

CITY OF OREGON CITY

REPORT

OF THE

MUNICIPAL ACTIVITIES

FOR THE YEAR

1926

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UNDER COMMISSION-MANAGER GOVERNMENT  
OREGON CITY, OREGON



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# CITY OF OREGON CITY, OREGON

WM. ANDRESEN,  
*Mayor*

C. H. CAUFFIELD,  
*Commissioner*

C. P. FARR,  
*Commissioner*

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 of Fire Dept.*  
F. McCausland ..... *Water Superintendent*  
BERTHA ADAMS ..... *Librarian*  
DR. F. W. WALLACE ..... *Health Officer*  
W. BRANDT ..... *Cemetery*

January 25, 1927.

To the Hon. Mayor and City Commission,  
Oregon City, Oregon.

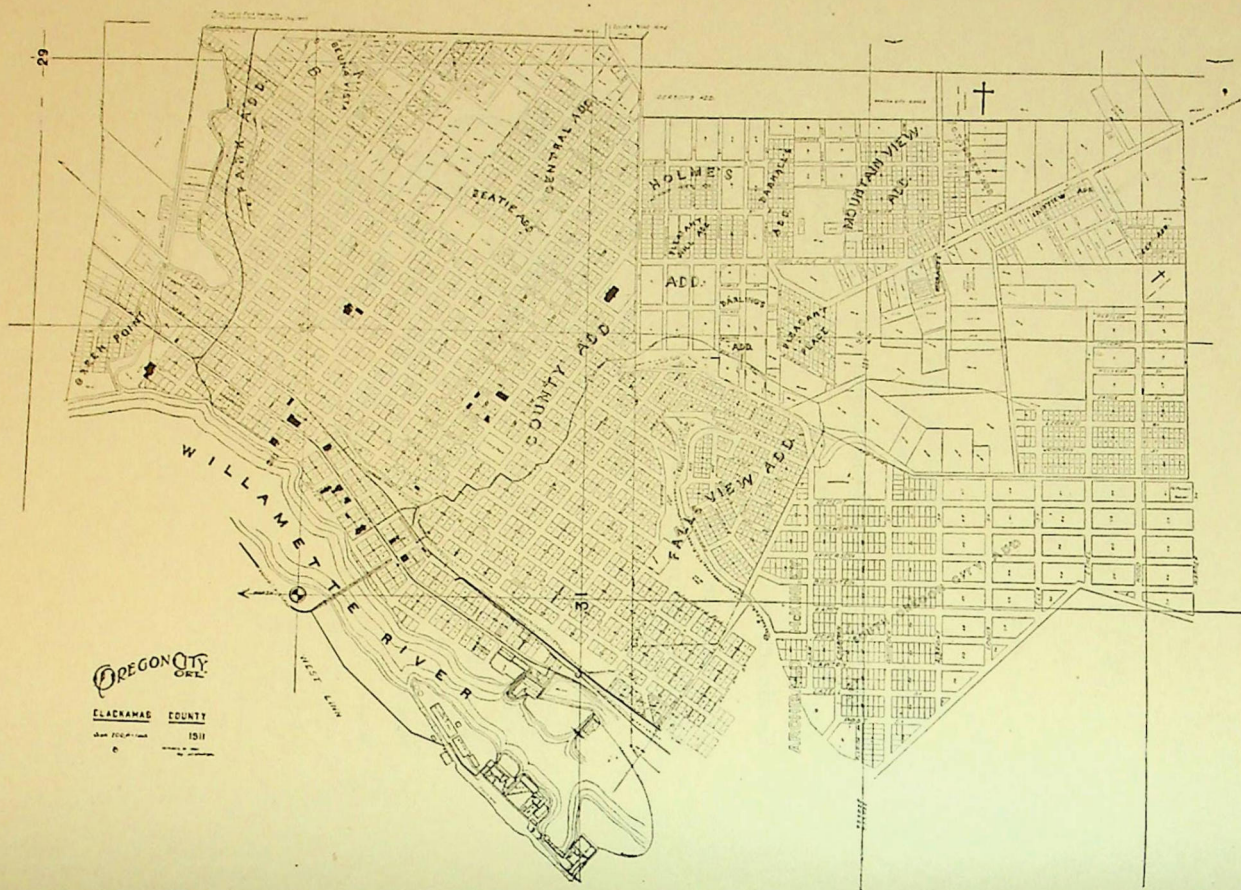
Gentlemen:

I have the honor of presenting to you a Report of the  
Municipal Activities for the fiscal year of 1926.

Respectfully yours,

J. L. FRANZEN,  
General Manager.





Airplane View of Oregon City From 4th St., North (on right) to 16th St.



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## GENERAL

Under the heading of General, the activities of the City's business will be taken up only in a general way, the details of which may be found in the following pages.

Twelve Regular and forty-eight Special meetings of the City Commission were held during the year. Along with a large amount of other business conducted, fifty-nine ordinances were passed, most of which were necessary for carrying out the improvements undertaken during the year.

The City's business was conducted better than estimated at the beginning of the year by an amount equal to \$14,974.54. This amount is composed of three items:

Saving on Budget .....	\$5,029.08
Licenses, Fines and Franchises exceeding the estimate .....	\$7,039.89
Interest obtained from daily bank balances and money invested in City's securities .....	\$2,905.57

## SINKING FUNDS.

A Sinking Fund established by the Commission for the purpose of retiring Twenty Year Bonds in the amount of \$82,000.00 for which no provision was made for their retirement; \$70,000 of which come due in 1933 and \$12,000 in 1934, was increased by \$6,026.23 during the year, making a total in this Fund of \$17,619.16 or an average of \$5,800 per year since the Fund was established. Should this rate of increase continue there should be \$60,000 in the Fund by 1933. This amount being raised from various sources not requiring additional taxation.

There has also been established a Sinking Fund to retire \$40,000 Water Bonds that come due in 1932. This fund now has \$13,335 and \$417.00 is being added to this fund each month from the revenues of the Water Department. This amount will be sufficient to retire these bonds when they come due.

The total increase in all sinking funds during the year was \$23,361.23, making a total in the various sinking funds of \$51,316.36, of which \$48,855.73 is invested in improvement warrants awaiting the sale of bonds, and other securities earning interest at the rate of \$2,741.34 per year.

## BONDS.

The Bonded Indebtedness of the City other than Bancroft Improvement Bonds has been reduced by the following amounts:

Fire Bonds .....	\$ 2,000.00
Refunding Bonds .....	13,000.00
Funding Bonds .....	2,500.00
City Hall Bonds .....	5,000.00
Water Bonds .....	6,500.00
Total .....	\$29,000.00

## SUMMARY.

The operation of the City's finances for the year may be summed up as follows:

All interest and principal on bond indebtedness is being met as it comes due.

Bancroft Improvement Bonds are being retired in five to six years instead of ten.

Funds provided for the retirement of bonds .....	\$29,000.00
Increase in Sinking Funds .....	23,361.23
Interest on investments and daily bank balances .....	2,905.57
Operations of the Budget, made and saved .....	12,068.97

Total funds provided for various purposes made and saved during the year .....

\$67,335.77



The City now holds bonds and other securities in the amount of \$24,020.51 with cash on hand in all funds at the end of the year amounting to \$42,817.05.

If the present method of handling the City's finances be continued and no further indebtedness be incurred, the City should by the year 1936 have a very small indebtedness if any.

## OFFICE OF THE CITY RECORDER

Through the efforts of this office the number of delinquent improvement assessments has been reduced considerable.

### RECORDER'S COURT.

The following table gives the operation of the Recorder's Court during the year:

Court Cases during year.....	187
Traffic violations .....	206
Fines Imposed .....	\$8,100.00
Bail Forfeited .....	674.00
Jail Sentences Imposed.....	596 days

The amount of receipts in this Department for the various funds were as follows:

Licenses collected .....	\$ 7,480.20
Fines collected .....	6,927.50
Permits and Dog Licenses .....	533.25
Franchises .....	275.00
Paving Alley Block 6 .....	215.40
Miscellaneous .....	543.16
Water Street Assessment .....	1,541.55
Lots Sold—Cemetery .....	4,365.00
Labor—Cemetery .....	1,370.50
Sundries—Cemetery .....	779.83
Interest on Deposits allotted to the various funds.....	406.55
Rent of Store .....	3,000.00
On Act for Party Wall .....	100.00
Improvement Principal .....	68,479.68
Improvement Interest .....	5,643.11
Miscellaneous .....	1,589.57
Total .....	\$103,250.30

Expenditures for the Recorder's office are given below:

I. RECORDER:	Annual Appropriation	Expenditures 12 Months Ended 12-31-1926	Unexpended Balance 12-31-1926
Salaries .....	\$1,500.00	\$1,200.00	\$300.00
Supplies .....	200.00	331.48	—131.48
Emergency .....	500.00	93.15	406.85
Total .....	\$2,200.00	\$1,624.63	\$575.37

## OFFICE OF THE CITY ATTORNEY

On account of the number of improvements being made during the year a large number of ordinances, resolutions, etc., were required in this office.

A number of foreclosures on lots were made on account of delinquent liens for improvement assessments.

The suit against Clackamas County for the sum of \$39,635.49, money being due the City from the years 1919 to 1924, was satisfactorily settled out of court.

Below will be found the expenditures of the City Attorney for the year:

K. CITY ATTORNEY:	Annual Appropriation	Expenditures 12 Months Ended 12-31-1926	Unexpended Balance 12-31-1926
Salaries .....	\$1,200.00	\$1,200.00	0.00
Court Costs .....	50.00	52.52	—2.52
Emergency .....	50.00	11.25	38.75
Total .....	\$1,300.00	\$1,263.77	\$36.23

## OFFICE OF THE CITY TREASURER

Because of the reports furnished by the office of City Treasurer the Management is informed at all times regarding the condition of all funds, making it possible to keep all available money working.

