

REPORT
OF THE
Municipal Activities
FOR THE YEAR
1932



CITY OF OREGON CITY



UNDER COMMISSION-MANAGER GOVERNMENT
OREGON CITY, OREGON

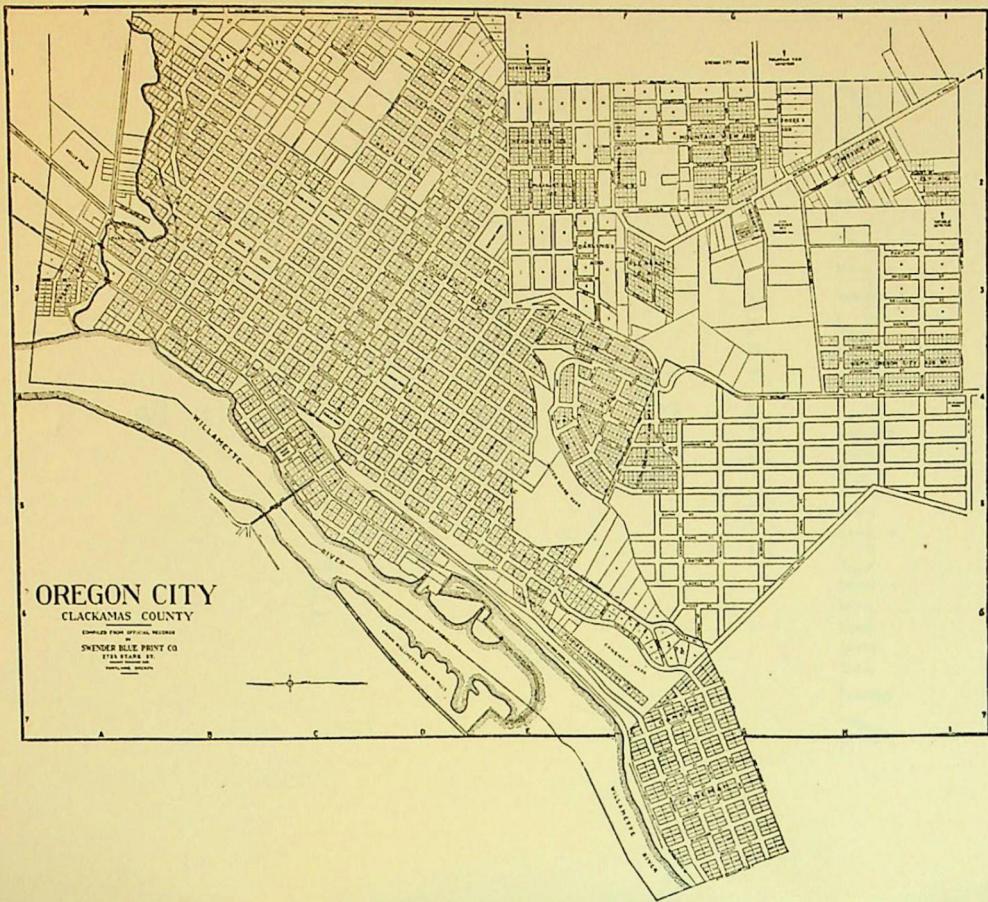
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View of Oregon City from 4th street on the right to 15th street on the left.

City of Oregon City
Oregon

O. A. PACE,
Mayor

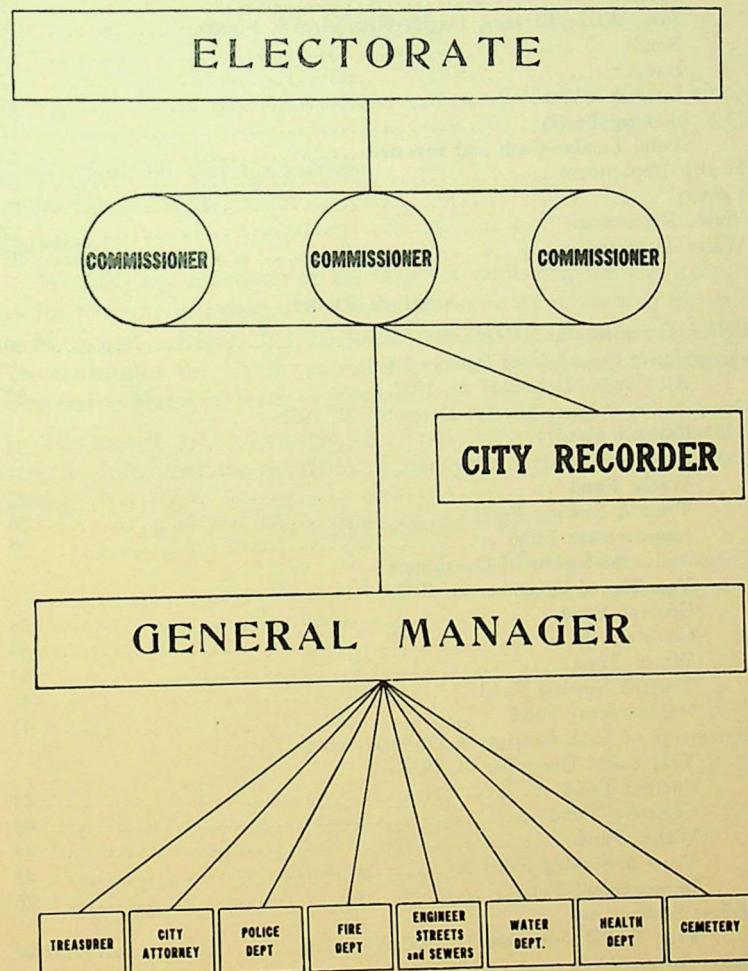
C. H. CAUFIELD,
Commissioner

L. O. HARDING,
Commissioner

J. L. FRANZEN,
General Manager

H. WESTPHAL	<i>City Recorder</i>
CONDA J. HAM AUDIT CO.	<i>Auditor</i>
CHRISTIAN SCHUEBEL	<i>City Attorney</i>
GEO. SWAFFORD	<i>City Treasurer</i>
J. R. STAFFORD	<i>City Engineer</i>
C. A. BLODGETT	<i>Chief of Police</i>
E. L. SURFUS	<i>Chief of Fire Dept.</i>
F. McCUSAULAND	<i>Water Superintendent</i>
IDA C. SLAWSON	<i>Librarian</i>
DR. A. H. JOHNSTON	<i>Health Officer</i>
W. BRANDT	<i>Cemetery</i>

ORGANIZATION CHART
OREGON CITY



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City of Oregon City
Oregon

Oregon City, Oregon
February 1, 1933

To the Honorable City Commission
Oregon City, Oregon

Gentlemen:

We have again arrived at the time for reviewing the city's activities for the year just past, and I have the honor of submitting herewith the Municipal Activities for the fiscal year ending December 31, 1932. This constitutes the eighth annual report to be submitted under the Commission Manager form of government.

The report, where possible, has been compiled on a comparative basis, in order that the activities of one year may be compared with another.

Respectfully yours,

J. L. FRANZEN,
General Manager.

GENERAL

With this year the City of Oregon City completes its eighth year under the Commission-Manager form of government. Due to the unusual interest shown by citizens everywhere in all units of government, the city commission have considered it necessary that the citizens of Oregon City be fully and correctly informed regarding the operations of their municipal government and therefore have authorized the publication and distribution of the city manager's annual report for 1932.

Twenty meetings of the Commission were held during the year, twelve of which were regular meetings and eight were special meetings.

To comply with the budget and expected tax delinquency, the activities of all departments were reduced to maintenance only, except in the Engineering department where such improvements as were made were for relief of unemployed.

The report has been made up on a comparative basis of three or more years, which is of more than passing interest at this time due to economic conditions which affect the operation of government as any other business.

General mention will be made here regarding the results of the functions of the various departments with the view of increasing the reader's interest in the details of the operations of the various departments, as set out in the following pages.

On page 19 will be found the report of collections made during the year by the City Recorder who is also Water Collector. It will be noted by comparison of the three years the total revenues collected the past year is approximately \$20,000 less than the previous year. This, however, is due to conditions and not to any lack of diligence on the part of the collector. It will be noted that there is a substantial reduction in each fund except the Cemetery Fund. The reduction of \$3,865.72 in the Water fund is due principally because the water rentals were reduced 14.3% beginning the first of June. Details of the operations of the various funds indicated in the report of Collections will be found in the Auditor's Report.

POLICE DEPARTMENT—An item of interest in this department is the reduction of violations and the reduction of total number of arrests as compared with the previous four years. See page 22. One improvement to the Police equipment which will be of much assistance to the department and the public is the police Radio.

Through the usual fine cooperation of the Portland Police Department and in this instance the Portland Police Radio Department under Captain Harvey Thatcher, the Oregon City Police Department have been assigned call numbers for the Oregon City Police Station and cars. Sets have been installed in the Police Station and the Prowl car. All

calls and information will be broadcast from the Portland Station K.G.P.P. without cost to the Oregon City Department. The sets are now on test and have proven very satisfactory. Details of the operations of the Police Department will be found on Page 22.

FIRE DEPARTMENT—An item of interest in the Fire Department reports is the number of calls or runs and the amount of fire loss, the latter being of great importance. By comparison of the losses for the past four years, page 24, it will be noticed the past two years are very low although 1932 is higher than the previous year, the number of calls also increased by 38% and that 56% of the loss was in one dwelling fire. Details of the operations of this department will be found on Page 23-24.

In addition to the regular duties of the department the members of the department have rendered a great deal of assistance in relief work and the distribution of Christmas cheer.

WATER DEPARTMENT—The operations of the Water Department were reduced to operation and maintenance. Shut-off boxes are now being made of concrete and installed replacing wooden shut-off and meter boxes. Work required along the supply line was less during the past year than previous years. A list of work done by the Water Department will be found on Page 25.

OREGON CITY LIBRARY—The various departments of the library have continued to grow as will be noted on Page 26. The circulation has increased by 11,717 during the past year indicating the use being made of the facilities offered by the Library. Library operations on Page 26.

ENGINEERING DEPARTMENT—During the past year no improvements or work has been undertaken excepting that which would assist in taking care of the unemployed. Early in the year a system of scrip was installed whereby relief work was paid for in scrip redeemable at the commissary maintained by the County. All relief work was under the supervision of the City Engineer. The number of men worked was from 38 in January to 158 during the month of December. A total of 2,578 days work was furnished. A list of work and improvements will be found on Page 26-27.

HEALTH DEPARTMENT—Due to the economic conditions, the health unit has had much additional work to perform. The details of the department will be found on Page 28.

