

REPORT
OF THE
MUNICIPAL ACTIVITIES

FOR THE YEAR

1938

CITY OF OREGON CITY

UNDER THE COMMISSION-MANAGER GOVERNMENT
OREGON CITY, OREGON

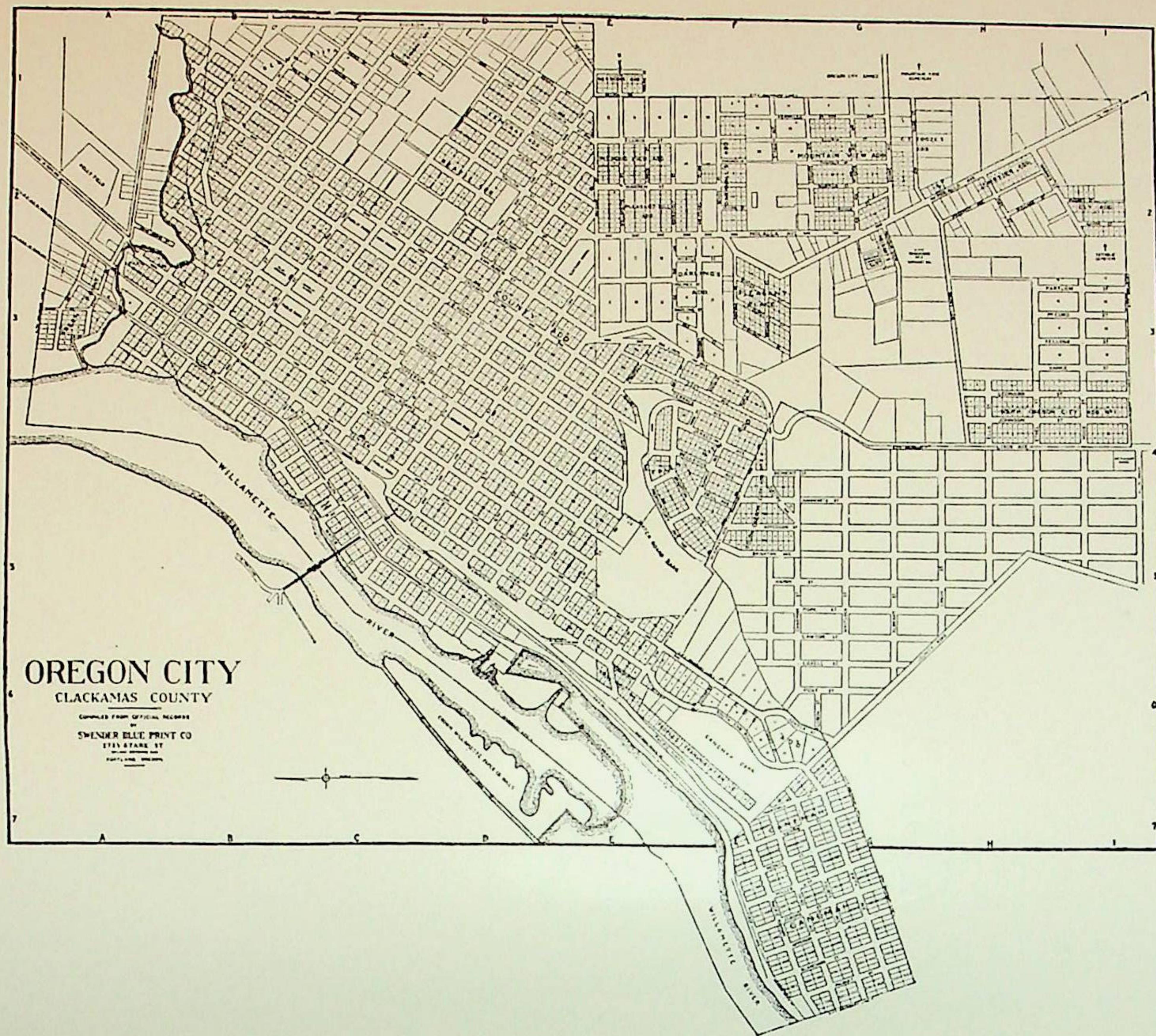
REPORT
OF THE
MUNICIPAL ACTIVITIES

FOR THE YEAR

1938

CITY OF OREGON CITY

UNDER THE COMMISSION-MANAGER GOVERNMENT
OREGON CITY, OREGON



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

L. O. HARDING,
Mayor

G. F. EVERHART,
Commissioner

W. G. H. KRUEGER,
Commissioner

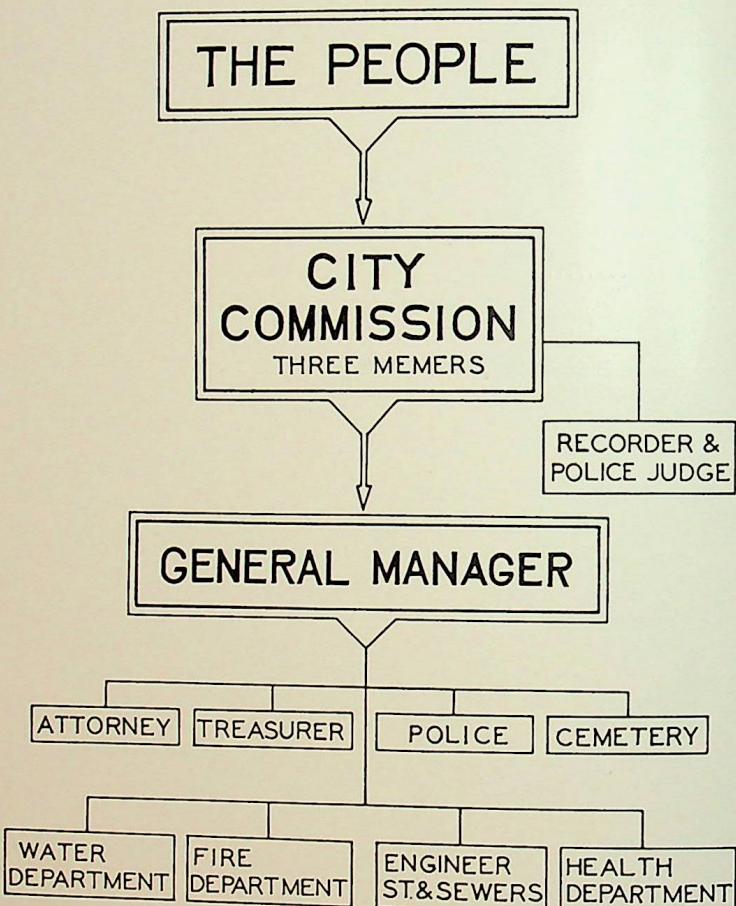
J. L. FRANZEN,
General Manager

J. L. FRANZEN.....*City Recorder*
HANKS, McGEE & BODEN.....*Auditor*
ALDEN E. MILLER.....*City Attorney*
GEORGE SWAFFORD.....*City Treasurer*
J. L. FRANZEN.....*City Engineer*
C. A. BLODGETT.....*Chief of Police*
E. L. SURFUS.....*Chief of Fire. Dept.*
F. McCUSAULAND.....*Water Superintendent*
GERTRUDE BRUMBAUGH.....*Librarian*
DR. GRAEME H. STRICKLAND.....*Health Officer*
W. BRANDT.....*Cemetery*

INDEX

City Attorney	33
City Recorder and Water Collector.....	22
City Treasurer.....	24
Engineering and Street Department.....	34-36
Fire Department.....	26-27
General	
Bonds—General, Water, and Improvement.....	12-21
Finances	8
Taxes	8-11
Health Department.....	38
Library	29-32
Police Department.....	25
Water Department.....	28
AUDITOR'S REPORT	
Letter and Comments.....	40-41
Certificate	41
Comparative Consolidated Balance Sheet	
All Funds—December 31, 1938.....	42
Comparative Balance Sheet, December 31, 1938	
Current Fund.....	43
Cemetery.....	44
Water Fund.....	45
Trust and Sinking Fund.....	46
Improvement Fund.....	47
Comparative Statement of Operations	
Year Ended December 31, 1938	
General Fund.....	48
Cemetery Fund.....	49
Water Fund.....	50
Trust and Sinking Fund.....	51
Improvement Fund.....	51
Statement of Cash Receipts and Disbursements	
Year Ended December 31, 1938	
Current Fund.....	52
Cemetery Fund.....	53
Water Fund.....	54
Trust and Sinking Fund.....	54
Improvement Fund.....	55
Budget Statement	
Year Ended December 31, 1938.....	56-60
Schedule of Investments—Several Funds	
December 31, 1938.....	61
Bonded Indebtedness	
December 31, 1938.....	62

ORGANIZATION CHART OREGON CITY



Oregon City, Oregon
February 1st, 1939

To the Honorable City Commission,
