

PROCEEDINGS
EIGHTEENTH ANNUAL MEETING OF THE
GOVERNMENTAL RESEARCH ASSOCIATION

Chicago, Illinois
November 12, 13 and 14

1929

PROCEEDINGS
EIGHTEENTH ANNUAL MEETING OF THE
GOVERNMENTAL RESEARCH ASSOCIATION

Hotel Stevens
Chicago, Illinois

November 12, 13, and 14
1929

Published by
The Governmental Research Association
261 Broadway
New York City

JA 28
G6
1929

TABLE OF CONTENTS

REGISTRATION LIST Page
2

November 12

GENERAL SESSION -- 10:00 A. M.

"Membership Qualifications," by John B. Blandford, Jr..... 9

Discussion 13

"The Relationship of a Research Bureau to other Citizens' Organizations," by William C. Beyer..... 15

Discussion 20

Report by Russell Forbes, secretary-treasurer of the Association..... 21

Report of the Auditing Committee..... 26

COMMITTEE MEETINGS -- 10:00 A. M.

Committees on Municipal Reporting, Teaching Municipal Government and A Model Election System 32

LUNCHEON SESSION -- 12:30 P. M.

"Advances in Government during the Past Year" - Addresses by Richard S. Childs, Luther Gulick, and Leo Tiefenthaler(Summaries).. 33

GROUP SESSION -- 2:30 P. M.

1. Financial Statistics of Cities and States (Summary) 39

2. The Research Staff and the Board of Directors or Trustees

 Address by Harry H. Freeman 43

 Discussion 48

BUSINESS MEETING -- National Municipal League -- 6:00 P. M. " 50

November 13

Joint Meetings with the National Municipal League and the National Association of Civic Secretaries

GROUP SESSIONS -- 10:00 A. M.

1. Is the Manager Plan Adaptable to Counties?

 "The County Manager Plan," by A. R. Hatton (Summary) 52

 "The Manager Plan is not Adapted to Counties," by Kirk H. Porter. 53

 Discussion 57

2. The Relationship of Crime Surveys to the Administration of Criminal Justice

 Paper by Alfred Bettman 62

 "The Illinois Crime Survey," by Rush C. Butler 65

 Discussion 68

3. Civic Education - Training the Youth of Today for the Problems of Tomorrow

 "An Appeal for Civic Education," by William J. Bogan 70

 "Training America's Youth in Citizenship," by Jane Addams(Summary)72

 Discussion 73

6/13/30
 3993
 3.00

LUNCHEON SESSION -- 12:30 P. M.	
"Regional Consolidation" - Addresses by Charles E. Merriam and Thomas H. Reed (Summaries)	74
GROUP SESSION -- 2:30 P. M.	
1. <u>Mechanical Helps to Governmental Efficiency</u>	
"The Cook County Efficiency Program," by J. L. Jacobs	78
"Road and Bridge Cost Accounting in Hennepin County, Minnesota," by F. R. Chailquist	85
Discussion	89
2. <u>Measurement Standards in Government</u>	
Report on Proposed Units of Measurement for Street Cleaning, Refuse Removal and Refuse Disposal, by C. E. Ridley	91
Discussion	92
3. <u>Moulding the Mass Mind</u>	
Addresses by Julia Lathrop and S. J. Duncan-Clark (Summaries).....	93
Discussion	95
BANQUET -- 6:30 P. M.	
Remarks by the Honorable Frank O. Lowden (Summary).....	96
Address by the Honorable Russell Wilson (Summary).....	96
Remarks by Robert Hutchins (Summary).....	99

November 14

Joint Meetings with the National Municipal League and
the National Association of Civic Secretaries

GROUP SESSIONS -- 10:00 A. M.	
1. <u>Equalizing the Tax Burden</u>	
"Equalizing the Tax Burden," by George O. Fairweather.....	100
"The British Local Government Act of 1929," by Geoffrey T. Bailey.	106
Discussion.....	115
2. <u>Calendar Simplification and Municipal Administration</u>	
"Calendar Simplification and Municipal Administration," by Meredith N. Stiles.....	116
Discussion.....	120
LUNCHEON SESSIONS -- 12:30 P. M.	
"Aviation and Municipal Progress" - Addresses by William B. Stout and Roy W. Ireland (Summaries)	125
MEMBERS OF THE ASSOCIATION - 1929	129
OFFICE OF THE ASSOCIATION - 1929	132

REGISTRATION LIST

National Conference on Improving Government

Governmental Research Association
National Municipal League
National Association of Civic Secretaries
Proportional Representation League

Chicago, Illinois, November 12, 13 and 14, 1929.

<u>Name</u>	<u>Organization and Address</u>
Akerly, Harold E.	Assistant Superintendent of Schools, Rochester, N. Y.
Aldis, Graham	Chicago, Ill.
Anderson, Paul T.	Sanitary Condemnation Commission, Detroit, Mich.
Atkins, Carter W.	Bureau of Governmental Research, St. Louis, Mo.
Atkinson, R. C.	Ohio Institute, Columbus, Ohio.
Bailey, Geoffrey T.	Incorporated Accountant, London, England.
Baker, S.	City Clerk, London, Ontario.
Baynes, Gerald A.	Columbus, Ohio.
Beall, M. B.	Northwestern University, Chicago, Ill.
Bennett, Emmett L.	Municipal Reference Library, Cincinnati, Ohio.
Berdahl, Clarence A.	University of Illinois, Urbana, Ill.
Bettters, Paul V.	School of Citizenship, Syracuse, N. Y.
Beyer, William C.	Bureau of Municipal Research, Philadelphia, Pa.
Beyle, Herman C.	School of Citizenship, Syracuse, N. Y.
Bland, F. Armand	Lecturer on Municipal Administration, New York, N. Y.
Blandford, John B., Jr.	Cincinnati Bureau of Governmental Research, Cinn., O.
Blandford, Ruth B.	Cincinnati, Ohio.
Bright, Medora	Northwestern University, Chicago, Ill.
Bromage, A. W.	University of Michigan, Ann Arbor, Mich.
Buck, B. T.	Assistant Superintendent of Schools, Chicago, Ill.
Buttenheim, Harold S.	The American City, New York, N. Y.
Butler, Ruth C.	Chicago, Ill.
Carpenter, O. F.	Labor Management, Chicago, Ill.
Chailquist, F. R.	Chief Accountant, Minneapolis, Minn.
Chase, Nathan H.	Minneapolis, Minn.
Childs, Richard S.	National Municipal League, New York, N. Y.
Cohen, Hyman Ezra	University of Chicago, Chicago, Ill.
Corcoran, T. M.	Condemnation Commissioner, Detroit, Mich.
Cotton, W. M.	Dayton Research Association, Dayton, Ohio.
Crane, F. S.	Detroit, Mich.
Crown, H. G.	City Manager, St. Joseph, Mich.
Cruikshank, Frank X.	Chicago, Ill.
Curran, W. J.	Budget Director, Detroit, Mich.
Dalton, Charles R.	Rochester Bureau of Municipal Research, Rochester, N.Y.
Davis, John C.	Citizens' Bureau, Milwaukee, Wisc.
DeLong, Earl H.	Evanston, Ill.

Registration List - 2

DeWees, M. W.	Taxpayers' League of St. Louis County, Duluth, Minn.
Dodds, H. W.	National Municipal League, New York, N. Y.
Donecker, F. C.	Hale School, Chicago, Ill.
Draper, Harvey W.	League of Texas Municipalities, Houston, Texas
Dummer, Mrs. W. F.	Chicago, Ill.
Dykstra, C. A.	Department of Water and Power, Los Angeles, Cal.
Edwards, Morris	Chamber of Commerce of the United States, Washington, D. C.
Errant, James W.	University of Oklahoma, Norman, Okla.
Fairlie, John A.	University of Illinois, Urbana, Ill.
Farrell, Merritt C.	Cincinnati Crime Commission, Cincinnati, O.
Fensel, Alden C.	J. L. Jacobs & Co., Chicago, Ill.
Fesler, Mayo	Citizens' League, Cleveland, O.
Forbes, Russell	National Municipal League, New York, N. Y.
Fraeman, Harry H.	Buffalo Municipal Research Bureau, Buffalo, N. Y.
Frick, G. Oliver	Business Property Association, Detroit, Mich.
Fuller, Ambrose	League of Minnesota Municipalities, Minneapolis, Minn.
Gallagher, Raymond M.	Chicago, Ill.
Garber, J. Otis	Toledo Chamber of Commerce, Toledo, O.
Gates, Alfred	Bureau of Municipal Research, Rochester, N. Y.
Goodrich, Robert M.	Taxpayers' League of St. Louis County, Duluth, Minn.
Gosnell, Harold F.	University of Chicago, Chicago, Ill.
Gray, Welles A.	Municipal Administration Service, New York, N. Y.
Griffenhagen, E. O.	Griffenhagen & Associates, Chicago, Ill.
Gulick, Luther	National Institute of Public Administration, New York, N. Y.
Hall, Albert H.	Bureau of Municipal Research, Schenectady, N. Y.
Hall, G. W., Jr.	Kansas City Public Service Institute, Kansas City, Mo.
Hallett, George H., Jr.	Proportional Representation League, Philadelphia, Pa.
Harris, J. P.	University of Wisconsin, Madison, Wisc.
Hatton, A. R.	Northwestern University, Evanston, Ill.
Head, Louis P.	Dallas News, Dallas, Texas
Holms, E. A.	Ohio State University, Columbus, O.
Herbert, C. P.	St. Paul Bureau of Municipal Research, St. Paul, Minn.
Hewes, Mrs. Eunice	City Commission, Birmingham, Ala.
Hill, A. Ross	Kansas City, Mo.
Holterhoff, Ralph	Cincinnati, O.
Holtzman, Mrs. C. L.	Chicago, Ill.
Hueneryager, A. E.	City Manager, Zion, Ill.
Huus, Randolph O.	Western Reserve University, Cleveland, O.
Ingham, Mary H.	Philadelphia, Pa.
Jacobs, J. L.	J. L. Jacobs & Co., Chicago, Ill.
James, Harlean	American Civic Association, Washington, D. C.
Jones, J. Catron	Kentucky Municipal League, Lexington, Ky.
Jones, H. P.	National Municipal League, New York, N. Y.

Registration List - 3

Kallis, Milton A.	Chicago, Ill.
Kearley, V. M.	Chicago, Ill.
Keyes, Charles F.	Board of Estimate and Taxation, Minneapolis, Minn.
Kerwin, Jerome G.	University of Chicago, Chicago, Ill.
Kindred, Mrs. C. G.	Chicago, Ill.
Kneier, C. M.	University of Nebraska, Lincoln, Neb.
Knox, Roy A.	Bureau of Budget and Efficiency, Los Angeles, Cal.
Lane, John J.	St. Louis, Mo.
Lambie, Morris B.	University of Minnesota, Minneapolis, Minn.
Langworthy, Mrs. B. F.	Winnetka, Ill.
Leonard, J. M.	Detroit Bureau of Governmental Research, Detroit, Mich.
Link, George M.	Board of Estimate and Taxation, Minneapolis, Minn.
Little, Lucy E.	City Assessor, Kalamazoo, Mich.
Lloyd, Lola M.	Winnetka, Ill.
Loeb, Mrs. Virgil	St. Louis, Mo.
Lovett, William P.	Detroit Citizens' League, Detroit, Mich.
Lowrie, S. Gale	University of Cincinnati, Cincinnati, O.
Ludwig, C. C.	City Manager, Albert Lea, Minn.
Lynagh, Mrs. P.	Citizens' Bureau, Milwaukee, Wisc.
McCarron, Kenneth J.	City Assessor, Detroit, Mich.
McGoldrick, Joseph	Columbia University, New York, N. Y.
Magarian, Dr. G. K.	Waukegan, Ill.
Maddox, W. Rolland	University of Michigan, Ann Arbor, Mich.
Marlatt, Abby L.	University of Wisconsin, Madison, Wisc.
Martin, Edward M.	Union League Club, Chicago, Ill.
Moulton, William B.	Chicago, Ill.
Matscheck, Walter	Kansas City Public Service Institute, Kansas City, Mo.
May, Samuel C.	University of California, Berkeley, Cal.
Maynard, David M.	Lake Forest University, Lake Forest, Ill.
Merriam, C. E.	University of Chicago, Chicago, Ill.
Middlebrook, W. T.	University of Minnesota, Minneapolis, Minn.
Millard, Walter J.	Proportional Representation League, Cincinnati, O.
Miller, Harry J.	Municipal Voters League, Chicago, Ill.
Miller, Herbert J.	Taxpayers' Association, Minneapolis, Minn.
Miller, Lucian C.	Board of Park Commissioners, Minneapolis, Minn.
Moffett, Guy	Spelman Fund, New York, N. Y.
Moore, Savina	Lake Forest, Ill.
Morel, Louise C.	City Club, Louisville, Ky.
Moss, George F.	Milwaukee, Wisc.
Mueller, Clara H.	Western College, Oxford, O.
Mulkey, Floyd	University of Chicago, Chicago, Ill.
Munson, Willard A.	Amherst, Mass.
Nascox, S. E.	Buffalo, N. Y.
Nethercut, Edgar S.	Western Society of Eugenics, Chicago, Ill.
Nolting, Orin F.	International City Managers' Association, Chicago, Ill.
Olson, Emery E.	University of Southern California, Los Angeles, Cal.
Osborn, C. M.	Village Manager, Shorewood-Milwaukee, Wisc.

Registration List - 4

Patton, Mrs. M. I. Taylor	Cincinnati Bureau of Governmental Research, Cincinnati, O.
Peroy, H. A.	Principal, Kokomo, Ind.
Phinney, Sedley H.	New Jersey State League of Municipalities, Trenton, N. J.
Porter, Kirk H.	University of Iowa, Iowa City, Iowa
Pratt, L. O.	Civic Secretary, Boston, Mass.
Princa, Minnie H.	Downers Grove, Ill.
Rae, John S.	Erie County Taxpayers' Association, Erie, Pa.
Ramsey, Russell	Taxpayers' Research League of Delaware, Wilmington, Del.
Reed, Thomas H.	University of Michigan, Ann Arbor, Mich.
Reeder, Sherwood L.	Citizens' League, Cleveland, O.
Rees, John O.	City Assessor, Chicago, Ill.
Refford, Frank A.	Board of Education, Brooklyn, N. Y.
Ridley, Clarence E.	International City Managers' Association, Chicago, Ill.
Riehl, Edward P.	City Accountant, Detroit, Mich.
Rightor, C. E.	Detroit Bureau of Governmental Research, Detroit, Mich.
Rouse, Kenneth A.	Chicago, Ill.
Senior, Clarence O.	Socialist Party of America, Chicago, Ill.
Sharpe, Carleton F.	Cincinnati Bureau of Governmental Research, Cincinnati, O.
Shenefield, H. T.	Commission of Publicity and Efficiency, Toledo, O.
Shenton, Clarence E.	Bureau of Municipal Research, Philadelphia, Pa.
Sheppard, Virgil	Secretary to the Mayor, Toledo, O.
Sherrill, C. O.	City Manager, Cincinnati, O.
Sikas, Mrs. George C.	Chicago, Ill.
Smazel, Clarence V.	Michigan Municipal League, Ann Arbor, Mich.
Smiley, S. E.	Berkeley, Calif.
Smith, Bruce	National Institute of Public Administration, New York, N. Y.
Smith, Harold D.	Michigan Municipal League, Ann Arbor, Mich.
Smith, Rufus D.	New York University, New York, N. Y.
Sowers, Don C.	Colorado Municipal League, Boulder, Colo.
Spencer, Nat	Citizens' League, Kansas City, Mo.
Stefanic, Lucas J.	Detroit, Mich.
Stockwell, H. B.	Chicago Bureau of Public Efficiency, Chicago, Ill.
Stone, Harold A.	California Taxpayers' Association, Los Angeles, Cal.
Stone, Hubert W.	Finance Committee, Harrison, N. Y.
Strong, Harriet	League of Women Voters, Downers Grove, Ill.
Stutz, John G.	League of Kansas Municipalities, Lawrence, Kans.
Sutherland, Douglas	Civic Federation, Chicago, Ill.
Taylor, Graham	Chicago, Ill.
Telford, Fred	Bureau of Public Personnel Administration, Chicago, Ill.
Tiefenthaler, Leo	Milwaukee City Club, Milwaukee, Wisc.
Toepfer, J. Ralph	Buffalo Municipal Research Bureau, Buffalo, N. Y.

Registration List - 5

Upton, Lent D.	Detroit Bureau of Governmental Research, Detroit, Mich.
Van Slyke, Mrs. James	Proportional Representation League, Chicago, Ill.
Wager, Paul W.	University of North Carolina, Chapel Hill, N. C.
Walker, Harvov	Ohio State University, Columbus, O.
Wallerstein, Morton	League of Virginia Municipalities, Richmond, Va.
Weis, Jean Cross	Womans City Club, Chicago, Ill.
Wilcox, Paul B.	Stamford Taxpayers' Association, Stamford, Conn.
Willmott, John F.	Bureau of Governmental Research, Kansas City, Kans.
Wilson, Howard M.	Chamber of Commerco, Cincinnati, O.
Wilson, Herbert	Brookings Institution, Washington, D. C.
Wilson, Ray W.	Chamber of Commerce, Kansas City, Mo.
Wilson, Russell	Mayor, Cincinnati, O.
Wilson, Mrs. Russell	Cincinnati, O.
Wolfspurger, E.	Columbus, O.
Wood, R. W.	Buffalo Municipal Research Bureau, Buffalo, N. Y.
Zangerle, John A.	County Auditor, Cleveland, O.
Zuckerman, T. David	Political Research Bureau, New York, N. Y.

Tuesday, November 12

10:00 A.M.

GENERAL SESSION

Chairman, Luther Gulick, chairman of the Association and director, National Institute of Public Administration.

Address: MEMBERSHIP QUALIFICATIONS, by John B. Blandford, Jr., director, Cincinnati Bureau of Municipal Research.

In discussing the subject of membership qualifications, I feel that I should preface my remarks with two general observations.

First, I venture the opinion that only a committee can present this question in any conclusive or specific form. Properly, the subject is one for the deliberation of several minds, with ample time to explore its ramifications. As an individual who has not had an opportunity to ascertain the views of other persons or the experience of other organizations, I can do no more than offer general suggestions. In short, this paper can serve only to stimulate discussion.

Second, I wish to emphasize that I see in the subject no dramatic crisis. I hold no thought that "we stand at Armageddon." I think I sense a mild sort of situation and I am attempting to discuss it frankly, and without emotion. Perhaps there is no problem. A wide expression of opinion will establish that fact. Even though there be a problem its urgency remains to be determined. What I have to propose may be but a future objective - something gradually to evolve.

And now to my subject.

Relationship between Civic Reform and Governmental Research

Membership qualifications for the Governmental Research Association may be a concrete, self-contained subject, but I find it extremely difficult to view it as such. Try as I may to confine the question, it overflows these boundaries and takes in more territory. Any other treatment strikes me as inadequate. And so, for the moment, may I extend the field of inquiry to include such organizations as the National Municipal League, the Proportional Representation League, the National Association of Civic Secretaries, and the International City Managers' Association? Three of those organizations join us in this Chicago conference. The fourth holds its annual convention the following week, in Fort Worth, Texas. There are other organizations, but these will serve the point.

I need not outline for this group the activities of these four organizations. I do suggest that you reflect for the minute upon their respective operations. As they are revealed to me, I see a sum total of really effective work in the improvement of government. I believe I can also distinguish two

different functions which I will call, for convenience, public administration and political reform. Traced down, however, we find that neither of these functions is exclusively and completely the possession of any one of these organizations. On the contrary, we find at least one organization attempting to perform both functions. In short, I am of the belief that the two functions of public administration and political reform are illogically expressed in the present organization set-up. This results, I believe, in some confusion in membership, in activities, in convention programs and in the public mind. I think this situation also tends to dilute the technical atmosphere of public administration and to restrict the fervor and popular appeal of political reform. In addition, there is a failure to combine resources within each function. That is the problem as I see it. Of course, it derives entirely from the assumption that two such functions exist and that each has its own technique and atmosphere which are best not confused.

Proposed Division of Functions

Speaking constructively, I would venture to regroup the personnel and reassign the activities of these organizations so that they would more closely conform to the two functions of public administration and political reform. Admittedly, the line between the two cannot be drawn precisely. But I think there is sufficient distinction between the functions and sufficient content in each to serve as mobilizing centers for two different groups and two different methods of organization. We can find certain convenient analogies in the current phases of administration and legislation, policy-executing and policy-forming. The distinction is not exclusively one of subject matter. It is rather more the method and circumstances that surround the use of the subject matter.

An "Institute of Administration"

To be specific, I would suggest as a future objective the formation of an association of all individuals professionally experienced in the field of public administration. This organization might be known as the American Institute or Society of Public Administration, functioning much as other national professional organizations do. The members of this organization should constitute a compact, complete and homogeneous group, interested in the exchange of experience and in the advancement of the science of public administration.

This organization would initiate and sponsor research projects, publish a magazine and research reports, and organize meetings whose programs would be primarily technical. There might well be a central staff of consultants. Manuals of approved administrative practices should be a product of this association. This group should avoid involvement in movements for political reform and, instead, foster constantly a reputation for professional expertness in the field of administration.

An "Association for Civic Reform"

Then there should be a second grouping of those whose central purpose would be that of political reform. I am impressed with the thought that this organization should not be rigidly professional with the limitations in numbers which that imposes. I would consider educational work as the major activity. A secretariat would issue publications, organize meetings and stimulate local activities. Its organization program would include such important projects as

civic education, electoral reform and sponsorship of improved forms of government. The multitude of local civic organizations should be recognized as excellent educational objectives.

Particularly in its annual assemblies would its contrast with the administrative group stand out. These meetings would be conferences with wide citizen participation, rather than conventions of a smaller group of professionals. The conference program would have a broad general appeal rather than a detailed technical content. The subject matter of political reform could be mobilized on a larger scale and dramatized and popularized without the present restrictions.

With this sketch of a national set-up let us consider for a moment its local application. In so far as possible, I think the same distinctions should be observed. The extent to which one or the other of the two functions is emphasized will vary from city to city. Generally speaking the forces of political reform will prepare the way for the operations of public administrators. Whatever be the particular community proportions of the functions of political reform and public administration, I think an effort should be made to keep them separate in their operations and in the public mind. Let there be a municipal party or citizens league on the one hand and a bureau of governmental research or official administrators on the other. In so far as practicable do not confuse them. While such an arrangement would exclude the bureaus from electoral efforts or active propaganda on political subjects, this does not mean that they need be inarticulate. Reports of administrative surveys, expert statements of facts with their interpretations would always be in order.

Membership Qualifications for the "Institute"

With this background established, I can now move closer to my subject. I shall interpret the subject as membership qualifications for the fictitious American Institute of Public Administration. For in my judgement such an organization should be the ultimate professional affiliation of the large majority of the members of the Governmental Research Association.

In discussing these membership qualifications I shall adhere to my original contention that the subject is properly a committee assignment, and merely point out some general factors which appear to be pertinent.

Quality, not Quantity. First would be a suggestion that quality rather than quantity be aimed at. I think the profession of public administration would be better served if its organization consisted of a limited number of well qualified members, rather than a larger number, of varying degrees of competence. I would set the professional qualifications relatively high. There should be a definite and adequate experience qualification, and, ultimately, an appropriate educational requirement. For the present, some equivalent could be accepted where the educational qualification was lacking. Various grades of membership such as senior, junior and student might prove useful. And perhaps there should be an associate membership for those whose work bears a certain relationship to public administration.

General Knowledge and Specialization. My next suggestion would be that all members of this association should have a broad background and general familiarity with all phases of public administration. By this I do not mean that every member would be an expert in every branch of the science. That would be absurd. All that I suggest is that the educational requirement or its equivalent be such

as to produce a homogeneous public administration group, and not one in which the relatively few public administrators would be submerged by one-subject specialists for whom there already exist appropriate professional organizations. I think you will find this factor to be an essential principle in the actual determination of membership, if quality is the objective and if confusion with other organizations is to be avoided.

While all members would have a general interest and competence in the subject of public administration, specialization would, of course, be recognized in the structure of the organization. Following the general practice of many national professional associations there could be technical divisions. An example might be cited in the American Society of Civil Engineers, which has technical divisions on city planning, construction, highways, irrigation, power, sanitary engineering, structural engineering, surveying and mapping, and waterways. Similarly, this new association would have divisions on public finance, personnel, public works, etc.

Others than Public Officials. My third point is that public administration should be defined and understood as not applying exclusively to those who hold official positions. I would consider public administration as a profession or a science which is the occupation or technical tool of a variety of individuals. City managers and researchers serve to illustrate my point. Both are familiar with the principles of public administration. When a problem develops, both, in the same manner, assemble the appropriate facts, submit them to a professional interpretation, and act upon their findings, either through an administrative order or a professional recommendation. Both are professionally responsible and professionally concerned as to the technical soundness of their conclusions.

I think my point will be made clearer if I use an illustration - again drawn from the experience of a national professional organization. In 1926 the American Chemical Society analyzed its membership, and found it to be constituted as follows:

Executive	7.28%	Chemical control	8.47%
Managerial	17.58	Professors of chemistry	10.06
Technical direction	19.57	Instructors and	
Chemical development	8.97	teachers	5.84
Miscellaneous	17.08	Students	5.15

These figures, which are believed to be typical of other organizations, definitely indicate that the same subject matter may be approached from different angles and that a professional association, to be complete and effective, should embrace all of them.

If this principle be accepted, I believe it would mean a combination of resources that would be not only logical but impressive.

This is not the occasion, and I am not the person, to present the prospective roll of membership. I think certain groups should be considered by any committee assigned the task. Certainly city managers as a group would be the source from which the nucleus of the new association should be drawn. Whether or not to include other officials should be given careful study. Certainly only officials holding appointive positions should be included. Here I think that the requirement of a general educational background in public administration would serve as a control. It is to be remembered that certain departmental specialists are already provided for by such organizations as the American

Public Health Association, the International Association of Chiefs of Police and the National Association of Auditors and Comptrollers.

Surely a large number of staff members of research organizations would qualify, and add strength to the association. Professors of university departments where public administration is taught would be very valuable members. Then there is distinguished membership material to be found in the commercial consultant field. These ideas are but suggestive.

And now I conclude, as I started, with a suggestion that a committee be initiated to study the feasibility of such an objective. This committee would naturally consult other interested groups. Certainly it should explore the precedents and experience of other professional organizations. Above all should it be endowed with a broad and persistent vision of the future of public administration. No small essential to the success of such a committee is the faculty to harmonize different viewpoints through the skillful use of the English language.

Discussion

It was suggested by Alfred Gates, of the Rochester Bureau of Municipal Research, that a joint committee representing the various organizations concerned could profitably study the reorganization of the different national groups mentioned by Mr. Blandford. He was heartily in accord with the suggestion that the two groups, technical administrators and political reformers, be kept as nearly separate and distinct as possible. He believed, however, that some sort of tie-up between the two groups was necessary, if public support were to be mustered for technical programs.

In reply, Mr. Blandford pointed out that, while this might be true to some extent, it was essential for the welfare of a research bureau that its work be confined to technical studies. Where a bureau undertakes research studies one day, and engages in propaganda work the next, a confused organization necessarily results. Research bureaus, therefore, must hold themselves aloof from propaganda work, and the logical arrangement of functions was that outlined in his address. Such a division would leave the reformers free to embark upon extensive publicity campaigns.

Harry H. Freeman, of the Buffalo Municipal Research Bureau, cited the experience of his bureau in propaganda and reform work. He made the point that because the bureau had engaged in reform work, it had materially strengthened its position in the mind of the general public. In the recent election campaign in Buffalo, his bureau had syndicated news articles published in local journals, and sponsored a series of radio speeches by various members of the staff and board of directors. By reason of this participation in the campaign, Mr. Freeman felt that his bureau had assumed a place of leadership in the community.

Chairman Gulick here interposed to emphasize the point that the problem could not be settled once and for all upon the basis of a set of principles. In support of his argument he read the following excerpts from a letter from R. Fulton Cutting, chairman, the National Institute of Public Administration:

There are two methods of administrative reform of our political units that deserve special consideration, both of which demand the employment of expert talent. One is to compel officials, by the power of public opinion, to employ trained talent, to enable them to solve the intricate and difficult problems of executive office. This method involves the exposure of incompetence and dishonesty where it exists, and the demand for removal of delinquents. It naturally excites the bitterest antagonism and makes reform particularly difficult. However necessary as a last resort, its results are apt to be temporary rather than permanent.

The other method is to tender to officials the cooperation of experts in the conduct of their offices - the introduction of economies and methods of efficiency which the ordinary executive has neither the time nor special training to enable him to employ. Under this expedient the official will enjoy the fruits of such reforms as may be introduced; his self-respect is recognized and his reputation enhanced by success. The experts will be measurably his employees and their conclusions his. The line of least resistance is thus pursued and the human factor recognized.

A luminous illustration of the latter method appears in the recent reorganization of the governmental machinery of Virginia. At the invitation of Governor Byrd, and with the cooperation of an efficient committee of public spirited men, the National Institute of Public Administration undertook a complete remaking of the administrative machinery of the state. Not a little of this machinery had remained unchanged since the colonial period. A new constitution has been installed which covers all the political units of the state. Many superfluous bureaus and commissions have been unified in comprehensive departments and the most modern methods of illuminating operations introduced. Light has been let in everywhere. The first result was the reduction of administrative expense in the first year of operation by \$800,000 and an increase of approximately \$2,000,000 in revenue for the same period.

There is no valid reason for any chief executive denying the public the privilege of the expert talent which has rendered this service to the state of Virginia. The experts employed in Virginia were friendly critics and advisers - not muck hunters; and their accomplishments were attributed to the administration itself. The fruits of such effort, while occasionally painful to certain public enemies, are not aired for scandal nor are they subversive of popular control. The people's executives will continue to administrate public business, but with machinery that will automatically eliminate much grave abuse, and with their administration so exposed to criticism that, if watched, abuses can be brought home to the chief executive. Such a project, if backed by a body of representative citizens, should rarely fail to find acceptance with governmental administrators.

In conclusion, the chairman stated that many bureaus had carried on both functions very successfully over a long period of time.

Roy A. Knox, director, Los Angeles Bureau of Budget and Efficiency, said that no matter how conscientiously the work of a bureau is done, if it is not made public it is usually of no avail, and pointed out that many of the studies made by his bureau were successful only because the people of Los Angeles were informed of what was being done.

Address: THE RELATIONSHIP OF A RESEARCH BUREAU TO OTHER CITIZENS' ORGANIZATIONS, by William C. Beyer, director, Philadelphia Bureau of Municipal Research.

What ought to be the relationship of a bureau of municipal research to other citizens' organizations?

It is a safe venture that there is not a bureau of municipal research represented here today that has not been confronted, at one time or another, with some phase of this question. It is perhaps equally safe to assume that no bureau represented here has always found questions of relationships with other citizen organizations easy to answer. Certainly in Philadelphia we have found them at times to be rather perplexing.

In a discussion of external relationships, we may have to admit the possibility that a proper policy for one research bureau may not be a proper policy for another, especially if the two bureaus differ in their auspices and form of organization. Conceivably a bureau functioning under a chamber of commerce would not stand in the same relationship to other bodies as an independent bureau. Conceivably, too, a research agency resting on a broad membership basis and bearing the title "taxpayers' association" may in its relationships to other organizations, act differently from either a chamber of commerce bureau or an independent bureau with a small membership. What I shall have to say will be wholly from the standpoint of the independent research bureau with a small membership, such as we have in Philadelphia.

The question before us seems to resolve itself into several major parts:

1. Would it be advisable for a research bureau to become a member of a federation of civic agencies which would control the general policies of its constituent members and provide for the financing of its members?

2. Would it be advisable for such a bureau to become a member of a civic federation formed for the sole purpose of joint financing?

3. If neither of the above courses is deemed advisable, what should be the cooperative relationship of such a bureau to other citizens' organizations.

Bureau Membership in General Civic Federation

Obviously the first question, whether a research bureau should become a member of a federation of civic agencies which would control the general policies of its constituent members and provide for the financing of its members, involves a change of auspices for the work of research. Under such an

arrangement, this work would be under the general auspices of the civic federation and the independent bureau would be called upon to surrender a measure of its independence. Presumably the bureau's other external relationships would change somewhat with its entry into such a federation. At any rate they doubtless would be largely controlled by federation policy. This question is therefore of major importance.

In Philadelphia this question has confronted us in very concrete form. A little over a year ago the chairman of the Committee of Seventy, a citizens' organization which has specialized in the prosecution of election frauds in Philadelphia, proposed a consolidation of his own organization, the Civil Service Association of Pennsylvania, and the Bureau of Municipal Research of Philadelphia. While his proposal was made informally and was not expressed in detail, it seemed to be as follows: A new organization would be incorporated under the title "The Civic Federation." The trustees of the Thomas Skelton Harrison Foundation of Philadelphia would be, ex-officio, trustees of the civic federation, and the Foundation's income, now amounting to slightly more than \$20,000 annually and likely to be greater in the future, would be paid over to the federation. In making this proposal, the chairman of the Committee of Seventy, who happens also to be chairman of the Harrison Foundation and chairman of the C. F. Taylor Trust, suggested that the Taylor Trust might also give financial support to the federation. These two sources of income would be supplemented by funds obtained from voluntary contributions. Each of the constituent agencies would become departments of the federation, although they might retain their present titles. The Committee of Seventy and the Civil Service Association would do the militant work and the Bureau of Municipal Research would do the work of research.

I am not in a position to speak for the trustees of the Philadelphia Bureau on the proposal of the chairman of the Committee of Seventy, for while they have given some consideration to it they have not taken any action upon it. I am, however, able to state that a canvass of the opinions of other bureaus of municipal research has not elicited a single expression of approval of the arrangement. Every one of the twelve researchers who replied to our letter, eleven of whom were executive heads of bureaus, responded with an unequivocal "No." My own view, I might add, is in hearty concurrence with that of the other researchers.

