exhaustive study of the situation it appears that the only adequate method of paying the farm, hospital and road employes, particularly the latter, is for the county to have a paymaster.

One of the present employees might be designated to act as paymaster two or three days a month. He could use the auto of the superintendent of highways when paying road employees. Procedure (sic) for correcting the other payroll defects above described are contained in the administrative code.

Although the property owned by the county amounts to millions of dollars no balance sheet has ever been produced showing the county's assets and liabilities. The inventory kept in the auditor's office is of no value for administrative purposes in that it fails to show the condition, probable life, etc. of the properties and equipment owned. In fact, practically all of the equipment owned by the county is without mark or sign to show the ownership.

Institutional and Road Accounting Inadequate

The auditor has also failed to comply with section 3053 of the Oregon statutes in that he has not installed or maintained any system for securing economy and protecting the county's interests at either

- (1) Multnomah Farm
- (2) Multnomah Hospital, or on the
- (3) County Roads

The only possible basis for judgment as to whether an institution of any kind is being conducted economically is the cost per inmate day or the cost per patient day, yet we found it practically impossible to get any idea anywhere as to such costs of either the county farm or hospital. Moreover, it does not appear that the auditor has made any endeavor to develop such information.

Road building is one of the most important problems now confronting the county and has been for some time. \$350,775. was expended in 1911, \$364,346. in 1912, and \$84,786. during the first six months of the present year for roads and small bridges (including the cost of operating quarries) without the auditor or the county board or the public having any conception of whether these expenditures (sic) were justified as compared with results secured. It is true that monthly reports have been made to the auditor showing the amount expended on each kind of road, but nothing whatever has been done to develop square yard or mile costs and unless such costs are developed no one can ascertain whether adequate results are being obtained for the money expended.

We have included as a part of the administrative code those elementary steps necessary to protect the county's interests at its institutions and in its road work, - steps which should have been promulgated long ago.

Other Accounting Defects:

As illustrations of the auditor's failure to so adapt his system as to reduce unnecessary work in other offices, it may be cited that he demands the return to his office of the claim sheet which he transmits through the county board to the county

clerk as a basis for the latter in drawing warrants. The county clerk is therefore obliged to copy each sheet in detail into a volume of the "proceedings of the county board". This work requires four or five days each month and might easily be eliminated if the auditor would prepare the claim sheets in such a form that they might be inserted in a loose leaf binder in the county clerk's office. Even though the auditor has duplicates thereof, he claims that the return of the clerk's copies to his office is necessary. In a small office containing only three clerks, this contention as to the need of two copies exactly alike cannot be given serious consideration. If conditions were in fact such that he needed two copies, then he should make a third copy (carbon process) so that one might be left with the county clerk. Again, when a mechanic has worked on four or five bridges, or an interpreter has served in two or more courts, the auditor has taken his own time as well as that of the county clerk by drawing as many warrants as the payee did kinds of work. For example, on January 2, 1913, five separate warrants were drawn in favor of F. Tietjen, a carpenter in the employ of the county who happened to have worked on all five of the county bridges during the month, the amounts of the warrants being \$24.50, \$31.50, \$21.00, \$5.25, and \$14.82. Similarly, the auditor has required that a separate warrant be drawn in his favor to reimburse him for each amount he pays out from his \$250.00 charity fund each month. For example, 18 separate warrants were drawn in his favor to reimburse him for the amount he had paid out during May of this year. We have pointed out to the auditor how unnecessary such procedure is, and recommended a method whereby only one warrant would be drawn and he still have all of the information needed for distribution to his several accounts. He has adopted this last suggestion. It is pertinent to note here that many of the general ledger accounts which should be closed at the end of each year, have been carried along for several years without closing. The sole purpose of general ledger accounts should be accounting and administrative control. No account should be maintained which does not serve to determine the accuracy of detailed records in subsidiary books or which is not necessary to give information concerning the general financial condition of the county. Accounts cannot serve such purposes when they are operated as many of those in the auditor's ledger have been.

Auditing and Certification Inadequate:

The defects in the procedure incident to the auditing of expenditures are almost as apparent as are the defects in the expenditure, accounting and reporting devices. It is true that the central auditing control over collections is good. It was devised and installed several years ago prior to the beginning of the present administration. To perfect this system however, the following steps should be taken:

- (1) The auditor should verify the correctness of the tax rolls before they are turned over to the

treasurer for collection, and also before the delinquent list is turned over to the sheriff. He should also verify the correctness of collections by the assessor on unsecured personal property and should ascertain the nature of all amounts remaining uncollected on the rolls and determine whether in fact they are not collectable.

- (2) The clerk of the county board should notify the auditor promptly relative to all sundry amounts which accrue to the county so that the latter may set up accounts receivable therefor on his books and see to it that collection is made.
- (3) All money accruing to the county on account of the farm, hospital, detention home, roads, bridges, and from sundry sources, should be paid directly to the treasurer, the auditor being independently advised as to the amounts accrued. Superintendents and other employes should be prohibited from collecting money.
- (4) Provision should be made by law so that reimbursements by the state of county money which has been advanced to probation and other officers who have gone out of the state on state cases, will be made direct to the county treasurer, and not as at present to the individual officers.

With respect to expenditures, there has been no independent verification by the auditor, either by inspection or tally slips, as to whether supplies, materials, equipment, etc. were actually delivered in quantity, quality, etc. as ordered. He has been satisfied to send out the invoices as received and have a receipt noted thereon by one in authority. However, the farm, hospital and county home have not receipted for deliveries until after the end of each month. They have then transmitted sworn statements to the auditor certifying that such and such amounts were due certain vendors. Similarly, amounts due on account of purchases for roads, ferries, bridges and some of the purchases for the jail have not been certified to by any one as to quantity and quality, prices, etc. until the end of the month by which time the supplies have usually been consumed and verification made impossible.

There is no adequate certification by persons in position to be cognizant of the facts in each case as to the integrity of the claims presented for audit, so as to definitely fix responsibility and place in the possession of the county the kind of evidence which would adequately protect the county's interests in a court of record.

Moreover, the voucher certification by the auditor himself has not been sufficiently comprehensive or definite to assure the county board or the public that a proper audit has been made. The voucher forms have practically served no purpose except as a back to which to attach the vendor's bills.

Even if the vouchers were sufficiently comprehensive, which they are not, they have never been presented to the county board although the board has been required to approve the claims. If the board desired to inspect any particular document it has been necessary to make a special request on the auditor for it. Moreover, with an occasional exception the claim sheets on which the vouchers for amounts due vendors are listed have not been presented to the county board for approval until the middle of each month. They have then been sent enlump to the county board without any supporting documentary evidence that the claims might properly be paid.

In the administrative code, we have provided that each person receiving deliveries of commodities purchased shall immediately write a description of what is received on a blank sheet of paper known as a "tally slip", certify thereto over his or her signature, and send it to the purchasing agent as evidence that proper delivery has been made as to quantity and quality. It is provided that not only his slip but also a copy of the requisition, purchase order, and invoice, shall be transmitted to the auditor as a basis for him to use in auditing the claim. He will thus have a complete history of the claim and be in a position to make a complete audit and sign the certificate which we have provided should be signed by him as a part of each payment voucher. In order that the county board may not be required to blindly sign a bunch of claim sheets and approve the payment of thousands of dollars to the long list of payees set forth thereon without any supporting evidence as to the integrity thereof, we have provided that the auditor be requested to transmit to the board for their inspection all the supporting documents. These, of course, to be returned to him as soon as the payments have been approved. //

Instead of holding the claims in the auditor's office until the 16th of each month, we have recommended that they be transmitted for payment at least every third business day in order that the county may take advantage of all cash discounts, and also that the work incident to approval and payment may be equally distributed throughout each month. There is absolutely no reason for Multnomah county to adhere to the old policy of clearing claims only once each month. In rural counties where the commissioners meet but seldom such a method might be necessary, but in this county where the commissioners are in session daily there is no reason for not paying claims as soon as they have been audited. That the county board has had and now has full authority to demand the transmittal of claims currently is clearly set forth in section 3048 of the Oregon statutes which says that the auditor

"shall report them (the claims to the board of county commissioners on the first Thursday after the first Monday of each month, or as soon thereafter as possible and at such other times as they may require".

It is recognized that the auditor has been taking certain 2% cash discounts for some time. These amount to approximately \$200. per month. However, if bills were paid more promptly more discounts should be secured.

It may be noted here that the postage stamps used by the several county offices are distributed by the auditor. To aid in preventing use of these stamps on personal correspondence, they should be perforated with the words "Mult.County".

Financial Reports Inadequate:

The auditor publishes a semi-annual report in pamphlet form containing a statement of the cash balance in each fund at the beginning and close of the period; the amounts received and sources thereof, and the purposes for which warrants were drawn. While these reports are commendable in that they show a detailed segregation of expenditures, they are nevertheless of little value because -

- (1) They afford no basis for comparison as to the increases or decreases of amounts expended for any particular purpose. In order that the county board and public may have a compact yet comprehensive statement of the counties expenditures, which will conform to the classification of the budget and thereby permit of comparisons with preceding fiscal periods, the auditor should prepare his semi-annual report of expenditures in the following form: The report of June 30th should afford comparisons with the same period of the preceding year, showing for each office, institution, and function the increase and decrease in both amount and percentages. The report issued December 31st should include not only a statement of the preceding six months but also a statement for the entire year. In compiling these statements insert pages should be used if necessary. The names of the several offices, institutions and functions should be set forth as marginal captions by groups according to the arrangement shown in chapter ____ (county budget) of the administrative code. The expenditures of the respective offices, institutions and functions should be grouped under columnar captions which coincide with the standard account titles of the budget classification. Total amounts should be shown at the bottom of each column and at the right hand margin of each line. Columns should also be provided for showing both amounts and percentages of increase and decrease of each office, etc. compared with the same period the preceding year for (1) each salary and wage item, (2) the total of all items other than salaries

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and wages, and (3) the total of all items. The reports issued December 31st in addition to showing a six months' statement, and a statement for the entire year should also show a comparison thereof with at least five years last preceding.

- (2) They contain no statement of liabilities outstanding, or of amounts accrued and not yet collected. It is therefore impossible for even the county board to ascertain from these reports the actual financial status of the county, notwithstanding the fact that such information is fundamental to the value of any financial report. Such information is absolutely essential if the county board is to proceed understandingly and conform to statutory requirements in the letting of contracts and in the general administration of the county business. //

- (3) They afford no basis on which the county board or the public can base judgment as to whether money has been economically expended. For example, although certain amounts are shown as expended on account of the county farm nothing is said as to the number of inmates, or the number of inmate days, and the cost per inmate or inmate day during the period. Similarly, nothing is said as to the cost per patient or per patient day at the hospital or as to inmates at the detention home, or as to area of road constructed and the cost per square yard or per mile.

- (4) They contain no information as to where the county money is deposited or what interest is received thereon. Such information while pertaining directly to the treasurer, still comes within the purview of an auditor's report.

- (5) They contain no balance sheet or other statement of either the extent or value of land, buildings, and equipment owned by the county. The auditor should prepare and publish promptly after the close of each six months period a complete balance sheet of the assets and liabilities of the county. The asset side should group the current resources and capital resources separately. The group containing current resources should contain such items as cash, revenues receivable, stores, etc. The capital resources group should contain the cost or estimated value of permanent property owned by the county, and amounts in permanent funds, if any. The liability side of the balance sheet should include such items as outstanding vouchers and warrants, accrued interest, judgments, mandamuses, bonds, if any, etc. The balance

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sheet should be supplemented by a "statement of commitments and contingent liabilities". The credit side of such statement should show the contingent liabilities such as reserves for unliquidated contracts and open market orders, also the unencumbered balances of appropriations. The debit side should set forth the resources - actual and prospective - which will be available by the time the contingent liabilities become actual liabilities. The resulting balance of the balance sheet should be supported by a "surplus or deficit account", showing the changes occurring during the year which resulted in the balance. The balance sheet should also be supported by schedules of the different classes or kinds of items and amounts thereof included in the items set forth in the balance sheet. Each of such schedules should bear a code reference to the balance sheet item to which relates, and which should also be indicated opposite such item.

Attitude of State Insurance Commissioner:

The last legislature authorized the state insurance commissioner to prescribe uniform accounting methods in all of the county offices in the state. It was early recognized that Multnomah County by reason of its large population and large expenditures must be considered separately from the other counties. Being informed by the insurance commissioner that he would not be able to give attention to Multnomah county offices until next year, we have endeavored at the request of both the Tax Payers League and the County Board to assist him by working out in much detail both the methods of procedure and the accounting forms necessary to correct the existing defects pointed out in this report. The code of procedure and forms which we have prepared were submitted to the state insurance commissioner before being transmitted to either the Tax Payers League or the County Board. After a superficial examination other insurance commissioner set forth his position in a letter dated August 23, 1913, as follows:

"We recognize that the principles laid down therein are sound and in a general way would work to the advantage of Multnomah County, if properly maintained, but I do not care to approve it for the following reasons.

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1. "I doubt the wisdom of maintaining appropriations appertaining to each function of county government. I think the tax payers are better safeguarded by the maintenance of the present form of general county fund as based on annual tax levy. When an unusual or emergency expenditure is desired by any department of the county government, they should apply to the county

commissioners, as required by law, and if the proposed expenditure is equitable and to the interest of the county, the board of commissioners will grant the necessary relief."

2. "While I do not wish to go on record as stating that a system of income and expenditure with the showing of a resultant capital balance sheet when applied to county affairs is meaningless and misleading, I am firmly of the opinion that any change to an income and expenditure basis at this time will most certainly lead to confusion by reason of it not being properly installed and after it has been properly installed, improperly maintained."
3. "The law under which this department is working specifically states that any system of accounting installed shall be so arranged and formulated that any interested person may readily determine therefrom the financial situation of any county, office or institution."
4. "This department is in its early formative state. We have a field to cover in six months that departments in other states have had a year or more to cover. I do not feel that we would be justified in approving and assuming the responsibility of a system which we did not initiate"
"This department is only interested in the matter by reason of its having been presented to us for our opinion."

In answer to paragraph one we submit that -

- a. Practically all of the large cities and many of the large counties in the country are now operating successfully under a segregated budget form. Moreover, the advantages of placing the fiscal affairs of the public upon a budget basis are rapidly being recognized by the several states, the most recent being Wisconsin and New York. The United States government is also taking steps toward a budget basis, it being the only civilized country in the world not operating under a budget.
- b. It is not contemplated as suggested by the insurance commissioner that the heads of the departments will not longer appear before the county board when they desire to make "unusual or emergency expenditure". The annual budget should provide specifically for all needs which can be foreseen. It should also include a contingent fund from which special appropriations (transfers) should be made from time to time during the year as special needs arise and the several department

heads prove to the satisfaction of the county board the integrity of their requests for allowances therefor.

- c. Estimates will be submitted in detail relative to all expenditures of the ensuing year which can be foreseen. A comprehensive picture will thus be afforded not only to the county board as a basis for their judgment in determining the amount of taxes to be levied, but moreover, the light of publicity is thereby centered upon what the county proposes to do and spend during the next year. The press and the public generally are thus enabled to obtain an insight into the county government which has heretofore been impossible.
- d. If the ideas of the insurance commissioner are adhered to and the past procedure continued, expenditures will continue to be authorized for divers purposes at sundry times during the year quietly, without the public being apprised thereof as they will be under the new budget procedure which we have recommended.
- e. The preparation of budget estimates in detail prior to the beginning of a year will be of comparative little value unless an accounting system be adopted which will prevent department heads from actually spending twice or three times as much as they estimated. In short, unless the accounting system lends itself to administering the budget on the basis of the estimates no central financial control will be had and the estimates previously submitted will have been rendered futile. The only alternative for securing a central financial control other than by a segregated budget administration is by obtaining current reports of unit costs. We have provided in the code that such costs be kept but until records thereof have been built up for two or three years no adequate basis for judgment will be afforded sufficient to take the place of a budget control.

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In paragraph two the commissioner seems to imply that a balance sheet of the county's financial affairs would be meaningless and misleading. The value of such balance sheets has been recognized in so many instances throughout the country that we refrain from other discussion of the subject in this report. The need for such a balance sheet is very evident in the foregoing pages.

Relative to changing the system in the auditor's office to an income and expenditure basis, it is not contemplated that it be done until January 1,

1914, the beginning of the next fiscal year. The records we have recommended are so simple that any book-keeper can operate them. As to the number of books to be kept, we have recommended an increase of only one - a register of orders. If, after the beginning of the year, it should develop as suggested by the commissioner that the auditor's office cannot properly maintain the new records, it is highly important that the public become aware of such condition without further delay in order that a different personnel may be secured in the auditor's office.

In paragraph three the commissioner states that the law under which he is working requires that the systems installed shall be so arranged and formulated that any interested person may readily determine therefrom the financial situation of the county office or institution. The recommendations which we have submitted will secure exactly such a result. //

In paragraph four the commissioner states that he does not feel justified in approving or assuming responsibility for a system which he did not initiate. Our continuous endeavor has been to make available to the commissioner our experience in other public offices throughout the United States, particularly as the appropriation granted by the state limits him closely in the expenditures of his office. The commissioner has already recognized in his letter quoted herein, that our recommendations are sound and would work to the county's advantage. We therefore submit that they should be adopted without delay.

Attitude of the County Auditor

The defects in the accounting, auditing and reporting procedure as pointed out herein and attributed to the county auditor are many. They are acts of omission rather than commission. A large proportion of the untoward conditions are due to his failure to adopt an aggressive policy in enforcing section 3053 of the statutes as follows: //

"He (the auditor) shall establish and maintain in each department and office in the county such system of keeping accounts and transacting the county business as shall secure accuracy, economy and protection of the county's interests."

So far as his office is concerned the above law is almost a "dead letter". Otherwise he appears to have complied with the statutes. However, there are many things needing to be done which are not specifically required by statute, and in fact do not need to be. In this respect the auditor's office may be said

to have been "statute blind". Little has been done unless definitely required in the statutes. He has been content simply to obey the letter of the law. Although practically all of the many recommendations we have made conform to the spirit of the law and are for the public good, nothing has been done relative thereto because the law did not specifically require it.

For example, no report issued by the auditor's office affords a statement of the expenditures for any entire year. When we called the auditor's attention to this matter he quoted us the statute which requires a report for a six months period. To ascertain the total expenditures during 1912 and also during 1911 that we might make a comparison as to the amounts thereof, we were compelled to make tabulations of the expenditures of the office, institution, and function.

With respect adoption by the auditor of our recommendations, there is absolutely no reason why they should not all be put into effect immediately, with the exception of the new method of appropriation accounting. This latter is necessarily contingent on the adoption of a segregated budget by the county board and would not be installed until January 1, 1914.

The adoption of our recommendations should not compel any increase whatever in the auditor's clerical force or the expense of his office.

METHOD OF PURCHASE

Centralization of Purchases

Although the county spends approximately \$250,000. each year for supplies and material, exclusive of construction undertakings such as the new court house, this entire amount has been expended without regard for some of the most elementary principles of economy. The system of purchase would be bad enough if it were merely decentralized, the head of each office or function doing the buying for the particular needs thereof. Even then the purchaser might contract yearly with certain dealers to furnish the commodity needed at a low price by virtue of having the entire business of such office or institution. The county, however, almost studiously, has scattered its supply purchase orders here and there to different dealers, plainly evidencing an endeavor to keep political fences in repair against the next election time. The natural result has been that the county paid top notch prices. All of the food supplies purchased for the county hospital, where approximately one hundred people are fed, and in fact practically all of the supplies used there, have been purchased not by contract but on open market orders from day to day or week to week, the business being distributed by changing from one grocery to another, from one butcher to another, etc. from time to time during the year. Even such staples as flour and sugar have not been purchased for more than a month in advance, the reason given for such a wasteful policy being lack of storage room.

Similarly, road foremen scattered throughout the county have been permitted to purchase supplies and equipment from country stores at their own prices.

Even at the county farm where from two hundred to three hundred and fifty men are cared for, the superintendent has had practically a free hand in purchasing supplies.

Many pages of this report might be used to cite cases where the county has wasted money by reason of its failure to adopt ordinary everyday business methods of purchase not only of supplies, but also of material and equipment. In fact the proceedings of the recent trial between a local newspaper and the county board are replete with instances of laxness in the methods of purchase. The condition is so patent and the facts so generally recognized by every one, that we have refrained from elaborating our report with the details.

The board was reorganized July 3rd of this year, an incoming member being made chairman. One of the first acts of the newly organized board was to appoint a purchasing agent and order that all purchases be made through his office. Properly administered, this office should save the county many thousands of dollars annually. However, it is necessary to keep in mind that the mere appointment of a purchasing agent will not obtain such a result. To the end that his office may be conducted as it should be, we have prepared and transmitted to the board at its request a code of procedure to be followed in making purchases, including a complete contract procedure and a description of the documents and records incident to both contract and open market order purchases. For the purchasing agent to properly execute the duties of that office, he should not be required as at present to serve as clerk of the county board. For him to do so is false economy, because the placing of the county's purchasing upon a business basis is enough to demand his entire time for the next year.

Standardization of Specifications

The value of the centralization of purchasing power which has been effected, will be largely lost unless it be supplemented by a complete standardization of the specifications used for the purchase of all supplies, material, and equipment used by the county. Practically all large commercial organizations are agreed that the amount of savings to be effected in purchasing depends fully as much on standardization of specifications as on centralization of power. To effect such a standardization, we provided in the administrative code that a committee on standardization of specifications be appointed, such committee to comprise the chairman of the county board, the county clerk, the auditor, superintendent of highways and the purchasing agent. Such a committee working through subcommittees, of which the purchasing agent is chairman, should in a short time develop definite standards for all commodities purchased by the county. For example, the committee should decide once and for all what style and grade of shovel is best

adapted for each particular kind of road work; what style and grade of dishes are best adapted for use at the county hospital and county farm, what kind of grade and paper is best adapted with respect to its efficiency and economy to its several uses in the various county offices, etc. etc.

Purchasing in Quantity

Having centralized the purchasing power and standardized the specifications, it is fully as important that the county purchase in quantities sufficiently large to obtain wholesale prices. Heretofore it has been practically a retail purchaser. Estimates should be made of the quantity of each kind of supply, material, and equipment needed for at least a year in advance, bids therefor requested by adequate advertising and formal contracts entered into with the lowest bidders. Deliveries should be required when and at such places as they are needed.

In this connection it is to be noted that a change should be made in the present law which requires that all purchases aggregating over \$100.00 in amount be made only on formal contracts after advertising and public letting. To require newspaper advertising and formal contract for amounts down to a \$100.00 minimum is not conducive to efficient buying. The statute should be changed by the next legislature making \$500.00 the minimum. The city of Portland has a \$250. minimum, but this is generally recognized as too low. The procedure should, of course, provide that on purchases less than \$500. and over, say \$20, bids would nevertheless be obtained and purchases made from the lowest bidders, but the bids would be secured through a bulletin board and telephone service and would be let informally instead of by the expensive method of newspaper advertising and formal contract. The purchase procedure which we have provided and transmitted, provides that at least three bids shall be secured on all purchases of over \$20. and that the names of the bidders and amounts bid shall be set forth on the requisition which is filed with the auditor.