Oregon City, Oregon.

Gentlemen:

December 31st, 1938 completed the fifteenth fiscal year of the Commission-Manager form of government for Oregon City, and I have the honor of presenting herewith the fourteenth annual report of municipal activities.

Expenditures have been within the budget. Our debt reduction program is ahead of schedule. A number of W. P. A. projects have been operating throughout the year, and plans for eight more have been prepared for this coming year.

All of which is set out in detail in the pages of the following report.

Respectfully yours,

J. L. FRANZEN,
General Manager.

GENERAL

With the conclusion of the year 1938 Oregon City completes its fifteenth year under the Commission-Manager Government and this is the fourteenth annual report to be submitted.

In the transaction of the city's business and such other matters that come before it, the Commission held twelve regular and four special meetings during the year.

FINANCES

The condition of the city's finances at the end of the year is briefly outlined as follows:

The expenditures for general operation and debt service were within the estimated budget. The bond retirement program was ahead of schedule, bonds having been retired in the amount of \$41,500.00. There was in the hands of the Treasurer, in all funds \$87,805.94 in cash, and securities amounting to \$27,600.00.

The following comparative table indicates the amount over or under the estimated budget collections:

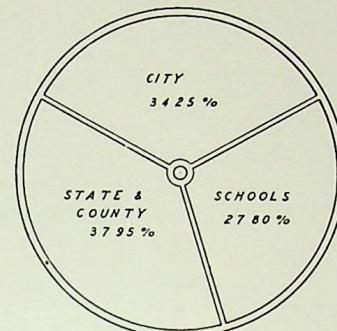
	1938	1937	1936
Licenses and Fines.....	†\$ 307.37	*\$1,914.56	*\$1,280.01
Road Tax (from county).....	† 902.33	† 3,320.98	* 766.47
General Tax	† 761.44	† 2,681.90	† 3,960.79
 Total for Budget.....	†\$1,971.44	†\$4,088.32	†\$1,914.31
Special Road Tax.....	* 665.20	* 3,564.10	* 1,250.56
 Total	†\$1,306.24	†\$ 524.22	†\$ 663.75
NOTE:—Uncollected*			
Over-Estimate†			

TAXES

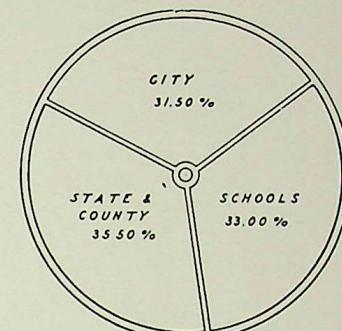
THE 1938 TAX DOLLAR

The cut below shows graphically how the 1938 tax dollar was divided, which indicates that of every dollar paid for taxes in Oregon City, the State and County received 35.50 cents, the School received 33.00 cents and the City 31.50 cents.