When opinions are so unanimous, it hardly seems necessary to detail the reasons that prompted the researchers to respond as they did. Fundamentally these reasons all come to this: In order that a research bureau may be able to stand before the public as an impartial disseminator of facts, it ought to be absolutely independent of all militant propaganda agencies, or agencies devoted to the promotion of specific causes. As a member of a civic federation which does include militant agencies or agencies devoted to specific causes, a research bureau would have less freedom of inquiry than it would have acting independently and would not have the same standing in the community as an impartial disseminator of facts.

This reasoning, to be sure, does not preclude a research bureau from becoming a member of a civic federation in which there are no militant agencies or agencies devoted to specific causes; but so long as most civic agencies fall largely into these two categories it hardly seems necessary to consider the propriety of a research bureau joining a civic federation in which such agencies

are not present. For all practical purposes we may conclude that a research bureau would be out of place in any civic federation likely to be formed in the present stage of civic work.

Bureau Membership in Financial Federation

The second question, whether a research bureau should become a member of a civic federation for the sole purpose of joint financing, is closely related to the first.

Theoretically we are to suppose a federation that would leave its constituent members absolutely free to do as they please and that would concern itself with only one thing; the raising of the money required to finance the agencies.

Practically the arrangement would probably not work out that way. Unless each of the agencies in the federation is to determine the amount of its own budget, the governing body of the federation would have to fix the budgets of the member agencies and through the power to fix budgets would, to a large extent, determine work programs and policies. If a member agency pursued a course displeasing to the governing body of the federation, the latter could, in time, force the agency to terms by the simple expedient of denying its funds. On the other hand, the only escape from such a result, to allow each member agency to fix its own budget, would be utterly impracticable. So long as the amount of money to be divided among the agencies of the federation is limited - and that it would be limited is the safest guess in the world - the division cannot be made on the "help yourself" principle. Someone acting for all the agencies would have to apportion the funds available according to his best judgment, and that "someone" logically would be the governing body of the federation. There is no way of avoiding federation control of budgets and that means that there is really no escape from federation control of work programs and policies.

In effect, therefore, the second question is much the same as the first and should be answered in the same way. If the civic federation includes militant agencies or agencies devoted to a single cause, a research bureau had better stay out of it, even though the federation purports to be nothing more than a joint financing arrangement. It is almost sure to become something more than that after the very first financial campaign. Moreover, whether it is or not, the general public will hardly look beyond the fact that the research bureau is associated with the other types of civic agencies and will discount its impartiality accordingly.

Cooperation between Bureaus and Citizen Organizations

Having answered the first two questions in the negative, we come now to a consideration of the third and last question: What should be the cooperative relationship between a research bureau and other citizens' organizations? That there should be cooperation we are taking for granted; the question relates only to the manner in which it would be proper for a research bureau to cooperate. In discussing this question, we may review hurriedly the various ways in which a research bureau may be asked to cooperate:

Supply Information to Citizen Organizations. First, should it supply information to other citizen organizations upon request?

I would answer "Yes, by all means." In Philadelphia we are constantly called upon to do this and we always comply, if it is within our power to do so. In fact, a large portion of the time of our professional staff is taken up by inquiries from other citizen organizations. Thus far the Bureau has made no charge for information service, but at a recent meeting of the trustees it was agreed that a charge might be made when an unusual amount of work is necessary to furnish the information requested.

Make Studies for Citizen Organizations. Second, should a research bureau make studies and investigations of city affairs for other citizen organizations?

Again I would answer "Yes." In Philadelphia we have done this on various occasions, and for organizations so diverse in character as the Philadelphia Hospital Association, the Philadelphia Chamber of Commerce, the Thomas Skelton Harrison Foundation and the Committee of Seventy. Sometimes the Bureau has done the work gratis; at other times it has been reimbursed. Whenever it has done the work gratis, the Bureau has felt free to use the results in public statements of its own; but when the work was done for compensation, the Bureau has used the results publicly only when it had express permission to do so, as it has from the Thomas Skelton Harrison Foundation.

Cooperative Studies. Third, should a research bureau join with other citizen organizations in making studies and investigations?

To this also I would answer "Yes," but I would hasten to qualify the answer by saying that, in joining with other organizations in studies and investigations, the bureau ought to maintain complete freedom of inquiry. A safeguard of this freedom would be the right to make its own reports separate from the reports of the other organizations.

The Philadelphia Bureau has on two occasions entered into such arrangements with other organizations: once with the Phipps Institute (an agency for the study, treatment and prevention of tuberculosis), in a study of the city's food inspection service; and at another time with the Philadelphia Housing Association, in a study of the organization and procedure of the division of housing and sanitation of the city's department of public health and charities. In both instances, the Bureau made a separate report of its part of the study.

Staff Members on Committees of Other Organizations. Fourth, should bureau staff members serve as members of committees of other citizens' organizations?

I would answer "Yes," provided the organizations and committees are non-political and are not striving for objectives unacceptable to the bureau; and provided also that such affiliation does not make the bureau staff member a party to lawsuits against city officials.

This, in a general way, is the present policy of the Philadelphia Bureau. Members of its staff now serve on committees of the Philadelphia Chamber of Commerce, the City Club, the Engineers' Club, the City Charter Committee (a citizens' committee supporting the city manager plan for Philadelphia), and committees of various national organizations. None of these organizations is political and none is devoted to purposes to which we would take exception. Nor are any of the committees on which bureau staff members

are serving engaged in lawsuits against city officials. It should be added that the Bureau does not consider itself bound by the action of any committee of another organization even though a member of the Bureau's staff is serving on such committee. In our view of this relationship, the Bureau, without sacrificing its own freedom of action, is afforded an opportunity to bring the specialized knowledge of the members of its staff to the service of other organizations working for the public welfare.

Joining in Campaigns. Fifth, should a research bureau join with other organizations in campaigns for or against specific proposals?

My answer would be that it should not. By this I do not mean that a research bureau should refrain from making public statements on the merits or demerits of specific proposals at a time when other organizations are expressing themselves publicly thereon; but I would consider it ill-advised for a research bureau to authorize its name to be listed with those of other organizations as favoring or opposing such proposals. A research bureau should always act as a free lance and should confine itself to the role of throwing light on public questions. It should never become a member of an organized crusade for or against this, that or the other cause.

Let me cite an instance of our experience in Philadelphia when we were confronted with a question of this kind. A group of public-spirited citizens, who were interested in the passage of a zoning bill for Philadelphia by the 1929 session of the state legislature, issued a call to a large number of organizations, including the Bureau of Municipal Research, to send representatives to a public meeting at which plans were to be considered for securing the passage of the bill in question. We accepted the invitation to have a representative present, but made it clear in our acceptance that he would attend only as an observer and not as a delegate empowered to commit the Bureau on questions that might come before the meeting. When the meeting was held, it was resolved to form a "Zoning Federation," and a committee was appointed to act for the federation in promoting the passage of the zoning bill. On the following day, the newspapers reported the formation of the federation and listed the names of the organizations that composed it. Had the Bureau unreservedly accepted the invitation to send a representative to the meeting it would have been listed as one of the members of the Federation. As it was, the Bureau was not so listed and had no part in the lobbying and other efforts of the Zoning Federation to secure the passage of the zoning bill. On the other hand, the Bureau made a public statement of its own, in Citizens' Business, pointing out the need of further zoning legislation and emphasizing the merits of the bill then before the legislature. The Bureau helped the cause of zoning, but it did not join with other organizations in a campaign for the zoning bill.

Summary

Much more might be said about the relationship of a research bureau to other citizen organizations, but enough has probably been said to indicate the general point of view I have been trying to present. It is, of course, the point of view of one who is attached to an independent research bureau, rather than a bureau functioning as part of a chamber of commerce or as a taxpayers' association. Briefly, this point of view may be stated as follows: A research bureau should consider itself at the service of the entire community and should stand ready to supply information and advice within its field to any official,

citizen or citizens' organization that comes to it for help; but it should enter into no relationship with any organization that would prejudice its standing before the public as an impartial and trustworthy fact-finding and fact-disseminating institution.

Discussion

Ray W. Wilson, secretary, Civic Department, Kansas City (Mo.) Chamber of Commerce, mentioned, as an illustration of experience similar to that of the Philadelphia Bureau, that while the Chamber of Commerce and the Kansas City Public Service Institute do not embark jointly upon cooperative endeavors, a most friendly and cordial relationship exists between the two organizations. He felt that such a relationship could exist between civic and research organizations without necessarily jeopardizing the independence of either.

Harry H. Freeman said that as a general practice a research bureau should not accept money for investigations made for other organizations. If, for example, the Buffalo Bureau had received money for its study of the Buffalo City Hospital, it would not have been free to make some of the statements which were finally included in the report. He felt that, as a general rule, as much work as possible should be done for other organizations, but that bureaus should not in any way obligate themselves with regard to the results of their studies. He also said that the Buffalo Bureau has taken definite stands at times on political matters, when the questions before the public were related to the character of the city administration, or involved fundamental principles of good government. One such matter was Amendment No. 1 to the New York state constitution, which was before the electorate on referendum at the last state election, and which the Buffalo Bureau opposed. He felt that in such matters bureaus could, and should, stand shoulder to shoulder with civic organizations.

Charles R. Dalton, Rochester Bureau of Municipal Research, asked whether staff members should serve on official committees, and whether the bureau should stand behind its staff members serving in such positions. Mr. Beyer replied that he believed that it would be all right to serve on such committees, but that the experience of the Philadelphia Bureau had been that any action by such a committee should not bind the whole bureau. The bureau must consider itself absolutely free in all such cases.

John C. Davis, Citizens Bureau of Milwaukee, said that his organization had followed neither rule at all times, but had let circumstances govern its actions. Many times the bureau had held itself aloof, but in a recent playground project it had joined with other civic organizations in making a public appeal for a proposed bond issue.

Albert H. Hall, Schenectady Bureau of Municipal Research, made the point that Schenectady might be called a "two-industry town," and that therefore the bureau cooperated with practically every group. Members of its board of trustees served on the boards of practically all other important civic groups. The bureau, he said, had cooperated on several occasions with the Chamber of Commerce, without definitely alligning itself with chamber policies.

The chairman then called upon Russell Forbes, secretary-treasurer of the Association, for his report.

REPORT ON THE WORK OF THE GOVERNMENTAL RESEARCH ASSOCIATION
from October 1, 1928 to November 1, 1929 *
By Russell Forbes, secretary-treasurer

This report covers the work of the past thirteen months, for the period from October 1, 1928 to November 1, 1929. During this period the total membership of the Association remained stationary. At the present time we have 121 members, of which 111 are active members and 10 are associate members. This membership represents 47 research organizations, or about 50 per cent of the total research agencies of the United States and Canada. We have enrolled in our ranks the staff members of practically all the large and active research establishments.

Increased Dues

At our last annual meeting, we discussed the proposal of increasing the dues for active members. In accordance with the motion passed at that meeting, the executive committee submitted to referendum vote in November, 1928, a proposal to change Article IV of the constitution with reference to annual dues. The proposed change carried by a large majority. The active membership dues were increased from \$10 to a minimum payment of \$25 per year, with the provision that any organization subscribing for more than two memberships would continue to pay at the former rate of \$10 per member per year. In effect, this change in membership dues increased the contribution of the smaller member organizations. The change was based on the assumption that the smaller organization derives a greater benefit from the work of the secretariat than the larger organization, which maintains its own library facilities.

It is encouraging to note that under the new schedule of dues the membership remained the same as last year. As shown by the auditor's report, the receipts from dues for 1929 totaled \$1,650, an increase of \$456 over 1928 receipts from this source. The auditing committee's report will suggest a change in the basis of voting, which it is believed will be more equitable.

Services to Members

The Association's headquarters and central library are maintained in connection with the Municipal Administration Service. The Service is administered by a governing committee representing the National Municipal League, the Governmental Research Association, and the International City Managers' Association. The Association's central library is maintained at the secretariat. A complete file is kept of every available past and current report of all research agencies. These reports, as well as other authoritative data on any particular subject, are loaned to member bureaus and to interested individuals and organizations in response to specific requests. The staff of the Municipal Administration Service carry on the secretarial work for the Governmental Research Association without any charge. The only cost to the Association is for stationery, postage, and miscellaneous printing.

During the past year, 93 requests for technical information which required special study and report were received from members of the Association. Many of these inquiries were sent in by member organizations when they were about to initiate new research projects. By supplying these organizations with the literature already available from other research bureaus, a considerable

amount of overlapping and duplication of effort was eliminated. Member organizations are urged to avail themselves of our service to an even greater extent than they have in the past.

All member organizations receive the various publications of the Municipal Administration Service as they are issued. These publications, we hope, are of considerable value to the researchers.

New Research Agencies

During the past year the following eight new research organizations were established:

Providence Budget Commission for Capital Expenditures, Providence, R.I.
People's Association of Delaware County, Upper Darby, Pa.
The Good Government League of Fort Worth, Texas.
Citizens' and Taxpayers' League of Buncombe County, Asheville, N.C.
Taxpayers' Research Association of Nebraska, Omaha, Neb.
Taxpayers' Protective Association of Arkansas, Little Rock, Ark.
Bureau of Public Research, Jacksonville, Fla.
Taxpayers' Association of Wyoming Valley, Wilkes-Barre, Pa.

The Providence Budget Commission for Capital Expenditures, and the Good Government League of Fort Worth, Texas, immediately took out membership in the Governmental Research Association. The other new organizations have not yet enrolled in our ranks. In addition to the above, we supplied advice and literature on the benefits of research to three other cities where research organizations are in the process of establishment.

On several occasions during the past year, the secretary has been asked to recommend researchers to fill vacancies occurring in research bureaus, or to fill directorships of newly-created agencies. For this purpose our card file, showing the training, experience, and service record of all the active members of the Association, has been invaluable. This card record has been compiled and is maintained in the secretariat to assist in bringing together the manless job and the jobless man.

Publications

The secretary edits each month the section of "Governmental Research Association Notes" which are published in the National Municipal Review. These notes are reprinted each month to the number of 500 and are sent to trustees and boards of directors of most of the member organizations. These reprints tell of the work of research organizations in various parts of the country and help to keep alive the interest of the trustees in the work of their own local organizations. It is believed that the small expenditure involved in the distribution of these reprints is a sound investment.

The arrangement with the National Municipal League, whereby each member of the Governmental Research Association holds membership in the League and receives a subscription to the National Municipal Review, has been continued during the past year. By special arrangement with the National Municipal League, a bulk subscription is granted to the Association at the rate of \$3 per

member per year. This arrangement enables the staff member in the large research establishment to receive individual copies of the League publications while they are still current, thus avoiding the delay which often occurs when such publications are routed from one staff member to another. It is believed that this cooperative plan is mutually beneficial to both organizations.

During the past year we distributed about 300 copies of our pamphlet, Twenty Years of Municipal Research, and approximately 1,000 copies of our pamphlet, The Credentials of Governmental Research. Those were used in the promotion of new research bureaus and in response to requests for individual copies from interested citizens and organizations.

During the past year the secretary has completed the compilation and editing of a History of the Governmental Research Conference from its origin in 1914 to the year 1925. This history will preserve in permanent form the facts about the early years of the research movement, which have hitherto existed only in the memories of those who actively participated. This volume has been typewritten and copies have been placed in the Library of Congress and in the libraries of the Association and of several of the larger research bureaus. A copy will be loaned to any member bureau for examination upon request.

Finances

The treasurer's report last year showed a balance of \$24.28 on October 1, 1928. The treasurer's report for the year ending October 1, 1929, shows a balance of \$400.75. This is the result of economy and retrenchment. The cost of mimeographing the annual Proceedings for 1928 was about one-fourth of the cost of the 1927 Proceedings. The reduction in cost was made possible by the substitution of a brief summary instead of stenographic reports of the discussion at all convention sessions. Since last year's plan seems to have met with no opposition, the plan will be continued this year. From this year's income was paid, also, the publishing costs of The Credentials of Governmental Research which totaled \$439.05.

Recommendations for Future Policies

I would recommend that the Governmental Research Association, either through its member organizations or from the Association treasury, make an annual contribution to the support of the Municipal Administration Service. As pointed out above, the service is directed by a governing committee representing not only this Association, but the National Municipal League and the International City Managers' Association. All the members of this Association, all the members of the City Managers' Association, and 500 members of the National Municipal League receive the publications of the Municipal Administration Service as they are issued. But the Service acts also as the secretariat for the Governmental Research Association. On the most conservative estimate, the maintenance of the secretarial work for this Association costs the Municipal Administration Service at least \$1,200 a year.

During the past year several of the individual leagues of municipalities have contributed a total of \$560 to the budget of the Municipal Administration Service. During the financial crisis of the past summer, various bureaus of municipal research contributed a total of \$825 to enable us to end

the year with a surplus and thus become eligible for a renewed grant of the Spelman Fund of New York. The grant of \$15,000 per year from the Spelman Fund is contingent upon our raising money from other sources. If the Governmental Research Association would make a contribution either from the Association treasury, or from individual bureaus, it would help the Municipal Administration Service to "make both ends meet."

Your secretary strongly recommends that the executive committee appoint three members, to serve as a program committee in connection with the next year's annual meeting. The present practice of making the secretary assume the full burden of preparing the convention program is harmful both to the secretary and to the Association. The convention program would probably be more satisfactory to the members of the Association if it were arranged by a committee instead of by one person.

In an association like ours, the secretaryship is an honor which I believe should be passed around and not retained in the hands of one individual. I became secretary more or less by default in February, 1927, when I was appointed director of the Municipal Administration Service.

In conclusion, let me state that I am ready to resign the secretaryship at any time if any of our members think that I am carrying on this work for my own selfish aggrandizement. Although I have enjoyed the secretarial work immensely, I stand ready to give it up whenever it is the wish of the Association that the secretaryship be moved elsewhere from its present quarters.

Respectfully submitted,

(signed) RUSSELL FORBES
Secretary.

TREASURER'S REPORT

Mr. Forbes then read his report as treasurer, as follows:

GOVERNMENTAL RESEARCH ASSOCIATION

Cash Statement
for the period

from October 1, 1928 to October 1, 1929.

Balance October 1, 1928.....\$ 24.28

Cash Receipts as follows:

1929 Dues.....	\$1650.00
Sale of 1928 <u>Proceedings</u>	88.00
Sale of <u>20 Years of Municipal Research</u>	21.75
Sale of <u>Credentials of Governmental Research</u>	163.05
Total receipts	\$1922.80

Disbursements as follows:

Publication of 1928 <u>Proceedings</u> , as follows:	
Typing.....	\$ 31.70
Mimeographing.....	370.36
Total for publication.....	\$ 402.06
Printing <u>Credentials of Governmental Research</u>	439.05
Subscriptions to <u>National Municipal Review</u>	300.00
Reprints, Governmental Research Association Notes.	112.40
Stationery and miscellaneous printing.....	187.37
Postage.....	94.00
Miscellaneous.....	11.45
	\$1546.33

Excess of receipts over disbursements.....\$376.47

Balance in bank October 1, 1929.....\$400.75

(signed) RUSSELL FORBES
Secretary-Treasurer.

The chairman then called for the report of the auditing committee, which was read for the committee, its members being absent, by Mr. Forbes.

REPORT OF AUDITING COMMITTEE

The cash statement of the secretary-treasurer for the period from October 1, 1928 to October 1, 1929, has been compared with the books of account. The entries on the books for the items expended were checked against the cancelled checks and the vouchers attached thereto and found to agree. The aggregate expenditures reported on the statement were found to check with the totals of the expenditure items listed in the books, after allowances had been made for disbursements for the account of the Municipal Administration Service, which until recently made certain of its transactions through the bank account of the Governmental Research Association. The bank balance to the credit of the Governmental Research Association, reported by the Chemical National Bank as of September 30, 1929, (after the Municipal Administration Service had opened its own bank account), was found to agree with the balance reported on hand in the secretary-treasurer's statement, after allowance had been made for one check issued but still outstanding on that date. The cash receipts from dues and from sale of publications reported in the books were totaled and found to agree with the totals reported in the statement.

As an independent check against the receipts from dues, the entries on the books were checked against the membership list as represented on the ballots circulated for the election of officers, and certain minor discrepancies were disclosed. These are attributable, not to irregularities in the administration of the Association's affairs, but rather to the following facts:

(1) that the year covered by the audit was a period of transition from the old scale of fees to the new; and

(2) that the basis of the new fees is not clearly enough defined in the amendment governing them.

Less because of the existence of the relatively unimportant discrepancies themselves, than because certain questions were raised which have a bearing on the policy of the Association, your audit committee has felt impelled to summarize in broad outline the results of this portion of its audit.

The reconciliation, in summary, of the list of voting members with the cash receipts from dues is given below. In order to present abstractly the problems raised, the names of the organizations and of the members accredited to them are not set forth. The organizations are grouped by size of staff, the number of organizations in each size-group being indicated in the left-hand column. The decidedly unusual cases are brought together in a separate group.

	:Number of organ- :izations in each :size-group	:Number of voting :members accredited :to each organiza- :tion	:Number of :voting members :accredited to :each size-group:	:Amount of :dues paid
ORGANIZATIONS WITH THREE OR MORE MEMBERS	:	:	:	:
	: 1	: 8	: 8	: \$ 90 (1)
	: 2	: 7	: 14	: 145 (2)
	: 4	: 5	: 20	: 200
	: 1	: 4	: 4	: 40
	: 4	: 3	: 12	: 120
Subtotal	: <u>12</u>	:	: <u>58</u>	: <u>595</u>
ORGANIZATIONS WITH LESS THAN THREE MEMBERS	:	:	:	:
	: 10	: 2	: 20	: 250
	: 24	: 1	: 24	: 600
Subtotal	: <u>34</u>	:	: <u>44</u>	: <u>850</u>
UNUSUAL CASES	:	:	:	:
	: 1	: 2)	:	:
	: 1	: 1)	: 3	: 40 (3)
	: 1	: 2	: 2	: 0 (4)
	: 1	: 0	: 0	: 25 (5)
	: 1	: 1	: 1	: 10 (6)
	: (1) (defunct)	: 0	: 0	: 10
Subtotal	: <u>5</u>	:	: <u>6</u>	: <u>85</u>
Totals	:	:	:	:
Regular members	: 51 (7)	:	: 108	: \$1,530
Associate and junior members	:	:	:	:
Organizations	: 2	: 0	: 0	: 20
Individuals	: 10	: 0	: 0	: 100
Total receipts from dues	:	:	:	: <u>\$1,650</u>

(Numbers in parentheses at the right of the last column are references to certain discrepancies discussed below).

Under the new scale of membership dues, for organizations with three or more staff members, the dues per member are ten dollars per annum; for organizations with less than three staff members, the dues per year are fixed at twenty-five dollars per organization. Whether or not this was the intention of the association, this new scale of fees would seem to limit individual memberships to those individuals who happen to be staff members in governmental research agencies with staffs of three or more, and to require organization memberships for research agencies with smaller staffs. This somewhat vaguely expressed distinction is responsible for the greater part of the discrepancies revealed by the check of receipts from membership dues against the ballot. The discrepancies indicated on the foregoing summary are discussed in order below:

(1) One organization which paid ten dollars each for nine members was allowed eight votes, one member having withdrawn from the staff before election.

(2) One organization with eight staff members at the time the payment was made, paid ten dollars each for seven of its members plus five dollars for the eighth member. The eighth member had previously submitted his resignation from the organization staff to take effect some months before the election. The organization in question was allotted seven voting members on the ballot. While there would seem to be no warrant in the amended scale of fees for the acceptance of less than the full ten dollars for each member on the staff of an organization, provided all such members were on the staff during the first half of the fiscal year, the acceptance of this split fee did not increase the number of voting members on the staff of this organization. To that extent the additional five dollars was in the nature of a gift to the association. On the other hand, the question as to whether or not membership is individual or by organizations is brought into clear relief by this case, as will appear from the discussion under (4) below.

(3) In another case, two closely affiliated organizations pooled their memberships and paid in forty dollars - ten dollars each for four voting members. Subsequently, one of the four members left the research movement, so that the names of only three voting members appeared on the ballot. Under a strict interpretation of the new schedule of fees, each of these organizations should have paid twenty-five dollars in order to be entitled to either one or two voting memberships each.

(4) The association member referred to in (2) above, one-half of whose dues were paid by the organization from whose staff he resigned, is now on the staff of a second organization. After the close of the period audited, he paid the additional five dollars due on his annual membership in person, and his name appeared on the ballot accredited to his new organization. The second organization happens to have a staff of less than three members, and under the new scale of fees should have paid twenty-five dollars for the right to have one or two voting members in the association. As an organization it paid no dues. On the ballot, however, it was accredited with two voting members, the second of its voting members having been allowed to vote because of his membership at the beginning of the year in a third organization which had paid twenty-five dollars for the two members on its staff at the beginning of the year. This third organization in turn was accredited on the ballot with only one voting member.

(5) In the case of one organization which had paid twenty-five dollars and certified one individual name for voting membership, no voting member is accredited to it on the ballot. The individual whose name was originally on the eligible list withdrew from the research organization and no new individual name was substituted. The organization, however, is still in existence under a new head.

(6) One organization which paid its dues early in the present fiscal year on the old scale of fees - ten dollars for one member - was allowed one vote in the election, although a strict interpretation of the amended scale of dues would have required it to pay an additional fifteen dollars before voting.

(7) In addition to the 51 active organizations included in the summary, three other agencies are accredited with voting memberships. In one of these

cases, a staff member of one of the member research agencies works also for a non-member agency, and he is accredited jointly to both of these organizations. In other cases, the ballot assigns two individuals, both of whom are staff members of member organizations, not to those organizations themselves, but otherwise - in one case to the branch of the work carried on by the member organization to which the individual is assigned; in the other to a non-member organization under whose auspices the work of the individual in question is being carried on. Since the three individuals concerned are all members in good standing of research agencies entitled to representation on the ballot, these two non-member organizations and the administrative unit of the member organization, were ignored in the summary of organizations to whom voting members are accredited.

It is apparent from the foregoing comparison of the ballot with the receipts from membership dues that the basis of membership needs clarification. With the exception of one case (6) above, in which because of the time of payment, a ten dollar individual membership fee was accepted in lieu of the twenty-five dollars organization fee required under the present scale, practically all of the cases hinge on the question whether membership vests in the organization or in the individual.

For the guidance of the secretary-treasurer in cases that may arise in the future, the association should take steps to clarify the situation. Among the questions that need to be answered are these:

1. What kind of an organization is entitled to individual voting memberships in the association?
2. What qualifications other than certification by the research agency entitled to such individual voting memberships shall be required of the individuals so certified? In other words, shall the director of a qualified agency which has paid the minimum fee of twenty-five dollars be permitted to certify, for example, a stenographer as a voting member of the organization?
3. If a qualified individual withdraws from an organization which has paid his dues, and joins the staff of another agency, otherwise qualified, which has not paid any dues, is he entitled to the status of a voting member?
4. Is it proper for closely affiliated organizations to pool their staffs in calculating the amount of their joint dues, or shall each such organization be liable for the minimum dues if its staff consists of less than three members?
5. If a one-member organization has paid its minimum dues and certified its director as its voting member in the association, and if that director withdraws from the agency and does not associate himself with any other agency eligible to membership, can that voting membership be transferred to the new director?

Question 3, 4 and 5 demanded answers on the part of the secretary during the fiscal year under discussion in this report. Questions 1 and 2 are closely allied and may arise in critical form at any time. Steps should be taken by the association to provide a basis on which the secretary can rely in meeting the questions as they arise.

In this discussion of the audit of membership dues, it has been necessary to touch on certain questions of Association policy. It may not be amiss, therefore, to carry the discussion one step further into the realm of pure policy, on the basis of the facts disclosed by the summary table presented above. Referring to the sub-totals in that table, it will be observed that twelve organizations paid \$595 in dues, and were represented by 58 voting members; and that thirty-four organizations paid \$850 in dues and were represented by 44 voting members. The five active organizations in the third group paid an aggregate of \$85 and were represented by 6 voting members. If the votes and dues of this last group were adjusted to the basis contemplated by the recent amendment - in so far, at least, as we understand its meaning - and were included in the second group; and if the discrepancies between votes and dues in the first group were eliminated, on the assumption that all the members for whom dues were paid in full remained in the service of their organizations until the annual election of officers, the corrected table would stand as follows:

<u>Number of member organizations</u>	<u>: Number of voting memberships</u>	<u>: Total dues paid</u>	<u>: Dues paid for voting membership</u>
Twelve with three or more staff members each	: 59	: \$590	: \$10
Thirty-nine with less than three staff members each	: 51	: 975	: 19 (plus)

It is conceded, of course, that the voting privilege is not the only advantage in membership. In fact, one of the reasons advanced for the revised schedule of dues now in force, was the argument that the organizations with only one or two staff members availed themselves of the other privileges to a much greater extent than did those with the larger staffs; and that therefore a heavier scale of dues for these smaller organizations was justifiable. This is the first year of operation under the new schedule, and its results are now apparent for the first time. The larger organizations pay less than half the dues, but have a majority of the votes. If a question were to arise as to the character and quality of the service to be rendered by the association to the organizations represented by voting memberships, the smaller organizations who are admittedly more deeply concerned with the question of service than the larger, could muster less than half the votes, although they pay considerably more than one half the cost of providing that service. Here is a matter of policy disclosed by the audit which merits the closest consideration of the association.

The question might be solved by resort to weighted votes in the elections of officers and in referenda. For one-member organizations, which had paid the minimum fee of twenty-five dollars, the ballots would, under the plan proposed, carry a weighting of two and a half votes, and would be so marked at the time they were mailed out to the members by the association secretary. For two-member organizations which had paid the minimum fee, the weighting assigned

to each of the ballots to be mailed out would similarly be placed at one and a quarter votes.

One additional provision would have to be made in order to safeguard the operation of the plan - a provision which should be made either by amendment or by administrative ruling in any event. Every member organization should be required to certify the names of its qualified voting members at the time it pays its dues, and to notify the secretary of any changes which may occur in the list so certified, prior to the time when the ballot must be prepared for the annual election.

Respectfully submitted

(Signed) (PHILIP H. CORNICK
(R. E. MILES
Auditing Committee

It was moved, seconded and carried that the reports of the secretary-treasurer be accepted. It was moved, seconded and carried that the report of the auditing committee be accepted in so far as it related to the audit of the Association's accounts, and that the portions of the report dealing with dues and membership qualifications should be referred to the executive committee. It was likewise moved, seconded and carried that the secretary's proposal regarding a program committee be referred to the executive committee.

Election of Executive Committee

At the request of the chairman, the secretary then read a letter, dated October 29, 1929, from the Proportional Representative League, which had counted the ballots for the election of the executive committee of the Association. The successful candidates, in the order of their election, were as follows: Luther Gulick, Lent D. Upson, Harry H. Freeman, John B. Blandford, Jr. and William C. Beyer.

The meeting then adjourned.

(Discussion reported by Paul V. Betters, School of Citizenship and Public Affairs, Syracuse University).

10:00 A. M.

COMMITTEE MEETINGS

While the general session was in progress, meetings of the following committees were held:

National Committee on Municipal Reporting. (Representing the National Municipal League, the Governmental Research Association, the International City Managers' Association and the American Municipal Association. Chairman, Colonel C. O. Sherrill, city manager, Cincinnati; secretary, Wylie Kilpatrick. Secretary pro tem., Herman C. Beyle, School of Citizenship and Public Affairs, Syracuse University.

Committee on Teaching Municipal Government, National Municipal League. Chairman, Harold W. Dodds, editor, National Municipal Review; secretary, Joseph McGoldrick, Columbia University.

Committee on Model Election System, National Municipal League. Chairman, Charles E. Merriam, University of Chicago; secretary, Joseph P. Harris, University of Wisconsin.

12:30 P. M.

LUNCHEON SESSION

(Joint Meeting with National Municipal League and National Association of Civic Secretaries)

Chairman, Charles M. Moderwell, president, Union League Club of Chicago.

After a few introductory remarks, the chairman introduced the Hon. Charles H. Bartlett, Mayor of Evanston and president, the Illinois Municipal League, who delivered a brief address of welcome.

The chairman then introduced the other speakers.

Address: ADVANCES IN CITY AND COUNTY GOVERNMENT DURING THE PAST YEAR, by Richard S. Childs, President, National Municipal League.

(summary)

It is a far cry from the days of the old short ballot organization and the time when citizens of Lockport, N. Y., journeyed to Staunton, Va., to see what this new-fangled manager thing was all about. In those days, nobody had heard of the short ballot; the term "city manager" was just being coined; and only a handful of experts grubbing away in their dusty files had run across such matters as the budget and centralized purchasing, and such tongue-twisting phrases as scientific assessment procedure. It is even a good ways from the adoption of the manager plan by such cities as Cleveland and Cincinnati, but progress of the plan is being recorded not only yearly, but even monthly and daily.

Interesting and significant are figures concerning the growth of the manager plan. Exactly 430 American cities have adopted it, this figure including one adoption as a result of the recent elections, New Rochelle, N. Y. As an indication of the startling rate of growth that is still continuing, 40 cities have launched governments under this plan since January, 1928, and more than 7,000,000 persons are now living in cities governed by its provisions.

Even more significant, however, are the interest being shown in the manager plan by metropolitan centers which, a few years ago, turned up their noses at it as a "small town" scheme, and the attitude which municipalities abroad have developed with regard to city government in America.

Philadelphia, Chicago, San Francisco, Indianapolis, and even our national capital, Washington, are looking toward this typically American type of government as the cure for their administrative ailments.

Requests for information on the plan pour daily into the office of the National Municipal League. Cities of even so geographically distant a continent as Australia have been communicating with us during the past few months.

Since Lord Bryce made his unsatisfactory comment on the subject of American municipal government, Europe has been justifiably suspicious of anything in the way of better government emanating from this side of the Atlantic. Perhaps the greatest stride this past year, however, from the standpoint of the world-wide reform in this field was taken in Europe, when Cork, Ireland, adopted the city manager plan. Not only is this prima facie evidence of the fact that European opinion regarding what we are doing in America has changed greatly; it means that the "American" plan, as it is universally termed abroad, is likely to spread over there as has everything else bearing the stamp "Made in America."