However, the present law should not be used as an excuse for reckless buying. Thus far it has been practically disregarded even under the present new regime in the county board. There have been a large number of split orders, that is, purchases which would aggregate over \$100. but which have been split up into two or more orders in an endeavor to avoid the statutory restrictions.

County and City Might Co-operate

The city government of Portland which spends more than twice as much than the county for supplies, material and equipment has recently established a bureau of purchases. Inasmuch as savings effected in both city and county governments are for the benefit of the same tax payers we suggest the desirability of consolidating so far as possible the purchasing functions of these two local governments. An arrangement might

undoubtedly be made whereby the county could avail itself of the purchasing organization provided by the city and thereby not only avoid duplication and the unnecessary expense incident thereto but also by increasing the purchasing power of the city with the total amount of the county purchases, make it possible to obtain lower prices for both city and county. The procedure incident to the operation of such an arrangement would be simple.

BORROWNG AND DISCOUNTING OF SALARY
WARRANTS BY COUNTY EMPLOYEES

A local money lender has long done a very remunerative business among the county employes. His business has extended not only to cashing jurors' and witnesses' warrants, including those of the coroner's office and the warrants of road employes throughout the county, but also to lending money to county employes in the Court House. Attention has already been called in this report to the extent of his operations among the road employees. The county government has taken no steps to correct the existing conditions. On the contrary this broker is looked upon by a large proportion of the county employes as a benefactor and is afforded office room in the room of the Board of Relief where he may usually be found at a table, particularly paydays when the county employes have received their warrants and are in position to repay him amounts advanced. The Board of Relief representative in charge denied to us that office room was furnished this broker, yet he has been ensconced there behind the counter at a table, which appears to serve no other purpose, every time we visited that office. In fact, his business among county employes is so large that he even considers it too much work to sign his name to receipts in the county clerk's office for warrants which have been assigned to him and therefore carries a rubber signature stamp in his pocket for that purpose. His transactions extend into practically every county office. We even noted cases where heads of offices had assigned their warrants to him. That warrants drawn for persons on the charity list even found their way into his hands is also true; for example even in a random inspection we noted that warrant No. 445, dated January 15, 1913, to Mrs. I---- T----- for \$10.00 for "January charity allowance" and warrant No. 369 bearing the same date in favor of Mrs. M---- M----- for \$10.00 for "allowance charity" both bore this money lender's endorsement. Having in mind the location of his headquarters, we asked him about this activity [sic] among the county's poor and he stated that he charged them no commissions. We have not verified the statement.

CONSTRUCTION OF PERMANENT ASSETS

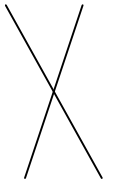
Multnomah county paid out \$398,530. in 1911, and \$618,315. in 1912, as part of the construction cost of the new court house. These amounts represented respectively 27% and 34% of the total expenditures for all purposes during those years.

To use the tax money of any particular year to construct a building having a life of from twenty-five to forty years is contrary to all principles of logic and sound finance. Since the next generation of tax payers will enjoy the benefit of the building fully as much as the present generation, it is manifestly unfair to impose the entire burden of payment on the present tax payers.

The principle is firmly established that permanent improvements should be purchased or constructed with the proceeds of bonds and that the life of such bonds shall be approximately the same as the estimated life of the improvements. The bonds being paid off proportionately from year to year either serially or through the medium of sinking funds the tax payers each year will bear an equitable share of the cost of the improvement. We have been informed that it was the county policy to continue spending a large amount of each year's levy for purposes of construction and in that way to equalize the burden to a certain extent from year to year. Such a contention cannot be given serious consideration because it is almost a certainty that this county will not continue to use 34% of its tax levy each year for forty years in the construction of permanent assets.

In response to the argument that the financing of such undertakings with the current tax levy precludes the necessity of paying interest charges, it is only necessary to point out that whereas the county can borrow money at from 4% to 4½% its earning power is more than that to most tax payers.

The annual tax budget should provide only an amount sufficient to cover the operation and maintenance charges of the county including such annual interest and bond redemption charges as may be necessary. Statutory authority should be obtained for bond issues to cover the purchase or construction of permanent assets.



COUNTY CIVIL SERVICE

Multnomah county paid out \$620,103. for salaries and wages during 1911 and \$707,342. during 1912. These amounts were 43% and 39% respectively of the entire expenditure for all purposes during those years. It is to be noted that there was a 14% payroll increase between the amounts paid out during 1911 and 1912 as shown above, (the decrease in proportion to total expenditures being due to the fact that contract payments in 1912 on the new building were more than 50% larger.) Furthermore, it may be accepted for a certainty that owing to the increasing population and the increasing demand for more service, the future tendency will be for the payrolls to increase rather than decrease.

None of the county employes are selected by competitive examination or by any examination whatever. Although the employes of the city government are appointed under civil service regulations and enjoy the protection of civil service provisions, nothing has thus far been done to apply the principles of civil service to the county employes. Most of the administrative officials of the county are elected and each is free and unhampered to appoint any persons he may choose to places on the payrolls of the office or function over which he has jurisdiction. The only restriction on such appointing power is such statutory provisions as may exist relative to the number appointed and salaries to be paid, and the amount of appropriations granted by the county board. The only tests of experience and ability applied are such as may suggest themselves to the appointing officers.

Under such conditions it is only natural that appointments are used to pay political debts and also to aid in continuing the appointing officer in office at the next election. The duties required in many of the offices are of a technical nature. For example, in the offices of the assessor, the county clerk, the auditor, etc., the value of the employes' services therein is cumulative from year to year. If they were retained in office under proper efficiency requirements from one administration to another, the county would reap the benefit in the form of better public service rendered instead of the service suffering as it has heretofore after each election by losing a large proportion of the experienced employes and beginning anew with a complement of persons who are untrained in the duties required.

Pending the consolidation of the county and city governments a law should be obtained from the legislature establishing a county civil service commission which shall have jurisdiction over all county employes.

WILLAMETTE RIVER BRIDGES

Under an agreement with the city government and also by virtue of statutory direction, the county is charged with maintaining and operating the bridges over the Willamette [sic] river. The city government having built the bridges also receives such franchise money and rents as may accrue from the use of the bridges as a partial offset to the burden of carrying the bridge bonds. The construction cost of the five bridges thus far erected was as follows:

Hawthorne	\$ 521,216.	
Broadway	1,586,922.	
Burnside	350,000.	approximately
Morrison	385,384.	
Steel	<u>1,704,105</u>	
	\$4,547,627	

- R R Co.

Notwithstanding the fact that these bridges thus represent an investment of over four and one half million dollars and the fact that the obstruction of a bridge at any time seriously affects the life of the city in its every phase, there has been no one in the county service competent to supervise them. In fact the only engineer in the entire county service is the county surveyor whose training falls short of the construction and maintenance of bridges such as those over the Willamette [sic]. The seriousness of this situation is forcibly shown by a recent occurrence. Shortly prior to the time the present chairman of the county board took office, certain steel beams were ordered for use in repairing the Burnside bridge. After these beams had been manufactured and delivered to the bridge, it was found that due to defects of the plans and specifications they would not fit the places for which they were intended. The construction company refused to take them back or allow any reduction in cost. They were therefore carried out to Kelly-Butte and placed on a junk heap of old iron. The construction company's bill for this claim amounting to \$2150. would nearly have paid the salary of a bridge engineer for a year. Technical problems relative to the maintenance of these bridges are bound to arise frequently.

It may be noted here that the mechanic who has been placed in charge of all county machinery is sometimes called the chief engineer of the county although he is not an engineering graduate of any kind. It is suggested that the title be changed.

Two alternatives are available. First, a bridge engineer should be employed by the county board and placed in supervision of all bridges including both the maintenance and operation thereof, or Second, an arrangement should be had with the Department of Public Works of the city government whereby the engineers of that department would make a regular monthly inspection of each bridge and report to the county board relative to what needs to be done for proper maintenance.

In the administrative code we have provided that a monthly report be rendered by the superintendent of bridges showing (1) the number of days work and material used in

maintaining each bridge and ferry, (2) the time the draw and lift bridges are open and (3) a traffic count on each bridge and ferry one day a month. The moral effect on bridge tenders of being compelled to report the length of time they obstructed traffic by having the bridge draws open is obvious. Anticipating that some criticism may arise relative to the practicability of a traffic count on bridges we submit that the value of records built up from such a monthly count will be cumulative. They will have much value in determining the strains of each bridge as as [sic] compared with the strains it was designed to carry. They will also be of use in comparing the upkeep costs of the several types of bridges with the traffic, respectively. Furthermore, such records will serve to indicate when and where additional bridge facilities are needed. Traffic records are kept on all large bridges in other cities where efficient maintenance engineers are in charge. Traffic records on ferries are useful in determining the need for increasing or decreasing such service at the several points.

ROADS AND BRIDGES

Preset Organization:

Multnomah County contains approximately 500 miles of highway, of which less than 140 miles are macadamized and 2 miles paved with Warrenite. The remaining approximately 360 miles comprise earth roads. The county is divided into two road districts, one of which, the first district, is many times larger than the other. All road and bridge work in each district is under the supervision of a district superintendent. The first district is divided into 13 divisions, each under the supervision of a division superintendent. Each of these latter have charge of one or more gangs of men, most of whom are recruited from the respective divisions.

No Definite Policy:

It is superfluous to point out in a report of this kind that the greatest asset a county can have is a net work of well built and well kept roads. The proper construction and maintenance of the county's 500 miles of roads is undoubtedly the most important problem confronting the present and future county administrations. Although large sums of money have been spent each year for many years, - for example, \$350,775.00 in 1911, and \$364,346.00 in 1912, the county board appears to have adopted no business-like and aggressive methods of road construction.

Decentralization of Effort:

In practically all construction work it has long been recognized that best results can be obtained by centralization of resources and effort, yet in building its roads the county has spread its road fund thinly throughout the county according to the number of complaints and requests which reached the court house from each locality. In short, it appears that the road fund has been distributed largely as political patronage.

We were informed that not until the beginning of the present year was any effort made to apportion the road fund at the beginning of the year to the several localities, but it was distributed from time to time according to the urgency of the demands made. The county board has known little as to the actual amount of work which was being done and results obtained with the money expended. District and division superintendents have been left largely to their own devices; work has been done here and there and everywhere without adequate pre-arranged plans. During the winter months the payrolls have not been reduced in the proportion which winter conditions warranted [sic].

Should Effect Complete Reorganization and change of Methods:

During the progress of this survey, the county board released the superintendent of highways of district No. 1, who has had charge of the construction and maintenance of all county roads for the past nine years. Another superintendent was immediately appointed to fill the vacancy. It is thus possible at this time to get an entirely fresh start in road building. Very little can be accomplished, however, if the old methods are to be followed. The change in personnel must be accompanied by -

- (1) A complete reorganization of all the road forces
- (2) The adoption of more efficient and economic methods of construction and maintenance
- (3) Continuous support by the county board of the new organization and methods

Considering the large amount of money available for road purposes, nothing should prevent the permanent construction within the next four or five years of the approximate 360 miles of earth roads yet remaining in the county. In fact, with proper support by the board and the public this entire mileage might be completed in less time. To the accomplishment of this end the following recommendations are submitted:

Organization:

- (1) Centralization of the labor forces and equipment into not more than two or three large gangs, eliminating all the small gangs which have heretofore been scattered throughout the county.
- (2) Permitting the superintendent a free hand in the employment of labor.
- (3) Placing the superintendent in general supervision over all quarries, including that of Kelly-Butte, also giving him supervision over all road equipment.

Kinds and Methods:

- (1) Adoption of definite written specifications for at least four specific kinds of road.
- (2) Adoption at the beginning of each year of a work programme for that year.
- (3) Adoption of definite days work standards for each kind of work and requiring each man and each team to make the standard, otherwise not to be retained on the payroll.
- (4) That the work to be undertaken each year be divided into divisions or sections; that estimated costs be prepared in advance for each division or section; and that weekly progress reports be submitted to the county board as to results accomplished.

Should Centralize Forces:

The present road districts should be abolished and all roads placed under the direct supervision of the superintendent

recently appointed. All division lines and devision [sic] superintendents should also be abolished. Work should be done only at the direction of the superintendent and under the immediate supervision of foremen designated by the superintendent and who should be held responsible for results.

Should Give Utmost Support:

Even though the road forces be reorganized and changes in methods made as suggested herein, the county will yet fail to secure adequate results unless the superintendent who has been placed in supervision of roads be given sufficient authority with respect to hiring and discharging men that he may be able to maintain efficient work gangs. So surely as he is compelled by the county board to keep incompetents on the payrolls because of their political affiliations, and so surely as he is directed to deviate from the official work programme, just that certain is it that the road funds will disappear from year to year and for many years, and the roads still continue in bad condition.

Should Supervise Quarries:

If the superintendent is to be held responsible for road costs, he should be placed in charge of the quarries which produce the road material. The costs heretofore reported relative to crushed stone taken from Kelly-Butte, have meant absolutely nothing; in fact, they have been misleading to the pubic and to the county board. For example, the reports for the last four months submitted by the superintendent in charge at Kelly-Butte show that the cost per cubic yard for rock increased steadily during those months (from 61½¢ to \$1.08) although the total cost remained practically the same. As a matter of fact the only reason the so called costs showed an increase was that less rock was hauled away from the crusher each month as shown by the following summary of these four monthly reports:

Month	Total		Cost per
1913	Cost	Yards	yard
April	1336.04	2177¼	61½¢
May	1374.04	1871¾	73¢
June	1484.43	1436	1.03½¢
July	1378.97	1287½	1.08

The above figures prove that the method of determining costs for reporting purposes is to divide the total cost of operating the quarry each month by the amount of stone run through the crusher and dumped into wagons that month, irrespective of the amount of stone actually quarried and prepared ready for the crusher. Thus, if only one cubic yard of stone were taken away during a month, the cost of that yard would be equal to the entire cost of operating the quarry that month,

and if a thousand cubic yards were taken away, the cost would be exactly one-thousandth of that amount. The costs of stone produced as reported to the county board have therefore meant nothing. ----- [? words overtyped and struck through beginning with "meant"]

Roads should not be charged more per yard for rock taken from Kelly-Butte than the actual cost of the rock, and in no case more than the rock could be purchased for in the open market, even though the cost be greater. If there is an excess cost of operating Kelly-Butte over and above such costs for rock the excess should be charged to care of prisoners and not to roads. On the other hand if rock is produced at a lesser cost than the current market price, the difference, or profit, should be credited to care of prisoners.

Should Supervise Equipment

For the same reason that the superintendent cannot be expected to obtain best results unless he is given latitude with respect to the employment of men and operation of the quarries, he should also be given full supervision over all road equipment, only requisitioning the services of county mechanics when and where in his judgment it is necessary.

Should Adopt Specifications:

In order that there may be a definite basis on which to estimate costs and on which to base inspections, the county board should adopt definite written specifications for each kind of road construction to be used. Such specifications should be promulgated by the superintendent and passed upon by the recently created advisory committee on roads. In this connection we would suggest four general classes of construction:

- (1) permanent macadam construction (bituminous binder)
- (2) Surfacing macadam construction (bituminous binder)
- (3) Rock ballast construction
- (4) Grading

By using these different kinds of construction, it is believed that the roads of the county can be kept in better condition than if only one method is used. With respect to the permanent construction, serious consideration should be given to abandoning the old water bound type of macadam construction used thus far. In recent years it has been steadily declining in favor throughout the country. Its failure has been hastened by the constantly increasing automobile traffic. While it stood up fairly well in certain climates under steel tired vehicles the tread of swift moving autos causes it to ravel and then break, resulting in a high maintenance cost. Here in Multnomah County where so large a portion of each year is rainy and wet the problem is to keep the surface of the road dry. That the present type of construction does not keep the roadbed dry but permits the water to soak through and soften up the entire road, is

recognized. The type of construction best adapted to obviate the difficulty comprises what is commonly known as the penetration method of permanent construction which, roughly stated, consists in filling interstices in the road during the progress of its construction with bituminous oil. The oil in the construction together with the grade thus drains off all water immediately to the gutters instead of permitting it to soak through and undermine the subgrade of the road. That this type of construction would not only be successful in this county but might be had at a cost no greater per square yard than the present water bound macadam construction, appears certain. Practically all of the bituminous oil comes from California. If communities throughout the east find it profitable to use this oil, then surely Oregon by reason of its proximity should be able to obtain it at even lower cost.

The surface construction herein suggested also comprehends the use of bituminous oil and might undoubtedly be used with advantage on certain roads where the present subgrade is sufficiently stable, pending the permanent construction.

Similarly, the rock ballast herein suggested might be adopted as a standard for temporary construction where it is desired to keep a road from disintegrating pending permanent construction.

Even on the grading of dirt roads if the right kind of results are to be obtained, definite specifications and rules should be established with respect thereto, particularly respecting the drainage slopes, road crown, shoulder and ditching.

If desired, specifications on other kinds of road work might be adopted with advantage, such as use of gravel, etc.

Thus far, practically all small bridges have been of wood construction. A type of concrete bridge should be designed and specifications therefor adopted as standard for use in all cases where it is evident such a bridge should be constructed.

Should Adopt Work Programme:

Instead of simply keeping forces of men employed on the roads as long as there is any money in the road funds, a definite plan should be prepared by the road superintendent at the beginning of each year, setting forth the roads which it is proposed to build during the year and the estimated cost per mile and per square yard of each. With such amplifying and modifying by the county board as may seem necessary, these estimates should then be officially adopted as the work programme for road construction that year.

Should Establish Work Standards:

Road costs will continue to be high and the area constructed each year and each month will continue to be small so long as a lackadaisical method of work is permitted. Contractors have long since ascertained what constitutes a day's work on roads. A definite amount of work should therefore be required by

Multnomah county, and no one who fails to fulfill such requirements should be kept on the payroll. Road construction is a scientific business proposition and cannot be mixed with politics except at the expense of the tax payers.

Should Render Progress Reports:

Having adopted definite specifications for a seasons work programme, and having established work standards, it only remains to check up currently on the progress which is being made. By means of reports showing quantities of material used on each road, and by means of allocating labor cost to each road, the auditor and superintendent should be able to determine the actual cost of construction on a unit basis, also the cost of maintenance. As work is completed, it should be measured up and reported. A road map should be kept in the office of the county board, either under glass on a table, or between celluloid on the wall. As progress reports come in at the end of each month, and preferably at the end of each week, they should be noted on this road map, a separate line hatching being used for each stage of road construction and separate colors for each kind of construction, so that by looking at the map any one may determine the progress which is being made on any particular road and the condition it is then in. These progress reports should also be filed in a loose leaf binder in the commissioners' office as indicated in chapter ____ of the administrative code.

TREASURER

The County Treasurer is elected by the people every second year. He receives a salary of \$2400. and appoints such clerical assistants as he may need, although the present incumbent has done practically all of the work in his office unaided. Under a statute enacted by the last legislature the treasurer will hereafter act as tax collector and will therefore need a large amount of assistance during several months of the year. Our suggestions relative to the collection of taxes are set forth in this report under a separate chapter entitled "Collection of Taxes".

Although we did not make an audit of the treasurer's books, we did make a careful examination of the accounting system used in his office and have no suggestions to make with respect to changes therein. The present system appears to be adequate.

Prior to June 1 of the present year, the county received practically no interest on the funds in custody of the treasurer. The last legislature however changed the conditions which depositories are required to meet to secure county funds, and since June 1 the county has been receiving 2% interest on all its funds.

COUNTY CLERK

The county clerk is elected by the people every two years. He receives a salary of \$4500.00 a year and appoints his own deputies and other employes.

The duties of the county clerk are manifold. He not only acts as clerk of the several divisions of the Circuit Court and as county recorder, but also issues many documents such as marriage licenses, fishers and hunters licenses, etc. He is the official clerk of the Board of County Commissioners and must personally sign every warrant drawn for the expenditure of county money. While we did not make an audit of the financial records of this office, we did make a very complete survey of the methods in use. We noted many indications of efficient management under the administration of the present incumbent. The suggestions which follow are intended therefor not so much by way of criticism as to point a way for still further improving the conditions in the office.

Filing Of Court Documents:

Prior to 1901 flat fees were charged for the filing of court documents with the county clerk of Multnomah County and we are informed that flat fees are still charged in the other counties of the state. In recent years, however, as required by a special statute, litigants have paid over to the county clerk a lump sum amount estimated to be sufficient to cover the cost of filing all of the several documents in the cases. For example, plaintiffs in Circuit Court cases pay in \$11.00 of which \$1.00 goes to the state library and the other \$10.00 being credited to the payor. Defendants pay in \$5.50. The amounts thus paid in are held in trust by the county clerk and portions thereof released to the county treasurer from time to time as the fees are earned, that is, as the several documents in the cases are filed. The result is that the county clerk has on hand at all times an amount aggregating upward of \$50,000.00. The complications which may arise from the administration of such funds are well illustrated by a recent occurrence. A local trust company in which a large amount of this money was deposited failed during 1912 and the question at once arose whether the liability rested with the county or the county clerk. Another and perhaps fully as serious an objection to the present plan is the fact that while litigants are charged by their attorneys for the amount of fees thus paid to the county clerk it is doubtful if in a large proportion of the cases the refund of unearned fees which are returned to the attorneys ever reach the litigants. In fact, we were informed that an attempt to change the present law would undoubtedly meet with the opposition of many lawyers who would thus lose this source of revenue. The advantage of the former method of collecting fees only as documents are filed might be summarized as follows: First, neither the county nor the county clerk would be compelled to assume responsibility for the large amount of money which must be held on trust; Second; litigants would pay only for documents actually filed; Third, a

source of petty graft which is not creditable to the legal profession would be removed; and Fourth, a considerable amount of bookkeeping in the office of the county clerk would be eliminated.

Card System Would Be Better:

Large bound books are used for recording the several accounts and amounts of court fees paid in. Inasmuch as these books contain many "dead" accounts they cannot be handled with any degree of facility. A card system would be much more convenient and conducive to better results in the performing of the clerical work because all dead accounts might then be kept on a separate group. Moreover, a card system would be serf indexing and thus more ready for reference.

Might Improve Methods Of Recording:

The county clerk is the official recorder in Multnomah County of deeds, mortgages, chattels, guardian bonds, official bonds, articles of incorporation, insane commitments, leases, mechanics' liens, etc. These documents are recorded by book typewriting machines in large bound volumes. From 15 no 20 girls are employed on this work. They are paid \$75.00 a month and are supposed to write 80 correct pages a week.

