

CITY OF OREGON CITY
REPORT
OF THE
MUNICIPAL ACTIVITIES
FOR THE YEAR
1925



Willamette Falls at Oregon City

UNDER COMMISSION - MANAGER GOVERNMENT
OREGON CITY, OREGON

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REPORT

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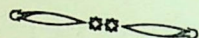


UNDER COMMISSION-MANAGER GOVERNMENT

OREGON CITY, OREGON

CITY OF OREGON CITY

Oregon



WM. ANDRESEN, *Mayor*. C. H. CAUFIELD, *Commissioner*

F. H. CROSS, *Commissioner*
Resigned Dec. 4, 1925 C. P. FARR, *Commissioner*
Appointed Dec. 14, 1925

J. L. FRANZEN, *General Manager*

H. WESTPHAL.....*City Recorder*

CONDA J. HAM.....*Auditor*

CHRISTIAN SCHUEBEL.....*City Attorney*

GEO. SWAFFORD.....*City Treasurer*

J. R. STAFFORD.....*City Engineer*

C. A. WARREN.....*Chief of Police*

WM. PRIEBE.....*Chief Fire Dept.*

F. McCAUSLAND.....*Water Superintendent*

DR. F. W. WALLACE.....*Health Officer*

W. BRANDT.....*Cemetery*

CITY OF OREGON CITY

Oregon City, Oregon

April 6, 1926.

To The Honorable Mayor and Commission,
Oregon City, Oregon.

Gentlemen:

Believing that a summary of the work performed, improvements made, receipts and expenditures during the past year would be of interest to your Honorable Body and to others, I have compiled the following Report of the Municipal Activities for the year 1925.

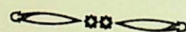
The results obtained are due to the exercise of sound and impartial judgment on all matters coming before your Honorable Body, and the loyal co-operation of every employee of the City to give efficient service, all for the best interest of the City.

Respectfully yours,

J. L. FRANZEN,
General Manager.

INDEX

City Attorney	9
City Recorder and Water Collector.....	8
City Treasurer	10
Cemetery, Mountain View.....	21
Engineering Department	17-19
Fire Department	13-14
General	7
Health Department	20
Police Department	11-12
Water Department	15-16



AUDITOR'S REPORT

Balance Sheet, Water Fund.....	26
Comparative Balance Sheet	23
" " " General Fund	24
" " " Improvement Fund	30
" " " Trust and Sinking Fund.....	28-29
" " " Water Fund	27
" " " Cemetery Fund	25
Comparative Statements All Funds.....	31
" " Cemetery Fund	33
" " General Fund	32
" " Improvement Fund	34
" " Trust and Sinking Fund.....	34
" " Water Fund	33
Schedule Bonded Indebtedness.....	35
" Money invested in Several Funds.....	36
" Current Budget	37-38

GENERAL

The Commission held twelve regular meetings and seventy-two special meetings.

Along with other business transacted forty-seven ordinances were passed, most of which were ordinances for making improvements.

The new City Hall and the Municipal Building being completed in April, the City offices were moved from their old quarters in the Masonic Building to the Municipal Building on May 1st.

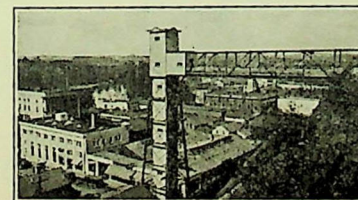
The following figures taken from the Auditor's annual report, attached hereto, are of interest:

The City's business was conducted with a total saving on the budget of \$6,956.42. Of this amount \$1,250.00 will be carried over to Permanent Roads, leaving a net free balance of \$5,706.42.

The total increase in the surplus of the City for the year is \$35,802.73.

Interest received upon surplus cash invested in either Liberty Bonds or the bonds of Oregon City, the City has received a total of \$2,838.56 during the year, an increase of \$1,011.46 over that in 1924.

The Sinking Fund, established by the City Commission to retire bond issues otherwise unprovided for and which fall due in 1932 and 1933, has been increased \$1,550.65 during the year, and now contains a total of \$11,593.43, and by a resolution of the Commission will be further increased \$1,219.22 by the cash surplus in the Improvement Interest Fund. This fund is also increased by interest on daily bank balances, and by interest upon its own invested funds.



Municipal Free Elevator

THE OFFICE OF CITY RECORDER AND WATER COLLECTOR

After the resignation of the Water Collector, who was appointed County Auditor, the offices of Water Collector and City Recorder were combined.

On account of the lack of facilities in the old quarters it was impossible to maintain a proper system of files and records, therefore a great deal of work has been necessary during the year to install proper filing and Recorder systems.

Through the aid of the cash register installed, and a system of filing, duplicate receipts are now on file of every transaction passing through the different departments. A complete overhaul of the lien dockets has been made and each lot and parcel of land against which there may be an assessment, in the limits of Oregon City, has been card indexed and referenced so that the amounts of assessment against any piece of property may be found at once, instead of having to search for the desired information.

A great deal of work has been necessary for the indexing and cataloging of the records in the vault, provided for that purpose. These records comprise all the transactions and records dating back to the date of the incorporation of the City.

Expenditures for the Recorder's office are given below:

I. RECORDER

	Annual Appropriation	Expenditures 12 Months Ended Dec. 31, 1925	Unexpended Balance Dec. 31, 1925
Salaries	\$1,500.00	\$1,295.84	\$204.16
Rents	300.00	72.00	228.00
Supplies	300.00	406.55	—106.55
	<u>\$2,100.00</u>	<u>\$1,774.39</u>	<u>\$325.61</u>

One hundred, thirty-eight cases were heard in the Recorder's Court. Fines amounting to \$4,915.00 and jail sentences amounting to one hundred ten days were imposed.

The amount of Receipts in the Recorder's Department are given below:

Franchises and Licenses	\$ 6,576.91
Fines	4,915.00
Interest	3,293.75
Assessments	15,791.94
Rents	2,165.00
Sale of Land (Cemetery Lots)	4,975.00
Sale of Supplies and Labor (Cemetery)	1,709.25
Sundrys and Revenues	199.76
Total Receipts	<u>\$39,226.61</u>

OFFICE OF THE CITY ATTORNEY

A considerable amount of work has been required of this office during the year. On account of the number of improvements being made during the year there was a large number of ordinances, resolutions, etc., required.

A complete overhaul was made of all the ordinances in effect in Oregon City, that are now ready for the action of the Commission. Sixty-two ordinances are to be repealed. The ordinances are to be bound in a loose-leaf form so that they will be up-to-date at all times.

A great deal of work has also been required for the preparation of briefs and papers required for the two cases now pending in the Supreme Court. One of which is the case testing the legality of our Wholesale Trade Vehicle license. The other is the suit against the County of Clackamas for the collection of \$39,635.49, being a Claim for the unpaid portion of Seventy percent of the Road Money collected within the limits of Oregon City, and to which the City was entitled to by law.

In accordance with the instructions of the Commission, the City Auditor made a complete audit of the tax receipts from the County for a number of years back, and from this audit it was found that the City had not received its lawful portion of Seventy percent of \$422,499.22 of road Money collected in Oregon City during the years 1919 to 1924.

The City filed its Claim with the County Court for the amount of \$39,635.49, which was disallowed. The Commission ordered suit to be brought to the Circuit Court, this court allowing the Claim. The County Court again appealed to the Supreme Court.

Below will be found the expenditures of the office of City Attorney during the year.

	Annual Appropriation	Expenditures 12 Months Ended Dec. 31, 1925	Unexpended Balance Dec. 31, 1925
K. CITY ATTORNEY			
Salaries	\$1,200.00	\$1,200.00	\$ 0.00
Court Costs	50.00	83.24	—38.24
Emergency	50.00	10.00	40.00
Total	<u>\$1,300.00</u>	<u>\$1,298.24</u>	<u>\$ 1.76</u>

OFFICE OF CITY TREASURER

Through the efficient records kept by the City Treasurer, and the full but concise reports submitted each month, the management has been fully informed at all times as to the condition of all funds and the cash situation.

On account of this information it was made possible for the City to receive the sum of \$2,838.56 in interest on surplus cash invested as set out on Page No. 1 of this report.

Below is given the Treasurer's Report as of December 31, 1925.