As to the manager plan in counties, this conference will make history in this field. The model law on this subject being drafted by a committee of the National Municipal League will take its place beside the model city charter as the recognized standard for new legislation.

The county manager plan is no longer theory -- nine counties, four in Virginia and five in North Carolina, have a half-baked manager plan, but are far better off than without it. How much more improved would their condition be with a full-fledged manager plan!

In brief, the year 1928-29 has been marked by steady progress along every governmental battle-front. Chicago is now groping its way out of the fog. Progress here, as shown in the convention number of the National Municipal Review, is typical of improvements being made in municipal government and administration generally throughout the country.

Address: PUBLIC ADMINISTRATION AND RESEARCH DURING 1929, by Luther Gulick, chairman, Governmental Research Association, and director, National Institute of Public Administration.

For a number of years we have taken this opportunity to review administrative progress in American government. It is worth while to pause a moment and glance back over the problems that have been studied, the things that have been tried and the reforms that have been accomplished during the past year.

I have arranged my report under the following divisions: research, civic education, administration, and publications and judicial decisions, and shall now proceed to take up these topics in that order.

Research

It can be said more truly than ever before in our history as a nation that we are adopting the habit of research in dealing with governmental policy and governmental administration. As evidence I point to the unexampled number of governmental commissions and private research groups at work today with research staffs of trained and experienced investigators. To mention but a few of these, we have first of all President Hoover's Commission on Law Observance and Enforcement and his forthcoming conference on child welfare, both of which are relying upon careful study of the situation by experts.

During the year, in Ohio, Delaware, Missouri, California and New Jersey, extensive surveys have been carried on for governors and legislatures by impartial professional staffs. In Wisconsin, a new governor has virtually set up a research bureau within his executive office to deal with state administration. Faced with the problems of old age dependency and the breakdown of public utility regulation, the state of New York has created two important commissions, both of which have selected professional research staffs, without regard to politics, to bring forward all available facts bearing upon the questions at issue. In New York definite research divisions are maintained in at least three of the important state departments, and a unique experiment is being made by the tax department which awards fellowships each year for research in tax problems to four graduate students nominated by the leading Eastern universities. There is, of course, no need of referring to the increasing volume of governmental research projected or underwritten by the research bureaus, the great universities, the Social Science Research Council, the Spelman Fund, and the other socialized foundations of this country.

The establishment, at Harvard, of a graduate professional school of city planning is a matter of note. The function of this school is not only to train men as professional city planners but also to influence those who are going to be architects, engineers, or civic leaders so that they may understand city planning and prove effective as citizen leaders in their own communities. The school will serve as a research and publication center in city and regional planning.

Such investigations as the police survey which is now going on in Chicago and the study of purchasing procedure in the Borough of Queens, New York, at the beginning of this year, indicate that even the most harrassed political officials are coming to realize that there is no problem which cannot be solved better after the facts are known. With the year 1929, I think we can record the fact that we have, as a nation, adopted in conspicuous degree the habit of research. This is a milestone in our progress.

Civic Education

There has never been a year more crowded with significant examples of civic and administrative education in the affairs of state and local government. Educational institutes on state and local government were conducted at Buffalo University, Norwich University, and the University of Virginia. The League of Women Voters has carried on institutes, especially in Missouri and New York, and the League for Industrial Democracy organized a summer school this year on "The Municipal Program." The most notable municipal exhibit of the year for citizen education was that arranged in Los Angeles. The New York State Conference of Mayors and the Schenectady Bureau of Municipal Research went on the air with an extensive and well planned radio program of statewide education in city affairs. In Cincinnati, a conference on county government was held by the League of Women Voters and other civic groups.

Educational institutes and conferences for public officials have never been more extensively attended than during this year. The most complete program, and the most widely attended, is that offered by the University of Southern California where the curriculum is largely arranged and conducted by and for public officials. The New York State Conference of Mayors conducted

twelve zone police schools with an attendance of 2,062 men, and the police school in New Jersey organized by the state police and the League of New Jersey Municipalities continued in operation. The University of Chicago is now conducting an important police conference. I believe it can be said honestly that the annual conventions and committee work of the several state leagues of municipalities are from year to year becoming increasingly important as agencies of official education and administrative reform.

The investigation of power propaganda, of the battleship lobby and the tariff lobby in Washington have also contributed to the education of the American people. They point to the need of a thoroughgoing study of legislative processes not only in Washington, but, perhaps even more urgently, in our state and municipal governments. In the past we have devoted a disproportionate amount of attention to the administrative side of government.

Public Administration

The most important single piece of work for the advance of administration this past year is without doubt the uniform crime reporting system and guide for police reports drawn up under the auspices of the International Association of Chiefs of Police. The plans worked out are the result of broad research, keen analysis, full recognition of practical and technical problems and the cooperation of administrators and experts. California, New York and other states, and several cities are already going ahead with the program. I know of no piece of work which exemplifies more completely the objective of the governmental research movement.

The art of city reporting has been definitely advanced, especially through the model reports issued by Syracuse and Cincinnati, by Ridley's reporting standards, and by Kilpatrick's suggestions. I do not believe, however, that reporting can be improved in any marked degree from this point on without the development of measurement standards.

Wisconsin and California have made the greatest administrative progress among the states during the current year. After a generation of experience, Wisconsin, under the leadership of a business governor, is abandoning government by commission, which has long since been discarded by the cities as an inefficient form of organization for carrying on routine administrative work, and is moving toward an integrated executive government, with the executive budget, centralized purchasing and a director of personnel. California's tax program and introduction of a personnel manager are also of special note.

Year by year county government receives increasing attention. The governors of half a dozen states, including New York and Michigan, have recommended county reorganization and consolidation. Notable studies of county administration have appeared, especially in North Carolina, in Michigan and in Ohio. The process of merging county services has gone forward in Virginia, where we now have, in addition to consolidated county school and engineering service, the first consolidated county poor homes and hospitals. Virginia and North Carolina are also experimenting with variations of the manager form of government. Wayne County, Michigan, has worked out the first ten-year county improvement budget, a step which has also been taken this year by Schenectady and Syracuse, and by the state of Michigan with the staff assistance of the local bureaus of research.

The organization of the department of hospitals in New York City to take over the control of five independent units carries into effect one of the longest standing suggestions of the New York Bureau, Mayor Mitchel, charter commissions, and the civic organizations. It is a feather in Mayor Walker's cap.

The reassessment in Chicago is a large administrative accomplishment, though I am inclined to rate its importance very much higher as a civic achievement.

San Francisco has reclassified and standardized the salaries of its 5,200 city employees with the active assistance of the San Francisco Bureau.

We live in a day of industrial, commercial and financial mergers. It is not strange, then, that expanding and contiguous cities and areas are much in the limelight now with consolidation plans. The most notable this year is Pittsburgh, where 122 governmental units, though failing to get together on their first vote, are still working over the blueprints. Plans are also under way for a San Francisco-San Mateo merger, and New York, St. Louis and Cleveland are studying their environmental problems. Many smaller cities are going through the same growing pains, as in the Caldwelles in New Jersey, and the Tarrytowns in New York.

I wish it were possible in this annual review to do justice to the unspectacular and routine accomplishments of public officials and bureau of research in all the fields of public administration. For example, I would like to tell of better budgets, new accounting systems, and economies of administration. I would like to explain how the Akron Bureau brought the tax rate down \$1.12 per thousand and how the Schenectady Bureau secured a cut of 94 cents in the tax rate without in any way curtailing service. But it is obviously impossible to cover all these matters in one brief report.

Publications

Buck's new book Public Budgeting and Forbe's Governmental Purchasing are both important treatises and manuals of administration. The great work, The Regional Plan of New York and its Environs, to which the Russell Sage Foundation devoted seven years and \$1,000,000 will form the basis of New York's governmental thinking for a generation to come. Robert and Helen Lynd's Middletown is the first successful approach to the integrated survey which Dr. Charles A. Beard outlined over a decade ago. Paul W. Wager has turned in a fine workmanlike job in his County Government in North Carolina. It is a real contribution. Among the monographs are to be noted those of the Municipal Administration Service, the United States Chamber of Commerce, and the National League of Women Voters. Charles E. Merriam's Chicago and Mayo Fesler's Five Years of City Manager Government in Cleveland have nationwide value. I think our journals of public administration have improved during the past year. This is certainly true of the National Municipal Review which continues to be the clearing house of governmental reform; of the city managers' Public Management, and of the American City. John Bauer's department on public utilities in the Review should be syndicated to every independent paper in the land. I think it is at the same time the sanest and most expert running commentary on utility

questions appearing in the country. I cannot conclude this brief listing without mentioning the University of Chicago's studies in the making of citizens in foreign lands and the significant series on human migration which is going forward under the aegis of the Social Science Research Council and the expansion of the United States Daily to include official state news.

Judicial Decisions

Though this is not the place to review the judicial decisions of the year, I cannot refrain from mentioning the O'Fallon case, which may profoundly effect the future regulation and public ownership of utilities; the case of Cincinnati v. Vespers, which may be the evensong of excess condemnation; the recent Indiana decision, which sabotages the Indianapolis city manager charter; and finally legislative and legal controversy over the executive budget in New York State. The implications of these decisions are of deep significance.

This report is of necessity little more than a sketch. No one man is competent to survey the entire field nor to evaluate all of the work that has been done. We are at all events too close to the picture to make an estimate on the final value of the activities and events I have recorded here.

Address: ADVANCES IN GOVERNMENT DURING THE PAST YEAR, by
Leo Tiefenthaler, president, National Association
of Civic Secretaries.

(Summary)

One of the most encouraging developments in city government within the last few years is the long-term improvement program. Annual budgets and work programs for cities have long since become established facts, and the tendency now is swinging toward work programs and budgets for longer terms -- five and ten years. Within the last year, particularly, the reports of civic agencies throughout the country bristle with references to programs of this kind adopted or under contemplation.

Business groups are beginning to ask what the tax rate will be a few years from now, and tax payers are becoming loath to approve bond issues unless they recognize them as part of a comprehensive plan. Long-term programs for the erection of school buildings or for the development of playground systems, with the corresponding financial programs, have been readily accepted by the voters. The present movement, however, contemplates a program for all the large capital expenditures which a city will face within a period of years.

The significant thing about this movement is that our governments are beginning to think not only in terms of a single year, but of a span of years. There are so many worthy projects confronting our cities that it is difficult to endorse this or that project except as it is compared with other projects of importance, and a long-term program is a means for establishing such comparisons and giving each individual project its proper precedence.

The meeting then adjourned.

2:30 P. M.

GROUP SESSIONS

1. Financial Statistics of Cities and States.

Chairman, Russell Ramsey, director, Taxpayers' Research League of Delaware, and chairman, Association committee on the subject.

Address: WEAKNESSES OF COMPILED FINANCIAL STATISTICS OF CITIES AND STATES, AS PUBLISHED BY THE FEDERAL CENSUS BUREAU, by T. David Zukerman, director, Political Research Bureau of New York.

(Summary)

Governments differ from business enterprises in that they exist not for the sake of making profits, but rather for the purpose of furnishing service to residents and citizens at their own ultimate expense. There is no net income secured under competitive conditions to act as a guide to operating efficiency. Each administration has a monopoly within its own territory. Hence comparisons with others furnishing similar services and facilities elsewhere are needed as a guide to the quality and amount of service and the cost thereof.

The difficulty with most of the "statistics" furnished is that they are not really statistics, but merely transcriptions of the accounts, and hence include much of no real interest or use to those getting them. Financial statistics, to be of value, must be interpretive of the facts of administration. Otherwise they will not serve their intended use as guides for the determination of financial policies.

Apart from that, the chief weakness of the statistics generally available is the result of the use of "receipt and disbursement" accounting. Instead, an effort should be made to reach some approximation of "accrual" accounting. City administrators need the same general facts that are generally secured in business, and insisted on for public utilities wherever regulated. This necessitates separation of current from capital accounts. The Census Bureau's definitions of "revenue receipts" as those which increase assets while not increasing debt liabilities, and of "governmental-cost payments" as those which result in a decrease of the net value of municipal assets, while apparently sound, are at the root of most of the trouble, because of the confusion of current and capital funds.

The Bureau classifies pension installments paid by employees, interest on sinking funds and trust funds, interest on bank balances of these funds, etc., as well as receipts from the sale of capital assets, as governmental receipts, although they are not such - they are not revenue. Similarly, expenditures from loan funds are considered governmental-cost payments and set up along with other costs, against the revenues, when what is more important is to show separately current and capital receipts, and operating statements. All transfers are considered "non-revenue" if receipts, and "non-governmental costs" if

expenditures. Actually, they may be otherwise.

For example, sinking-fund installments transferred from appropriation funds into the sinking funds, and redemption charges transferred from appropriation funds to redeem bonds reposing in the sinking funds are actually "governmental-cost payments." Similarly, interest transferred from appropriation funds to the sinking funds, because they are paid on bonds purchased by the sinking funds for investment, are actually "governmental-cost payments."

Expenditures for current purposes should compare to some degree with the current operating budget, if complete and current receipts should jibe with the revenue sources used to finance the budget. It is suggested that the statistics compiled by Massachusetts be used as a guide for the immediate future and as a basis on which to build further.

Address: THE DISTRIBUTION OF FINANCIAL STATISTICS OF CITIES,
by Herbert Wilson, Brookings Institution.

(Summary)

The mimeographed press release issued for each city, as soon as its figures have been worked by the Census Bureau, carries at the bottom these paragraphs:

"The Bureau of the Census advocates a simple, logical and comprehensive classification of accounts, the use of which would permit obtaining readily accurate and comparable data."

"It requires only that the accounting official segregate receipts and payments under proper headings, showing the sources of revenue and objects of expenditure. This can be done in any city without changing the present system of accounting."

"The cooperation of city officials in establishing a uniform classification of accounts would make it possible for the Bureau, without greatly increasing expenditures, to collect statistics on this important subject for practically all cities in the United States."

But we must not look to the Census Bureau to devise uniform systems and issue a manual of accounting and reporting procedure. A number of federal bureaus and commissions publish and recommend particular accounting systems for particular lines of endeavor. The Census Bureau does not. It is a strictly uni-functional service, having for its only duty the collection, compilation, and publication of statistics. The statistics are not incident or preliminary to any other duties; they are the sole end in themselves.

We, as a committee, need first to attempt to put ourselves in the attitude of the users of these statistics. Having accomplished that, we should consider their improvement.

Improvement is needed in the following respects:

- (a) Treatment of proceeds from loans.
- (b) Treatment of revenue-producing enterprises.
- (c) Addition of unit costs, which are financial facts, coordinated with physical facts.
- (d) Functional presentation.
- (e) Information summary reports.

In a discussion of Mr. Wilson's paper, Morris Edwards, United States Chamber of Commerce, explained why the delay of approximately two years in publishing the report is unavoidable. The Government Printing office must defer all reports, statistics and similar data until Congress adjourns. All printing is held over until Congressmen have all of their speeches, bulletins and similar literature off the press.

Carter W. Atkins, director, St. Louis Bureau of Municipal Research, discussed his efforts to use the report of these statistics for St. Louis. Several years ago, in compiling some statistics, an effort was made to reconcile the comptroller's report with the figures reported in Financial Statistics of Cities. It was found impossible to make the two reports check.

Similar conditions are found in many cities, said Mr. Atkins. They are due to the rather arbitrary decisions which must be made by the accountants for the Bureau of the Census in classifying the accounts for Financial Statistics of Cities. The instructions issued to them are neither clear nor inclusive, and the accountants must interpret them in the best manner possible. Apparently, no notes are made to aid in tracing through various items, nor is a report made explaining the classifications for each particular city. In this way, it is doubtful if succeeding reports are exactly comparable.

The per capita costs are not adequate without knowing local conditions. For instance, in St. Louis, the city does much institutional work which elsewhere is handled by counties. Furthermore, St. Louis is a county in itself, which makes the figures not exactly comparable. This condition is difficult to correct in any statistical compilation.

Mr. Atkins expressed doubt if any gain would result from breaking down further the present classifications for capital improvement costs and maintenance. Further detail than at present recorded would only add to the difficulties of preparation and would prevent comparison with other cities.

The two questions confronting the committee are: (1) What do users demand of the report; and (2) How can the procedures be changed so that the reports can be placed in the hands of the users soon enough to be of value?

Mr. Zukerman explained in detail the errors in Financial Statistics of Cities, in reporting New York City. His suggestions were: (1) that the classification of the budget and the classification of accounts should be the same; and (2) that there should be a distinct separation of capital and maintenance items, especially in regard to the cost of debt. The present reports give the opening and closing balances which are not statistics, but accounting information, and hence of no value in a volume of statistics of cities.

Mr. Atkins, in commenting on this, said he had experienced difficulty in finding the reasons for the transfers of revenue. Many of them were for accounting purposes only, and did not give any statistical information. It was thought that, unless the Bureau of the Census could justify the information shown in Table 2 of Financial Statistics of Cities, it could well be deleted as confusing, and not strictly statistical in nature.

The discussion brought out the difficulties which the accounts of the Bureau of the Census experience, due to faulty accounting methods of the cities reported. Mr. Wilson explained that the Bureau could not be charged with erroneous reporting when the accounting system and reports of the city were faulty. The Bureau has always sought the cooperation of the comptrollers' association and like bodies in preparation of the schedules used in reporting the statistics.

Morris Edwards said that the most serious criticisms which the United States Chamber of Commerce made of Financial Statistics of Cities were:

1. The difficulty in distinguishing the difference between governmental costs and non-governmental costs, as now defined.

2. The delay in printing, which does not make the statistics available until long after their chief usefulness has passed.

3. More data could be supplied concerning capital costs because it is this item which interests most business men in city affairs.

4. There is a dearth of explanatory detail which should be available to the accountants securing the data. For instance, does the \$1,000,000 spent upon schools in one city cover the same service reported in another?

5. The debt figures are difficult to interpret. For instance, Cincinnati's debt includes the bonds for a railroad company, which are self-sustaining. The debt figures could well be separated, as in C. E. Rightor's compilations of debt, appearing annually in the National Municipal Review.

George M. Link, secretary, Board of Estimate and Taxation, Minneapolis, spoke of the difficulties which beset the field accountants of the Bureau. All of Minneapolis' bonds are issued as "permanent improvement bonds" with no designation as to the use for which money is spent. In separating some issues, Mr. Link worked with an accountant of the Bureau. He went over the instructions and then came to the conclusion that the bonds could well be included in either of two categories. The same is true of the floating debt which, in the case of Minneapolis, can easily be confused with the permanent debt, according to the definitions set up. These definitions should be edited to make them intelligible.

Harold A. Stone, California Taxpayers' Association, said that his organization had found it impossible to reconcile Financial Statistics of Cities with the city comptrollers' reports, even with the work sheets of the Bureau of Census in front of them. When desiring figures for certain cities they worked up their own data and discarded all reports of the Census Bureau. Mr. Stone

also spoke of the unreliability of the population figures, as estimated by the Bureau of Census. He preferred to use estimates based on public utilities, such as the relation of the population figures to meter sets, consumption of water, etc. In the discussion following this statement, it was found that there is almost no reliable base for population figures. Various bases, such as school population, garbage and waste disposal, meter sets, etc., and the data furnished by the post office, are being used. In Cincinnati, this last base was used, and found to check closely with the estimate of population by the Bureau of Census.

The discussion disclosed the difficulty of comparing the costs of one activity of government in one city with a similar one in a distant city. Cities are not comparable either in the quality of service furnished, nor in the quantity necessary due to local conditions. Apparently the greatest use of statistics is the trends in governmental costs over a term of years; costs of government advance and each city should conform to this general trend.

Geoffrey T. Bailey, London, England, spoke of the English practice of reporting unit costs.

At a meeting following the general discussion, it was agreed that the next steps of the committee should be to prepare specimen headings for reporting the statistics, and to arrange some definitions for the report which would be understandable, simple, and yet inclusive.

The meeting then adjourned.

(Reported by Russell Ramsey, chairman of the meeting, and J. M. Leonard, Detroit Bureau of Governmental Research).

2. The Research Staff and the Board of Directors or Trustees

Chairman, Lent D. Upson, director, Detroit Bureau of Governmental Research.

Address: THE RESEARCH STAFF AND THE BOARD OF DIRECTORS, by Harry H. Freeman, director, Buffalo Municipal Research Bureau.

In order that I might have for this subject a larger background than my own experience affords, I solicited pertinent information from about a dozen bureau directors. From the data thus furnished I have attempted to formulate certain questions and supply the answers. But I would ask you first to consider the information received.

I wanted to know the kind of men who constituted the governing boards, what they represented, how often they met, what authority they exercised, how much they came into contact with the director and the research staff, and whether they were passably interested in the bureau's work, fairly well interested, or intensely interested.

Organization and Make-Up of Boards

In general, I found the boards to be groups of men, varying in number from a half dozen to as many as twenty-seven, who have been carefully selected to represent definite commercial, professional, industrial or civic interests of the community. They are, as a rule, men whose names are well known to the people at large. Individually, and as a group, they give standing or backing to the organization before the public. In fact, a majority of the bureaus have certain trustees whose chief value to the organization lies in precisely that thing -- their names as trustees are particularly valuable. Their actual contribution to bureau work and operation in time or counsel is negligible. In one city, at least two such trustees had not attended a meeting of the board in over two years. They may properly be classified, and this without disparagement to the eminent gentlemen, and "window dressing." In one city, "only four times a year;" in another "about five or six times a year." Several bureaus have special meetings as special occasions may require. Some have few such meetings. One bureau had about "one a year," and the number varies from that to an organization credited with 71 regular and special meetings in eighteen months' time. A board that averaged one meeting per week for a year and a half is, I believe, a record. I have always assumed that every bureau had an executive committee which met in emergencies upon call and which carried the burden of work between regular meetings of the entire board, but I was surprised to learn that a number of organizations have no such committee; that several bureaus have executive committees that seldom meet; and that in others its place is considered as taken by officers of the bureau who occasionally "drop in."

The function or work of the boards varied greatly both as to initiating work and to action taken upon completed work or reports. As a rule, the approval by the board of a contemplated undertaking was secured before the work was begun. In one case, however, a director reported as proceeding upon his own initiative, while another said, "We don't wait for authorization - we get it later." When work has been completed and reports prepared, there is usually some consideration by the board. In a few bureaus the report is first reviewed by a committee that later reports to the board; in several bureaus every member of the board is furnished with "advance copies" of all major reports which finally are passed upon by the board; in one case, the bureau director "verbally sketches" for his trustees who are busy men and anxious to get away, the salient points about all important work that the bureau has done.

While it is not usually the case, I found a few organizations that had special committees composed of directors or trustees in charge of special subjects. Thus, the St. Paul bureau has special committees on finance, public works, schools, public safety, and welfare. The Schenectady Bureau uses special committees on personnel, membership, budget, auditing, publicity and nominations, and for each study undertaken by the bureau a special committee is created to supervise the work.

On the question as to whether or not staff members attend meetings of the board, the general rule seems to be that only the director of the bureau is present. In Schenectady, however, "members of the staff are always present at all meetings." In a number of organizations, staff members are present only when their particular study or report is under consideration. One bureau

reported staff members present at meetings "frequently;" several as "never."

What degree of interest do directors or trustees take in the operation and work of the bureau? It is a rather ticklish question, for no bureau director would care to report his board as not particularly interested. None of them did. The majority reported their directors or trustees as "fairly well interested" and in nearly every case it was indicated that a few directors or trustees were "intensely interested."

As to what has been done to arouse and maintain the interest of directors or trustees in bureau work, the answers ranged from "nothing at all," and "the work seems sufficient," to evidence that some bureau heads consider it one of their major problems and have given considerable thought to it. Furnishing weekly or monthly letters and progress reports; seeking out certain directors or trustees to obtain personal advice, giving directors specific tasks to perform; sending them reports of the work performed by other bureaus or on civic projects under way in other cities; occasional luncheons to entertain local officials or some official from another city -- all these have been used. The director of one bureau explained in detail a plan he has carefully followed for several years. He sees that his trustees are identified prominently with all important civic undertakings and that in them they take a leading part, thus quickening their own interest as well as establishing close bureau contact with all such major movements.

From the evidence presented, a number of interesting questions suggest themselves as to the most effective relationship between the research staff and the governing board. I am willing to frame these questions and attempt an answer only because I feel that in the discussion to follow they will be subjected to the searching critical analysis and perhaps caustic comment which I know from experience this group is capable of making.

Who should compose the board of directors or trustees?

The answer seems simple enough and probably is. I would say men who are truly representative of the city's business, professional, industrial and civic interests. Should labor be represented? My own feeling is that it should be, but our experience in Buffalo does not support my viewpoint. Two representatives of labor on our first board of directors resigned after the bureau publicly opposed the granting of an increase from 50 cents to 65 cents per hour for common labor by city employees on the ground that 40, 45, and 50 cents per hour was the prevailing rate in all industry throughout the city with a good supply available. We took the stand that the city could well afford to pay a rate somewhat above the average price, but that the proposed increase was excessive and unjustifiable. The two members resigned on the grounds that we were un-American in our policy and were striking at the foundations of representative democracy. We never publicly answered the charge, but quietly filled their places on the board. On the other hand, this incident only shows what might happen when any group on the board has its particular ox gored, and it probably proves nothing.

How often should the board meet?

My own preference is for regular monthly meetings, with the

possible exception of the months of July and August. In Buffalo our board had monthly meetings for the first year and a half of its existence, switching a year ago to four quarterly meetings a year. I am of the opinion that our attendance and our interest was better when on a monthly basis.

Is "window dressing" necessary or desirable on the board?

I think so. While I appreciate the desirability of a board of directors every member of which is interested, and as faithful as a Rotarian in his attendance, I feel that it is practically impossible to have it. And if we must allow for a few who are not as keen for bureau work or as active as we would like, I prefer to have the loss compensated for by a man who looms big in the public eye. How much "window dressing" should be allowed depends, to my mind, on the number of directors, and is, perhaps, a question that can only be answered satisfactorily by each bureau in the light of its own situation. The standing in the community of the men who compose its governing board influences greatly both the moral and the financial position of the bureau. We must recognize the fact that in every city there are men of high reputation who have the city's interest at heart and are willing to lend their names and to contribute liberally to the cause, but who cannot give much of their time or detailed attention. It is the part of practical wisdom to accept the situation. The mere fact that such men are on the board is more potent than argument in drawing to the bureau the financial support of many who would otherwise hesitate to commit themselves to a movement of which they had, perhaps, little direct knowledge.

Should a bureau have an executive committee?

I believe it should and the need is only greater if the meetings of the regular board are few and far between. While it may be difficult to engineer, it might pay to mix with the intensely interested members who usually pay for their enthusiasm by finding themselves members of such a committee, certain of your directors or trustees whose interest and value to the organization are doubtful. Enthusiasm and responsibility are contagious, and a weak trustee might be transformed into a real asset by such contact.

Should the board authorize all bureau work?

This question almost answers itself, especially for the really active bureau. In the nature of things, it is impossible. As a rule, endorsement should be secured on any large or general program of work or for major surveys. But for the constantly arising instances of bureau participation or activity, I feel that decisions must be made promptly by the director. If he has opportunity to seek counsel and advice from any of his officers or directors, well and good, but the important thing, it seems to me, is to have the bureau Johnny-on-the-spot to serve whenever and wherever a legitimate opportunity presents itself.

Should the board pass upon reports before publication?

Yes. And for publicity of less importance, it would be well worth while to have it checked or looked over by the executive committee, or by some members of the board before it is issued. In this connection, another question

suggests itself and that is the question of the responsibility for bureau statements. Should bureau publicity and newspaper statements be made in the name of the bureau, the board of directors or the bureau head? As one director said: "I suppose we are all sufficiently vain to enjoy seeing our names in the papers frequently, but it is my opinion that bureaus are apt to become one-man affairs, and the responsibility of the board of trustees is scarcely more than that of a money-raising group." I believe that both from the standpoint of safety and for the building of a cumulative respect toward the organization, publicity should be authorized by the directors and normally issued in the name of the bureau itself.

What, in theory, is the relation of the board to the staff work of a bureau?

If the bureau is a membership corporation, the whole body of members is the bureau. The elected board are the agents of the membership and act for them between annual meetings. The director of the bureau and his staff are the hired men of the bureau, subject at all times to the board's orders in all things. But the staff organization has, supposedly, a certain professional training and competency which the members or the board do not possess. A similar relation exists between a client and his lawyer. Clearly, then, in the work for good government in which both the board and the staff have joined hands and compose the working bureau, each has a sphere of action separate from the other, which each must recognize. Fortunately a conflict of opinion as to proposed action does not often present itself, as between the staff director and his board. But there is an interesting question as to what the director should do in the event of such conflict, when a matter of professional principle is involved. For example, excessively high electric rates are paid by the city for street lighting; the director believes the facts should be made public; the board prefers to dodge the issue because of the fear of offending prominent citizens, supporters of the bureau. The board has the duty of the financial maintenance of the bureau; the director has the duty of carrying on the work toward economical and efficient government; when they conflict which shall prevail? We may come, perhaps, to this conclusion: that the number of possible conflicts of ideas will increase in proportion to the number of purely technical recommendations which the director submits to his board.

Should members of the staff be present at director's meetings?

As a general rule, I should say, "No." I would except any occasion when a staff member's work is under consideration by the board. To have them present at every meeting would, I believe, put a restraint on the board.

What can be done to stimulate and interest trustees in bureau work?

Here is a question that is vital to every organization and yet I can suggest nothing new on the subject. All the devices now being used are worth while. I particularly favor that of giving the members something definite to do, whether it be service on a special committee or making a talk over the radio. It isn't enough to expect a maintenance of interest on their part by

simply attending meetings. Their interest and their enthusiasm must be purchased by special efforts put forth by the bureau head.

Summary

I would tentatively lay down these principles as governing ideally the relation of the governing boards to the work of the bureaus.

1. The board should be sufficiently large to include representation from the commercial, banking, manufacturing and professional groups, so that about half are men well known in the community and men of financial standing; the remainder, if not so prominent, should still be men of standing, but more directly interested and able to give the bureau of their time to a greater degree.

2. The chief function of the board is the financial control of the bureau. On the technical or professional work of the bureau it has a secondary function of advising the staff director when so requested by him.

3. A small executive committee for the above purpose is eminently convenient.

4. The staff director should consult his board or committee freely, not only as to his proposed work but for criticism of the bureau's publications in advance of their issue in order to throw light on probable public reaction.

5. In financial matters, the board should be deferred to in the same way that the staff director should be deferred to on the professional matters of the bureau.

6. Boards should be called together monthly, except in July and August. At the meetings full reports of finances should be made; the technical work reported; and the proceedings fully reported in writing promptly thereafter to all board members.

7. The director should give the members of the board all the deference and publicity due them in the bureau publications and stationery, by affording opportunities to meet public men, and by all the other attentions which may suggest themselves to a diplomatic executive.

Discussion

R. M. Goodrich, director, Taxpayers League of St. Louis County, Duluth, opened the discussion. He stated that, in his opinion, bureaus could not be poured into a mold because various communities present different problems. Therefore, the local bureau must organize and proceed along lines suggested by local needs. He pointed out that in bureaus where the board met infrequently, it was difficult to secure the complete cooperation of the group when the bureau made a public stand; but that on the other hand, he did not favor too close a check by the board. He felt that bureaus must, by their nature, become one man organizations, and that that man would be, naturally, the director of the organization, and not a member of the board of trustees. He contended that responsibility falls back on the director and that most bureaus fail when the public has not held the director in high esteem. To him,

Mr. Goodrich said, the director is the embodiment of the movement and should be the individual to define and defend the position taken by his organization.

Walter Matscheck, director, Kansas City Public Service Institute, said that even though he had attended many discussions of this problem, he had not changed his manner of dealing with his board. He believed that an ideal board should be composed of men of business prominence, interested enough in municipal government to provide the necessary lay viewpoint. He felt the board should then turn the technical staff loose and exercise a very slight check upon it.

As opposed to the views expressed by Mr. Goodrich, Mr. Matscheck believed that the director should be subordinated in importance, as should members of the board, and that all public statements should be made in the name of the bureau. Mr. Matscheck pointed out that it was much more difficult to attack an institution than it was to indulge in personalities by attacking the director or a board member, and that public confidence was gained more readily when personalities were subordinated. He then discussed the procedure in handling bulletins in his bureau, pointing out that a bulletin had never been stopped by his board, and that every progressive governmental movement in Kansas City could be traced back to those bulletins. He further felt that board meetings should be held monthly and that monthly reports should be rendered to the board by the director.

Chairman Upson alluded to the subject under discussion as a perennial problem which must be settled according to local needs. Stressing the importance of bureau periodicals, he said that as a result of articles appearing in publications of his organization, condemnation proceedings in Michigan will be revised.

J. O. Garber, Civic Affairs Committee, Toledo Chamber of Commerce, in speaking of bureau publications said that it was the policy of his board to define the limits of a general position and then the staff is permitted to prepare a bulletin within those limits.

William C. Beyer, director, Philadelphia Bureau of Municipal Research, referred to his publication Citizens Business, which has come out regularly since 1910, as the most important single thing that the Philadelphia Bureau undertakes. The board of trustees of the Bureau passes upon each issue of the periodical and it is very seldom that changes are made in the draft presented. The Philadelphia Bureau was at one time, a one-man organization and the director was much in the public eye. As a result of this individual activity on the part of the director, his whole organization suffered greatly from personal attacks which were made upon him. At the present time the Philadelphia Bureau is always referred to as the bureau and personalities are submerged. The result has been that the bureau is now in an unchallenged position as a community fact-finding agency and is receiving the full support of the press and the public.

The meeting then adjourned.

(Discussion reported by Albert H. Hall, director,
Schenectady Bureau of Municipal Research)

6:00 P. M.

BUSINESS MEETING

National Municipal League

Chairman, Richard S. Childs, president, National Municipal League.