This work and hence the cost thereof could be very materially reduced, if certain of the volumes were made up to contain the printed forms of deeds, mortgages, etc. The clerk in charge of this division estimates that at least 75% of the work of recording comprises the kind of documents, the printed forms of which might be included in the books as received from the printers. Under the present procedure the typists are themselves compelled unnecessarily to copy several times a day hundreds and even thousands of pro forma matter which not only requires much time but also needlessly increases the expense of the office. We counted the number of words contained in both the long and short form mortgages and also the deeds of the two publishers whose forms are most commonly used and ascertained the number of each of these documents which were recorded during three successive days. The result of this examination is shown by the following tabulation:

	Document <u>Number</u>	Approximate words in	<u>May</u>		
<u>Mortgages</u>		<u>blank form</u>	<u>27</u>	<u>28</u>	<u>29</u>
Gill's	130	860	2	2	2
Glass & Prudhomme's	265	860	6		2
Gill's	117	420	4	2	2
Glass & Prudhomme's	11	420	4	2	2
<u>Deeds</u>					
Gill's	116	170	8	3	2
Glass & Prudhomme's	7	210	7	12	14

To further the efficiency of the recording division it is suggested that consideration be given to the desirability of paying the typists on the basis of the amount of correct work done each day. For example, 4¢, 4½¢, or 5¢ per folio of 100 words. Although the typists are supposed to write 80 pages per week, the records show that there is a wide variance in individual efficiency. For example, during the month of May, 1913, when 18 girls were employed, the three standing at the top of the list each wrote 387 pages, while the three at the bottom of the list wrote only 237, 256 and 277 pages respectively. If each girl was paid on the basis of actual work done, it would not only be more equitable but should be an incentive to better work.

In this connection it is suggested that the method of verification be changed. At present the typists verify in pairs, although they do not verify their own work. When a correction is made the typists erase the marginal reference mark which indicated the need for a correction. In order to insure the making of all corrections properly these marks should not be erased until verified by a different set of comparers or by the clerk in charge.

Another change which should be made in the recording division and which would materially increase the efficiency of the office and work to the advantage of the public is the standardization of time required for recording. At present it takes anywhere from one to two weeks to have a document recorded. There is no reason why the time required for recording should not be reduced to a definite schedule so that when a document is left with the county clerk, the person leaving it can be apprized of the exact time when it will be returned to him. This would involve simply the adoption of a rule setting forth the amount of work which must be accomplished each day in the procedure of recording each document. In other words, the recording of a document must have reached a certain prescribed point toward completion at the close of each day. With the work thus standardized it is probable that documents would be ready for return to the owners not later than the fourth or fifth day.

At the present time no fee is charged to cover postage although practically all documents are mailed to the owners after having been recorded. Many require extra postage. One of the title companies has from ten to twenty documents a day and several others have a dozen a day. It is suggested that a fee of, say, 5¢ per document be charged to cover the cost of mailing; also that delivery boxes be provided for the corporations and other persons who have a large number of documents recorded. The documents would then be placed in their individual delivery boxes and called for by messenger.

Torrens System Neglected

The system of land registration commonly known as the Torrens System was made a part of the Oregon laws in 1909. Although the practicability of this system and its superiority in many ways over the old system of title registration has been

demonstrated fully in other states, notably Illinois and Massachusetts, it has not yet become popular in Oregon. Its lack of popularity locally is undoubtedly due to three main reasons. First, the failure on the part of county clerks of Multnomah County to give the new system the publicity which is necessary to popularize it; Second, to existing doubt, which has been nurtured by private title companies, that the law is unconstitutional; and Third, to certain defects in the law, such as failure to provide that the county shall examine the title and ascertain the defects therein, if any, prior to registration.

The first and third reasons noted above should be remedied without delay. Also as soon as possible. A test case should be carried to the Supreme Court and the constitutionality of the law established once and for all.

Receipt and Expenditures

Inasmuch as the service rendered by the county clerk's office is mostly for the benefit of particular individuals rather than for the public, as a whole, it is important that the amount of fees charged be sufficient to make the office at least self supporting. In order to ascertain the adequacy of the present scale of fees and also the relation of the total receipts to the total expenditure we made a tabulation of both covering the last ten year period. The tabulation was based upon data filed by a preceding county clerk and although containing a number of errors in amounts they are all small ones. The summary of this tabulation set forth below shows that since 1902 the receipts have been considerably in excess of the expenditures although the percentage thereof has been in marked variation from year to year.

<u>Year</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Excess of Receipts Over Expenditures</u>	
			<u>Amount</u>	<u>Percent</u>
1903	33,965.00	27,608.00	6,357.00	23%
1904	38,870.00	29,224.00	9,646.00	33%
1905	53,677.00	27,613.00	26,064.00	94%
1906	55,446.00	31,699.00	23,746.00	75% [sic]
1907	58,970.00	31,651.00	27,319.00	86%
1908	64,169.00	38,796.00	25,363.00	65% [sic]
1909	75,393.00	39,358.00	36,035.00	92%
1910	83,336.00	45,170.00	38,166.00	84%
1911	94,342.00	42,772.00	50,570.00	115% [sic]
1912	101,646.00	57,479.00	44,167.00	77%

It is to be noted in connection with the receipts of this office that although the county clerk is entitled to one-half of all naturalization fees received up to \$6000 the present county clerk is the first to turn them into the county treasury.

Control of Cash Receipts:

The system of central control over cash received is good. A receipt is given each person who pays any money and at

the same writing a carbon duplicate thereof is made for the use of the auditor in checking up the amounts of money turned over daily to the treasurer by the county clerk. We have been informed that it is the intention of the state insurance commissioner to provide a triplicate carbon copy of each receipt so that the county clerk may also retain a copy. Exception to the use of these receipt forms is to be noted in connection with the issuance of hunting and fishing licenses and marginal releases. The former two documents are under control in the state offices and the issuance of the document itself constitutes a receipt.

Mast of the fees received are paid directly to one of the cashiers, but there are three or four clerks who receive money and only turn it in to the cashier at the end of each day. The desirability is suggested of installing a pneumatic tube system or an overhead carrier from each of the several issuing windows to the cashier's cage so that all money can be received directly by the cashiers.

Th. Operations in the cashier's cage might be considerably simplified by the installation of a change making machine and also by the adoption of a time stamp which would contain a blank certificate form for use in stamping documents which are to be recorded. At the present time a certificate form has to be made out and pasted on each document.

Postage

This office receives and sends out a considerable amount of mail. Although stamps have heretofore been requisitioned from the auditor, the county clerk has purchased stamped envelopes independently² thus nullifying to a large extent the central control over postage supposed to exist in the auditor's office. The clerk in charge of the stamped envelopes gets them from the store room from time to time² and the different clerks in the office go to her and help themselves to as many envelopes as they need. She has no inventory thereof. She also stated that she helped herself to postage stamps from the desk of the first deputy. The need for a better control over stamps and stamped envelopes is manifest.

Signing Warrants

The county clerk is required by statute to draw a warrant for each claim approved by the auditor and county board. This was the system prior to the establishment of the office of auditor and is still the system in all other counties of the state. Multnomah County is the only one having a county auditor. We suggest that since the auditor has taken over the auditing and accounting function from the county clerk and retains in his files the original requisitions, orders, invoices and voucher forms that he is the proper official to draw the warrant. The history of each claim would then be kept in one place - the files of the auditor's office. At present any one desiring to assemble the documents relating to a claim must go to the files of both the auditor and the county clerk.

The county clerk signs each individual warrant personally and as there are several hundred each month, the time required to do this signing is a factor to be reckoned with. We suggest the use of a special signature pen which permits of signing several documents at a time. These pens are in use by many corporations where a large number of checks or certificates are to be signed.

With respect to amounts due out of town dealers, the auditor sends them a notice and upon receiving a reply goes to the county clerk, signs a receipt, gets the warrant, and mails it to the dealer. Inasmuch as the county clerk delivers all other warrants, we suggest that pending the transfer of the warrant drawing function to the auditor, the out of town warrants also be delivered by the clerk.

In the chapter of this report referring to accounting, auditing and financial reporting we have noted the fact that the county clerk is compelled to copy in detail the claim sheets received from the auditor and have suggested that this work could be entirely eliminated, if the auditor would prepare the sheets in such a form that they might be inserted in a loose leaf binder in the county clerk's office and thus become a part of the county board proceedings.

Store Room

The present county clerk has established a store room where he keeps all stationery and other supplies until needed for use. This enables him to keep a check on the several kinds of supplies consumed by each person.

SHERIFF

The sheriff is elected by the people every second year. He receives a salary of \$4500.00 per year and appoints his own deputies, clerks and other employes. The office of sheriff while charged by statute with many minor duties comprises three main functions:

1. Officer of the Circuit Court
2. Apprehension of criminals and maintaining them in jail.
3. Collection of Taxes

Serving Court Documents

As an officer of the Circuit Court the sheriff maintains a staff of nine men for the purpose of serving court documents. To facilitate the serving of these documents the city is divided into districts with a man in each district - six on the East side and three on the West side. This staff is augmented from time to time according to the number of documents to be served. We endeavored to ascertain whether there was sufficient work to warrant the continuous employment of so many men. The office has kept no kind of service records or reports showing the amount and character of work done by each man. It was therefore necessary for us to make a tabulation of each court case registered showing whom it was received, when served and by whom and then make the subtraction to determine the amount of time consumed in making the service. We selected the month of March 1913, as being typical. The work of the men varies according to the condition under which they work - whether in the populated districts of the city or in rural communities. The effectiveness of the several men is believed to be comparable as grouped in the following summary of our tabulation: (during the month of March only eight men were regularly employed)

Name	Number of Services	Average Number of Services per Day (26 days)	Average Time per Service (- - -)
A - - - - -	129	5	2.6
P - - - - -	143	5.5	2
D - - - - -	68	2.6	2.4
F - - - - -	54	2.1	2
L - - - - -	85	3.3	1.8
P - - - - -	89	3.4	2
R - - - - -	79	3.04	2.5

K - - - - -	27	1.04	1.5
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No name shown	29
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Office men and others	95
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To further ascertain the need for the number of men employed by the sheriff in serving documents we made a comparison between his office and that of the constable for the entire year 1912. The latter serves documents for the district courts. During the year 1912 the number of cases registered in each office was as follows:

Sheriff	3,707
Constable	11,572

The sheriff made 7,230 services on the 3,707 cases registered. We did not tabulate the number of services made by the constable on the 11,572 cases registered with him, although it is fair to assume that there was an average of more than two services on each case. We noted one case on which there were eighteen services. Even comparing the services by the sheriff with the cases registered by the constable, there were 60% more cases registered by the latter than there were services by the former.

Practically the same result is obtained by computing on a monthly basis the work done by the regular men in each of these offices. Of the 7230 services made by the sheriff's office 5703 were made by the eight men regularly employed, seven working 12 months and one working 7 months, or a total of 79 working months. 5703 divided by 79 gives 72.2 services per man per month.

Of the 11,583 cases in which documents were served by the constable's office 10,747 of the cases were handled by the seven regular men in 77 working months. This is an average of 140 cases per man per month as against the sheriff's 72.2 services per man per month. It is thus evident that the constable handles 50% more cases per man than the sheriff's men make services. Allowing the constable an average of two services per case, which is fair, his men thus make four times as many services per man as the sheriff's men.

Furthermore, the 7230 services made by the sheriff during 1912 as noted above included approximately 1500 jury services. Beginning this year jury notices are sent through the mails instead of being served personally. This fact has considerably reduced the number of personal services required. Incidentally the sheriff is to be commended for institution this method of jury service.

The chief clerk in charge of this work in the sheriff's office realizes that the constable makes more services

and gives as a reason that the sheriff's cases drag along over a period of time and make it difficult to locate people named in the documents. On the other hand the constable says that his cases are for small amounts which also makes it equally difficult for him to locate the people sought. He also says that the fee charged is so low that many attorneys find it cheaper to have the constable make the services than to make them themselves.

The sheriff's office advances the argument that their men make more personal services than do the constable's men. As a matter of fact both offices work under the same statutory provision in this respect. Vol. I. Chapter IV., Art. 55, par. 5, reads as follows:

"In all other cases to the defendant personally, or if he be not found, to some person of the family, above the age of fourteen years, at the dwelling house or usual place of abode of the defendant."

Each office is required to serve certain documents personally such as citations, interrogatories, etc., but these are very small in number comparatively. It thus appears that whatever difficulties may exist in either office in locating persons named on the documents are either comparable or are offset by other conditions in the other office. The only conclusion which can possible [sic] be drawn from the above comparison is that the sheriff has more men than he needs.

In this connection it is to be noted that the offices of the sheriff and constable should be combined as explained in the chapter of this report relating to the constable's office.

We have recommended to the sheriff the instalation [sic] of a system of daily time reports which will show the amount of work performed by each man each day and which, when summarized at the end of the month, will afford a basis for determining the relative efficiency of the men as well as the number of men needed. These reports should provide for showing ;

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1. Case Numbers
2. Kind of case or work
3. Number of services
 - (a) Required
 - (b) Made to-day
4. Number of hours on case other days
5. Hours on case to-day
 - (a) Total
 - (b) Exact time
6. Hours in office and on other work
7. Addresses of places visited and detailed description of work done.

Both the daily reports as noted above and the monthly summary thereof have been discussed with the chief clerk of the sheriff's office and met with his approval. We have prepared printer's copies of these forms and turned them over to him.

Documents are frequently received from attorneys outside of Portland with the request that they be served.

Services are made on these documents and the attorneys notified of the amounts due therefor. Some of them are delinquent in paying. For example, on May 26th, the date we first visited the office, the sheriff had on hand eighteen of such documents on which he had made service but for which he had received without the accompanying fee that postal card notice be returned immediately stating that service would not be made until receipt of the fees.

It is a common occurrence for attorneys to desire the service of documents during the evening. A way is thus open to the sheriff's document servers to obtain gratuities for all work performed outside of the regular hours. We were informed that no instructions have been issued against the receiving of such gratuities. The daily time reports recommended will, if installed, indicate the amount of time which the men devote to the work outside of regular hours.

Apprehension Of Criminals And Their Maintenance In Jails

The criminal division of the sheriff's office is under the direction of a deputy sheriff and one assistant. The deputies engaged on other work are also detailed to assist on criminal work whenever necessary. Similarly, additional deputies may be sworn in when necessary. In examining this branch of the sheriff's office we have not attempted to pass upon the matters of policy or the relative efficiency of service rendered. The survey was confined to the business phases of the office. It is only fair to the present incumbent, however, to state here that he and his deputies have been required to work very long hours most of the time since de assumed office.

As in the case of the men engaged in serving the other court documents referred to herein, there are no service reports or records showing what each man is engaged on and where.

The sheriff receives under statutory authority 12½¢ per meal for feeding prisoners. The prisoners who work in the quarries are given three meals and the others two meals, except that the latter are also given a light lunch. The county paid out during 1912, \$19,343.35 for feeding prisoners. The amount thus paid may be said to relate solely to food. The steam used in cooking is furnished by the county and the cooking is done by "trusties", the only expense to the sheriff for their services being \$25.00 a month to a "trusty" in the jail and \$30.00 a month to one at Kelly-Butte. The county even pays for taking the garbage from the jail and burning it in a garbage burner in the basement of the court house.

Of the \$19,343.36 paid for feeding prisoners in 1912, \$111,839.29 was paid for feeding hose t Kelly-Butte. We were informed that when under a former administration the county purchased the food supplies used at Kelly-Butte and fed the men at cost, it averaged only from 6¢ to 8¢ a meal instead of 12½¢ as at present. They were given three meals a day at a cost of 25¢ instead of 37½¢. Moreover, the cost included the salary of a cook part of the time.

The sheriff also receives 50¢ per day from the United States government for each federal prisoner in the county jail. The difference between the actual cost of feeding these prisoners and 50¢ per day is also retained by the sheriff as a perquisite of the office. The amount received for federal prisoners amounts to several thousand dollars per year. In order to ascertain the basis of payment for feeding prisoners in other large counties on the Pacific Coast we addressed a letter of inquiry to several of the sheriffs thereof. The replies received indicate that in those counties where the prisoners are fed at actual cost, the amount is less than in those counties where the sheriff is paid a fixed price as is done in Multnomah County.

A tabulation of the replies received is shown below: -

<u>County</u>		<u>Fed at Fixed</u> <u>Price per Day</u>	<u>Fed at Actual</u> <u>Cost per Day</u>
<u>Oregon</u>			
Multnomah	(Portland)	.37 1/2 (a)	
		.25 (b)	
<u>Montana</u>			
Lewis and Clarke	(Helena)	.50	
Silver Bow	(Butte)	.50	
<u>Washington</u>			
Kind [sic]	(Seattle)		.30
Spokane	(Spokane)	.35	
Pierce	(Tacoma)		.20
<u>California</u>			
San Francisco	(San Francisco)		.34-38
Alameda	(Oakland)		.25
Los Angeles	(Los Angeles)	.50 (c)	
		.24 (d)	
<u>Illinois</u>			
Cook	(Chicago)		.17

(a) - 3 meals, (b) - 2 meals, © - 3 meals
to those working,
(d) - 3 meals to those not
working.

The replies received show that in some counties not only are the prisoners fed at actual cost with a resulting saving to the county, but the difference between the cost of feeding the federal prisoners and the amount received therefor is turned into the County Treasury instead of being retained by the sheriff. The following excerpt from the letter of the chairman of the Board of County Commissioners of Pierce County (Tacoma) Washington, under date of July 25, 1913, is self explanatory:

"Always prior to and at the time the present board of county commissioners went into office, on January 13' 1913, the county fed the prisoners by contract with the sheriff. The contracts with the sheriffs were some years as high as \$1.00 per dead per day. On those figures the sheriffs made a large profit. This board in the interest of the taxpayers' pockets and against the pocket of the sheriff, decided to feed the prisoners direct rather than by contract. This direct feeding by the county is costing the county, including \$65.00 a month to the cook, 10¢ a meal per head or 20¢

a day per head, instead of 38¢ to \$1.00 per head per day. The U. S. Government pays the county 50¢ a day per head for federal prisoners kept in the county jail. On this government pay you see, there is a profit now to the county, so that by deducting this profit on the federal prisoners kept in the county jail. On this government pay you see, there is a profit now to the county, so that by deducting this profit on the federal prisoners, which the sheriff got, the net outlay for the county is 7¢ per meal, and 14¢ per day per head for the county prisoners, with tea and bread in the evening included on the 14¢ cost per head."

Similarly, Alameda County, (Oakland) California, not only feeds its county prisoners at cost but the profit on feeding federal prisoners also goes to the county as is shown by the following letter from Sheriff Barnet, of that county under date of June 6, 1913:

"In response to your inquiry of May 31st would say that the sheriff of this county is allowed 25¢ per day for the feeding of each prisoner two meals. We return to the county treasurer such amount as we do not need. The Federal Government allows us 40¢ per day for three meals for each Federal prisoner. This money is paid into the county treasurer after the expense of the food is paid. The average cost of a meal is about 8¢ or 9¢. Of course, we could feed 200 men at a much cheaper rate than we could feed 25. The greater the number the less the cost per head."

In 1911, Cook County (Chicago) Illinois began feeding prisoners at actual cost which was found to be approximately 17¢ per day during that year. In reply to our letter of inquiry Sheriff Zimmer under date of June 7, 1913, states on the following letter that the cost is still approximately 17¢ per day:

"Your letter of June 2nd at hand on which you ask for information as to the cost of feeding prisoners. No figures have been compiled showing the actual cost for the year 1912, but I think 17¢ will come very close to the actual cost per day. There have been no changes since you were in the office - we are still continuing the plan then in force and the only difference in the per diem cost would be the difference in food prices which have been very little during the past year."

The jails were clean and orderly at the time of our inspection.

There is need for a better system of registering prisoners in the jail office. The present register fails to show whether a prisoner was committed in the morning or evening.

Hence it is impossible in checking back the monthly bill of meals served to determine how many meals a prisoner was furnished on the day of his incarceration or the day of his liberation. Prisoners are billed arbitrarily for two and three meals alternatively for those days. Although the jailer reports the total number of meals served each day this report is not used by the sheriff in preparing his bill rendered to the county, because the jailer's report does not show the names of prisoners fed. There is also need of a better system of filing commitment papers in the jail office.

The sheriff is afforded no fund for paying current expenses such as going out of the county after prisoners, street car fare in serving court documents, etc. he advances the necessary amounts and is reimbursed at the end of the month by the county board. It is suggested that he be given a round sum amount, say \$500.00 or \$1000.00, in cash; that he be charged therewith on the books of the auditor and that at the end of the month he submit vouchers for the amount of his actual disbursements and a warrant be drawn for the total thereof, thus reimbursing the fund as it was originally.

Collection Of Taxes

The changes suggested with respect to the collection of taxes have already been set forth herein in a separate chapter. Hereafter the sheriff will collect only delinquent taxes. Inasmuch as the same room will be used for collecting taxes both prior and subsequent to their becoming delinquent as has been used heretofore attention is called to the fact that the arrangement of the three cashiers' cages is badly planned and should be corrected.

CONSTABLE

The constable of Multnomah County is elected by the people every second year. He receives a salary of \$2400.00, and appoints his own deputies. He serves as officer for the District Court similarly as does the sheriff for the Circuit Court. At the time of our Survey, he had two men in the office, seven in the field serving documents, and one on criminal work - making ten men in all, as compared with six when the present incumbent assumed office. The increase in number of men is attributed to the increase in the amount of work demanded of the office which, as shown by the records, increased as follows:

	<u>Years</u> <u>1909 and 1910</u>	<u>Years</u> <u>1911 and 1912</u>
Number of Cases	12,517	22,104
Number of Warrants	1,088	1,280

Approximately twenty-five jury summons are served each week. These should be served by mail as they are in the sheriff's office.

Constable's Office Should Be Abolished

We have been able to discover no good reason for the existence of the office of constable in Multnomah County, and, therefore, recommend that authority be obtained from the next legislature for consolidating it with the sheriff's office. The latter office must in any event be continued, and inasmuch as the sheriff acts as the officer of the Circuit Court and maintains a staff of men in the field serving court documents, he might just as readily act also as officer of the District Court and have the men serve the District Court documents. At the present time, both the sheriff's office and constable's office have divided the city into districts and each office maintains a man in each district for serving documents. It therefore happens that two men - one from each of these offices - are frequently serving warrants on the same street the same day and sometimes at the same house. Such a duplication of work and unnecessary expense should be discontinued as soon as possible.

MULTNOMAH FARM

The county maintains a farm of 193 acres 17 miles from Portland. It was purchased some three years ago. It contains a large modern building as a home for the county's poor who have no other home and also a smaller building for the treatment of the county's poor who are suffering with tuberculosis. These buildings are comparatively new, the inmates having been moved from the old county farm in November 1911. There are from 250 to 350 persons at the farm at all times. The main buildings and also the outbuildings were clean and on good general condition at the time of our survey thereof, but almost nothing has been done in the way of keeping a record of the cost of operating this institution.

Although the present superintendent has had charge of this branch of the county's activities even when the old farm was being operated, and although he has had charge of the new farm since the institution was moved on 1911, he was unable to tell us in answer to our questions how many acres there were in the farm, how many acres under cultivation, how many acres given over to any particular crop how many head 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 (June 4, 1913), because the record of inmates had not been posted up to date.