FINANCES

Revenues for the past four years have steadily been reduced, as was indicated by the report of Collections on page 19. The amount of taxes

received during the past four years has also declined as will be noted in the following table of delinquencies taken from the tax roll as of December 31, 1932.

Year	Delinquency
1929	\$ 1,343.97
1930	3,234.28
1931	12,603.59
1932	26,073.00
Total	\$43,254.84

Fifty per cent of the above amount or \$21,627.42 belong to the Trust and Sinking Fund which is to pay bonds and interest.

In 1925 a plan was made estimated to retire all general obligation bonds by the end of 1937. A sinking fund was established which was included in the above mentioned Trust and Sinking Fund and was for the purpose of retiring certain refunding bonds amounting to \$82,000 that came due in May, 1933 and 1934. This fund grew to the sum of \$30,900.02 in 1930. That part of the above delinquencies belonging to the Trust and Sinking Fund had to be met from the \$30,900 sinking fund. Therefore, instead of the fund being \$48,553.00 it is now \$26,925.67. On account of the reduction in this fund the plan followed up to the end of 1932 will have to be changed in 1933 requiring the refund of \$65,000 out of \$70,000 which comes due May 1, 1933.

The proposed changed plan will be to retire all general obligation bonds in 1943, or an extension of six years as shown by the table of Budget Requirements on page 15 and the curve on page 14.

It will be noted on Page 49 Auditor's Report that expected revenues for the year 1932 uncollected were a total of \$38,272.78 made up of the following amounts:

Licenses and fines	\$ 2,329.80
Road Taxes	5,247.24
Other Taxes	26,073.00
Total for Budget	\$33,650.04
Special Road Tax	4,622.74
Total Uncollected	\$38,272.78

The above delinquencies are caused wholly on account of the present economic conditions.

Advanced information has been received that the assessed valuation of the city for 1933 has been greatly reduced as compared with the valuation for 1932 as will be noticed by the following:

Reduction in assessed valuation of County	\$1,000,000
Reduction in assessed valuation of City	\$ 372,886

The reduction of the city being 37.3% of the total for the County.

The result of the above reduction will be to materially increase the millage rate for 1933, although the 1933 budget calls for less money than the 1932 budget.

The condition of all funds as to cash, invested cash, and securities in the hands of the City Treasurer, will be found in the report of the City Treasurer on Page 20.

BONDS

The city's obligations may be classified under three heads, namely (1) General, (2) Water, and (3) Improvement Bonds. Under the heading General are the bonds that have been issued for the purpose of funding, refunding, purchase of Fire Truck, construction of City Elevator, and Buildings. These bonds are retired by tax levy only. Under the heading Water, are bonds issued to construct the water supply system, and are retired from the revenues of the Water Department. Under the heading Improvement, are bonds issued by authority of the Bancroft Act, for the purpose of paying for street and sewer improvements, and are retired by assessment on the property benefited by the improvement. On page 51 under the heading "Schedule of Bonded Indebtedness" will be found a list of the city's obligations. On page 14 will be found a curve showing the net bonded indebtedness and proposed rate of retirement.

(1) GENERAL BONDS.

As the General bonds are retired only by taxation, let us consider them further. These bonds were issued under three methods of retirement.

First Method: Twenty year bonds with no provision made for their retirement other than to issue more refunding bonds as they come due. During the years 1913 and 1914, the city council issued \$50,000 funding, and \$20,000 refunding, and \$12,000 Elevator bonds that come under the above heading for retirement. (Refer to curve showing net bonded indebtedness to date and proposed rate of retirement. Page 14. (Also see schedule on Bonded Indebtedness on Page 51.)

In 1925 a sinking fund was created to raise as large a fund as possible to assist in retiring these three issues when they come due. This fund is being raised from money obtained from interest on daily bank balances, premiums from the sale of bonds, savings from budgets, etc. On December 31, 1925, this fund contained the sum of \$11,592.93.

The following table will indicate the condition of this fund as of December 31, 1932.

Cash	\$16,925.67	\$15,828.30	\$20,627.82
Investments	10,000.00	10,000.00	10,254.67
Interest Due		318.75	17.71
Total	\$26,925.67	\$26,147.05	\$30,900.20

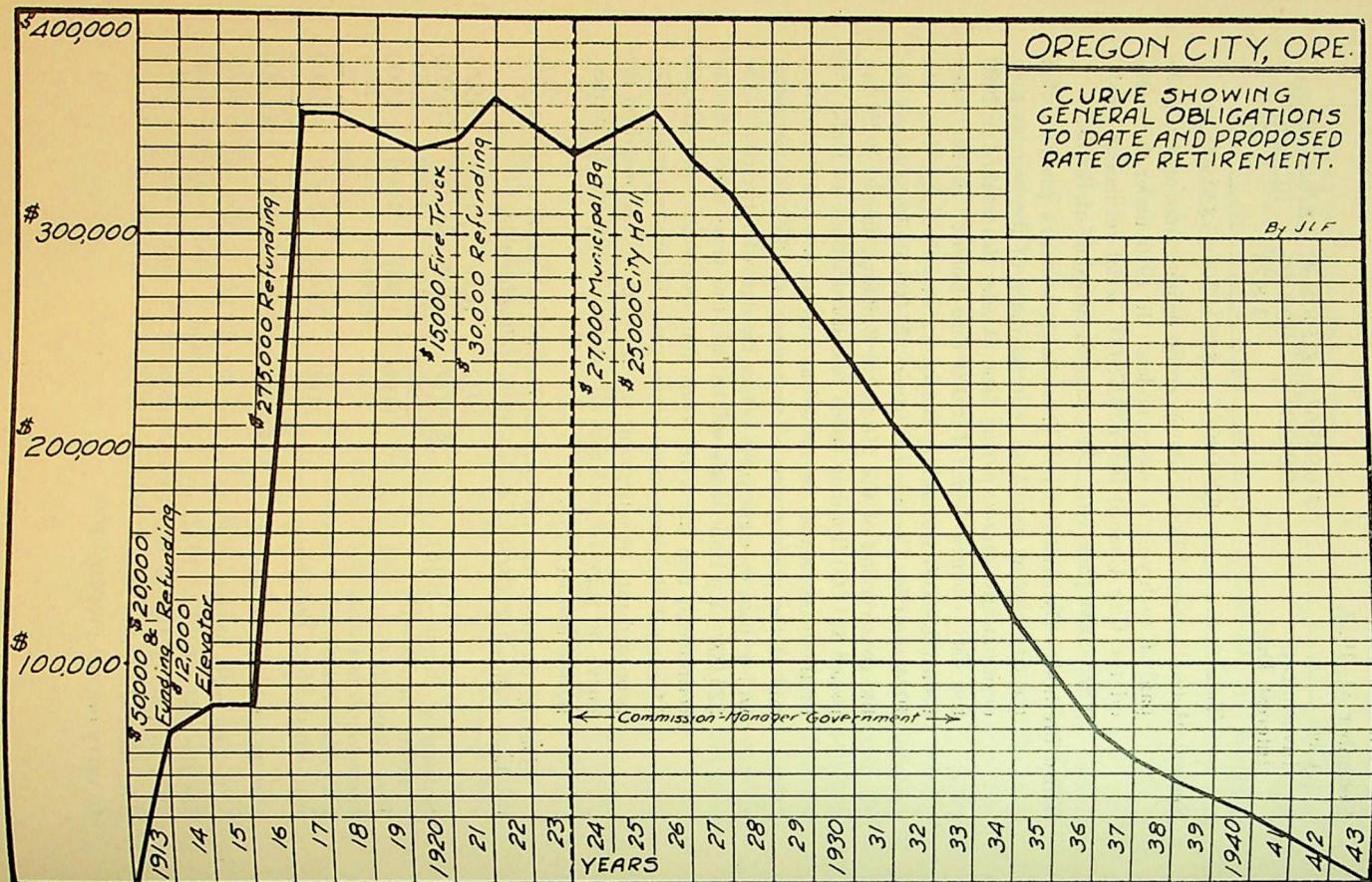
Second Method: Serial Bonds whose certain definite amounts are to be paid off each year, no more, no less. In 1916, under this method the City Council issued \$275,000 serial refunding bonds. (See curve page 14). Also page 51 Schedule of Bonds.

Third Method: Optional Bonds. These bonds contain a provision that the city may at its option retire as much of the issue as they desire at any interest paying date. Under this method in 1920 the City Council issued \$15,000 Fire Bonds. In 1921 they issued \$30,000 Refunding Bonds. (See curve page 14). In 1924 the City Commission issued \$27,000 Building bonds for the construction of the Municipal Building, and in 1925 they issued \$25,000 Building bonds to construct the City Hall. All of these bonds may be retired as fast as funds are available, and at the present rate of retirement, the \$30,000 refunding will be paid up eight years before the date of retirement. The \$25,000 City Hall Bonds will be paid five years before date of retirement, and the Fire bonds four years, and the \$27,000 Municipal Building bonds seven years before maturity. The proposed rate of retirement for all bonds will be noted on the curve on page 14, and that all General Bonds will be retired by the end of 1943.

During the past year the General bonded indebtedness of the City has been reduced \$24,500 as shown in the following table:

	1932	1931	1930	1929
Refunding Bonds—1916	\$19,000	\$18,000	\$17,000	\$16,000
Funding Bonds—1921	2,500	2,500	2,500	2,500
Fire Bonds	1,000	1,000	1,000	1,000
Elevator Bonds	—	5,500	—	—
City Hall Bonds	—	—	2,500	—
Municipal Bldg. Bonds	2,000	2,000	2,000	7,000
Total	\$24,500	\$28,000	\$25,000	\$26,000

The curve shown on Page 14 indicates the net bonded indebtedness for the years 1913 to 1932, and the proposed rate of retirement from 1931 to 1943, a definite plan of retirement by the end of the year 1943. The table shown on page 15 indicates the budget requirements necessary to carry out the proposed plan.