The following report of the nominating committee was read by Russell Forbes, secretary of the League:

The committee on nominations begs to submit herewith, in accordance with the terms of the constitution, the following nominations to fill vacancies occurring this year:

For president: Richard S. Childs, New York.

For vice-presidents: Glenn Frank, Madison, Wis.; Carter Glass, Lynchburg, Va.; Charles Evans Hughes, New York; W. D. Lighthall, Montreal; Meyer Lissner, Los Angeles; A. Lawrence Lowell, Cambridge; C. E. Merriam, Chicago; W. B. Munro, Cambridge; Frank L. Polk, New York; Miss Belle Sherwin, Washington, D. C.; A. Leo Weil, Pittsburgh.

For council, terms expiring in 1932: Benjamin F. Affleck, Chicago; Alexander M. Bing, New York; Harold S. Bottenheim, New York; Mayo Fesler, Cleveland; Raymond V. Ingersol, New York; Morris B. Lambie, Minneapolis; Mrs. Vergil Loeb, St. Louis; William P. Lovett, Detroit; C. O. Sherrill, Cincinnati; Henry M. Waite, Cincinnati.

The Nominating Committee

A. Julius Freiburg
Alfred H. Henderson
Walter J. Millard
Charles P. Taft, II
Alfred Bettman, chairman

Upon a motion duly made and seconded the report was accepted.

Mr. Forbes then read the financial report, and his report as secretary, both of which were accepted by the meeting.

Howard P. Jones, public relations secretary, National Municipal League, then reported briefly upon his work.

Roy A. Knox, director, Los Angeles Bureau of Budget and Efficiency, commented upon the nature of the annual conventions, saying that he agreed with the secretary that the most valuable aspects of the meetings were the personal contacts and the informal gatherings. He suggested the use of the radio by the League as a medium for spreading further its program of governmental reform.

Morris B. Lambie, League of Minnesota Municipalities, discussed the possibility of "boiler plating" materials at League headquarters for use in state municipal magazines.

John A. Fairlie, University of Illinois, then commented upon the growing usefulness of the state leagues of municipalities, and urged the League to consider ways and means by which it could cooperate with the local organizations.

Moved by A. R. Hatton, and seconded by Mayo Fesler, that the president be directed to convey to Miss Grace R. Howe the sincere regret of the meeting at her absence and at her severing her connection with the headquarters' staff after many years of faithful service.

Harold W. Dodds, editor, the National Municipal Review, commented upon the improved organization of the executive offices of the League and the Municipal Administration Service. He also suggested that the Review might possibly broaden its field to include urban social problems.

The meeting then adjourned.

(Reported by H. T. Shenefield, secretary, Toledo
Commission of Publicity and Efficiency)

Wednesday, November 13th

(Joint Meeting with the National Municipal League and the National Association of Civic Secretaries)

10:00 A. M.

GROUP SESSIONS

1. Is the Manager Plan Adaptable to Counties?

Chairman, John A. Fairlie, University of Illinois.

Address: THE COUNTY MANAGER PLAN, by A. R. Hatton, Northwestern University.

(Summary)

There seems to be no reason why the manager plan should not be just as effective in the case of the county as it has been in the case of the city.

Approximately 430 American cities are now operating under the city manager plan and the same principle, it seems to me, applies equally well to the county organizations, for the difference is not strikingly great between the administrative needs of the city and the county.

The principal argument of opponents to the manager plan for counties is, after all, that the county must be primarily the agency of the state government in the future. They say that the solution of the problem of inefficiency in county government is not the selection of a strong executive, but bringing the work of the county directly under the administrative control of the state.

It is certainly true that there exists a need of greater state administrative control. Even though we grant this, it still remains true that this state administrative control would be far superior if the county were so organized that the state could fix responsibility upon one executive instead of having to deal with a variety of officials of varying importance.

The county is not well organized, and cannot be, unless we have a central executive directing its administrative work. Even under state control, effective work can only take place when the various divisions of the county government co-operate. This can best be brought about through a central executive.

We are thus left no choice. Either for separate administration of the work of the county, or for the administration of this work under state supervision, a county manager is desirable.

One of the many points raised in this connection is whether the manager should be appointed or elected. The experience of many years has taught us that good administrative officials cannot be obtained by election. We tried

it under the strong mayor plan of city government, and we found that we usually could not secure a good executive, and we could not keep him, even if we got him. The usual result was that this elected official used his office chiefly for the development of a strong political organization for himself.

I think we must conclude that we cannot elect a county manager, and that the desirable method is to have him appointed by the county board - again carrying out the parallel to the city manager plan.

The county, it seems to me, is going through the same revolution as the city. The manager plan takes its place as the next logical step in obtaining administrative efficiency.

One point I should like to make. There is no need of making any particular type of government compulsory. We should favor as the ideal solution for state legislative program, setting up of optional plans of county government, with the voters of the county to make the final choice.

Address: THE MANAGER PLAN IS NOT ADAPTED TO COUNTIES, by
Kirk H. Porter, University of Iowa.

For nearly 300 years the American county has existed for two broad purposes. In the first place it has been an area used for purposes of state administration. Second, it has been an area existing for purposes of local self-government. I mean by local self-government the right of a people in a small community to tax themselves; to determine for themselves some governmental policies, and to administer those policies through officers of their own selection, who are not responsible to any superiors. That is local self-government, and the traditions and experiences associated with it in America are very precious.

To a greater or a less degree the principles of local self-government have been applied to the administration of justice, charities, elementary education and taxation, the maintenance of highways and some other functions.

Now I will not say that the time-honored methods of local self-government as applied to these functions are outworn, and fit only for the political scrap heap. I will leave it to some of you more ardent reformers to hammer that home, if you believe it.

The Decline of Local Self-Government

But I will say that during the twentieth century there has been a very marked decline of interest in local self-government. Not a lack of interest in the functions themselves; but a lack of interest in the methods traditionally associated with these functions. People want good schools, but they don't want to go to school district meetings, or give personal attention to school problems. People want good roads, but working out poll taxes or helping to determine policies through local boards of trustees or supervisors does not appeal to us.

And so it goes. Supervisor's meetings are attended only by those who have their own fish to fry. The general public scarcely knows when they

meet, or what they do when they do meet.

So it is with most of the other county offices. They no longer draw the slightest attention, except when some dramatic episode brings one of them to light. Public interest left these offices in a slough of indifference long ago. This tendency has been apparent for many years, and in the twentieth century it has been tremendously accelerated. We want good roads so badly we climb right over the counties in our eagerness to have the state build them for us, and build them properly.

We want better education so badly that we fume with impatience at the ineptitude of local school district directors, and we demand that state departments of education fix compulsory standards that are worthy of the times. And thus I say, we have not lost interest in the objectives themselves, but we have lost faith and interest in the machinery of local self-government. Nevertheless, the functions are still largely vested in local authorities; and, in addition to this, the county is ever being called upon to do more administrative work for the state, under our peculiar system of administrative decentralization.

Now the manager scheme is hailed by its friends as a modern, up-to-date, twentieth century device for handling the business of local self-government. But I submit that the advocates of the county manager scheme are hopelessly out of date. Instead of being reformers they are at least forty years behind the times.

They liken the present county government to an antiquated, worn-out automobile, which they would like to exchange for a 1930 model. I will accept this analogy for illustrative purposes. They seek to make the old bus run by installing a fine new carburetor! All very well as far as it goes. It will make the old car go a little better, but to no other purpose than to arouse false hopes, soon destined to collapse.

I say that your county manager plan is hopelessly behind the times, and I mean by that, that if it had been introduced forty years ago local self-government might have been preserved, and it might still loom large in the minds and interest of the people. But the time for it has passed.

The county manager scheme may be admirably adapted to local self-government. Perhaps that is why it is thought to work so well in cities. The cities do practice local self-government, although ordinarily we have associated that phrase with counties and with towns. Municipal functions are thought of, and treated as if they composed one single great task; and with this thought in mind the city manager is hailed as the ideal agency for administration. But county functions never have been sufficiently interrelated to compose one unified task, and that is one reason why, when public interest begins to flag, the machinery rapidly breaks down.

I have said county functions never were deeply interrelated. Let me add, they are becoming more definitely separated every year. Perhaps a revived interest in local self-government, stimulated by the advent of a manager, would delay this tendency, but it is doubtful. Unity is being achieved on the level of state administration.

Nothing could emphasize this better than to survey county functions and to consider the position which a manager might occupy with respect to them.

The Manager and County Administration

Take the administration of justice. It embraces the judge, clerk of court, sheriff, prosecutor and coroner. Granted that we need reform in respect to all these offices, where would a manager come in? Should he select the judge, or try to manage him? Certainly not. No one advocates that. The clerk then? Now I don't like to have to vote for clerk of court. It makes me tired. But, when I quit voting for clerk of court I do hope that I can trust the judge to appoint him, and incidentally, to manage him, in so far as he needs managing. If the judge cannot be relied upon to exercise this much patronage and administrative supervision, we had better improve upon our methods of selecting judges. I am in favor of doing that, but here is no place for a county manager.

And the prosecutor. Suppose we admit that many prosecutors are incompetent beginners, or are middle-aged failures; that most of them are indolent; and that half of them are grafters. I don't admit it; but suppose we did? Shall we have a county manager, who most likely would be a civil engineer, appoint, supervise or manage a prosecuting attorney? No. We all see the answer to this question. When we abandon our present method of popular election, the local attorney will be tied up with the state department of justice, under the attorney general, where he properly belongs. I do not say that it is desirable to do this right now. But I do say that when the change comes, let it be in that direction.

And the time-honored sheriff. It takes no prophet to point out that his manifest destiny is either extinction as a peace officer, or absorption into a state police system. It has already come to pass in many states, and why not?

As to the coroner. Not even a go-getter county manager could inject life into that dismal office. Let it be discarded as soon as the American public will stand for it.

Consider charities. Most states already have abandoned the elected county poor master, and good riddance. Many now have poor-farms, managed by superintendents appointed by the county board. A good step, but it leaves much to be desired. State or district institutions for the care of special types of indigents are the solution. Even our energetic county manager would despair of doing much with a poorhouse that contains inebriates, dope fiends, the feeble-minded, palsied ancients, diseased tramps, epileptics and a brood of unwanted children. I wouldn't want to give a manager such a job. But, from these wretched places there is already a procession of inmates going to specialized state hospitals, orphanages and other suitable institutions. I certainly would not halt this procession, slow as it may be, in order to let a manager show how efficient he could be with an abominable old style poor-house.

So-called outdoor relief is largely an urban problem. Counties will do well to cooperate with city authorities and with private organizations

in order to carry on this work.

As to schools, is it worth while even to mention the possibility of a manager? There is only one activity here in which he could possibly take a hand and that is in purchasing supplies. Of course, this needs to be done in business-like fashion and I will speak of it presently.

Then turn to highways. Ah, highways! There is where the manager will be at his best. He will manage highways! Indeed, so important is this function thought to be, that frequently it is urged that the county manager ought to be a highway engineer so that he surely will be able to manage highways. In his odd moments let him manage everything else under the sun, but primarily let him manage highways.

Let him drop his transit long enough to see that various poor families are getting all the groceries that they need. Let him push aside his blue prints long enough to check up on the county treasurer. Let him stop studying paving materials long enough to make sure that the assessor has included all the radios and sewing machines in his assessment rolls. And, as he hurries off to inspect a bridge, let him cast his eye upon the attorney, the sheriff, the clerk of court and the school superintendent, in order to see if they are doing as they should. Then let him settle down to the real business of being an engineer. Such would be the life of our county manager.

Now of course we need good county highway engineers. And we are getting them rapidly. But let us not be content with jacks of all trades. Let us have real engineers who have a true professional interest in their work. Naturally they will be intimately associated with state highway departments. Highway construction and maintenance is one vast unified problem. It belongs in the hands of well trained specialists, not in the hands of men who have a dozen other irons in the fire.

State Supervision of County Functions

As to taxation, it is in the process of assessment that most of the abuses arise, and it is here that local officers figure prominently. The general property tax is an abomination. No wonder local assessors have trouble with it. In my own state, just last winter, we set up a state tax commission and we wish it luck in its efforts to clean up the dismal mess stewed for 50 years by an army of incompetent, locally elected assessors. Perhaps a manager could help them. But his helpfulness would never be enhanced by burdening him also with all the other tasks that are in store for him.

Most states now have small county boards of supervisors or commissioners, such as the county manager advocates desire. That is fine, and in all probability those states which have the large boards will in time get rid of them. These boards determine policy, but their field of discretion is getting narrower every year. The board authorizes contracts and approves purchases, and it needs skilled help in this connection. By all means let it employ a competent purchasing agent. He would be needed, even with a manager. The board makes some appointments now. Let it continue to do so under a merit system, and let there be such clerical officers as may be necessary to carry on the work now done by county clerks or auditors. Surely we no longer want to vote for them.

I am quite aware that this talk of mine makes it appear that I am definitely in favor of centralizing all administrative control in the state departments, but that is not quite true. My point is that when we become dissatisfied with conditions as they are, it would be well to bring about reform along the lines I have indicated.

And, indeed, one great advantage of achieving reform in this way is that it can be done gradually and by slow degrees. It can be done with respect to one function, as with highways or with education, without touching the sheriff's office. Or it can be done as respects the prosecutor, without tampering with taxation. And it can be done so gradually that the public will adjust itself almost unconsciously.

Discussion:

The first scheduled discussion leader was the Honorable Anton J. Cermak, president, Board of Commissioners of Cook County, Illinois. In Mr. Cermak's absence, his paper was read, as summarized below:

As a result of my experience and knowledge of conditions and activities of the Cook County government, as well as other local governments in which I have been interested, I am firmly convinced that the separation of legislation and policy determination from the management of county affairs is desirable and necessary. The management of county services now is so complex and ramified that it requires a trained and experienced administrator, just as every large business requires an executive.

I believe, of course, that the elected board of county commissioners should be responsible to the people for the policies and results of management of county affairs. The county board should, in fact, be the fiscal agent of the county. It should determine policies as to county services, be responsible for the preparation, passage and execution of the budget and have charge of the direction of county affairs.

The business of Cook County, and counties generally, could assuredly be run more effectively, were the details of administration handled by a general manager who would be at all times responsible to the board.

The present board of Cook County Commissioners has recognized the necessity of such separation in the case of the management of the Forest Preserve District. While this district is a separate governmental unit, the board of commissioners is required under the law to serve as board of forest preserve commissioners. The management and administration of this governmental agency has been placed by the board on an efficient basis, through the employment of a qualified general superintendent. This superintendent was recommended by a citizen's advisory committee which is assisting the forest preserve board in the development of a comprehensive forest preserve plan for this county.

Under existing Illinois constitutional and statutory provisions, it is impossible to establish an entirely effective managership for the administration of all Cook County activities. In addition to the county board of fifteen members, there are in Cook County some twenty elected officials who have executive charge of separate departments. Some of these offices are

established by the state constitution, and some by statute.

In constitutional and fee offices, the Illinois constitution requires that the number of employees shall be fixed by the judges of the circuit court. However, it is the duty of the County board to make appropriations for such positions. In these fee departments are some 49 per cent of the total number of county employees. Under this classification are included the recorder, the county treasurer, the sheriff, the coroner and the clerks of the courts.

For other county departments, which are administered by separate elected officials, the county board makes the appropriations, but it has no jurisdiction over administration. The separate elected officials in charge of these departments include such offices as the board of assessors, the board of review, the county clerk and the state's attorney. This group of departments contains some 15 per cent of the county employees.

The county institutions and departments under the complete jurisdiction of the county board have on their payrolls only 36 per cent of the county employees. The activities of this group are confined primarily to public welfare, the management and operation of institutions and the construction and maintenance of county highways.

Responsibility for service, organization, employment, administration and expenditures is thus diffused among many different officials. This situation is anomalous, and it is detrimental to effective and economical administration. Unfortunately, it cannot be remedied except by constitutional amendment and changes in many statutes.

For really effective administration, in addition to the elimination of the many elected officials, power must be given the board of county commissioners to employ a county manager.

The real answer in this county is the coordination and simplification of the multiple local governments with centralized administration of public services of a metropolitan character, and the combination, within territorial divisions, of the decentralized administration of purely local matters.

The report recently prepared by the Citizen's Advisory Board on Public Expenditures, appointed by me early in 1928, points out clearly the conditions and results of the present uncoordinated system of local government.

It can readily be seen that to effect responsible government in Cook County and other local governments, the short ballot, reasonable home rule powers for cities and counties, modernization of the revenue system and simplification and coordination of departments and functions must be obtained, together with definite separation between legislative and administrative duties.

Paul W. Wager, University of North Carolina, spoke as follows:

All of us are sincerely interested in the improvement of county government and are entirely open-minded as to the method of bringing it about. The merit of the manager plan when applied to cities has been amply demonstrated. It has led us to hope that the plan might be adapted to counties.

That attempts to inaugurate the plan have been few is not an evidence of its impracticability. Rather, this situation suggests constitutional obstructions, legislative indifference, rural conservatism, the worship of the long ballot as a symbol of democracy, and the general neglect of county government as a field of study until very recent years. The present widespread interest in county government gives promise of some real experiments in county management within a short time.

It is true that we have had no genuine demonstration of the county manager plan in operation, and that what has worked well in the cities may not work so well in the counties. In some respects a county is not like a city. It is not a full municipal corporation. It is less unified than a city. It has fewer technical functions to perform. It bears a somewhat different relation to the state.

These are admittedly important differences. But there are also important similarities. The administrative tasks are very much the same, as shown by such common duties as the assessment of property, the collection of taxes and license fees, the custody of public funds, the construction of highways and other public works, care of dependents, policing, the operation of charitable and correctional institutions and safeguarding public health. Although the county differs from the city in legal status, it nevertheless has the essential powers of a corporation. It buys supplies, employs labor, enters into contracts and may sue or be sued for a violation thereof. The board of county commissioners resembles a board of directors of a private corporation just as much as does a city council, and it is just as logical to assume that one policy-determining body needs an executive agent or manager as much as the other. If the city borrowed the manager idea from the private corporation with great success, the proponents of the manager plan can be pardoned for transferring the idea to the county.

A Widespread Demand for a County Executive

A committee of the National Municipal League has just completed a survey of the need and prospect for county managers throughout the United States. In the questionnaire which this committee submitted to students and administrators of government in each state were these two questions: Does the county need a stronger executive or chief administrator; and, Would a county manager meet the need? In answer to the first question the correspondents from thirty-one states answered "Yes;" those from nine states were divided; and those from six states answered "No." Four of the six states which answered in the negative were New England states where the county has only a nominal existence.

The next question, "Would a county manager meet this need?" was answered by seventy representatives from forty states. Twenty-six answered "Yes," unqualifiedly; twenty-four answered "Probably," "Possibly," or "I think so;" and six others answered "Yes" with some qualification. There were only ten negative answers. Of these, five were definitely opposed to the manager and five were doubtful of the need or merit of such an officer. In brief, answers favoring the manager plan were received from thirty-two of the forty states heard from. These answers indicate a widespread interest in the county manager plan and a very definite demand in many states that it be given a trial.

North Carolina and Virginia are the only states in which county managers are found, and the few managers in these states do not fully satisfy the definition of the term. In Albemarle County, Virginia, the highway engineer has been given additional duties, principally those of preparing the budget and keeping the books of fiscal control. He is called the county manager.

North Carolina has five county managers in name, though none of them meets the requirements of an orthodox manager. In two counties the chairman of the county board devotes his entire time to county work, acting as the representative of the board, supervising the finances, and performing the duties of a chief administrator. He is elected as chairman-manager in one case by the people, and in the other case by the board. In another county the board has selected one of its members as manager. In two counties, Davidson and Robeson, the manager was chosen by the board from outside their own number. In every case the manager has rather large powers, but not the essential power of appointing all his subordinates in the administrative service. This is partly because he has been willing to share this power with the board and partly because there are still several officials chosen by popular vote.

The Virginia and North Carolina experiments do not represent a departure from the pure managerial form, but instead show a gravitation to that form. It is not strange that in the transition stage the counties should take hold of new patterns without completely letting go of old ones.

The County Cannot Be Abolished

In answer to Dr. Porter's argument that there is more to be gained from increased state control than from the centralization of control in the hands of a manager, I agree that the shifting of some functions from local to state control is desirable.

It would be better to have the sheriff and county prosecutor accountable to the state department of justice rather than to the manager. In fact, it had never been suggested that the courts and the administration of justice be subordinated to the manager. The county manager should have nothing to do with school administration in its professional aspects, but he should be responsible for the operation of the school busses. To keep the busses greased and oiled, the brakes lined, and tanks filled; to secure careful and responsible drivers; to operate a garage where the repairing and overhauling can be done at a minimum of cost; and to keep the busses operating with safety on a fixed schedule is a real problem in management, in the handling of which the pedagogues have not proved very adept. It is, of course, to be hoped that the abolition of the county poorhouse and jail is just around the corner.

Despite the shifting of some functions from local to state administration, the volume of county business as measured by the volume of taxes is steadily increasing. The county is not only assuming the work of the townships and local districts, but it is undertaking new functions. Several North Carolina counties are building county hospitals, others are establishing county libraries, many are putting on public health clinics of one kind or another, a few are developing county parks, and at least one has appropriated money for an airport.

We are just on the eve of a rural development that will carry to country people the services and amenities of our modern urban civilization. We

were never so much in need of a rural community, a rural unit of administration to supply or administer these services. The average county is just about big enough for the purpose. In some instances it would be desirable for two or three counties to consolidate in order to provide taxable wealth enough to support the services. The state will, of course, furnish more and more supervision, and it will also contribute more and more to equalize the cost; but it will hardly undertake to administer all the functions of government directly. It will need a local unit of administration; we have the county and we might as well use it. And, it seems to me, the more the state attempts to supervise and direct local administration, the greater the need for a single, responsible county executive.

Even were greater efficiency to be secured through state administration it would not be wise, in my opinion, to dispense with local self-government. It provides the experience and discipline necessary to the maintenance of a democratic form of government in state and nation. We cannot afford to leave our rural population unattached to any vital political unit. Local self-government in the country districts has been disappointing; it has been wasteful and inefficient; it requires lots of nursing; but it must be preserved.

Richard S. Childs of New York, president of the National Municipal League, declared that Dr. Porter had, in discussing what the county manager would do, resorted to oratory instead of dealing with facts. Nobody expects, he said, that any county manager will attend personally to all the functions of running a county, any more than a city manager takes upon himself all the functions and duties of running a city, or the president of a business corporation handles all the details of its operation himself.

Dr. Hatton charged Dr. Porter with basing his arguments upon wrong premises when he said that people have lost interest in local self-government and that county governmental duties were rapidly being taken over by the state. As a matter of fact, he continued, there has been a growing interest in local self-government, enlivened by the knowledge that modern systems can give the people actual control over their government. The county is replacing the township as the basic unit of rural self-government, and is continually assuming new functions, thereby vastly increasing the number of its local duties as compared with those it carries on for the state.

Another opinion was expressed to the effect that as long as county officials, even though performing state functions, were paid out of county funds, they should come under a single head and be responsible to him for the efficient conduct of their duties. The head, in turn, should be responsible to the people of the county for a business-like administration of county affairs. This speaker also contended that Dr. Porter was entirely wrong in assuming that a county manager would necessarily be a highway engineer, for city manager government has repeatedly proven that the best manager is a good executive who assumes direct responsibility for those duties in which he is most experienced and assigns the others to qualified assistants.

The meeting then adjourned.

(Discussion reported by Clarence V. Smazel, business manager, Michigan Municipal Review)

2. The Relationship of Crime Surveys to the Administration of Criminal Justice

Chairman, William P. Lovett, secretary, Detroit Citizens' League.

Paper by Alfred Bettman, Cincinnati.

(Read by the chairman, in Mr. Bettman's absence)

Prior to the Cleveland survey of the administration of criminal justice, there was, of course, a vast quantity of literature on the subject. Law, law enforcement and law administration have been under discussion since the beginning of history. Books, periodicals, reports of bar associations and reports of legislative commissions were legion. At the time of the Cleveland survey, however, there had developed nothing that could be called a technique for the ascertainment of facts concerning the actual operations and results of the administration of criminal law. Without such facts, any conclusions or recommendations were, at best, guess work, good hunching perhaps, but not sufficient bases for reform. It was a pretty good guess that the administration of criminal justice was not playing a highly effective part in the prevention or reduction of crime. The why, the wherefore, and the how to remedy this ineffectiveness were questions which permitted no answers based upon anything like an adequate, scientifically gathered body of facts.

When such a state of affairs exists, the only type of effort which will give a good start toward a better day is the research survey; that is, a survey fairly comprehensive in scope, which approaches the problem in the detached spirit. The Cleveland survey sought to be comprehensive, in that it covered the functional divisions of the subject, such as police, prosecution, courts, probation, penal institutions, etc. We were well aware before we completed that work that there were many aspects of the subject which were not included. Some of these have been covered in other later studies but some are still untouched.

So far as the subject-matter of the Cleveland study is concerned, however, the approach was what might be called the research approach. That is, it was objective ascertainment of the facts by modern methods, carefully avoiding conclusions as to what they would prove, and thoughts as to what might be wanted of them. In a world which had been proceeding by guess-work, this approach and this development of a technique for gathering data were what was most needed. In some places they are still needed, for in many parts of the field there still are neither comprehensive data nor developed technique for gathering them.

Surveys Show Need for Police and Court Records

However, out of the surveys which have been made, there have developed statistics and other factual data which indicate some of the weak spots in the administration of criminal justice in this country. More than that, there has developed a learning as to the statistical records and material which should form a part of that administration. However little realized or acknowledged this may be, there can be no doubt that the present trend toward

well set up, well classified and effective police and judicial records and statistics has come from the experience and lessons of the surveys.

The later surveys, such as those in Missouri and Illinois, show improvement over that in Cleveland. This is natural, because the statistical work in them was largely in charge of men who had had the benefit of the Cleveland experience. The importance of adequate police and judicial records and statistics, both as a daily check by the superior officials on the work of their departments, and as a continuous inventory of the effectiveness of the system of criminal justice as a whole, now are so well realized as to require no argument. We in this country are definitely on the road toward a good system of such records. But there is still a long way to go. There still is danger of maladjustments between the classifications and set-up of our statistics and the penal and procedural codes.

A Change in Emphasis from the Jury to the Prosecutor

Another great and needed service rendered by the surveys was a change in emphasis. The dramatic aspects of the jury trial, which concentrate public interest on that feature of the administration of justice, together with the greater appeal which problems of procedure have for the lawyer, had caused most of the discussion to be centered on procedural questions, such as the right of the court to comment on the evidence, the number of challenges, and the like. The statistics developed by the surveys, have brought out forcibly that, however important the jury trial must remain, it constitutes but one part of a very elaborate and complicated machine. Furthermore, it is not the part which is giving the most trouble.

These statistics show that the number of cases reaching jury trial is small, running around seven to fifteen per cent, and that the percentage of escapes from punishment attributable to acquittals by juries is very small indeed. This indicates that the trouble is not in the trial, but in other parts of the administration, and it has fortunately thrown the emphasis where it is most needed, namely on problems of administration as distinguished from problems of court procedure.

The training and selection of policemen, the police record system, police administration, the coordination of police and prosecution, the selection and caliber of prosecutors, the organization of their offices, their appropriate function, the detection and disposition of offenders, the organization of the judiciary, the classification and specialization of judicial functions - these and similar activities are those most needing attention. We now realize that the quality of the product is more dependent upon administration than upon provisions of law relating to procedure. It is true that some of the surveys, notably that in Missouri, had devoted much space to the more technical procedural questions, but the factual data in these same surveys have shown the relatively greater importance of those parts devoted to administration.

A Change in Our Views of Punishment

In another direction, and an even more fundamental one, the surveys have brought about a needed change in emphasis. Historically, and, in so far as we have a philosophy, philosophically, the objective of criminal law

has been a punishment based upon the nature of the offence. Largely through probation there has trickled into the system a good deal of individualization in the disposition of the offender. The surveys have made it apparent that a good many maladjustments have developed by reason of inconsistent assumptions as to the objectives and possibilities of criminal law. Indeed, the surveys themselves are illustrations, since their various parts do not quite hang together - the principles of the chapters on probation and parole being different from those of the chapters on prosecution and courts.

Many of the surveys, however, have contained descriptions of individual criminal careers which demonstrate the relative futility of any system of applying schedules of punishment, each based primarily upon the nature of the particular offence which is being punished, as distinguished from a disposition of each case adjusted primarily to the history and nature of the offender. Consequently, the surveys indicate the way toward a more scientific and expeditious application of the modern sciences of human behavior. So far, this is not much more than an indication, and there remains much to be done toward fitting the products of these sciences into society's machinery for detecting and dealing with those guilty of anti-social conduct.

There remains plenty still to be surveyed, and there is, of course, no time limit upon research. I think the surveys may be credited with having disclosed the need of continuous, expert research, and that this disclosure has helped to bring about the development of research as a regular part of the functioning of the law schools. Research by detached educational institutions is as necessary an adjunct to the administration of justice as it is to medicine.

The Need for Integrating the Results

In addition to this continuous research and to the occasional survey limited to particular times, topics or places, there are two major tasks that are at hand in this country. One of these is what might be called the integration of the results of the surveys. Indeed, the next comprehensive survey ought to take a lesson from those which might have gone before, by noting and acting upon this need of integration. The division of the work of surveying into compartments such as police, prosecution, courts, probation, penal institutions, etc., results simply from the necessity of a division of labor and not from a difference in subject matter. Each of these topics or functional fields is but a part and not a whole. Whatever is decided about any one of them immediately affects every other, and calls for a special solution in each. There need to be developed principles of administration which are internally consistent. To too great an extent the past surveys have been collections of individual surveys of these various parts of the field.

The other great need is for an equally integrated application of the lessons of the surveys. What is apt to take place in any of our states is one movement for reform in police, another for reform in prosecution and still another for reform of the courts. Each of these movements is conducted by separate civic agencies; each results in its own changes in legislation or administrative methods; but together they produce new maladjustments because they have been based upon inconsistent principles and have never gone through the crucible of a centralized coordinating direction. What is needed in each

of our states is the creation of some central agency equipped for long-time work, to bring about a system of criminal justice which is internally consistent. There is not time now to go into any details about any such agency or movement. With everybody taking an interest in criminal justice and every group advocating its own measure of change in its own part of the field, we are in danger of losing the full benefit of the lessons which have been developed during this period of surveying.

Address: THE ILLINOIS CRIME SURVEY, by Rush C. Butler, president,
Illinois Association for Criminal Justice. •

I like the name of this conference. It indicates both a purpose to improve government, and that government is already improving. The words "improving government" inspire the hopeful, helpful spirit of progress without which there can be no worthwhile accomplishment.

I trust that your presence in Chicago is not because you consider this the best point in the country to study crime at close range. Chicago is not a crime center. It is no worse than other communities in the country and is better than many. We must admit, however, that one point where Chicago is especially strong is in advertising its adversities.

I have been asked to discuss the question, is a crime survey necessary or desirable in executing a program of crime suppression? The answer is obvious. The alternatives are not worthy of consideration. Unorganized, haphazard, sporadic effort is no more capable of accomplishing results in this than in any other field of human activity. Emotionalism, the appeal to sentiment, is often invoked. An attack of this character is usually employed by people who are possessed of no knowledge of conditions and lack financial and other backing necessary to success. Too much heart and too little head are its characteristics. Then too, some people of intelligence make this approach, failing to consider the practical aspects of the problem. There may be other alternatives, but there are none worthy of consideration. When this type of effort against crime is tried, it is usually in the form of a crusade. It starts with a noise, ends with a flop, and passes out of the public mind and out of existence without accomplishing anything.

Background of the Survey

At the beginning of its task the Illinois Association for Criminal Justice was confronted with an overwhelming realization of the complexity of the problem. Politics, religion, sex, education, government, social order - all were interwoven in the crime structure. Policemen, legislators, chiefs, administrators, prosecutors, bondsmen, parole officers and judges, as well as highjackers and bomb throwers, stood out prominently in the picture under view. Only skilled analysts could trace the threads and fibres which bound together in a more or less homogeneous mass these units which formed part of or contributed to the strength of the object of study and attack.

It was not believed to be the problem of the survey to find out which ones of the many administrative officers were bad, but rather to ascertain the practices that made it possible for any of them knowingly or unknowingly to

interfere with the administration of justice. The first obligation was deemed to be locating the defects or weaknesses in the administrative machinery. At the beginning it was known to those in charge of the work that most public officials were honest. It was conceded that a large majority of our judges were men of integrity and ability. This was known to be especially true in Chicago; but there were bad judges, and some of the good judges had unknowingly adopted practices which tended to defeat law enforcement. Part of the program was to locate the exact points at which there were miscarriages of justice, so that right-minded administrators in any office might be warned against the error of continuing practices previously deemed proper, and so that evil-minded administrators might be thwarted in their efforts to defeat the due process of the law.

The pressing questions were: What is to be done about it? Are the problems presented capable of a solution? Do we not have churches, schools, universities, commissions, associations and other organizations whose general purpose is the same as ours - to remedy existing evils? Chicago, which naturally presented the major problem in the state-wide study, has several hundred organizations such as the Crime Commission, the Committee of Fifteen, the Juvenile Protective Association, Hull House, the Northwestern University Settlement, and many others constantly and efficiently working to better conditions in the city. These organizations, efficient as they were in their respective fields, covered only a portion of the ground. Among the questions the Association asked itself was this one: How can existing organizations be made stronger in their respective fields, and are new organizations necessary in order to make a complete coverage? The survey has given the answer not only to this but to a hundred other questions.

Nature of the Survey

The purpose of a crime survey is two-fold: first, to ascertain definitely the exact points at which the administration of justice fails and to become acquainted with the facts upon which a sound follow-up program can be based; and, second, to focus public attention upon the weak spots disclosed, and thereby bring pressure to bear upon officials charged with the enforcement of criminal statutes.