From the foreman of his employes he obtained an estimate of the acreage as follows:

Oats	45	acres
Clover	34	"
Sweet Corn	4	"
Potatoes	20	"
Other Vegetables	<u>18</u>	"
Total under cultivation	121	"
Total not cultivated	<u>72</u>	"
Total acreage	193	"

Of the acreage not cultivated it was estimated that 50 acres comprised pasture land and 22 acres is rocky and barren.

The present chairman of the County Board has recently made arrangements with the State University whereby this farm will be conducted as an experimentation farm, thus insuring to the county a high grade not only of live-stock but also of crops produced on the farm.

In order that information may be currently available to the County Board and also to the public with respect to the many thousands of dollars which are expended each year for maintaining this institution, we have provided in the administrative code that three records be kept currently at the farm. One record will provide for registering each day the number of inmates so that at the end of each month the number of inmate days may be readily ascertained and used as a basis for determining the cost per patient per day.

Another record will provide for recording from day to day each month the supplies produced on the farm, including vegetables, grain harvested, and chickens, hogs, etc. killed for food. In short, a complete history of what the county owns at the farm and what is being done with it.

Another record will provide for recording each day during the month the amount of supplies consumed which have been purchased. This record will serve as a basis for determining the costs, it not being intended that the supplies produced on the farm shall be taken into consideration in determining such costs because it would involve a too detailed book-keeping procedure. Moreover, it is unnecessary because the more supplies are produced on the farm the lower the costs will be.

It should be possible from among the 300 or more inmates at the county farm to select two or three who are competent to keep the simple records we have recommended. These records are not complicated - are nothing more in fact than memorandum records which any boy might keep. If, however, such inmates cannot be found it will undoubtedly be good business economy on the part of the county board to place a man there for the purpose of keeping them. No difficulty should be experienced in finding some one who will be glad to go there for \$50. a month and his board.

With these records as a basis for recording information currently we have provided that a monthly report shall be transmitted to the county board setting forth all of the information which is essential to affording the board and the public a basis for judgment in determining the efficiency with which this institution is being operated.

Aside from the business features noted above, several other matters attracted our attention at the institution which we suggest should be changed. For example, no instruction has been given in fire drills. A large number of the inmates are bedridden. In fact, there are nearly as many sick people at the farm as at the county hospital. The other inmates are all old and feeble and might easily be stampeded in case of fire. The neglect to give instruction in fire drills and to hold such drills is particularly strange in view of the fact that the old county farm buildings were destroyed by fire. The superintendent told us that he did not hold fire drills because if he did several of the old people would die each time the alarm was sounded. This may easily be avoided by giving advance notice of the time when such drills will be given.

Another feature which needs correcting relates to the saloons in the village of Troutdale. There are four saloons in this village of 500 people. Inmates from the county farm frequently wander down to the village, beg money from sympathetic people, buy liquor, become intoxicated, stray away into the fields and onto the railroad tracks and generally behave to the detriment of both themselves and to the institution. A law should be secured from the next legislature prohibiting the sale of intoxicating liquor to inmates of such institutions. The superintendent stated that he had requested the county court to use its efforts in obtaining the passage of such a bill at the last legislature but that nothing was done.

Relative to conditions within the institution, it is suggested that the coffin makers should do their work somewhere else than in the large room where the old people congregate each day. The basement of the main building is equipped with seats as a lounging place and here each day in full view of all those in the room the carpenter is engaged or making coffins. This condition is at least not conducive to a cheerful frame of mind on the part of the inmates.

MULTNOMAH HOSPITAL

Our principal suggestion with respect to the county hospital is the crying need for a new building. The building now used is an old residence of frame construction and is not only ill adapted for use as a hospital but is also a most dangerous fire risk. There is an average of 70 patients in the hospital throughout the year. The maximum number last winter was 100, although three years ago the institution contained 108 patients at one time, the policy being to take care of all who come by placing cots in the hallways as well as in the rooms. The general plan which is observed so far as possible is to use the first floor for a medical ward, the second for a surgical (including maternity cases) and the third floor for mixed medical and surgical cases (including convalescents.) The county physician is president of the hospital and every patient must either go to his office or at least be passed upon by him prior to being admitted. With the establishment of a larger hospital building provision will undoubtedly be made for a reception room and a physician in attendance there to pass upon applicants.

There are three house physicians and three internes in attendance at the hospital. A training school for nurses is maintained in an adjoining building which was recently constructed. At the time of our survey there were 14 nurses in training. The superintendent of the training school and the superintendent of the hospital are the only two graduate nurses. The house doctors and an orderly prepare patients for operations and give the tub baths. Insane are kept at the hospital only a day or two for observation. Tubercular patients are sent to the pavilion at the county farm.

No compilation is made of the number of patent days although as pointed out elsewhere in this report that is the only basis on which to determine costs of such institutions. The record of inmate days which we have designed and turned over to the county board should be installed at the hospital and kept up to date. Heretofore the hospital record has been posted only once a week and even then has not been summarized as to days. We were informed that at the close of the years 1909 and 1910 the superintendent computed the average cost per meal. This is the only attempt that has been made to determine costs.

An annual report is read at the staff meeting once a year. This report sets forth the number of deaths and recoveries according to the several groups of deceases [sic]. The reports have not been published and the superintendent did not know what had become of them after being given to the secretary. It is highly important to the medical profession and also to the tax paying public that a comprehensive report of this institution be rendered at least annually.

Considering the rapidity of increase in the county's population the plans for a new county hospital should provide for a public morgue, including refrigeration, etc. As pointed out

elsewhere in this report local undertaking establishments have thus far been used as public morgues.

DETENTION HOME

The county detention home for juvenile delinquents, sometimes called the Frazier Detention Home, was established about five years ago, the property being turned over to the county board by a public spirited citizen of Portland. Commitments to the home are practically all made by the Juvenile Court, although some children are sent by the Board of Relief. At the time of our survey the institution contained fourteen boys, eight girls, and a woman with three children. The School Board provides a teacher every school day and a manual training teacher once a week for the boys. No provision has been made for instructing the girls in special branches, such as cooking, sewing, etc. Most of the sentences are of indeterminate duration, as is proper, although some are for 30 or 60 days.

A change was made in the supervision of this institution some three months ago (just prior to the time of our survey), a probation officer of the Juvenile Court being made superintendent. He and his wife are paid \$175. per month, an assistant superintendent \$90. per month, a cook and an extra woman \$50. a month. From an observation of conditions as they were when the new superintendent assumed charge and also from noting the changes which he had already affected [sic] we were impressed with the fact that the change was well ordered. The buildings were all in a run-down condition. There had been no book-keeping whatever. The superintendent had not even kept a duplicate list of the supply bills which he had received so that there was no basis for determining the expense per inmate per day. In fact, there was no record showing the number of inmate days. Neither was there any inventory of the equipment. These unbusinesslike conditions will be corrected by the installation of the records provided in the administrative code.

JUVENILE COURT

The Juvenile Court of Multnomah County is a branch of the Circuit Court. One of the circuit judges sits in Juvenile cases every Saturday morning. The work of the court is divided into two main divisions, (1) Boys' Department and Widows' Pension, and (2) Delinquent Girls and Dependent Cases. Adults on parole from the circuit court also report to the former division once a month. The work of the court incident to widows' pensions was taken over June 3rd of this year. It has necessitated the employment of additional inspectors to investigate the integrity of applications for such pensions.

So far as we were able to observe, the work of the juvenile court is well administered. Realizing the many and complex problems continually confronting the court, the judge thereof has appointed advisory boards to assist him. Our examination of the forms of documents and records used indicates that they were well designed. The several court assistants also give an impression of being efficient. One important exception was noted, however, with respect to the records. Juvenile parole cases settled out of court are recorded in a small book in chronological sequence by the probation officers without making adequate notations of the historical data relating to each case. A card system should be adopted which would provide a separate card for each case and the complete history thereof.

CORONER

The Oregon statutes provide that "when he, (the coroner) is informed that a person has been killed or dangerously wounded by another, or has suddenly died, under such circumstances as to afford a reasonable ground to suspect that his death has been occasioned by criminal means, or has committed suicide, to inquire, by the intervention of a jury, into the cause of the death or wound, and to perform the other duties incidental there to, in the manner prescribed by statute."

Coroner's juries comprise six persons, Jurors are paid \$1.00 each per inquest, plus necessary mileage (in Portland 10 cents for carfare).

Use of "Professional" Jurors

Coroner's jurors are required to pass judgment in many important cases among which are those of personal injury by public service corporations and also of murder. It is therefore important that care be exercised in the selection of these jurors in order that unbiased verdicts may be rendered. In order to determine whether it was the custom to select the same men frequently as jurors we made a tabulation of the names signed to the coroner's verdicts which are on file in the office of the county clerk. During 1912 388 cases were registered in the coroner's office and 61 inquests were held. We located the verdicts in 59 of these inquests on the county clerk's files. Since there are six men on each coroner's jury there would hence have been 354 different men on the 59 juries if each man had served only once. As a matter of fact the 59 juries were comprised of only 109 different men as shown by the tabulation of the verdicts. The number of times each of these 109 men served was as follows:

<u>Number of Men</u>	<u>Number of Juries Each Served on.</u>
1.....	25
1.....	18
1.....	16
1.....	14
5.....	9
3.....	8
3.....	7
1.....	6
3.....	5
7.....	4
14.....	3
22.....	2
47.....	1
<u>109</u>	

It is thus apparent that 62 men or approximately 60% of the 109 men served on two or more juries during the year. From the number of times that some of them served on the juries it is fair to consider them as "professional" jurors of the coroner's office. That these "professional" jurors served on murder and personal injury cases as well as others is shown by

the following tabulation of the fifteen jurors who served on seven or more different juries during 1912:

<u>Criminal Cases</u>	<u>Steam Injury Cases</u>	<u>Street Injury Cases</u>	<u>Other personal In-jury Cases</u>	<u>Other Cases</u>	<u>Total Number of Juries</u>
3	3	5	13	1	25
3	2	3	8	2	18
1		2	10	3	16
4	2	1	6	1	14
1		3	4	1	9
2		4	3		9
		1	8		9
3	1	1	3	1	9
2		1	4	2	9
		3	5		8
3		2	2	1	8
	2		5	1	8
1		1	4	1	7
	2		5		7
1		2	4		7

To determine whether or not the practice of using "professional" jurors which evidently obtained during 1912, has beer continued under the present coroner during the year 1913 we also made a tabulation of the verdicts filed during 1913 up to June 9 (the time of our survey of the coroner's office). Between January 1, 1913, and that time 26 verdicts had beer filed. If different men had beer subpoenaed on each of these juries there would have been 156 men. As a matter of fact the signatures on the verdicts show that only 60 different men served on these 26 juries. The number of times each of these men served during the first four months of 1913 was as follows:

<u>Number of Men</u>	<u>Number of Juries Each Served on.</u>
1.....	11
1.....	9
3.....	8
1.....	7
3.....	5
4.....	4
7.....	3
11.....	2
<u>29</u>	1
60	

Since over 50% of these men served on two or more juries during the four months it is thus apparent that the practice of using professional jurors has been continued during

the present year. Moreover, our tabulation also shows the number serving the most times:

1	man who served	11	times in 1913 also served	14	times in 1912
1	"	9	"	9	"
1	"	8	"	16	"
2	"	8	"	2	"
1	"	5	"	18	"
1	"	7	"	9	"
1	"	4	"	25	"
1	"	3	"	8	"
2	"	3	"	7	"
1	"	3	"	4	"

The sense of justice is outraged at the idea of having verdicts on murder, personal injury and other important cases returned by "professional" jurors whose condition of employment naturally makes them subservient to the coroner or deputy coroner. In personal injury cases the proper bringing out of the facts at the inquest and the verdict of the coroner's jury may have much to do with enabling heirs to collect damages for the killing of their bread winners. Under such conditions it would be only natural for the work of "professional" jurymen to be merely perfunctory because they are under obligations to certain persons for their positions and such persons have the power, whether they exercise it or not, to influence verdicts and have them rendered on accordance with their wishes.

Physicians Should Make Notes:

The coroner assigns a physician in each coroner's case. These physicians receive \$5.00 for each ordinary examination and \$10.00 for each post mortem examination. While the coroner is deserving of credit for employing a stenographer to take down and transcribe the proceedings of each inquest, it is suggested that a stenographer should also be in attendance at each physician's examination in the coroner's office and take down notes as the physician proceeds describing his operations on the body and just what he finds. When transcribed these notes would then be available, if required. At criminal trials and for all other contingencies, which are liable to arise in connection with coroner's cases. Incidentally accumulated records of this kind would have much value to the medical profession. Physicians of course cannot make notes themselves while engaged in the performing of an autopsy and after the operation is over many important details will have slipped from their minds.

Fully as important as the adoption of the above suggestions and prerequisite thereto is a complete change in the method of appointing coroner's physicians. The present custom, which has long obtained, is to assign the physician, if any, who has been in attendance on the case. It is very doubtful whether many of these physicians are competent to perform an autopsy and dictate notes as they proceed, which would be of real value. Two

or three competent physicians should be designated as coroner's physicians and all autopsies and examinations should be made by them.

The record of each coroner's case should also be made complete to the extent of including the number, names and addresses of the witnesses interrogated and the facts brought out or which the findings were based and the action in dispensing with the inquest justified.

Printed manikins should be available when making the clinical and anatomical diagnosis and should be made part of the records on each case. The coroner has agreed to use them. They may be printed on the reverse site of the physician's report or loose leaf office record. At the time of the examination the physician would note thereon the position or course of the wound or other injury on the body.

The printed form of physician's certificate in use provides no questions to be answered nor indicates in any way the kind of information the physician must furnish. The form is a blank sheet of paper containing only the following sentence at the top:

"State of Oregon) Portland, Oregon,----191-.
)
County of Multnomah)
I being a regular practicing physician according to
the laws of the state of Oregon, and being duly sworn,
depose and say that I have this day at the request of the
coroner examined the body of and find that the
deceased came to Death"

The bureau recommends that a form be drawn up, designed expressly for the use of the coroner's physician in those cases where they issue death certificates without inquests. Such a form should have printed headings with spaces to be filled out by the physician giving the history of the case, names and addresses of witnesses examined, detailed findings in cases, and all other information necessary to show the scope of the investigation.

Cost Of Coroner's Office.

The cost to the county of maintaining the coroner's office is approximately \$6000.00 per year. During 1912 as shown by the reports of the auditor's office, it was \$5980.75. At the time of our survey of the coroner's office in May 1913 the records show that considerable more work had been done during the first four months of the current year at approximately the same cost than was done during the same period of 1912. The expenditure for both periods being as follows:

<u>Nature of Expenses</u>	<u>First Four Months Of</u>	
	<u>1912</u>	<u>1913</u>
Salaries	250.00	250.00
Jurors and Witnesses	237.70	405.20
Autopsies and examinations	1,111.50	851.00
Transcribing testimony	164.90	272.90

Conveying bodies	243.00	249.20
Car fare, livery, etc.	<u>30.00</u>	<u>60.90</u>

Total expenses	2,037.10	2,089.20
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Total deaths	121	151
Total inquests	17	20

Coroner Should Not Be An Elective Office.

The office of coroner and coroner's jury should be done away with and provision made instead for preliminary investigation by medical inspectors and by the judiciary of the county.

The coroners of Multnomah County have usually been undertakers. The present incumbent [sic] is a physician, although the deputy coroner is an undertaker. It has long been the custom to take bodies to the morgue of the coroner-undertaker and hold all examinations and inquests there. Under the present administration they are taken to the morgue of the deputy coroner. Most of the coroner's records are also kept at this undertaking establishment. Undertakers get \$3.00 each for bringing bodies to the coroner. When a coroner or deputy brings a body to his own establishment he gets the fee just the same. The advantage to an undertaker of being coroner or deputy coroner is obvious because some relative can be usually found who will pay undertakers' bills.

The present coroner impressed us as being sincere in a desire to improve the conditions and methods of the office and the service rendered by it. While it is undoubtedly an advantage to have a physician for a coroner as at present, there are still defects in the system. For example, it has been held in Oregon that "the record of a coroner's inquest is not competent evidence between private parties on the cause of the death of the deceased for under the constitution and laws of this state, the coroner is not a judicial officer nor has his record judicial impress". (42 Ore. 354, 71 Pac. 73)

Massachusetts and some of the other larger cities and counties in other states have abolished the office of coroner and have delegated the medical and legal functions thereof to separate offices. Mr. Clark Bell on the Medico-legal studies testified as follows of this procedure:

"In practice this system, now in existence for seventeen years, has worked with precision and with valuable results. The cumbersome and useless jury is done away with, the work in its two branches, medical and legal, is done by men trained in their respective professions; many useless inquests (formerly held) are avoided, as competent medical experts can often at once pronounce the death natural or otherwise. Prompt and efficient prosecutions have uniformly followed upon the medical examiner's report of violence, and (so far as the medical testimony is concerned) have without exception resulted in conviction. The commonwealth saves about one-third of the

former expenses of the old system, a valuable body of medico-legal facts is gathered and preserved, and a great deal of harmful and untimely matter is kept out of the newspapers."

A grand jury on New York County in 1893 submitted the following finding:

"We believe that the long-standing maladministration of the coroner's office in this county is a cause of embarrassment to the interests of public justice and that a more satisfactory means of discharging the important functions now devolved upon the coroner's office, namely,

First, Investigation of sudden and suspicious death and

Second, The examination and commitment of persons charged with causing such deaths, ought to be provided by law.

The latter function could be performed by the committing magistrates who now have concurrent Jurisdiction with the coroners in homicide cases, and the preliminary inquiry as to the cause of death could be satisfactorily conducted by a medical examiner appointed by appropriate authority."

Although the New York Constitution in force between 1846 and 1894 contained the office of coroner in the list of constitutional offices of that state, the constitution adopted or 1894 omitted it from the list of required offices and left it to the discretion of the legislature to abolish it, although for political reasons this has not been done. The New York Medical Society a few years ago submitted a report which included the following statement:

"We hold, therefore, that it is not only a legitimate function of the health authorities to fully investigate every death, but it is their duty in the interest of the public health and public safety. And especially is this obligation imperative in the cases of death from violence, or from sudden and unknown causes, for in general these deaths were preventable It is evident that the duties of the coroner must be two-fold, viz. 1, a medical inquire as to the cause of death, and 2, a judicial inquiry as to the perpetrator of the crime, when death was effected by another party. These two inquiries differ widely in their scope and management. The first requires only expert medical knowledge, the second is purely judicial. Though both inquiries are important, the first takes precedence of the second, for on the accuracy of the former depends even the necessity of the latter. The preliminary investigation should properly, therefore, be made by the medical office or officers of the board of health within whose jurisdiction the death occurred."

During the past year the civic league of Cleveland Ohio, made an investigation of the coroner's office of that city.

Oscar T. Schultz, M. D. was the chairman of the committee that made this investigation. In an article in the May (1913) annals of the American Academy of political and social science Dr. Schultz states that no man is competent to perform both the medical and legal functions required of a coroner. The findings of this committee were as follows:

"Autopsies performed by the coroner . . . are valueless, both in determining the cause of death for vital statistical purposes and as a basis for evidence in prosecutions for criminal offenses. Furthermore, because of improper legal training, the coroner is not able to bring out important points; often the prosecution is hampered because the coroner's inquest permits the "covering up" of witnesses proved important or because the testimony brought out aids the suspected criminal in escaping punishment. The actual prosecution of criminals rests in the hand of the prosecuting attorney or the commonwealth attorney. The coroner should be the latter's chief aid. As a matter of fact, the coroner usually works alone, on a blind and untrained fashion. If the office of coroner is to be retained, there should at least be statutory provisions which would make mandatory the closest co-operation with the prosecutor.

However, since the prosecution of criminals is the duty of the prosecutor upon whom all of the responsibility of the conduct of the case for the state must rest, and since the duties now devolving upon the coroner are of such highly technical nature that their adequate performance by any single individual appears out of the question, it would seem preferable that some plan, other than that in vogue in most states, be devised for taking care of the coroner's duties. The Present legal duties of the coroner should be performed by one conversant with the law. The creation of a new office for his purpose would not be necessary, since the responsibility for the building up of a strong case for the state in criminal trials already rests upon the prosecutor. Because he is the responsible officer in criminal actions and because of his legal training, the inquiry into the causes and the in circumstances surrounding supposedly violent deaths should be conducted by him. And it should be conducted in such a way as to render every possible aid to the state in a future prosecution. With this object in view witnesses should be kept segregated and those whose testimony is of importance should be placed under bond for future appearance. Interference with the rights of one who may later be called upon to defend himself in a criminal action could not be urged against this plan, since it is virtually the method of procedure in grand jury inquiries."

Dr. Schultz summarizes the findings of the committee briefly as follows:

"1. The statutes relating to the coroner's office in most states are not adapted to present-day conditions. This is especially true in cities.

2. The duties demanded of the coroner require considerable knowledge of both medical and legal matters. No single individual can be expected to be properly qualified in both subjects.

3. In most states the investigation of the coroner into deaths due to accident or negligence leads to nothing of value. With proper criminal negligence laws the prosecutor and medical examiner would act together, in these cases, just as in deaths due to violence, for the purpose of preparing the strongest possible case in criminal actions.

4. Where there are vital statistics laws, deaths from unknown causes or deaths when a physician has not been in attendance should be reported first to the registrar of vital statistics and not to the coroner. Only when the registrar is unable or unwilling to assign a cause of death should the medical examiner be asked to investigate; in this group of cases his examination should be made only upon the definite request of the registrar."

COUNTY PHYSICIAN

The County Physician and an Assistant County Physician are appointed by the Board of County Commissioners. The former receives a salary of \$210. per month as county physician and \$41.55 as secretary of the Board of Health, (the county board acting as a county board of health). The Assistant County Physician receives \$150. per month. The present incumbents have adjoining offices in the same downtown office building, where most of their work as county physicians is performed. The county physician, however makes a daily visit to the county hospital, and once a week either he or his assistant visits the county farm. They also visit the jail and the Kelly-Butte stone quarry on call.

An examination of the records of the county physician shows that a large number of cases clear through his office. Our only suggestion with respect to improving the business methods thereof is that a card system would be much superior to the large clumsy books which he now maintains.

BOARD OF RELIEF

The public charity work of both the County and the City is administered by the Board of County Commissioners which by statutory authority exercises the powers of a Board of Relief. The active work of this character is in charge of one man, known as the clerk of the board of Relief.

The principal functions devolving upon the office are:

1. The receiving of applications for monthly pensions (except widows' pensions which are passed upon by a branch of the Circuit Court). The rejection of such applications or recommending to the County board that they be granted.
2. The receiving of applications for immediate relief, such as the purchase of groceries or fuel, the rejection thereof or the making of recommendations to the County board that such relief be granted.
3. The receiving of applications for admittance to the County Hospital, Poor Farm and Tuberculosis Pavilion, the referring thereof to the County physician, transmittal to the institutions, etc.
4. The receiving of amounts paid in by delinquent husbands as alimony under court order and the paying thereof to the wives or families.