**BUDGET REQUIREMENTS
for
PROPOSED RETIREMENT OF GENERAL BONDS**

	Issue Original	Out- standing	PRINCIPAL											
			1932	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943
Refunding	\$ 20,000	\$ 70,000												
Funding	50,000													
Elevator	12,000	6,500	4,000	4,000										
Refunding	275,000	81,000	20,000	20,000	20,000	21,000								
Fire	15,000	4,000	1,000	1,000	1,000	1,000								
City Hall	25,000	9,500	2,500	2,500	2,500	2,000								
Refunding	30,000	2,500	2,500											
Mun. Bldg.	27,000	14,000	1,800	2,500	2,500	2,500	4,000							
Total	\$454,000	\$187,500	\$31,800	\$30,000	\$26,000	\$26,500	11,500							
INTEREST														
Refunding	\$ 20,000	\$ 70,000	3,500	3,250	3,250	3,250	3,250	2,875	2,450	2,025	1,550	1,075	550	
Funding	50,000		325											
Elevator	12,000		200	150	100	50								
Refunding	275,000		4,000	3,050	2,050	1,050								
Fire	15,000		350	225	100									
City Hall	25,000		150											
Refunding	30,000		700	600	500	400	300							
Mun. Bldg.	27,000													
Total			9,225	7,275	6,000	4,750	3,550	2,875	2,450	2,025	1,550	1,075	550	
Grand Total			\$41,025	\$37,275	\$32,000	\$31,250	\$15,050	\$11,375	\$10,950	\$11,525	\$11,050	\$11,575	\$11,550	

(2) WATER BONDS.

That portion of the City's obligations known as Water Bonds is comprised of two bond issues. One issue is \$40,000 twenty year Refunding bonds issued in 1912. No method of retirement was provided for these bonds and the whole issue came due and was paid May 1, 1932. In 1925 a sinking fund was established to accumulate enough to retire this issue when it came due. \$416.66 was placed in this fund each month from the proceeds of the Water Department.

In 1915 the City Council issued serial bonds in the amount of \$375,000 for the purpose of paying the construction of the present water supply system, one third interest of which was purchased by the City of West Linn. This amount is being paid to Oregon City by West Linn's serial Water bonds.

All principal and interest as well as running expenses are being taken care of from proceeds of the Water Department.

WATER BONDS

Year	Prin. Due April	Prin. & Int.			
		Interest Apr.&Oct.	Total	5-1-12	Total
1915	\$	\$	\$	\$ 1,800	\$ 1,800
1916		18,750	18,750	1,800	20,550
1917		18,750	18,750	1,800	20,550
1918		18,750	18,750	1,800	20,550
1919		18,750	18,750	1,800	20,550
1920	7,500	18,750	26,250	1,800	28,050
1921	7,500	18,375	25,875	1,800	27,675
1922	7,500	18,000	25,500	1,800	27,300
1923	7,500	17,625	25,125	1,800	26,925
1924	10,000	17,250	27,250	1,800	29,050
1925	10,000	16,750	26,750	1,800	28,550
1926	10,000	16,250	26,250	1,800	28,050
1927	10,000	15,750	25,750	1,800	27,550
1928	10,000	15,250	25,250	1,800	27,050
1929	10,000	14,750	24,750	1,800	26,550
1930	13,000	14,250	27,250	1,800	29,050
1931	13,000	13,600	26,600	1,800	28,400
1932	13,000	12,925	25,925	40,900	66,825
1933	13,000	12,275	25,275		
1934	13,000	11,625	24,625		
1935	16,000	10,975	26,975		
1936	16,000	10,175	26,175		
1937	15,500	9,375	24,875		
1938	16,000	8,600	24,600		
1939	16,000	7,800	23,800		
1940	20,000	7,000	27,000		
1941	20,000	6,000	26,000		
1942	20,000	5,000	25,000		
1943	20,000	4,000	24,000		
1944	30,000	3,000	33,000		
1945	30,000	1,500	31,500		

During the year 1932, as indicated in the table, bonds were retired in the amount of \$53,000. A total of \$66,825 was paid in principal and interest.

(3) IMPROVEMENT BONDS.

The schedule of Bonded Indebtedness as shown on page 51 indicates the various issues of Improvement bonds which are retired by assessments on the property benefited by the various improvements. During the year 1932 improvement bonds were retired in the amount of \$10,000. This issue was called for retirement on the first day of January. The remainder of these improvement bonds will be retired as the assessments are received.

The total retirement of all bonds of the city's obligations during the year was \$87,500 made up as follows:

Improvement Bonds	\$10,000
Water Bonds	53,000
General Bonds	24,500
Total	\$87,500

Due to the retirement of the above mentioned bonds, the interest requirements for the year 1933 will be reduced by the amount of \$4,375.

INTEREST ON INVESTMENTS AND DAILY BANK BALANCES

Where possible all surplus funds have been invested either in Liberty Bonds, or the city's own securities, with the result that interest amounting to \$2,158.50 was earned during the year.

A total of \$32,496.96 has been earned in interest during the past eight years.

BUDGET

Although the budget was called upon for many emergencies and extras, it came through with a balance of \$4,144.62, making a total saving on the budget for the past seven years of \$64,273.22. Expenditures for the various items of the budget will be found on pages 47-48-49.

SINKING FUNDS

The total in all sinking funds as of December 31 as given below indicates the amounts in the sinking funds for the past three years. (See Treasurer's Report, Page 20).

1930	1931	1932
\$ 91,829.51	\$105,693.27	\$ 84,774.06

TOTAL IN ALL FUNDS CASH AND INVESTED

The following comparative table taken from the consolidated balance sheet of the Auditor's report page 32 indicates the cash on hand as of December 31.

1930	1931	1932
\$ 90,757.65	\$106,941.48	\$ 53,307.53

It is the policy of the administration to keep all surplus funds invested as close as practical to current needs, in order that the highest rate of return may be obtained from the city's funds.

The following table indicates the condition of the invested funds at the end of the given years.

1930	1931	1932
\$32,720.00	\$30,000.0	\$29,000.00

Schedule of money invested for the several funds will be found on page 50 of the Auditor's report.

The total of all funds both cash and invested cash for the past three years is shown in the following table:

1930	1931	1932
\$123,477.76	\$136,709.55	\$ 82,307.53

The amount shown for cash on hand and invested for 1932 is considerably smaller than for the two previous years on account of the retirement of bonds that came due during the year. As per plan of reducing obligations, the funds were built up as far as possible to retire bond issues coming due in 1932, 1933 and 1934. The amount shown for 1932 will be further reduced in 1933.

OFFICE OF CITY RECORDER AND WATER COLLECTOR

CURRENT FUND:	1932	1931	1930
Licenses & Permits	\$ 4,280.20	\$ 4,815.20	\$ 4,759.70
Fines & Bail	1,392.00	3,031.97	3,948.00
Gasoline—Water Dept.	88.38	139.02	132.10
Library Fees	339.77	315.79	219.31
Library Refund		62.62	
Lights, W. V. Ry. Co.		55.00	
Kiwanis Club		300.00	
Kelly Field Rent	100.00	300.00	
Special Roads		112.53	
Fire Dept. Calls	85.00	28.50	50.00
Rent—City Hall		10.00	25.00
Rocking Street			33.00
Highway Dept.—Flusher			100.45
Sidewalk Repair			161.48
Old Tires—Fire Dept.	30.00		
State Work	50.70		
Motorcycle	65.00		
Use of Flusher	29.30		
Crushed Rock	18.05		
Sundries	289.90	187.70	160.90
Total	\$ 6,768.30	\$ 9,358.33	\$ 9,589.94

CEMETERY FUND:

Lots Sold	4,196.00	3,932.00	4,034.00
Labor	1,594.21	1,393.00	1,262.50
Grave Care	217.50	277.50	310.30
Upkeep	200.00	200.00	50.00
Perpetual Care		150.00	
Sundries	202.60	220.15	253.00
Total	\$ 6,410.31	\$ 6,022.65	\$ 6,059.80

TRUST & SINKING FUND:

Interest on Deposits	846.77	1,434.99	1,141.73
Rent	140.68	870.00	1,880.00
Total	\$ 987.45	\$ 2,304.99	\$ 3,021.73

IMPROVEMENT FUND:

Improvement Principal	15,224.07	24,477.70	30,105.44
Improvement Interest	4,537.35	7,045.45	7,707.62
Total	\$19,761.42	\$31,942.32	\$37,813.06
Total All Funds	33,927.48	49,628.29	56,484.53

WATER COLLECTION	41,797.73	45,663.54	45,010.08
Total	\$75,725.21	\$95,291.83	\$101,494.61

OFFICE OF CITY TREASURER

Below is given the report of the City Treasurer showing the condition of the various funds and the securities held in the hands of the treasurer as of December 31, 1932.

	Cash On Hand	Cash Invested
CURRENT FUND:		
Overdrawn 12/1/32	\$ 7,118.08	
Disbursements	6,329.34	
	<u>13,447.42</u>	
Receipts	6,729.86	
Overdrawn 12/31/32	<u>-6,717.56</u>	
CEMETERY FUND:		
Cash on hand 12/1/32	18,403.36	
Receipts	2,942.50	
	<u>21,345.86</u>	
Disbursements	<u>322.09</u>	
Cash on hand 12/31/32	21,023.77	10,000.00
TRUST & SINKING FUND:		
Cash on hand 12/1/32	20,277.92	
Receipts	897.75	
	<u>21,175.67</u>	
Disbursements	<u>4,250.00</u>	
Cash on hand 12/31/32	16,925.67	10,000.00
IMPROVEMENT FUND:		
Cash on hand 12/1/32	8,446.71	
Receipts	1,592.96	
	<u>10,039.67</u>	
Disbursements	<u>15.00</u>	
Cash on hand 12/31/32	10,024.67	
WATER FUND:		
Cash on hand 12/1/32	9,671.50	
Receipts	3,551.37	
	<u>13,222.87</u>	
Disbursements	<u>1,420.92</u>	
Cash on hand 12/31/32	11,801.95	9,000.00
Total Cash in All Funds 12/31/32 ...	\$53,058.50	\$29,000.00
Total Cash on Hand and Invested ...		<u>\$82,058.50</u>

The Funds of the City are deposited as follows:

Bank of Oregon City	\$20,000.00
Hanover National Bank, N. Y.	1,895.22
First National Bank	31,163.28
Total	\$53,058.50

Securities in the hands of the City Treasurer as as follows:

Fund	Securities	
II. CEMETERY—General		
Liberty Bonds \$6,000 par)	4 1/4 %	\$ 6,000.00
O. C. Fire Bond	5 %	4,000.00
Total		<u>\$10,000.00</u>
III. WATER—General		
Liberty Bond (\$9,000 par)	4 1/4 %	\$ 9,000.00
IV. SINKING FUND NO. 3.		
Liberty Bonds (\$10,000 par)	4 1/4 %	<u>\$10,000.00</u>
III. WATER FUND.		
Offset to Bonded Indebtedness	5 %	\$35,500.00

OFFICE OF CITY ATTORNEY

The duties of this office require the drafting of ordinances, resolutions, contracts, deeds, and various other papers and documents too numerous to mention in the short space allowed. It is also the duty of the City Attorney's office to conduct the prosecution of violations of municipal ordinances, and the study of legal questions, and rendering legal opinions, in order that the operations of all departments of the city may function within the requirements of the law.