A survey is not a cure for existing evils. It is a diagnosis and a prescription. There has been altogether too much ignorance on the part of the public, the legal profession and administrative agencies, including the courts, as to the methods by which those guilty of crime avoid punishment. A survey makes known that which is unknown. It displaces ignorance with knowledge. It makes possible the creation of a constructive program of attack on the method and systems used to thwart the express provisions of the statutes. It corrects mistaken views and impressions.

For example, much fault has been found with the jury system as an agency of law enforcement. The Illinois Survey shows conclusively that the jury is a negligible factor in the judicial process. Therefore, the recommendations of the report are silent as to legislation affecting the jury, such as reducing the number required for a verdict to less than twelve, and taking from the jury the right to judge the law as well as the facts. Condemnation of the jury system and efforts to obtain modifications of statutes pertaining to the jury seem to have been largely wasted.

The Illinois survey began its study with the crime. It was not at all concerned with the life of the criminal prior to his offense, nor with causes of crime other than those attributable to defects in administration. It was concerned chiefly with the failure of administrative agencies to attach the law to the criminal continuously up to the time when he suffered infliction of punishment. What can lend greater encouragement to the criminally minded than the knowledge that only a small percentage of those who have actually committed crime ultimately suffer punishment?

Conclusions of the Survey

The survey covered 16,812 felony cases which entered the courts of twenty typical counties of Illinois and of the city of Chicago (tabulated apart from Cook County) during the year 1926. It shows that the law ceased to function against the accused and released him after the preliminary hearing in forty-four per cent of the cases, in the Grand Jury in twelve per cent, and in the trial court in twenty-four per cent, and it shows in detail the precise manner and method employed in effecting the release. It shows that responsibility for release of the accused was divided as follows:

The prosecutor	55 per cent
The judge	10 per cent
The jury	10 per cent

It shows that guilt was established by pleas of guilty in eighty-one per cent of the cases, and by conviction by jury in only eleven per cent of the cases. The high percentage of conviction under pleas of guilty may be attributed to the reduction of the offenses charged in a large number of cases, either by the state's attorney or by the court (the action of both was necessary) from a felony to a misdemeanor. In this way the defendant either suffered no punishment at all or accepted some sort of a minimum sentence entirely satisfactory to him. Seventy-five per cent of all cases in which guilt was established resulted in conviction based on a lesser offense than that charged. In 12,594 prosecutions of felony cases in Chicago in 1926, only 594 convictions were obtained. After probations, new trials, and delays, only 394 of the entire number of accused suffered punishment.

The survey disclosed that eighty-one per cent of all prosecutions are based upon crimes against property and only twelve per cent upon crimes against persons. In fifty-four per cent of the cases where imprisonment was imposed, confinement was for less than one year. In ninety-four per cent of the cases, confinement was for less than four years.

It was disclosed that thirty-six per cent of those who committed murder were never arrested. Of those prosecuted only twenty-two per cent were convicted. Though there had been 130 gang killings, there had not been a single conviction.

Among the many noteworthy results already effected by the publication of the report of the survey is the establishment, by the Chicago board of education of a school for truant and problem children, the Montefiore school, located near the Chicago Commons. Out of the 500 boys who had been to the school, only two had to be sent to the parental school. The attendance averaged

ninety-eight per cent. Truancy cases in the juvenile court have been cut to practically fifty per cent.

Enacting new laws is one of favorite pastimes of the American people. If any one thing was more definitely disclosed by our study of the crime situation in Illinois than any other thing, it is that legislation can do very little to cure the evils in the administration of our criminal statutes. Only three bills were sponsored by the Association before the last legislature, one to create a bureau of criminal identification and statistics, one to permit the defendant in a criminal proceeding in a felony case to waive trial by jury, and one to permit the institution of criminal proceedings by information instead of by indictment.

In addition to the above facts, the survey actually locates with definiteness and certainty the office in or the means by which the accused escaped further prosecution or punishment. The forty-four per cent of cases eliminated in preliminary hearing found their final disposition in thirteen different classes of official acts; the twelve per cent eliminated by the grand jury in five different classes; and the twenty-four per cent eliminated in the trial court in eighteen different classes of acts. Both the office and the officer charged with responsibility for these releases in a vast number of cases improperly made are disclosed by the report.

In addition to recommending the creation of a state organization to be known as the Bureau of Criminal Statistics and Identification, the report recommends the creation of an unofficial organization that will specialize in fact finding, crime reporting, and special studies made as occasion may require. It is suggested that the new organization should not be tied up with any special policy or program; but should be disinterested, in order to insure public confidence in its findings and reports. The importance of this service cannot be overestimated. No one knows the total cost of crime to the community, yet knowledge of it is essential to any adequate program of crime accounting. I can do no better in bringing this already too long discourse to an end than to quote Dr. Burgess of the University of Chicago:

"To develop intelligent public opinion in the field of crime control there is just the same need of giving exact and accurate information as in the fields of fire prevention and public health. And just as great improvement in crime prevention and control may be expected from systematic and continuous reports on crime conditions and law enforcement as have resulted from similar publicity measures in the field of public health."

Discussion

The discussion was opened by Bruce Smith of the National Institute of Public Administration. Mr. Smith emphatically endorsed Mr. Butler's statement that a crime survey is a diagnosis and not a cure. In actual practice, he said, there are two separate types of undertakings: first, a general survey of the functioning of justice from the commission of the crime to the ultimate disposition of the offender; and second, putting the results of the general survey into practice.

In answer to the question, "Do Crime Surveys Prevent Crime," Mr. Smith said that there was no barometer to measure the rise and fall of crime for any cause. At the present time there are no accurate criminal statistics in the United States. Several indices have been used, such as the number of persons in prisons and the number of arrests, but these statistics are not very accurate. The fragmentary police reports have given little information on this subject. Thus, at the present time, the United States lags far behind the rest of the world in the matter of reporting accurately the number of offenders known to the police. Two reasons for this situation were given: first, administration is on a local basis with no federal or state control; and second, legal definitions of criminal acts differ widely among the various governmental units.

Mr. Smith then explained what was being done to procure better reports on crime. Beginning January 1, 1930, there will be established for the United States a registration area for monthly reports. This area will be large enough to provide a reasonable basis for a month-to-month comparison.

John B. Blandford, Jr., Cincinnati Bureau of Governmental Research, related the results of the studies of police and crime in Cincinnati, and pleaded for the recognition of the social factor in any crime survey. It was found in Cincinnati, for instance, in a study of 11,000 misdemeanor cases: that forty per cent of the offenders were unemployed; that the ages of the criminals were mainly from twenty to twenty-seven; that seventy per cent of the crime was concentrated in the congested areas; that fifty-two per cent of those arrested were dismissed by the court; that crime was greatest on week-ends; and that 9 P.M. was the hour at which crime most frequently occurred. Mr. Blandford then said that the next study in Cincinnati was to be the initiation of a regional police survey.

The chairman of the meeting expressed the opinion that a crime survey was a very valuable instrument in the betterment of criminal justice in any community, and that, even though no official action was taken, beneficial results were bound to follow.

The meeting then adjourned.

(Discussion reported by Paul V. Betters, School of
Citizenship and Public Affairs, Syracuse University).

3. Civic Education - Training the Youth of Today for the Problems of Tomorrow.

Chairman, Nat Spencer, secretary, Citizens' League of Kansas City.

Address: AN APPEAL FOR CIVIC EDUCATION, by William J. Bogan, superintendent of schools, Chicago.

The hope of the nation lies in a new emphasis upon the theory and practice of citizenship. The primary function of the school is to develop high character, good citizens. And yet, until recent years, the schools have devoted more attention and time to the development of secondary functions than to the development of the primary function of citizenship. The little that was given was of a highly abstract, dry, impractical type. In most professions the student is given a long course of practice under skilled teachers and practitioners before he is allowed to accept fees from the public. The young doctor must practice as an interne in a hospital; the young law student must practice in the courts in minor positions; and the prospective engineer must work for months and even years after leaving the technical school before he can hope to receive his engineer's degree.

But until recent times, there was no practice for the greatest of all professions, the profession of citizenship, the profession of government in a democracy. It is appalling to think that the destinies of this great nation lie in the hands of immature, untrained people. The arbiter of our political destinies is a child today and a voter tomorrow. The hope of the nation lies in the idealism of these children. They will accept a reasonable theory of citizenship and will gladly practice the duties that should accompany the theory. Boys and girls will do almost anything in reason for the "dear old school," through school spirit. This type of idealism is often exaggerated, but every teacher knows that in his pupils is a spirit that, if stimulated properly, may save the world.

The idealism of youth is like a delicate flower that may be destroyed by the first frost. It will not stand up long against the icy blast of cynicism nor the chill of flippancy. Unless the schools develop this idealism at an early age, a sinful world will kill it and develop in its place a philosophy of materialism.

Youth is easily led astray by the appearance of false gods. Material success, prosperity, luxury, superficial fame, and Mammon, are the gods that make a special appeal. The development of real citizenship means the casting out of the devils that are destroying the civic life of the nation and the substitution of the spirit of good will to man. In Chicago it means the substitution of humility for pride, no easy task for a city that boasts of its bigger features rather than of its better features. We should emphasize the spiritual greatness of Chicago. Emphasis should be placed upon the development of its great qualities of heart and soul, its liberalities, its freedom from intolerance, its respects for the good qualities of people of all lands and its appreciation of the cultures of the old world.

In his new book, Professor Charles E. Merriam says:

"Opinions differ as to whether the city is the hope of democracy or its despair, but unless there is a swift and radical change in modern social trends, the future of democracy rests with the city. As goes the city, so goes the nation. In another generation, in all probability, the political standards, habits, practices, ideals, of cities will be those of America."

If this statement is based upon fact, the responsibility of the city is service. To a great extent this responsibility rests upon the schools of the city.

For a long time educators have been trying to develop good citizens through emphasis upon character education in our schools, in the belief that character and citizenship are synonymous words. Perhaps they are, but no one can be sure. It seems possible for men and women of good character to fail miserably in their duty as citizens, not because of lack in character, but rather through a lack of definite, positive knowledge of procedure.

What is the procedure by which Germany makes good Germans, France makes good Frenchmen, England makes good Englishmen? Apparently, regardless of character, these men of foreign nations are imbued with something that makes them active, loyal, law-abiding citizens. They may be weak in character, as people in general are, but they have an abounding faith in their own national principles.

To discover what the secret is, we propose to make an investigation of the best methods of citizenship instruction in various parts of the world and particularly in the United States. We have acquired great faith in the method of scientific investigation, for only recently through such an investigation we discovered a plan for dealing with truant boys that promises to eliminate the old, expensive method of commitment by the court to a parental school. Already we have enlisted the aid of some of the great university specialists in the solution of this problem. Through their cooperation with the public school system we may develop a technique of citizenship that will in time raise Chicago to the highest standards of government.

Our schools are doing excellent work in civic instruction, but the work is not so well organized or unified as it should be. It is not so well related to adult life as it should be. We are struggling to develop a system of instruction that will carry over to adult life.

Through local councils in each of the forty smaller communities of Chicago, an attempt is being made to revive the ideal of the New England town meeting. This was a perfect agency for expressing the will of the people. With the passing of the small community and the coming of the great cities, the town meeting has gradually disappeared, but fortunately its ideals are still held in respect by many of this nation. To spread these ideals and to make them practical in large communities is one of the fundamental tasks of the school.

Each one of the forty small communities of which Chicago consists has a distinct identity. The boundaries are boulevards, railroad tracks, the river, religion or race. The inhabitants of each community have special needs and customs and duties. To make these communities conscious of their civic

responsibilities, local councils have been formed in each. Each council deals with the needs of the local community and in addition sends delegates to a central civic assembly consisting of from one to four thousand members. In this assembly are given pageants illustrating historical episodes in the history of the city; great citizens proclaim the material and spiritual glories of the city; and the delegates carry these messages back to their local councils. To stimulate interest in civic duty each local council votes a token of honor to the high school pupil who stands highest in civic achievement. The best of these honor students are given university scholarships for courses in political science and kindred subjects, with the understanding that they will return to the local high school periodically to give a message in civic responsibility. These civic assembly programs are dignified, patriotic, and inspiring.

These plans for the release of the idealism of youth may appear impractical. In fact many people regard democracy itself as highly impractical. That is one cause for our trouble today. A cynical friend often asks: "What are you trying to put over?" He cannot understand why it should be necessary to "put over" democracy. His cynicism leads him to believe that everyone of sense must have a selfish motive for public service.

Underlying the plan outlined is the belief that the corruption of modern life, when touched by the spirit of education and infiltrated by the idealism of youth, will serve as a soil from which will come incorruption and a new life if adults will keep out the weeds of unbelief during the growing process.

Address: TRAINING AMERICA'S YOUTH IN CITIZENSHIP, by Miss Jane Addams, head resident, Hull House, Chicago.

(Summary)

After more than twenty-five years' experience in social work at Hull House, it is my conclusion that young people do not learn from the printed page, but from daily experience in their immediate surroundings and from watching others do things. This is, perhaps, especially true of the young people in the Hull House neighborhood. Let me illustrate with a story about a young negro girl who was accused of stealing, by her mother. In turn, the girl charged her mother with the same offense. In reply the mother urged that her daughter ought to do as she said and not as she did. And we, all of us, seem to expect the same thing of all young people.

The policeman is a boy's hero. His ambition is to stand in well with the officer on the block, and this leads to a desire for a pull that will enable him to get by with anything. Today the very youthful boys are learning the boastful gateway to crime. Gangs which formerly were composed of boys of one age group now contain boys from six years of age to fourteen and fifteen. An automobile tire is stolen. It is something to boast about. A year or two later it is an automobile that is stolen and the boy who steals it becomes a hero if he stands in well enough with the policeman to get off, or if his uncle or cousin has friends higher up.

These boys get the wrong idea of what a policeman is for, and it is here that real municipal corruption starts.

The policeman is a very important factor in a boy's life. The policeman is the only one who knows the boy, knows his environment, his ideas. Yet the buck is passed to the county attorney, to a county judge. And the social aspects of the duties of a policeman are forgotten.

A policeman is promoted according to the number of arrests he makes, instead of his work to maintain a law-abiding neighborhood. Prizes are given to policemen who kill men in the performance of their duty. Violence is too much associated with the police and prohibition departments of government.

The immigrant usually has troubles enough at home. He sees enough of brutality and violence and doesn't want more. Yet the hero-worshipping boy looks upon the man condemned to the electric chair as a hero. If the same man had been sentenced to a life of hard labor in prison he would not have been a hero.

The English police are not armed. Neither are the Irish police. It is a future ideal toward which the American police should strive. We need a new conception of government with an abatement of rough and ready ways. But, of course, the criminal must be disarmed first.

Discussion

Mrs. B. F. Langworthy, past president, Women's City Club of Chicago, led the discussion by suggesting that if, as Miss Addams had said, young people of six or seven years of age are being recruited into gangs, civic education should begin in the elementary schools, in the earlier years than the junior high. Also she recommended that children and adults should be taught that a good police officer is one who prevents crime and disorder, not through violence, but through understanding the people with whom he deals and through an appreciation of the real significance of a policeman's job.

Mr. Frank Rexford, New York City public schools, continued by urging civic organizations to recognize the importance of educating the child between six and twenty-one. He should be taught self-control and made capable of assuming responsibility, which, today, is thrown more and more upon the shoulders of the young. Such young people are the leaders of the "day after tomorrow" and immediate attention must be given to filling in the gap which exists in their training at the present time.

Professor Graham Taylor, University of Chicago, contended that it is impossible to deal with the detached child. The family group provides the background which can destroy or aid the influence of civic education on the young people. There must be cooperation between the parent and the school. Otherwise all endeavor to educate the child to his civic duty will have been for no purpose. To this end, more adult education is recommended through the medium of more visiting teachers.

The meeting then adjourned.

(Discussion reported by C. F. Sharpe, Cincinnati Bureau of Governmental Research).

12:30 P. M.

LUNCHEON SESSION

Regional Consolidation

Presiding officer, Mayo Fesler, director, Cleveland Citizens' League.

(Summary of Mr. Fesler's introductory remarks).

This is known as the age of mergers in banks, railroads, mercantile houses, power companies and agricultural interests. Everywhere they are consolidating their separate units in the interest of greater economy and increased efficiency. The smaller banks in the city and suburbs are being absorbed and made branches of the central banks. The \$2,000,000,000 banking corporation is no longer a dream. It is a reality. The separate power units are being absorbed by great interstate corporations and their power lines are spreading out in every direction. The big railroads are gradually consolidating their individual lines into a few transcontinental systems with their tentacles stretching out in every direction, and feeding into the main line. Even the farmers are beginning to consolidate their producing and marketing systems in the interest of increased profits.

But in contrast the directly opposite movement is going on rapidly in local urban government. Disintegration, instead of consolidation, is the trend. More and more local political subdivisions are being set up to perform the community services. Ten years ago Cuyahoga county contained 92 political divisions; today it contains 103 separate taxing units. The same tendency is seen in practically every metropolitan center in the country. The question of regional government is the paramount issue in our larger cities.

Address: REGIONAL CONSOLIDATION IN THE CHICAGO AREA, by
Charles E. Merriam.

(Summary)

This is, as Mr. Fesler says, the age of mergers in business and industry, but the realm of government has been little affected by this tendency. The political disintegration of our metropolitan communities is going on before our very eyes.

At the present rate of growth, we shall soon see the time when there are more Chicagoans outside than inside the city. What has been happening in Chicago is typical of what is happening in large cities everywhere in this country. It is the disintegration of the metropolis; the unmaking of Chicago is going on before us.

In the Chicago area, there are 4,000,000 persons bound together in an economic and social unity, but without political unity. There are 1700 different municipal governments in the Chicago region. There are four states

and 16 counties. There are 202 other cities, 166 townships, 59 park districts, 10 sanitary districts, 189 drainage districts and 1000 miscellaneous districts.

The government of Chicago itself is an eight-ring circus. Why we haven't even a single political boss! Two or three or more are always carrying on a sort of guerilla warfare among themselves. Eight governments, in other words, constitute the core of Chicago, and outside there are 1700 others.

Getting some degree of order into this chaos is largely a matter of education and the development of cooperation. There are four ways in which the job can be done, however.

First, Chicago could be a separate state. Is this the idle dream of a misguided professor? Seriously, there is much to be said for this separate state idea. It would certainly locate squarely upon Chicago the responsibility for its government or misgovernment. It would enable Chicago to develop its own policy. Such matters as judicial organization could be handled in a modern manner. With the best of intentions men in other parts of the state, facing problems of rural communities, cannot comprehend the peculiar and gigantic problems of a metropolis.

All the more difficult is it for them to appreciate our point of view because they are honest, and cannot see why the application of their system to our conditions simply won't work.

Second, Chicago could solve this problem by the annexation of adjacent territory. This worked till about 1900, but has become increasingly difficult since then, for obvious reasons. I should like to see it tried, beginning with Evanston.

Third, we could solve this by the development of some form of borough government such as New York has, with the various sections represented in a central body.

Fourth, there is the possibility of developing functional areas for special purposes. This would take the form of such units as recreational areas, public health areas, metropolitan police areas, etc.

To accomplish any of these, we must reach out beyond the corporate limits of Chicago. Some sort of regional government is a necessity. I should like to see any of them tried. The main thing is to direct public policy toward this end.

The important thing is for Chicago to have the right to govern its own affairs. We need municipal home rule. The legislature is strangling the city of Chicago by failing to give it authority to act, when the most criminal thing in the world is inaction! They'll give us sticks of taffy in the form of more taxing power, and other things, but they will not give us the liberty to govern our own affairs.

I venture to predict that the rural overlordship over cities will cause untold difficulties if continued. They say that Chicago, New York, Philadelphia and other of our large cities cannot be trusted to govern themselves. Two-thirds of our population live in cities. If the people who live

in cities cannot be trusted to govern themselves, how can America govern herself?

Address: REGIONAL CONSOLIDATION, by Thomas H. Reed,
University of Michigan.

(Summary)

Regionalism is an economic and social fact. Our units of local government, cities, towns and counties, are no more than historical accidents or arbitrary creations. They once corresponded fairly well with the conditions and needs of life, but now no longer do so. The city of Chicago was once Chicago. It provided a form of government and a means of internal development for the population assembled around this strategic site. Being extraordinarily far-sighted -- unduly optimistic, it seemed to many -- Chicago extended her boundaries, some forty years ago, to include many square miles of open prairie. The city thus remained an expression of the real Chicago for a longer time and to a greater extent than Boston, Pittsburgh, Philadelphia and many other cities. But the urban drift of population has overflowed these vacant spaces, and modern means of transportation have spilled the surplus over parts of three states. When now we say "Chicago" we mean most often the great congeries of cities, towns and counties which are here because of the commercial and industrial advantages of the Chicago site. Regionalism is a fact that cannot be denied by the boundary descriptions of a city charter.

The fact of regionalism gives rise to a need for regional government. Throughout any region there are problems of planning, zoning, transportation, traffic, recreation, health, sanitation and public utility relations which cannot be satisfactorily solved by the existing units of government. There are but two alternatives: more state interference in affairs essentially local - which God forbid! - or regional co-operation. There are two possible methods of co-operation: first, voluntary hit or miss co-operation, depending on occasional agreements or understandings between otherwise unrelated units; and second, orderly consistent co-operation through the establishment of regular organs of regional government. I think there can be no doubt that in the long run our citizens will choose to establish governments commensurate with the tasks now waiting to be performed.

Specific regional problems have been solved frequently by the creation of special districts, with an accompanying corps of new officials. When the Boston water problem became acute a half century ago, a metropolitan water commission was created to take care of it, and the Chicago sanitary district is an outstanding example of this method of solving a problem of regional scope. It is not my intention to criticize the working of such districts, for some of them have accomplished remarkable results. I do wish emphatically to declare, however, that they have not been, and cannot be, a satisfactory substitute for regional government. Since it is the simplification and not the elaboration of political machinery to which politicians object, these special units have represented the line of least resistance; but while their creation may forestall and delay the coming of regional government, in the long run they cannot prevent it. They are at best makeshifts - steps in the direction of regional government.

If regionalism gave rise to only one or two problems, the voter and taxpayer might tolerate a special commission or so to handle them. He could afford, perhaps, to shrug his shoulders at the multiplication of junketeers. But regionalism, in fact, brings forward a series of related problems, too many to be the subject each of a special commission. There is need of a common governmental agency directly responsible to the people of the region.

But if we are to have regional governments of somewhat varied functions, what is to be their relation to the existing units of government? This is the question. If we simply are going to superimpose another governmental unit on the too many we have today, we will be purchasing regional unity at a high price. There must be some rational readjustment of the areas of local government. The several grades of units must be so articulated as to avoid wasteful duplication of effort and expense.

I wish I could give you a formula applicable to all regions, but there is none. There are some regions, with no large cities, where a certain simplification could be achieved by simply eliminating the township and using the county as the smallest unit of rural local government. Except in a few thickly populated sections, the township is moribund -- the cause being financial anaemia. Furthermore the county is no larger today from the point of view of time distance than the township was fifty years ago.

But the most crying regional problems are not found in rural sections. They arise in the neighborhood of large cities. The character of such regions is usually predominantly urban, but they differ greatly in the number, character, and relations of the existing units concerned. It has been my privilege in the last two or three years to study in detail the regional situation around two of our great cities, Pittsburgh and St. Louis, in connection with attempts to establish regional governments, and although I can draw from my study no general formula, I can assure you that even the most knotty of governmental problems can be solved if approached in a spirit of mutual friendliness and fair play.

The meeting then adjourned.

(Summaries of Mr. Fesler's remarks and Dr. Merriam's address reported by H. T. Shenefield, secretary, Toledo Commission of Publicity and Efficiency).

2:30 P. M.

GROUP SESSIONS

1. Mechanical Helps to Governmental Efficiency

Presiding officer, Morris B. Lambie, executive secretary, league of Minnesota Municipalities.

Address: THE COOK COUNTY EFFICIENCY PROGRAM, by J. L. Jacobs, director, J. L. Jacobs and Company, Chicago.

Many instances can be cited, both in private and governmental organizations, where great improvement and efficiency in administrative service and corresponding money savings have been obtained through simplification, standardization of procedure, the elimination of superfluous details, and the utilization of labor-saving machinery and equipment.

The results of the adoption during the past six years of improved administrative organization and methods in some of the Cook County departments, are interesting in this respect. This program, a means of taking care of the increasing and new services with available revenues, was initiated late in 1922 and has since been put forward with the cooperation of the board of commissioners, the judges of the circuit court and the heads of most of the departments affected.

In order that the improvements and economies could be effected at the earliest time, the program was divided into two major phases. The first phase had to do with the rearrangement of departmental organization, the elimination of unnecessary positions and the installation of labor-saving devices and simplified procedures which could be put into effect without statutory revision. The second division of the program includes the development and the prosecution of plans which require either constitutional or statutory amendment.

Simplified Administrative Procedure and Mechanical Helps

The phase of the Cook County efficiency program having to do with the substitution of advanced administrative practices and labor-saving services for antiquated methods, falls into three major divisions, viz: (1) the installation and use of addressograph machines to prepare records for the assessing, review, extension and collection of taxes; (2) the use of the photographic process for making permanent and certified copy records of instruments filed for record in the recorder's office, and of decrees, judgments and other documents of the various courts of record, and for other departments; and (3) the installation and use of audit and tax receipting machines, statistical and tabulating machines, bookkeeping and accounting machines, central addressographing of payrolls and warrants, dictating and transcribing machines, and duplication, stamping and mailing machines, together with standardized records and procedures for the respective county departments and institutions.

With the adoption and extension of simplified administrative procedures and the utilization of these labor-saving devices, there has come about marked improvement in efficiency and in the expansion of services. These have been obtained along with decreasing unit costs and increasing net annual savings.

Since the installation of the simplified methods and continued operation of the equipment, it has been possible, not only to catch up with much work which was in arrears, but also to take care of the increasing amount of current work which has been brought about, both through natural growth and through requests for additional services which it was physically impossible to furnish under the previous conditions. Such services and machine output have increased as the operating organization has become familiar with needs and requirements. It is safe to say that the present organization and equipment are adequate to perform the increased operations and render enlarged services without any material changes for the next five to ten years.

Some Results of County Efficiency Program

Beginning with approximately \$205,000 in 1923, the net annual savings accomplished through the modern systems and machine operations increased to approximately \$920,000 in 1927, and to \$1,225,000 in 1928. In addition, reductions of some \$335,000 have been made annually through the elimination of unnecessary positions in the county departments and institutions. Net savings of approximately \$1,500,000 annually are now being obtained as the result of the adoption of these measures.

For the fiscal year 1924, when it appeared that the savings would more than offset the cost of increasing obligations and institutional services, the county board voluntarily voted a 10 per cent reduction in the county corporate taxes. In each of the years up to 1928 the corporate fund appropriations have been kept below the maximum and the county clerk, in extending the corporate taxes, has applied rates of from 22.2 cents to 23.9 cents instead of the 25 cents per \$100 valuation allowed by law. These have resulted in savings of approximately \$2,000,000 in corporate tax payments.

With these improvements in administration, and the savings and the additional revenues available, Cook County has been enabled to provide for the enlargement and the addition of a number of institutional and social services and also to meet obligations imposed by new laws.

Through the foregoing measures and through periodic appeals made by the county board to the county institutional offices for cooperation in the interest of effective and economical administration, the county has been enabled to carry on and to enlarge the necessary social service activities, and at the same time to obtain the foregoing savings and tax reductions. Without these improvements and savings it would not have been possible for Cook County to carry these increased financial burdens as long as it has.

Photographic Process for Recording Documents

The adoption by Cook County of the photographic process for recording documents filed in the recorder's office has meant not only a great

stride in furnishing an accurate, speedy and economical method of making such records, but it has given impetus to the movement of substituting photography for the typing and longhand copying of records in the federal and many state, county and other local government.

Analysis of the increasing volume of information from official sources shows: (1) that photographic recording, with the use of the special photographic equipment and permanent ledger paper, furnishes permanent and durable records, as clear and legible as the originals; (2) that the organizations which have instituted this method have found the photographic process to be faster and more economical than any other method; and (3) that in addition to increased speed and money savings which are obtained through photography, there is the assurance that the records are identical with the original documents both as to content and clarity. This eliminates the possibility of errors in copying and minimizes possibilities of forgeries and changes in the records.

Prior to the adoption of photography in the Cook County recorder's office, the work of copying and comparing the ever increasing number of documents required an organization of over 300 employees working at times on three shifts. In spite of this large organization, documents filed for record at times remained uncopied and undelivered for from three to six months. The aggregate cost of transcribing some 5,500,000 folios of these instruments (including the cost of typing, comparing and binding) was slightly over 8 cents per 100 words. With the photographic process it has been possible for the recorder's office to keep not only the recording process up to date, but to reduce the unit cost to slightly over 3.6 cents per folio, a net reduction in cost of from 58 per cent to 62 per cent.

The present year was the fifth full year during which the photographic process has been in use in the recorder's office. Continued improvement is noted in the operating organization and in photographic paper.

During the first year of photographic operation, the documents photographed were approximately 90 per cent of the total filed, 10 per cent being typewritten. Since then, the percentage of documents photographed has constantly increased. For the fiscal year 1929 approximately 97½ per cent of the folios have been photographed and 2½ per cent have been written.

Photographic recording has brought about net savings of from \$230,000 to \$270,000 annually in the recorder's office. The net savings in 1928 amounted to \$239,874, a decrease from 1927 owing to a decreased volume of work, and increases in salaries.

Photographing Court Records of Cook County

The clerks of court and some of the other departments are required to record at length all decrees, judgments and other documents. With a view to improving the services and reducing the cost of this work, a plan was developed and adopted early in 1923 for the use of the photographic method for copying such documents for these several offices.

The requirements varied for each of these offices and departments. In order to provide for the maximum demands and maximum use of the photographic equipment, a central photographic division was organized under the superintendent of public service, to take care of all such photographic work for the clerks of court, the board of assessors, board of review, and other county departments, with the exception of the recorder's office.

The adoption of photography and operation under the central photographic division made it possible to bring up to date much work that, in some instances, was seven or more years in arrears and to complete all records that need to be copied, on practically a twenty-four hour basis. This central photographic division has been furnishing increasing photographic services to the county departments. Production was increased from 175,000 pages in 1924 to approximately 365,000 pages in 1928.

The original cost of preparing these records by longhand or the typewriter varied from 58 cents to \$1.39 per standard page. Under the photographic process, the net cost per standard page was reduced to approximately 18 cents in 1924. With increased production, the cost was further reduced to approximately 12 cents per page in 1928. The central photographic division effected net savings of \$110,000 in 1925 which increased to approximately \$167,000 in 1928.

Mechanical Equipment for Tax Records and Bills

The work of the assessment, review, extension and collection of taxes in Cook County is divided between four separate, independent departments. These departments are required each year to prepare various current and delinquent tax records and bills for over 1,400,000 real estate and personal property tax items.

Prior to the adoption of the new procedures, the real estate books containing some 1,150,000 real estate legal descriptions were written in longhand completely each year, and rewritten four times each quadrennial year. The names and addresses of some 275,000 personal property owners were rewritten at least six times in the board of assessor's office and again copied in the office of the board of review. Most of the real estate descriptions and names and addresses, etc. of individuals assessed for personal property were written in longhand from ten to twelve times in the county treasurer's office. Each of these records were back checked and the tax extensions, footings, and distributions were made by mental process and entered in longhand.

As the result of the study of legal requirements and the organization and needs of these offices, it was recommended that the longhand method be discontinued and in its place there be adopted simplified record procedure and the installation of a complete set of addressograph, tax extending and tax billing equipment for these departments.

As all the Cook County tax records, beginning with the original assessments and closing with the tax bills and collection records, contain the same legal descriptions, personal property names, etc., it was evident that the only practical plan was to establish a central machine operation organization to render the mechanical services in running off the records for the respective

departments as required throughout the year. Such central machine operation also would produce economies in investment for equipment, space and labor.

This plan was accordingly proposed and adopted. The employees of the division are appointed under civil service rules, and employed throughout the year, to render the various machine operation services for the various tax departments. These employees are under the direction of the superintendent of public service for assignments and salaries, but the schedules and extent of machine operation services in preparing the various tax records are determined under the direction and approval of the four tax departments.

An idea of the extent and diversity of the tax records that are prepared by the machine method for each tax department may be obtained from the schedule of 85 major operations of the central addressograph and tax machine organization. These machine operation services follow one another, beginning with the assessment records for the board of assessors and continuing with the tax records for the board of review, the county clerk and the county treasurer's office.

Under machine operation, all the names and addresses of persons assessed for personal property, and all real estate descriptions with the names and addresses of persons last paying such taxes, are embossed on addressograph plates, which are run through the various machines for printing. After the skeleton information has been printed on the different records and bills the tax extending and billing machines are used to calculate and enter the valuations and taxes on the records and bills, repeating the impressions automatically where required. Tax items are calculated, extended and distributed automatically by Moon-Hopkins machines. The billing is done with Burroughs billing machines.

The installation of these mechanical devices has not only resulted in more accurate and speedy preparation of tax records, but has made it possible for these departments to take on increasing loads and enlarged services to the taxpayers with no proportionate change in organization or increases in equipment.

The following comparison of the number of operations performed per employee during a day shows the difference between the longhand and machine methods operation. It will be noted that the machine operation now permits the preparation of accurate, clear and complete tax records in from one-tenth to one-two-hundredth of the time required under the longhand method.

<u>Operation</u>	<u>Number of Operations Performed</u>	
	<u>Under longhand</u> method per employee during eight-hour day	<u>Under machine</u> method per operator during six-hour day
Skeletonizing real estate collectors' warrants	150 items	6,000 items
Extending r. e. collectors' warrants	33 lines	400 lines
Skeletonizing r. e. tax bills	150 bills	10,000 bills
Filling in valuations and taxes on r. e. tax bills	200 bills	1,800 bills
Skeletonizing r. e. printers' list	150 items	20,000 items
Filling in valuations and taxes on r. e. printers' list	200 items	2,000 items
Skeletonizing personal property collectors' warrants	150 items	10,000 items
Extending p. p. collectors' warrants	33 lines	400 lines
Skeletonizing p. p. tax bills	200 bills	10,000 bills
Filling in valuations and taxes on p. p. tax bills	1,800 bills
Skeletonizing state's attorney's delinquent letters	300 letters	20,000 letters
Skeletonizing p. p. printers' list	300 items	20,000 items

The cost of preparing the different tax records has likewise been reduced about one-third to one-tenth of the former cost. The net annual savings effected, after deducting all salary costs and operation expense of machine operations, have increased from approximately \$215,000 in 1924 to \$320,000 in 1928 and 1929.