It is generally recognized among charity workers and social workers everywhere, that some special training or experience is necessary in order to secure the most effective results in charity work as it is modernly administered - that is, work of a constructive nature. A person charged with such duties as those of the clerk of the Board of Relief should at least ascertain and keep in current touch with the methods used by charitable and social workers elsewhere. The clerk of the Board of Relief of Multnomah County was formerly in the liquor business in Portland and prior to that was a detective in the police department. He has had no training for the duties which devolve upon him in his present office nor has he endeavored to equip himself by reading any of the several magazines and other publications relating to charitable and social work.

Instead of taking the lead in the charitable and social work of the county, endeavoring not only to keep the number of applicants at a minimum but also to amalgamate the several private charitable and social agencies of the city which, due to overlapping, duplication, and lack of proper organization and methods are undoubtedly spending more money than necessary and still failing to obtain adequate results, the clerk of the Board of Relief appears to have been content to drift along with these private agencies, granting such relief as appears urgent from month to month and in general following the old beaten path of routine charity relief.

Undoubtedly one of the conditions which has contributed to the shortcomings of this office has been the lack

of an investigator to examine into the need and conditions concerning each application for relief. The duties of the clerk require his continuous presence in the office and if at any time he does go outside to investigate a particular case it becomes necessary to close the office. The County board should provide the part time assistance of some one of the County employes to co-operate with the clerk of the Board of Relief. It is also important that history records be built up and currently maintained relative to the home conditions, previous relief, life insurance and the several other factors necessary for the understanding of the County Board in passing judgment on the integrity of each application. It is true that some historical items are noted on the records now maintained, but these items are incomplete and moreover they should be made a part of a system whereby each of the charitable agencies in the city would secure currently all of the information shown on the historical cards of all the other agencies. To date there has been no systematic exchange of information between the charitable agencies of the city.

Although a receipt is issued to each person paying any money on account of non-support cases these receipt forms are not under accounting control in the office of the County Auditor as are the receipt forms issued in the several county offices. Steps should be taken to remedy this defect without delay.

DISTRICT COURTS

The District Courts comprise three judges who are elected by the people. They appoint a chief clerk and four assistant clerks. The fees incident to the filing of documents in district court cases are collected in the office of the chief clerk, similarly as the county clerk receives the fees for filing documents in the circuit courts.

The collection of fees and fines in the office of the clerk of the district court are under the accounting and auditing control of the county auditor through the medium of controlled financial stationery, in the same manner as are cash receipts in the other county offices, except that he has no control over bail money and other miscellaneous receipts of the district courts. To these latter collections his attention is directed.

The clerk of the court maintains a separate ledger account with each case. The bookkeeping with respect thereto is adequate.

SURVEYOR

The County Surveyor is elected by the people every second year. He receives a salary of \$150.00 per month. Although it was formerly a fee office, the fees have all been abolished, the only amount which the surveyor now receives being the mileage granted him. Deputy surveyors are appointed by him. They are paid on the per diem basis by the persons for whom the work is done and collect the amounts direct.

The principal work of the surveyor relates to the establishment of lines for new roads, readjustment of the lines of old roads, determining proper grades, etc. Defects of the county's road organization and methods are set forth in this report in a separate chapter. From our examination of the office of county surveyor, we have neither criticisms nor special commendations to make. The work is of the same general nature from month to month and is governed in considerable detail by statutory provisions. So far as we were able to ascertain it appears that the surveyor has been complying with these provisions.

SUPERINTENDENT OF SCHOOLS.

The County Superintendent of schools is elected by the people every fourth year. He receives a salary of \$2500.00 and is allowed an office assistant.

School Revenues

The revenues used for maintaining the school districts of Multnomah County are derived from three sources; (1) county school fund; (2) special levy; and (3) common school interest fund.

The general levy I made each year for school purposes by the County Court, and is assessed on all property in the county. In 1911 the rate was .0011. The amount derived from this levy is apportioned from time to time during the year as the collections are made, the basis of apportionment being the November school census. The general levy is supplemented on certain districts by a special levy for those particular districts. An additional amount is also received by the county treasurer from the state treasurer in August of each year. This amount comprises the interest earned by the state school fund. The amount received by Multnomah County is apportioned by the county superintendent the first Monday in October each year. The school moneys, after having been apportioned, are turned over by the county treasurer to the clerks of the respective school districts on demand. We were informed by the county superintendent that no audit has ever been made of the expenditures by the clerks of these school districts.

Need For Better Supervision:

There are fifty-four districts in the county. They are divided into three general classes on the basis of population. Portland ranks alone in the first class, and St. Johns alone in the second class, the other districts being in the third class. It is to be noted that the school in one of these districts is attended only by the children of one family.

The superintendent informed us that although he made frequent visits to each school, he kept no record of his observations made during these visits. He also stated that the only written recommendations, criticisms, etc. sent by his office to the respective schools has consisted of an annual form letter. We suggest the desirability of the superintendent maintaining in his office a historical card for each school, on which shall be noted currently his observations made at the time of his visits. Also, that after each visit he should write a personal letter to the Board commending such features as are commendable; also criticising the defects and suggesting corrective measures relative thereto.

The superintendent stated that although he approves the plans for new buildings, no definite rules have been adopted with respect to height of ceilings, also that high and low seats are allowed on the same rows, and that two-thirds of the schools in the county have old style arrangement of stoves. He also stated that although he has continually endeavored to promote cleanliness of both buildings and grounds, no definite rules have

been promulgated with respect to cleaning the buildings. Also, that although the law requires separate water closets, that all kinds and conditions are found in the several districts. Notwithstanding the fact that the situation of a school building, including the height of the ground, kind of soil, area surrounding the building, etc. has much to do with the effectiveness of the school, this matter has been left entirely to the school board, except or-so-far as they have been required to locate the buildings as nearly as practicable in the center of the district.

SEALER OF WEIGHTS AND MEASURES

This position was authorized by the last legislature for each county in the state. An inspector for Multnomah County was recently appointed by the County Board. His duties will relate both to the city and also to the county outside of the city. His salary has been fixed at \$50.00 per month, it being intended that he shall devote part of his time to other work. In this connection it is to be noted that unless care is exercised, the work performed by this county inspector will duplicate that of the city inspector of weights and measures. In order to show exactly what the county inspector does from day to day, we have prepared a form of report for him to fill out each day and transmit to the County Board at the end of the month.

FRUIT INSPECTOR

The fruit inspector is under the supervision of both the State Board of Horticulture and the Board of County Commissioners of Multnomah County. He receives a salary of \$75.00 per month and \$25.00 a month for expenses. His work thus far has been little known to the County Board, he having worked more directly under state authorities. Hereafter, however, as provided in the administrative code, he will report to the County Board each month relative to the kind and amount of work done each day and where. His duties relate to the detection of deceased [sic, diseased?] fruit and nursery stock and the preventing of it from being placed on the local market; also to the inspection of fruit orchards and the advising of the owners thereof with respect to proper treatment; also seeing to it that such treatment is given or the deceased [sic, diseased?] trees destroyed.

Both the County and City are daily inspecting fruit in the City of Portland, and we suggest the need of a close co-operation between the County Fruit Inspector and the City Health Department in order to prevent a duplication of effort and unnecessary expense.

COUNTY VETERINARIAN

Although the statutes provide for the office of County Veterinarian there was no incumbent of this office at the time of our survey. We have provided on the code that when one is appointed he shall render a monthly report to the County Board of all work performed by him.

OPERATION OF THE COURT HOUSE

The operation of the court house, exclusive of mechanical equipment, is under the supervision of a building superintendent. All mechanical equipment in the building is under the supervision of a mechanical engineer. No records are available to show the cost of cleaning on any unit basis. These defects we have corrected in the administrative code.

The mechanical plant includes the following equipment for developing lighting power -

Two 150 H.P. compound engines

One 75 H.P. simple engine

Two 600 ampere generators

One 300 ampere generator

None of the above equipment has been used and we were informed by the engineer in charge that it was improperly installed. Final payments should not be made thereon until it proves satisfactory in every respect. In this connection it is to be noted the equipment will develop only 1500 amperes and the engineer informs us that it requires 2200 amperes to light the building and furthermore, that the present switchboard arrangement compels the county to purchase all of its electric power or to develop all of it; also that it is impossible for the county to produce part of the power with its own equipment and purchase the remainder. This condition should receive the early attention of the county board because with the heat now being produced by the county with its other equipment it would be possible to generate a considerable proportion of the electric power used each month without any extra cost whatsoever. It seems probable that the saving which might thus be effected would very soon offset the cost of changing or supplementing the switchboard.

Both the fourth and the fifth street entrances to the court house are open all night although only one. Watchman is on duty. Inasmuch as he cannot watch both entrances it would be possible for vandals to do considerable damage to the finely finished interior of the building before the watchman became aware of their presence. We would suggest that only one entrance be kept open during the night. Since the fifth street entrance is used as an entrance to the jail that should be sufficient for use by those persons who may be working in any of the county offices at night and thus permit of closing the fourth street doors.

There is much need of better directory service in the building. Although the county building covers an entire block the only directory of the many offices therein to designate which one of the seven floors any particular office is on or in which wing of any floor is at the fourth street entrance. Even this directory instead of being in view to persons entering is out of sight on the inner side of a pillar. As a result the public is caused much inconvenience. There is a uniformed superintendent who can direct people if he is in sight but our observation has been that it is usually as difficult to find the superintendent as the particular office sought. Action should be taken without

delay to install prominently at each entrance to the building not only directories to floors and rooms, but also arrows pointing the direction of the various offices. An information desk should also be stationed at the fourth street entrance. The place where the public naturally looks for an information desk is occupied by a cigar stand which pays no rent to the county and which every one must go around to reach the elevators. If this stand is to be continued it should be transferred to the other side of the stairway.

SUMMARY

The summary of this report is grouped as follows:

1. Defective Conditions easily corrected by change of methods without securing statutory authority.
2. Defective conditions easily corrected but requiring statutory authority.

Note. Constructive suggestions for correcting the defects noted in this report are contained in the text, but to avoid duplication have not been included in this summary.

I.

DEFECTIVE CONDITIONS EASILY CORRECTED BY CHANGE OF METHODS WITHOUT SECURING STATUTORY AUTHORITY.

Assessment of Taxes.

1. The present methods of assessing taxes are not conducive to equitable assessments because [
 - (a) Two men attempt to assess all real property in the entire city, approximating 150,000 parcels. This is a physical impossibility if done properly.
 - (b) No attempt is made to assess the property at its full value.
 - (c) Field maps are rarely taken into the field by the assessors.
2. The physical arrangement of the assessor's office is not conducive to efficient supervision.

Collection of taxes.

1. The present method of preparing and collecting tax bills is defective in that -
 - (a) Taxpayers are compelled to stand in line and wait while their tax bills are being prepared.
 - (b) No means is afforded the auditor of (1) certifying the correctness of the rolls or (2) auditing the correctness of collections.
 - (c) No copy of the bill is available For notifying the taxpayer relative to the detail of taxes due.
 - (d) The bill being in coupon form necessitates writing the same amount twice which (1) increases the possibility of errors and (2) if done properly is somewhat expensive.

Accounting, Auditing and Financial Reporting.

Section #3053 [3054 pencilled in] of the Oregon statutes makes the auditor responsible for establishing and maintaining in each department and office in the county a system of keeping accounts and transacting the county business which

shall secure accuracy, economy and protection of the county's interests. That the auditor has failed to comply with the statutes in these respects is evidenced by the fact that -

- (a) Central accounting in the auditor-s office is inadequate.
- (b) Institutional and road accounting is inadequate.
- (c) There are several other accounting defects.
- (d) Auditing and certification of payrolls and vouchers is inadequate.
- (e) Financial reports are inadequate.

2. That the central accounting in the auditor's office is inadequate is evidenced by the fact that -

- (a) The auditor has no information that a purchase order has been issued and a liability thus incurred until he receives the bills from the vendor, by which time the supplies may easily have been consumed. He is, therefore, unable to protect himself and the other county officials or the public by preventing the over-expenditure of amounts authorized in the tax levy, as required by section #2875 of the Oregon statutes.
- (b) The expenditure accounting is only for cash paid out, irrespective of the amount of liabilities incurred or of the amount of the tax levy.
- (c) The system used by the auditor fails to show whether the money paid out is for liabilities incurred during the present month or the previous month, or during the current year or the previous year.
- (d) The county board has been compelled to make the tax levy each year on the crude basis of money paid out the previous year, irrespective of the amount of liabilities incurred or the actual needs of the succeeding year.
- (e) The classification of expenditures used by the auditor has been changed from year to year so as to render impossible in a large measure the making of comparisons of amounts expended for any particular purpose during different fiscal periods.
- (f) The payroll procedure used has been entirely inadequate with respect to protecting the county's interests.
- (g) Although the property owned by the county amounts to millions of dollars, no balance sheet has ever been produced showing the amounts of assets and liabilities. In fact, practically all of the equipment owned by the county is without even a mark or sign to show the ownership.

3. That the institutional and road accounting used is inadequate is evidenced by the fact that -

- (a) The auditor has failed to install or maintain any system for protecting the County interests at
 - (1) Multnomah Farm
 - (2) Multnomah Hospital or
 - (3) Detention Home

Although the cost per patient per day or per inmate per day is the only basis for determining the relative economy of operating such institutions, absolutely nothing has been done to develop such information as a basis for judgment of the auditor, county board, or the public.

- (b) Although the county is expending nearly \$400,000 per year for road work and has been doing so for several years, the auditor has failed to install or maintain any system for informing himself, the county board, or the public, as to whether this money has been well expended. In short, he has developed no road costs whatever on any unit basis.

4. That there are several other accounting defects in the system used by the auditor is evidenced by the fact that -

- (a) Although he prepares large schedules of claims for the information of the county clerk when drawing warrants, he does not make a carbon copy thereof which the county clerk may retain in his file of county proceedings, and by this failure unnecessarily compels an employee in the county clerk's office to spend four or five days of each month in copying these schedules.
- (b) In a number of instances he has compelled the county clerk to draw several warrants where one would have sufficed.
- (c) The general ledger accounts had not been closed for several years until we called attention to the matter (they were then closed July 1st, 1913).

5. That the auditing and certification of payrolls and vouchers is inadequate is evidenced by the fact that -

- (a) The auditor makes no verification of the correctness of the tax rolls before they are turned over to the tax collector. Similarly, he does not verify the delinquent list before it is turned over.
- (b) The auditor has failed to obtain information in a large number of cases relative to amounts which have accrued to the county. Under such conditions, it is impossible for him to insure collection of amounts due.
- (c) No provision has been made for compelling all persons who owe money to the county for sundry purposes to make payments directly to the county treasurer, but road foremen, hospital

superintendents, etc., have been allowed to make collections. Central auditing control under such conditions is impossible

- (d) The auditor has made no independent verification as to whether supplies, material, equipment, etc. have actually been delivered on quantity, quality, etc, as ordered.
- (e) There is no adequate certification by persons in position to be cognizant of the facts in each case as to the integrity of claims presented for audit so as to definitely fix responsibility and place in the possession of the county the kind of evidence which would adequately protect the county's interests in a court of record. The voucher forms used have served practically no purpose except as a back to which vendors' bills have been attached.
- (f) Even though the voucher certification had been adequate, which it has not, vouchers have not been presented to the county board although the board has been required to approve the claims.
- (g) A large proportion of the claims have been held in the auditor's office arbitrarily until the 16th of each month before being presented to the county board for approval. A large amount has undoubtedly been lost to the county in cash discounts by this failure to clear claims more promptly.

5. That the financial reports compiled and published by the auditor have been entirely inadequate is evidenced by the fact that -

- (a) No report has ever been published - at least not for many years - which shows either the receipts or the expenditures for an entire year.
- (b) No report has ever been published which shows a comparison between any two fiscal periods. No information has, therefore, been available as to whether receipts and expenditures have been increasing or decreasing.
- (c) No report has been published containing a complete statement of liabilities outstanding or of the amounts accrued and due the county but not yet collected.
- (d) No reports have been published showing where the county money is deposited.
- (e) No reports have been published showing what the county has obtained in the way of service for money expended, - for example, no report has ever shown the cost per patient per day, or per inmate per day in the county institutions, or the cost per square yard or per mile of building county roads.

- (f) No report has been published containing a balance sheet or even a list of property owned by the city. [sic, county?]

7. Notwithstanding the existence of the unbusinesslike and inefficient conditions enumerated above, both the county auditor and the State Insurance Commissioner, who has supervision over all county accounts in the State, have refused to approve our suggestions for correcting the defects.

Methods of Purchase

1. Until the appointment of the present chairman of the county board, the county purchasing power was not only decentralized, but purchase orders were distributed among dealers in such a way that the county continued to pay retail prices instead of purchasing at wholesale.

2. Although equally large savings may be effected by standardization of supplies, materials and equipment purchased as by centralization of purchasing power, practically nothing of this kind has yet been done. The recent establishment of the office of the county purchasing agent should be supplemented without delay by a standardization of the specifications for all commodities purchased by the county.

3. Instead of ascertaining the quantities of each kind of supplies, material and equipment which the several offices will need for several months and then advertising for bids and letting a contract to the lowest bidder, practically all of the county purchases have been made on open market orders. This fact has also contributed largely to the high prices which the county has paid.

4. Although the city government has established a fully equipped purchasing bureau, nothing has been done by the county board to combine the purchasing power of both county and city and thus secure lower prices.

5. Unnecessarily large amounts have been expended for purposes of newspaper advertising. The county should adopt the policy of publishing all county advertisements only on a certain day of the week, - say on Mondays. If an advertisement is required for two successive weeks, then it should be inserted on two successive Mondays if in a daily newspaper. The public will soon become accustomed to looking for county advertisements on that day, and a considerable saving will be effected. Exceptions will of course need to be made when advertising only on Mondays conflicts with existing statutes.

Borrowing and Discounting of Salary Warrants by County Employees.

1. A local money lender has been permitted to build up a lucrative business among the county employees both in lending money and in discounting the salary warrants of employees engaged outside of the court house. This condition formerly existed in the City Hall but has been practically stamped out. Thus far, the county board and the heads of the several elective county offices have permitted it to continue among the county employees.

Willamette River Bridges.

1. Although the taxpayers have invested nearly \$5,000,000. in bridges over the Willamette River, and the county is charged with the operating and maintenance thereof, there has been no one in the county service competent to supervise them.

Roads and Bridges.

1. Although the county has paid out hundreds of thousands of dollars each year for the construction and maintenance of county roads, the road forces have been inefficiently organized and there has been no definite policy with respect to road construction.

2. Instead of centralizing the county's road resources and thus securing the maximum amount of results, the available resources have been spread thinly throughout the county according to the number of complaints and requests which reach the county board from each locality.

3. No definite specifications have been prepared for guidance in the construction of roads.

4. No definite work standards have been established.

5. Accurate records of the cost of producing crushed rock at the county quarries have not been prepared.

6. There has been no definite work program for the guidance of the executive forces or as a basis for checking up on the amount of work actually accomplished from month and year to year.

County Clerk.

1. Large bound books are used for recording the several amounts and kinds of court fees paid in, whereas a card system might be operated with much greater facility.

2. The recording of mortgages, deeds, etc., costs the county many thousands of dollars annually. This might be very materially reduced -

(a) If at the time the books of record were printed they were made to include the printed forms of certain documents such as deeds, mortgages, etc., of which there are a large number recorded daily.

(b) If each typist was paid only on the basis of the number of correct pages she wrote each day.

3. The method of verification is defective.

4. It ordinarily requires anywhere from one to two weeks to have a document recorded, whereas if standardized it should require only four or five days.

5. All the documents recorded are mailed free to the persons for whom they were recorded. This is an unnecessary cost to the county. A mailing fee should be charged. Also, delivery boxes should be provided for corporations and other persons who file a large number of documents.

6. Although the Torrens system of land registration possesses many advantages over the old method, it has not become popular in Oregon because -

(a) County clerks have failed to give this system the publicity necessary.

- (b) Private title companies have impressed upon the public mind without aggressive opposition by the county clerks, that the Torrens law in Oregon is unconstitutional.

7. Several of the clerks in the county clerk's office receive cash and only turn it in at the close of the day.

8. The work in the cashier's cage might be greatly simplified by the installation of a change making machine and a more appropriate time stamp.

9. There is practically no control over the use of postage stamps and stamped envelopes.

10. An unnecessary amount of the county clerk's time is consumed in signing warrants.

11. Pending the transfer of the warrant-drawing function to the auditor's office, the county clerk should send warrants to out of town vendors to whom the county owes money instead of this being done by the auditor as at present.

Sheriff

(1) Although the sheriff maintains a force of men in the field serving court documents similarly as does the constable, the sheriff's men do only practically one-fourth the amount of work done by the men from the constable's office.

(2) No records or time reports are prepared showing the amount of work done by each of the sheriff's men in any one day or week or month, in short it is impossible to ascertain from an records in this office the individual efficiency of the sheriff's staff.

(3) Documents are frequently received from attorneys outside of Portland unaccompanied by the amount of fees required by statute for the serving thereof, and in a considerable number of cases it is difficult to make collections for this service. Payment of the fees should be made prerequisite to serving the documents.

(4) No instructions have been issued to prevent the field staff from accepting gratuities for service of documents.

Multnomah Farm

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

(2) Absolutely nothing has been done to record what is produced at the farm in the way of live stock, grains vegetables, etc.

(3) Similarly nothing whatever has been done to determine the cost per inmate day of operating this institution.

(4) Although from 250 to 350 old people are cared for at the farm, a large number of whom are bedridden, no fire drills have been held.

(5) Carpenters are continuously busy making coffins in the same room where the old people are accustomed to lounge daily.

Multnomah Hospital.

(1) The greatest need of the county hospital is for a new building. The present structure is not only ill adapted for use as a hospital, but is a very dangerous fire risk.

(2) No compilation has been made of the number of patient days per month, nor has any attempt been made to determine the average cost per patient per day at this institution.

(3) No annual report has been published.

Detention Home.

(1) Nothing whatever has been done to ascertain the number of inmate days at this institution or to compute the cost per inmate per day.

Juvenile Court.

(1) Inadequate provision is made for probation officers to record the historical data of each case. A card system should be adopted.

Coroner.

(1) Professional jurors are used even in murder, personal injury and other important cases.

(2) No provision is made for the taking of stenographic notes relative to the findings of physicians when they are making an autopsy.

(3) It has long been the practice to appoint as the coroner's examining physician, the physician who has previously been attending the case. In many instances these physicians are incompetent to make an adequate autopsical examination.

(4) The coroner's records are incomplete in that in many instances they fail to show the number, names and addresses of the witnesses interrogated and the facts brought out on which the findings were based and action in dispensing with the inquest justified.

Board of Relief.

(1) The clerk of the board of relief is not only untrained for the services in which he is engaged, but he has made no endeavor to familiarize himself with the best practice in the administration of social and charitable work.

(2) Practically nothing has been done in investigating the integrity of applications for relief.

(3) He has not been active in any endeavor to eliminate duplication and overlapping among the several charity organizations of the city.

(4) The historical cards maintained in the office of the board of relief relative to each case are inadequate.