TAXES FOR 1937



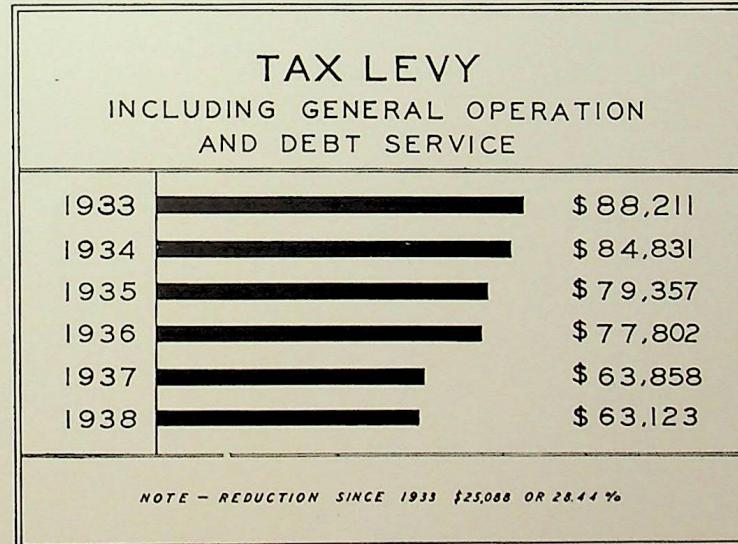
TAXES FOR 1938



The comparative table below indicates the division of the tax dollar for the past three years. Levied for all purposes.

	1938	1937	1936
State and County.....	35.50	37.95	39.22
School	33.00	27.80	24.12
Oregon City	31.50	34.25	36.66
 100.00	100.00	100.00	

The graph shown below indicates the tax levy for the years 1933 to 1938 inclusive, showing a reduction in the levies during that period of \$25,088.00 or 28.44%. The levies include the amounts necessary for the general operation of the departments of the government and the payment of principal and interest on the general obligation bonds.



DISTRIBUTION OF TAX DOLLAR

(Levied by Oregon City)

As indicated above, the tax dollar was divided in three parts, 31.50 cents going to Oregon City which represents that portion of the taxes levied by Oregon City for governmental services. Three questions may be asked regarding the expenditure of this money:

1. What services are furnished?
2. What portion of the tax dollar is expended for each service?
3. What is the per capita cost?

These questions are answered in the table given below, which indicates in the first column the department or service, the second column indicates the amount of the tax dollar apportioned to each service, and the third column indicates the cost per capita for each service. For example, referring to the table it will be noted that police take 12.96 cents of the tax dollar and \$1.49 per capita for the services of the Police Department for the year, also the services of the Library take 5.29 cents of the dollar and costs \$0.60 per capita for the year's library service, and so on throughout the list.

DISTRIBUTION OF TAXES

Department or Service	Division of the tax dollar. Given in cents	Cost per Capita Population Est. 7500
General Emergency & Miscellaneous.....	2.37¢	\$ 0.27
Street Lighting	10.09	1.15
Police	12.96	1.49
Health	0.59	0.06
Fire	10.76	1.22
Library	5.29	0.60
Elevator	5.20	0.59
Attorney	1.39	0.16
Treasurer	0.55	0.06
Manager-Recorder-Engineer	2.89	0.33
Municipal Building	0.42	0.05
City Hall	1.24	0.14
Debt Service	18.10	2.05
Street & Sewer Maintenance ;		
All Construction Projects	25.86	2.93
Water Department	2.29	0.26
	100.00¢	\$ 11.36*

*Average for state, cities over 5,000.....\$ 14.34

BONDS

The City's obligations are classified as follows:—(1) General Obligation Bonds, (2) Water Bonds, (3) Improvement Bonds.

General Obligation Bonds were issued for the purpose of funding, refunding, purchase of fire equipment, construction of Municipal Elevator, and buildings. These bonds are retired by tax levy only.

Water bonds were issued to pay for the construction of a water supply system and are retired by revenues from the water department.

Improvement Bonds were issued to pay for the construction of sewers and improvement of streets, and are retired from assessments on the property benefited by the improvement.

Prior to 1924 bonds were issued with three methods of retirement:

FIRST METHOD: Twenty year bonds with no provision for retirement other than to pay them off as the whole issue came due or refund them. All bonds issued under this method have been retired.

SECOND METHOD: Serial Bonds, which require a certain definite amount to be retired each year.

THIRD METHOD: Optional Bonds which contain a provision whereby the city may, at its option retire any amount at any interest paying date. At the present time all remaining bond issues are serial bonds, which means that a definite amount of each issue must be retired each year and therefore sets the date when the city will be out of debt. (Provided there are no new issues in the meantime.)

The following are the final retirement dates for the city's obligation as classified above:

General Obligation Bonds.....	July 1st, 1943
Water Bonds.....	April 1st, 1945
Improvement Bonds.....	October 1st, 1945

The General Obligation Bond debt has now been reduced from eight issues totaling \$454,000.00 to one of \$49,000.

(See pages 14-15 for complete retirement.)