CURRENT FUND:			
On hand Dec. 1st, 1925.....	\$ 1,700.54		
Receipts	9,053.78		
	<hr/>		
Disbursements	\$10,814.32		
	6,448.59	\$ 4,365.73	
<hr/>			
CEMETERY FUND:			
On hand Dec. 1st, 1925.....	\$ 158.35		
Receipts	1,340.25		
	<hr/>		
Disbursements	\$ 1,498.60		
	220.05	\$ 1,278.55	
<hr/>			
TRUST AND SINKING FUND:			
On hand Dec. 1st, 1925.....	\$ 6,297.09		
Receipts	5,746.73		
	<hr/>		
Disbursements	\$12,043.82		
	822.50	\$11,221.32	
<hr/>			
IMPROVEMENT FUND:			
On hand Dec. 1st, 1925.....	\$ 1,667.55		
Receipts	3,056.90		
	<hr/>		
Disbursements	\$ 4,724.45		
	4,191.97	\$ 532.48	
<hr/>			
WATER FUND:			
On hand Dec. 1st, 1925.....	\$ 836.71		
Receipts	3,632.50		
	<hr/>		
Disbursements	\$ 4,469.21		
	1,085.39	\$ 3,383.82	
<hr/>			
Cash in all funds Dec. 31, 1925.....		\$20,781.90	

Securities in the hands of the Treasurer as of this report:

Liberty Bonds:			
3 @ \$1000.00.....	\$ 3,000.00		
3 @ 500.00.....	1,500.00		
6 @ 100.00.....	600.00		
8 @ 50.00.....	400.00	\$ 5,500.00	
<hr/>			
Oregon City Funding Bonds:			
18 @ \$ 500.00.....		\$ 9,000.00	
<hr/>			
Fire Department Bonds:			
15 @ \$ 500.00.....		\$ 7,500.00	
50 @ 100.00.....		\$ 5,000.00	
<hr/>			
Clackamas County Warrants:			
No. A55872	\$ 7,979.96		
No. A54162	363.75	\$ 8,343.71	
<hr/>			
West Linn Bonds held as collateral to Oregon City Water Bonds:			
56 @ \$1000.00.....	\$56,000.00		
8 @ 500.00.....	4,000.00	\$60,000.00	
	<hr/>		
		\$95,343.71	

Below is given the expenditures of the office of City Treasurer for the year 1925.

	Annual Appropriation	Expenditures 12 Months Ended Dec. 31, 1925	Unexpended Balance Dec. 31, 1925
L. CITY TREASURER			
Salaries	\$ 400.00	\$ 400.20	—0.20

POLICE DEPARTMENT

The personnel of the Department consists of the Chief of Police and two patrolmen. Under the Chief of Police is the City dog catcher, who also acts as janitor for the Municipal building and operates one two-hour shift on the Municipal elevator.

Three resignations and three appointments occurred in the Department during the year.

The equipment of the Department, other than that of office equipment, consists of one automobile and the signal light system. The latter of which has become inadequate and will be increased from two to five lights as soon as possible so that the signals may be seen from a larger number of points about the City.

A system of permanent records has been installed in the Department, consisting of a record of all arrests and important complaints, also a record of identification is being kept which includes a complete description of the person arrested and his finger prints. As time goes on this record will become very valuable in assisting in the apprehension of criminals.

The operations of the Department for the year are as follows:

Drunk	98
Possession of Liquor.....	52
Disorderly conduct	3
Driving while drunk.....	14
Transportation of liquor.....	1
Manufacturing liquor	1
Disorderly houses	2
Fighting	2
Vagrancy	3
Larceny	9
Breaking glass	6
Selling without license.....	2
Resisting an officer.....	1
Ringing false fire alarm.....	1
Stealing auto accessories.....	1
Contributing to the delinquency of minors.....	2
Held for investigation.....	4
Held for State.....	22
Held on suspicion.....	6
Held for Milwaukie.....	4
Held for California	1
Held for Idaho.....	2

Forgery	1
After hours	4
Chicken thieves and Burglary.....	3
Stragglers from U. S. Marines.....	1
Depositing cans in streets.....	1
Escaped convicts caught.....	2
Bicycle thieves	2
Runaway boys apprehended.....	2
Runaway girls from Portland.....	1
Turned over to hospital.....	1
Turned over to Health Dept.....	3
Picked up for feeble minded.....	2
Hoboes held over night.....	250
Auto theft	4
Stolen autos recovered.....	6
Stolen bicycles recovered.....	4
Traffic violations	186
Traffic warnings	54
Light calls	1500
Cases pending	6
Meals fed prisoners.....	401
Cases dismissed	3
Jail sentences imposed.....	110 days
Fines imposed	\$4,915.00

Of the above arrests three cases were dismissed and two released by Jury.

The activities or the value of the services rendered by the Department cannot always be measured by the number of arrests made or the amount of fines imposed.

In carrying out the duties of guarding the peace and safety of the public a great deal of work is required for investigation and the endeavor to prevent crime.

Through the investigations of the Department eighteen cases of theft were cleared up, and by these investigations, sentences amounting to six years, three months in the County jail and State prison.

The amounts appropriated and expended for the Department during the year will be found in the following table:

	Annual Appropriation	Expenditures 12 Months Ended Dec. 31, 1925	Unexpended Balance and Over-expended Balance 12-31-25
B. POLICE			
Salaries	\$4,800.00	\$4,800.00	\$ 0.00
Special men	300.00	320.58	— 20.58
Auto and upkeep.....	900.00	1,334.44	—434.44
Emergency	500.00	567.65	— 67.66
Phone extensions	250.00	0.00	250.00
Total	\$6,750.00	\$7,022.68	—\$272.68

It will be noted that there was an over expenditure of \$434.44 for auto upkeep. This may be explained in this manner: In January of 1925 it was found necessary to purchase a new police car, which cost, after trading in the old car, \$575.00. This was not contemplated when the 1925 budget was made, therefore no allowance was made for this expenditure. Should it not have been necessary to make this expenditure the Department would have shown an unexpended balance of \$62.32.

FIRE DEPARTMENT

Personnel:

The personnel of the Fire Department consists of four paid men, the Chief, Assistant Chief, Captain and Hose Man. In conjunction with the paid men there are twenty-seven call men.

The Department moved into their new quarters in the new City Hall at Seventh and John Adams Streets on May 4th. These quarters consist of an apparatus room large enough for four pieces of fire apparatus, dormitory to accommodate nine men. There is also a locker room with shower, and a club room with kitchen attached.

Equipment:

The equipment of the Department at the present time consists of one American La France Pumper, six hose carts placed at advantageous points about the City, and 148 hydrants.

Calls:

There were thirty-six calls during the year, which are listed as follows:

Date and Time	Location	Cause	Approx. Damage	Hose Laid
Jan. 20 10:15	10th and Polk	Overheated stove	\$ 500.00	600 ft.
Jan. 29 6:00 p. m.	11th and Polk	Defective wiring		
Feb. 22 5:40 p. m.	6th and Main	Wood pile against furnace		100 ft.
Mar. 2 12:30 p. m.	9th and Washington	Sheet hung near stove	40.00	350 ft.
Mar. 27 10:00 a. m.	811 Jefferson	Paraffin explosion	2,500.00	1,300 ft.
Apr. 18 10:15 a. m.	10th and Washington	Explosion of wax	75.00	550 ft.
Apr. 30 6:15 a. m.	Main bet. 5th and 6th	Spark from chimney	15.00	300 ft.
May 23 1:20 p. m.	4th and Main	Electric wire on box car	25.00	100 ft.
May 23 8:30 a. m.	6th and Bluff	Brush fire		
June 3 8:00 a. m.	6th and High	Chimney		
June 4 8:25 p. m.		False alarm		
June 16 8:00 p. m.	304 S. High	False alarm		
June 24 3:00 p. m.	Bluff	Brush fire		
June 26 12:00 p. m.	Neita Glen	Wall paper caught fire from flue	20.00	150 ft.
June 26 9:00 a. m.	Bluff	Grass		150 ft.
June 27 9:00 a. m.	St. Agnes			
July 1 10:00 a. m.	Baby Home	Trash fire		100 ft.
July 3 2:00 a. m.	8th and Water	Trash fire		350 ft.
	4th and Water			

Date and Time	Location	Cause	Approx. Damage	Hose Laid
July 4 11:45 a. m.	9th and Bluff	Trash fire		200 ft.
July 17 10:45 p. m.	Box 33	False alarm		
July 23 8:25 p. m.	316 Monroe	Flue		
July 27 11:30	1st and High	Grass		
Aug. 3 8:00 p. m.	12th and Canyon	Brush fire		900 ft.
Aug. 4 10:00 a. m.	Box 34	False alarm		
Aug. 18 10:00 a. m.	Fifth St.	Flue		
Aug. 23 9:30 p. m.	20th and Moss	Rubbish		100 ft.
Sept. 1 2:00 p. m.	9th and Harrison	Rubbish		100 ft.
Sept. 22 7:00 p. m.	621 Center	Overheated flue	5.00	150 ft.
Sept. 22 10:00 p. m.	3rd and Bluff	Box around water main	10.00	500 ft.
Sept. 22 12:00 a. m.	3rd and Bluff	Box around water main	80.00	700 ft.
Oct. 5 6:00 p. m.	Main bet. 8th and 9th.	Roof fire	10.00	
Oct. 19 9:45 p. m.	14th and Main	Flue		
Nov. 6 12:00 p. m.	Alley bet. 7th and 8th and Monroe	Rubbish		
Nov. 7 5:00 p. m.	12th and River	No flue stop		
Nov. 24 11:00 a. m.	3rd and Center	Flue		
Dec. 26 6:30 p. m.	9th and Harrison	Flue		

The following table will no doubt be of interest :

Calls.	Causes.
10	On account of flues.
4	False alarms.
8	Brush fire and rubbish fires.
1	Overheated stove.
1	Defective wiring.
1	Wood pile against furnace.
1	Sheet hung too close to stove.
1	Parafin explosion.
1	Explosion of wax.
1	Spark from chimney.
2	Fire in box around water main.
1	Electric wire fallen across top of box car.
2	Grass fires.
1	St. Agnes Baby Home.
36	Total number of fires.