One damage suit was defended, which involved an injury a man claimed to have sustained while driving on Molalla Avenue, a County road within the city limits, in 1930. A non suit was obtained.

POLICE DEPARTMENT

The following is a comparative table of the general operations of the Police Department for the past five years.

	1932	1931	1930	1929	1928	Total
Intoxication	42	47	60	84	71	304
Driving while intoxicated	3	9	11	13	21	57
Possession of Liquor	15	18	21	24	40	118
Transportation of Liquor	—	1	1	—	1	3
Sale of Liquor	1	—	—	—	—	1
Vagrancy	3	4	—	4	4	15
Assault	—	2	—	1	3	6
Burglary	6	2	4	—	1	13
Larceny, Grand	10	—	—	—	—	10
Larceny, Petty	26	11	2	—	8	47
Forgery	2	2	—	1	—	5
Disturbing the Peace	4	—	1	—	2	7
After Hours	6	—	—	1	—	7
Bad Checks	1	2	3	—	7	15
Dogs at Large	1	2	—	1	2	6
Traffic Violations	48	147	194	301	310	1000
Concealed Weapons	1	3	—	1	1	6
Deserters from U. S. Army	1	—	—	2	—	3
Held for Investigation	47	20	19	6	—	92
Illegal Entry to U. S.	—	—	2	2	1	5
Auto Theft	5	16	9	—	3	33
Escapes	—	2	7	4	1	14
Runaways	23	15	9	2	14	63
Shop Lifting	8	1	—	—	—	9
Held for Authorities	8	38	13	10	—	69
Disorderly Conduct	1	2	2	—	—	5
Arson	—	—	2	—	—	2
Drugs	—	1	1	—	3	5
Reckless Driving	3	3	—	—	—	6
Possession of stolen property	—	2	—	—	—	2
Breaking Glass	—	2	—	—	—	2
Morals Charge	—	1	—	—	—	1
States Witnesses	—	3	—	—	—	3
Insane	6	3	—	—	—	9
Confidence Men	—	2	—	—	—	2
Fugitives	5	—	—	—	—	5
Cigarettes in Possession	2	—	—	—	—	2
Void License Plates	2	—	—	—	—	2
Violation Immigration Law	2	—	—	—	—	2
Violation Training School Parole	1	—	—	—	—	1
Practicing Medicine without M. D. license	1	—	—	—	—	1
Delinquency	2	—	—	—	—	2
Making & Possession Counterfeit Coins	1	—	—	—	—	1
Distributing Advertising without a license	3	—	—	—	—	3
Assault & Battery	1	—	—	—	—	1
Displaying Products on sidewalk	1	—	—	—	—	1
Firing firearms in City limits	1	—	—	—	—	1
Total	294	362	362	459	491	1968
Transients or Sleepers	872	864	577	676	578	3567

FIRE DEPARTMENT

During the year 1932 the Fire Department answered the following eighty-one calls in the City and seventeen outside the city.

Date	Location	Cause	Estimated Damage
Jan. 17	822 Madison St., Dwelling	Chimney	\$
Jan. 25	902 Jefferson St., Dwelling	Chimney	
Feb. 3	Rodeo Grounds, Auto	Short Circuit	60.00
Feb. 11	235 Pearl St., Dwelling	Chimney	
Mar. 7	7th & R. R. Ave., Studio	Unprotected stove	
Mar. 4	11th & Jackson, High School Carpenter Shop	Blow torch	
Mar. 4	1209 7th St., Dwelling	Chimney	
Mar. 5	14th & Water Sts., Dwelling	Spontaneous combustion	15.00
Apr. 1	Canemah	Chimney	
Apr. 1	10th & J. Q. Adams St.	Broken Gas Main	
Apr. 17	4th & Main Sts.	Chimney	
Apr. 20	7th & Center Sts.	Chimney	
Apr. 23	11th & Washington Sts.	Chimney	
May 12	4th & Jefferson, Dwelling	Sparks from chimney	20.00
May 15	12th & Washington, Dwelling	Chimney	
May 16	17th & Division, Ford Coupe	Spontaneous combustion	5.00
May 16	12th & Taylor Sts., Dwelling	Chimney	2.00
May 27	8th & Washington, Dwelling	Chimney	
May 30	Falls View, Dwelling	Kerosene lamp exploded	1,500.00
June 6	15th & Madison, Dwelling	Chimney	
June 26	Pleasant Ave., Dwelling	Chimney	
June 27	116 6th St., Dwelling	Chimney	
June 30	S. 2nd & High, Grass	Carelessness	
July 1	S. 2nd & High Sts., Grass	Smoldering Coals	
July 6	7th & R. R. Ave., Grass	Cigarettes	
July 6	Hawley Park, Brush & Grass	Children playing with Firecrackers	
July 10	511 Center St., Dwelling	Chimney	
July 19	Upper Canemah, Dwelling	Sparks on roof	50.00
July 19	Riverview Apartments	Defective wiring	20.00
July 19	Canemah, Grass & Brush	Rubbish pile burning	
July 24	Buena Vista Park, Brush	Fire left by street crew	
July 30	S. 2nd & High, Grass	Carelessness	
Aug. 4	3rd & Jefferson Sts.	Careless smoker	
Aug. 5	6th & John Adams, Dwelling	Short in wiring	
Aug. 6	15th & Madison, Dwelling	Playing with matches	
Aug. 11	13th & Main St., Chimney	Fire stop covered with paper	.50
Aug. 16	Linn Ave., Grass	Carelessness	
Aug. 19	1705 14th St., Dwelling	Under Investigation	175.00
Aug. 26	Mt. Pleasant, grass	Dangerous grass	
Sept. 3	5th & Water Sts., Rubbish	Set by street Dept.	
Sept. 6	5th & R. R. Ave., Grass	Cigarette	
Sept. 7	Singer Hill, Truck	Leak in Gas Tank	5.00
Sept. 7	Abernethy Road, Grass	Rubbish pile & wind	
Sept. 9	Abernethy Road, Grass	Live sparks	
Sept. 10	7th & Monroe St., Wiring	Wind blowing wires together	
Sept. 10	4th & Water, Dump	Coals from incinerator	
Sept. 17	12th & Jefferson, Grass	Cigarette	
Sept. 25	6th & Monroe St., Dwelling	Hole in chimney	2.00
Sept. 30	416 6th St., Dwelling	chimney	5.00
Oct. 1	8th & Harrison St., Dwelling	Defective wiring	410.00
Oct. 2	7th & Main Sts., Awning	Cigarette	2.25
Oct. 2	8th & Monroe, Truck	Defective muffler	
Oct. 3	16th & R. R. Ave., Tar Shed	Incendiary	
Oct. 6	4th & High, Woodshed & dwelling	Spontaneous combustion	80.00
Oct. 10	12th & Monroe, Vacant house	Incendiary	35.00
Oct. 10	Bluff by Elevator, grass	Cigarette	

Date	Location	Cause	Estimated Damage
Oct. 15	16th & R. R. Ave., Tar Shed	Incendiary	
Oct. 17	509 Washington, Dwelling	Chimney	
Oct. 23	6th & R. R. Ave., Hotel	Chimney	
Nov. 11	Canemah, Dwelling	Chimney	
Nov. 13	315 J. Q. Adams, Dwelling	Chimney	
Nov. 14	11th & Taylor, Dwelling	Overheated stove	
Nov. 16	610 6th St., Dwelling	Chimney	
Nov. 18	614 Main St., Store	Chimney	
Nov. 21	820 9th St., Dwelling	Chimney	
Dec. 1	409 Center St., Dwelling	Chimney	
Dec. 3	903 Washington, Dwelling	Chimney	
Dec. 4	12th & Water Sts., Dwelling	Overheated stove	
Dec. 7	14th & Pierce Sts., Dwelling	Chimney	
Dec. 7	910 6th St., Dwelling	Chimney	
Dec. 7	511 1st St., Dwelling	Chimney	
Dec. 8	18th & Main Sts., Dwelling	Blow Torch	300.00
Dec. 8	6th & R. R. Ave., Barn	Sparks on roof	
Dec. 9	816 Van Buren, Dwelling	Chimney	
Dec. 12	Molalla Ave., Dwelling	Sparks on roof	3.00
Dec. 12	17th St., Dwelling	Tallow boiling over on stove	
Dec. 14	8th & Main St., store	Draft closed	
Dec. 14	418 High St., Dwelling	Sparks	2.50
Dec. 14	608 High St., Dwelling	Chimney	
Dec. 15	4th & High Sts. Dwelling	Sparks	2.50
Dec. 20	801 Van Buren Sts., Dwelling	Chimney	
Total			\$2,699.75
Calls	1932	1931	1930
	81	51	78
Fire Loss	\$2,699.75	\$1,987.00	\$10,040.00
			\$31,565.00

There were 544 inspections made during the year.

Other facts of interest are:

4,400 feet of 2½ inch hose was laid out to fires.

225 feet of 1½ inch hose was laid out to fires.

2,824 feet of ¾ inch hose was laid out to fires.

218 feet of ladders were used.

11 pyrenes were used.

The average distance per fire was 1.2 of a mile.

The average time per fire was 37 minutes.

WATER DEPARTMENT

The work of the Water Department consisted principally of maintenance. Pipe in the following sizes and amounts was laid:

¾ inch pipe	432 feet
1 inch pipe	105 feet
1½ inch pipe	680 feet
4 inch pipe	190 feet
Total	1407 feet

539 new concrete shut-off boxes were made and 390 of these were installed.

4 meters were installed and 4 meters were replaced.

5 fountains were repaired.

26 hydrants were repaired and 2 hydrants were installed.

1 hydrant was moved.

16 meter boxes were made and 14 meter box lids were made.

1 new tap was made.

Two rose racks were made for the City Parks from old pipe.

New gates were built on the elevator line.

A new fence runway was built to the smaller reservoir.

A pressure reducer was installed at the City Hall.

The drinking fountains were painted.

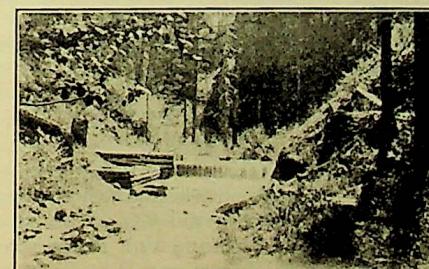
At the intake, a small bridge 40 feet long, was built across the canyon.

The pipe line trail was opened for ten miles and a new roof was constructed on the Watchman's house.