Below is given the Treasurer's Report as of December 31, 1926:

<b>Current Fund:</b>		
On hand Dec. 1 .....	\$14,982.49	
Receipts .....	12,405.77	
	27,388.26	
Disbursements .....	7,628.64	
Cash on hand Dec. 31, 1926.....		\$19,759.62
<b>Cemetery Fund:</b>		
On hand Dec. 1 .....	\$ 8,484.85	
Receipts .....	1,747.00	
	10,231.85	
Disbursements .....	456.70	
Cash on hand Dec. 31, 1926.....		\$ 9,775.15
<b>Trust and Sinking Fund:</b>		
On hand Dec. 1 .....	\$16,015.26	
Receipts .....	1,450.65	
	17,465.91	
Disbursements .....	705.00	
Cash on hand Dec. 31, 1926.....		\$16,760.91



<b>Improvement Fund:</b>			
Overdrawn Dec. 1.....	\$ 2,953.60		
Disbursements .....	7,532.04		
	10,485.64		
Receipts .....	1,326.18		
Overdrawn Dec. 31, 1926.....		\$ 9,159.46	
<b>Water Fund:</b>			
On hand Dec. 1.....	\$ 4,054.45		
Receipts .....	3,230.05		
	7,284.50		
Disbursements .....	1,603.67		
Cash on hand Dec. 31, 1926.....		\$ 5,680.83	
Cash in all Funds Dec. 31, 1926.....		\$42,817.05	
Securities in the hands of the Treasurer as of this report:			
<b>Oregon City Funding Bonds:</b>			
18 @ \$500.00.....	\$9,000.00	\$ 9,000.00	
<b>Fire Department Bonds:</b>			
14 @ \$500.00.....	7,000.00		
20 @ \$100.00.....	2,000.00	9,000.00	
<b>Oregon City Improvement Bonds:</b>			
No. 50 to 62 Inc.....		6,020.51	
		\$24,020.51	

Below are given the expenditures of the office of City Treasurer for the year 1926:

L. CITY TREASURER:	Annual	Expenditures	Unexpended
	Appropriation	12 Months Ended 12-31-1926	Balance 12-31-1926
Salaries .....	\$400.00	\$400.20	—20

## POLICE DEPARTMENT

The personnel of the Police Department consists of the Chief of Police, two patrolmen and one traffic man, and under the Police Department is the City Dog Catcher who also acts as janitor for the Municipal building and operates one two-hour shift on the Municipal elevator.

The equipment of the Department consists of one automobile, one motorcycle and a Signal system. During the last year the signal system was replaced and extended. Special designed lights were installed at points where they may best be seen in the largest number of points about the City.

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

Drunk .....	98
Possession .....	36
Robbers .....	6
Held for other authorities.....	25
Auto Theft .....	6
Vagrancy .....	4

Disorderly Conduct .....	18
Gambling .....	19
Manufacture of Liquor .....	1
Transportation .....	3
Traffic Violations .....	206
Stolen cars recovered.....	20
Larceny .....	6
Forgery .....	3

Through the investigation of the Department twenty-seven cases of burglary committed outside of the City were cleared up.

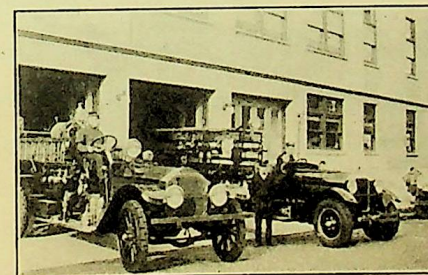
The amounts appropriated and expended for the Department during the year will be found in the following table:

B. POLICE:	Annual	Expenditures	Unexpended
	Appropriation	12 Months Ended 12-31-1926	Balance 12-31-1926
Salaries .....	\$4,800.00	\$4,800.00	0.00
Extra Men .....	300.00	384.97	—84.97
Auto Expense .....	600.00	957.51	—357.51
Phone Extension .....	300.00	224.33	75.67
Emergency .....	800.00	729.42	70.58
Total .....	\$6,800.00	\$7,096.23	\$—296.23

## 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.



### EQUIPMENT:

The equipment of the Department consists of one American LaFrance pumper, one City Service Truck, six hose carts placed at advantageous points about the City, and 150 hydrants.

The City Service Truck, mentioned above, was installed during the year and was obtained in the following manner:

It was necessary for more adequate protection that the City obtain another piece of equipment in the form of a ladder truck. The City owned at

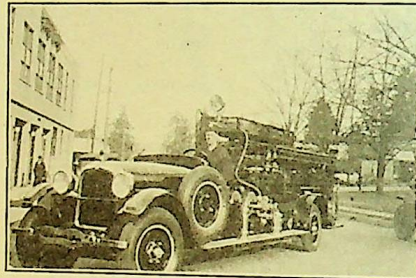


that time a hand drawn ladder wagon equipped with the following ladders and other small equipment.

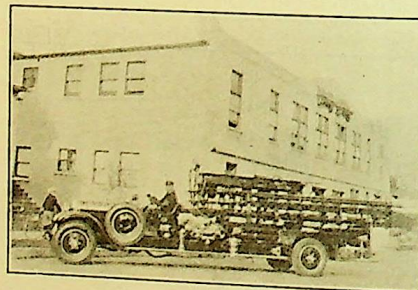
1	12 ft.	Ladder
1	16 ft.	Ladder
1	18 ft.	Ladder
1	24 ft.	Ladder
1	40 ft.	Extension Ladder.

The City also owned a hand drawn chemical with two thirty-five gallon chemicals, all in excellent condition.

By careful planning it was found that by dismanteling this old piece of equipment and by the combination of this, mounted on a suitable chassis, an excellent piece of equipment could be made at a cost of \$3,500.00, being a saving of \$4,500.00 over the same piece of equipmnt bought in the open market. It may also be noted that the \$3,500.00 paid for this piece of equipment was a portion of the money saved from the 1925 Budget. In this manner this piece of equipment was paid for without additional bonding or tax levy.



This piece of equipment now consists of the ladders and chemicals mentioned above, 1000 ft. of 2½ inch Hose, 500 ft. of 1½ inch Hose, 200 ft. of chemical Hose and all other necessary small equipment.



CITY SERVICE TRUCK.

There were forty-three calls answered during the year, which are listed below:

Date	Location	Cause	Approx. Damage
Jan. 1			
12:25 a. m.	4th and Main Sts.	Broken trolley wire	\$ 75.00
Jan. 12	Madison street between 8th and 9th streets.		
8: a. m.		False alarm	
Feb. 13			
11:30 a. m.	Falls View	Flue	

Date	Location	Cause	Damage Approx.
Feb. 19			
8:00 a. m.	7th and Monroe	Stove too close to wall	25.00
Mar. 8			
9:00 p. m.	7th and Center	Undetermined	100.00
Mar. 14			
3:00 p. m.	426 Division street	Spark from chimney	10.00
Mar. 15			
12:15 p. m.	9th and Madison	Defective flue	50.00
Mar. 23			
2:30 p. m.	8th and J. Adams	Spark from chimney	25.00
Apr. 1			
8:30 p. m.	7th and J. Adams	Unknown	6000.00
Apr. 4			
12:30 a. m.	7th and Madison	Box left on stove	50.00
Apr. 28			
1:20 p. m.	13th and Jackson	Gravel truck. Broken gas pipe	15.00
May 13			
11:09 a. m.	Neighboring town	Canby	
May 23			
9:30	Neighboring town	Gladstone	
May 29			
6:30 p. m.	8th and Main streets	Unknown	500.00
June 10	Asphalt Tank		
2:30 p. m.	Construction outfit	Overheated	
June 21			
2:30 p. m.	West Linn	False alarm	10.00
July 1			
9:30 p. m.	10th and Jefferson	Grass fire	
July 6			
2:30 p. m.	Linn Avenue	Grass fire	
July 7	Main street between Front and Abernethy	Electric wiring	
July 7			
3:30 p. m.	7th and R. R. Avenue	Grass fire	
July 8			
4:50 p. m.	Molalla Avenue	Children playing with matches	
July 10		False alarm	
4:40 p. m.	6th and Main		
July 14			
7:30 a. m.	7th and Bluff	Grass fire	
July 17			
8:00 a. m.	7th and Bluff	Grass fire	
July 21			
3:30 p. m.	Division street	Grass fire	
July 28			
7:00 p. m.	Falls View	Grass fire	
July 29			
8:50 p. m.	7th and Railroad Ave.	Grass fire	
July 31			
3:30 p. m.	7th and Railroad Ave.	Grass fire	
Aug. 1			
12:50 p. m.	So. First street	Grass fire	
Aug. 2			
7:30 p. m.	Bluff	Grass fire	
Aug. 4			
2:00 a. m.	Paramount Restaurant	Undetermined	4,500.00



Aug. 24			
6:25	2nd and Washington	Grass fire	
Sept. 20			
1:50 a. m.	6th and Main	Unknown	500.00
Sept. 21			
9:20 a. m.	Main St. Auto Truck	Leaking gas main	
Sept. 29			
9:00 a. m.	17th and Washington	Unknown	300.00
Oct. 6			
7:50 a. m.	10th and Main Streets	Chimney	
Oct. 8			
4:00 a. m.	West Linn		
Oct. 22			
7:00 p. m.	12th and Main	Auto wiring	950.00
Nov. 1			
7:45 p. m.	12th and Madison	False alarm	
Nov. 11			
1:15 p. m.	5th and Main	False alarm	
Nov. 11			
6:35 p. m.	7th and Division	Defective flue	68.00
Nov. 21			
1:15 p. m.	7th and Main	Oil leak in furnace	
Dec. 5			
3:00 p. m.	11th and Madison	Overheated stove	65.00
			<u>\$13,243.00</u>

Other facts of interest are:

Average time at fires 45 minutes.  
Average distance traveled per fire 1.15 miles.  
7200 ft. 2½ inch hose laid.  
1150 ft. 1½ inch hose laid.  
Total 8,350 ft. of hose laid.