Other interesting facts are:

That the estimated damage by fire was only \$3,280.00.

The number of feet of hose laid to fires was 8,550 feet.

The average time spent for calls was 47 minutes.

The average distance traveled to each fire was approximately 1.2 miles.

In addition to the calls answered a great deal of inspection work was done. All of the hydrants were painted and tested.

The amounts appropriated, and cost of the Department, will be found in the following table:

	Annual Appropriation	Expenditures 12 Months Ended Dec. 31, 1925	Unexpended Balance Dec. 31, 1925
D. FIRE			
Salaries	\$6,660.00	\$5,425.00	\$235.00
Insurance and apparatus.....	300.00	248.00	52.00
Supplies and emergency.....	1,800.00	2,111.83	—311.83
Hose	750.00	0.00	750.00
Hydrants	200.00	0.00	200.00
	<u>\$9,710.00</u>	<u>\$8,734.83</u>	<u>\$925.17</u>



State Highway Bridge across Willamette River at Oregon City

WATER DEPARTMENT

The operations of the Water Department consisted principally of routine work and the renewal of mains and service pipes, necessary on account of street improvements.

A total of 9,084 feet of pipe in the following sizes was laid during the year.

1,186 feet	1 inch pipe.
4,266 feet	¾ inch pipe.
2,251 feet	1½ inch pipe.
1,045 feet	2 inch pipe.
336 feet	4 inch pipe.

One new hydrant was installed. Forty-seven taps or services were made. Two reservoirs were cleaned twice during the year.

The following table of pipes and fixtures now in service in the City is of interest:

19,267 feet	1½ inch	pipe.
34,131 feet	2 inch	pipe.
35,424 feet	4 inch	pipe.
19,536 feet	6 inch	pipe.
3,915 feet	8 inch	pipe.
3,420 feet	10 inch	pipe.
1,250 feet	12 inch	pipe.

34,580 feet Service Pipe to business houses and dwellings.

1600 Curb Cocks.

1600 Corporate Cocks.

800 feet Clamps.

1500 Curb Boxes.

470 Valves, Crosses, and other fixtures of different sizes.

The System, including the South Fork Line, is valued at \$440,-467.00 as of December 31, 1925.

The following is a comparative statement of the operations of the Department: .

COMPARATIVE STATEMENT OF OPERATIONS WATER DEPARTMENT

Year Ended December 31, 1925

OPERATING REVENUES	Year	Year	Increase
	1925	1924	--Decrease
Water Consumers Flat Rate.....	\$33,375.67	\$33,533.04	—157.37
Water Consumers Meters.....	6,318.36	6,047.40	270.96
Taps	227.50	355.00	—127.50
Rents	165.00	170.00	— 5.00
Sprinkling	2,694.70	2,827.00	—132.30
Fines	50.00	73.50	— 23.50
Interest	389.87	428.05	— 38.68
Miscellaneous	5.00	4.50	.50
Total Operating Revenues	\$43,225.60	\$43,438.49	—212.89
OPERATING EXPENSES	Year	Year	Increase
	1925	1924	--Decrease
Salaries	\$ 8,567.45	\$ 7,894.31	\$ 673.14
Supplies	3,798.84	5,339.05	—1,540.21
Repairs	10.45	10.45	—
Auto Expense	223.55	124.48	104.07
Printing	89.75	144.45	— 54.70
Lights	11.00	12.00	— 1.00
Insurance	189.02	145.40	43.62
South Fork Water Board.....	2,432.43	4,009.14	1,576.71
Interest	15,051.25	15,281.25	—264.99
Freight and Cartage	134.42	148.65	— 14.23
Telephone	9.15	5.60	3.55
Rents	36.00	117.00	— 81.00
General Expense.....	341.16	31.25	309.91
Total Operating Expenses.....	\$30,864.48	\$33,252.58	—2,388.10
Net operating profits.....	\$12,361.12	\$10,185.91	\$2,175.21

ENGINEERING DEPARTMENT

The Engineering Department has been particularly busy during the year due to the many improvements under way.

The making of surveys, estimates, plans, specifications and the apportionment of the cost of improvement required a large amount of detail work. There is also being established a system of filing and permanent records of maps, plans and other engineering data.

Twenty-two projects were started, twenty-one of which were completed. Nineteen of these were the improvements of streets. These improvements, with their quantities and costs, are listed below.

Sewers Constructed in 1925

District No. 12, connecting lots in Holmes Addition. Total length of sewer 1352 feet, in following sizes: 926 feet 8 inch, 426 feet 6 inch pipe. Concrete pipe was used on this job. Total cost \$2,005.76.

District No. 18: This was a sewer replacing a temporary pipe that was laid on private property in 1911 between Center Street and Washington Street on Twelfth Street. This work consisted of 96 feet of 15 inch concrete pipe and 180 feet of 18 inch concrete pipe. Total cost \$1,928.76.

Sewer District 10, Lateral No. 3: This was a sewer laid from Twelfth Street to accommodate eleven lots on Madison Street at Thirteenth Street that were assessed for trunk line sewer in 1915, but were not provided for with service lines. Construction consisted of 694 feet of 6 inch terra cotta, 94 feet 4 inches terra cotta pipe at a total cost of \$1,065.33.

Sewer District No. 10, Lateral No. 4: This sewer was laid to accommodate 347 lots, and is a continuation of District No. 10, established in 1914. Construction consisted of 2694 feet of 15 inch terra cotta pipe, 2259 feet of 12 inch terra cotta pipe, 1441 feet of 10 inch terra cotta pipe, 4003 feet of 8 inch terra cotta pipe and 5756 feet of 6 inch terra cotta pipe, and four automatic flush tanks. Total length of sewer is 16,153 feet. Cost per lot \$75.00. Total cost \$26,130.15.

Total length of sewers laid in 1925 was 18,475 feet. Total number of new connections provided, 389, making a total of 1870 lots that are now serviced with a sewer system, 85,225 feet (16½ miles) in length within the City of Oregon City.

Street Improvement 1925

A total of 79,125 square yards of paving was laid, of this 44,032 square yards was 2 inch asphaltic concrete on streets formerly paved with crushed rock, from curb to curb, being 40 feet wide. These streets were:

Washington Street, from Second Street to Tenth Street, 12,230 square yards. Cost, \$16,442.73.

Center Street, from Fifth Street to Tenth Street, 7,413 square yards. Cost \$9,063.93.

High Street (old macadam laid in 1911), from South Third Street to Seventh Street, 13,855 square yards. Cost \$16,969.17. 1.222 per yard.

Fifth Street, from High Street to Jackson Street, 9990 square yards. Fifth Street was originally only improved 18 feet wide in the center (laid in 1903), necessitating the use of 4000 square yards of 3-inch black base. Total cost \$18,159.85.

A section of Railroad Avenue, between Seventh Street and the Alley between Eighth Street and Ninth Street was paved with 5 inch black top, three inch base, two inch wearing surface. Total yardage 544. Total cost \$1,265.75.

Alley in Block 6 was paved with 2 inch asphaltic concrete on crushed rock base at a cost of for the 235 square yards. It is interesting to note that the price bid per square yard on 2 inch asphaltic concrete was only 98 cents. This total of 44,032 square yards of asphaltic laid in 1925 brings the total of this type of pavement now in use in Oregon City up to 75,000 square yards.

Concrete pavement six inches thick, using a 1-2-3 mix was laid on the following streets:

Washington Street, 40 feet wide, from Tenth Street to Seventeenth Street, replacing an old macadam surface laid in 1911. Total number of square yards, 7960. Total cost \$19,519.80, or \$2.60 per yard.

Tenth Street, from Main Street to Water Street, replacing old macadam laid in 1911, 1221 square yards at a total cost of \$3,120.66.

Abernethy Street in Green Point Addition was graded and paved with 6 inch concrete 22 feet wide. Total square yards 2274, at a total cost of \$7,119.48.

Front Street in Green Point Addition was graded and paved with 6 inch concrete, 22 feet between curbs, total square yards 1165, at a total cost of \$3,614.08.

Harrison Street, from Seventh Street to Ninth Street, was graded and paved with six inch concrete 25 feet between curbs, total square yards 2,168, at a total cost of \$8,622.45.