Originally the Water Bonds consisted of two issues. One for \$40,000—20 years—5% funding retired in 1932, the other an issue of \$375,000 for the purpose of paying for the construction of a supply line to bring water from the mountain streams. One-third interest in the supply line being purchased by the City of West Linn, this amount being paid by their Water Bonds. During the year \$16,000 of the Water Bond has been retired.

(See pages 16 and 17 for amounts for complete retirement).

During the past twelve years Improvement Bonds have been issued and retired. In 1935 it became necessary to refund issues totaling \$191,000. By the retirement of \$17,000 of bonds during the year this issue has been reduced to \$142,500.

(See pages 18 and 19 for the table and curve indicating the rate of retirement for this issue).

On page 18 will be found a table showing all of the bond issues; the amount of principal and interest the total outstanding bonded debt amounting to \$347,500 which amount has been reduced from \$960,316.07 in 1927 as shown by the curve on page 21.

The total amount of bonds retired during 1938 was as follows:

General Obligation Bonds.....	\$ 8,500.00
Water Bonds	16,000.00
Improvement Bonds	17,000.00
<hr/>	
Total	\$41,500.00

RETIREMENT OF GENERAL OBLIGATION BONDS

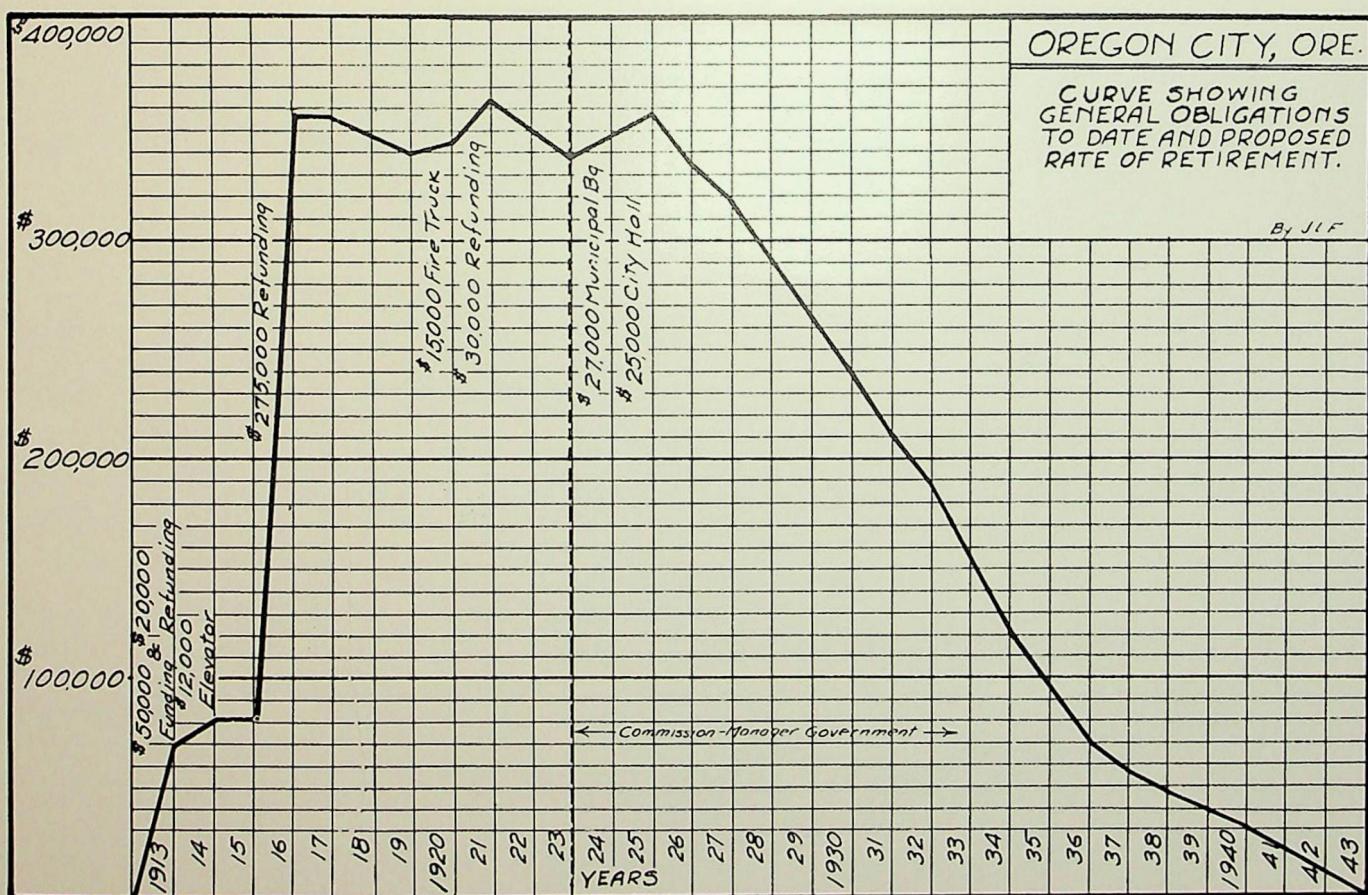
	Rate	Original Issue	Outstanding 12-31-38	Date Due	1939	1940	1941	1942	1943
Refunding	.....5%	\$65,000	\$49,000	July	\$ 8,500	\$ 9,500	\$ 9,500	\$10,500	\$11,000

[41]

PRINCIPAL

	Date Due	1939	1940	1941	1942	1943
Refunding	J&J	\$ 2,450	\$ 2,025	\$ 1,550	\$ 1,075	\$ 550
Total		\$10,950	\$11,525	\$11,050	\$11,575	\$11,550