In addition to the calls answered, regular inspections covering the City were made.

## WATER DEPARTMENT

The operations of the Water Department consisted of the ordinary routine work and a large amount of renewals of mains and service pipes necessary on account of street improvements.

A total of 10,755 ft. of pipe in the following sizes were laid during the year.

1500 ft.	4	inch pipe
3784 ft.	2	inch pipe
502 ft.	1½	inch pipe
1241 ft.	1	inch pipe
3728 ft.	¾	inch pipe

10,755 ft. total

Two new hydrants were installed. Forty-two new taps or services were made. The two reservoirs were cleaned twice during the year.



Head Works of Oregon City's Water Supply.

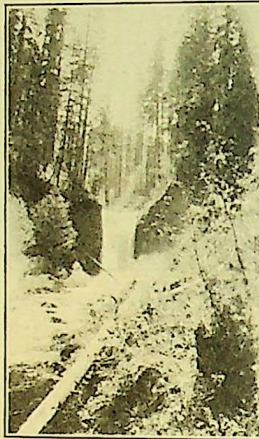
The following is a comparative statement of the operations of the Department.

## CITY OF OREGON CITY, OREGON. COMPARATIVE STATEMENT OF OPERATIONS WATER DEPARTMENT YEAR ENDED DECEMBER 31, 1926

Operating Revenues	Year 1926	Year 1925	Increase —Decrease
Water Consumers Flat Rate.....	\$34,383.49	\$33,375.67	\$1,007.82
Water Consumers Meters .....	5,694.02	6,318.36	—624.34
Taps .....	202.50	227.50	—25.00
Rents .....	180.00	165.00	15.00
Sprinkling .....	2,823.00	2,694.70	128.30
Fines .....	33.00	50.00	—17.00
Miscellaneous .....	.40	5.00	—4.60
Total Operating Revenues.....	\$43,316.41	\$42,836.23	\$ 480.18
Operating Expenses			
Salaries and Labor .....	\$ 9,117.51	\$ 8,567.45	\$ 550.06
Supplies and Repairs .....	4,275.08	3,809.29	465.79
Auto Expense .....	141.01	228.55	—87.54
Printing .....	64.75	89.75	—25.00
Lights .....	13.00	11.00	2.00
Telephone .....	4.85	9.15	—4.30
Insurance .....	61.14	189.02	—127.88
Freight and Cartage .....	119.15	134.42	—15.27
So. Fork Board .....	3,056.87	2,432.43	624.44
Sundry .....	210.35	377.16	—166.81
Interest on Bonds .....	14,651.24	15,016.26	—365.02
Total Operating Expenses.....	31,714.95	30,864.48	850.47
Operating Profits .....	\$11,601.46	\$11,971.75	—370.29



Other Income			
Interest on Investment.....	851.02	389.37	461.65
Total Profits .....	<u>\$12,452.48</u>	<u>\$12,361.12</u>	<u>\$ 91.36</u>



Falls on the South Fork of the Clackamas River Near the Headworks of Oregon City's Water Supply.

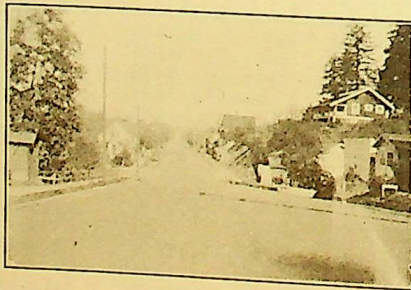
## ENGINEERING DEPARTMENT

Ten projects were undertaken and completed during the year, the major portion of which was street improvements. Fifty-six blocks of streets were improved with hard surface pavement.

A table of total quantities are given below followed by a more detailed description of each project.

2 inch asphaltic concrete redress	2 inch asphaltic concrete on 4 inch black base	2 inch asphaltic concrete on 3 inch black base
50,804 sq. yds.	3,268 sq. yds.	11,975 sq. yds.
6 inch concrete	Concrete walk	Concrete curb
1,370 sq. yds.	18,419 sq. ft.	9,028 ft.
New sewer 6"x8"	Catch basins	Bridges.
1,628 ft.	56	106,000 f. b. m. lumber

The total cost of new construction during the year was \$119,021.16.



Jackson Street.

## LISTING OF 1926 IMPROVEMENTS:

SEVENTH STREET, from High Street to J. Q. Adams St. Two inch asphaltic concrete redress over old macadam, seven blocks forty ft. wide, totaling 7719 sq. yds. Pavement alone 98c per sq. yd., with all incidentals \$1.229 per sq. yd. Total cost of street to property owners \$9,391.48.

SEVENTH STREET, from J. Q. Adams St. to Jackson St. One block, 2 inch asphaltic concrete redress over old macadam. This was two strips eleven ft. wide along a former eighteen ft. concrete strip. A total of 523 sq. yds. The pavement only was 98c per sq. yd. with all incidentals \$1.26 per sq. yd. Total cost \$659.07.

MADISON STREET, from First Street to Fifteenth Street. Two inch asphaltic concrete redress over old macadam. Pavement alone 98c per sq. yd., with all incidentals \$1.374 per sq. yd. On this street in addition to paving 7865 sq. ft. of sidewalk and 6100 ft. of curb were constructed making a total cost of \$22,172.27 for thirteen blocks of pavement twenty-five feet wide.

PEARL STREET, from Molalla Avenue two blocks easterly. Grading and placing of two inch asphaltic concrete on 4 inches of rolled crushed rock. Paving only, \$1.40 per sq. yd. Total of 1692 sq. yds. at a final cost of \$2.37 per yd. totaling \$4,063.23.

VAN BUREN STREET, between Twelfth and Thirteenth streets. Grading, walks, curbs and paving with 2 inch asphaltic concrete on 4 inch broken stone. Paving only bid at \$1.40 per sq. yd. Total final cost \$2,004 per sq. yd. Total cost including 2,235 sq. ft. of walk and 689 ft. of curb \$2,626.93.

CENTER STREET, from Fifth to South First streets. This job was peculiar in that the crown in the old macadam street was too high to pave over, it was necessary to remove some of the sub soil and replace the old macadam before laying the 5 inch asphaltic concrete pavement. Price for pavement only \$1.70, final cost \$2.28. Total cost \$18,380.34 for the 7975 sq. yds.

THIRTEENTH STREET, from Monroe Street to Van Buren Street. Two blocks of 2 inch redress on old macadam and one block of 2 inch asphaltic concrete on four inches broken stone, grading, walks and curbs. Two inch asphaltic concrete redress 98c per sq. yd., final cost \$1,247 per sq. yd. for 2699 sq. yds.

Two inch pavement on 4 inch broken stone bid price \$1.40 final total cost \$1,527 per sq. yd. including 3200 sq. ft. of walk and 609 ft. of curb. The total cost of the work was \$5,556.57.

JEFFERSON STREET, from First to Tenth Street. Two inch asphaltic concrete redress on old macadam. A total of 11,820 sq. yds. bid at 98c for pavement only. Final cost \$1.266 per sq. yd. totaling \$15,751.85.

JACKSON STREET, from Fifth to Sixteenth Streets. On this street different conditions made it necessary to employ different methods on several of the blocks.

While the former improvement consisted of a twenty ft. macadam center with mud sides, the sides were built up with a three inch black base on the hills of which there were three blocks of 14 per cent grade. A strip of macadam was left in the center and 12 ft. of 2 inch asphaltic concrete redress placed on the sides. This job totaled 15,372 sq. yds. at a cost of \$25,519.77.

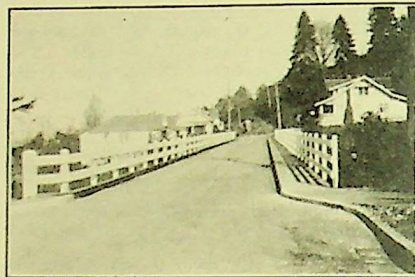
FOURTEENTH STREET, from Buchanan Street to Division Street. Six inch concrete and grading. 1370 sq. yds. bid at \$1.58 per sq. yd. for the pavement only. All items included brought the final total up to \$2.33 per sq. yd. and a total cost of \$3,197.12.

SEWER DISTRICT NO. 19, Jefferson Street. This sewer constructed of 1,628 ft. of 6 and 8 inch pipe with all necessary connections. The excavation was all through rock. Total cost of project was \$2,602.43.

MADISON STREET BRIDGE, between Fourteenth and Fifteenth streets.



The new Madison Street Bridge of heavy timber construction was constructed to replace a light timber bridge that had been condemned for several years. The total length is 266 ft., maximum height 65 feet, total cost \$7,740.00.



Madison Street Bridge.

## STREET DEPARTMENT

The Street Department, under the direction of the City Engineer, was employed principally on street and sewer repairs.

Waste material from streets being improved with hard surface was used for repairing old macadam streets and the opening of a new street from the residence section of the City to the Pacific Highway. Also 4,000 yds. of excess material was used to make a fill to replace an old bridge on Madison Street between Tenth and Eleventh Streets.