Van Buren Street, from Seventh Street to Ninth Street, was graded and paved with 6 inch concrete 25 feet between curbs. Total 2068 square yards, at a total cost of \$7,994.82.

Polk Street, from Tenth Street to Twelfth Street, was graded and paved with six inch concrete 25 feet between curbs. Total square yards 2042, at a total cost of \$6,860.01.

Jersey Avenue in Falls View Addition was graded and paved with a strip of concrete 9 feet wide and 7 inches thick. Total square yards 958, at a total cost of \$2,606.13.

Brighton Avenue in Falls View Addition was graded and paved from Jersey Avenue to Summit Street, using a strip of concrete 9 feet wide and 7 inches thick. Total square yards 832, at a total cost of \$2,340.77.

Summit Street, in Falls View Addition, was graded and paved from Brighton Avenue to Jersey Avenue with a strip of concrete nine feet wide and 7 inches thick. Total square yards 662; total cost \$1,862.56.

Taylor Street, from Seventh Street to Twelfth Street, was paved with a strip of concrete 18 feet wide, 6 inches thick, with edges thickened to 8 inches, beginning at 6 inches 24 inches from each edge and tapering to 8 inches at the edge of the pavement. This street was paved with macadam in 1911. Total square yards 3,508; total cost \$8,818.82.

The Alley in Block 3 was paved with concrete 6 inches thick. Total square yards 235; total cost \$529.83.

This total of 25,093 square yards brings the total of square yards of concrete in use in Oregon City up to 61,968 square yards.

The prevailing price of 6 inch concrete pavement in 1925 was the lowest ever offered in Oregon City, being only \$1.65 per square yard.

Mt. Hood Street was graded and macadamized from Molalla Avenue to Magnolia Street. Total square yards 1900; total cost \$4,847.47. This, with the macadam already in place, makes 202,300 square yards, or over 10 miles of this type of improvement in Oregon City.

The amount of 4 inch, two course concrete walk laid was 49,455 square feet.

There was laid 2,400 square feet of storm sewer ranging from 6 inches to 15 inches in diameter.

Two new extensions were made for outlets to present sewers at Eighth Street and at Third Street. These consisted of corrugated galvanized iron pipe 30 inches in diameter placed under water.

Maintenance and Repairs:

Three new manholes were constructed in existing sewers. The maintenance of the sewers for the year was very small.

Maintenance of streets was very expensive in as much as the repairs were confined to a very small area where travel is the most continuous, crushed rock to the amount of \$606.75 was used in filling ruts and holes.

The sidewalk on Singer Hill was renewed at a cost of \$330.00.

A fill requiring 2500 cubic yards of material was made in Molalla Avenue.

One block on Seventh Street under the Willamette River Bridge was graded and rocked ready for paving.

The cost of repairs and maintenance work done on Permanent Roads is given in the following table:

E. ROADS AND STREETS	Annual Appropriation	Expenditures	Unexpended Balance Dec. 31, 1925
		12 Months Ended Dec. 31, 1925	
Salaries	\$ 3,600.00	\$ 3,600.00	\$ 0.00
Extra Labor	1,200.00	1,101.95	98.05
Supplies	2,000.00	2,342.85	—342.85
Permanent Roads	9,900.10	8,688.39	1,211.71
Auto Expense	600.00	532.44	77.56
Emergency	1,000.00	794.63	205.37
Total	\$18,300.10	\$17,050.26	\$1,249.84

HEALTH DEPARTMENT

The Activities of the Health Department under the direction of Dr. F. W. Wallace are as follows:

Contagious Diseases:

- 75 Cases of Scarlet Fever were reported.
- 9 Cases of Diphtheria.
- 3 Cases of Typhoid Fever.
- 6 Cases of Smallpox.
- 1 Case of Infantile Paralysis

A large number of homes were visited re-investigation and quarantine.

Schools:

Regular routine school inspection done at Barelay, Eastham, Mt. Pleasant and McLoughlin Institute by the nurses.

Eastham School was closed one week on account of Scarlet Fever.

Smallpox occurred at the High School, 258 pupils were vaccinated.

Sanitation:

All restaurants in the City were inspected.

A number of inspections of other buildings about the City were made.

City Jail:

Fifteen persons were examined and treated at the City jail.

Thirty visits were made to the City jail.

In conjunction with the above, there was a large number of office conferences.

Milk inspection has been carried on in an effort to raise the standard of quality.

MOUNTAIN VIEW CEMETERY

Under the careful supervision of Sexton Walter Brandt, the cemetery is rapidly becoming one of the beauty spots in the City.

During the past year considerable improvement has been carried on. Four old and unsightly buildings have been removed. One building was constructed for a garage and tool house. Other buildings and fences were painted.

The old portion of the Cemetery, not being under permanent care, a Cemetery Association was formed a few years ago for the purpose of beautifying and caring for that part of the Cemetery. This Association is governed by a Committee of three: Mrs. Rosina Fouts Evans, Mrs. E. W. Scott and Wm. Andersen, whose efforts to obtain members for the Association is to be commended, and they are to be congratulated on the showing that has been made. Through the efforts of this Association the thirty lots, or 135 graves, have been put into shape and re-seeded. A number of old fences and curbs have been removed.

A Sinking Fund has been established by the City Commission to which is added \$1000 each year, through an appropriation in the budget. The interest from this fund will eventually provide sufficient funds for permanent upkeep for this portion of the Cemetery.

The following table gives a comparative statement of the Receipts and Disbursements for the operation of the Cemetery during the years of 1924 and 1925.

COMPARATIVE STATEMENT OF OPERATIONS

CEMETERY FUND

Year Ended December 31, 1925

	Year 1925	Year 1924	Increase —Decrease
OPERATING REVENUES			
Sale of Lands.....	\$4,975.00	\$4,974.50	\$.50
Interest on Investments.....	544.99	539.65	5.34
Grave Digging	1,651.75	1,523.97	127.78
Sale of Supplies.....	57.50	143.90	—86.40
Total Revenues	\$7,229.24	\$7,182.02	\$ 47.22
OPERATING EXPENSES			
Salaries	\$2,439.60	\$2,206.00	\$233.60
Other Labor	994.25	630.99	363.27
Supplies	332.90	1,234.93	—902.03
Repairs	15.02	87.45	—72.43
Telephone	36.68	30.35	6.33
Insurance	32.75	44.40	11.65
Depreciation	47.10	.....	47.10
Total Operating Expenses.....	\$3,898.31	\$4,234.12	—335.81
Net Profit	\$3,330.93	\$2,947.90	\$383.03
OTHER CREDITS			
1925 Budget for Endowmen.....	\$1,000.00	.....	\$1,000.00
Total Credit to Surplus.....	\$4,330.93	\$2,947.90	\$1,383.03

AUDITOR'S REPORT

For the Year 1925

CERTIFICATE

January 23, 1926.

We hereby certify that the accompanying Balance Sheets at December 31, 1925, show the true status of the City of Oregon City at that date, and the Statements of Operations for the Year Ended December 31, 1925, correctly reflect its operations for that period.

Respectfully submitted,

CONDA J. HAM,

Certified Public Accountant.

CITY OF OREGON CITY, OREGON COMPARATIVE CONSOLIDATION BALANCE SHEET DECEMBER 31, 1925

ASSETS				LIABILITIES			
	Dec. 31 1925	Dec. 31 1924	Increase —Decrease		Dec. 31 1925	Dec. 31 1924	Increase —Decrease
CURRENT				CURRENT			
Cash	\$ 22,321.91	\$ 60,494.96	—\$ 38,172.35	Warrants Payable	\$146,892.68	\$ 12,182.09	\$134,710.59
Investments (outside City Securities)	13,843.71	17,745.13	3,901.42	Vouchers Payable	1,052.85	58.01	994.84
Taxes Rec.	6,514.75	4,996.63	1,518.12	Interest Payable	11,332.38	11,531.56	—199.18
Accts. Rec.	1,502.71	2,225.50	—722.79	Total	\$159,277.91	\$ 23,771.66	\$135,506.25
Interest Rec.	17,470.75	16,678.73	792.02	Less Warrants held by City	25,995.49	.....	25,995.49
Assmt. Rec. less reserve ..	83,818.61	89,977.37	6,158.76	Net Liability to Public.....	\$133,282.42	\$ 23,771.66	\$109,510.76
Impts. awaiting assmt.....	148,750.77	.....	148,750.77	BONDED INDEBTEDNESS			
Supplies Inventy.	3,168.39	2,945.79	222.60	Outstanding Bonds	\$817,221.03	\$803,807.28	\$ 13,413.75
Total Current Assets	\$297,391.60	\$195,063.41	\$102,328.19	Less Bonds held by City for investment	21,000.00	23,000.00	—2,000.00
DEFERRED DEBITS			\$ 382.08	Net in hands of Public.....	\$796,221.03	\$780,807.28	\$ 15,413.75
Insurance Prepaid	\$ 382.08	.....		Less West Linn Bonds held	60,000.00	63,500.00	—3,500.00
PROPRIETARY				Net Bonded Indebtedness of City	\$736,221.03	\$717,307.28	\$ 18,913.75
Land	\$101,350.50	\$108,268.10	—\$ 6,917.60	RESERVES			
Bldgs. (dep.)	78,118.66	14,250.00	63,868.66	Old Warrantd.	32.22	32.22	.....
Equip. (dep.) (a)	21,503.48	24,975.47	—3,471.99	Total Cr.	\$869,535.67	\$741,111.16	\$128,424.51
Autos (dep.)	1,193.93	1,193.93					
Total Proprietary Assts.....	\$202,166.57	\$147,493.57	\$ 54,673.00				
Total Assets	\$499,940.25	\$342,556.98	\$157,383.27				
DEFICIT							
Balance Dec. 31st (a).....	\$369,595.42	\$398,554.18	\$ 28,958.76				
Total Dbts.	\$869,535.67	\$741,111.16	\$128,424.51				

NOTE: (a) Valuation of Water Plant adds \$430,623.00 to equipment value and changes deficit to a surplus of \$61,027.58. Valuation as of Jan. 1, 1926. Completed March 19, 1926.