Special Assessment Records Prepared by Duplication Process

Pending the extension of the use of the addressograph plates in the preparation of the delinquent special assessment records, the agencies prepare the delinquent records with duplicating ink or pencil. By this simple process, the county treasurer is now enabled immediately to run off the necessary judgment, sales and forfeiture records and printers' lists as required by law without rewriting and proofreading.

This simple change not only furnishes duplicate copies of records, but has reduced the cost of doing this work from \$56,000 to \$20,000, a net saving of \$36,000 each year.

Tax Receipting and Auditing Machines

In order to obtain a complete record and a daily audit of taxes collected for the different taxing bodies, cash register machines are used for receipting, auditing and balancing.

Persons paying their taxes at the county treasurer's office pay at designated cages. As taxes are paid and registered, a record of the amounts received is made by each machine. A receipt stamp is affixed on the tax bill

and similar receipt stamps are automatically affixed on the duplicate stub and a proof sheet in the machine. Each machine segregates by code arrangement the tax collections for each of the major towns, so that distribution of taxes to each of the major taxing bodies is made possible immediately after the close of the day's collections.

With the sorting of the duplicate stubs, control of the total collections for each town is established and the grand totals are made for each tax volume, so that it is now possible to audit and balance the tax collections and distribute taxes at a much earlier time than was possible under former methods.

Statistical and Tabulating Machines

For the preparation of abstracts of assessments in Cook County, for use by the board of assessors and board of review, and for the printing of the real estate assessment lists as required by law, electric tabulating machines have been used for producing, quickly and economically, accurate copies of the data.

As against departmental estimates of \$500,000 for the longhand preparation and the publication by legal description of the 1927 real estate assessment lists in Cook County, the actual cost of carrying through these operations with the use of the tabulating equipment, supplemented with the addressograph and planographing process, was approximately \$115,000. Corresponding savings in time and money have been made in preparing abstracts of more than 1,150,000 parcels of real estate for the scientific reassessment program which is now under way in Cook County.

Accounting and Bookkeeping Machines

As a result of a study of the requirements of the accounting records in the comptroller's office and corresponding records prepared in the treasurer's and county board offices since 1924, these records are prepared by bookkeeping and adding machines.

Bookkeeping machines furnish in a shorter time more accurate and clearer records than was possible under the longhand system. They permit balancing of subsidiary and general accounts, and furnish valuable data for use in the preparation and execution of the budget.

With the use of these machines, two employees were found to be sufficient to take care of all the work; one to audit the bills and certify expenditures, and one to type warrants and post and balance the daily expense ledgers. Prior to this installation, a minimum of six employees were required in the comptroller's office for this work.

Central Addressograph Preparation of Payrolls and Checks

Definite and uniform procedure for time recording and for payroll control are a great aid in payroll and auditing work and minimize errors and possible payroll abuses.

To eliminate variations in procedure, and longhand payroll records a plan for a central addressograph payroll system was worked out in cooperation with the comptroller. This installation consists of one addressograph machine which writes all payrolls, pay checks, identification slips and other payroll records heretofore written in longhand by the different departments.

In addition to such payroll records, the addressograph preparation of payrolls has permitted furnishing an additional copy of all payrolls to the treasurer's office for a payroll register, which was formerly written in longhand.

Aside from these improvements, the machine method furnishes clearer, more concise, and up-to-date records than were possible under the methods formerly in use in all the departments.

Address: ROAD AND BRIDGE COST ACCOUNTING IN HENNEPIN COUNTY, MINNESOTA,
by F. R. Chailquist, chief accountant, County Auditor's
Office, Hennepin County.

In Hennepin County the cost accounting for road and bridge activities is done with Hollrith tabulating machines. Broadly speaking, these activities consist of the maintenance and construction of roads. Maintenance includes smoothing the surfaces, filling holes, cleaning ditches, oiling, regravelling, snow removal, etc. Construction may be anything from a \$300 gravelling job to a \$2,250,000 bridge.

The object of our accounting procedure is to arrive at the cost of each job; to find out how close actual costs are to standard costs, if possible; to arrive at comparable unit costs or efficiency yardsticks; to make a check on available funds, and on outstanding and authorized work; to check on and account for stores, gasoline, etc; in fact to do all those things that the accounting scheme in an up-to-date private business is supposed to do.

A plan of procedure is necessarily an essential of any system of cost accounting. This is true with the tabulating machine procedure also. Before your first card can be punched, you must, if you are going to have the best results, plan your mode of attack to the last minute classification. The procedure schedule, therefore, becomes the most important link in the chain. A well-planned procedure schedule and classification is nine-tenths of the system. This classification and procedure schedule should be made broad enough to take care not only of present needs, but also of possible future needs.

Labor

As a part of the employment scheme, an employee in the road and bridge department is required to fill out in his own handwriting two identification cards as soon as he goes to work. These cards are O. K'd. by the foreman and forwarded to the accounting division, where an employee number is assigned. One card is returned to the foreman to be handed to the employee; the other is retained by the accounting division. The purpose is identification for the employee and verification of the signature appearing on the daily time card.

Every employee makes out and signs an individual daily time card, which is checked by the foreman. Operation classification and code numbers are printed or mimeographed on the face of the card. These eliminate the necessity of employees writing descriptions of the work performed and also guessing by the accounting division as to the kind of work to be charged. All pieces of equipment, down to wheel barrows, are numbered, and any employee using a numbered piece of equipment must report on his time card the number of the equipment and the time actually used, in the same manner as he reports his own time.

There are five kinds of time cards: namely, routine road maintenance cards; engineering department cards; equipment repair and miscellaneous cards; project cards for jobs exceeding \$300; and road oiling cards. This gives a sketchy idea of the methods employed in getting a record of man and equipment performance. Most of the time cards are mailed in by the foreman in charge. When received, the time clerk checks the distributions and makes necessary computations.

The cards are then turned over to the punch operators, who punch the necessary data directly on the cards the employees made out. The cards are then placed in a file until the pay roll period. Then they are sorted by a sorting machine at the rate of 400 per minute, so as to get the proper arrangement as to man number, dates worked, kind of work performed, and crew worked in. The cards are then placed in the tabulator, a blank pay roll sheet is slipped in the printing device, the electric button is pressed, and the result is a pay roll which lists the men according to man number, the dates each man worked, what he did, the total hours worked, and total amount of money due him. The cards are then run through the sorting machine for the dates worked and the man-numbers. Punched man-number index cards may be thrown into this sorting, and the final result will then be an indexed history of each man's time by days worked. In cases of dispute, this affords a very satisfactory check of time as it is the man's own record of his time as O. K'd. by the foreman.

Purchases

To a considerable extent our accounting department performs the functions of a purchasing agent. Purchase requisition orders are made out in quadruplicate. One copy goes to the person from whom purchase is to be made, one goes to the person requisitioning the material; one is filed numerically and used as a purchase register or journal; and the fourth is filed for use as a part of the voucher when the bill is put through for payment. As bills are paid, the orders are transferred from the purchase journal file; those remaining represent our obligations on outstanding orders. I might add that purchase orders, when placed, are priced either with the actual cost or an estimated cost. Consequently at the end of the month we can ascertain within narrow limits what our outstanding obligations are. Purchase payments are punched on green accounting cards. All purchases delivered direct to the job are charged direct.

A certain portion of purchases go into stores, including bulk purchases of gasoline, oil, grease, etc. Stores purchased are charged to the storekeeper through a stores account and a gasoline account. Gasoline, oil,

etc., sent direct to the roads, are charged to the foreman through a road gas account. Each of these accounts controls subsidiary ledgers. Purchases for the stores accounts are punched in duplicate; the first set of cards go into the control account, and the other set is used to post the subsidiary stores ledgers. Stores are disbursed on properly O. K'd. requisitions, copies of which go to the accounting department. From these requisitions, cards are punched in duplicate, one set being used as charges against the equipment or roads receiving the materials or supplies, and the other set being used to post the credit side of the subsidiary stores ledgers.

Importance of Stores Accounting

I would like to elaborate a little on the significance of this procedure of handling stores and gasoline. Undoubtedly, you have knowledge and possibly experience in handling stores in the old fashioned way. At the end of the month you have a stack of requisitions, each of which has probably five to twenty or more items. You wade through this mess and get a recapitulation, so that you will know how much to charge to the various major control accounts, such as equipment expense, road maintenance, road construction, etc. Then you post all of the detailed items on the debit side of the various subsidiary divisions of these control accounts. Having done this, you start all over again and post the various items on the credit side of the proper subdivision of the stores ledger. Then you proceed to prove up, praying the while that you haven't overlooked posting a half-dozen cotter keys or some other small item.

In spite of your prayers, you stand an even chance of having to go through and check the whole mess again before you get a proof. That is one of the jobs that take the joy out of accounting. It is a job that is fit only for a practical bookkeeper -- one of those fellows who, in this day of mechanical equipment, is still voting for Thomas Jefferson, in an accounting sense.

Contrast this slow method with the punched card method. You turn your requisitions over to a comptometer operator, who extends and totals them up in very short order. Having established the total, the punch operator takes them, and starting with the first item on the first requisition, she goes down the line, punching duplicate cards in one operation. Having punched the two sets, one set is run through the tabulator at the rate of 150 to 175 cards per minute, for a proof total. Having proved the correctness, one set is sorted as to requisition number and stores class. This done, you place them in the tabulating machine, slip your stores ledger sheet in the other end of the machine, and the result is a stores distribution ledger which shows as much or as little information as you want, and you don't have to go back and check up. The other set of stores cards you place in your file as charges against the proper accounts, and you know before starting your posting that your charges for stores are going to come out right. This procedure of handling stores illustrates the accuracy and time-saving possibilities of mechanical application to accounting, not only as to stores but to the procedure as a whole.

We will now assume that we have completed the preliminary job on this hypothetical period's work. We have punched labor as the time cards came through; the purchases, stores issued, gasoline issued, and equipment used have all been taken care of. Our file now contains a mass of cards, which in the

aggregate represent the month's performance. We are confronted with the business of getting it on the general and subsidiary ledgers. We will plan our procedure with both of these angles in mind. If we have not proved our cards as we went along, the first thing to do is to run them through the tabulator for proof totals.

Proving the Books

The total of the manila and green cards must equal the total of the disbursements for the month. So with the total of the blue stores cards, the yellow gasoline cards, and the salmon equipment cards -- it must agree with the respective control totals. Having satisfied ourselves on this score, we proceed to sort with the idea that one complete sorting is going to be sufficient for all purposes we have to accomplish. This is done by sorting first to commodity number, second by road, project, contract and equipment numbers, and finally by account number.

Having done this, we proceed to run the distribution register or journal, which with us takes the place of a factory journal. This distribution register is the basis for entries made in the general ledger. This done, we take the cards under each account number, which is a control account, and post them to the proper subdivision of the proper subsidiary ledger. Bear in mind that your posting run totals your sheets as they go through, and also notice that the same cards that are posted in the subsidiary ledgers are the basis of the journal entries for the general ledger. Apparently there is not much chance of being unable to prove control accounts.

Our books are now posted and proved. We now probably have some jobs or projects completed and ready for job cost reports. As all cards when posted were filed and indexed by jobs, we go to our files and take out the cards pertaining to the project to be reported on. The cards are run through the sorting and tabulating machines, the result being an analysis of each class or kind of labor, material, etc., entering into each operation class. From this machine analysis, the cost sheets for the job are produced.

Arriving at Unit Costs

The detailed cost sheet section covers every commodity or ingredient that enters into cost of production, while the summary of cost sections, in addition to giving an abbreviated cost history of the job, analyzes and compares quantities, total costs and unit costs. The engineering department's estimate of cost, when made, was set up as an encumbrance against our annual budget, and was also used as a measuring stick of the progress of the job during the time the work was being done. The engineering department's final report was made after the job was completed. Its purpose primarily is to report actual quantities moved and to correct the estimates. The cost based on the previous year's averages, together with the engineering department's estimate and the final report, are comparative measuring mediums used as aids in determining whether actual costs are just and warranted. To some extent, where it has been possible, we have secured, compiled and averaged unit costs of like jobs performed by others in our immediate neighborhood. This composite has been used as an additional yardstick for measuring and justifying actual costs, and is as close as we have come to using standard costs.

The individual operations are recapitulated and averaged so that at the end of the season, or oftener if desired, a comparative report of unit or operation costs is available. This summary gives a three-year comparison for each of the three methods used for the performance of the gravel hauling operation; namely, by county trucks, by hired trucks, and under contract. As will be noted, this gives a rather clear cut picture of the relative merits of the three methods used.

Savings of Cost Accounting

To illustrate the general saving that cost accounting can effect in municipal affairs, I cite two examples. In 1928, with more and older equipment, the cost of repairs amounted to \$60,381, as against \$93,037 in 1925, the year that cost accounting was installed. The unit cost for hauling gravel with our own trucks in 1925 was 23.57 cents. In 1928, with practically the same personnel and exactly the same wage scale in effect, it was 16.3 cents, which means that the 1928 program under this particular operation would have cost \$5,940 more on the 1925 efficiency basis.

These are only two of many savings that could be mentioned. Many of the benefits accruing cannot be measured in dollars and cents, as for instance, the increased sense of responsibility starting with the executives and going down the line to the laborer in the field, the possibility of planning future work more intelligently and effectively, the bringing to light of faulty and wasteful methods, past and present, etc. Against these savings must be set the expense of accounting, amounting in 1928 to \$10,587. Of this amount not to exceed \$8,000 is chargeable to cost accounting, as it would require at least \$2,500 to \$3,000 regardless of whether any cost accounting was done or not.

Summary of Discussion

The discussion was opened by Roy A. Knox, director, Bureau of Budget and Efficiency, City of Los Angeles. He commented on the interesting morning he had spent in observing various mechanical aids to government in operation at the Cook County office building.

He then discussed the multiplicity of governmental agencies in the Chicago area and outlined the steps he thought should be taken to alleviate the situation. There should be, he said: (1) a comprehensive survey by some reputable civic association; (2) a campaign of education among the people to put the survey over; (3) the construction and maintenance of proper cost records for all local governing agencies; (4) a thorough study of the local personnel problem.

The discussion was continued by Harland C. Stockwell, of the Chicago Bureau of Public Efficiency. He commended the emphasis placed by Mr. Chailquist on standards of production cost as an aid to the public in judging services rendered for money paid, and emphasized the necessity for simplicity in accounting forms and procedure.

In discussing Mr. Jacob's paper he brought out the following points:

1. Mr. Jacobs states that "machine operation now permits the preparation of accurate, clear and complete tax records (in Cook County) in from one tenth to one two hundredth of the time required under the longhand method." In view of this statement it would be interesting to know whether, upon installation of the new machinery, the number of workers was decreased proportionately, or if the amount of work actually accomplished increased by from ten to 200 times. Was there a real saving in the number of help employed -- or were individuals simply shifted to another department? Aside from political influence, did civil service regulations hamper the cutting down of personnel?

2. Machinery in most cases can only do certain kinds of standardized work -- and economy would require mass production. In smaller communities the application of intelligent longhand methods might be just as effective as and more economical than the purchase and use of machines. Where should the line be drawn?

3. When Mr. Jacobs computes savings resulting from the installation of machinery, does he take account of the original cost of the machines, depreciation and probable life of the equipment? Likewise, if employees have been shifted rather than dismissed, does he consider that a saving?

4. Would it be advisable in large cities to have a central department of machines?

W. T. Middlebrook, University of Minnesota, then asked: "To what extent has Mr. Jacobs been able to centralize dictating machine work in Cook County?"

Mr. Jacobs stated that there is no question but that a plan for consolidation of governments in the Chicago area is advisable. He referred to a recent article in the National Municipal Review on the subject.

In answer to the points brought up by Mr. Stockwell, he pointed out:

1. Savings brought about by the installation of machines were distributed in two ways: (a) increased service; (b) actual net reduction in appropriations for certain work. Emphasis was placed not so much upon decrease in personnel as upon increased service.

2. Undoubtedly there is a point where longhand labor becomes more economical than machine labor. Each case must be studied by itself. Once machines are installed, new and valuable things to do with them appear. To warrant installation, a machine such as the Hollrith should be used more than two or three days per week.

3. Depreciation on new machines is not as great as that on the old type. The cost of the new machines is not important enough to consider, though, of course, it should be included in exact accounting procedure.

4. A central department of machinery would be desirable, but difficult because of the jealousy usually existing between various elected officers.

In answer to Mr. Middlebrook he said that dictating service has been very hard to centralize because each clerk of court objects to surrendering any authority whatever to a centralized bureau.

The meeting then adjourned.

(Discussion reported by Harland C. Stockwell,
Chicago Bureau of Public Efficiency).

2. Measurement Standards in Government

Presiding officer, William C. Beyer, director, Philadelphia Bureau of Municipal Research.

Address: REPORT ON UNITS OF MEASUREMENT FOR STREET CLEANING, REFUSE REMOVAL AND DISPOSAL, by Clarence E. Ridley, secretary, National Committee on Measurement Standards.

Students of government have long realized the urgent need for standards by which the results of government could be measured objectively. Cloth may be measured by the yard, time by the hour, coal by the ton and heat by degrees; but no objective standards have ever been developed whereby the effectiveness of police work, public welfare and other governmental activities can be ascertained with any degree of certainty.

Those of you who were at the meeting of this Association at Cincinnati, last year, and attended the session on "Measurement Standards in Government" were told that the National Committee on Municipal Standards, formed under the joint auspices of the National Municipal League, the Governmental Research Association, and the International City Managers' Association, had selected one municipal service to be studied exhaustively with a view toward establishing a technique which might be applicable to other services. That service was street cleaning. We now report that this assignment to which we addressed ourselves has been carried out, and we present to you at this time a report on "Units of Measurement for Street Cleaning, Refuse Removal and Disposal."

Before entering into a discussion of these particular services, however, it might be appropriate to set out briefly the general technique or method of procedure which your committee chose to follow. At the outset, we realized that there were several different bases for measuring governmental activities; viz: (1) on the basis of purchases made; (2) on the basis of work done; and (3) on the basis of the result. For this immediate study we adopted only the first two.

Our next task involved setting up the several steps necessary in developing units of measurement. These were: (1) identification of the activity; (2) determination of a unit of measurement; (3) determination of factors governing the cost of the activity; (4) determination of cost in terms of the unit of measurement; and (5) development of an impersonal means of applying the unit of measurement to the activity.

Having thus determined the bases of measurement to use and the technique of applying them, we proceeded to consider street sanitation.

It seemed to us that the process of keeping a city clean and free from refuse could logically be separated into three operations: (1) cleaning the streets, which includes merely the gathering and accumulation of refuse from the street surface into sufficient quantities to expedite its removal to a disposal point; (2) removal of all refuse from the source or point of concentration, including street sweepings, garbage, ashes, rubbish, dead animals, leaves, etc., the removal of which is essential to the public convenience and health; and (3) disposal of all such refuse by means of incineration, reduction, filling, dumping at sea, etc.

The plan set forth in our report has for its purpose (1) setting up units of measurement; (2) establishing definite and uniform procedure for estimating the amount of work to be done and its cost; and (3) development of a means of financial and administrative control for the three activities -- street cleaning, refuse removal and refuse disposal. The report also contains suggested forms for preparing administrative work programs and reporting actual costs, together with a list of factors influencing unit costs in different cities.

This report was submitted to a committee appointed by the International Association of Street Sanitation Officials. At their convention at Jacksonville, Florida, last month, one of the committees recommended the adoption of this report in principle; that the members put the plan into effect in their cities for the purpose of trial; and that they send in to the secretary of this committee whatever changes seemed to them advisable. The spirit of cooperation shown by this functional group of officials seems to augur well for the future activities of this committee.

We wish to emphasize that this report is still in tentative form, and we present it only as a conscientious effort toward solving one small segment of a very involved and challenging problem. Your frank and constructive criticisms will be welcomed by the committee.*

Respectfully submitted,

Clarence E. Ridley,
Secretary,

National Committee on Measurement Standards

Summary of Discussion

The discussion, participated in principally by T. David Zukerman, New York City and George M. Link, Minneapolis, emphasized the difficulty that arises from the inability to establish a basic system of capital accounting.

*Copies of the committee report may be secured from Mr. Ridley at 923 East 60th Street, Chicago, or from the Governmental Research Association, 261 Broadway, New York, N. Y.

This has not been uniform in the past, nor is it uniform at present. It is almost impossible to get comparable figures of street cleaning costs unless some uniformity can be obtained. Harold A. Stone, California Taxpayers' Association, Los Angeles, in commenting on the same difficulty with regard to statistics on public school costs, pointed out that in California the effort to obtain plant costs had been abandoned and comparisons confined to operation costs per pupil.

Mr. Zukerman further pointed out that there may well be valid reasons for differences in costs in different cities, or there may not even be an excuse. In any event, he said, the figures are of most considerable use to the administrator who is trying to improve the quality and keep down the cost of service. They are also useful to public officials and civic organizations, not by reason of what they prove, but by reason of the questions which they raise.

The meeting then adjourned.

(Discussion reported by Joseph McGoldrick,
Columbia University).

3. Moulding the Mass Mind.

Presiding Officer, W. P. Lovett, secretary, Detroit
Citizens' League.

(Summary)

Miss Julia Lathrop, former Director of the United States Children's Bureau, spoke from the viewpoint of the research worker. The important thing is to get the facts, which often involves enormous expense and trouble. When the facts are in hand, they must be presented skillfully in the language of the people. The people must know the facts "in order not to be fooled by those high-salaried gentlemen who wish to make the worse appear the better side." Miss Lathrop recalled her experience with the Illinois state board of charities. One of the board's chief problems was to get prominent and well qualified people to take and keep positions with public charities, which, though important, often go begging and fall into incompetent hands.

Passing on to her experience in the Children's Bureau, she pointed out the importance of keeping a research agency out of politics, and made the statement that from the first there has never been a bureau more free from political interference than the Children's Bureau.

In conclusion, Miss Lathrop pointed out that when the general public feels it is being subjected to propoganda, it becomes recalcitrant, but she expressed her faith that the mass mind, if given wholesome facts, will reach right conclusions.

The next speaker, S. J. Duncan-Clark, chief editorial writer of the Chicago Evening Post, in his opening remarks pointed out hopeful movements in Chicago and also paid tribute to Miss Lathrop as one who "has done as much

as any three or four other people you might mention to mould the mass mind."

Mr. Duncan-Clark then said, "We used to hear much of "pep" -- a word meaning vigor, energy and accomplishment. But now we hear only of "kick"-- a word of purely physical reaction, of emotion, involving feeling and not mind." Many people, even among the better educated, lose all interests in anything when they no longer get any "kick" out of it. There are so many agencies appealing only to the emotions that we are in danger of becoming a feeling nation and not a thinking nation. Emotion, though necessary, needs the direction of the mind.

He then spoke of a recent encouraging experience he had as head of the Chicago City Club. In spite of adverse predictions, a class in practical citizenship was organized. This class was well attended by serious minded people who come regularly and take notes. He cites this as evidence that there is still a place for non-technical dissemination of the knowledge that experts are gaining in the field of government.

At this point, he turned to his newspaper experience and devoted the rest of his remarks to the problem of getting important civic matters into the news in such a way as to catch and hold public attention.

The newspaper man is too much inclined to interpret "news" interest as "thrill" interest. News of a catastrophic sort, of moral, physical, or social breakdown, is the sort too often chosen. Even a "dub" reporter cannot destroy the thrill in such news. But it takes a higher type of reporting to dramatize the constructive forces of society. The rules laid down for editorial writing can be applied to such reporting:

1. Get the reader's attention, by the caption and the opening sentence.
2. Next develop attention into interest. The best way to do this is to show the relationship of the facts to the reader's own interest.
3. Finally, show the reader how this new knowledge can be practically applied.

In the past too much of our social reporting has been done by those who are not trained to write for the masses, as, for example, the dust covered "reports" which, though full of needed knowledge, are seldom read.

Science has carried us on at a breathless pace, furnishing us with abundant thrills. We must think fast to keep up with it. Newspapers must take seriously the responsibility of keeping the public abreast with this advance; they must become "constructively conscious" of their responsibility in building community opinion in regard to social questions. Most newspapers treat experiments in sociology and government too perfunctorily.

The great need is for trained social reporters who can catch the thrill of important social and political events and dramatize them for the

people. Agencies interested in improving government should enlist their brightest minds in helping to raise the plane of newspaper publicity to a higher level.

Discussion from the floor followed:

Albert R. Brunker, chairman, Chicago Civic Safety Commission, in citing the well known Chicago scandals and exposures, and the ability of Mr. Loesch to make the front page, said that such material does not need to be "dramatized" as it is already dramatic to the "nth" degree. Yet in the face of such facts Chicago polled only 49 percent of its eligible vote at the election of May, 1928; though this was much larger than usual, it probably was more because of the bombings just before the election than any other factors; in following elections it was hard to maintain public interest. People must be roused to act not merely once, but again and again if there is to be permanent improvement.

Walter J. Millard, field secretary, Proportional Representation League, who claimed "twenty-seven years experience as a propagandist" gave examples of novel forms of publicity that have influenced the mass mind, among them Edward Bellamy's Looking Backward, a game "to teach economics to bankers," and Jimmie Walker in the "talkies." Proportional Representation is a subject which the public finds it hard to grasp, since "it takes five minutes thinking to understand it," so Mr. Millard uses a set of marked ballots when he is attempting to explain it. In a certain city a machine which was purchased by the city manager to test paving made more friends for good government than "acres of statistics."

The meeting then adjourned.

(Reported by Miss Violet Thorpe, Women's City Club,
Chicago).

6:30 P. M.

BANQUET SESSION

Toastmaster, Honorable Frank O. Lowden.

The Honorable Frank O. Lowden opened the after-dinner speaking with a short talk. He expressed his personal obligation and the obligation of citizens in general to the organizations under whose auspices this meeting was being held. He spoke particularly of the assistance rendered to him when he was governor of Illinois, and had asked for help in preparing the state administrative code. This, incidentally, pointed the way to administrative reorganization of state governments elsewhere. The old method of reform was for citizens to get together, organize, denounce the evils of government and adjourn.

The National Municipal League and its affiliated organizations mark the beginning of genuine research in government. When the National Municipal League was organized the weak spot in the governmental organization was the city. Notable progress has been made during the last twenty years which can be attributed in a large measure to these organizations. For a hundred years we had thought we had a constitution and governmental system that were destined to remain unchanged forever; now we know we must reorganize democracy to make it really function if we are to keep it long. We are coming to a new conception of all the social sciences and the essentially unitary nature of the study of society. New methods of getting at facts are being devised, but we have not kept pace with the material sciences in our study of human relations.

The toastmaster then read a telegram from Julius Rosenwald, who was unable to be present, expressing an interest in the conference and its work. Following this he introduced the Honorable Russell Wilson.

Address: THE MANAGER PLAN IN CINCINNATI, by the Honorable
Russell Wilson, councilman-elect, Cincinnati.

I feel especially honored in being asked to speak with former Governor Lowden and President Hutchins before the National Municipal League. This honor, however, is Cincinnati's rather than my own, and I can but inadequately represent a city which really has achieved a unique position. Nevertheless, this position is, perforce, temporary, not because there will be any recession from the maintenance of good government in Cincinnati, but because other cities are emulating our example, and before another year has passed we shall share out proud honor with a number of sister cities.

I have been asked to tell you something of what Cincinnati has accomplished, and how it has been accomplished. Of course, Cincinnati's achievement is that of her citizens. A great majority of her citizens voted for the adoption of the charter in 1924, the very year in which Cincinnati gave President Coolidge an unprecedented plurality. In three successive elections Cincinnatians have elected to the council a majority of the candidates endorsed by the charter committee, which has undertaken to assist in the maintenance of good government in Cincinnati. But all this has required leadership, in which we have been very fortunate. The movement was really

initiated in 1923 by Murray Seasongood, a prominent lawyer of Cincinnati, a speaker of great persuasion and charm, and above all, a fine citizen. Mr. Seasongood was elected to the first council under the new government, and in due course was chosen mayor by his charter associates in the council. In 1927 he was re-elected mayor and he now is about to retire after four years' tenure of office, during which his service to Cincinnati has made him a truly national figure. He fought for good government with superlative ability and magnificent courage. In him Cincinnati has had the most distinguished mayor in the United States. During four years he has established a very real tradition in the mayoralty, giving to the office a dignity and an influence which it will be difficult for any successor to uphold. His contribution is highly important, because he has elevated the office of mayor from a figurehead to a position of potent political influence in the community. And his scrupulous respect for the non-partisan manner in which the city manager is expected to administer the duties of his office has prevented party fetters from being placed upon an official who is expected to perform his duties without regard to party restrictions. Cincinnati's gratitude to Mr. Seasongood has become part of its very spirit of citizenship, and he has achieved a high place in the history of the city which he has served so well.

Mr. Seasongood has not been a practical politician. He has achieved his proud place by sheer force of idealism. But under Mr. Seasongood's moral leadership there developed, in the charter movement, a group of practical politicians who have aided him in winning three successive victories in councilmanic elections. The movement is fortunate in having as its chairman, Henry Bentley, who is the best practical politician in Cincinnati. Furthermore, this practical ability of Mr. Bentley has not been at any sacrifice of idealism. His consummate strategy and tactics have been employed in a cause that he believes to be politically righteous, and have had much to do with the success which the candidates have enjoyed in three elections. I have just come through a campaign under Mr. Bentley, and fully recognize the nice balance that he has achieved with nine candidates, each working for himself, as is necessary under proportional representation, as well as for the general cause.

So much for the personal side of what Cincinnati has accomplished. Now what differentiates Cincinnati's achievement from that in other cities? Cincinnatians who caused the charter to be adopted did not abandon it after its adoption. Instead of throwing the charter to the wolves, they continued the charter organization to see that the instrument of government was administered in the spirit of non-partisanship. In other cities the city manager has had to make appointments, not according to the dictates of his non-partisan conscience, but according to those of partisan bosses. Instead of giving the city manager a council to contend with, the charter committee has given the city manager a council to co-operate with. Cincinnati has a real civil service commission, one member of which is appointed by the mayor, one by the board of sinking fund trustees, and one by the board of university directors. Whenever there is a vacancy in municipal employment, honest examinations are held, and the city manager has shown an invariable willingness to abide by these examinations. There has been no attempt to evade either the spirit or the letter of the civil service law. Thus the city is receiving from its employees a service high above political levels of efficiency. This would be impossible with a partisan city council, and a partisan city manager. Non-partisanship is the very root of good government in cities, and Cincinnati has succeeded only

because the spoilsman has been denied access to the city hall.

The construction work done by the charter administration on the sewers of the city is illustrative. In 1926, 1927 and 1928, the city built 29.65 miles of sewers -- an average of practically ten miles per year. In 1925 the old organization built 1.77 miles of sewer. The sewers built by the charter administration cost, on the average, \$43,476 per mile. In 1925, the amount paid averaged \$67,817 per mile. Thus, the charter administration has done more than five times as much sewer construction per year, and has reduced the cost per mile 38 per cent. The sewer relief service performed directly for home owners has increased ten-fold under the charter administration. In 1925, only 89 such cases were handled. In 1926 the city gave relief of 957 such cases; in 1927, to 903 cases; and in 1928, to 888.

The men of Cincinnati have done their work nobly. But I would be remiss if I did not emphasize what the women have done for good government in Cincinnati. The first step in the adoption of the charter was the ratification of the nineteenth amendment. When you invested women with the vote you also invested them with an interest in municipal government. In Cincinnati a host of women have had both the time and inclination to devote themselves to local politics. Their organization ramifies to every part of the city. For months before the election they are busy organizing in their quiet way, and on registration days their power is first felt. About 15,000 out of the 16,000 increased registration in Cincinnati this year was made up of women, and their activity extends over to the other sex. There is no question that the number of male registrants was more than maintained this year because of the benign insistence of the women that the men should qualify to vote in November. On election day the women perform to a great degree, the political activities men formerly carried on for the ordinary political organization. They approach the prospective voter before he reaches the polling booth, and they are busy transporting men and women to the polls.

In the last election Cincinnati proved that her interest in good government was virtually unabated. The only issue the Republican organization could offer was based on the minor discontents and petty prejudices of class or neighborhood. The organization expected that the cumulative effect of this discontent and prejudice would be enough to cause a majority of the citizens of Cincinnati to revolt against the continuance of honest and efficient administration. The organization also offered as its candidates men who, with one exception, had been actively identified with local party politics. These men had been associated with the organization during the dreary years of Cincinnati's political decadence. They were brothers under the skin of a state senator from Cincinnati who openly declared in the last session of the legislature, while defending a bill that put the clerks of the municipal court under the spoils system, that "we want the jobs," and of a representative from Cincinnati who confessed that "we are tired of these carpet-bag city managers." As a mere political gesture the organization announced that it was not opposed to Colonel C. O. Sherrill, our city manager. But this gesture was merely one of political expediency. To have opposed Colonel Sherrill openly would have invited overwhelming defeat. But the candidates indirectly attacked Colonel Sherrill's administration by an array of figures, which, if true, would have proclaimed him as being both extravagant and inefficient. The reiteration of these false statistics finally caused the city manager to write what was

virtually an open letter, when the figures were adopted by one of the newspapers of Cincinnati in editorial argument. The incident was useful chiefly as revealing the true attitude of the organization candidates toward the city manager.