All pipe in the tunnels was painted and scraped.

A retaining wall was built at Boulder station. It is 52 feet long and 9 feet high.

A statement of Receipts and Disbursements will be found on Pages 40-44.



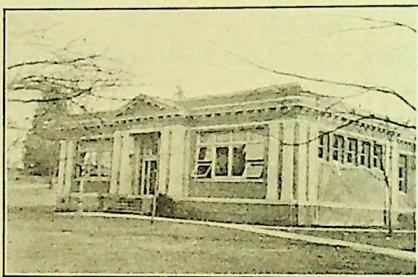
Headworks Oregon City's Water Supply

OREGON CITY LIBRARY

There has been a marked increase in all the functions of the Library during the past year, as shown by the following table:

	1930	1931	1932
Circulation for the year	27,516	41,974	53,691
Total Volumes owned by Library	7,907	8,650	9,070
Addition by Purchase	648	1,025	568
Addition by Gift	118	10	45
New Borrowers for year	559	868	747

A statement of Receipts and Disbursements will be found on Page 48 of the Auditor's Report.



Oregon City Library

ENGINEERING AND STREET DEPARTMENT

In conjunction with the regular work, the Engineering Department completed the following work:

A dump body was built for a Ford truck and the motor Flusher was repainted.

A wooden trestle was built on Pearl Street at Linn Avenue.

A new approach was constructed at the north end of the Abernethy Bridge on Washington street.

Rock cleaned up from various streets was used in making a roadway on Pleasant Avenue and Logus Street, a total distance of 800 feet of 9-foot road.

The foot bridge at 12th and Pierce street was repaired.

The following streets were graded:

Linn Avenue.

Molalla Avenue from 15th and Madison to 18th and Harrison streets.

Madison Street between 15th and 16th streets.

John Adams Street between 3rd and 4th streets.

14th Street between Jackson and Van Buren streets.

15th Street between Jackson and Van Buren streets.

14th Street between Buchanan and Pierce streets.

Water Street between 6th and 7th street was graded and
graveled.

8th Street between Washington and John Adams street was cleared and partly graded.

The sidewalk area was excavated on Molalla Avenue, Holmes Lane and Hilda Street.

Streets were widened by filling on Molalla Avenue, Mt. Hood Street, Water Street, and by filling approach to Pearl Street Bridge.

The street leading to Mountain View Cemetery was leveled off along the sides of the parking. Forty shade trees were planted.

The elevator was painted on the inside.

The Atkinson Park and the Water Board Park were mowed and all brush cut. Four tables with seats were placed in each park.

The macadam on 4th street and the rock shoulders on 12th street, 9th street, and Taylor street were all graded and put in shape for oiling.

A new 20-foot road from Linn Avenue to Falls View or 450 feet, was completed.

The lamp posts on Singer Hill were painted.

The Fire Bell tower was painted.

A new plank deck was placed on the Abernethy bridge at Washington street.

A four foot wooden walk and a short stair was built at 15th & Monroe street.

100 feet of board walk was constructed on Linn Avenue and 500 feet of rock shoulder was laid.

The following streets were oiled:

7th Street—Jackson to Taylor street.

12th Street—Center to Jackson street.

Taylor Street—7th to 12th Street.

Warner Street—Molalla Avenue to Cemetery.

Rock taken from old macadam roads and rock excavated at crusher site on Center street supplied material for making the following roads:

15th Street—Jackson to Van Buren Street, one block.

14th Street—Jackson to Van Buren Street, one block.

Madison Street—15th to 16th Street, one block.

10th Street between Harrison and Polk street, one block.

Polk Street between 15th and 16th street, one block.

Dimick Street, one-half block.

Rock for the retaining wall under the sidewalk on Linn Avenue was hauled. Two 12" culverts, 16 feet long were installed.

Approximately 300 feet of broken stone walk was made on Molalla Avenue.

The Falls View grade was rocked 18 feet wide, its full length.

Some excavating was done at 3rd and John Adams street.

A rock crusher was installed at South First and Center Street, and during December produced approximately 700 cubic yards of crushed rock.

The fill on Water Street between 6th and 8th street was completed. This project was started in 1922 and continued as material was available. Approximately 25,000 cubic yards was necessary to complete the fill and approximately 6,000 yards were placed during the past year.

HEALTH DEPARTMENT

Following is a report of the activities of the Health Department during the year.

CONTAGIOUS DISEASES were reported as follows:

Tuberculosis: Three were examined, and three others made application to the State Hospital.

Pneumonia: Eleven cases were reported.

Influenza: 79 cases were reported.

Small Pox: 43 children were vaccinated. One case was quarantined.

Diphtheria: 15 were given toxoid immunizations.

Scarlet Fever: 8 cases were reported.

Meningitis: One child died.

Typhoid Fever: 6 were given typhoid serum. One case was reported.

Malaria: One case was investigated.

Infantile Paralysis: One case was reported.

Mumps, whooping cough, chicken pox and measles were prevalent during the winter months.

EDUCATIONAL

The following talks were given:

By Dr. Miller:

“Work Accomplished by Health Unit.”

“Dental Clinics.”

By Miss Lynch:

“Clinics,” given at meeting of Nurses of Oregon at Portland.

“County Business”

“P. T. A. Health Committees”

The nurses spent four days at the County Fair where a health exhibit was displayed and talks given.

At Parents Day Nursery School, the nurses were on duty one-half day each. Seventy-five parents and children attended the school.

The nurses attended meetings of the Clackamas County Public Health Association and the Clackamas County Board of Health.

SANITATION

Eight inspections of restaurants were made.

52 inspections were made of dairies and milk samples sent to the State Board of Health for analysis.

The City and County jails were inspected and reported satisfactory.

Two inspections were made of yards where animals were kept.

The Relief Cannery was inspected and found satisfactory.

INFANT HYGIENE

Five Baby and Pre-School Clinics were held where 80 children were examined.

26 babies were examined and cared for.

SCHOOLS

58 Dental Clinics were held where 136 children and 25 adults were given dental care.

156 children were examined and treated.

Two chest and heart clinics were held at the Junior High School where 190 boys and 139 girls were examined.

Throat cultures were taken of 50 children.

Twenty health permits were issued to children to return to school after being out with communicable diseases.

One 8-year old boy died.

DISPENSARY

21 patients were examined and treated at the dispensary.

154 home visits were made.

215 were taken care of at the office.

45 patients were admitted to the hospitals.

There were seven deaths.

Five food handler's permits were issued.

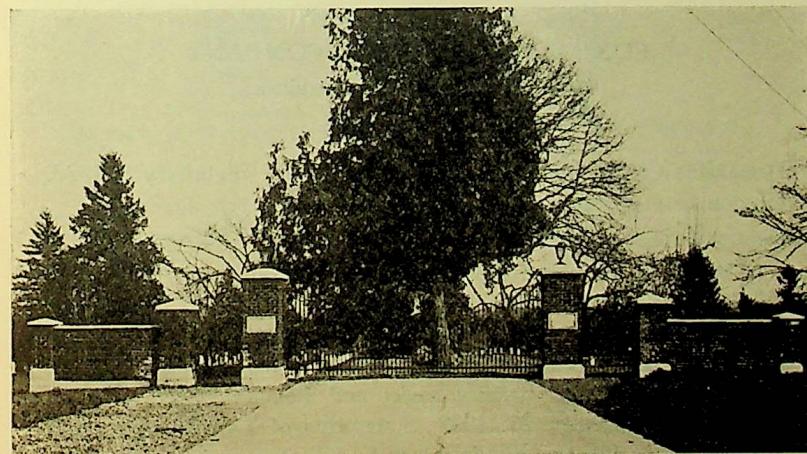
CITY JAIL

Ten prisoners were examined at the City Jail.

MOUNTAIN VIEW CEMETERY

In addition to the necessary maintenance of the cemetery, additional improvements were made during the year. New lawns were seeded, the sprinkler system extended, and roads improved.

The table on pages 39-43 indicates the Receipts and Disbursements for the year.



Entrance to Mountain View Cemetery

REPORT OF AUDIT

YEAR ENDED

December 31, 1932

CERTIFICATE

We have audited the accounts of the City of Oregon City, Oregon for the Year Ended December 31, 1932, and, as a result of our Audit we believe the condition of the affairs of the City is correctly shown in the accompanying Statements.

CONDA J. HAM AUDIT COMPANY
By J. W. Hanks,
Certified Public Accountant

CONDA J. HAM AUDIT COMPANY
Public Accountants and Auditors
Portland, Oregon

Honorable City Commissioners,
Oregon City, Oregon.

February 8, 1933.

Gentlemen:

We have completed the Audit of the Accounts of the City of Oregon City for the Year Ended December 31, 1932, under our plan of Monthly Audit and Control Accounting, and herewith respectfully hand you our Annual Report. This consists of Comparative Consolidated Balance Sheet and Balance Sheets of each Fund as at December 31, 1932, Statements of Cash Receipts and Disbursements for the Funds, Operating Statements for the Year Ended December 31, 1932 and such supporting Schedules as are set forth in the Index.

The customary work has been performed including a reconciliation of the Cash on Hand with the Bank Statements, which was

found correct. Investments of the various Sinking Funds were examined and found on deposit in the Safety Deposit Box of the First National Bank of Oregon City. A Schedule of the same is included herewith. All known Liabilities have been set up on the Books, including Interest on the City's Bonded Indebtedness.

The Net Gain from Operations in all Funds for the Year 1932 shows increases over the Year 1931, except the Improvement Fund. As you are aware, that was caused by not setting up on the Books, this year the Accrued Interest on Assessments although the Interest on the Bonds has been Accrued. A comparative summary follows:

	1932	1931
General Fund	\$14,984.62	\$ 9,761.99
Water Fund	14,687.70	12,384.90
Trust & Sinking Fund	26,611.40	25,314.59
Improvement Fund	-13,279.85	- 2,794.01
Cemetery Fund	3,001.47	1,606.73
	<hr/>	<hr/>
	\$46,005.34	\$46,274.20

Total Proprietary Surplus at December 31, 1932 shows an increase of \$41,809.34 over the year 1931, made up as follows:

Increase in Taxes Receivable	\$36,347.33	
" " Accounts " 	358.00	
" " Advances " 	142.91	
Decrease in Interest Payable	977.09	
" " Bonds " 	88,500.00	
	<hr/>	<hr/>
Decrease in Cash on Hand	53,633.95	
" " Investments	5,000.00	
" " Assessments. Rec.	19,751.42	
" " Interest	887.62	
" " Invty. of Supp.	400.30	
" " Prepaid Ins.	445.52	
" " Land Values	4,196.00	
" " Equipment Values	100.00	
Increase in Accounts Payable	101.18	
	<hr/>	<hr/>
Total		\$ 41,809.34

We thank you for the opportunity of serving you, and for all the courtesies and fine cooperation given us during the year.