INTEREST

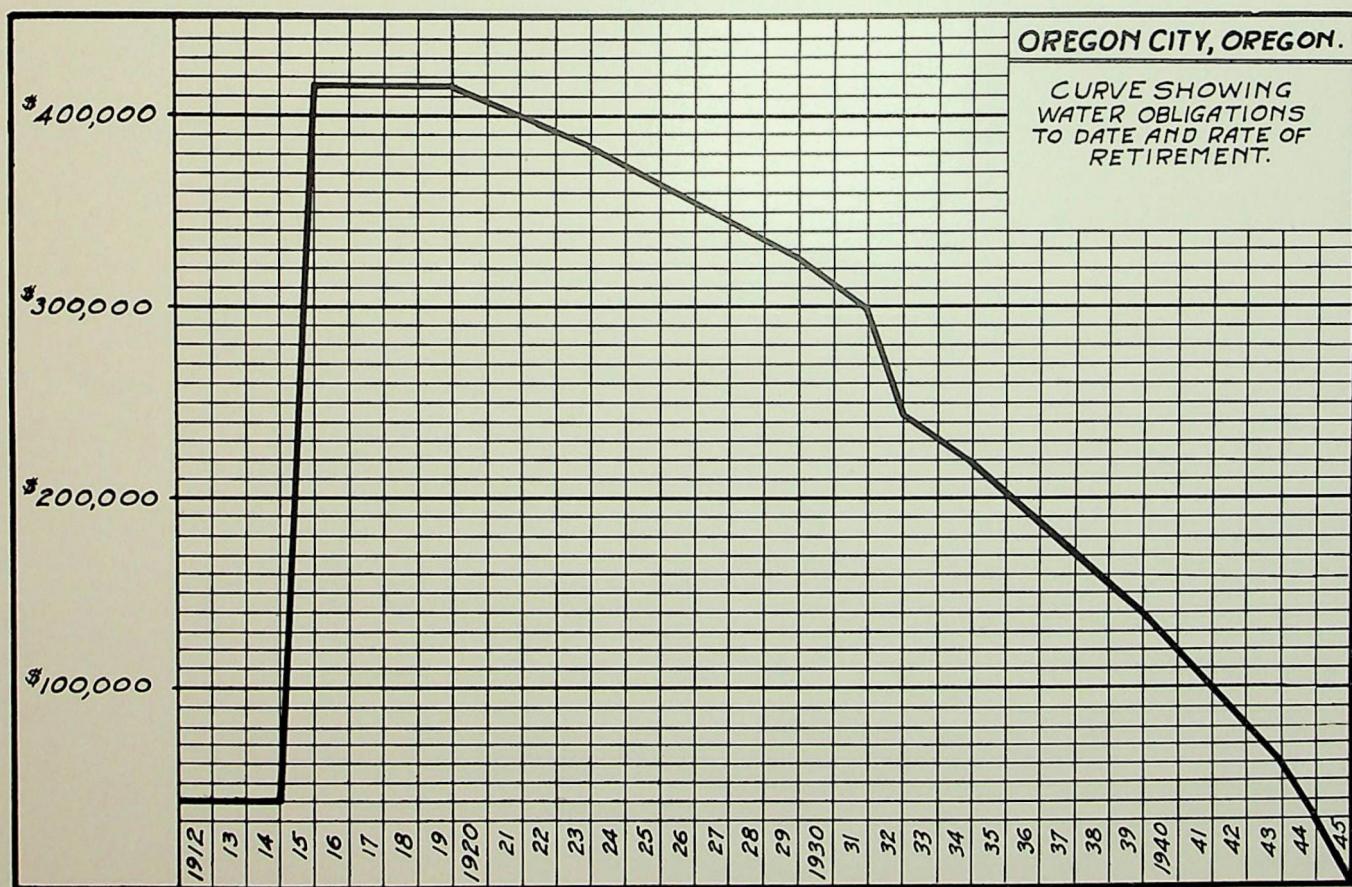


RETIREMENT OF WATER BONDS

PRINCIPAL
Due April

Rate 5%	Original Issue \$375,000	Out- standing 12-31-38 \$156,000	1939	1940	1941	1942	1943	1944	1945
			\$16,000	\$20,000	\$20,000	\$20,000	\$20,000	\$30,000	\$30,000
INTEREST Due A. & O.									
			1939	1940	1941	1942	1943	1944	1945
			\$ 7,800	\$ 7,000	\$ 6,000	\$ 5,000	\$ 4,000	\$ 3,000	\$ 1,500
Total			\$23,800	\$27,000	\$26,000	\$25,000	\$24,000	\$33,000	\$31,500

[91]