CITY OF OREGON CITY, OREGON COMPARATIVE BALANCE SHEET — CEMETERY FUND DECEMBER 31, 1925

ASSETS				LIABILITIES			
	Dec. 31 1925	Dec. 31 1924	Increase — Decrease		Dec. 31 1925	Dec. 31 1924	Increase — Decrease
CURRENT				CURRENT			
Cash—Operating	\$ 303.55	\$ 2,663.36	\$ 2,359.84	Warrants Payable	\$ 313.87	\$ 34.07	\$ 279.80
Cash—Sinking Fund	1,000.00		1,000.00				
Investments	16,907.27	11,500.00	5,407.27				
Accounts Receivable	536.00	290.00	246.00				
Interest Receivable	293.80	257.50	36.30				
Cemetery Assn.	42.80		42.80				
Total Current Assets	19,803.42	14,710.68	4,372.53	Total Current Liabilities.....	313.87	34.07	279.80
DEFERRED DEBITS							
Insurance prepaid	6.45		6.45				
PROPRIETARY				PROPRIETARY			
Lands	40,400.50	45,375.00	4,974.50	Surplus Balance	55,577.32	57,603.92	2,026.60
Less Sale during year.....	4,975.00	4,974.50	.50	Less adjustment for year.....	12.85		12.85
Net	35,425.50	40,400.50	4,975.00	Adjusted Surplus	55,564.47	57,603.92	2,039.45
Buildings	1,266.00	1,000.00	266.00	Add Net Profits for Year.....	4,330.93	2,947.06	1,383.03
Less Depreciation	547.10	500.00	47.10	Total	59,895.40	60,551.82	656.42
Net Buildings	718.90	500.00	218.90	Less Cr. to Land.....	4,975.00	4,974.50	.50
Total Proprietary Assets.....	36,144.40	40,900.50	4,756.10	Net Surplus	54,920.40	55,577.32	656.92
Total Debits	\$55,234.27	\$55,611.69	\$377.12		\$55,234.27	\$55,611.69	\$377.12

CITY OF OREGON CITY, OREGON COMPARATIVE BALANCE SHEET — GENERAL FUND DECEMBER 31, 1925

ASSETS				LIABILITIES			
	Dec. 31 1925	Dec. 31 1924	Increase — Decrease		Dec. 31 1925	Dec. 31 1924	Increase — Decrease
CURRENT				CURRENT			
Cash	\$ 5,310.87	\$ 3,215.97	\$ 2,094.90	Warrants Payable	\$ 3,748.84	\$ 3,552.41	\$ 196.43
Investments	8,343.71	7,623.33	720.38	Vouchers Payable	90.00		90.00
Taxes, less Reserve	2,644.27	2,057.81	586.46	Interest Payable	983.34		983.34
Taxes, Road	501.54	501.54					
Accounts Rec.	450.92	1,267.55	816.63				
Interest Rec.	66.63	57.18	9.45				
Property Owners' Bk.							
No. 6	201.67		201.67				
Total Current Assets	\$ 17,519.61	\$ 14,723.33	\$ 2,796.23	Total Current Liabilities.....	\$ 4,822.18	\$ 3,588.22	\$ 1,233.96
DEFERRED DEBITS				BONDED INDEBTEDNESS			
Insurance Prepaid	375.63		375.63	Bonds, Fire Department	\$ 11,000.00	\$ 12,000.00	\$ 1,000.00
PROPRIETARY				Reserve for old Warrants	32.22	32.22	
Land	82,151.21	18,000.00	64,151.21	General Surplus Balance	93,552.41	2,317.86	91,234.55
Buildings	25,698.26	13,750.00	11,948.26	Deducted	2,317.86		2,317.86
Less Depreciation	4,751.45	4,250.00	501.45	Adjustments during year	93,552.41		93,552.41
Net Buildings	20,946.81	9,750.00	11,196.81	Add credit for City Hall	91,234.55		91,234.55
Equipment	15,944.59	4,029.88	11,914.71	Add credit from operations	69,151.21		69,151.21
Less Depreciation	397.97	1,591.90	1,193.93	Net Surplus	162,504.12	162,536.34	32.22
Net Automobiles	15,546.62	2,437.97	13,108.65	Total Proprietary	162,536.34	162,536.34	
Total Proprietary Assets	\$ 160,463.28	\$ 58,813.31	\$ 101,649.97	Total Credits	\$ 178,358.52	\$ 109,372.85	\$ 68,985.67
Total Debits	\$ 178,358.52	\$ 109,372.85	\$ 68,985.67				

**CITY OF OREGON CITY, OREGON
BALANCE SHEET — WATER FUND
DECEMBER 31, 1925**

**CITY OF OREGON CITY, OREGON
COMPARATIVE BALANCE SHEET — WATER FUND
DECEMBER 31, 1925**

ASSETS				LIABILITIES			
CURRENT	Dec. 31 1925	Dec. 31 1924	Increase — Decrease	CURRENT	Dec. 31 1925	Dec. 31 1924	Increase — Decrease
Cash	\$ 3,474.42	\$ 1,863.50	\$ 1,610.92	Warrants Payable		\$ 950.16	\$ —950.16
Accounts Receivable	472.99	667.95	—194.96	Interest Payable less			
Investments	20,430.21	14,621.80	5,808.61	West Linn Interest.....	3,737.50	4,063.74	—326.24
Interest Rec.	163.44	363.88	200.44	Vouchers Payable	962.85		962.85
Inventory of Supplies.....	3,168.39	2,945.79	222.60	Total Current Liabilities..	4,700.35	5,013.90	—313.55
Warrants paid in Advance	416.00		416.00				
Total Current Assets.....	28,125.65	20,462.92	7,662.73	BONDED INDEBTEDNESS			
PROPRIETARY				Water Bonds	365,000.00	372,000.00	—7,000.00
Equipment (2)	5,558.89	5,001.00	557.89	Less 'West Linn Bonds			
Deficit	288,049.98	298,235.89	—10,185.91	held	60,000.00	63,500.00	—3,500.00
Add adjustments for yr....	326.95		326.95	Net Bonded Indebtedness	305,000.00	308,500.00	—3,500.00
Net Deficit	288,376.93	298,235.89	—9,858.96				
Less profits for year.....	12,361.12	10,185.91	2,175.21	Total Cr.	\$309,700.35	\$313,513.90	\$—3,813.55
Net Deficit (1) (2).....	276,015.81	288,049.98	—12,034.17				
Total Debits	\$309,700.35	\$313,513.90	\$—3,813.55				

NOTE: (1) Book Deficit due to fact that Valuation of Water Plant has not been completed.

(2) Valuation of the water plant adds \$530,623.00 to the value of equipment and changes the deficit to a surplus of \$154,607.19. Valuation as of Jan. 1, 1926.