Faithfully yours,

CONDA J. HAM AUDIT COMPANY
By J. W. Hanks,
Certified Public Accountant.

CITY OF OREGON CITY, OREGON
COMPARATIVE CONSOLIDATED BALANCE SHEET
DECEMBER 31, 1932.

ALL FUNDS			
ASSETS	LIABILITIES		
CURRENT	CURRENT		
Cash	12-31-1932	12-31-1931	12-31-1930
Cash	\$ 53,307.53	\$ 106,941.48	\$ 90,757.65
Investments	25,921.27	30,921.27	25,921.27
Taxes (Less Reserve)	50,349.92	14,002.59	15,010.51
Accounts Receivable	865.62	507.62	475.62
Interest Receivable	34.25	921.87	225.58
Assessments and Interest— (Less Reserve)	196,323.34	216,074.76	236,020.07
Supplies—Inventory	4,826.36	5,226.66	4,933.43
R E Advances	298.84	298.84	298.84
Advances	142.91		
Total Current Assets	332,070.04	374,895.09	373,642.97
DEFERRED CHARGES			
Prepaid Insurance	358.06	803.58	678.90
PROPRIETARY			
Land	73,879.50	78,075.50	82,007.50
Buildings (Depreciated)	77,818.66	77,818.66	77,818.66
Equipment (Depreciated)	474,940.06	475,040.06	475,040.06
Office F & F (Depreciated)	1,375.31	1,375.31	1,375.31
Autos (Depreciated)	3,644.43	3,644.43	3,644.43
Total Proprietary	631,657.96	635,953.96	639,885.96
Total Debits	\$964,086.06	\$1,011,652.63	\$1,014,207.83
Total Credits			
			\$964,086.06 \$1,011,652.63 \$1,014,207.83

CITY OF OREGON CITY, OREGON
COMPARATIVE BALANCE SHEET
DECEMBER 31, 1932.

CURRENT FUNDS			
ASSETS	LIABILITIES		
CURRENT	CURRENT		
Cash	12-31-1932	12-31-1931	12-31-1930
Cash	\$ 6,775.56	\$ 1,068.34	\$ 7,768.91
Taxes (Less Reserve)	24,973.41	8,548.03	8,395.58
Taxes—Road	8,082.78	135.71	
Accounts Receivable	451.00	93.00	61.00
Total Current Assets	26,731.63	9,845.08	687.67
DEFERRED CHARGES			
Prepaid Insurance	319.95	745.70	648.63
PROPRIETARY			
Land	65,800.00	65,800.00	65,800.00
Buildings (Depreciated)	77,099.76	77,099.76	77,099.76
Equipment (Depreciated)	25,474.11	25,474.11	25,474.11
Office Equip. (Depreciated)	1,375.31	1,375.31	1,375.31
Auto Equip. (Depreciated)	3,644.43	3,644.43	3,644.43
Total Fixed Assets	173,393.61	173,393.61	173,393.61
Total Debits	\$200,445.19	\$183,984.39	\$174,729.91
Total Credits			\$200,445.19 \$183,984.39 \$174,729.91

CITY OF OREGON CITY, OREGON
COMPARATIVE BALANCE SHEET
DECEMBER 31, 1932.

CEMETERY FUND

	ASSETS			LIABILITIES			
CURRENT	12-31-1932	12-31-1931	12-31-1930	CURRENT	12-31-1932	12-31-1931	12-31-1930
Cash—General	\$15,929.82	\$12,131.58	\$10,354.59	Warrants Payable	\$ 176.65	\$ 279.58	\$ 263.94
—Sinking Fund	5,221.94	5,021.94	5,021.94				
Investments	10,283.12	11,283.12	12,783.12	PROPRIETARY			
Interest Receivable	10.62	316.25	166.87	Surplus	44,062.09	45,256.62	47,581.89
Due From General Fund	3,800.00	3,600.00	2,400.00				
Total Current Assets	35,245.51	32,352.89	30,726.52				
DEFERRED CHARGES							
Prepaid Insurance	12.77	6.85	10.85				
PROPRIETARY							
Land	12,275.50	16,207.50	20,169.00				
Less Sales During Year	4,196.00	3,932.00	3,961.50				
Net	8,079.50	12,275.50	16,207.50				
Building—Depreciated	718.90	718.90	718.90				
Equipment	182.06	182.06	182.06				
Total Proprietary	8,980.46	13,176.46	17,108.46				
Total Debits	\$44,238.74	\$45,536.20	\$47,845.83	Total Credits	\$44,238.74	\$45,536.20	\$47,845.83

CITY OF OREGON CITY, OREGON
COMPARATIVE BALANCE SHEET
DECEMBER 31, 1932.

WATER FUND

	ASSETS			LIABILITIES			
CURRENT	12-31-1932	12-31-1931	12-31-1930	CURRENT	12-31-1932	12-31-1931	12-31-1930
Cash—General	\$ 11,854.90	\$ 17,823.16	\$ 15,201.24	Warrants Payable	\$ 689.07	\$ 1,761.14	\$ 703.41
“—Sinking Fund		29,670.83	24,670.83	Interest Payable			
Accounts Receivable	414.62	414.62	414.62	Less Interest on W. L. Bonds	2,625.00	3,043.75	3,268.75
Investments	9,383.48	9,383.48	9,383.48	Deposits	5.00	5.00	5.00
Interest Receivable	5.92	286.87	16.00	Total Current Liabilities	3,319.07	4,809.89	3,977.16
Inventory	4,826.36	5,226.66	4,933.43	BONDED INDEBTEDNESS			
Advances	142.91			Water Bonds	245,500.00	298,500.00	312,000.00
Total Current Assets	26,628.19	62,805.62	54,619.60	Less W. L. Bonds	35,500.00	39,000.00	42,500.00
DEFERRED CHARGES				Net	210,000.00	259,500.00	269,500.00
Prepaid Insurance	25.34	51.03	19.42	PROPRIETARY			
PROPRIETARY				Surplus	262,618.35	247,930.65	230,545.75
Equipment	449,283.89	449,383.89	449,383.89	Total Credits	\$475,937.42	\$512,240.54	\$504,022.91
Total Debits	\$475,937.42	\$512,240.54	\$504,022.91				

CITY OF OREGON CITY, OREGON
COMPARATIVE BALANCE SHEET
DECEMBER 31, 1932.

TRUST & SINKING FUND

ASSETS				LIABILITIES					
CURRENT		12-31-1932	12-31-1931	12-31-1930	CURRENT		12-31-1932	12-31-1931	12-31-1930
Cash		\$ 16,925.67	\$ 26,783.95	\$ 28,988.98	Warrants Payable		\$	\$ 43.84	
Invested Cash		10,254.67	10,553.51	11,553.51	Interest Payable		1,872.92	2,168.76	1,664.58
K E Advances		298.84			Total Current Liabilities		1,872.92	2,168.76	1,708.42
Total Cash and Invest.		27,479.18	37,337.46	40,542.49	BONDED INDEBTEDNESS				
Taxes Receivable		17,982.84	6,007.96	7,304.04	Refunding 4-1-16		81,000.00	100,000.00	118,000.00
Less Reserve for Taxes		689.11	689.11	689.11	Funding 5-1-21		2,500.00	5,000.00	7,500.00
Net Taxes Receivable		17,293.73	5,318.85	6,614.93	Funding 5-1-13		50,000.00	50,000.00	50,000.00
Interest Receivable		17.71	318.75	42.71	Refunding 5-1-13		20,000.00	20,000.00	20,000.00
Total		44,790.62	42,975.06	47,200.13	Elevator 5-1-14		6,500.00	6,500.00	12,000.00
PROPRIETARY					Municipal 12-1-24		14,000.00	16,000.00	18,000.00
Deficit		144,582.30	171,193.70	189,508.29	City Hall 12-1-20		9,500.00	9,500.00	9,500.00
Total Debits		\$189,372.92	\$214,168.76	\$236,708.42	Fire Bonds		4,000.00	5,000.00	
					Total		187,500.00	212,000.00	235,000.00
					Total Credits		\$189,372.92	\$214,168.76	\$236,708.42

CITY OF OREGON CITY, OREGON
COMPARATIVE BALANCE SHEET

DECEMBER 31, 1932.

IMPROVEMENT FUND

ASSETS				LIABILITIES					
CURRENT		12-31-1932	12-31-1931	12-31-1930	CURRENT		12-31-1932	12-31-1931	12-31-1930
Cash—Principal		\$ 49,901.03	\$ 45,196.96	\$ 37,339.69	Interest Payable		\$ 4,307.86	\$ 4,570.36	\$ 5,065.36
—Interest		—39,750.28	—30,755.28	—23,050.71	Warrants Payable				3.60
Assessments Principal		185,341.33	200,555.40	225,033.10	Total Current Liabilities		4,307.86	4,570.36	5,068.96
Assessments Interest		19,643.42	24,180.77	19,648.38	BONDED INDEBTEDNESS				
Total Current Assets		215,135.50	239,177.85	258,970.46	Bancroft Bonds		219,583.76	230,083.76	246,583.76
Less Reserve for Doubtful Assessments		8,661.41	8,661.41	8,661.41	PROPRIETARY				
Net Current Assets		206,474.09	230,516.44	250,309.05	Surplus		—17,417.53	—4,137.68	—1,343.67
Total Debits		\$206,474.09	\$230,516.44	\$250,309.05	Total Credits		\$206,474.09	\$230,516.44	\$250,309.05

CITY OF OREGON CITY, OREGON
COMPARATIVE STATEMENT OF OPERATIONS
GENERAL FUND
Year Ended December 31, 1932.