The recent election proved that Cincinnatians must be on vigilant guard against the attacks upon the charter. Personally, I am confident of the future, but it is not the kind of confidence that induces lethargy. The price we have to pay for good government is continuous activity in its behalf. If other cities will prove the efficacy of the city manager and small council plan, we shall be greatly helped. If a city like Chicago should adopt it and accomplish its political regeneration, the effect on Cincinnati would be an inspiration. Practical idealism in municipal government in Chicago is the same as in Cincinnati. We are laboring to the same end. In a sense our achievement is your achievement, and your achievement shall be ours. There is a sort of benign contagion in good government, a spirit of beneficent rivalry. May you excel us that we may later equal you.

President Robert M. Hutchins, University of Chicago, closed the evening with a brief statement of his interest and the interest of the University of Chicago in the work being done by the National Municipal League and its affiliated organizations. He explained in some detail the organization of the Institute of Human Relations at Yale, which had been alluded to by ex-governor Lowden.

The meeting then adjourned.

(Reported by Harvey Walker, Ohio State University).

November 14.

(Joint meetings with the National Municipal League and the National Association of Civic Secretaries).

10:00 A. M.

GROUP SESSIONS

1. Equalizing the Tax Burden

Presiding officer, William H. Malone, chairman,
Illinois State Tax Commission.

Address: EQUALIZING THE TAX BURDEN IN CHICAGO, by George O. Fairweather, chairman, Joint Commission on Land Valuation, and assistant business manager, University of Chicago.

The Burden

According to the city comptroller's reports the total taxes in the city of Chicago were \$206,192,000 in 1928, whereas in 1923 the total was \$130,861,000 - a fifty-seven per cent increase in five years.

This increase may or may not be significant. Is this curve comparable to the curve of municipal expenditures in other large metropolitan areas? Is the community getting relative benefits for its increased expenditures? What reports or records of performance are available to give the citizens a proper basis for appraising the output of government and placing responsibility for its successes and failures? Who has even a moderate collection of standards for comparative analysis? Who knows what this curve of increased expenditures will produce in five years hence?

These and other similar questions are, so far as I know, impossible of answer at the present time by anybody in the community. The tax burden is apparently an unpredictable, uncontrollable, unmeasurable subject matter. Its vacillating character adds to the difficulty of equalizing it and of eliminating hardships in making the adjustment in any process of equalization.

Again the problem is complicated by the indefinite borrowing arrangement which now exists in this county. During the first few months of each fiscal year, money is being borrowed in anticipation of taxes collectable more than a year later, and before the loans made in anticipation of the previous tax collection have been retired. Loans are thus outstanding against two annual tax levies at the same time. During the early part of each year the total outstanding loans of the major funds of the city, the county and the school board, in anticipation of taxes for current expenses, are substantially in excess of the amount of taxes received in an annual tax collection.

The fiscal integrity of some of our local governments is out of joint and it is almost forced that way by operation of laws. It appears that each of the governments may legally borrow to the extent of seventy-five

per cent of its tax levy. Now by any rule of common sense the tax levy should bear some relation to the tax collection which is to redeem the borrowing against the levy. And yet, through a form of hokus-pokus financing, seventy-five per cent of the educational fund levy has been approximately equal to or in excess of the entire amount received from the tax levy in the following year.

This same hokus-pokus has apparently made necessary extra legal or so-called interim, temporary loans from the cash of other funds. On December 31, 1927, the city had outstanding seventy-five per cent of its tax levy in the form of anticipation warrants. At the same time it had outstanding additional temporary, extra-legal loans of \$10,000,000 which also would be repaid from taxes collectable in the following year.

In 1928, the city did not resort to the extra-legal temporary loan method of getting cash to finance itself, but, instead, allowed unpaid bills to accumulate to the extent of \$11,111,000 on December 31, 1928.

These illustrations demonstrate the expensive and hidden fiscal arranging now current in this community.

The whole program of tax levies has been further complicated because, prior to this year, there has been no underlying validity to the assessment and reviewing of taxes. Wide fluctuations were possible and estimates were largely guesses.

Another factor which influences the tax burden locally is our extremely decentralized method of handling the public business, with over 400 politically independent tax spending bodies in the county. Furthermore, there is very little budgetary control within any one of the separate units. An illustration of the difficulty is found when you realize that in the north town of the city of Chicago there are thirty-two separate tax rates for special purposes.

The failures of Chicago to balance its budget are indicated by the following table of excesses of expenditures over cash receipts from revenue:

1923	\$ 7,780,000	
1924	2,380,000	
1925	2,175,000	(surplus)
1926	1,150,000	
1927	9,500,000	
1928	5,390,000	

Aggregate deficit 1923-1928. \$24,000,000

A fair guess is that a full analysis of the major governments in this county would show an accumulation of unfunded obligations in excess of \$100,000,000, of which the various communities are entirely and blissfully unaware.

Again, the county board of Cook County spends some \$18,000,000 annually. The board, itself, administers a portion of this fund. It appropriates another portion to other bodies, such as the board of assessors and the board of review. And there the responsibility between the appropriating body and the expending agency ceases. Again, it is required to make available certain sums, or to appropriate for certain positions prescribed by the circuit court judges. Thus again, responsibility is diffused by direction of law.

With very little exception the political parties and group leaders in local affairs have demonstrated their incapacity to meet the real economic needs of large size government. The business community, however, is no longer going to be content to turn over its tremendous public services involving a collective expenditure of three or four hundreds of millions of dollars in this community to persons who, in private life, would be unable to carry on more than a junior clerkship. There are, of course, evidences of corruption and abuse that are more or less deliberate. What I have particular reference to now, however, is the plain garden variety of crass stupidity on the part of many of the gentlemen who run the affairs of our governments.

In a word, business control will come to pass through some sort of measuring process under which, through information and direct action constantly applied, the community may have some opportunity not only of securing a dollar's worth of service for a dollar of expenditure, but of knowing that it is getting it.

The Breakdown of the Administrative Machinery

What I mean is that the existing political management has failed to cope with the real vital problems of local, municipal administrative needs, and the business community now discovers that it can no longer afford to palliate with and to pay tribute to the unintelligent oligarchy which has assumed the direction of public affairs.

An illustration of this is the dramatic demolition of the autocratic and powerful tax gang, which center around the board of review and, to some extent, the board of assessors in this county. The political leadership, so-called, of the entrenched dominant party, supported by alliances for a long period of time in the former state's attorney's office, and fortified by strong business connections, and understandings with the leaders of other political groups and factions, has in the short space of less than three years' time discovered that there is a body of law, and a force of public opinion that must be reckoned with. This dramatic result was brought about by the use of a few facts. The same type of dramatic result can be registered in every other area of governmental performance, using the same approach.

The Equalizing

In terms of a tax which is capable of analysis with respect to the problem of equalization, the real estate tax is, of course, the striking illustration. The problem is very simple. It consists of only two steps. First, find the value and apply the rate, or find the value and equalize and apply the rate.

That is all there is to the law. The great difficulty lies in its application by human instruments. It has been stated by competent observers that fifty millions of dollars is a conservative estimate of the amount of capital value in one form or another which has been trafficked in each year in the so-called fixing and reviewing of assessments in this county. The human problem, therefore, made it necessary to seek the application, virtually, of a strait-jacket for the conduct of the affairs of this office, to the end that any deviation from such required conduct would either give a property owner ground for relief, or would result in discipline to the public official, be he the assessor or reviewer, or both. And, thanks to the chairman of the state tax commission, such a strait-jacket has been applied through the justly celebrated rules 14 and 15.

For years the great body of the taxes in this county has come from real estate. Budgets, estimates, bond issues, legislation, financial policies, political campaigns were predicated upon statements of the taxable assets of the community. And yet this year the county made for the first time a sensible appraisal of that asset. It makes a total of some nine billions of dollars in fact as against guesses of from twelve to fifteen billions previously made by those in high public office - a difference of unrealized revenue expectancy of fifty to a hundred millions.

The various governments in this area have been in the habit of levying far more than they ever expected to get, relying upon a scaling down, and a readjustment process in the total of all of the public demands. In other words, our composite governmental budget in this county is made up of a series of shotgun approaches. If it happens to hit, it will work. If it doesn't happen to hit, we try to take up the slack through emergency legislation.

Taxation is supposed to be controlled by the rate, and rates are given much attention. Another control, however quite extra legal, has made the rate control less significant. This control is hidden non-uniform assessment ratio.

Legally, the tax rate multiplied by the full value will give the tax. Practically, however, the tax rate multiplied by some percentage of the value gives the tax.

In the absence of any appraisal record system, values began to slide out as the tax rates were raised until a five per cent tax rate on a legal full value became common in Chicago. If applied to actual full value, the tax would be economically and politically impossible. Where full values are used in other metropolitan centers, the actual tax rate is not far from two per cent. Therefore, with a five per cent rate it was a fair assumption that our real assessment basis was approximately forty per cent of the legal, full value basis.

Our state constitution provides that taxation shall be in proportion to value. The courts have repeatedly stated that the rule of equality of treatment is paramount and prevails over any statute or custom. They have said that the departure from the code, that the misconduct in statutory assessment, must be uniformly accorded to all properties alike. Hence the legal justification for a formal assessment ratio.

Although this legal doctrine had been repeatedly announced by our Supreme Court over a long period of time, it took many months of effort to get this legal fact accepted and recognized by the assessing and reviewing authorities in this county. The studies made by Dr. Simpson determined the average assessment ratio and they have been the basic data upon which all of the effort of the support for the reassessment program has proceeded. These findings indicated that the ratio was substantially thirty-seven per cent, or with a five per cent tax rate, a real tax of 1.85 per cent of actual full value was in process.

An Assessment Manual

The value measurement standards are set up in an assessor's manual, with rules for depreciation, obsolescence and with unit foot maps for land values; with standard record and complaint forms; and with other administrative procedures as laid down by the orders of the state tax commission. This manual is printed and available to the taxpayer.

The result of the adoption of the above principles and the use of the above manual has made real, in this county, the slogan which Mr. Zangerle used in his operations in Cuyahoga County, Ohio: "Every man his own assessor." In previous years nobody could check or understand any figure with regard to any assessment, anywhere in the city of Chicago. Now anybody who uses common intelligence can determine why a certain figure on the assessment roll is what it is, even though he may disagree with certain fundamental valuations; at least, the points of difference in opinion are localized and precise valuation questions are raised for discussion and for decision. This experience, under the reassessment, is absolutely unique in the history of Chicago and Cook County for the last quarter of a century.

This program looked like a straightforward, simple arrangement that should have been in vogue long ago, or when once announced, should have been adopted forthwith. The opposition, however, to its adoption has been very definite and very persistent. It has come almost exclusively from the official and political sources which have for years been identified with the old order of things in assessment and reviewing operations.

The fact that a complete reassessment under the new plan will be completed within three years from the date of the starting of this effort is because of an overwhelming public interest in clean assessments, ably represented and championed by the chairman of the state tax commission.

How long will this new level of performance persist? Undoubtedly efforts to degrade the administration will set in just as soon as the public interest grows less. The ultimate persistence of a modern assessment code on any satisfactory level of performance will come to pass when some officer, whose responsibility to the community cannot be hidden, has charge of the work. For this reason effort is being made to secure for the county a single assessor, who will become ex officio the secretary and member of a new type of review board, the other two members of which shall be appointed.

In this way, responsibility and co-ordination will be set up in the assessment divisions of the government. These divisions are, after all,

simply high class, clerical operations and are not entitled in any sense to the importance as discretionary, judicial and policy making services which they have unlawfully and improperly ascribed to themselves in this country during recent years.

The Attainment of Real Equalization

Assessment integrity is basic to and a part of the entire financial integrity of government. The challenge is not alone one of civic morality or of good government. It is all that, and more. It is, in fact, a call upon the economic sense of the citizen - upon the purse of the business man, the property owner and the rent payer. It is a combination of two questions: What we pay to government, and what we get from government. Neither question can be answered intelligently unless fairly definite measurement standards are set up, and unless those standards are applied to the actual operations.

The substance of my plea in this talk is that the common sense of the business man now indicates that without such standards and without such measurements he is quite likely to be placing a considerable burden upon himself without knowing what he gets for it; but that he might be able, with a little attention to the question of standards and measurement, to determine what he does get for what he pays; who is responsible for certain results; and the value of his real place in the governmental picture.

I submit that such a program is a task which can be quickly, economically and, if necessary, dramatically accomplished by adapting to this larger task the same principles which have been effective in the task now under discussion.

A Research Program Needed

These principles are: the accurate gathering of significant facts; the making of recommendations based upon these facts and comparative studies; the spreading of these facts and recommendations to the public; their free and frank discussion with the public bodies and officers concerned; and finally, and most important, the determined effort to put the recommendations into action, preferably through and with official cooperation, but into action nevertheless.

The instrument for such a job can be simply stated:

- (1) A fund of \$100,000 a year for, say, five years.
- (2) The employment of specialists in public finance, public engineering and public law to diagnose and recommend a course of action.
- (3) A management committee of ten to fifteen citizens of character who enjoy the respect of the county and who are able and willing to see their valid recommendations projected into action.

In terms of an investment there are many thousands of taxpayers who pay over one thousand dollars per year on their real estate tax alone.

If five hundred such taxpayers each were to provide \$200 a year, there is every indication that this fund would, from its inception, result in a community dividend which would return contributions in the form of tax reductions, or better municipal services, or both. I am unwilling to believe that the business men of this community will allow this opportunity to go by unused. The chances for personal and community advantage are too great. They have had a demonstration of that principle and application in the present reassessment. The same results may now be confidently predicted by the application of the same effort in the field of tax expenditure.

This problem of restoring to some extent the control and direction of government to the people by the simple expedient of keeping the people informed about their government is not merely a problem of unequalized taxation. It is a problem, however, in which unequalized taxation plays a very large and basic role. There is a complication of interrelated diseases, the chief of which may be called self-ignorance and self-indulgence, concealed under a false face of political hokum.

With such a program, Chicago may be able, by 1933, to give in itself an exposition of municipal progress in terms of a balanced budget which provides decent services for its citizens at reasonable costs, so well as its great exposition of scientific and cultural progress on the lake front. Without such an effort and such a result the exposition on the lake front, vaunted as a testimonial to the progress of the city, may truly be a mockery to our real civic morality and to our own self-governing capacity, and a denial not only of our business, but of our ordinary common sense.

Address: THE BRITISH LOCAL GOVERNMENT ACT OF 1929, by Geoffrey T. Bailey, incorporated accountant, London, England.

History of the Act

In order more readily to understand the objects of the Local Government Act of 1929 it is desirable to consider briefly the general trend of local government history in England and Wales during the past century. It will be found that this period has seen placed on the statute books a series of far reaching measures of reform, representing the accumulated experience of previous years, and each intended to adapt the forms of local government more nearly to the changing conditions of the locality.

The first of these measures was the Poor Law Act of 1834, which abolished the parish as the unit of poor law administration and created the poor law unions, groups of parishes, thereby removing from the parish the incidence of the burden of relieving destitution in its own small area and spreading this burden over broader areas. At the same time boards of guardians were set up to control the poor relief activities of the unions. These boards have remained practically unchanged in their constitution down to the present time.

The next act I would mention was passed in 1872, when the country was divided into urban and rural sanitary districts and it was made obligatory upon these districts to appoint medical officers of health, an indication that

public opinion was gradually recognizing the necessity of public health measures.

That act was followed ten years later by the Municipal Corporations Act of 1882, under which municipalities were given certain definite powers and duties (there had also been a municipal corporations act in 1835), and in 1888 a local government act was passed, creating county councils with powers and duties of an extensive character, including the power to borrow and to levy rates (local taxes in England are known as "rates," as distinct from national taxes). They also were charged with the duty of maintaining the main roads.

Finally, in 1894, a further local government act abolished the sanitary districts and set up urban and rural district councils, forming part of the administrative area of the county councils, but possessing autonomy in certain defined health and other services.

For thirty-five years, there had thus been no legislation in England. During the course of those years revolutionary changes have taken place in the conditions of living. The population of the country has increased by one-third -- from about thirty millions to nearly forty millions -- and its distribution has considerably altered. New industries have sprung up and others have disappeared. The services administered by local authorities have developed in many directions, including services which may be regarded as national or semi-national in character, and the expenditure of local authorities has risen by nearly 600 per cent -- from thirty-six million pounds sterling to 250 millions.

The improvement in means of communication through the railways, the motor car, the telephone, and so on have very greatly modified local conditions generally, and yet local authorities, prior to this 1929 act, were virtually working in some respects, along the lines laid down thirty-five years ago. It is not strange, therefore, that it was necessary to devise means for removing many of the existing disabilities and inequalities which had arisen during this period of growth and change, in order to bring the status and functions of local authorities more into harmony with modern life.

Summary of the Act

The principal objects of the Local Government Act of 1929 may be set forth under four main heads:

- (1) The "de-rating" proposals, which reduce the contributions by agriculture and productive industry to local taxation.
- (2) The transfer of poor law administration to other statutory bodies.
- (3) The adjustment of the responsibility for highway administration and of the incidence of its costs.

- (4) The withdrawal of certain grants made by the national exchequer to local authorities in aid of services deemed to be of a national or semi-national character, and the redistribution of these moneys, together with fresh contributions from the government, on an entirely new basis.

In other words, the primary aims of the act are to redistribute local taxation in such a way that its burden shall be equalized, instead of pressing so heavily on districts which may be the least able to bear it -- particularly the distressed areas, where trade has suffered severe set-backs.

Although each phase of the scheme is, to some degree, related to the others, they must be considered separately, and I therefore propose to deal with these four sections in the above order.

The "De-rating Scheme"

It is not my intention to launch out into a lengthy dissertation on the system of valuation of property in England for the purpose of local taxes, but I am bound to refer to it briefly in discussing what is known as the "de-rating scheme."

Local taxes in England and Wales - known as "rates" - are intended to be levied according to the taxpayer's ability to pay them, and this ability is measured by the annual rental value of the property he occupies. The statute defining rateable value -- which, for our purposes here, may be regarded as equivalent to assessable value -- was enacted many years ago and the fundamental principles of the definition remain unchanged today. It may be summarized as the average annual amount of rent which the landlord of a property may reasonably expect to command from a tenant, taking one year with another, after deducting the probable annual outgoings such as repairs, insurance and local taxes.

Speaking generally, the liability for local taxes rests on the occupier, (who is often the owner also); local taxes are assessed on the net annual value of the real property he occupies; and no taxes are collectable on unoccupied property.

The way was paved for the de-rating proposals of this act by the Rating and Valuation (apportionment) Act of 1928, under which the properties appearing in any valuation list, that is to say, in the tax rolls, have now been so set out as to distinguish them from all other classes of property; i.e.:

- (1) Agricultural hereditaments,
- (2) Industrial hereditaments, and
- (3) Freight transport hereditaments.

The term "agricultural hereditaments" is self explanatory; industrial hereditaments are defined as properties occupied and used as a mine, mineral railway or (subject to certain exceptions) as a factory or workshop;

and the term "freight transport hereditaments" covers railways, canals, and docks. Where properties are occupied and used only partly for agricultural, industrial or freight transport purposes, their assessable value is to be apportioned in accordance with prescribed rules.

The necessary distinctions having been made in the act of 1928, the Local Government Act of 1929 completes the scheme by providing that agricultural hereditaments shall in future be completely relieved from liability to local rates, and that industrial and freight transport undertakings, as defined, shall henceforth pay only twenty-five per cent of the full amount of local taxes.

It should be stated that, even before the passing of this 1929 act, agriculture was not being charged with the full amount of local taxes. The Agricultural Rates Act of 1896 relieved the farmer to the extent of one half, and a further act in 1923 removed another quarter from his shoulders; now he has been relieved of the remaining fourth of his local taxes.

Furthermore, the relief given to railways and other freight transport undertakings is conditional upon the equivalent amount of the relief being passed on to the manufacturer and producer, by way of reduced transport charges on certain selected classes of goods.

Purpose of De-rating

The objects of this part of the act are, clearly, to remedy or at least to relieve what the late Parliament considered an oppressive burden of local taxation on agriculture and productive industry, in spite of the previous three-fourths relief from local taxes on agriculture to which I have already referred.

Equally, productive industry was, in the opinion of Parliament, struggling under a disproportionate load of local taxation, their view being that the system of measuring the ability of the taxpayer to pay, by the annual value of the property he occupied, had been adopted before the great development of the factory system, and had become more and more unrelated to actual facts. They are of opinion that the ability of a manufacturer or farmer to pay cannot now be fairly measured by the rental value of his factory or land, and that, moreover, services charged upon local taxes have increased so much in their scope that they now extend to services of a personal nature which cannot possibly be related directly to the needs of the manufacturer or farmer.

Results of De-rating

It will be clear to all of you that the permanent de-rating of these types of properties would, unless some saving remedy were introduced, result in a considerable loss of revenue to the local authorities, since the field of taxation available to local authorities is obviously narrowed in greater or less degree in each rating area throughout the country. It is estimated that the loss of rates occasioned by the de-rating scheme will be about twenty-four million pounds. Districts whose local taxes are drawn mainly or to a large extent from industrial or agricultural properties would have been hit most seriously. To counteract this result, the act provides

that local authorities shall obtain alternative revenues from the national exchequer.

Again, the withdrawal of this assessable value would not generally handicap the larger authorities, or those whose resources are drawn from a wide area, so seriously as it would the smaller and financially weaker authorities. Accordingly it was considered necessary to accompany the de-rating proposals by a scheme designed to meet the difficulties of local authorities whose resources would otherwise become inadequate to meet their needs under the new conditions, without resorting to still heavier local taxation.

The late Government came to the conclusion that this difficulty could best be met by making such alterations in the scope or functions of local authorities as would widen the area of charge and thus increase the field of taxation available to meet expenditure. The two services for which, in the opinion of the late Government, there was a clear case for modification were the poor law and the highway services. In both cases it appeared to the Government that the duties should be entrusted to local authorities of the first importance and that the area of charge should be as wide as is compatible with effective local interest. Admittedly, this is the line of development of English local government for many years past and it would probably have been considered necessary to make these changes, even if the de-rating proposals had not been formulated.

Poor Law Reform

It was realized for many years that the system of poor law administration called for amendment, and the abolition of boards of guardians had been on the way since 1909, but, for various reasons, had been postponed until now. Under the act, boards of guardians, the authorities hitherto responsible for poor law administration, are abolished, and their functions are transferred to the councils of counties or county boroughs, (our largest cities).

Hand in hand with the principle of widening the area of charge has been the trend towards centralization of authority and the reduction of duplication and overlapping of functions by merger of governing bodies or transfer of duties from one type of authority to another.

The poor law system was the principal, outstanding service remaining to be dealt with in this way, and it provided many examples of unnecessary duplication and lack of coordination of functions. For example, services such as prevention and cure of tuberculosis, maternity and child welfare, mental deficiency, care of blind persons, and the medical inspection and treatment of school children were being provided by city councils and other local authorities, while identical services were rendered by boards of guardians on behalf of persons who, for the time being, were destitute. No serious attempt had been made to assimilate poor law services into the general scheme of local government and those processes which were not in fact independent of each other were incorrectly so regarded, giving rise to confusion, inefficiency and waste of money.

Therefore, the practical solution determined upon by the late Parliament provides both for possible economies in administration and for

easing the burden on the necessitous areas and the smaller local authorities by abolishing the poor law unions and spreading the cost of poor law service over the broader area of the county or county borough, in the same way as the poor law charge was transferred from the parish to the union in 1834.

Today the union is often in the same position as that occupied by the parish prior to 1834 and in times of financial difficulties one union may be unduly burdened while another escapes lightly. This feature would be accentuated by the relief given to agriculture and productive industry, as unions which are predominantly residential would not be affected so seriously as those mainly agricultural or industrial in character.

It will be realized that one reason for the long retention of boards of guardians was on sentimental grounds, and regard has been had to this aspect by providing that, in the scheme which every local authority must prepare and submit to the Minister of Health for dealing with these transferred functions, a public assistance committee shall be set up, of whose members one-third may be co-opted. It is hoped that many of the present guardians will serve on that committee, thus retaining the local knowledge, interest and local experience acquired by the guardians in the past.

Moreover, the public assistance committee of county councils must be divided into sub-committees, each covering a specific area of the county and continuing the work of the guardians as before but now under centralized control. A similar arrangement is made in the case of the county boroughs, except that, as their areas are generally smaller, they need only appoint sub-committees for parts of their area if they think fit.

Highways Administration

Modern transport and traffic conditions have everywhere seriously increased the cost of road maintenance. This has been felt most severely by the rural authorities whose areas frequently contain many miles of highways, and only a comparatively small assessable value on which local taxation could be levied. Again, much of the traffic in rural areas is of a type which runs through without stopping and without bringing trade or custom to the scattered centers of population. At the same time, it is often of a heavy type, demanding a more expensive form of road maintenance than is the case generally in urban areas, whose streets still serve local needs more exclusively.

In spite of large contributions from the road fund, maintained by taxation of motor vehicles, the burden of road maintenance is pressing in an increasingly heavy degree on rural authorities, and this burden, by reason of variations in mileage and types of roads, presents many instances of inequalities and an unfair distribution of local taxation. Further, the de-rating scheme, by completely relieving agriculture of local taxation, would accentuate this burden on the rural districts to a still greater degree.

It is therefore laid down in the act that the existing scheme of highway administration shall be modified to such an extent that, while the larger cities will, as now, be independent administrative highway authorities, the counties will take over all the roads good enough for automobile transport

except residential streets in the smaller urban areas and towns. At the same time, provision is made for the smaller authorities actually to carry out the work on class I and class II roads, under the supervision of the county, if the county council deem this to be desirable in the interests of economy and efficiency. The cost would, nevertheless, be borne by the counties.

By this means, the substantial existing differences and anomalies in highway taxes payable in individual rural districts should be eliminated and the charges for highway maintenance be more evenly distributed over the areas of taxation benefiting by highway services.

Re-distribution of Imperial Grants and Other Financial Provisions

This section, which is probably the most complicated part of the general scheme, relates principally to:

- (1) The loss of taxation revenue to the local authorities, on account of the derating scheme.
- (2) The rearrangement of the basis on which certain grants are made from imperial funds to the local authorities.

It has already been mentioned that the loss of taxation revenue through the de-rating of agricultural and industrial properties is estimated at about twenty-four million pounds, and this loss is to make good from the national exchequer.

Some of the grants now received by local authorities are of fixed amounts, the distribution having been settled many years ago on bases which now have no proper relationship to either expenditure or needs. Other grants are on a percentage basis. That is to say, a local authority is entitled to a refund, from the government, of a fixed percentage of its approved expenditure on certain services. Instances of this class of grant are: tuberculosis, maternity and child welfare, mental deficiency, etc. It is obvious that, apart from other considerations, such a system entails detailed supervision by the central government of the local authorities' grant-aided expenditures and standards of service. Moreover, as the grants are not related closely to needs but to expenditures, their effect is that those areas which are poorest and can least afford to maintain an adequate standard, are just those which receive the least assistance from national funds.

The view held by the late Government is that a proper system of imperial grants to local authorities should:

- (1) Recognize that a fair contribution should be made from the exchequer towards the cost of local services.
- (2) Insure that local authorities have complete financial interest in their administration.
- (3) Be adapted in its working to the needs of the areas.

- (4) Permit the greatest freedom of local administration and initiative.
- (5) Provide for sufficient general control and advice from the central departments to insure a reasonable standard of performance.

The late Government considered that the new system is likely to achieve these aims, but it is not intended to abolish the whole of the present percentage grants. For instance, the approved expenditure by local authorities on education and police services will continue to be met by percentage grants, and certain other fixed grants will remain.

It should be understood that a revision of the government grant system has been under consideration for some time, by reason of its anomalies and shortcomings, and there is little doubt that it would have been undertaken sooner or later in any event. The de-rating scheme, however, provides a convenient opportunity for dealing with the revision in this act.

The new arrangement, therefore, is to form a pool of monies, made up of:

	<u>Estimated at:</u>
The loss of taxation through de-rating.....	24,000,000 pounds
The discontinued government grants.....	16,000,000
New monies from the exchequer.....	5,000,000
Making a total estimated at.....	<u>45,000,000</u>

This central fund will be distributed eventually amongst the local authorities on the basis of a formula, designed to have regard solely to the needs of each area and to its ability to meet those needs.

The formula adopted combines a number of factors, each of which, it is thought, should be taken into account in forming a fair standard by which to measure a local authority's requirements and its capacity to meet them out of local taxation, namely:

- (1) Population of the district.
- (2) Proportion of children under 5 years of age.
- (3) Assessable value per head of population.
- (4) Abnormal unemployment in proportion to the population.
- (5) Density of population per mile of road.

All these factors, combined in defined proportions, produce a "weighted population" in accordance with which the new pool of monies will be distributed on a block grant basis.

In order to avoid too great a dislocation of the finances of individual districts, however, it is not proposed to make the distribution wholly according to the formula immediately, but to make the change gradually. Thus, for the first seven years the new block grants will be made up of two parts -- seventy-five per cent of that part of the pool which is to compensate for loss of taxation revenue and grants will be distributed in proportion to

the actual loss in each district from those sources and only the remainder will be allocated according to the formula. There will then be quinquennial revisions of the pool to be distributed, and on each revision a bigger proportion of the total grant will be allocated on the formula, until by 1945 the whole pool will be distributed on this basis.

It should be noted that the formula will be applied only in distributing monies to the primary local authorities, the counties and county boroughs. Other arrangements are made for dealing with urban and rural districts and the smaller cities, on basis designed to secure adequate differentiation between urban districts of varying types and an equitable balance between urban and rural districts.

There are many other important provisions in this section of the act entailing adjustments in the relative burdens of local taxation in individual districts, revising areas of charge for local taxation and the financial relationships between the local ratepayer and the national taxpayer, and providing guarantees against increased local taxation through the operation of the new system. It may be mentioned that the act expressly provides that any new duties which may, in the future, be placed on local authorities by parliament shall be dealt with separately for government assistance, new monies being found for this purpose, if necessary, by parliament. Finally, as a safeguard, the working of the new financial scheme is to be investigated within seven years and a report is to be presented to parliament.

Summary and Conclusion

It is not the intention of the act to make changes for their own sake, but it certainly is recognized that the inhabitants of a district should not be left without the minimum sanitary requirements of civilized life, for example, a sewage system or water supply, simply because there is not money enough in the restricted area to pay for them.

Whatever else may be said in opposition to the act, it is admittedly a courageous scheme. Like all far-reaching measures of reform, it has been subject to violent attacks and amendments have been made in the original proposals to meet the criticisms of various bodies, particularly the local authorities themselves. In this connection it is of interest to note that officials of the ministry of Health gave material assistance to the various organizations of local government officials in their consideration of the bill prior to its adoption by parliament. Naturally, local authorities and others interested in the effects of the act are not completely satisfied with all its provisions, but they have been able to obtain valuable amendments in various directions.

Probably the two most serious criticisms made in opposition to the act are:

- (1) That, in giving relief to the distressed industries, prosperous industries are also relieved, while the small shopkeepers or tradesman in distressed areas will continue to struggle on with high local taxation.

- (2) That, through the withdrawal of the percentage grants, which, naturally, were an incentive to expenditure in building up effective health services, those services will suffer and the standard will decline.

In spite of attack, the fundamental principles of the act, as originally drafted, have come through unscathed. It is clearly too early yet to venture a prophecy as to its ultimate results -- probably some revisions will have to be made -- but there seems reason to believe that, on the whole, future generations will regard it as standing, in its way, on as high a plane as other great British local government reforms, such as those I have mentioned at the beginning of this paper.

Summary of Discussion

C. E. Rightor, Detroit Bureau of Governmental Research, briefly commented on the paper read by Mr. Fairweather. He called attention to the magnitude of the task undertaken by the Cook County board of assessors in the revaluation of real property and pointed out the great significance of this undertaking in forwarding the movement toward a widespread adoption of scientific principles in the appraisal of property. He then introduced Harry S. Cutmore, director of revaluation operations, who summarized the activities of his staff since the reappraisal was ordered by the state tax commission.

The authorization under which the work is being done is Rule 14, adopted by the state tax commission August 2, 1928. This provided for the use of modern, scientific methods in determining the valuation of real property.

At the inception of the work in 1928, there were eight members on the staff. Now it numbers fourteen hundred. First a careful study was made of valuation methods in other cities and the best practices were adopted. After completing this preliminary survey, a manual was compiled containing uniform rules and formulae by which land and building valuations were to be computed. These manuals were available not only to the staff, the board of assessors, the board of review, and the local assessment officers, but also to the taxpayers.

The city was divided into forty-four districts in which qualified real estate men placed on the district map their estimate of the front-foot value of the property. These maps were submitted to a correlating committee which adjusted the differences between the several districts.

The front-foot valuations set by the district committees were then reduced to unit foot prices. The unit foot in the residential areas is 1'x125', while in the high value business districts it is 1'x100'. Before the computations were made, however, the unit prices were submitted to the assessors for their approval. Then followed public meetings, held in the schools throughout the districts, at which the taxpayers could express their opinions. Subsequently the unit prices were resubmitted to the assessors for their final approval.

All of the buildings were measured and structural elements carefully considered before valuations were determined. The buildings were

classified, and the manual contained a photograph of each type to guide the appraisers. In ordinary buildings of three stories or less the square foot reproduction cost was used in the determination of taxable value, while in the larger buildings the cubic foot reproduction cost was taken as a standard unit.

All these data were transcribed to permanent, public record cards, together with what appeared the area of the property, the unit value and the various factors influencing the total value. There were also detailed descriptions of the buildings, with their unit prices and reproduction costs. The taxpayers were invited to inspect these records and Mr. Cutmore reported that two thousand property owners appeared daily for that purpose. They became, in fact, their own assessors.

Mr. Rightor then called upon John A. Zangerle, Cleveland, Ohio. Mr. Zangerle said that the greatest progress in the field of taxation within the last ten years had been the improvement in methods, the application of the principles of scientific and systematic appraisal. To this progressive movement Cleveland's greatest contribution has been that of giving the property valuation procedure wide publicity, thus enlisting the interest and cooperation of the taxpayer.

The meeting then adjourned.

(Discussion reported by Hubert W. Stone, Finance
Committee, Town of Harrison, N. Y.)