ASSETS

CURRENT:

Cash	\$ 3,474.42
Accounts Receivable	472.99
Investment	20,430.41
Interest Receivable	163.44
Inventory, Materials and Supplies	3,168.39
Warrant Paid in Advance	416.00
Total Current Assets	\$ 28,125.65
PROPRIETARY:	
Plant	482,816.52
Less Depreciation	47,192.52
Net Plant	\$435,624.00
Office Equipment	557.89
Total Proprietary Assets	\$436,181.89
TOTAL ASSETS	\$464,307.54

LIABILITIES

CURRENT:

Interest Payable	
Less West Linn Int. Rec.	
Net Interest Payable	
Voucher Payable	
Current Liabilities	\$ 4,700.35
BONDED INDEBTEDNESS:	
Water Bonds	365,000.00
Less West Linn Bonds	60,000.00
Net Bonded Indebtedness	\$305,000.00
Total Liabilities	\$309,700.35
SURPLUS	\$154,607.19
TOTAL LIABILITIES & SURPLUS	\$464,307.54

ASSETS				BONDED INDEBTEDNESS			
Net Transfer City Hall & Mnn. Bldg. to Gen. Fd.	280,004.44	306,651.81	—26,647.37	City Hall Municipal 12-1-24	27,000.00	25,000.00	2,000.00
Less Cred. from Oper.	28,397.73	42,503.84	2,970.27	Blackamas River Bridge	6,841.14	—5,841.14	25,000.00
Net Deficit 12-31-25	320,757.92	39,333.57		Total	347,000.00	343,341.14	3,658.86
Total Debits	\$349,795.84	\$347,431.91	\$ 2,363.93	Total Credits	\$349,795.84	\$347,431.91	\$ 2,363.93

CITY OF OREGON CITY, OREGON
COMPARATIVE BALANCE SHEET — TRUST AND SINKING FUND
DECEMBER 31, 1925

ASSETS				LIABILITIES			
	Dec. 31 1925	Dec. 31 1924	Increase or Decrease		Dec. 31 1925	Dec. 31 1924	Increase or Decrease
CURRENT				CURRENT			
Cash, City Hall Fund.....	\$ 3,706.90	\$ 10,687.85	\$—6,980.95	Warrants Payable	\$ 0.00	\$ 400.70	\$—400.70
Cash, Sink. Fund No. 1.....	5,385.24	5,108.12	277.12	Interest Payable	2,795.84	3,690.07	—894.23
Cash, Sink. Fund No. 2.....	258.54	803.27	—544.73				
Cash, Sink. Fund No. 3.....	682.75	5,942.44	—5,259.69				
Cash, Special Road.....	360.58	878.60	—518.02				
Cash, Municipal Bldg.....	—87.83	26,262.75	—26,350.58				
Total Cash	10,306.18	49,683.03	—39,476.85				
Invested Cash, City Hall	3,000.00	3,000.00	—				
Invested Cash Sinking Fund No. 3.....	10,744.98	4,000.00	6,744.98				
Invested Cash, Municipal Building	1,412.83	—	1,412.83				
Total Invested Cash.....	15,157.81	7,000.00	8,157.81				
Taxes Rec., C. Hall.....	273.63	363.86	—90.23				
Taxes Rec., Sinking Fd. No. 1.....	1,085.76	1,787.88	—702.12				
Taxes Rec., Sinking Fd. No. 2.....	225.15	255.42	—30.27				
Taxes Rec., Spec. Rd.....	2,473.51	719.23	1,754.28				
Total Taxes Receivable.....	4,058.05	3,126.39	931.66				
Less Reserve for Uncollectible Taxes	689.11	689.11	—				
Net Taxes Receivable.....	3,368.94	2,437.28	931.66				
Int., City Hall.....	26.58	44.31	—17.73				
Int. Sink. Fund No. 3.....	165.70	100.34	65.36				
Int., Mun. Bldg	12.71	—	12.71				
Total Interest	204.99	144.65	60.34				
Total Current Assets	29,037.92	59,264.96	—30,227.04				
PROPRIETARY							
Land and Buildings.....	—	6,942.60	—6,942.60				
Deficit Balance	\$281,224.35	\$306,651.81 ½	—\$25,427.46				
Less Adjustments	1,219.91	—	1,219.91				

Total Current Liabilities	2,795.84	4,090.77	—1,294.93
BONDED INDEBTEDNESS			
Refund. 4-1-15	193,000.00	205,000.00	—12,000.00
Funding 5-1-21	20,000.00	22,500.00	—2,500.00
Funding 5-1-13	50,000.00	50,000.00	—
Refund. 5-1-13	20,000.00	20,000.00	—
Elevator 5-1-14	12,000.00	12,000.00	—

CITY OF OREGON CITY, OREGON
COMPARATIVE CONSOLIDATED STATEMENT
OF OPERATIONS—ALL FUNDS
YEAR ENDED DECEMBER 31, 1925

OPERATING REVENUES	1925 Year	1924 Year	—Decrease Increase
Taxes	\$ 93,791.97	\$ 88,546.35	\$ 5,245.62
Franchises and Licenses.....	6,576.91	7,897.49	—1,320.58
Fines	4,915.00	4,553.20	361.80
Interest	8,691.50	6,282.81	2,408.69
Water Consumers and Sprinkling.....	42,388.73	42,407.44	—18.71
Water Taps	227.50	355.00	—127.50
Assessments	15,791.54	43,598.02	—27,806.08
Premium	1,001.10	1,609.84	—508.74
Rents	2,165.00	170.00	1,995.00
Sales of Lands	4,975.00	4,974.50	.50
Sale of Supplies and Labor.....	1,709.25	1,667.87	41.38
Sundry Revenues	199.76	168.91	30.85
Total Revenues	182,433.66	202,231.43	—19,797.77

OPERATING EXPENSES	1925	1924	
Salaries	35,630.53	31,192.89	4,437.64
Extra Labor	4,016.37	3,716.67	299.70
Supplies	7,539.32	10,714.90	—3,175.58
Freight and Cartage.....	134.42	148.65	—14.23
Repairs	3,160.85	829.40	2,331.46
Auto Expense	1,403.15	1,289.51	113.64
Printing	1,618.65	1,411.05	207.60
Lights and Power.....	6,371.25	6,035.51	335.75
Heat	507.81	183.10	324.71
Telephone	236.93	122.02	114.96
Rents	113.00	346.00	—223.00
Parks Expense	24.15	63.70	—39.55
Insurance	1,273.74	1,145.05	128.69
Interest	39,148.05	36,896.38	2,251.67
Roads and Streets.....	6,803.16	9,876.49	—3,073.33
Assessable Improvements	26,020.41	45,535.79	—19,515.83
Depreciation	4,343.90	1,607.85	2,736.05
General Expenses	2,052.04	1,362.49	689.55
Taxes	49.35	50.85	—1.50
Elections	196.35	105.00	91.35
South Forks Water Board.....	2,432.43	4,009.14	—1,576.71
Total Operating Expenses.....	143,080.93	156,642.44	—13,561.51
Net Balance	39,352.73	45,588.99	—6,236.26

OTHER PAYMENTS			
Library	3,200.00	3,583.19	—383.19
G. A. R. and Legion.....	150.00	150.00	.....
Cemetery Association	200.00	200.00	.....
Total Other Payments.....	3,550.00	3,933.19	—383.19
Net Credit to Surplus.....	\$ 35,802.73	\$ 41,655.80	—\$5,853.07

CITY OF OREGON CITY, OREGON
COMPARATIVE BALANCE SHEET — IMPROVEMENT FUND
DECEMBER 31, 1925

ASSETS	Dec. 31 1925	Dec. 31 1924	Increase —Decrease
Cash—Principal	\$ 707.67	\$ 2,448.37	—\$1,740.70
Cash—Interest	1,219.22	620.00	599.22
Assessments—Prim.	92,278.35	98,639.78	—6,360.43
Assessments—Int. 1/2	16,741.89	15,855.52	886.37
Imps. waiting assessments.	148,750.77	.....	148,750.77
Total	259,697.90	117,562.67	.....
Less Reserve for Doubtful Assessments	8,661.41	8,661.41	.....
Total Current Assets.....	251,036.49	108,901.26	142,135.23

LIABILITIES	Dec. 31 1925	Dec. 31 1924	Increase —Decrease
Warrants Payable	\$143,245.97	\$ 9,251.85	\$133,994.12
Interest Payable	2,087.12	1,592.85	494.27
Int. Pay. on Warrants.....	1,728.58	.....	1,728.58
Total	147,061.67	10,844.70	136,216.97

BONDED INDEBTEDNESS			
Improvement Bonds	94,221.03	76,466.14	17,754.89
PROPRIETARY			
Surplus Bal. 1-1-25.....	21,590.42	21,849.56	—259.14
Less Adjustments	431.22	.....	431.22
Net	21,159.20	21,849.56	—690.36
Less net from oper.....	11,405.41	259.14	11,146.27
Bal. 12-31-25	9,753.79	21,590.42	—11,836.63
Total Cr.	\$251,036.49	\$108,901.26	\$142,135.23

CITY OF OREGON CITY, OREGON
COMPARATIVE STATEMENT OF OPERATIONS
GENERAL FUND
YEAR ENDED DECEMBER 31, 1925

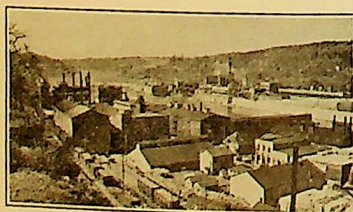
	Year 1925	Year 1924	Increase —Decrease
OPERATING REVENUES			
Taxes	\$ 55,321.34	\$ 50,959.34	\$ 4,362.00
Franchises and Licenses	6,576.91	7,897.49	—1,320.58
Fines	4,865.00	4,479.70	385.30
Interest	499.40	57.18	442.22
Sundry	194.76	164.41	30.35
Total Operating Revenues.....	67,457.41	63,558.12	3,899.29