OPERATING REVENUES	Year 1932	Year 1931	Year 1930
Taxes	\$75,325.75	\$82,191.26	\$88,140.51
Franchises & Licenses	4,638.20	4,923.20	4,787.70
Fines	1,392.00	2,955.97	3,948.00
Sundry	6,122.10	549.79	792.76
 Total Revenues	 87,478.05	 90,620.22	 97,668.97
OPERATING EXPENSES			
Salaries	31,768.25	34,824.24	33,842.00
Extra Labor	7,443.94	5,569.73	5,359.73
Supplies	3,329.71	4,614.30	6,054.42
Repairs	194.89	66.50	178.07
Auto Expense	2,895.42	3,053.11	3,077.60
Printing	177.05	152.70	352.40
Lights & Power	9,470.78	9,260.85	9,753.83
Heat	913.27	965.59	647.81
Telephone	291.85	326.49	321.07
Parks		20.20	
Insurance—Men	941.50	893.60	988.18
—Buildings & Equipment	1,018.89	1,369.55	1,006.27
Interest	1,912.50	3,004.16	4,537.50
Roads & Streets	5,416.46	8,751.61	33,773.46
Health Expenses	480.00	480.00	480.00
General Expenses	5,588.74	5,503.20	9,404.73
Food for Prisoners	320.18	402.40	468.75
 Total Operating Expenses	 72,163.43	 79,258.23	 110,245.82
Net Balance	15,314.62	11,361.99	-12,576.85
OTHER PAYMENTS			
G. A. R.		150.00	150.00
Cemetery Board	200.00	1,450.00	
Play Ground	130.00		250.00
 Total Other Payments	 330.00	 1,600.00	 400.00
Net Credits to Surplus	\$14,984.62	\$ 9,761.99	-\$12,976.85

CITY OF OREGON CITY, OREGON
COMPARATIVE STATEMENT OF OPERATIONS
CEMETERY FUND
Year Ended December 31, 1932.

OPERATING REVENUES	Year 1932	Year 1931	Year 1930
Sale of Land	\$4,196.00	\$3,932.00	\$3,961.50
Interest—General	1,104.37	301.88	780.00
—Sinking Fund			110.00
Grave Digging	1,594.21	1,393.00	1,262.50
Grave Care	217.50	277.50	334.80
Sale of Supplies	197.00	217.75	225.50
Permanent Care	200.00	200.00	200.00
Sundry Revenues			25.09
 Total Revenues	 7,509.08	 6,322.13	 6,899.39
OPERATING EXPENSES			
Salaries	3,723.00	3,742.38	3,929.73
Other Labor	212.04	570.23	728.66
Supplies	659.19	977.62	636.02
Repairs			63.00
Telephone	32.85	40.60	38.33
Insurance	80.53	84.57	86.76
Loan to General Fund		500.00	
 Total Operating Expenses	 4,707.61	 5,915.40	 5,482.50
Operating Revenues	2,801.47	406.73	1,416.89
PERMANENT FUND REVENUES			
Budget Allowance	200.00	1,200.00	1,200.00
 Total	 \$3,001.47	 \$1,606.73	 \$2,616.89

CITY OF OREGON CITY, OREGON
COMPARATIVE STATEMENT OF OPERATIONS
WATER FUND

Year Ended December 31, 1932.

OPERATING REVENUES	Year 1932	Year 1931	Year 1930
Flat Rentals	\$31,592.14	\$34,846.98	\$35,447.03
Meters	5,720.66	6,955.56	6,504.75
Taps	32.50	45.00	45.00
Kents		135.00	165.00
Sprinkling	2,341.33	2,946.40	2,843.30
Fines	3.00	7.00	5.00
 Total Operating Revenues	 39,689.63	 44,935.94	 45,010.08
OPERATING EXPENSES	Year 1932	Year 1931	Year 1930
Salaries & Labor	8,561.69	8,461.02	9,020.12
Supplies	1,873.81	717.72	3,444.42
Repairs	23.65		
Auto	85.51	43.98	66.06
Printing	202.40	113.05	103.00
Lights	12.00	12.00	12.00
Telephone	9.80	24.45	12.43
Insurance	129.86	134.45	135.07
Freight & Cartage	16.68	1.34	3.77
So. Forks Board	2,760.42	5,706.07	4,235.64
Sundry	241.41	186.58	88.84
Interest on Bonds	11,568.75	12,612.50	13,816.25
 Total Operating Expenses	 25,485.98	 28,013.16	 30,937.60
Operating Profits	14,203.65	16,922.78	14,072.48
OTHER INCOME			
Interest on Investment—General	484.05	462.12	659.63
Interest on Investment—Sk. Fund			412.50
 Total Other Income	 484.05	 462.12	 1,072.13
Total	14,687.70	17,384.90	15,144.61

CITY OF OREGON CITY, OREGON
COMPARATIVE STATEMENT OF OPERATIONS
TRUST & SINKING FUND
Year Ended December 31, 1932.

OPERATING REVENUES	Year 1932	Year 1931	Year 1930
Taxes	\$33,490.40	\$30,275.00	\$31,763.00
Interest	1,395.73	1,976.62	2,971.10
Rent	147.68	870.00	1,880.00
 Total Revenue	 35,033.81	 33,121.62	 36,614.10
OPERATING EXPENSE			
Interest	8,422.41	7,807.03	7,909.49
Net Credit to Surplus	\$26,611.40	\$25,314.59	\$28,704.61
IMPROVEMENT FUND			
OPERATING REVENUE			
Assessments	\$	\$	\$ 1,153.13
Interest on Investments			178.13
Interest on Assessments		11,577.84	14,059.23
Sundry			1,161.94
 Total Revenue	 11,577.84	 16,552.43	
OPERATING EXPENSE			
Street Improvements		25.00	88.00
Interest	13,269.85	14,255.02	17,295.05
Printing	10.00	5.00	115.10
Sundry		86.83	1,214.65
 Total Operating Expenses	 13,279.85	 14,371.85	 18,712.80
Net	-\$13,279.85	-\$ 2,794.01	-\$ 2,160.37

CITY OF OREGON CITY, OREGON
 STATEMENT OF CASH RECEIPTS & DISBURSEMENTS
 CURRENT FUND
 Year Ended December 31, 1932.

BALANCE—Beginning of Period:		Year Ended December 31, 1932
Treasurer	.....	\$ 1,016.28
Recorder	.....	52.06
Total	.....	1,068.34
RECEIPTS		
Taxes—General	.....	29,823.28
—Road	.....	21,130.02
Licenses & Permits	.....	4,285.20
Fines	.....	1,392.00
Refund of Expenses	.....	621.78
Library Fees	.....	331.27
County Court	.....	5,215.00
10% of Salaries	.....	353.10
Rent	.....	120.00
Sale of Rock	.....	18.05
Interest on Bail Money	.....	31.88
Total Receipts	.....	63,321.58
Total	.....	64,389.92
DISBURSEMENTS		
Warrants	.....	69,252.98
Interest	.....	1,912.50
Total Disbursements	.....	71,165.48
BALANCE—End of Period:		
Treasurer	.....	-6,717.56
Recorder	.....	25.00
Fund II	.....	-83.00
Total	.....	-\$ 6,775.56

CITY OF OREGON CITY, OREGON
 STATEMENT OF CASH RECEIPTS & DISBURSEMENTS
 CEMETERY FUND
 Year Ended December 31, 1932.

BALANCE—Beginning of Period:		Year Ended December 31, 1932
Treasurer	.....	\$12,121.58
Recorder	.....	10.00
Total	.....	12,131.58
RECEIPTS		
Sale of Lots	.....	4,196.00
Grave Digging & Labor	.....	1,594.21
Sale of Material	.....	197.00
Investment	.....	1,000.00
Interest on Investment	.....	1,410.00
Grave Care	.....	217.50
Refund of Expense	.....	5.60
Permanent Care	.....	200.00
Total Receipts	.....	8,620.31
Total	.....	20,751.89
DISBURSEMENTS		
Warrants	.....	4,822.06
BALANCE—End of Period:		
Treasurer	.....	15,801.83
Recorder	.....	45.00
Fund I	.....	83.00
Total	.....	\$15,929.83
		\$ 5,221.94

CITY OF OREGON CITY, OREGON
 STATEMENT OF CASH RECEIPTS & DISBURSEMENTS
 WATER FUND
 Year Ended December 31, 1932.

	Year Ended December 31, 1932	
	General	Sk. Fund
BALANCE—Beginning of Period:		
Treasurer	\$17,751.01	\$29,670.83
Recorder	72.15	
 Total	 17,823.16	 29,670.83
 RECEIPTS		
Consumers	32,191.64	
City Meters	5,226.13	
S. F. Meters	1,219.62	
Sprinkling	2,341.33	
Taps	32.50	
S. F. Auto	167.50	
W. L. Bonds	3,500.00	
W. L. Bonds Interest	1,862.50	
Sale of Material	69.38	
Sinking Fund		2,083.34
Fines	3.00	
Refund of Expenses	303.82	
Sale of Real Estate	100.00	
Interest on Investment	765.00	
 Total Receipts	 47,782.42	 2,083.34
 Total	 65,605.58	 31,754.17
 DISBURSEMENTS		
Warrants	16,571.51	
Interest	13,850.00	
Payments to Sinking Fund	2,083.34	
Bonds	21,245.83	
 Total Disbursements	 53,750.68	 31,754.17
 BALANCE—End of Period:		
Treasurer	11,801.95	
Recorder	52.95	
 Total	 \$11,854.90	 \$ 0.00

CITY OF OREGON CITY, OREGON
 STATEMENT OF CASH RECEIPTS & DISBURSEMENTS
 TRUST & SINKING FUND
 Year Ended December 31, 1932.

	Year Ended December 31, 1932
BALANCE—Beginning of Period	\$26,783.95
 RECEIPTS	
Taxes	21,515.52
Rent	147.68
Interest on Deposit	846.77
Interest on Investments	850.00
 Total Receipts	 23,359.97
 Total	 50,143.92
 DISBURSEMENTS	
Interest	8,718.25
Bonds	23,500.00
Bonds Fire	1,000.00
 Total Disbursements	 33,218.25
 BALANCE—End of Period:	
Treasurer	16,925.67
 Total	 \$16,925.67

CITY OF OREGON CITY, OREGON
 STATEMENT OF CASH RECEIPTS & DISBURSEMENTS
 IMPROVEMENT FUND
 Year Ended December 31, 1932.

Year Ended December 31, 1932		
	Principal	Interest
BALANCE—Beginning of Period:		
Treasurer	\$45,108.89	-\$30,764.93
Recorder	88.07	9.65
Total	45,196.96	-30,755.28
RECEIPTS		
Assessments & Interest	15,224.07	4,537.35
Total	60,421.03	-26,217.93
DISBURSEMENTS		
Bonds & Interest	10,500.00	13,532.35
Warrants	20.00	
Total Disbursements	10,520.00	13,532.35
BALANCE—End of Period:		
Treasurer	49,774.95	-39,750.28
Recorder	126.08	
Total	\$49,901.03	-\$39,750.28
RECAPITULATION	Balance	Balance
	12-31-32	12-31-31
		-Decrease
General	-\$ 6,775.56	\$ 1,068.34
		-\$ 7,843.90
Cemetery—General	15,929.83	12,131.58
		3,798.25
—Sinking Fund	5,221.94	5,021.94
		200.00
Water —General	11,854.90	17,823.16
		-5,968.26
—Sinking Fund		
Trust & Sinking Fund	16,925.67	29,670.83
		-29,670.83
Improvement Fund—Principal	49,901.03	26,783.95
		-9,858.28
—Interest	-39,750.28	45,196.96
		4,704.07
Total	\$53,307.53	\$106,941.48
		-\$53,633.95
PROOF		
First National Bank—		
—Int. Account		1,895.22
—General Account		31,163.28
Bank of Oregon City		20,000.00
Recorder—Not Deposited		249.03
Total		\$53,307.53

CITY OF OREGON CITY, OREGON
 BUDGET STATEMENT
 Year Ended December 31, 1932.