(5) The receipts issued to persons paying in money on account of non support cases are not under accounting or auditing control in the office of the county auditor.

Superintendent of Schools

(1) The superintendent of schools keeps no record of his observations made at the time of visits to the several schools of the county.

(2) 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.

(3) There is evident need for better supervision by the county superintendent relative to

- (a) The location of new school buildings.
- (b) The heights of ceilings.
- (c) The cleaning of buildings.
- (d) The arrangement of heating apparatus.
- (e) The arrangement of school desks.
- (f) The arrangement of outbuildings.

Operation of Court House.

(1) Although the mechanical equipment includes generators for the development of electricity for lighting, the equipment will only produce 1500 amperes, whereas the superintendent informed us it required 2200 amperes to light the building. Moreover, the present switch board arrangement compels the county either to purchase all of its electric power or to develop it.

(2) Both the Fourth and Fifth Street entrances to the Court House are open all night, although only one watchman is on duty.

(3) The directory service in the building is entirely inadequate and causes the public much inconvenience.

II.

DEFECTIVE CONDITIONS EASILY CORRECTED BUT REQUIRING STATUTORY AUTHORITY.

Board of County Commissioners.

1. There is a large loss to the community both financially and in decreased public efficiency by maintaining separate governing boards for the county and city.

County Civil Service.

1. Although approximately 40% of the entire county expenditures each year are for the payment of salaries and wages, no provision whatever has been made for the establishment of a merit system or other principles embodied in civil service rules. A civil service commission should be established for Multnomah county and all county employees should be placed under civil service regulations.

Assessment of Taxes.

1. A recent opinion of the Attorney General sets forth that the sheriff has power to readjust assessments. If this opinion is upheld, the law should be changed in this respect and the decisions of a board of equalization made final.

Collection of Taxes.

1. For the treasurer to collect taxes until September 1st and then turn the rolls over to the sheriff is conducive to confusion not only in these respective offices, but also in the public mint. Taxes should be collected by the sheriff only upon execution after the treasurer has failed to collect by other means.

2. The assessor should not be empowered, as at present, to collect taxes on unsecured personal property. The only proper function of an assessor's office is to assess. All taxes should be paid to the same official - the treasurer.

Accounting, Auditing and Financial Reporting.

1. When money is advanced by the county to probation and other officers who go out of the State on State cases, the State makes reimbursements to the individuals instead of to the county which has advanced the money. This condition should be changed so that reimbursements will be made direct to the county treasurer.

Methods of Purchase.

1. Although a statute now in force requires that surety bonds shall be provided on contracts for twice the amount of the contract, this law has not been enforced. Moreover it is unnecessary and should be changed to require surety bonds only in an amount equal to 50% of the amount of the contract, except in such cases as in the judgment of the county board it may be desirable to require a surety bond in a greater sum.

2. Another statute now in effect specifies that all purchases by the county aggregating over \$100. in amount shall be made only after advertisement thereof and by formal contract. Although the principle thus laid down is commendable, the amount fixed is too low and should be changed to \$500. As a matter of

fact, this law has always been a "dead letter" as administered in Multnomah county.

Construction of Permanent Assets.

1. Approximately one-third of the total amount of the tax levy the last two years has been used for the construction of permanent assets having a life of twenty-five years and upwards. To compel the taxpayers of any particular year to bear the burden of paying for improvements which will be enjoyed fully as much by the next generation of taxpayers, is contrary to all principles of constructed, authority should be secured from the legislature to issue bonds therefor, having a life as nearly coordinate as possible with the life of the contemplated improvement.

County Clerk.

1. A lump sum amount is deposited with the county clerk whenever a case is filed in the Circuit Court. These amounts are held in trust by the County clerk and only released to the county treasurer as the several documents in the case are filed. This system is defective in that -

- (a) It compels the county or the county clerk unnecessarily to assume responsibility for a sum of money aggregating considerably over \$50,000.
- (b) Litigants are compelled to pay in advance for all documents which may be filed in a case, regardless of whether they are filed or not.
- (c) A source of petty graft is made available to the lawyers in these cases, which is discreditable to the legal profession.
- (d) An unnecessary amount of bookkeeping is caused the county clerk.

2. The law relative to the Torrens system of land registration is defective in that it fails to provide that the county shall examine the title and ascertain the defects therein, if any, prior to registration.

3. Although the auditor retains in his files all documents relative to each claim, such as orders, invoices and vouchers, all warrants are drawn by the county clerk and when paid are filed in his office. County warrants should be drawn only by the county auditor and should be filed in his office together with all other documents relating to the respective claims.

Sheriff.

1. Based on the cost at which large Pacific Coast counties are feeding prisoners, an unnecessarily large amount is being paid the sheriff of Multnomah County for feeding prisoners. If the county performed this service direct instead of paying the sheriff for it, a saving of several thousand dollars each year might undoubtedly be effected.

2. Even if no change is made in the present method of paying for feeding the county prisoners, the sheriff should be required to turn into the county treasury the difference between 50¢ per day, the amount he receives from the Federal Government

for feeding Federal prisoners, and the actual cost of feeding them.

Constable.

The continuance of the office of constable in Multnomah county causes an unnecessary expense to the taxpayers and the duties thereof should be consolidated with the sheriff's office.

Coroner.

1. The office of coroner for Multnomah county should be abolished and the duties thereof divided between a medical inspector and the local judicial authorities.

A P P E N D I X

CODE OF BUSINESS PROCEDURE
BOARD OF COUNTY COMMISSIONERS
OF
MULTNOMAH COUNTY OREGON
-CONTENTS-

<u>Chapter</u>	<u>Title</u>	<u>Page</u>
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LIST OF EXHIBITS

OF ACCOUNTING FORMS WHICH WE HAVE PREPARED AND ALREADY
TRANSMITTED TO THE PURCHASING AGENT OF THE COUNTY BOARD

NOTE: Each of the forms is complete and may be immediately sent to the printer thus making it possible to install them without delay.

Exhibit

Number

Title

Documents

1. Purchase requisitions (in duplicate)
2. Purchase orders (in quadruplicate)
3. Tally Slips (in duplicate)

Book Records

4. Record of material used on roads and bridges
5. Record of supplies produced and consumed
(to be kept at Multnomah Farm)
6. Record of supplies purchased and consumed
(to be kept at each institution)
7. Record of inmate days
(to be kept at each institution)

Monthly Operating Reports

8. Superintendent of Highways
9. Superintendent of Bridges and Ferries
10. Superintendent of Multnomah Farm
11. Superintendent of Multnomah Hospital
(also Detention Home)

12. County Physician
13. Clerk of Board of Relief
14. Sealer of Weights and Measures
15. Fruit Inspector
16. County Veterinarian
17. Operation of Court House
18. Miscellaneous Report Form

Budget Estimate Forms

19. Personal Service Estimates
20. Estimates other than for Personal Service

CHAPTER I

THE COUNTY BUDGET

ARTICLE I

PROCEDURE INCIDENT TO PREPARATION AND ADOPTION

Section ---- Estimates to be Submitted to Board of County Commissioners- On or before November first of each year, each administrative head of a county office or function shall send to the Board of County Commissioners, an estimate in writing of the expense to be incurred in his department during the ensuing year. Such estimates shall be transmitted in duplicate for each of the following offices and functions:

General County Government

1. Registrations and Elections
2. Board of County Commissioners
3. Purchasing Agent
4. Auditor

Assessor

5. Main Division
6. Tax Collecting Division
7. Board of Equalization

Treasurer

8. Main Division
9. Tax Division

County Clerk

10. Main Division
11. Courts Division
12. Recording Division (Exclusive of Torrens)

Sheriff

13. Main Division
14. Circuit Court Division
15. Tax Division
16. Criminal Division

17. Veterinarian
18. Sealer of Weights and Measures
19. Court House
20. Armory
21. Miscellaneous General Government

Judicial

31. Circuit Courts
32. Juvenile Court
33. District Courts

	34.	Constable	
	35.	Coroner	
	36.	Insane	
	37.	District Attorney	
<u>Education</u>	41.	Superintendent of Schools	
	42.	Library	
<u>Health</u>	51.	Board of Health	
	52.	Fruit Inspector	
<u>Charity</u>	61.	County Farm	
	62.	County Hospital	
	63.	Indigent Soldiers	
	69.	Other Poor Relief	
<u>Corrections</u>	71.	County Jail	
	72.	Kelly-Butte	
	73.	Linnton Quarry	
	74.	Detention Home	
<u>Large Bridges and Ferries</u>	81.	Large Bridges	
	86.	Ferries	
<u>Roads and Small Bridges</u>	91.	First District	
		Division 1	
		" 2	
		" 3	
		" 5	Note- If districts and divi-
		" 6	sions are abolished this will
		" 8	be only one account.
		" 9	
		" 10	
		" 11	
		" 12	
		" 13	
		" 14	
		" 15	
	92.	Second District	
A separate ledger account shall be maintained with each Large bridge and each Ferry and separate estimates shall be submitted for each but in making appropriations all large bridges shall be included in one group with a single set of standard account titles. Similarly, appropriations for ferries shall be made for a single group instead of for each ferry.			
No standard account title shall be used more than once in appropriating for any office, institution, or function, provided, however, that a separate salary account shall be maintained with each division thereof. For example, although only one appropriation will be made for office supplies (standard account titles) in the county clerk's office, and one for office			

equipment, a separate appropriation (standard account titles) will be made for the salaries of each of the three divisions.

Section --2-- Contents and Classifications- The budget shall make provision for all expenditures necessary to be made during the ensuing year, including construction and betterments to be paid for from revenues. The amounts appropriated from the general fund and the road fund shall be separately grouped. The individual amounts allowed for each office and main function thereof and each independent function as set forth in section 1, shall be arranged according to the purpose of the expenditure under the following titles, which in this code and in the preparation and administration of the budget shall be known as standard account titles.

- A. Personal Service
 - 1. Salaries and Wages
 - 2. Fees and Special Services
- B. Supplies
 - 1. Office Supplies
 - 2. Fuel Supplies
 - 3. Forage and Veterinary supplies
 - 4. Food Supplies
 - 5. Cleaning and Disinfecting supplies
 - 6. Motor Vehicle Supplies
 - 7. Botanical and Agricultural Supplies
 - 8. Medical and Surgical Supplies
 - 9. General Plant Supplies
- C. Material
 - 1. Highway Material
 - 2. Sewer Material
 - 3. Building Material
 - 4. General Plant Material
- D. Equipment
 - 1. Office Equipment
 - 2. Household Equipment
 - 3. Livestock
 - 4. Motorless Vehicles and Equipment
 - 5. Motor Vehicles and Equipment
 - 6. General Plant Equipment
- E. Contract and Open Order Service
 - 1. Construction and Extension
 - 2. General Repairs
 - 3. Motor Vehicle Repairs
 - 4. Light, Heat and Power
 - (a) Lighting Public Buildings and Grounds
 - (b) Lighting streets and Bridges
 - (c) Power
 - (d) Heat
 - 5. Janitorial Service
 - 6. Transportation
 - (a) Hire of horses and vehicles
 - (b) Hire of automobiles
 - (c) Storage of motor vehicles

- (d) Shoeing and boarding horses, including veterinary services
 - (e) Car fare
 - (f) Other transportation
 - 7. Communications
 - (a) Telephone
 - (b) Telegraph, Cable and Messenger service
 - 8. General Plant Service
- F. Contingencies
- G. Fixed Charges and Contributions
 - 1. Rent
 - 2. Pensions
 - 3. Insurance
 - 4. Advertising
 - 5. Debt Service (provided in event authority is secured to issue bonds)
 - (a) Interest
 - (b) Redemption
 - (c) Sinking fund installments
 - 6. Other fixed charges
 - 7. Other contributions
- I. Purchase of Real Estate

Section --3--Glossary of Standard Account Titles-

Supplies shall be understood to mean articles which can be used but once or which after being used once, show a material change in or appreciable impairment of their condition.

Office Supplies shall be understood to mean all articles necessary to the proper operation of an office, except articles properly classed as equipment (such as typewriters, etc.) This item shall include printing and stationery, postage, towels, ice, etc.

Fuel Supplies shall be understood to mean all substances used for heating, cooking, and generating power. However, this item shall not comprehend gasoline or other fuel used in motor vehicles.

Forage and Veterinary Supplies shall be understood to mean all food articles of whatever nature used for animals (including zoological specimens) and veterinary supplies used in the treatment of their ills.

Food Supplies shall be understood to mean all articles of food for human beings. However, this item shall not comprehend any spiritous liquors, but shall comprehend expenses for suppers and other meals purchased.

Cleaning and Disinfecting Supplies shall be understood to mean all articles such as soap, soda, starch, scouring powders, cleaning preparations, carbolic acid, deodorants, disinfectant, etc.

Motor Vehicle Supplies shall be understood to mean such articles as gasoline, lubricating oils, carbide, etc. This item shall not comprehend any appurtenances such as lamps, carbureters [sic], magnetos, robes, horns, etc., which are to be classed as equipment.

Botanical and Agricultural Supplies shall be understood to mean such articles as seeds, bulbs, young plants and trees, fertilizers, etc, used for parks, farms or public grounds. However, this item shall not include any tools and implements used in planting or cultivation.

Medical and surgical supplies shall be understood to mean such articles as medicines, bandages, spiritous liquor and little articles that are used once and then thrown away. This item shall not include instruments or any other equipment.

General Plant Supplies shall be understood to mean all supplies not otherwise classified. This item shall not include such articles as nails, screws, ropes, nuts, pipe fitting, lumber or other articles used for making repairs or for construction. (These shall be classified as material).

Material shall be understood to mean every article of every nature used in the construction or repair of property. This item shall include articles such as hardware, paint, road oil, etc, as well as lumber, steel and other more bulky material.

Office Equipment shall be understood to mean every article of furniture and equipment necessary in an office and which does not come within the definition of "office supplies".

Household Equipment shall be understood to mean all furniture used in a county institution and not comprehended within other classifications.

Livestock Equipment shall be understood to mean all horses, mules, cattle, hags, chickens and other animals.

Motorless Vehicles and Equipment shall be understood to mean all vehicles which are not self-propelled.

Motor Vehicles and Equipment shall be understood to mean all automobiles, motor cycles, and other self-propelled vehicles including motor-cycle apparatus.

General Plant Equipment shall be understood to mean all equipment not otherwise specified.

Contingencies shall be understood to mean those expenses which cannot be foreseen.

Section --4-- Form of Estimates- Two styles of forms shall be provided by the Commissioners for use in preparing the estimates, - one for personal service estimates and the other for estimates other than personal service. A separate blank form shall be used for each office and each main function. In many cases a separate form will also need to be used for each standard account title, but in other cases the data relative to two or more of such titles may be grouped on a single form sheet. The name of the office and main function shall be set forth at the top of each form and where it relates to only one account title that shall also be shown at the top. The following information shall be given in parallel columns relative to each standard account title by main function.

For Personal Service Estimates-

1. Title of Position
2. Number of incumbents requested
3. Rate

- (a) Fixed by statute
 - (b) Not fixed by statute
 - 4. Number of Incumbents under existing conditions
 - 5. Increase or decrease of request compared with existing positions due to-
 - (a) New positions
 - (b) Dropped positions
 - (c) Increase in rate of compensation
 - (d) Decrease in rate of compensation
 - 6. Recommended by budget committee
 - 7. Recommended by county board (Tentative Budget)
 - 8. Reasons for increases or decreases
 - (To be filled in by office heads)
- For other than Personal Service Estimates
- 1. Kind of supplies, material, equipment or other items (This column to be broad enough to include title of account as well as component items in cases where the latter are few and it is desired to group two or more account titles on a sheet)
 - 2. Net amount appropriated for the current fiscal year (after including adjustments due to inter se [sic, but illegible] transfers between appropriations.)
 - 3. Amount requested for next year
 - (a) Quantity
 - (b) Unit of measure
 - (c) Unit cost
 - (d) Amount
 - 4. Expense for first nine months of the current fiscal year
 - 5. Estimated expense for balance of year
 - 6. Expense for previous fiscal year
 - 7. Amount of supplies and material on hand at beginning of present year
 - 8. Amount of supplies and materials on hand September 30th of present year
 - 9. [number missing, text goes from 8 to 10]
 - 10. Increase or decrease of requests compared with current year's appropriations
 - 11. Recommended by budget committee
 - 12. Recommended by county board (Tentative Budget)
 - 13. Reasons for increase or decrease
 - (to be filled in by office heads)

The estimate form "other than personal service" used in obtaining the the [sic] estimates for the year 1914, will omit columns 2, 7, and 10, but these columns shall be included in the form used in subsequent years. The information required under 2

and 10 will be shown only in total for each appropriation (standard account title) but the information required in the other columns shall be set forth in detail units so far as possible as well as by totals.

Section --5-- Auditor to Furbish Statement of Expenses- To assist office heads in preparing their estimates the Board of Commissioners shall request the auditor to prepare and send to each administrative head of an office or function not later than October 10th each year a statement showing for such office or function the information called for in columns 4 and 6 of the form "other than personal service." The auditor shall also be requested to deliver to the chairman of the county board and also to the chairman of the advisory budget committee not later than November 15th a written estimate of the revenues which will accrue to the county during the ensuing year from each source other than taxes.

Section -6-- Estimates to be Available to the Public- One copy of each departmental estimate of expenses submitted shall be placed on file in the office of the commissioners where it shall be open to the inspection of the public until the budget shall have been finally adopted.

Section -7-- Estimates to be Examined by Budget Committee As soon as the departmental estimates have been received by the board of county commissioners, one set thereof shall be immediately turned over to the chairman of the advisory budget committee. This committee shall be authorized to examine the estimates, investigate all statements relating to the requests and obtain such other information as may be essential to a consideration, understanding, and passing of judgment on the propriety of the estimates. For purposes of investigation and clerical work incident to the deliberations of this committee, the board of commissioners shall detail at least one person other than the Purchasing Agent to assist it from November 1st to November 20th. The purchasing agent shall be an ex officio member of the committee, but shall have no vote.

Section --8-- Budget Committee to hold Public Hearing- Not later than November 15th the advisory budget committee shall hold a public hearing on the estimates. Notice of such hearing containing the date and place thereof shall be sent to each daily paper in Portland at least five days in advance and shall be prominently displayed at each entrance to the court house at least five days in advance. The committee may also hold additional hearings.

Section --9-- Budget Committee to Report to County Board- No later than November 20th the advisory budget committee shall have inserted in the proper column on the departmental estimates such recommendations as the committee desires to make and shall transmit such copies to the Board of Commissioners. It shall also at the same time transmit such recommendations as it desires to make with respect to the amount of taxes to be levied taking into consideration the estimated accruals from sources other than taxes, the estimated unencumbered balances of the

current year's appropriations and also the amount of cash on hand.

Section --10-- Board to Adopt Tentative Budget which shall be Printed- On the Friday preceding the last Monday in November the board of commissioners shall tentatively agree on the amount to be allowed for each appropriation item in the budget. The amount thus agreed upon shall be known as the Tentative Budget, and on the last Monday on November and the first Monday in December such tentative budget shall be published in at least one local newspaper together with such data as is required by statute. Not later than the first Monday in December such tentative budget including the estimated revenues for the ensuing year shall be published in pamphlet form and promptly distributed to each civic and commercial organization in Portland and to such other citizens as may request copies. Such pamphlet shall have prominently displayed on the front cover the date and place when the board of commissioners will hold a public hearing thereon and the date when the budget will be adopted.

Section --11-- Form of Tentative Budget- The tentative budget shall be in the same form as the final budget. Each office and main function shall be set forth separately as shown in section 1, and the proper standard account titles shall be shown under each main function together with the amount to be allowed for each. Total amounts shall be shown by offices and sub-totals by main functions. Each office, each main function thereof and each standard account title shall bear at the left hand margin the proper code designation.

Section -12-Budget to be Codified- For purposes of accounting and auditing each office shall be designated in the budget by a number or series of numbers as set forth in section 1. The standard account titles shall be designated by code letters and numbers as shown in section 2, those used in connection with the road fund being prefaced with the letter "R"

Section --13-- Board to Hold Public Hearing - On the third Monday in December the board of commissioners shall hold a public hearing on the tentative budget. An advertisement of the date and place thereof shall be prominently displayed in at least three of the daily newspapers of Portland not later than five days preceding such hearing. Notice thereof shall also be prominently displayed at each entrance to the court house at least ten days preceding.

Section --14-- Board to Adopt Budget- Within ten days after the third Monday in December the board of commissioners shall formally adopt a complete budget for the ensuing fiscal year. The budget as approved shall be filed with the auditor.

ARTICLE II

GENERAL PROVISIONS

Section --15-- Restrictions to be Imposed on Administration of Budget- The budget resolution or order shall contain necessary provisions for preventing the auditor and heads of offices from incurring any liabilities against any account in excess of the amount specifically authorized therefor in the budget, and from changing any salary or wage item therein.

Regular salaried employees shall be appropriated for by number of each class and each rate for a definite period.

Temporary salaried employees shall be appropriated for on the basis of a definite number of months of service irrespective of the number of employees.

Regular employees on a per diem wage basis shall be appropriated for by number of each class and each rate for a definite period.

Temporary employees on a per diem wage basis shall be appropriated for on the basis of a definite number of days of service irrespective of the number of employees.

Section --16-- Shall include Amount for Uncollectable Taxes- The budget shall include an amount, not exceeding three per cent thereof, which is shown by experience to be necessary to provide for uncollectable taxes of the year for which the appropriation is made.

Section --17-- Board May make Transfers- The board of commissioners subject to any statutory restrictions which may exist may transfer any part or all of an unencumbered balance of an appropriation account to another account for which the appropriation has proved insufficient. However, no such transfer shall be made until the officials having supervision of the expenditure of the appropriation from which the transfer is to be made shall certify that the amount will not be needed for the purpose for which it was originally appropriated, and the auditor shall certify that the amount to be transferred is encumbered.

The budget resolution or order shall also provide (1) that the (t)otal expenditure per month from each appropriation entitled "Salaries Regular Employees" shall not exceed 1212 of the total amount appropriated for that purpose; (2) that the total monthly expenditure for each employee whose services are to be charged against a schedule line of an appropriation entitled "Salaries Temporary Employees" shall not be greater than the monthly rate specified in the schedule line of the appropriation for that class of service; (3) that the total expenditure in any month for each class of service chargeable to an appropriation entitled "Wages Regular Employees" shall not be greater than the total amount appropriated for that class of service when divided by the number of working days per year specified therein and multiplied by the number of working days of that month; and (4) that the total expenditure in any month for each employee chargeable to a schedule line of an appropriation entitled "Wages Temporary Employees", shall not exceed the total amount appropriated in the schedule line against which the employees' services are to be charged when divided by the total number of

days appropriated on the schedule line for that class of service and multiplied by the number of working days in the month.

Section --18-- Certain Accounts May be Consolidated-

Whenever the amount requested under two or more supply titles does not aggregate at least \$100.00 only one appropriation shall be made and that shall be entitled "General Plant Supplies". The same rule shall be followed when two or more equipment or material accounts respectively do not equal \$100.00. In such case, however, the auditor shall be requested to maintain a current analysis so as to show the expense incurred for each classification of supplies.