Approximately 1000 ft. of macadam was oiled.

Six new manholes were constructed on old sewers, and a large amount of repair work and cleaning of sewers was carried on by this Department.

One 1,200 gallon motor driven Flusher has been in operation for seven months in the year.



Street Flusher Obtained in 1926

## OREGON CITY PUBLIC LIBRARY

The Library being centrally located in the residence section of the City has been very well attended. The efficient handling of the affairs of the Library by the Library Board and the Librarian has shown very good results for the year.

The report for the Library for the year is given below:

Total number of Books in stock.....	6,016
Circulation for the year .....	17,880
Largest daily circulation .....	123
Total Attendance .....	22,139
Largest daily attendance for the year.....	157
Total new books placed on the shelves during the year .....	205
Total new borrowers for the year.....	586
Books donated and placed on the shelves.....	53
Books rebound .....	128
Books discarded .....	97
Periodicals by subscription .....	56
Periodicals by gift .....	16
Newspapers by subscription .....	6
Newspapers by gift .....	4

The following amount was budgeted and remitted to the Library Board during the year \$3,800.00.



## HEALTH DEPARTMENT

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

### Contagious diseases:

57 cases of Scarlet Fever.

7 cases of Diphtheria.

Chicken pox, mumps and measles were prevalent during the Spring months of the year.

1 case of Small Pox.

4 cases of Typhoid Fever.

1 case of Malaria.

### Schools:

Regular routine school inspection was made at Barclay, Eastham, Mt. Pleasant and McLoughlin Institute.

One hundred four cases were taken care of at the Dental Clinic.

Health Certificates were issued to one hundred ninety seven.

Sixty-five cases were taken care of in the Dispensary.

One hundred, eleven toxin-anti-toxin inoculations were made.

### Sanitation:

All restaurants in the City were inspected. A number of inspections of other premises about the City were made.

A large amount of educational work was also carried on during the year.



## MOUNTAIN VIEW CEMETRY

During the past year considerable improvement has been carried on.

The Sprinkling system which has been very inadequate was replaced and extended to cover the entire cemetery. A saving of approximately \$500.00 was made by using pipe discarded by the Water Department as unsuitable for services on the higher pressures of the distribution system but was suitable for the sprinkling system.

The Cemetery Association formed a few years ago for the purpose of caring for the old portion of the Cemetery not under permanent care, has continued to do a great deal toward beautifying this portion of the Cemetery. A number of new members for the Association has been obtained.

The following table gives a comparative statement of the receipts and disbursements for the operation of the Cemetery during the years 1925 and 1926.

### CITY OF OREGON CITY, OREGON COMPARATIVE STATEMENT OF OPERATIONS CEMETERY FUND YEAR ENDED DECEMBER 31, 1926

Operating Revenues:	Dec. 31st 1926	Dec. 31st 1925	Increase —Decrease
Sale of Land .....	\$4,335.00	\$4,975.00	—640.00
Interest .....	766.82	544.99	221.83
Grave Digging .....	1,370.50	1,651.75	281.25
Sale of Supplies .....	61.50	57.50	24.00
Sundry Revenues .....	68.88		68.88
<b>Total Revenues .....</b>	<b>\$6,622.70</b>	<b>\$7,229.24</b>	<b>—606.54</b>
<b>Operating Expenses:</b>			
Salaries .....	\$2,580.00	\$2,439.60	\$ 140.00
Other Labor .....	923.58	994.26	—70.68
Supplies .....	356.78	332.90	23.88
Repairs .....	55.40	15.02	40.38
Telephone .....	43.94	36.68	7.26
Insurance .....	46.88	32.75	14.13
Depreciation .....		47.10	—47.10
<b>Total Operating Expenses.....</b>	<b>\$4,006.58</b>	<b>\$3,898.31</b>	<b>—108.27</b>
<b>Net Profit .....</b>	<b>\$2,616.12</b>	<b>\$3,330.93</b>	<b>—714.81</b>
<b>Permanent Fund Revenues:</b>			
Budget Allowance .....	\$1,000.00	\$1,000.00	\$ 0.00
Extra Payments Old Cemetery.....	250.00		250.00
Interest .....	26.55		26.55
<b>Total Permanent Fund:</b>			
Revenues .....	\$1,276.55	\$1,000.00	276.55
<b>Total Credit to Surplus.....</b>	<b>\$3,892.67</b>	<b>\$4,330.93</b>	<b>—438.26</b>

## AUDITOR'S REPORT

for 1926

## CERTIFICATE

We hereby certify that the accompanying Balance Sheets at December 31, 1926 show the true status of the City of Oregon City at that date, and the Statements of Operations for the Year Ended December 31, 1926, correctly reflect the operations for that period.

Respectfully submitted,

CONDA J. HAM,  
Certified Public Accountant.



CITY OF OREGON CITY, OREGON  
COMPARATIVE CONSOLIDATED BALANCE SHEET  
DECEMBER 31, 1926

Assets				Liabilities			
	Dec. 31 1926	Dec. 31 1925	Increase —Decrease		Dec. 31 1926	Dec. 31 1925	Increase —Decrease
<b>Current:</b>				<b>Current:</b>			
Cash .....	\$ 43,898.13	\$ 22,321.91	\$21,576.22	Warrants Payable .....	\$ 41,224.79	\$146,892.68	—105,667.89
Investments (outside City Securities) .....	176.49	13,843.71	—13,667.22	Vouchers Payable .....	3,224.96	1,052.85	2,172.11
Taxes Receivable .....	4,044.71	6,514.75	—2,470.04	Interest Payable .....	12,166.92	11,332.38	834.54
Accounts Receivable .....	1,712.85	1,502.71	210.14	Deposits .....	1,687.05		1,687.05
Interest Receivable .....	23,171.86	17,470.75	5,701.11	Total Current Liabilities .....	58,303.72	159,277.91	—100,974.19
Assessments Receivable (Less Reserve) .....	249,951.95	83,818.61	166,133.34	Less City Warrants and Int. Rec. ....	31,694.64	25,995.49	5,699.15
Improvements Await- ing Assessments .....	43,622.39	148,750.77	—105,128.38	Net Current Liabilities .....	26,609.08	133,282.42	—106,673.34
Supplies Inventory .....	3,854.64	3,168.39	686.25	<b>Bonded Indebtedness:</b>			
Net Current Assets .....	\$ 370,433.02	\$297,391.60	\$73,041.42	Outstanding Bonds .....	\$ 933,615.32	\$817,221.03	\$116,394.29
<b>Deferred Charges:</b>				Less Bonds held by city .....	19,000.00	21,000.00	—2,000.00
Prepaid Insurance .....	414.61	382.08	32.53	Net in Hands of Public .....	914,615.32	796,221.03	118,394.29
Advances .....	550.00		550.00	Less West Linn Bonds .....	56,500.00	60,000.00	—3,500.00
Total Deferred Charges .....	964.61	382.08	582.53	Net Bonded Indebtedness .....	858,115.32	736,221.03	121,894.29
<b>Proprietary:</b>				<b>Proprietary:</b>			
Land .....	97,015.50	101,350.50	—4,335.00	Reserve for Old War .....		32.22	—32.22
Buildings (depreciated) .....	77,968.66	78,118.66	—150.00	Surplus .....	124,293.83	61,027.58	63,266.25
Equipment (depre.) .....	461,442.51	452,126.48	9,316.03	Total Proprietary .....	124,293.83	61,059.80	63,234.03
Automobiles (depre.) .....	1,193.93	1,193.93	0.00				
Total Proprietary .....	637,620.60	632,789.57	4,831.03				
Total Assets .....	\$1,009,018.23	\$930,563.25	\$78,454.98		\$1,009,018.23	\$930,563.25	\$78,454.98

CITY OF OREGON CITY, OREGON  
COMPARATIVE BALANCE SHEET GENERAL FUND  
DECEMBER 31, 1926

Assets				Liabilities			
	Dec. 31 1926	Dec. 31 1925	Increase —Decrease		Dec. 31 1926	Dec. 31 1925	Increase —Decrease
<b>Current:</b>				<b>Current:</b>			
Cash—General .....	\$ 15,399.14	\$ 5,310.87	\$10,088.27	Warrants Payable .....	\$ 2,825.22	\$ 3,748.84	—923.62
—Special .....				Vouchers Payable .....	3,169.71	90.00	3,079.71
Roads .....	950.78		950.78	Interest Payable .....	683.34	983.34	—300.00
Investments .....		8,343.71	—8,343.71	Water St. Deposits .....	1,682.05		1,682.05
Taxes—(Less Res.) .....	2,620.61	2,644.27	—23.66	Total Current Liabilities .....	\$ 8,360.32	\$ 4,822.18	\$ 3,538.14
—Road .....	501.54	501.54	0.00	<b>Bonded Indebtedness:</b>			
Accounts Receivable .....	234.00	450.92	—216.92	Fire Dept. Bonds .....	\$ 9,000.00	\$ 11,000.00	—2,000.00
Interest Rec. ....		66.63	—66.63	Total Bonded Indebtedness .....	9,000.00	\$ 11,000.00	—2,000.00
Property Owners Block 6 .....		201.67	—201.67	<b>Proprietary:</b>			
Total Current Assets .....	\$ 19,706.07	\$ 17,519.61	\$ 2,186.46	Reserve for Old Warrants .....		\$ 32.22	\$ 32.22
<b>Deferred Charges:</b>				Surplus .....	\$173,337.02	162,504.12	10,832.90
Prepaid Insurance .....	413.16	375.63	37.53	Total Proprietary .....	\$173,337.02	\$162,536.34	\$10,800.68
Advances .....	550.00		550.00				
Total Deferred Charges .....	963.16	375.63	587.53		\$190,697.34	\$178,358.52	\$12,338.82
<b>Proprietary:</b>							
Land .....	65,925.00	65,925.00	0.00				
Buildings (Depre.) .....	77,249.76	77,399.76	—150.00				
Equipment (Depre.) .....	25,659.42	15,944.59	9,714.83				
Autos (Depre.) .....	1,193.93	1,193.93	0.00				
Total Fixed Assets .....	\$170,028.11	\$160,463.28	9,564.83				
Total Debits .....	\$190,697.34	\$178,358.52	\$12,338.82				