2. Calendar Simplification and Municipal Administration.

Presiding officer, Carter W. Atkins, director, St. Louis
Bureau of Municipal Research.

Address: CALENDAR SIMPLIFICATION AND MUNICIPAL ADMINISTRATION,
by Meredith N. Stiles, representing George Eastman and the National Committee
on Calendar Simplification.

An international movement is definitely under way to improve our calendar. The months differ in length from 28 to 31 days; they do not contain a whole number of weeks and no week day stays put on the same date from one year to another. These defects of the calendar - the unequal months, the split weeks, and shifting dates of week days cause confusion and affect all the processes of civilization. They are especially felt in business and no less in the business of city government than in any other. They can be remedied, and it is now proposed by international agreement to do so, and establish a calendar consistent with the age in which we live.

The Movement for Calendar Reform

The impetus for this movement came from the International Chamber of Commerce which, in 1921, adopted a resolution that caused the League of Nations to take action in the matter. The League is prepared to call an international conference as soon as it can be shown that a change in the calendar is generally desired in the different countries.

At the League's invitation, national committees have been or are being formed in the different countries to ascertain public opinion on the question and report. The National Committee on Calendar Simplification for the United States has already reported after a year of investigation that "a large and representative body of public opinion" favors the participation of the United States in an international conference to provide for calendar simplification. This conclusion has been confirmed recently by a referendum conducted by the Chamber of Commerce of the United States, which showed that a majority of chambers of commerce throughout the country favor such a conference.

The Genesis of the Calendar

What we are dealing with is a 2000 year-old instrument for measuring time, constructed in the days of wooden ploughs, ox-carts and sundials. Economic life then was simple. Rome ruled the world, and, except among the small body of Christians and the Hebrews, no such thing was known as the seven-day week. The months were the unit. They were based on the phases of the moon, impossible to fit into the solar year. The Roman calendar consisted first, of ten of these lunar months, later, of twelve, having twenty-nine and thirty days each alternately. It fell short by eleven days of measuring the true length of the year, with the consequence that it was continually falling behind. Sometimes it was necessary to insert a month or two to adjust it to the seasons.

But in Egypt there had been for centuries another calendar, much more intelligent. The Egyptians were the first people to discover the true length of the year. Probably they used the pyramids as astronomical instruments. In any case, they developed a calendar consisting of twelve equal months of thirty days each with five final festival holidays. This knowledge of the true length of the year was extremely valuable to them in determining the proper time to plant their crops.

Centuries went by and the Romans conquered Egypt. Julius Caesar was in power. The Roman moon calendar was three months behind the seasons. With the aid of an Egyptian astronomer, Caesar constructed a new calendar for the Roman Empire based on the Egyptian. Caesar, however, did not like the five festival holidays. He distributed these days, not as holidays but as regular days, among the twelve months, making the months an odd and even number of days in length. He liked the idea, too, because of the superstition that odd numbers were lucky. He had July, his birth month, with thirty-one days, named for himself; February had twenty-nine and the rest thirty or thirty-one days each.

Then came Augustus Caesar, who thought he too, would like to have a month named for himself. He chose August, which had been his lucky month. As it had only thirty days, he took one day from February, leaving twenty-eight, and tacked it onto August, making thirty-one. As this made ninety days in the first quarter of the year and ninety-three in the third, the "landlords objected, so a day was taken from September and added to October, and one from November was added to December.

This is the capricious arrangement of the calendar we still use. Subsequently the Christian seven-day week was introduced by Constantine the

Great, when he established the Lord's Day throughout the Roman Empire in 325 A.D. Centuries later, in 1582, Pope Gregory XIII changed the calendar by dropping out ten days and established the Gregorian leap-year rule which now keeps the calendar practically true to the solar year.

The Proposed Calendar

The international fixed calendar provides for thirteen equal months of twenty-eight days each. A new month, to be inserted between June and July, has been given the tentative name of Sol, which is the Latin name for sun and would serve in all languages. The 365th day of the year, the "blank" day, would be called "year day," observed as a holiday or as an extra sabbath and dated December 29. Leap day, once in four years, the other "blank" day, would be placed at the end of June, dated June 29. It would also be observed as a holiday or extra sabbath.

If this plan is adopted, the calendar will be fixed and practically uniform. The months will be equal and, therefore, comparable. Every month will contain four complete weeks and the split week will be eliminated.

Every week day will fall upon the same fixed dates every month. Saturdays, for example, would always fall on the seventh, fourteenth, twenty-first and twenty-eighth. Holidays will always fall on the same days of the week every year. Or, if desired, they could all be fixed to fall on Monday, and thus afford two or two and a half days for rest and recreation. If the churches agree, the wandering date of Easter can be fixed. There will always be the same number of work and production days in every month. There will be no more five-week payrolls. All periods of earning and spending will be equal or exact multiples. Business conducted with such a rational calendar as this will be able to gauge accurately what it has done in the past and what it may do in the future.

Already in the United States, Canada, England and some other countries, the thirteen-month plan is in private use. More than a hundred large American manufacturing concerns are using thirteen period calendars of their own for their interior operations in order to escape calendar-caused errors. The number of these users is rapidly growing. Some of them have been using such a calendar for more than thirty years. Their chief complaint is that they have to use the regular calendar for their outside operations.

The Application to Public Administration

The special advantages of a fixed and uniform calendar to the business of city administration are perhaps obvious to you who are familiar with its problems and who are trying to put city administration on a business basis.

Just as the executives of any great business corporation need accurate monthly records to determine what success they have attained in the administration of their business, no less important is it for the mayor or city manager, the comptroller and other department heads, to have such records for the successful administration of the business of a city. Comparative records of results for given periods are essential.

Following the example of private business, efficient city administration is adopting the month as the unit for comparisons, and the accounting officer of a city who furnishes these records is confronted with the same calendar difficulties in rendering a truthful statistical picture of the city's business as is the accounting officer of any other business.

He has the same difficulties when five payrolls occur in one month. He has the same difficulties with all periodic revenue and expenditures which do not harmonize. These may involve weekly, semi-monthly, monthly and quarterly transactions. He finds that the week is not an aliquot part of the month, a fortnight is not the same as a half month, a month is not one third of a quarter, and the quarters vary in length. He has a labor payroll every week, an educational roll every two weeks or monthly, and a municipal employees' payroll semi-monthly. Rents for city property and income from some services are received by the month, water taxes by the quarter. The periodic relation of all of these to one another is irregular.

To give accurate information each month on the cost of operation of a given department, of the excess of income over expense or expense over income, pro-rating of weeks into months and of quarters into months is necessary, and even then monthly comparisons may not be true because of the inequality of the months compared. Is this pro-rating even being done?

Many of you, too, are doubtless familiar with the pressure put on the municipal accounting force in getting out payrolls, when, from time to time, weekly and fortnightly payrolls happen to coincide with semi-monthly and monthly payrolls. There is constant irregularity in this work, caused by the shifting of the calendar.

Cost Accounting

As you know, the unit and job cost system is being increasingly adopted by cities. The purpose is to keep records by which it is possible to determine over a given period the actual cost of any activity, and the income, if any, which such activity has earned. They are intended to place the administrator in a position to learn from month to month, for example, the unit cost of cleaning streets, collecting and disposing of garbage, making inspections, caring for the poor, operating playgrounds, running automobiles and so on for every activity or service. Comparisons of these records, month by month, are expected to enable the mayor, city manager, or department head to control them efficiently. Here, again, such records are subject to deflections caused by the calendar. These deflections may easily be responsible for wrong decisions. It is possible for them to show that the cost is exceeding the budget when the contrary is true; for a month is not exactly one-twelfth part of a year, and one month this year does not correspond to the same month last year in the activity value of the days it contains.

Vital Statistics

City administration more and more is using comparative data for making studies of health conditions, vital and mortality statistics, and street accidents. Here again the calendar prevents this data from being truly comparative. No better illustration of this can be found than the data compiled

by police departments on automobile accidents. The largest number of automobile accidents occurs on Saturdays and Sundays. Monthly records of these cannot show whether traffic regulations and other precautions are effective, when the total of accidents in a month of five Saturdays or Sundays is compared with a month of four.

As to health statistics, most health departments have abandoned the monthly basis and keep their records in periods of weeks to avoid calendar-caused deflections.

Dates Fixed by Charter or Ordinance

Every city charter is honeycombed with dates. There are dates for municipal election, dates for the preparation of tax rolls, for the collection of taxes, for the hearing of taxpayers complaints, for appeals and penalties; dates of meetings of the city council, dates for submitting the budget, etc. Take note and you will find one is a date of the month such as September first, with the provision that if it falls on Sunday, the event in question shall take place the next day; another is the day of the week such as the third Tuesday in August; others define periods between a day of the week and a date of the month.

Because of the variation of the calendar, none of these events and periods can be fixed with precision to a date of the month and a day of the week at the same time. Dates shift to different days of the week, and days of the week shift to different dates. For example, there appears in the charter of Rochester, New York, the following procedure for board of assessment reviews:

"Appeals may be filed with the secretary at any time between the third Tuesday in August and the twelfth day of September following."

Because of the shifting calendar, this period varies in length from twenty-one to twenty-eight days, and thus the margin given to the taxpayer to make appeals changes from year to year.

These uncertainties of the calendar have to be checked by all concerned to avoid miscarriage of procedure. All this inconvenience would be avoided if we had a fixed calendar, since it would permit all periodical events to be fixed on unchanging dates.

Summary of Discussion

The discussion was opened by Charles R. Dalton, Rochester Bureau of Municipal Research. He concurred with the main speaker. In addition to the present difficulties mentioned by Mr. Stiles, it was pointed out that the dates of elections, as specified by law in New York state, were at present so complicated that an election calendar has to be prepared for each year. A simplified calendar would eliminate the necessity for making yearly election calendars.

In discussing the subject further, Harold A. Stone, California Taxpayers' Association, pointed out that Russia has recently revised the

calendar, dropping two days from the normal week of seven days.

In many reports involving health departments, crime statistics, water and power departments, fire departments and education, however, statistical information was seldom given on a monthly basis, but rather upon a yearly basis. In other words, this would seem to indicate that the variation of the length of the month may not be of large consequence in governmental reporting. There do not appear to be serious difficulties in budgetary control of governmental units under the present calendar. Likewise, departments in several cities have indicated that a change would not be beneficial.

Furthermore, said Mr. Stone, the proposed calendar of thirteen months does not divide itself readily by 2, 3, 4, or 6, with the consequence that quarterly and semi-annual reports would break the months into weekly periods in the making of such reports.

The present investment in printed forms both in industry and in government may or may not be largely lost by a calendar change. There appears to be a difference of opinion in this matter.

It was also pointed out that a reconciliation calendar would be necessary during the period of transition from the present calendar to a new one, whereby existing dates could be located in the new calendar. It appears that this would create a confusing situation for several years, and that this condition would continue during the life of existing contracts, bonds, etc.

It was suggested that a subcommittee of the national committee be formed to sit jointly with the other subcommittees, to deal with the effect of calendar change upon local government.

The meeting then adjourned.

(Reported by Harold A. Stone, director of research,
California Taxpayers' Association).

3. Traffic Regulation.

Presiding Officer, Harold S. Bottenheim, editor,
The American City.

The chairman pointed out that in the movement of traffic, speed and safety were vitally important. Relief in this municipal problem involves the question of the more adequate use of existing thoroughfares, or the creation of new arteries of traffic, and also a careful study of where the authority for the regulation of traffic should be placed. Dr. Miller McClintock was then presented as an outstanding authority on traffic problems by virtue of his work as a traffic consultant for a number of large cities throughout the country.

Address: TRAFFIC AS A MUNICIPAL PROBLEM, by Miller McClintock, director, Albert Russel Erskine Bureau for Street Traffic Research, Harvard University.

(Summary)

One of the most striking things in city government is the constant change brought about as entirely new functions arise and new agencies are created to handle them. The great population centers, with their huge buildings concentrated in small areas, have produced a tremendous traffic problem. In many cases, streets now serving these areas were laid out for a horse and carriage traffic. The automobile, therefore, causes serious traffic tangles which mean heavy losses to the city. There is, of course, no solution for the traffic problem as such, but there are a number of ways in which relief can be afforded.

What the City Government Must Do

From the administrative side, there are two things which are vitally necessary to afford relief from traffic congestion. In the first place, a community must undertake intelligent planning and re-planning of its physical structure in order that sufficient outlets may be provided for the flow of traffic. It is also necessary to provide for the proper regulation and control of traffic in order to keep the stream moving satisfactorily.

In the second place, it must have regard for the functional aspects of the regulation and control of traffic. The first of these is "rules of the road." By this term is meant parking regulations, designations of one-way streets, setting up of traffic signal systems, etc. The making of these rules should be placed in the hands of trained and experienced persons, because their proper formulation demands very close study of the traffic needs of the city. For example, the question of prohibiting parking in downtown areas will cause a great deal of comment in any city. The merchants will immediately come to the conclusion that such prohibition would seriously damage their volume of sales, and yet, where parking has been prohibited the results have been found to be quite different.

In the loop district in Chicago, it was found that only 1½ per cent of the business of the stores in that district came from "parked car" buyers, and as a consequence, merchants now favor the abolition of parking. Street cars in going through the loop district were speeded up from 9½ to 14 miles per hour and a tremendous saving was accomplished. The speeding up of taxi cab service has also saved the cab companies and riders a substantial sum of money yearly. It is important to observe that this particular situation was carefully studied and worked out by competent persons, before parking was actually prohibited.

Naturally, the question arises as to how these rules ought to be made. They should not be made by the city council, for, in a strictly political set-up, selfish persons will obtain preferences of every kind. The regulation of traffic is not a political problem, but is clearly an engineering problem, just as much so as sewage disposal. It ought, therefore, to be placed in the hands of an engineering agency as has been done in Chicago, San Francisco, Pittsburgh, and about fifteen other cities.

The Boston traffic commission is one of the most elaborate in the country. It consists of five members, with power to make and enforce rules.

The commission has sixty-five engineering assistants who are working on the traffic problem. This is probably the future type of organization which will be set up in large cities to deal with traffic questions. In small cities, it is generally unnecessary to establish a traffic engineering department, but is more feasible to call upon a member of the regular staff of the engineering department to act as traffic engineer.

The second functional aspect of the regulation and control of traffic is the operation of the rules and the apprehension of violators. Police departments, doing as well as could be expected, have attempted to enforce traffic rules by adopting a punitive attitude. The whole training of the policeman gives him a punitive outlook, whereas, in the regulation of traffic, the citizen needs direction rather than sharp reprimands. No traffic rules will suffice in dense traffic conditions and it is always necessary to have an officer on hand on such occasions. Unless police departments can materially improve their technique in the handling of this important function, they will lose it altogether. Many police departments have formed traffic squads for the purpose of regulating and controlling traffic. It has been found from actual experience that new policemen make better traffic officers than men who have been on the force for some time, because they have not acquired the punitive psychology of the older men. If the police are to retain the function of guiding traffic, it will be necessary to establish a highly-trained section of the police department for this work. These men should devote their entire time to traffic work and receive special instruction in its various phases.

Handling Violations

The third functional aspect of the regulation and control of traffic concerns the punitive agency for handling violators of the rules. The traffic problem has drawn thousands of cases daily into the police courts. Naturally the procedure has become lax and many inequitable decisions have been handed down. A citizen parking overtime may thus obtain a criminal record. In addition, this system has lowered the regard for courts, because of its hurried and unjudicial nature.

An attempt has been made to remedy this clearly recognized defect by setting up a clerical method of handling offenses; and between fifty and seventy-five cities have set up traffic fines bureaus. It is customary to segregate offenses into convenience offenses and safety offenses. Those motorists who have been driving while intoxicated or have damaged property are hailed before the court, while those who have disobeyed general rules and regulations appear before the traffic fines bureau and pay their bills, just as they might settle grocery accounts. In the cities where this system has been installed, the revenue from fines has increased tremendously. In the average American city seventy to ninety per cent of the people who violate traffic rules are never apprehended. This is a serious situation which can be largely remedied by instituting a proper system for apprehending and punishing violators. It must be understood that if a citizen is dissatisfied with his treatment in a fines bureau, he may appeal to a court for a regular hearing.

Summary of Discussion

In the absence of Stephen B. Story, city manager of Rochester, N. Y., who had been scheduled to lead the discussion, Dr. McClintock answered a number of questions from the floor which related in most cases to purely local problems. In discussing the question of garages maintained at municipal expense, Dr. McClintock stated that he was opposed to providing such a method of parking in downtown areas. He said that it did not seem to be a proper use of the tax money and that private garages were generally sufficient to take care of storage needs.

Sidney J. Williams of the National Safety Council discussed the work of his organization. He pointed out that traffic accidents were symptoms of faults in the operation of the traffic system and that the accident experience of a community should be very carefully studied in order to cut down this toll. He said that the National Safety Council studies the accident experience of a community, examining the types of accidents, their causes, the places in which they occur, etc.

He also brought out the fact that if certain remedies had been put into effect in order to lessen accidents, it was very desirable to re-study the situation with a view to determining whether or not the remedies were successful.

The meeting then adjourned.

(Reported by Albert H. Hall, director, Schenectady
Bureau of Municipal Research).

12:30 P. M.

LUNCHEON

Aviation and Municipal Progress

Presiding Officer, Reed Landis, secretary, Chicago Aero Commission.

Address: by Roy Ireland, general commercial manager, National Air Transport Company.

In discussing aviation and its relation to municipal progress, I think it might be well first to consider what air transportation means today to many cities of the country and what it may mean to your community, if proper advantage is taken of your opportunities. Let us look at it first purely from a business point of view, without any reference to the patriotic or national defense aspect, civic pride, or anything else of that nature.

You all realize what transportation and communication mean to business. Rapid transportation and communication have, perhaps, been the two greatest factors in making the United States what it is today. Had it not been for the rapid growth of our great railroad, telegraph and telephone systems, I doubt very much whether the United States today would exist as a unit. Transportation and communication bring all parts of the country together. They make the man from New York as much at home in San Francisco as the Californian. They make the United States the great melting pot; they cut down sectional lines and provincial feelings; and make us all citizens of the United States and not just of one particular part of the country.

Many of us, even some of us in the business of air transport, are prone to forget that it is just another system of transportation. It is not something apart, but is merely a new method of moving persons and things from one place to another. It supplements rather than competes with other means of transportation. From an economic point of view, it differs from these other methods only in that it moves its cargo at a speed of 100 or 125 miles per hour as compared with a maximum average of 40 to 45 miles by ground transportation.

The Growth of Air Transport

Air transportation in this country has been exemplified principally by the air mail service. Starting with a 225 mile line between Washington and New York in 1918, this service has grown until today it includes 45 lines stretching from the Atlantic to the Pacific. Over 700,000 pounds of air mail were carried over these lines last month by planes which flew over one and one-quarter million miles. Including passenger and express air lines, a total of around 8,000,000 miles are flown each month in scheduled operations.

These figures, while impressive, mean little until translated into terms of service. Let us take Chicago as an example and see what air transport means to this city. Chicago is about 900 miles from the Atlantic, 2,000 from the Pacific and 1,300 from the Gulf of Mexico. Measured in hours by the fastest means of ground transportation, Chicago is twenty-two hours from

the Atlantic, sixty-three from the Pacific, and forty from the Gulf. After all, it is hours that count, rather than miles. The important question is not how far it is to a given point, but how long it takes you to go there or to send your mail or express. Now what effect does aviation have on this?

Again measuring in time rather than distance, the airplane brings Chicago within eight hours of the Atlantic seaboard, twenty-two hours of the Pacific, and fifteen of the Gulf. In other words, it cut the time to about one-third of that required by rail. If we translate the hours by air back into terms of miles by ground transportation, it means that the distance from Chicago to New York is cut from 900 to 350 miles, the distance to California is reduced from 2,000 to 750 miles and the distance to the Gulf from 1,300 to 500 miles.

Your city's trade area is limited by the time required to get persons and goods to and from its customers. Taking Chicago as an example again, it is estimated by transportation experts that the airplane brings Chicago within overnight distance of eighty per cent of the purchasing power of the nation. All of this has come to Chicago, not as a result of any particular effort made by Chicago but because its geographical location is making it an air center in the same way that it has become a rail center.

You gentlemen, most of you, will have to get out and work for the same things that have come to Chicago without effort.

How Municipal Governments Can Promote Aviation

What I have said so far has been said in an effort to crystalize in your mind the advantages which air transport may bring to your city so that you may realize the importance of doing everything in your power to develop aviation in your communities.

Aviation is a new industry. It needs help in order to develop, just as the railroads needed and received help many years ago, and just as ocean, lake and river shipping need and are receiving help today. Recognizing this fact, European governments have subsidized air lines very heavily. Many operators in Europe receive as much as sixty or seventy per cent of their revenues from government funds. I understand that few, if any, European air lines would survive for ninety days without this governmental aid.

The situation in the United States is quite different. Our government, while recognizing the desirability of assisting in the development of aviation, has wisely decided not to subsidize this new industry but to assist it in such indirect ways as will enable it to develop only so fast as it is able to prove its economic value. In pursuance of this policy, the United States Department of Commerce lays out, constructs and maintains airways. It brings them to your municipal front door but there it stops.

The provision of airports is considered to be a function of the municipalities involved. The obligation rests with you gentlemen, representing your various municipalities, to provide adequate landing fields, to light them for night flying and to construct such facilities as are necessary for the proper handling of mail, express and passengers arriving and departing by air. Municipal airports now in existence have been provided in several different

ways. In some, the land has been purchased outright and necessary facilities constructed direct from municipal funds. In others, groups of public-spirited citizen corporations have been organized for the purpose of building and maintaining municipal landing fields, with the thought, in some cases, of later selling the project to the city. In still other cases, chambers of commerce have raised the necessary funds.

The Municipal Airport

The cost of a municipal airport varies with the locality and depends largely upon the cost of the land. An adequate airport requires at least 160 acres of good level land properly located with reference to buildings, power lines, etc., which may form flying hazards. Proper consideration must be given to highways and to bus, street car and other facilities for moving passengers and cargo between the airport and the business section of the city. Distance from the business center is exceedingly important. Much of the advantage gained by the speed of the airplane may be lost by delays in getting to and from the airport.

The cost of lighting adequate for night operations will vary considerably, but for the ordinary field a standard revolving beacon, boundary light and obstruction lights may be installed at a cost of five or six thousand dollars. If possible, flood lights should also be installed which will approximately double this cost. I would like to emphasize the importance of lighting. A field that is useable only during daylight hours is only a part-time airport. The greatest advantage of air transport comes with night flying and, with the extension of the federally lighted airways, more and more flying will be done at night. So by all means, light your field. It is not my purpose to attempt to give you detailed airport specifications. Valuable information and assistance may be secured from the aeronautics branch of the Department of Commerce in Washington when you are ready to proceed with plans for your airport.

The question of revenue which may be derived from the operation of airports is always of first importance to a municipality which is considering the construction of a field. Some revenue may be secured from the rental of ground for hangars, or the rental of space in municipally owned hangars, and from sale of gas, oil, etc. Some municipalities are attempting to secure a return by charging a fee for landing or, in the case of regular transport operations, a charge of so much per unit of cargo landed or flown off the port. Frankly, however, it is difficult to secure a return commensurate with the investment required, and for the present I think most municipal airports must be considered in the light of the indirect benefits which result from the bringing of air transport or other aviation activities to the cities involved.

Arguments for Municipally Owned Airports

I think perhaps the first logical question which any city manager, mayor or city councilman will ask is - why should municipal funds be used to build an airport? Why shouldn't it be built from private funds by the people who expect to use the airport? The answer is - to make the user pay, you first must catch him, and he comes from the uttermost limits of the country. I mean by that, that an airport is in much the same status as your state roads or city streets or your rivers and harbors. It is true that many airports are privately owned, which is quite proper; but each and every city of any consequence should have at least one municipally owned airport which is open to any

and all comers. The number of accessible airport sites is generally limited in a given locality. If the only usable sites are owned or controlled by private capital, it places the prospective new operator at the mercy of the private owners. This might, under certain circumstances, prove to be a disadvantage to the municipality which is anxious to have its aviation activities expanded. Municipal ownership of your airport will enable you to control and direct its activities to a much greater extent than if it is owned by private individuals.

In the larger cities, airport facilities should not be limited to one field. When this is done, congested conditions often result. Where the volume of traffic is at all heavy, student flying should be carried on at a field separated from regular transport operations. This is better both for the student and for the scheduled operator.

In addition to the provision of suitable airports, municipal authorities may promote the growth of aviation in many incidental ways. One activity which costs relatively little and yet is of great value to a pilot, especially in the case of the smaller cities, is the marking of the name of the city in large letters on roof of one or more of the prominent buildings. This often will prove of invaluable assistance to a pilot who is trying to check his location on a map.

Address: by William B. Stout, president, Stout Air Lines, Detroit.

(Summary)

Mr. Stout called attention to the alertness and progress that had entered American life since the coming of the automobile and the airplane. He recalled the ridicule which Mr. Carnegie experienced when he introduced a chemist into the steel company, whereas now the steel company revolves around the chemist. Most executives are engineering executives and the best education for executive work is engineering education. The same thing is true in government. We find it exemplified in President Hoover.

He called attention to the reduction in "time-size" of the country because of aviation and said that soon the United States will shrink to the size of the state of Illinois so far as time and distance are concerned, through the influence of aviation in cutting down the time required for transportation. The growth of aviation has entirely revolutionized Mexico and its government, and has been a marked factor in the recent stability of that country.

The United States is doing the greatest pioneering in aviation, he said, and is the only country in the world which has developed night flying to a marked degree.

In conclusion, Mr. Stout urged city officials to place air transportation facilities where people could use them. He mentioned some airports located several miles from the center of the city, which were poorly equipped. He compared these with centrally located and magnificently equipped railroad terminals.

The meeting then adjourned.

(Reported by John F. Willmott, Bureau of Governmental Research, Kansas City, Kansas, Chamber of Commerce).

MEMBERS OF ASSOCIATION - 1929.

Active Members

Rupert F. Asplund	Taxpayers' Association of New Mexico
C. W. Atkins	St. Louis Bureau of Municipal Research
R. C. Atkinson	The Ohio Institute
Harold I. Baumes	Schenectady Bureau of Municipal Research
Philip A. Beatty	Philadelphia Bureau of Municipal Research
Emmett L. Bennett	Municipal Reference Bureau, University of Cincinnati
J. C. Bennett	California Taxpayers' Association
William C. Beyer	Philadelphia Bureau of Municipal Research
F. F. Blachly	Institute for Government Research
John B. Blandford, Jr.	Cincinnati Bureau of Governmental Research
William H. Book	Civic Affairs Department, Indianapolis Chamber of Commerce
J. Howard Branson	Philadelphia Bureau of Municipal Research
James W. Bristow	St. Louis Bureau of Municipal Research
H. L. Brittain	Toronto Bureau of Municipal Research
A. E. Buck	National Institute of Public Administration
J. R. Buckley	Buffalo Municipal Research Bureau
A. H. Campion	San Francisco Bureau of Governmental Research
Leyton E. Carter	The Cleveland Foundation
Philip H. Cormick	National Institute of Public Administration
Wilbur M. Cotton	Dayton Research Association
C. A. Crosser	Des Moines Bureau of Municipal Research
Hart Cummin	New Bedford Taxpayers' Association
Robert E. Cunniffe	Boston Finance Commission
Charles R. Dalton	Rochester Bureau of Municipal Research
P. J. Dalton	Chicago Bureau of Public Efficiency
John C. Davis	Citizens' Bureau of Milwaukee
Sidney Detmers	Buffalo Bureau of Municipal Research
Merle W. DeWees	Taxpayers' League of St. Louis County, (Duluth)
H. W. Dodds	National Municipal League
J. E. Donaldson	San Francisco Bureau of Governmental Research
Sibyl Ervien	Taxpayers' Association of New Mexico
Howard Ferguson	Good Government League of Fort Worth
Howard G. Fishack	Taxpayers' Association of Fall River
F. Stuart Fitzpatrick	Civic Development Department, United States Chamber of Commerce
Russell Forbes	National Municipal League
Harry H. Freeman	Buffalo Municipal Research Bureau
J. O. Garber	Department of Civic Affairs, Toledo Chamber of Commerce
Alfred Gates	Rochester Bureau of Municipal Research
O. F. Goddard	Hawaii Bureau of Governmental Research

Robert M. Goodrich	Taxpayers' League of St. Louis County (Duluth)
Welles A. Gray	Municipal Administration Service
Sarah Greer	National Institute of Public Administration
Helen F. Gruner	Philadelphia Bureau of Municipal Research
Luther Gulick	National Institute of Public Administration
Albert H. Hall	Schenectady Bureau of Municipal Research
G. W. Hall, Jr.	Kansas City Public Service Institute
W. L. Henderson	San Francisco Bureau of Governmental Research
C. P. Herbert	St. Paul Bureau of Municipal Research
M. F. Hoffman	Cincinnati Bureau of Governmental Research
Harry A. Holmes	Erie County Taxpayers' Association
Joseph E. Howes	Toronto Bureau of Municipal Research
Charles A. Howland	Philadelphia Bureau of Municipal Research
Roay A. Knox	Bureau of Budget and Efficiency, City of Los Angeles
Wylie Kilpatrick	Upper Darby, Pa.
Harris S. Keeler	Chicago Bureau of Public Efficiency
J. M. Leonard	Detroit Bureau of Governmental Research
Mrs. Paula Lynagh	Citizens' Bureau of Milwaukee
E. M. Martin	Public Affairs Committee, Union League Club of Chicago
Walter Matscheck	Kansas City Public Service Institute
S. C. May	Bureau of Public Administration, University of California
C. E. McCombs	National Institute of Public Administration
H. G. McGee	Bureau of Municipal Research, Akron Chamber of Commerce
Lewis Meriam	Institute for Government Research
R. E. Miles	The Ohio Institute
H. J. Miller	Minneapolis Taxpayers' Association
Loren B. Miller	Detroit Bureau of Governmental Research
William E. Mosher	School of Citizenship and Public Affairs, Syracuse University
J. Evan Moyer	St. Louis Bureau of Municipal Research
William H. Nanry	San Francisco Bureau of Governmental Research
Orin F. Nolting	International City Managers' Association
Robert J. Patterson	Philadelphia Bureau of Municipal Research
Mrs. M. I. Taylor Patton	Cincinnati Bureau of Governmental Research
Albert N. Peterson	Providence Budget Commission for Capital Expenditures
A. H. Place	Detroit Bureau of Governmental Research
F. W. Powell	Institute for Government Research
Hazen C. Pratt	Rochester Bureau of Municipal Research
John S. Rae	Erie County Taxpayers' Association
Russell Ramsey	Taxpayers' Research League of Delaware
J. A. Richert	Finance Committee, Chicago City Council
Clarence E. Ridley	International City Managers' Association
C. E. Rightor	Detroit Bureau of Governmental Research
James W. Routh	St. Paul Bureau of Municipal Research

L. F. Schmeckebier	Institute for Government Research
Jesse Seaton	Kansas City Public Service Institute
H. P. Seidemann	Institute for Government Research
C. F. Sharpe	Cincinnati Bureau of Governmental Research
H. T. Shenefield	Toledo Commission of Publicity and Efficiency
Clarence G. Shenton	Philadelphia Bureau of Municipal Research and Thomas Skelton Harrison Foundation
Alfred Smith	San Francisco Bureau of Governmental Research
Bruce Smith	National Institute of Public Administration
Harmon E. Snoke	Civic Affairs Department, Indianapolis Chamber of Commerce
Don C. Sowers	Bureau of Business and Government Research, University of Colorado
Harland C. Stockwell	Chicago Bureau of Public Efficiency
Harold A. Stone	California Taxpayers' Association
Hubert W. Stone	Finance Committee, Town of Harrison, N. Y.
J. Ralph Toepfer	Buffalo Municipal Research Bureau
Helen C. Toerring	Philadelphia Bureau of Municipal Research
Lent D. Upson	Detroit Bureau of Governmental Research
Rolland A. Vandegrift	California Taxpayers' Association
Raymond P. Van Zandt	Rochester Bureau of Municipal Research
William Watson	National Institute of Public Administration
G. A. Weber	Institute for Government Research
H. B. Weeks	New Bedford Taxpayers' Association
W. Earl Weller	Rochester Bureau of Municipal Research
John F. Willmott	Bureau of Governmental Research, Kansas City, Kansas, Chamber of Commerce
W. F. Willoughby	Institute for Government Research
Ray W. Wilson	Civic Department, Kansas City Chamber of Commerce
Herbert Wilson	Institute for Government Research
R. W. Wood	Buffalo Municipal Research Bureau
T. David Zuckerman	Political Research Bureau, New York.

Associate Members

Arthur Collins	Incorporated Accountant, London, England
E. B. Cummings	City Auditor's Office, Flint, Mich.
S. Howard Evans	Office of Mayor, Syracuse, N. Y.
E. O. Griffenhagen	Griffenhagen & Associates, Chicago, Ill.
George H. Hallett, Jr.	Proportional Representation League, Philadelphia, Pa.
C. Adair Harrell	Assistant City Manager, Cincinnati, Ohio
J. L. Jacobs	J. L. Jacobs & Co., Chicago, Ill.
Morris B. Lambie	University of Minnesota, Minneapolis, Minn.
Sherwood L. Reeder	City Hall, Cleveland, Ohio
Virgil Sheppard	Secretary to the Mayor, Toledo, Ohio

GOVERNMENTAL RESEARCH ASSOCIATION

Organized in 1915 as
An Association of Individuals Professionally Engaged
in Governmental Research

Governing Committee, 1929.

Luther Gulick, Chairman
National Institute of Public Administration
New York, N. Y.

William C. Beyer, Vice-Chairman
Bureau of Municipal Research
Philadelphia, Pa.

A. E. Buck
National Institute of Public Administration
New York, N. Y.

Harry H. Freeman
Buffalo Municipal Research Bureau
Buffalo, N. Y.

Lent D. Upson
Detroit Bureau of Governmental Research
Detroit, Mich.

Russell Forbes, Secretary-Treasurer
261 Broadway
New York City