Section --19-- Unexpended Balances of Appropriations

Revert to Funds- At the close of each fiscal year the unencumbered balance of appropriations as shown by the auditor's books shall revert to the funds from which they were appropriated, the reversions to be used for reduction of taxation the ensuing year.

The amount included in the tax levy each year for uncollectable taxes shall be retained as a reserve fund subject only to charges due to taxes deemed uncollectable for the for the specific year for which the reserve was created, until such time as the board of commissioners by resolution cancels the balance of the uncollectable taxes for that year. The balance in the reserve account shall then be transferred to the general fund for the reduction of taxation.

CHAPTER __II__

CENTRAL ACCOUNTING FOR EXPENDITURES

Section --20-- Documents and Records to be Installed:

With the approval of the state insurance commissioner and the auditor of Multnomah County, the following documents and records will be installed as a part of the accounting system of said county in order that (a) the exact condition of the county'' finances may be at all times readily ascertainable, and (b) an adequate basis for central accounting and auditing control over expenditures may be established.

1. Requisitions of purchasing agent
2. Purchase orders
3. Register of orders
4. Invoices
5. Register of invoices
6. Tally slips
7. Stores invoices
8. Register of stores invoices
9. Vouchers
10. Register and schedule of vouchers- other than
salaries and wages
11. Payrolls and time reports
12. Register and schedule of payrolls
13. Appropriation Ledger- amounts other than salaries
and wages
14. Appropriation ledger- salaries and wages

Section --21-- Requisition on Purchasing Agent-

Requisitions on the purchasing agent shall be used for requesting all supplies, material and equipment needed by any county office or for any function or activity of the county.

Each requisition shall be made in writing, and (beginning January 1, 1914) shall indicate the title or code designation of the appropriation against which the charge is to be made. The person in charge of the office or function making the request shall sign the following certificate:

"I hereby certify that the work, supplies, material or equipment above certified are necessary for the purpose indicated."

Each requisition shall be made out in duplicate, both the original and the duplicate being sent to the purchasing agent. He shall stamp them both with the same serial number to facilitate references, one series of numbers being used for all offices and functions. The duplicate will be returned to the office where it originated. Opposite such items as are on hand in stores, the purchasing agent shall note on the original requisition the word "stores". Opposite such items as are under contract, he shall note the word "contract", and opposite the other items he shall designate "O.M.O." (for open market order).

He shall then insert on the requisition the contract price and amount for such items as are under contract. He shall obtain at least three bids on all items which will aggregate over \$20. in amount during the year and which are to be purchased on O.M.O. and note on the requisition in columns provided for that purpose, the amounts bid and the name of the bidders. Such bids may be secured by telephone (confirmed later by letter). He shall circle the low bids and hand the requisitions to the county commissioners for their written approval. No requisition shall be honored unless approved by at least two commissioners. As soon as the requisition has been approved, a purchase order shall be issued. The original requisition shall be filed temporarily in the office of the purchasing agent until the receipt of the tally slips and invoices of deliveries.

Requisitions by road superintendents shall be mailed to the general superintendent of highways or telephoned direct to the purchasing agent. In the former case the general superintendent if he approves the requisition shall immediately deliver it to the purchasing agent. In emergency the purchasing agent may dispense with the approval of the general superintendent.

Requisitions by bridge foremen and ferry captains shall be approved by the superintendent of bridges and ferries.

Section --22-- Purchase Orders- Purchase orders shall be made in writing in quadruplicate. They shall contain a serial number designated by the purchasing agent. Purchase orders shall bear the numbers of the requisitions on which they are based. The order forms shall be made in pads and the names of the several copies shall be designated thereon in the following sequence: (1) duplicate (2) original, (3) triplicate, (4) quadruplicate. The procedure incident to the issuance of purchase orders shall be as follows:

1. The purchasing agent shall stamp each duplicate order with the word "contract" or "O.M.O." according to the nature of the order.
2. Both the duplicate and the original of each order shall be signed by the purchasing agent.
3. The original order shall be transmitted to the vendor and the duplicate sent to the auditor to enable him promptly to set up a reserve for the contingent Liability thus incurred. The triplicate (together with the duplicate requisition) shall be sent to the office where the requisition originated, and the quadruplicate shall be retained by the purchasing agent.

Section --23-- Register of Orders (loose leaf)- The auditor is hereby requested to record all duplicate purchase orders currently as received in a register of orders. This is for the purpose of establishing independently the accuracy of the detailed postings to appropriation accounts of the contingent liabilities incurred against each of the county funds, and to

establish a systematic record in numerical sequence of all purchase orders issued. This register by columnar arrangement will show in substance:

1. Order number (in sequence)
2. Date of order
3. Amount of order, classified according to-
 - a. General fund
 - (1) Contracts
 - (a) Current year
 - (b) Prior years
 - (2) Open market orders
 - b. Road fund
 - (1) Contracts
 - (c) Current year
 - (d) Prior years
 - (2) Open market orders

At the end of each month the amount columns shall be totaled and used as a basis for journal entries which shall be posted to general ledger controlling accounts, setting up reserves to meet the subsequent voucher charges.

Section --24-- Invoices- Invoices shall be rendered in triplicate direct to the purchasing agent. After checking them as to correctness, he shall transmit the original (together with the duplicate order and tally slip relating thereto) to the auditor, and the duplicate to the office or official receiving the deliveries. The triplicate shall be retained in the files of the purchasing agent.

Section --25-- Register of Invoices (Bound Book)- This register or tickler will be kept by the stenographer of the county board. Its purpose will be to expedite the payment of claims and thus secure cash discounts as much as possible. It will show the length of time invoices are held by the purchasing agent and by the auditor respectively. The columnar ruling shall be as follows:

1. Invoice number
2. Date received
3. Date to auditor
4. Date from auditor

The procedure incident to keeping this book shall be as follows: As soon as final invoices of deliveries have been received by the purchasing agent, they shall be time stamped, checked with and fastened to the orders and tally sheets relating thereto. They shall then be turned over to the stenographer of the county board. She shall stamp on each invoice a serial number, using the same sequence of numbers throughout the year. (Each line of column one of the register will be numbered serially in advance.) She shall then enter on the proper lines of the register, in column 2, the dates shown on the invoices, and in column 3, the date sent to the auditor, which shall be the same day she receives the documents. When vouchers and the supporting documents are received from the auditor, she shall

note in column 4 the date received. All entries in this book shall be made with date and numbering stamps.

Section --26-- Tally Slips- Each person who receives supplies, material or equipment other than from stores, shall immediately make out and sign (giving his or her title) a tally slip whereon shall be set forth the quantity and description of what is received, the date, place received, and ~~number~~ name of vendor from whom received. The slip shall contain a certificate, which the person receiving shall sign, that the "deliveries are all in apparent good order except as noted." The slip when made out shall be promptly sent to the purchasing agent."

Section --27-- Stores Invoices- When articles are requisitioned which are on hand in the central stores, the purchasing agent shall prepare a stores invoice. This document shall show the name of the office requisitioning, point of delivery, if any, date, document number, kind and quantity of articles, and cost thereof. At the time the articles are delivered from the storeroom, the person receiving them shall receipt therefor on the stores invoice. The invoice shall be used as a basis for making the necessary credit postings in the stores ledger, and shall then be transmitted to the auditor.

Section --28-- Register of Stores Invoices- (Bound Book)- The auditor is hereby requested to maintain a register of stores invoices. It will contain only four columns as follows:

1. Date
2. Number
amount classified according to-
3. General Fund
4. Road Fund

The detail charges to appropriation accounts will have been made currently from day to day from the stores invoices as they are received by the auditor. At the end of the month the general ledger controlling accounts will be adjusted independently by using the totals of the amount columns in the register as a basis. The "stores capital account" will be credited with the amount of stores invoices honored during the month. The necessary entries will also be made between the general and road funds because the "stores capital account" will be operated as an account of the general fund.

As an alternative to operating his register the stores invoices may be listed by funds (general and road) on an adding machine at the end of the month and the totals journalized from the machine slips.

Section --29-- Vouchers- The auditor is hereby requested-

1. To prepare a voucher for each claim as soon as it shall have been audited.
2. To stamp each voucher prominently with the word "contract" or "O.M.O." or "miscellaneous", according to the nature of the claim.

3. To fasten each voucher securely to the duplicate orders, tally slips, invoices and other documents (except contracts) relating thereto.
4. To certify on each voucher-
 "I hereby certify that this claim is for value received as set forth on the attached tally slip or certificate; that the prices charged are fair and correct; that the extensions and footings have been checked; that all documents and authorities relating to this claim have been examined; that there is an unencumbered balance of a properly authorized appropriation available for meeting the amount thereof; that no part of it has been previously presented for payment and that I have audited and allowed it for \$____."
5. To transmit the vouchers and supporting documents to the county board together with a schedule thereof (see section 30) as soon as there are enough to fill a schedule and at least every third business day.

At the time the documents are delivered to the board, the auditor will take a receipt by voucher numbers from the clerk of the board and surrender such receipt when they are returned.

Section --30-- Register and Schedule of Vouchers Other Than Salaries and Wages (loose leaf)- The auditor is hereby requested to list all vouchers on a schedule (claim sheet) which shall be made in duplicate and show by columnar arrangement-

1. Class
2. Claim and warrant number
3. Name
4. Assignee
5. Nature of claim
6. Amount of voucher, classified according to-
 - a. Current year
 - (1) Contract vouchers
 - (2) O.M.O. vouchers
 - (3) Miscellaneous vouchers
 - b. Prior years
 - (1) Contract vouchers
 - (2) O.M.O. vouchers
 - (3) Miscellaneous vouchers
 - c. Total amount
7. Code designation of account chargeable
8. Date warrant paid

The original schedule will be transmitted to the county board together with the vouchers listed thereon and the other supporting documents. The duplicate schedule will be retained in a binder in the auditor's office and in addition to the above named columns, it will also contain the following columns for adjusting vouchers to the order and contract reserves previously posted.

9. Adjustment to reserves

- a. Order or contract number
- b. O.M.O.
 - (1) Amount added
 - (2) Amount deducted
- c. Contracts
 - (1) Amount added
 - (2) Amount deducted

The volume of duplicate schedules in the auditor's office will thus become a register of vouchers. At the end of each month the amount columns will be totaled and used as a basis for entries in the general ledger controlling accounts.

The general fund vouchers will be scheduled first with the road fund vouchers underneath or on a separate schedule. After approval by the county board the original schedule will be transmitted to the county clerk where it will be ~~transmitted to the county clerk~~ permanently filed in a binder as a volume of the county board proceedings. The vouchers and other documents will be promptly returned to the auditor by the clerk of the county board.

Section --31-- Payrolls and Time Reports- In view of the amount of work now entailed in preparing claim sheets to show the name of each individual payee in the employ of the county and the many defects of the present system of paying, the auditor is hereby requested to adopt the following payroll procedure.

The head of each office, institution and function of the county will prepare and send to the auditor not later than the first day of each month a payroll for the preceding month which shall contain the names of all employes under his supervision, and which shall provide in substance the following columnar rulings:

- 1. Occupation
- 2. Time
- 3. Rate (per hour, day or month)
- 4. Amount due
- 5. Date returned paid
- 6. Name
- 7. Warrant number
- 8. Signature of employe

A column may also be added to show the names of assignees (although steps shall be taken immediately to prevent the assigning of warrants.)

The certificate signed on each roll by the heads of the respective offices, institutions, etc. will include the following sentence:

"I hereby certify that there is on file in this office a time report for each person named in the payroll, certified to by such persons and showing the exact kind and time of service rendered each day during the month, and

each payroll will also contain the following certificate which will be signed by the auditor:

"I hereby certify that each person named in the payroll was appointed according to the laws of this state and the orders of the county board or other officials having appointive authority, as shown by written evidence in my possession; that the ratem [sic] of pay shown herein has been properly authorized; that the certificate of time and kind of service is signed by a person in authority to do so; that the extensions and footings herein have been checked; that there is an unencumbered balance of a properly authorized appropriation available for meeting the amount shown herein; that no part of it has been previously presented for payment; and that I have audited and allowed it for \$_____."

Each road foreman shall mail to the time keeper in the office of the county board, or superintendent of highways, a daily time report showing the names and actual time employed of each man under his supervision. At the end of each month this time keeper will prepare a payroll for all road employes, grouping them by divisions, sections, and gangs, as may best facilitate payment. The time keeper shall also prepare a payroll containing the names of all employes on the ferries and larger bridges, which shall also be based on the daily time records of such employes as kept by the time keeper. The monthly time slips heretofore made out by road superintendents are hereby discontinued.

Payrolls after having been audited and certified to by the auditor will be transmitted to the county board together with a schedule thereof and after approval by the board will be sent to the county clerk who will draw the warrants therefor.

An individual warrant will be drawn in favor of each employe except those employed on the roads and at the farm and hospital. A single warrant will be drawn for the total amount of these three payrolls in favor of the first deputy auditor, as paymaster, (he having first furnished a surety bond). From memoranda prepared for that purpose, the treasurer will previously have placed in separate envelopes the amount of cash due the respective road, farm and hospital employes. These amounts will be checked to the payroll as approved and turned over by the treasurer to the paymaster upon presentation of the warrant for the total amount thereof. The paymaster will then proceed throughout the county on the second, third, and fourth days of each month and pay in cash those employes whose names appear on the rolls. Each employe shall be properly identified to the paymaster and shall affix his or her signature to the payroll as a receipt.

Payrolls for other tan road, farm, or hospital employes will be placed in a loose leaf binder at the paying window in the county clerk's office and as the warrants drawn in

favor of the individual employees are delivered to them, their signatures will be obtained on the payrolls as receipts, provided that if desired by the county clerk such signatures may be obtained on the duplicate warrants as heretofore.

Section --32-- Register and Schedule of Payrolls- (Loose leaf) - The auditor is hereby requested to list all payrolls on a schedule (claim sheet) which shall be made in duplicate and show by columnar arrangement:

1. Class
2. Warrant numbers
3. Name of office, institution or function
4. Name at top of payroll
5. Amount chargeable to each account
6. Code designation of account chargeable
7. Total amount of roll

The payrolls will be registered in total only except that when a payroll is chargeable to more than one appropriation account a separate line in the register and schedule will be used for the amount chargeable to each account. The register (duplicate schedule) will thus provide the auditor with all of the information necessary for him to make his postings to the appropriation ledger. The original schedule will be transmitted to the county board together with the payrolls listed thereon, and after approval will be permanently filed in a binder in the office of the county clerk as a volume of the county board proceedings. The duplicate schedule will be retained in a binder in the auditor's office as a register of payrolls.

Section --33-- Appropriation Ledgers- Accounts other than Salaries and Wages (loose leaf)- The Auditor is hereby requested to maintain a ledger account with each appropriation made in the annual budget, so that it will be possible at any and all times to determine from such accounts both the unexpended and unencumbered balances thereof. Both the Auditor and the County Board may thus be informed at all times not only of the amounts which are still available for expenditure, but may also know the exact amount and kind of liabilities outstanding against the county. Moreover, the operation of such accounts will enable the county officials to adhere to the requirements of Section #2875 of the statutes which makes such officials personally responsible for expenses or liabilities incurred in excess of the amount levied therefor.

The Auditor is requested to maintain two appropriation ledgers- one for accounts other than salaries and wages, and the other for salaries and wages accounts. Each account will show every transaction effecting it including the amount appropriated, the contracts awarded and orders issued against it, as well as the vouchers chargeable thereto, and the requisitions on stores which have been honored and are also chargeable to the account.

The appropriation title and the code designation thereof shall appear at the top of each page, the upper right hand corner being blocked off with three columns for date, memo. and amount. These columns will be used to show the original

amount of the appropriation and the dates and amounts of debit and credit transfers thereto.

The arrangement of the columns will be in substance as follows:

1. Voucher number
2. Date
3. Order or contract number
4. Stores requisition number
5. Name of claimant or office
6. Particulars
7. Amount of stores requisitions
8. Voucher amounts, adjustments and cancellations
 - a. Contract
 - b. Open market order
 - c. Miscellaneous
9. Added to (black or deducted from (red)
 - a. Contracts
 - b. Open Market Order
10. Contract reserve
 - a. Date
 - b. Number
 - c. Estimated amount
11. Open Market Order Reserve
 - a. Date
 - b. Number
 - c. Estimated amount

At the time each contract is entered in the contract ledger, the amount of the award shall be posted in column 10-. Of the ledger page carrying the appropriation account affected; under the general caption of "Contract Reserve", the number of the contract and the date of the award being noted in columns 10-a and 10-b. At the time open market orders are recorded in the register of orders, the amounts thereof will be posted in column 11-c under the general caption of "Open Market Order Reserve", the order numbers and the dates being entered in columns 11-a and 11-b.

The sum of the totals ~~being~~ drawn from column 11-c of the appropriation ledger for all of the appropriation accounts by funds, will agree with the totals of the corresponding columns in the register of orders and this agreement will be effected at the end of each month as a proof of the accuracy of the book-keeping work before entry is made from the register of orders to the general ledger account showing the total amount of open market orders issued.

The sum of the totals drawn from column 10-c and 11-c will accumulate without any relation to the other columns in this ledger, and no attempt will be made to enter the vouchers on the same lines as the orders or the contracts to which they relate.

As vouchers are entered in the voucher register and schedule (claim sheet), they will also be entered in the appropriation ledgers under their respective accounts, in columns 1 to 9-b inclusive.

The difference at any time between the total of the contract reserve column and the contract voucher column, plus or minus the adjustments, will be the amount of the liability unvouchered on contracts charged to that particular account' and similarly the difference between the total of the Open Market Order Reserve column and the total of the Open Market Voucher column, plus or minus the adjustment, will be the amount of the outstanding open market orders of that particular account unvouchered.

The total of columns 7, 8a, 8b and 8c deducted from the total amount of appropriations or funds, will show at all times the amount of each appropriation unexpended and the difference between this unexpended balance and the amount of contracts and open market orders unvouchered will be the unencumbered balance available for further contracts and open market orders.

The sum of the totals posted each month in columns 8a, 8b and 8. In all accounts, shall agree with the monthly totals of the corresponding sections of the voucher register and this agreement will be effected at the end of each month.

If desired a column may also be included on each page of the ledger to show warrants paid in liquidation of the voucher registration.

A page account shall be maintained in this ledger for the "Stores Capital Account" which will be operated the same as other appropriation accounts. The amounts debited to the latter daily from stores requisitions shall not be credited to the "Stores Capital Account" however, until the end of each month. (The total credit may then be obtained from the Register of Stores Requisitions.)

A trial balance of the appropriation ledgers will be taken off at least once each month and agreements effected without delay between all accounts therein and the general ledger accounts related thereto.

Section --34-- Appropriation Ledger - Salaries and Wages- (loose leaf) The appropriation ledger for salaries and wages shall carry a separate page account for each salary and wage appropriation and show the name and code designation thereof at the top. This ledger by columnar arrangement shall show in substance -

1. Voucher number
2. Date of registration
3. Name of payroll
4. Payroll number
5. Name at head of payroll
6. Amount
7. Appropriations and transfers
8. Unexpended balance

The total amount of all vouchers entered in column 6 each month for all of the accounts in the Appropriation Ledger, by funds, must agree with the total amount of vouchers recorded

in the corresponding sections of the Register of Payrolls (claim sheet.)

CHAPTER III, PURCHASING AGENT

Section --35-- Powers and Duties of the Purchasing Agent- The Purchasing Agent (except in cases of emergency) shall purchase all supplies, materials, and equipment. It shall also be the duty of the Purchasing Agent to:

- (1) Request the head of each office or function of the county to furnish in writing, within fifteen days after the annual budget has been fixed and authorized by the county board, and at such other times as he may indicate, an estimate of the quantity and kind of supplies, materials and equipment to be paid for from the appropriations for the said office or function. The estimate shall state approximately the times and places deliveries will be required and in what quantities.
- (2) Analyze the estimates received and classify the items according to the trade customarily supplying them. He shall exercise his discretion as to the times of purchasing the supplies, materials and equipment contained in the estimates, but they shall be purchased at such times and in such quantities as will result in the most economy to the county. He shall be prepared as far as practicable to furnish them when required.

When commodities are desired by road superintendents, the Purchasing Agent shall order from a dealer in that community, if the purchase and delivery can be made cheaper than in Portland. In emergency cases orders may be telephoned [to] such rural dealers and a written order sent in the next mail.

- (3) Prescribe standard forms of instructions to bidders, bids, contracts, security, agreements, etc. With the approval of the Auditor he shall also prescribe the orders, requisitions, and such other forms as are necessary in connection with purchasing and the recording and reporting thereof in his office.
- (4) Keep a list of the names of manufacturers and dealers of good reputation and reliability who are prepared to furnish the various kinds of goods desired. Such list shall include country stores which are prepared to sell road supplies' also such record of previous purchases, current prices, trade and cash discounts and other data as will enable him to judge of the reasonableness of the prices contained in bids submitted by dealers.

- (5) Make plans and samples accessible to the public, if the specifications require the submission of bids in accordance with plans or samples. In such cases they shall be kept in his office from the day of the first advertisement until such time as the last delivery is made of goods purchased under the contract or open market order.
- (6) Issue orders for the delivery of supplies, materials and equipment under formal contract and on open market order.
- (7) As soon as occasion arises for making open market order purchases, post upon a blackboard or other bulletin board in his office a list of what is to be purchased and the time when bids will be received, opened and orders placed. He shall also use the mails and telephone to encourage bidding. In making contracts or open market purchases of anything for which standard specifications have been established, such specifications shall be used.
- (8) Maintain a storehouse or storeroom properly managed in which shall be stored all supplies, materials and equipment of the county which are not delivered directly to the places where they are to be used.
- (9) So far as practicable inspect deliveries and determine whether quality and quantity is in conformance with specifications.
- (10) Maintain a stores ledger containing a record both of quantities and values of all supplies received at and issued from the central storeroom. The ledgers shall also show a current inventory and the amount of stores either ordered or held in stock for the respective offices or functions.
- (11) Make a physical inventory at least once each year of all supplies, material and equipment in stores.
- (12) Receive from the heads of the various offices and functions at least once every six months, a written report of the kind and quantity of supplies, material and equipment on hand and not needed; receive such supplies, material and equipment into stores for redistribution and notify the Auditor to credit the office or function from which they are received with the value thereof.
- (13) Prepare and submit to the county board an annual report giving by offices and functions the quantity and cost of supplies, material and equipment, (1) on hand at the beginning of the year, (2) received during the year, (3) issued

upon requisition, and (4) in store at the close of the year.

Section --36-- Stores Capital Account to be

Established- During the remainder of the fiscal year 1913, all supplies, material and equipment purchased and put into the central storeroom of the county shall be paid for from the general fund. Immediately after the end of the month, a warrant shall be drawn to the credit of the general fund and against the road fund for the amount supplies, material and equipment issued from stores during the month and chargeable to the road fund.