RETIREMENT OF IMPROVEMENT BONDS

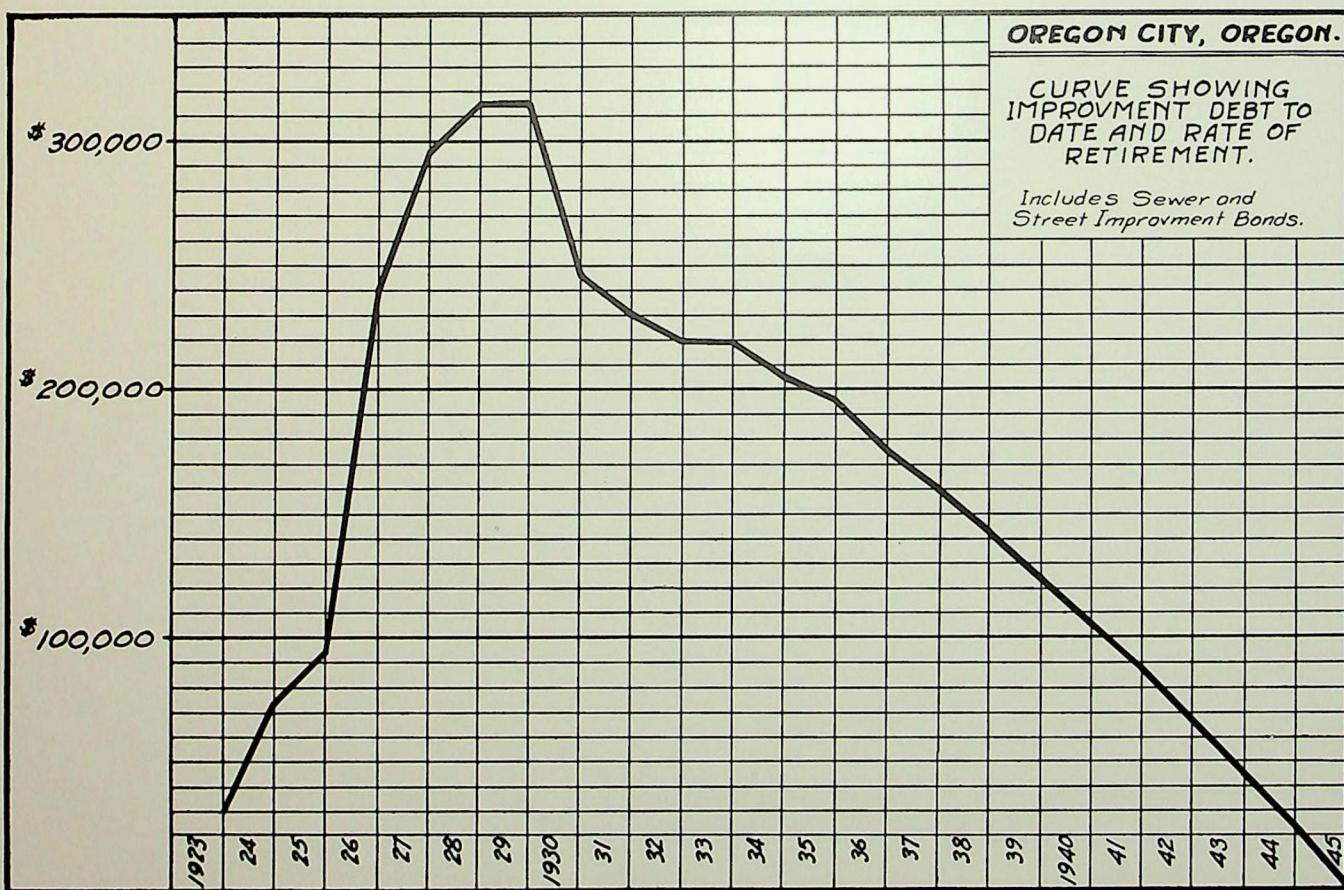
PRINCIPAL

Rate	Original Issue	Out-standing 12-31-38	Date Due	1939	1940	1941	1942	1943	1944	1945
2.75%	\$105,000	\$ 79,500	Aug. 1	\$ 9,500	\$10,000	\$11,000	\$11,500	\$12,000	\$12,500	\$13,000
3.00%	39,500	16,500	Oct. 1	8,000	8,500	.....	.....	.....	.....	.....
2.75%	46,500	46,500	Oct. 1	.....	.....	8,500	\$ 9,000	\$ 9,500	\$ 9,500	\$10,000
Total	\$191,000	\$142,500		\$17,500	\$18,500	\$19,500	\$20,500	\$21,500	\$22,000	\$23,000

INTEREST

	Date Due	1939	1940	1941	1942	1943	1944	1945
A&F	\$ 2,186.25	\$ 1,925.00	\$ 1,650.00	\$ 1,347.50	\$ 1,031.25	\$ 701.25	\$ 357.50	
A&O	1,773.75	1,533.75	1,278.75	1,045.00	797.50	536.25	275.00	
Total	.....	\$ 3,960.00	\$ 3,458.75	\$ 2,928.75	\$ 2,392.50	\$ 1,828.75	\$ 1,237.50	\$ 632.50
Grand Total	.....	\$21,460.00	\$21,958.75	\$22,428.75	\$22,892.50	\$23,328.75	\$23,237.50	\$23,632.50