OPERATING EXPENSES

Salaries	24,623.48	21,092.58	3,530.90
Extra Labor	3,022.11	3,085.68	—63.57
Supplies	3,407.58	4,140.92	—733.34
Repairs	3,135.39	741.95	2,393.44
Auto Expense	1,174.60	1,165.03	9.57
Printing	608.80	801.80	—193.00
Lights and Power	6,350.26	6,023.51	336.75
Heat	507.81	183.10	324.71
Telephone	191.15	86.07	105.08
Rents	82.00	229.00	—147.00
Parks	24.15	63.70	—39.55
Insurance	1,051.97	955.25	96.72
Interest	3,593.44	4,731.24	—1,137.80
Roads and Streets	6,805.16	9,876.49	—3,073.33
Depreciation	4,296.80	1,607.85	2,688.95
General Expense	1,660.65	1,331.24	329.41
Taxes	49.35	50.85	—1.50
Elections	196.35	105.00	91.35
Total Operating Expenses.....	60,789.05	56,271.26	4,517.79
Net Balance	6,668.36	7,285.86	—618.50

OTHER PAYMENTS

Library	3,200.00	3,583.19	—383.19
G. A. R. and Legion	150.00	150.00	
Cemetery Board	1,200.00	200.00	1,000.00
Total Other Payments.....	4,550.00	3,933.19	616.81
Net Credit to Surplus.....	\$ 2,118.36	\$ 3,353.67	—\$1,235.31



Manufacturing District, Oregon City

CITY OF OREGON CITY, OREGON
COMPARATIVE STATEMENT OF OPERATIONS
CEMETERY FUND
YEAR ENDED DECEMBER 31, 1925

	Year 1925	Year 1924	Increase —Decrease
OPERATING REVENUES			
Sales of Lands.....	\$ 4,975.00	\$ 4,974.50	\$.50
Interest on Investments.....	544.99	539.65	5.34
Grave Digging	1,651.75	1,523.97	127.78
Sale of Supplies.....	57.50	143.90	—86.40
Total Revenues	7,229.24	7,182.02	47.22
OPERATING EXPENSES			
Salaries	2,439.60	2,206.00	233.60
Other Labor	994.26	630.99	363.27
Supplies	332.90	1,234.93	—902.03
Repairs	15.02	87.45	—72.43
Telephone	35.68	30.35	6.33
Insurance	32.75	44.40	—11.65
Depreciation	47.10		47.10
Total Operating Expenses.....	3,898.31	4,234.12	—355.81
Net Profit	3,330.93	2,947.90	383.03
OTHER CREDITS			
1925 Budget for Endowment.....	1,000.00		1,000.00
Total Credit to Surplus.....	\$ 4,330.93	\$ 2,947.90	\$ 1,383.03

COMPARATIVE STATEMENT OF OPERATIONS
WATER DEPARTMENT
YEAR ENDED DECEMBER 31, 1925

	Year 1925	Year 1924	Increase —Decrease
OPERATING REVENUES			
Water Consumers Flat Rate	\$33,375.67	\$33,533.04	—\$ 157.37
Water Consumers Meters.....	6,318.35	6,047.40	270.96
Taps	227.50	355.00	—127.50
Rents	165.00	170.00	—5.00
Sprinkling	2,694.70	2,827.00	—132.30
Fines	50.00	73.50	—23.50
Interest	389.37	428.05	—38.68
Miscellaneous	5.00	4.50	.50
Total Operating Revenues.....	43,225.60	43,438.49	—212.89
OPERATING EXPENSES			
Salaries	8,567.45	7,894.31	673.14
Supplies	3,798.84	5,336.05	—1,540.21
Repairs	10.45		10.45
Auto Expense	228.55	124.48	104.07
Printing	89.75	144.45	—54.70
Lights	11.00	12.00	—1.00
Insurance	189.02	145.40	43.62
South Forks Water Board.....	2,432.43	4,009.14	—1,576.71
Interest	15,016.26	15,281.25	—264.99
Freight and Cartage.....	134.42	148.65	—14.23
Telephone	9.15	5.60	3.55
Rents	36.00	117.00	—81.00
General Expense	341.16	31.25	309.10
Total Operating Expenses.....	30,864.48	33,252.58	—2,388.10
Net Operating Profits.....	\$12,361.12	\$10,185.91	\$ 2,175.21

CITY OF OREGON CITY, OREGON
COMPARATIVE STATEMENT OF OPERATIONS
TRUST AND SINKING FUND
YEAR ENDED DECEMBER 31, 1925

OPERATING REVENUES	Year 1925	Year 1924	Increase —Decrease
Taxes—City Hall Fund.....	\$ 3,000.00	\$ 3,246.61	—\$ 246.61
Taxes—Sinking Fund No. 1.....	22,400.00	22,726.25	—326.25
Taxes—Sinking Fund No. 2.....	3,625.00	3,246.61	378.39
Taxes—Special Road Fund.....	9,445.63	8,367.54	1,078.09
Interest—City Hall Fund.....	109.74	259.44	—149.70
Interest—Sinking Fund No. 3.....	1,282.35	542.78	739.57
Interest—Municipal Bldg.....	12.71	.....	12.71
Premium on sale of Bonds.....	.....	175.00	—175.00
Rent, Municipal Bldg.....	2,000.00	.....	2,000.00
Total Operating Revenues.....	41,875.43	38,564.23	3,311.20

OPERATING EXPENSES

Interest—City Hall Fund.....	1,000.03	.....	1,000.03
Interest—Sinking Fund No. 1.....	8,813.76	10,520.82	—1,707.06
Interest—Sinking Fund No. 2.....	1,237.50	1,400.00	—162.50
Interest—Special Road Fund.....	1,026.13	1,197.20	—171.02
Interest—Municipal Bldg. Fund.....	1,350.00	18.75	1,331.25
Sundry	50.23	.....	50.23
Total Operating Expenses.....	13,477.70	13,136.77	340.93
Net Operating Profits.....	\$28,397.73	\$25,427.46	\$ 2,970.27

CITY OF OREGON CITY, OREGON
COMPARATIVE STATEMENT OF OPERATIONS
IMPROVEMENT FUND
YEAR ENDED DECEMBER 31, 1925

OPERATING REVENUES	Year 1925	Year 1924	Increase —Decrease
Assessments	\$15,791.94	\$43,598.02	—\$27,806.08
Interest	5,852.94	4,455.71	1,397.23
Premium Sale of Bonds.....	1,001.10	1,434.84	—433.74
Total Revenues	22,645.98	49,488.57	—26,842.59

OPERATING EXPENSES

Street Improvements	26,020.41	45,535.79	—19,515.38
Interest	7,110.88	3,747.12	3,363.76
Printing	920.10	464.80	455.30
Total Expenses	34,051.39	49,747.71	—15,696.32
Net Debit to Surplus.....	\$—11,405.41	\$—259.14	\$—11,146.27

CITY OF OREGON CITY, OREGON
SCHEDULE OF BONDED INDEBTEDNESS
DECEMBER 31, 1925

Name of Bond	Rate	Term	Date of Issue	Date of Maturity	Original Issue	Payments 12-31-23	Outstanding 12-31-1925	Matured Interest Unpaid 12-31-25	Unmatured Interest Accrued to 12-31-1925
GEN. BONDS									
Refunding	5%	20 Yrs.	5-1-13	5-1-33	20,000.00	.....	20,000.00	\$ 25.00	\$ 166.67 (a)
Funding	5%	20 Yrs.	5-1-13	5-1-33	50,000.00	.....	50,000.00	.....	416.67 (a)
Elevator	5%	20 Yrs.	5-1-14	5-1-34	12,000.00	.....	12,000.00	.....	100.00 (a)
Refunding	5%	Serial	4-1-16	Serial	275,000.00	82,000.00	193,000.00	.....	2,412.50 (b)
Fire Dept.	5%	Optional	7-1-20	Optional	15,000.00	4,000.00	11,000.00	.....	275.00 (a)
Refunding	6%	Serial	5-1-21	Serial	30,000.00	10,000.00	20,000.00	.....	166.67 (b)
Municipal Bldg.	5%	Serial	12-1-24	Serial	27,000.00	.....	27,000.00	.....	112.50 (b)
City Hall	5%	Optional	12-1-20	Optional	25,000.00	.....	25,000.00	.....	104.17 (b)
Total General Bonds.....					454,000.00	96,000.00	358,000.00	25.00	3,754.18
WATER BONDS									
General	5%	Serial	4-1-15	Serial	375,000.00	50,000.00	325,000.00	125.00	4,062.50
Refunding	4½%	20 Yrs.	5-1-12	5-1-32	40,000.00	.....	40,000.00	.....	300.00
Total Water Bonds.....					415,000.00	50,000.00	365,000.00	125.00	4,362.50
IMPROVEMENT BONDS									
Sewer	6%	Optional	6-1-17	Optional	11,130.18	.....	11,130.18	.....	55.65
Streets	6%	"	11-1-21	"	3,500.00	.....	3,500.00	.....	35.00
"	6%	"	12-1-21	"	2,500.00	.....	2,500.00	.....	12.50
"	6%	"	1-1-22	"	1,500.00	.....	1,500.00	.....	45.00
"	6%	"	2-1-22	"	1,593.79	.....	1,593.79	30.00	39.85
Sewer & Streets.....	6%	"	1-1-23	"	9,184.40	.....	9,184.40	.....	275.52
Streets	6%	"	6-1-23	"	13,114.51	.....	13,114.51	.....	65.57
"	6%	"	1-8-24	"	14,181.13	.....	14,181.13	.....	396.52
"	6%	"	6-6-24	"	1,500.00	.....	1,500.00	.....	6.00
"	6%	"	9-25-24	"	11,500.00	.....	11,500.00	.....	390.00
"	6%	"	10-5-24	"	3,262.13	.....	3,262.13	.....	97.86
"	6%	"	1-1-25	"	21,254.89	.....	21,254.89	.....	637.65
Total Improvement Bonds.....					94,221.03	.....	94,221.03	30.00	2,057.12
Total Bonded Indebtedness.....					\$963,221.03	\$146,000.00	\$817,221.03	\$180.00	\$10,173.80