There shall be appropriated in the tax budget for the fiscal year 1914, and each succeeding year thereafter, and credited to the "stores capital account" an amount equal to the difference obtained by deducting from \$5000.00 the amount of the estimated physical inventory on hand in the central storeroom at the beginning of the fiscal year for which the appropriation is made; provided, that at the end of the fiscal year the unencumbered balance of the capital account thus established shall revert to the general fund for the reduction of taxation the following year. The "Stores Account Capital" shall be used only for the purchase of supplies, material and equipment put into the central storeroom. Immediately after the end of each month such capital account shall be credited with the total amount of the issues from stores during the month and charged to the appropriation accounts of the several offices and functions receiving the same.

CHAPTER IV. CONTRACTS

ARTICLE I

Contracts by Advertisement and Public Letting

Section --37-- Contracts involving an Expenditure of \$100.00 shall be Advertised- When supplies, materials or equipment are to be furnished and when work is to be performed (other than by labor employed directly by the county board or administrative heads, and other than professional, scientific or expert services) and the separate parts or successive lots to be required in any fiscal year together involve an expenditure of over \$100.00, they shall in every case, except as provided in Section 55 herein, be performed or furnished by written contract, made and executed after advertisement and public letting as required by Section #2872 and #3873 of Lord's Oregon laws.

Section --38-- Procedure to be Observed- In the execution of formal contracts the following procedure shall be observed:

	Function	Officer Responsible
(1)	Preparation of Specifications and contract form.	Purchasing Agent with assistance of Committee on standardization of specifications.
(2)	Approval of Specifications	County Board
(3)	Approval of Contract Form	District Attorney
(4)	Preparation of proposal and Advertisement thereof.	Purchasing Agent
(4)	Submittal of bids	-----
(6)	Opening of bids and tentative award.	County Board
(7)	Final Award	County Board
(8)	Notification of successful bidder and approval of sureties.	County Board
(9)	Preparation of contract	Purchasing Agent
(10)	Certification as to available funds and posting liability	Auditor
(11)	Approval of Contract and Bond	District Attorney
(12)	Execution of contract	County Board

Section --39-- Preparation of Specifications and Contract Form- All bids shall be made upon specification which clearly set forth the nature and amount of the supply, material, equipment or work required. So far as possible the forms of specifications and contract forms to be used by the county, shall be standardized. In all cases where standard specifications or contract forms have been adopted, they shall be used.

Section --40-- Approval of Specifications-

Specifications shall not be used until they have been formerly approved by the county board. All specifications when approved shall be filed with the Purchasing Agent and shall be open to the inspection of the public.

Section --41-- Approval of Contract Form-

A contract form shall not be used, either as part of a proposal for bids or as evidencing a contractual agreement, until it shall have been approved in writing by the District Attorney. When a contract form is intended to be used as standard a copy thereof, approved in writing by the District Attorney, shall be filed with the Auditor.

Section --42-- Form of Proposal-

Each proposal for bids shall contain:

- (1) A copy of the specifications of the supplies, materials or equipment to be furnished or of the work to be performed.
- (2) Instructions to bidders, including:
 - a. Time when performance on contract is to begin.
 - b. Bidding security required.
 - c. How bids are to be submitted
 - d. Bidders' name, place of residence , and names of persons interested with him.
 - e. How bids shall be verified.
 - f. Description of deposit required.
 - g. How bids shall be prepared.
 - h. How award will be made.
 - i. How deliveries are to be made.
 - j. When purchases may be rejected.
 - k. Evidence of ability
 - l. Quantity, quality and points of delivery.
- (3) The blank form of the bid which is to be used.

All the conditions and provisions which will be contained in the prospective contract shall be available to bidders in printed or written form at least eight days prior to the date set for the submission of bids. Bids may be invited and contracts entered into for the performance of all the work and the furnishing of all the material for a specific undertaking, or for all supplies of a particular kind required or any item thereof or both.

Section --43-- Advertisement for Bids-

Sealed bids upon the proposal shall be advertised by publishing a notice once each week for two consecutive weeks in the designated county official newspaper. If the newspaper be published every week day, the publication shall be made on Monday.

The notice shall briefly state the general nature of the work to be performed and the material to be furnished, the time and place where the bids will be opened, where proposals and specifications may be obtained, and such other information as shall be necessary for intelligent understanding of the requirements by prospective bidders.

Section --44-- Submitting of Bids- The time within which bids are received, shall not be less than five days after the last publication (advertisement). Bids shall be submitted in sealed envelopes, which immediately upon receipt shall be stamped with the date, hour and minute received, and deposited in a box specially used for that purpose. They shall be received at any time before the hour set for opening such bids. No bid shall be considered which contains erasures or changes. No person submitting a bid or proposal, or on whose behalf a bid or proposal shall be submitted, and no principal or surety on any bond or security accompanying the same, shall have the right to withdraw or cancel any such bid, proposal or bond without the consent of the county board.

Section --45-- Deposit of Security with Bid- Bidders whose bids exceed \$100.00, shall submit with their bids, but in separate envelopes, a cash deposit or a certified check upon a bank or trust company, or bonds of the city of Portland, in an amount not less than 10% of the total sum of the bid.

Deposits so made shall immediately be transmitted to the county clerk for safe keeping. They shall be returned by him to all bidders within three days after the final award of the contract, except the deposit of the bidder to whom the contract has been awarded. The deposit of the successful bidder shall be returned when he shall have executed the contract and furnished the required security.

Section --46-- Opening of Bids and Tentative Award - Each bid shall be publicly opened and read in the presence of the county board. Immediately after the opening of the bids they shall be recorded on a schedule. The Purchasing Agent shall then ascertain the Lowest bidder and make a tentative award to such bidder. Notice of the tentative award shall without delay be posted in a prominent place in the office of the Purchasing Agent. The schedule of bids shall be included in the written proceedings of the county board.

Section --47-- Only Responsible Bidders to be Considered- Evidence of ability properly to carry out the contract may be required of bidders. No bid shall be considered from any person who shall have failed in any manner or been dilatory in the performance of any contract with the county or city, or who shall be in arrears upon any such contracts or obligations as principal, surety or otherwise.

Section --48-- Final Award- At any time after twenty-four hours from the posting of the tentative award, the county board shall make a final award. Such award shall be made to the lowest responsible bidder. If there are several items separately bid upon, the awards shall be made to the lowest responsible bidder on each item, or to such responsible bidders as will together complete all the work or furnish all the supplies at the lowest cost; provided, however, that no bidder shall be required to enter into a contract for an amount less than one-third of the total amount of his bid. If a bidder to whom an award is made

fails to enter into the contract for performance as herein provided, the contract may be awarded to the next lowest bidder.

If, between the time of posting of the tentative award and the making of the final award, it shall come to the notice of the county board or any commissioner thereof, or the purchasing agent, that a responsible bidder (whether or not he be one who has previously bid on the contract, and whether he be in business in Portland or elsewhere) offers to enter into the contract and to fulfill the specifications and provisions thereof for an amount, which, (inclusive of cost of delivery) on contracts of \$5000. or under be not less than ten per cent, and on contracts of more than \$5000., not less than five per cent of the amount of the contract, and submits such offer, together with the required bidding security, then such offer shall be retained as an "upset bid." All former bids shall be disregarded and the contract shall be re-advertised under the same specifications and provisions, the "upset bid" being filed and considered as a new bid under such subsequent advertisement. Nothing in this section shall be construed so as to prevent the person or persons submitting the "upset bid" from submitting an additional bid for which, however, no additional security shall be required.

Even though the county board be aware of no opportunity to secure lower prices than already submitted, it may in its discretion disregard all bids and advertise for new bids on the same or altered specifications.

Section --49-- Notification of Successful Bidder and Approval of Securities- After the award of the contract the successful bidder shall at once be notified in writing, and he shall within five days present the sureties which he proposes to offer on his bond for performance. No contract for work to be done for the county shall be valid unless accompanied by a bond conditional for the faithful performance thereof and equal in amount to at least fifty per cent of the estimated cost of the contract. If executed by individual sureties, they shall justify in double the amount of said bond. (Note that fifty per cent is present practice and enough, although statute says twice the amount of the contract price.) No fidelity or surety company may enter into such bond unless authorized to transact business in the state of Oregon. No sureties shall be accepted until the sufficiency thereof has been approved by the county board, which approval shall be endorsed in writing on the bid or proposal.

Section --50-- Bidding Security to be Forfeited if Bidder does not Execute Contract- If a bidder whose bid has been accepted refuses or neglects, within five days after written notice that the contract has been so awarded, or within such additional time as the county board may allow, to furnish the required surety bond as provided herein, or if he refuses or neglects within five days after written notice that the contract is ready to be executed to sign the contract, the amount of the bidding security specified in the proposal shall be forfeited to the county board as liquidated damages.

Section --51-- Approval of Contract and Bond- Before each contract is executed both the contract and the bond given for the performance thereof shall be approved in writing by the district attorney as to form.

Section --52-- Certification as to Available Funds, and Posting of Liability- As soon as the contract shall have been approved by the District Attorney, the Auditor shall be requested to certify in writing whether there be a sufficient amount of an appropriation unencumbered and available to meet the amount of the contract.

Section --53-- Execution of Contract- As soon as the contract shall be ready for execution, the clerk of the board shall notify the contractor in writing, and the latter shall within five days of such notification execute the contract. Each written contract shall be executed on the part of the county by the county board. Each contract shall be executed in duplicate, one copy to be retained by the contractor, and one to be filed with the Auditor.

ARTICLE II

Contracts Without Advertising And Public Letting.

Section --54-- Three Informal Bids Must be Obtained Before Letting- When supplies, materials or equipment are to be purchased without advertising or entering into a formal contract, and the separate parts or lots thereof required in any fiscal year aggregate \$20.00 or more in value, at least three formal bids or estimates shall be obtained. If oral bids or estimate are obtained they shall be confirmed in writing.

Section --55-- Purchases in Case of Emergency - Purchases of less than \$100.00 in amount may be made in cases of emergency without advertising or obtaining bids. An emergency shall be deemed to exist only when, by the happening of an accident or unforeseen event, the immediate purchase of any article shall be necessary.

In such cases the head of the office or function with the approval of the Purchasing Agent may make the purchase without advertising or public letting or the obtaining of informal bids, but a copy of the order issued shall be filed with the Purchasing Agent together with a certificate by the head of the office or function stating the facts of the emergency in concise language. A copy of this certificate shall also be attached to the voucher covering payment for the supplies and be filed with the Auditor.

Section --56-- Purchases to be Made Only From Regular Dealer or Manufacturer- No supply, material or equipment shall be purchased from any person who either does not manufacture, or commonly and regularly deal in such supply, material or equipment, or who maintains no regular office for the transaction of such business.

ARTICLE III

General Provisions

Section --57-- Additional Items May Be Purchased Under a Contract- Provisions may be inserted in a contract that additional labor, supplies, material or equipment may be furnished thereunder at the unit prices, provided in the contract, or if none are so provided, at fair and reasonable prices. All additional labor and supplies must be authorized in writing and must not increase the total estimated amount of the contract, by more than 5%, without unanimous approval of the county board by formal vote.

Section --58-- Contract Not Assignable- No contract shall be assigned or transferred without the written consent of the county board. No assignment of moneys due on any contract shall be valid against any demand, counterclaim or recoupment arising out of the same contract, which may be then or thereafter possessed by the county.

Section --59-- Patented Articles- Patented articles shall be purchased or contracted for only under conditions insuring a fair and reasonable opportunity for competition, and in accordance with such provisions to facilitate competition as shall be made by the county board.

Section --60-- Time of Payment - Part of Moneys Due to be Retained as Security- Every contract shall contain provisions respecting the manner and times of making payments thereunder. All contracts for repair or construction shall provide that the county shall retain at least 10% of the amounts estimated to be due on account of the progress of the work. Sums so retained shall be included in the payment made on completion of the work, unless the contract includes provisions of warranty and maintenance.

Section --61-- Provisions of Warranty and Maintenance May be Part of the Contract- Contracts of warranty or maintenance may be required as part of the contract of supply or construction, and a percentage of the amount to be paid on the contract may be retained as security until the expiration of the contract of warranty or maintenance. A full description of such proposed retentions shall be included in the proposal for bids.

Section --62-- Final Certificate to be Filed- The head of an office, function or undertaking charged with the supervision of work or the furnishing of supplies, material or equipment under contract shall, upon completion thereof in accordance with its terms, file with the Auditor a final certificate of the completion and acceptance thereof.

Section --63-- Power of Board to Waive Requirements of Certain Sections of this Act- The county board by a two-thirds vote of all the members may-

1. Order or contract for the performance of professional, technical or expert services for the county without competition, bidding or advertising.

2. Change or modify any contract theretofore entered into without further bidding with the consent of the contractor and his sureties.
3. Extend the time or performance, if the circumstances warrant such action.
4. Consent to the withdrawal of a bid

In no case shall any penalty or liquidated damages already incurred be remitted under authority of this section.

CHAPTER V. STANDARDIZATION OF SPECIFICATIONS

Section --64-- Committee to Standardize Specifications for Supplies, Material and Equipment- The committee on standardization of specifications (comprising the chairman of the county board, the auditor, the county clerk, the superintendent of highways, and the purchasing agent) shall determine and specify by written description the kind and quality of each supply, material and equipment used by the county for operation and maintenance purposes which is best suited with respect to its efficiency and economy for the purpose to which it is applied. Such written descriptions or specifications, after being approved by the county board, shall be known as standard specifications and shall be used as the basis for all purchases by the county of supplies, material and equipment so specified. The standard specifications thus established may be changed from time to time by the county board on recommendations of the committee.

The committee on standardization of specifications shall work through sub-committees composed of the heads of various county offices and functions designated by the chairman. The Purchasing Agent shall act as chairman of each sub-committee.

CHAPTER VI

COUNTY ROADS AND BRIDGES

Section --65-- Superintendent to Have Full Charge- The construction and maintenance of all roads in Multnomah County and of all bridges other than those across the Willamette River shall be under the general supervision of the superintendent of highways acting in conformity with the consulting road engineer and the advisory board on roads appointed by the county board. On and after October 2, 1913, all road districts and divisions thereof, including the position of superintendent of district No. 2, shall be abolished. All work shall be under the direct supervision of foremen appointed by the superintendent of highways and they shall be held responsible by him for results obtained.

Section --66-- To Supervise Quarries and Equipment- The operation of all quarries under the jurisdiction of the county board, including the quarry at Kelly-Butte, is hereby placed under the supervision of and be held responsible for all road equipment owned by the county.

Section --67-- Road Specifications to be Prepared and adopted- It shall be the duty of the superintendent of highways forthwith upon the adoption of this administrative code, to prepare with the advice of the consulting road engineer written specifications for the construction of the following kinds of road:

1. Permanent macadam construction (bituminous binder)
2. Surface macadam construction " "
3. Rock ballast construction
4. Grading

He shall also prepare written specifications for such other kinds of road construction as he may desire to recommend for adoption.

As soon as such specifications shall have been prepared they shall be submitted by the superintendent of highways to the chairman of the advisory board on roads. This board will make such modifications and amplifications in the specifications as in the judgment may seem desirable and submit the specifications as revised to the county board. Upon adoption by the county board, such specifications shall be known as the standard road specifications of Multnomah County, and shall be strictly adhered to in the construction of all roads in such county.

Section --68-- Bridge Specifications to be Prepared and Adopted- It shall also be the duty of the superintendent of highways forthwith upon the adoption of this administrative code to prepare with the advice of the consulting road engineer written specifications for a standard type of concrete bridge adapted to use over the small streams in Multnomah County.

As soon as such specifications shall have been prepared they shall be submitted to the chairman of the advisory board on roads. This board shall make such modifications and

amplifications thereof as in its judgment may seem desirable and submit the specifications as revised to the county board. Upon adoption by the county board of such specifications they shall be known as the standard concrete bridge specifications for Multnomah County.

Section --69-- To Adopt a Work Program Each Year- Not later than the first day of March of each year, the superintendent of highways shall prepare and submit to the county board an outline map and accompanying descriptive statement of the roads which in the judgment of the superintendent should be constructed during the year. Such map and statement shall also comprehend all maintenance work which in the judgment of the superintendent should be accomplished during the year. Such statement shall include recommendations as to the particular kinds of road to be constructed in the several localities, and shall also include detailed estimates of the cost per mile and per square yard of the work to be done. The superintendent shall ascertain the amount of money which will be available in the road fund for work during that year and his recommendations with respect to work to be undertaken shall not exceed in total cost the amount available.

The county board shall make such modifications and amplifications in the recommendations of the superintendent as in its judgment shall seem desirable and shall then adopt the estimates as revised. Upon adoption thereof they shall be known as the work program for the roads of Multnomah County for that year, and such program shall be set forth in the formal proceedings of the county board.

Section --70-- To Establish Work Standards- It shall be the duty of the superintendent of highways to establish such work standard for road construction and road maintenance as in his judgment may seem most conducive to efficient road work. Such work standards shall be reduced to writing, and after being approved by the advisory committee on roads and by the county board, shall be used as a basis for measuring the efficiency of the road employees. No employe or team which fails to accomplish as much work per day as required by such standards shall be kept on the payrolls of the county.

Section --71-- Road Map to Show Current Progress- The county surveyor shall be requested to prepare and place in the office of the county board, a map of the roads of Multnomah County which shall contain a separate color for each kind of road constructions and permit of showing from month to month line hatchings of work accomplished. It shall be the duty of the superintendent of highways to send to the county board monthly progress reports as provided for in chapter IX of this code. He shall also note upon the road map in the office of the board such line hatchings as may be necessary to indicate the work accomplished during the month.

Section --72-- Rock to be Charged at Market Price- In the cost keeping incident to construction and maintenance of the county roads, they shall not be charged more per yard for rock

taken from Kelly-Butte or any other quarry than the actual cost of such rock and in no case shall the charge be greater than the cost at which such rock can be obtained in the open market. If the rock produced at any quarry operated by prisoners exceeds such cost, the excess shall be charged to the care of prisoners and not to roads.

Section --73-- To Keep Record of Quantity and cost of Material Used- The superintendent of highways shall record currently from day to day in a book designed for that purpose (bound book) a record of the quantity and cost of material used on each road and on each bridge. This record in addition to the date column shall provide 7 columns for use in recording the quantities and costs of the several kinds of material. The caption of each column shall show the kind of material, the unit of measure, and the cost per unit. At the close of each month each column shall be totaled both as to quantity and cost and together with the daily time reports shall be used as a basis for compiling the monthly reports to the county board. To the total cost shall be added the cost already incurred during the preceding months on the same road or bridge as shown elsewhere in the same book. Each page will thus reflect at all times the total cost of material used on each road and bridge both during the current month and to date.

CHAPTER VII

BRIDGES AND FERRIES

Section --74-- To be Under Supervision of Bridge Engineer- The maintenance and operation of all bridges over the Willamette [sic] River in Multnomah County and of all ferries, shall be (1) under the supervision of a bridge engineer employed by the county, or (2) inspected monthly by the engineer of the Department of Public Works of the city government and a report of such inspection made to the county board.

Section --75-- To Approve Plans for Bridges- No bridge over streams other than the Willamette [sic] River shall be constructed or extensive repairs made by the county board unless the plans and specifications therefor have first been approved in writing by a competent bridge engineer.

All bridges hereafter constructed over the Willamette [sic] River shall be designed by and the construction supervised by competent bridge engineers.

CHAPTER VIII

RECORDS TO BE KEPT AT INSTITUTIONS

Section --76-- History Record- As soon as any person is received into an institution of Multnomah county, the superintendent thereof shall prepare or cause to be prepared a complete history record of such person. In preparing such records preference shall be given to a card system so that the cards relating to those persons remaining in the institution can be kept separate from the cards relating to persons who are no longer there. Each history card or other record shall contain the number which has been assigned to the person named on the card at the time of admittance.

Section --77-- Record of Inmate Days- Bound Book (Exhibit 7)- Each institution of Multnomah county shall maintain a record of inmate days. This record by columnar arrangement shall provide for showing the number and name of each inmate and number of days each inmate was in the institution each month. The number and name of each person shall be entered in this book at the time of admittance so as to show the portion of the day such person was in the institution, thus-

<u>Number</u>	<u>Name</u>	<u>June</u> 1,2,3,4,5,6,7, etc.
802	John Jones	$\frac{1}{2}$
803	B. Smith	$\frac{1}{4}$
804	P. Rock	1
etc.		

At a fixed time each day the roll of the institution shall be checked by same person or persons in authority and each inmate present shall be so marked in the record of inmate days. If any inmates are absent, or have been discharged, or died, such facts shall be noted in the record opposite their names. At the end of each month each line and each column shall be totaled, the total also being cross added to prove the correctness thereof. The result thus obtained which will represent the total number of inmate days during the month shall be used as a basis for determining the average cost per patient day for that month.

Section --78-- Record of Supplies Purchased and Consumed- Bound Book- (Exhibit 6)- The superintendents of Multnomah farm, Multnomah hospital, and the detention home, shall each maintain a record of supplies purchased and consumed. The same form of record shall be maintained by each. It shall provide by columnar arrangement for showing-

1. Description, quantity, and the average unit price of supplies on hand at the beginning of each month which have been purchased.
2. Quantity and average unit price of supplies purchased during the month.
3. Total quantity of supplies which have been purchased and are available during the month.

4. Quantity of supplies issued or consumption each day during the month.

5. Quantity of supplies remaining on hand.

The copy of this record which is maintained at Multnomah farm shall include no supplies which have been produced on the farm. At the time this record is put in operation an inventory of all supplies which have been purchased and are available shall be taken and recorded in the proper column thereof. An inventory shall also be taken on the last day of each month. The average unit price shall be determined from duplicate copies of invoices transmitted by the purchasing agent. The column "purchased during the month" shall be filled in at the end of each month from a summary of the duplicate invoices. The column "issued for consumption during the month" shall be filled in daily as purchased supplies are issued from the storerooms. At the end of the month the total quantities issued shall be entered in the proper column and also the total cost thereof. The figures in this last column showing cost, shall be used in compiling the monthly report and in determining the cost per inmate day.

Section --79-- Record of Supplies Produced and Consumed- Bound Book- (Exhibit 5) The superintendent of Multnomah farm shall also maintain a record of supplies produced and consumed. This record by columnar arrangement shall provide for showing-

1. Description and quantity of supplies on hand at the beginning of the month which have been produced on the farm
2. Quantity of supplies produced on the farm (to be recorded by days)
3. Total quantity of supplies which have been produced and are available during the month
4. Quantity of supplies issued for consumption each day during the month.
5. Quantity of supplies remaining on hand at the end of the month which have been produced on the farm

This record shall include no supplies which have been purchased. At the time it is put in operation an inventory of all supplies which have been produced on the farm and are available shall be taken and recorded in the proper column. An inventory shall also be taken on the last day of each month. The column "produced on the Farm during the month" shall be filled in daily from reports made to the superintendent or from a daily inspection of the farm. The column "issued for consumption during the month" shall be filled in daily as supplies are issued from the storerooms. This record shall show quantities only and will not be used in determining the average cost per patient day.