CITY OF OREGON CITY, OREGON  
COMPARATIVE BALANCE SHEET CEMETERY FUND  
DECEMBER 31, 1926

Assets				Liabilities			
	Dec. 31 1926	Dec. 31 1925	Increase —Decrease		Dec. 31 1926	Dec. 31 1925	Increase —Decrease
<b>Current:</b>				<b>Current:</b>			
Cash—General .....	\$ 8,497.27	\$ 303.55	\$ 8,193.72	Warrants Payable .....	\$ 153.30	\$ 313.87	—160.57
—Sinking Fund .....	1,279.88	1,000.00	279.88	Vouchers Payable .....	55.25		55.25
Investments—General .....	11,000.00	16,907.27	—5,907.27				
Accounts Receivable .....	536.00	536.00	0.00				
Interest Receivable .....	50.00	293.80	—243.80				
Cemetery Assn. ....	230.56	42.80	187.76				
Due from Gen. Fund.....	1,000.00		1,000.00				
Total Current Assets.....	\$22,593.71	\$19,083.42	\$ 3,510.29	Total Current Liabilities.....	\$ 208.55	\$ 313.87	\$ —105.32
<b>Deferred Charges:</b>							
Prepaid Insurance .....	1.45	6.45	—5.00				
<b>Proprietary:</b>				<b>Proprietary:</b>			
Lands .....	\$35,425.50	40,400.50	—4,975.00	Surplus .....	54,378.07	54,920.40	\$ —542.33
Less Sales During Year.....	4,335.00	4,975.00	640.00				
Net .....	31,090.50	35,425.50	—4,335.00				
Bldge. Depreciated .....	718.90	718.90	0.00				
Equipment .....	182.06		182.06				
Total Proprietary Assets.....	31,991.46	36,144.40	—4,152.94	Total Proprietary Liabilities..	54,378.07	54,920.40	\$ —542.33
Total Debits .....	\$54,586.62	\$55,234.27	\$ —647.65	Total Credits .....	\$54,586.62	\$55,234.27	\$ —647.65

CITY OF OREGON CITY, OREGON  
COMPARATIVE BALANCE SHEET WATER FUND  
DECEMBER 31, 1926

Assets				Liabilities			
	Dec. 31 1926	Dec. 31 1925	Increase —Decrease		Dec. 31 1926	Dec. 31 1925	Increase —Decrease
<b>Current:</b>				<b>Current:</b>			
Cash .....	\$ 5,731.88	\$ 3,474.42	\$2,257.46	Warrants Payable .....	\$ 414.53		\$ 414.53
Interest Receivable .....	712.29	472.99	239.30	Interest Payable —Less.....			
Accounts Receivable .....	22,590.35	20,430.41	2,159.94	West Linn Bonds.....	3,531.24	3,737.50	—206.26
Investments .....	541.14	163.44	377.70	Vouchers Payable .....		962.85	—962.85
Inventory of Supplies.....	3,854.64	3,168.39	686.25	Deposits .....	5.00		5.00
Warrants Paid in Advance.....		416.00	—416.00				
Total Current Assets.....	\$ 33,430.30	\$ 28,125.65	\$5,304.65	Total Current Liabilities.....	\$ 3,950.77	\$ 4,700.35	—749.58
				<b>Bonded Indebtedness:</b>			
				Water Bonds .....	\$355,000.00	\$365,000.00	—10,000.00
				Less West Linn Bonds.....	56,500.00	60,000.00	—3,500.00
				Net .....	\$298,500.00	\$305,000.00	—6,500.00
<b>Proprietary:</b>				<b>Proprietary:</b>			
Equipment .....	\$435,601.03	\$436,181.89	\$ 580.86	Surplus .....	\$166,580.56	\$154,607.19	\$ 11,973.37
Total Assets .....	\$469,031.33	\$464,307.54	\$4,723.79		\$469,031.33	\$464,307.54	\$ 4,723.79



CITY OF OREGON CITY, OREGON  
COMPARATIVE BALANCE SHEET TRUST AND SINKING FUND.  
DECEMBER 31, 1926

Assets				Liabilities			
	Dec. 31 1926	Dec. 31 1925	Increase —Decrease		Dec. 31 1926	Dec. 31 1925	Increase —Decrease
<b>Current:</b>				<b>Current:</b>			
Cash—City Hall .....	\$ 4,919.61	\$ 3,706.90	1,212.71	Int. Pay. ....	\$ 2,620.84	\$ 2,795.84	—175.00
—Sinking Fd. No. 1.....	5,470.05	5,385.24	84.81				
—Sinking Fd. No. 2.....	307.64	258.54	49.10				
—Sinking Fd. No. 3.....	2,106.91	682.75	1,423.26				
—Municipal Bldg.....	2,482.69	—87.83	2,570.52				
—Special Road .....		360.58	—360.58				
—Real Estate Fd.....	4,973.61		4,973.61				
<b>Total Cash .....</b>	<b>\$ 20,259.61</b>	<b>\$ 10,306.18</b>	<b>\$ 9,953.43</b>				
Invested Cash—City Hall.....		3,000.00	—3,000.00				
—Sink. Fd. No. 3.....	15,265.38	10,744.98	4,520.40				
—Mun. Bldg. ....		1,412.83	—1,412.83				
—R. E. Fund .....	176.49		176.49				
<b>Total Invested Cash.....</b>	<b>\$ 15,441.87</b>	<b>\$ 15,157.81</b>	<b>\$ 284.06</b>				
Taxes Rec.—City Hall .....	369.67	273.63	96.04				
—Sk. Fd. No. 1.....	1,050.95	1,085.76	—34.81				
—Sk. Fd. No. 2.....	191.05	225.15	—34.10				
—Spec. Road .....		2,473.51	—2,473.51				
<b>Total Taxes Rec.....</b>	<b>\$ 1,611.67</b>	<b>\$ 4,058.05</b>	<b>—2,446.38</b>				
Less Res. for Uncollected Taxes .....	689.11	689.11	0.00				
<b>Net Taxes Rec.....</b>	<b>922.56</b>	<b>3,368.94</b>	<b>—2,446.38</b>	<b>Total Current Liabilities.....</b>	<b>\$ 2,620.84</b>	<b>\$ 2,795.84</b>	<b>—175.00</b>

				Bonded Indebtedness:			
Int. Rec.—City Hall .....		26.58	—26.58	Rfdg. 4-1-16 .....	\$180,000.00	\$193,000.00	—13,000.00
—Sk. Fd. No. 3.....	247.77	165.70	82.07	Fund. 5-1-21 .....	17,500.00	20,000.00	—2,500.00
—Mun. Bldg. ....		12.71	—12.71	Fund. 5-1-13 .....	50,000.00	50,000.00	0.00
<b>Total Int. Rec.....</b>	<b>247.77</b>	<b>204.99</b>	<b>42.78</b>	Rfdg. 5-1-13 .....	20,000.00	20,000.00	0.00
<b>Total Current Assets.....</b>	<b>\$ 36,871.81</b>	<b>\$ 29,037.92</b>	<b>\$ 7,833.89</b>	Elevator 5-1-14 .....	12,000.00	12,000.00	0.00
<b>Proprietary:</b>				Mun. 12-1-24 .....	27,000.00	27,000.00	0.00
Deficit .....	\$292,249.03	\$320,757.92	—28,508.89	City Hall .....	20,000.00	25,000.00	—5,000.00
<b>Total Debits .....</b>	<b>\$329,120.84</b>	<b>\$349,795.84</b>	<b>—20,675.00</b>	<b>Total .....</b>	<b>\$326,500.00</b>	<b>\$347,000.00</b>	<b>—20,500.00</b>
				<b>Total Credits .....</b>	<b>\$329,120.84</b>	<b>\$349,795.84</b>	<b>—20,675.00</b>



CITY OF OREGON CITY, OREGON  
COMPARATIVE BALANCE SHEET IMPROVEMENT FUND  
DECEMBER 31, 1926

	Assets			Liabilities	
	Dec. 31 1926	Dec. 31 1925		Dec. 31 1926	Dec. 31 1925
<b>Current:</b>			<b>Current:</b>		
Cash—Principal .....	\$ 7,237.75	\$ 707.67	Warrants Payable .....	\$ 37,831.74	\$ 143,245.97
—Interest .....	982.68	1,219.22	Interest Payable .....	5,331.50	2,087.12
Assmts.—Prin. ....	258,613.36	92,278.35	Interest Payable on Warrants .....	1,728.58	3,244.38
Int. ....	23,171.86	10,741.89	Total Current Liabilities .....	\$ 43,163.24	\$ 147,061.07
Improvements Awaiting Assessments .....	43,622.39	148,750.77			
Total Current Assets .....	\$ 317,187.18	\$ 259,697.90	<b>Bonded Indebtedness:</b>		
Less Reserve for Doubtful Assessments .....	8,661.41	8,661.41	Bancroft Bonds .....	\$ 243,115.32	\$ 94,221.03
Net Current Assets .....	\$ 308,525.77	\$ 251,036.49	<b>Proprietary:</b>		
			Surplus .....	22,247.21	9,753.79
Total Debits .....	\$ 308,525.77	\$ 251,036.49	Total Credits .....	\$ 308,525.77	\$ 251,036.49

CITY OF OREGON CITY, OREGON  
COMPARATIVE CONSOLIDATED STATEMENT OF OPERATIONS  
GENERAL FUND  
YEAR ENDED DECEMBER 31, 1926.