	Budget for Year 1932	Expendi- tures Year 1932	Unex- pended Balance 12-31-32
A. GENERAL			
Lighting	\$ 8,600.00	\$ 7,996.38	\$ 603.62
Printing	350.00	169.05	180.95
Auditing	400.00	270.00	130.00
City Parks	600.00	678.48	-78.48
Cemetery Association	200.00	200.00	
G. A. R. & Legion	150.00	130.00	20.00
Insurance of Employees	900.00	941.50	-41.50
Play Ground	150.00	130.00	20.00
Emergency	4,000.00	3,794.93	205.07
Total	15,350.00	14,310.34	1,039.66
B. POLICE			
Salaries	6,060.00	6,060.00	
Extra Men	540.00	278.40	261.60
Auto Expense	1,200.00	1,017.64	182.36
Insurance	410.00	237.60	172.40
Emergency & Supplies	400.00	474.50	-74.50
Total	8,610.00	8,068.14	.541.86
C. HEALTH			
Clackamas County	480.00	480.00	
D. FIRE			
Salaries	6,168.00	6,168.00	
Extra Men	847.00	580.80	266.20
Supplies	1,200.00	568.30	631.70
Insurance—Apparatus	800.00	205.10	594.90
Hose	500.00		500.00
Hydrants	200.00		200.00
Total	9,715.00	7,522.20	2,192.80
E. ROADS & STREETS			
Rock Crusher		412.57	-412.57
Salaries	4,752.00	4,554.00	198.00
Extra Labor	2,108.00	2,190.95	-82.95
Supplies	2,000.00	925.12	1,074.88
Auto	700.00	1,199.87	-499.87
Permanent Roads	1,495.00	1,119.99	375.01
Emergency	1,445.00	1,683.38	-238.38
Total	12,500.00	12,085.88	414.12

G. LIBRARY

Heat	250.00	176.54	73.46
Light	200.00	125.65	74.35
Salaries	2,760.00	3,016.25	-256.25
Repairs	50.00	29.62	20.38
Supplies	150.00	205.69	-55.69
Periodicals	150.00	144.45	5.55
Binding Books	50.00	176.35	-126.35
Books	850.00	819.39	30.61
Emergency	40.00	68.03	-28.03
 Total	 4,500.00	 4,761.97	 -261.97

H. ELEVATOR

	Year 1932	Year 1932	12-31-32
Salaries	2,916.00	2,916.00	
Supplies & Repairs	250.00	268.38	-18.38
Power	870.00	872.37	-2.37
Emergency	319.00	359.12	-40.12
Insurance	28.00	27.80	.20
 Total	 4,383.00	 4,443.67	 -60.67

I. RECORDER

Salary	1,080.00	1,080.00	
Supplies	250.00	163.90	86.10
Emergency	100.00		100.00
 Total	 1,430.00	 1,243.90	 186.10

K. ATTORNEY

Salary	1,080.00	1,080.00	
Court Costs	50.00	50.00	
Emergency	50.00		50.00
 Total	 1,180.00	 1,130.00	 50.00

L. TREASURER

Salary	468.00	468.00	
 Total	 468.00	 468.00	

M. MANAGER

Salary	2,700.00	2,700.00	
 Total	 2,700.00	 2,700.00	

N. MUNICIPAL BUILDING

Salary—Janitor	600.00	600.00	
Supplies	75.00	42.00	33.00
Fuel	300.00	375.23	-75.23
Lights	250.00	213.58	36.42
Emergency	100.00	45.85	54.15
Insurance	28.00	21.84	6.16
 Total	 1,353.00	 1,298.50	 54.50

O. CITY HALL

Supplies	50.00	28.84	21.16
Fuel	300.00	339.85	-39.85
Lights	200.00	200.79	-.79
Emergency	50.00	42.30	7.70
 Total	 600.00	 611.78	 -11.78

X. BONDS—PRINCIPAL & INTEREST

\$275,000 Principal	19,000.00	19,000.00	
" Interest	4,525.00	4,525.00	
30,000 Principal	2,500.00	2,500.00	
" Interest	225.00	225.00	
82,000 Principal	4,000.00		4,000.00
" Interest	4,100.00	4,100.00	
15,000 Principal	1,000.00	1,000.00	
" Interest	250.00	250.00	
25,000 Principal—City Hall	2,500.00		2,500.00
" Interest —City Hall	314.00	314.00	
Municipal Bldg.—Principal	400.00	400.00	
Municipal Bldg.—Interest	800.00	800.00	
 Total	 39,614.00	 33,114.00	 6,500.00

Total Budget	\$102,883.00	\$92,238.38	\$10,644.62
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SPECIAL ROAD	\$ 10,000.00	\$ 4,106.41	\$ 5,893.59
FLUSHER	4,000.00	3,500.97	499.03
RELIEF	1,000.00		1,000.00
IMPROVEMENT FUND	3,500.00		3,500.00

Total	\$ 18,500.00	\$ 7,607.38	\$ 10,892.62
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RELIEF FUND	\$ 5,215.00	\$ 2,825.77	\$ 2,389.23
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REVENUES	Estimated Year 1932	Collections Year 1932	Un-collected Balance 12-31-32
Rock Crusher		18.05	
Library Fees		339.77	
Cash Balance	3,000.00	3,000.00	
Licenses & Fines	8,000.00	5,670.20	2,329.80
Road Taxes	12,500.00	7,252.76	5,247.24
Other Taxes	79,383.00	53,310.00	26,073.00
 Total	 \$102,883.00	 \$69,590.78	 \$33,650.04

SPECIAL ROAD TAXES	\$ 18,500.00	\$13,877.26	\$ 4,622.74
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CLACKAMAS COUNTY	5,215.00	5,215.00
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CITY OF OREGON CITY, OREGON
SCHEDULE OF MONEY INVESTED SEVERAL FUNDS
December 31, 1932.

Fund	Securities	Rate	Book Value	Annual Interest	Interest Accrued to 12-31-32
II. CEMETERY—General	Liberty Bonds (\$6,000 par)	4 1/4 %	\$ 6,283.12	\$ 255.00	
	Oregon City Fire Bonds	5 %	4,000.00	200.00	
			Total.....	\$10,283.12	\$ 455.00
					\$ 10.62
III. WATER—General	Liberty Bonds (\$9,000 par)	4 1/4 %	\$ 9,383.48	\$ 382.50	\$ 5.92
IV. TRUST & SINKING FUND NO. 3.	Liberty Bonds (\$10,000 par)	4 1/4 %	\$10,254.67	\$ 425.00	\$ 17.71
IV. REAL ESTATE	Sundry Expense on Property		\$ 298.84		
III. WATER FUND	Offset to Bonded Indebtedness City of West Linn Water Bonds	5 %	\$35,500.00	\$1,775.00	\$443.75

CITY OF OREGON CITY, OREGON
SCHEDULE OF BONDED INDEBTEDNESS
DECEMBER 31, 1932.

Name of Bond	Rate	Term	Date of Issue	Maturity Date	Interest Dates	Original Issue	Payments to 12-31-32	Outstanding 12-31-32	Annual Interest
GENERAL									
Refunding	5 %	20 Yrs.	5-1-13	5-1-33	M&N	\$ 20,000.00	\$	\$ 20,000.00	\$ 1,000.00
Funding	5 %	20 Yrs.	5-1-13	5-1-33	M&N	50,000.00		50,000.00	2,500.00
Elevator	5 %	20 Yrs.	5-1-14	5-1-34	M&N	12,000.00	5,500.00	6,500.00	325.00
Refunding	5 %	Serial	4-1-16	Serially	A&O	275,000.00	194,000.00	81,000.00	4,050.00
Fire	5 %	Optional	7-1-20	7-1-40	J&J	15,000.00	11,000.00	4,000.00	200.00
Refunding	6 %	Serial	5-1-21	Serially	M&N	30,000.00	27,500.00	2,500.00	150.00
City Hall	5 %	Optional	12-1-20	12-1-40	J&D	25,000.00	15,500.00	9,500.00	475.00
Municipal Building	5 %	Serial	12-1-24	Serially	J&D	27,000.00	13,000.00	14,000.00	700.00
Total General						454,000.00	266,500.00	187,500.00	9,400.00
WATER									
Refunding	4 1/2 %	20 Yrs.	5-1-12	5-1-32	M&N	40,000.00	40,000.00		
General	5 %	Serial	4-1-15	Serially	A&O	375,000.00	129,500.00	245,500.00	12,275.00
Total Water						415,000.00	169,500.00	245,500.00	12,275.00
IMPROVEMENT									
Streets .....	.6 %	Bancroft	1-1-25	1-1-35	J&J	21,254.89	21,254.89		
Streets .....	.6 %	Bancroft	2-1-26	2-1-36	F&A	98,409.13	21,000.00	77,409.13	4,644.55
Streets .....	.6 %	Bancroft	3-1-26	3-1-36	M&S	24,115.34	4,615.34	19,500.00	1,170.00
Streets & Sewers .....	.6 %	Bancroft	10-1-26	10-1-36	A&O	49,520.51	6,020.51	43,500.00	2,610.00
Streets .....	.6 %	Bancroft	2-1-27	2-1-37	F&A	29,917.42	4,917.42	25,000.00	1,500.00
Streets .....	.6 %	Bancroft	11-1-27	11-1-37	M&N	25,356.61		25,356.61	1,521.40
Streets .....	.6 %	Bancroft	11-1-28	11-1-38	M&N	17,925.11		17,925.11	1,075.51
Streets & Sewers .....	.6 %	Bancroft	2-1-30	2-1-40	F&A	10,892.91		10,892.91	653.57
Total Improvement						277,391.92	57,808.16	219,583.76	13,175.03
Total Bonded Indebtedness						\$1,146,391.92	\$493,808.16	\$652,583.76	\$34,850.03