NOTE: (a) Fund I.
(b) Fund II.

CITY OF OREGON CITY, OREGON
SCHEDULE OF CITY'S CURRENT BUDGET
MONTH OF DECEMBER, 1925

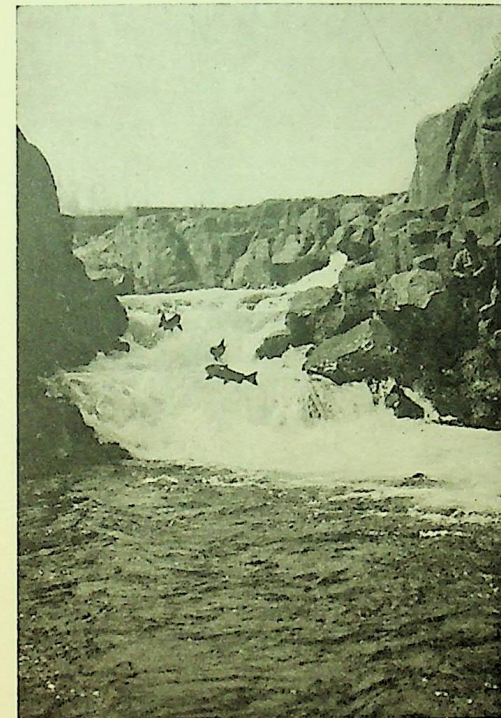
DEPARTMENT	Annual Appropriation	Expenditures 12 Months Ended Dec. 31, 1925	Unexpended Balance Dec. 31, 1925
A. GENERAL			
Lights, Arc	\$ 6,260.00	\$ 5,179.40	\$ 1,080.60
Lights, Bridge	240.00	190.40	49.60
Printing	750.00	512.20	237.80
Auditing	400.00	300.00	100.00
Taxes	55.00	49.35	5.65
Appraisers	25.00	12.00	13.00
City Parks	750.00	558.40	181.60
Cemetery Association	200.00	200.00	0.00
G. A. R. and Legion	150.00	150.00	0.00
Cemetery Sinking Fund	1,000.00	1,000.00	0.00
Insurance—Employees	720.00	699.75	20.25
Emergency	4,662.11	3,559.61	1,102.50
Total	15,212.11	12,421.11	2,791.00
B. POLICE			
Salaries	4,800.00	4,800.00	0.00
Special Men	300.00	320.58	—20.58
Auto and Upkeep	900.00	1,334.44	—434.64
Emergency	500.00	567.66	—67.66
Phone Extensions	250.00	0.00	250.00
Total	6,750.00	7,022.68	—272.68
C. HEALTH OFFICER			
Salaries	480.00	480.00	0.00
D. FIRE			
Salaries	6,650.00	6,425.00	235.00
Insurance Apparatus	300.00	248.00	52.00
Supplies and Emergency	1,800.00	2,111.83	—311.83
Hose	750.00	0.00	750.00
Hydrants	200.00	0.00	200.00
Total	9,710.00	8,784.83	925.17
E. ROADS & STREETS			
Salaries	3,600.00	3,600.00	0.00
Extra Labor	1,200.00	1,101.95	98.05
Supplies	2,000.00	2,342.85	—342.85
Permanent Roads	9,900.00	8,688.39	1,211.71
Auto Expense	600.00	522.44	77.56
Emergency	1,000.00	794.63	205.37
Total	\$18,300.10	\$17,050.26	\$ 1,249.84

CITY OF OREGON CITY, OREGON
SCHEDULE OF MONEY INVESTED IN SEVERAL FUNDS
DECEMBER 31, 1925

Fund	Securities	Rate	Book Value	Annual Interest	Interest Accrued to 12-31-1925
I. CURRENT					
County Road Warrant		6%	\$ 363.75	\$ 21.83	\$ 6.78
County Road Warrant		6%	7,979.96	478.80	59.85
II. CEMETERY					
Total Current			8,343.71	500.63	66.63
Oregon City Fire Bonds		5%	8,000.00	400.00	200.00
Oregon City Water Bonds		5%	500.00	25.00	6.25
Oregon City Pefd Bonds, 4-1-16		5%	3,500.00	175.00	43.75
Fourth Liberty Loan Bonds		4½%	2,500.00	106.25	22.12
O. C. Improvement Warrant No. 2567		6%	1,202.79	72.17	10.83
O. C. Improvement Warrant No. 2572		6%	1,204.48	72.26	10.85
III. WATER					
Total Cemetery			16,907.27	850.68	293.80
Oregon City Improvement Warrant		6%	20,430.41	1,225.82	163.44
Fourth Liberty Loan Bonds		4½%	3,000.00	127.50	26.58
IV. CITY HALL					
Oregon City Refd. Bonds, 4-1-16		5%	6,000.00	300.00	75.00
Oregon City Fire Bonds		5%	3,000.00	150.00	37.50
Oregon City Improvement Warrant		6%	1,744.98	104.70	15.70
MUNICIPAL					
BLDG. OPER.					
Total Sinking Fund No. 3			10,744.98	534.70	165.70
Oregon City Improvement Warrants No. 2574		6%	1,412.83	84.77	12.71
Total Fund IV			15,157.81	766.97	204.99
Total Investments			\$60,839.20	\$3,344.10	\$728.86

CITY OF OREGON CITY, OREGON
SCHEDULE OF CITY'S CURRENT BUDGET
MONTH OF DECEMBER, 1925

DEPARTMENT	Annual Appropriation	Expenditures 12 Months Ended Dec. 31, 1925	Unexpended Balance Dec. 31, 1925
G. LIBRARY			
Sundry	\$ 3,200.00	\$ 3,200.00	\$ 0.00
H. ELEVATOR			
Salaries	2,600.00	2,519.36	80.64
Repairs and Emergency	250.00	271.63	—21.63
Power	750.00	770.37	—20.37
Total	3,600.00	3,561.41	38.59
I. RECORDER			
Salaries	1,500.00	1,295.84	204.16
Rents	300.00	72.00	228.00
Supplies	200.00	406.55	106.55
Total	2,100.00	1,774.39	325.61
K. CITY ATTORNEY			
Salaries	1,200.00	1,200.00	0.00
Court Costs	50.00	88.24	—38.24
Emergency	50.00	10.00	40.00
Total	1,300.00	1,298.24	1.76
L. CITY TREASURER			
Salaries	400.00	400.20	—20
M. MANAGER & ENGINEER			
Salaries	4,200.00	2,774.32	1,425.68
P. BONDS & INTEREST			
City Hall Bonds	3,000.00	1,000.00	1,999.97
\$275,000 General Fund Prin.	12,000.00	12,000.00	0.00
\$275,000 General Fund Int.	10,400.00	9,816.66	583.34
\$ 30,000 General Fund Prin.	2,500.00	2,500.00	0.00
\$ 30,000 General Fund Int.	1,125.00	1,245.00	—120.00
\$ 82,000 General Fund Int.	4,100.00	4,100.00	0.00
Fire Bonds Prin.	1,000.00	1,000.00	0.00
Fire Bonds Int.	600.00	591.66	8.34
Total	34,725.00	32,253.35	2,471.65
Total Budget	\$99,977.21	\$91,020.79	\$8,956.42



*Salmon Going Up the Fish Ladder
Willamette Falls, Oregon City*

From the press of the
Oregon City Printing Co.