Operating Revenues:	Year 1926	Year 1925	Increase —Decrease
Taxes .....	\$61,919.19	\$55,321.34	\$ 6,597.85
Franchise and Licenses .....	8,356.99	6,576.91	1,780.08
Fines .....	6,927.50	4,865.00	2,062.50
Interest .....	121.21	499.40	—378.19
Sundry .....	31.23	194.76	—163.53
Total Revenues .....	\$77,356.12	\$67,457.41	\$ 9,898.71
<b>Operating Expenses:</b>			
Salaries .....	\$27,004.72	\$24,623.48	\$ 2,381.24
Extra Labor .....	1,810.58	3,022.11	—1,211.53
Supplies .....	4,796.44	3,407.58	1,388.86
Repairs .....	1,264.17	3,135.39	—1,871.22
Auto Expense .....	2,529.28	1,174.60	1,354.68
Printing .....	1,089.65	608.80	480.85
Light and Power .....	6,680.36	6,360.26	320.10
Heat .....	644.89	507.81	137.08
Telephone .....	263.05	191.15	71.90
Rents .....		82.00	—82.00
Parks .....	56.45	24.15	32.30
Insurance .....	1,292.22	1,051.97	240.25
Interest .....	4,671.18	3,593.44	1,077.74
Roads and Streets .....	9,895.77	6,803.16	3,092.61
Depreciation .....		4,296.80	—4,296.80
General Expense .....	1,190.03	1,660.65	—470.62
Court Costs .....	62.52		62.52
Taxes .....		49.35	—49.35
Elections .....		196.35	—196.35
Food for Prisoners .....	533.75		533.75
Total Operating Expenses .....	\$63,785.06	\$60,789.05	\$ 2,996.01
Net Balance .....	\$13,571.06	6,668.36	6,902.70
<b>Other Payments:</b>			
Library .....	\$ 3,800.00	\$ 3,200.00	\$ 600.00
G. A. R. ....	150.00	150.00	0.00
Cemetery Bond .....	1,200.00	1,200.00	0.00
Play Grounds .....	250.00		250.00
Total Other Payments .....	\$ 5,400.00	\$ 4,550.00	\$ 850.00
Net Credit to Surplus .....	\$ 8,171.06	\$ 2,118.36	\$ 6,052.70



CITY OF OREGON CITY, OREGON  
COMPARATIVE STATEMENT OF OPERATIONS  
CEMETERY FUND  
YEAR ENDED DECEMBER 31, 1926.

	Dec. 31 1926	Dec. 31 1925	Increase —Decrease
<b>Operating Revenues:</b>			
Sale of Land .....	\$ 4,335.00	\$ 4,975.00	—640.00
Interest .....	766.82	544.99	221.83
Grave Digging .....	1,370.50	1,651.75	—281.25
Sale of Supplies .....	81.50	57.50	24.00
Sundry Revenues .....	68.88		68.88
<b>Total Revenues</b> .....	<b>\$ 6,622.70</b>	<b>\$ 7,229.24</b>	<b>—606.54</b>
<b>Operating Expenses:</b>			
Salaries .....	\$ 2,580.00	\$ 2,439.60	\$ 140.40
Other Labor .....	923.58	994.26	—70.68
Supplies .....	356.78	332.90	23.88
Repairs .....	55.40	15.02	40.38
Telephone .....	43.94	36.68	7.26
Insurance .....	46.88	32.75	14.13
Depreciation .....		47.10	—47.10
<b>Total Operating Expenses</b> .....	<b>\$ 4,006.58</b>	<b>\$ 3,898.31</b>	<b>\$ 108.27</b>
<b>Operating Revenues</b> .....	<b>\$ 2,616.12</b>	<b>\$ 3,330.93</b>	<b>—714.81</b>
<b>Permanent Fund Revenues:</b>			
Budget Allowance .....	\$ 1,000.00	\$ 1,000.00	\$ 0.00
Extra Payments Old Cemetery .....	250.00		250.00
Interest .....	26.55		26.55
<b>Total Permanent Fund Revenues</b> .....	<b>\$ 1,276.55</b>	<b>\$ 1,000.00</b>	<b>\$ 276.55</b>
<b>Total Credit to Surplus</b> .....	<b>\$ 3,892.67</b>	<b>\$ 4,330.93</b>	<b>\$ —438.26</b>

CITY OF OREGON CITY, OREGON  
COMPARATIVE STATEMENT OF OPERATIONS  
WATER DEPARTMENT  
YEAR ENDED DECEMBER 31, 1926.

	Year 1926	Year 1925	Increase —Decrease
<b>Operating Revenues:</b>			
Flat Rentals .....	\$34,383.49	\$33,375.67	\$ 1,007.82
Meters .....	5,694.02	6,318.36	—624.34
Taps .....	202.50	227.50	—25.00
Rents .....	180.00	165.00	15.00
Sprinkling .....	2,823.00	2,694.70	128.30
Fines .....	33.00	50.00	—17.00
Miscellaneous .....	.40	5.00	—4.60
<b>Total Operating Revenues</b> .....	<b>\$43,316.41</b>	<b>\$42,836.23</b>	<b>\$ 480.18</b>
<b>Operating Expenses:</b>			
Salaries and Labor .....	\$ 9,117.51	\$ 8,567.45	\$ 550.06
Supplies and Repairs .....	4,275.08	3,809.29	465.79
Auto Expense .....	141.01	228.55	—87.54
Printing .....	64.75	89.75	—25.00
Lights .....	13.00	11.00	2.00
Telephone .....	4.85	9.15	—4.30
Insurance .....	61.14	189.02	—127.88
Freight and Cartage .....	119.15	134.42	—15.27
So. Forks Board .....	3,056.87	2,432.43	624.44
Sundry .....	210.35	377.16	—166.81
Interest on Bonds .....	14,651.24	15,016.26	—365.02
<b>Total Operating Expenses</b> .....	<b>\$31,714.95</b>	<b>\$30,864.48</b>	<b>\$ 850.47</b>
<b>Operating Profits</b> .....	<b>\$11,601.46</b>	<b>\$11,971.75</b>	<b>—370.29</b>
<b>Other Income:</b>			
Interest on Investments .....	851.02	389.37	461.65
<b>Total Profits</b> .....	<b>\$12,452.48</b>	<b>\$12,361.12</b>	<b>\$ 91.36</b>



CITY OF OREGON CITY, OREGON  
COMPARATIVE STATEMENT OF OPERATIONS  
TRUST AND SINKING FUND  
YEAR ENDED DECEMBER 31, 1926.

Operating Revenues:	Year 1926	Year 1925	Increase —Decrease
Taxes—City Hall .....	\$ 3,750.00	\$ 3,000.00	\$ 750.00
—Sinking Fund No. 1.....	22,325.00	22,400.00	—75.00
—Sinking Fund No. 2.....	3,625.00	3,625.00	0.00
—Special Road Fund.....		9,445.63	—9,445.63
Interest—City Hall .....	90.32	109.74	—19.42
—Sinking Fund No. 3.....	1,057.22	1,282.35	225.13
—Municipal Bldg. ....	19.98	12.71	7.27
Premium on Sale of Bonds.....	3,432.56		3,432.56
Rent—Municipal Bldg. ....	3,000.00	2,000.00	1,000.00
Total Operating Revenues.....	37,300.08	\$41,875.43	—4,575.35
Operating Expenses:			
Interest—City Hall .....	\$ 1,000.00	\$ 1,000.03	—0.03
—Sinking Fund No. 1.....	9,162.50	8,813.76	348.74
—Sinking Fund No. 2.....	1,087.50	1,237.50	—150.00
—Special Road Fund.....		1,026.18	—1,026.18
—Municipal Bldg. ....	1,350.00	1,350.00	0.00
Sundry .....		50.23	—50.23
Total Operating Expenses.....	\$12,600.00	\$13,477.70	—877.70
Net .....	\$24,700.08	\$28,397.73	—3,697.65
Transfers:			
Improvement Interest to S. F. No. 3....	1,219.22		1,219.22
Net Credit to Surplus.....	\$25,919.30	\$28,397.73	\$—2,478.43

CITY OF OREGON CITY, OREGON  
COMPARATIVE STATEMENT OF OPERATIONS  
IMPROVEMENT FUND  
YEAR ENDED DECEMBER 31, 1926.

Operating Revenues:	Dec. 31 1926	Dec. 31 1925	Increase —Decrease
Assessments .....	\$234,725.50	\$ 15,791.94	\$218,933.56
Interest .....	12,149.64	5,852.94	6,296.70
Premium Sale of Bonds .....	3,808.43	1,001.10	2,807.33
Total Revenues .....	\$250,683.57	\$ 22,645.98	\$228,037.59
Operating Expenses:			
Salaries .....	5,315.89	\$ .....	\$ 5,315.89
Street Improvements .....	216,818.94	26,020.41	190,798.53
Interest .....	13,384.92	7,110.88	6,274.04
Printing .....	662.75	920.10	—257.35
Insurance .....	342.40		342.40
Total Operating Expenses.....	\$236,524.90	\$ 34,051.39	\$202,473.51
Net .....	\$ 14,158.67	—11,405.41	\$ 25,564.08
Other Deductions:			
Transfers to Sinking Fund.....	1,891.65		1,891.65
	\$ 12,267.02	—11,405.41	\$ 23,672.43

CITY OF OREGON CITY, OREGON  
SCHEDULE OF MONEY INVESTED IN SEVERAL FUNDS  
YEAR ENDED DECEMBER 31, 1926.

Fund Securities	Rate	Book Value	Annual Interest	Interest Accrued to 12-31-1926
II. CEMETERY:				
Oregon City—Fire Bonds	5%	\$ 7,000.00	\$ 350.00	
—Water Bonds .....	5%	500.00	25.00	6.25
—Refd. Bonds 4-1-16	5%	3,500.00	175.00	43.75
Total .....		\$11,000.00	\$ 550.00	\$ 50.00
III. WATER:				
Oregon City Improvement Warrants .....	6%	\$22,590.35	\$ 1,355.42	\$ 541.14
IV. NEW SINKING FUND:				
Oregon City Refd. Bonds 4-1-1916 .....	5%	\$ 6,000.00	\$ 300.00	\$ 75.00
Oregon City—Fire Bonds	5%	2,000.00	100.00	0.00
—Impr. Warrants .....	6%	7,265.38	435.92	172.77
Total New Sinking Fund .....		\$15,265.38	\$ 835.92	\$ 247.77
Total .....		\$48,855.73	\$ 2,741.34	\$ 838.91



CITY OF OREGON CITY, OREGON  
STATEMENT OF BUDGET  
YEAR ENDED DECEMBER 31, 1926.

	Budget 1926	Expenditures 12 Months Ended 12-31-1926	Unexpended Balance 12-31-1926
<b>A. GENERAL:</b>			
Lighting—Arc .....	\$ 6,000.00	\$ 5,261.85	\$ 738.15
—Bridge .....	240.00	123.52	116.48
Printing .....	500.00	578.40	—78.40
Auditing .....	400.00	300.00	100.00
Taxes .....	200.00	57.49	142.51
City Parks .....	750.00	589.00	161.00
Cemetery Assn. ....	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 ..	750.00	521.88	228.12
Emergency .....	3,070.40	2,488.42	581.98
Play Grounds .....	250.00	250.00	0.00
Total .....	\$13,510.40	\$11,520.56	\$ 1,989.84
<b>B. POLICE:</b>			
Salaries .....	\$ 4,800.00	\$ 4,800.00	\$ 0.00
Extra Men .....	300.00	384.97	—84.97
Auto Expense .....	600.00	957.51	—357.51
Emergency .....	800.00	729.42	70.58
Phone Extension .....	300.00	224.33	75.67
Total .....	\$ 6,800.00	\$ 7,096.23	—296.23
<b>C. HEALTH:</b>			
Clackamas Co. ....	\$ 480.00	\$ 480.00	\$ 0.00
<b>D. FIRE:</b>			
Salaries .....	\$ 6,660.00	\$ 6,222.50	\$ 437.50
Extra Men .....	1,000.00	309.78	690.22
Supplies .....	800.00	1,496.56	—696.56
Insurance Apparatus ..	300.00	439.20	—139.20
Hose .....	1,000.00	1,016.04	—16.04
Hydrants .....	200.00	211.17	—11.17
Total .....	\$ 9,960.00	\$ 9,695.25	\$ 264.75
<b>E. STREETS:</b>			
Salaries .....	\$ 3,600.00	\$ 4,458.20	—858.20
Extra Labor .....	1,200.00	1,154.46	45.54
Supplies .....	2,000.00	3,653.16	—1,653.16
Auto Expense .....	600.00	854.15	—254.15
Permanent Roads .....	3,600.00	775.23	2,824.77
Emergency .....	1,000.00	179.37	820.63
Total .....	\$12,000.00	\$11,074.57	925.43
<b>G. LIBRARY</b> .....	\$ 3,800.00	\$ 3,800.00	0.00

CITY OF OREGON CITY, OREGON  
STATEMENT OF BUDGET  
YEAR ENDED DECEMBER 31, 1926—Contd.

	Budget 1926	Expenditures 12 Months Ended 12-31-1926	Unexpended Balance 12-31-1926
<b>H. ELEVATOR:</b>			
Salaries .....	\$ 2,800.00	\$ 2,700.39	\$ 99.61
Supplies and Repairs ..	250.00	140.95	109.05
Power .....	870.00	798.04	71.96
Emergency .....	200.00	103.54	96.46
Total .....	\$ 4,120.00	\$ 3,742.92	\$ 377.08
<b>I. RECORDER:</b>			
Salaries .....	\$ 1,500.00	\$ 1,200.00	\$ 300.00
Supplies .....	200.00	331.48	—131.48
Emergency .....	500.00	93.15	406.85
Total .....	\$ 2,200.00	\$ 1,624.63	\$ 575.37
<b>K. ATTORNEY:</b>			
Salaries .....	\$ 1,200.00	\$ 1,200.00	0.00
Court Costs .....	50.00	52.52	—2.52
Emergency .....	50.00	11.25	38.75
Total .....	\$ 1,300.00	\$ 1,263.77	\$ 36.23
<b>L. TREASURER</b> .....	400.00	\$ 400.20	—20
<b>M. MANAGER AND ENGINEER:</b>			
Salaries .....	\$ 3,625.00	\$ 2,400.00	\$ 1,225.00
Supplies .....	50.00	48.30	1.70
Total .....	\$ 3,675.00	\$ 2,448.30	\$ 1,226.70
<b>N. MUNICIPAL BUILDING:</b>			
Labor .....	\$ 500.00	\$ 550.00	—50.00
Supplies .....	50.00	260.43	—210.43
Fuel .....	100.00	213.04	—113.04
Lights .....	150.00	225.55	—75.55
Emergency .....	250.00	206.33	43.67
Total .....	\$ 1,050.00	\$ 1,455.35	—405.35
<b>O. CITY HALL:</b>			
Supplies .....	\$ 50.00	\$ 70.65	—20.65
Fuel .....	100.00	247.73	—147.73
Lights .....	200.00	196.16	3.84
Emergency .....	50.00	25.00	25.00
Total .....	\$ 400.00	\$ 539.54	—139.54



CITY OF OREGON CITY, OREGON  
STATEMENT OF BUDGET  
YEAR ENDED DECEMBER 31, 1926—Contd.

X. INTEREST AND PRINCIPAL:	Budget 1926	Expenditures	Unexpended Balance 12-31-1926
		12 Months Ended 12-31-1926	
\$275,000 Principal .....	\$13,000.00	\$13,000.00	0.00
\$275,000 Interest .....	9,325.00	9,162.50	162.50
\$30,000 Principal .....	2,500.00	2,500.00	0.00
\$30,000 Interest .....	1,125.00	1,087.50	37.50
\$82,000 Interest .....	4,100.00	4,100.00	0.00
\$12,000 Fire Principal .....	1,000.00	1,000.00	0.00
\$12,000 Fire Interest .....	550.00	525.00	25.00
\$25,000 C. H. Principal .....	2,500.00	2,500.00	0.00
\$25,000 C. H. Interest .....	1,250.00	1,000.00	250.00
Total .....	\$35,350.00	\$34,875.00	\$ 475.00
Total Budget .....	\$95,045.40	\$90,016.32	\$ 5,029.08

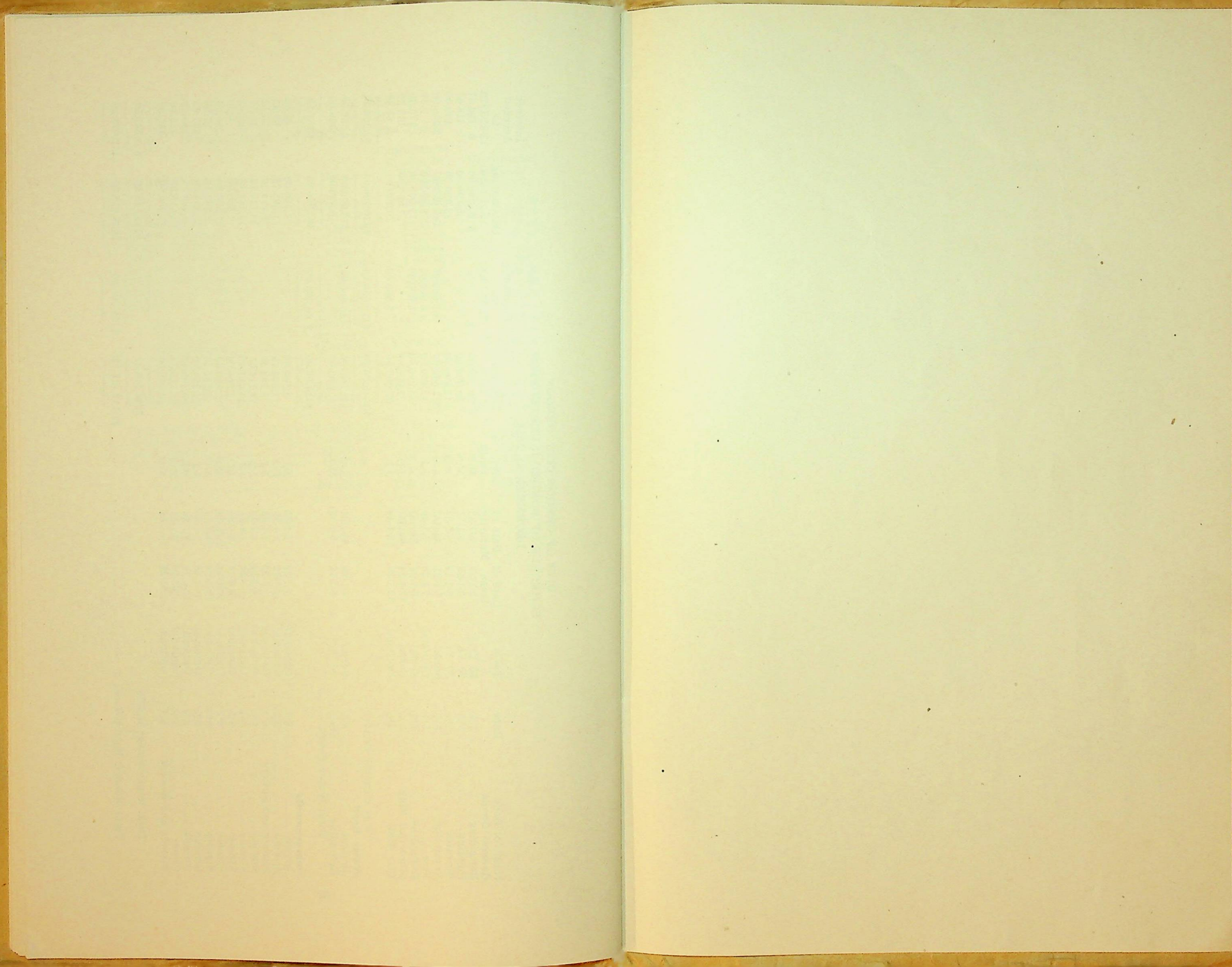
REVENUES:	Estimated Revenues 1926	Collections to 12-31-1926	Uncollected Balance 12-31-1926
Cash Balance, 1925 .....	\$ 5,000.00	\$ 5,000.00	0.00
Licenses and Fines .....	7,000.00	15,329.45	8,320.45*
Road Taxes .....	12,000.00	11,165.14	834.86
Other Taxes .....	71,045.40	70,599.70	445.70
Total .....	\$95,045.40	\$102,085.29	\$ 7,039.89*

NOTE—\* Overestimated Revenues.

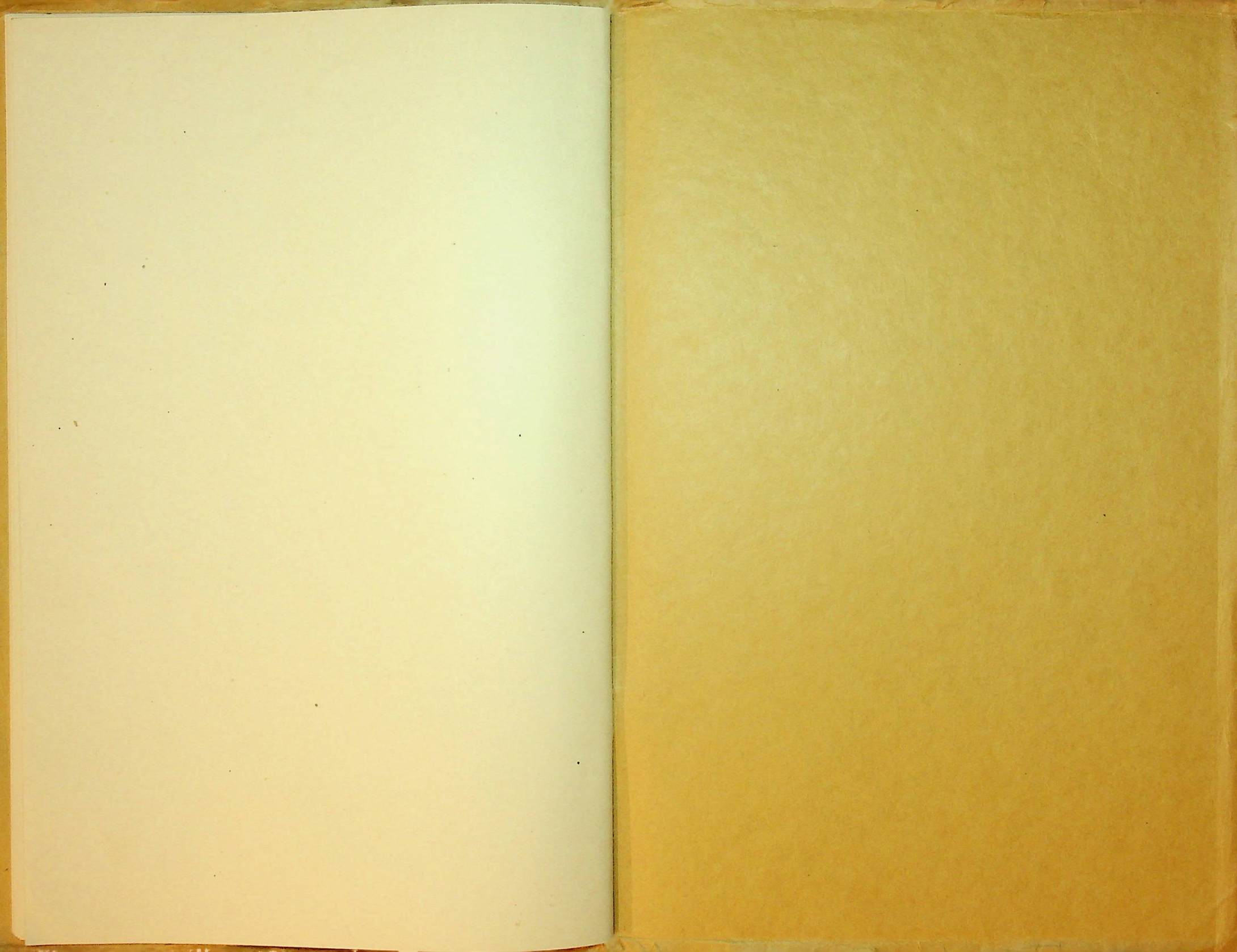
CITY OF OREGON CITY, OREGON  
SCHEDULE OF BONDED INDEBTEDNESS  
DECEMBER 31, 1926

Name of Bond	Rate	Term	Date of Issue	Date of Maturity	Int. Dates	Original Issue	Payments to 12-31-1926	Outstanding 12-31-1926	Interest Accrued to 12-31-1926
<b>General Bonds</b>									
Refunding .....	5%	20 Yr.	5-1-13	5-1-33	M-N	\$ 20,000.00	\$	\$ 20,000.00	\$ 166.67
Funding .....	5%	20 Yr.	5-1-13	5-1-33	M-N	50,000.00		50,000.00	416.67
Elevator .....	5%	20 Yr.	5-1-14	5-1-34	M-N	12,000.00		12,000.00	100.00
Refunding .....	5%	Serial	5-1-21	Serial	A-O	275,000.00	35,000.00	180,000.00	2,250.00
Fire .....	5%	Optional	7-1-20	7-1-40	J-J	15,000.00	6,000.00	9,000.00	0.00
Refunding .....	6%	Serial	5-1-24	Serial	M-N	30,000.00	12,500.00	17,500.00	175.00
Municipal Bldg. ....	5%	Serial	12-1-24	Serial	J-D	27,000.00		27,000.00	112.50
City Hall .....	5%	Optional	12-1-20	12-1-40	J-D	25,000.00	5,000.00	20,000.00	83.36
Total General Bonds .....						\$454,000.00	\$118,500.00	\$335,500.00	\$3,304.20
<b>Water Bond</b>									
General .....	5%	Serial	4-1-15	Serial	A-O	375,000.00	60,000.00	315,000.00	3,937.50
Refunding .....	4½%	20 Yr.	5-1-12	5-1-32	M-N	40,000.00		40,000.00	300.00
Total Water Bonds .....						\$415,000.00	\$ 60,000.00	355,000.00	4,237.50
<b>Improvements</b>									
Streets .....	6%	Optional	1-1-22	1-1-32	J-J	1,500.00		1,500.00	45.00
Streets .....	6%	Optional	2-1-22	2-1-32	F-A	1,593.79		1,593.79	39.85
Streets and Sewers .....	6%	Optional	1-1-23	1-1-33	J-J	9,184.40		9,184.40	275.52
Streets .....	6%	Optional	6-1-23	6-1-33	J-D	13,114.51		13,114.51	65.57
Streets .....	6%	Optional	1-8-24	1-8-34	J-J	14,181.13		14,181.13	396.52
Streets .....	6%	Optional	6-6-24	6-6-34	J-D	1,500.00		1,500.00	6.00
Streets .....	6%	Optional	9-25-24	9-25-34	M-S	11,500.00		11,500.00	390.00
Streets .....	6%	Optional	10-5-24	10-5-34	A-O	3,262.13		3,262.13	97.86
Streets .....	6%	Optional	1-1-25	1-1-35	J-J	21,254.89		21,254.89	637.65
Streets .....	6%	Optional	2-1-26	2-1-36	F-A	98,409.13		98,409.13	2,460.23
Sewer .....	6%	Optional	3-1-26	3-1-36	M-S	24,115.34		24,115.34	482.30
Streets and Sewers .....	6%	Optional	10-1-26	10-1-36	A-O	43,500.00		43,500.00	435.00
Total Improvement Bonds						\$243,115.32		\$243,115.32	\$ 5,331.50
Total Bonded Indebtedness						\$1,112,115.32	\$178,500.00	\$933,615.32	\$12,873.20











PRESS OF THE  
OREGON CITY ENTERPRISE