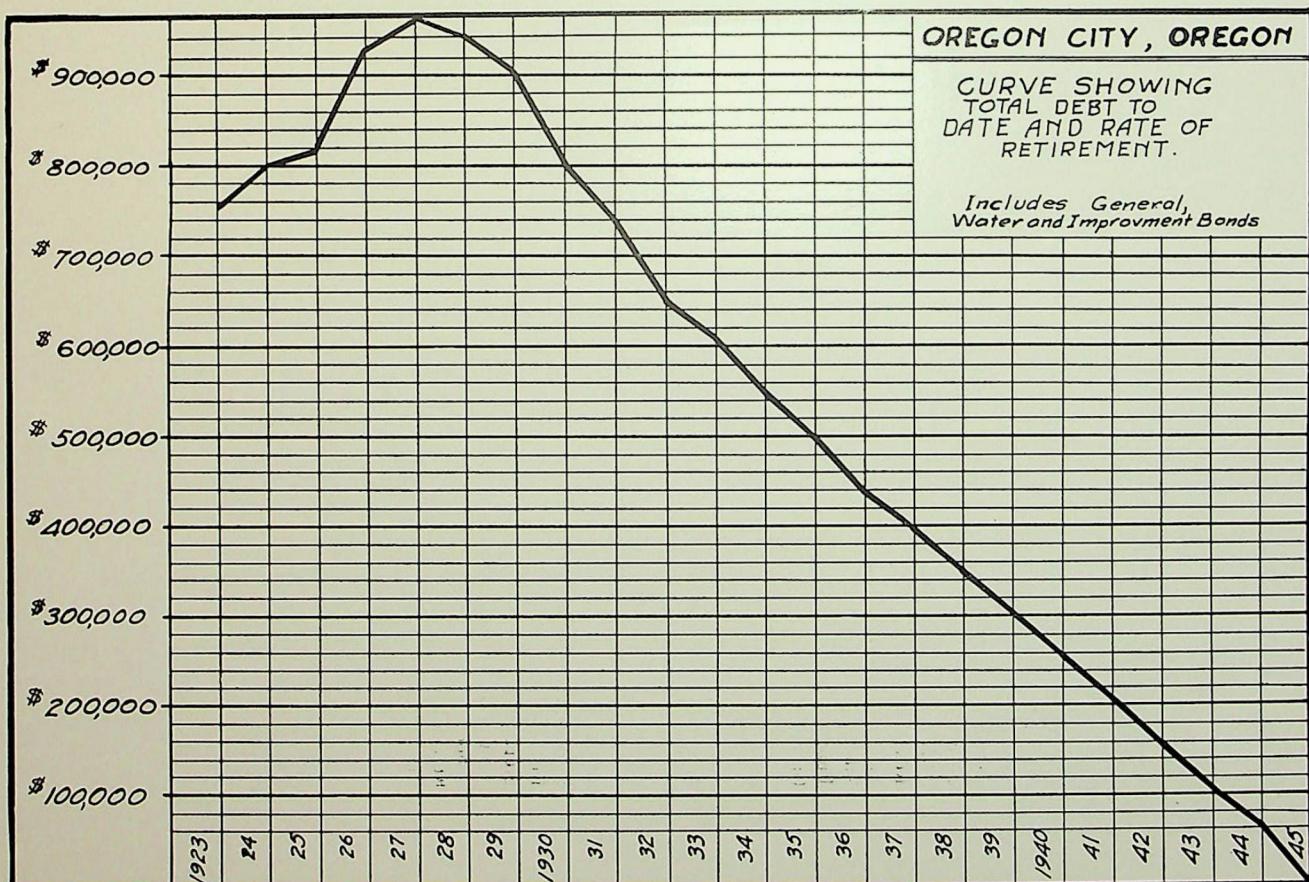
[81]



RETIREMENT OF TOTAL BOND INDEBTEDNESS

PRINCIPAL

Date due	1939	1940	1941	1942	1943	1944	1945	Original	Out-
								Issue	standing
July	\$ 8,500	\$ 9,500	\$ 9,500	\$10,500	\$11,000	\$.....	\$.....	\$ 49,000	12-31-37
April	16,000	20,000	20,000	20,000	20,000	30,000	30,000	156,000	
August	9,500	10,000	11,000	11,500	12,000	12,500	13,000		
October	8,000	8,500	.....	.....	9,500	.....	10,500		
	<u>\$42,000</u>	<u>\$48,000</u>	<u>\$49,000</u>	<u>\$51,000</u>	<u>\$52,500</u>	<u>\$52,000</u>	<u>\$53,000</u>		
INTEREST									
Date Due	1939	1940	1941	1942	1943	1944	1945		
Gen. Oblig.	J&J	\$ 2,450.00	\$ 2,025.00	\$ 1,550.00	\$ 1,075.00	\$ 550.00	\$.....	\$.....	\$.....
Water Bonds	A&O	7,800.00	7,000.00	6,000.00	5,000.00	4,000.00	3,000.00	1,500.00	
Imp. Bonds	A&F	2,186.25	1,925.00	1,650.00	1,347.50	1,031.25	701.25	357.50	
Imp. Bonds	A&O	495.00	255.00	.....	.....	.....	.....	.....
Imp. Bonds	A&O	1,278.75	1,278.75	1,278.75	1,045.00	797.50	536.25	275.00	
Total		<u>\$14,210.00</u>	<u>\$12,483.75</u>	<u>\$10,478.75</u>	<u>\$ 8,467.50</u>	<u>\$ 6,378.75</u>	<u>\$ 4,237.50</u>	<u>\$ 2,132.50</u>	
Grand Total		<u>\$56,210.00</u>	<u>\$60,483.75</u>	<u>\$59,478.75</u>	<u>\$59,467.50</u>	<u>\$58,878.75</u>	<u>\$56,237.50</u>	<u>\$55,132.50</u>	



OFFICE OF CITY RECORDER AND WATER COLLECTOR

The Charter of Oregon City provides that all money due the city shall be collected by the City Recorder. All money collected by this office is placed in five funds, namely: Current Fund, Cemetery Fund, Trust & Sinking Fund, Improvement Fund and Water Fund. A comparative statement is given below:

CURRENT FUND:	1938	1937	1936
Licenses and Fees	\$3,730.46	\$3,469.86	\$4,146.48
Fines and Bail	778.00	596.00	634.00
Beer License Fees	25.00	185.00	120.00
Gasoline—Water Dept.	95.45	109.01	88.71
Gasoline—Cemetery	84.79	39.74	178.86
Library Fees	457.90	465.48	434.97
Kelly Field Rent	416.54	205.44	582.71
First Aid Car .....	.....	.....	55.00
Boxing Commission	75.00	125.00	200.00
Rent of City Hall	21.50	9.00	.....
Garage Rent	108.00	108.00	129.00
State Liquor Fund	785.31	822.58	809.51
Building Permits	17.50	12.50	10.00
Gasoline—School District .....	.....	79.36	.....
Gasoline—Territorial Days .....	.....	6.48	.....
Insurance Refund .....	.....	57.94	13.20
Refund League Expense	20.00	35.23	.....
Supplies Sold	21.00	173.46	.....
Police Emblems .....	.....	.....	23.10
Repairs	25.40	46.25	.....
Fire Hydrant	60.00	20.00	.....
Store Rent	1,200.00	525.00	51.00
Rent of Truck and Compressor .....	.....	20.65	.....
Refund State Gas Tax	1,268.35	421.80	.....
Maps Sold	2.50	.40	.....
Police Extra Labor	15.00	21.00	.....
School Dist. No. 62—WPA Project	60.59	183.07	.....
Refund	4.00	50.14	.....
Phone Call .....	.30	.....	.....
U. S. Nat'l. Bank	20.00	.....	.....
Water Street Suit	55.80	.....	.....
Fire Truck Sold	500.00	.....	.....
Sundries	11.65	26.38	88.44
Total	\$9,860.04	\$7,814.77	\$7,564.98

CEMETERY FUND:	1938	1937	1936
Lots Sold	\$ 5,037.00	\$ 4,150.00	\$ 4,290.00
Labor	1,416.50	1,565.50	1,361.00
Grave Care	313.84	352.00	420.40
Foundations	259.00	243.50	301.10
Vases	47.00	61.00	.....
Phone Calls .....	.....	1.05	.....
Grave Care (Masonic)	49.04	.....	.....
Donation—Budget	200.00	.....	.....
Sundries .....	.....	4.10	83.00
Total	\$ 7,322.38	\$ 6,377.15	\$ 6,455.50
TRUST AND SINKING FUND:			
Interest on Deposits	\$.....	\$ 44.85	\$ 75.41
Rent .....	.....	450.00	873.72
Total	\$.....	\$ 494.85	\$ 949.13
IMPROVEMENT FUND:			
Improvement Principal	\$18,478.25	\$13,244.11	\$21,143.86
Improvement Interest	5,607.98	5,242.81	8,781.66
Payment on Lots	1,167.27	153.77	610.00
Sewer Connection	37.65	.....	.....
Total	\$25,291.15	\$18,640.69	\$30,535.52
WATER COLLECTIONS TOTAL	\$39,509.72	\$38,144.40	\$35,626.44
Total All Funds	\$81,983.29	\$71,471.86	\$81,131.57

OFFICE OF CITY TREASURER

	1938	1937	1936
CURRENT FUND:			
Cash on hand Dec. 1.....	O.D.-\$ 2,761.00	O.D.-\$ 1,601.25	O.D.-\$ 3,943.35
Receipts	3,707.08	4,139.75	2,440.55
	946.08	2,538.50	1,444.00
Disbursements	6,678.94	5,730.21	5,170.78
Cash on hand Dec. 31	O.D.-\$ 5,732.86	O.D.-\$ 3,191.71	O.D.-\$ 6,673.58
CEMETERY FUND:			
Cash on hand Dec. 1	\$18,417.11	\$25,610.05	\$24,576.72
Receipts	608.50	548.40	622.00
	19,025.61	26,158.45	25,198.72
Disbursements	359.21	640.86	428.96
Cash on hand Dec. 31	\$18,666.40	\$25,517.59	\$24,769.76
TRUST AND SINKING FUND:			
Cash on hand Dec. 1.....	\$32,136.98	\$31,393.13	\$39,640.14
Receipts	943.15	1,944.72	1,342.81
	33,080.13	33,236.84	41,082.95
Disbursements	NONE	1,437.50	6,412.50
Cash on hand Dec. 31	\$33,080.13	\$31,799.34	\$34,670.45
IMPROVEMENT FUND:			
Cash on hand Dec. 1	\$ 8,963.79	\$ 5,385.01	\$ 3,526.01
Receipts	1,250.86	1,751.19	2,311.64
	10,214.65	7,136.20	9,474.54
Disbursements	13.76	NONE	357.50
Cash on hand Dec. 31	\$10,200.89	\$ 7,136.20	\$ 9,117.04
WATER FUND:			
Cash on hand Dec. 1	\$29,965.25	\$23,451.23	\$16,714.22
Receipts	3,146.93	3,278.95	3,018.36
	33,112.18	26,730.18	19,732.58
Disbursements	1,522.80	1,568.54	1,420.43
Cash on hand Dec. 31	\$31,589.38	\$25,161.64	\$18,312.15
Total cash in all funds Dec. 31	\$87,803.94	\$86,423.06	\$80,195.82
THE FUNDS OF THE CITY ARE DEPOSITED AS FOLLOWS:			
Oregon City Branch U. S. National Bank			\$50,046.09
First National Bank, Oregon City			37,757.85
Total			\$87,803.94
Securities in the Hands of the Treasurer as of Dec. 31, 1938:			
West Linn Water Bonds Held as Collateral (7@\$1,000)			\$ 7,000.000
Oregon City Refunding Imp. Bonds (Cemetery Fund)			13,000.000
Endorsed Warrants (Cemetery Fund)			7,600.00
Total			\$27,600.00

POLICE DEPARTMENT

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

	1938	1937	1936
Intoxication	97	112	136
Driving while intoxicated	4	8	8
Vagrancy	9	10	10
Assault	4	4	1
Burglary	11	3	8
Larceny, grand	10		4
Larceny, petty	4	15	14
Forgery	1	2	
Disturbing the peace	1	2	1
After hours	7	4	3
Bad checks	2	3	1
Traffic violations		2	2
Held for investigation	1	2	6
Auto theft	19	3	3
Escapes		2	1
Runaway	5	8	8
Shoplifting	6	15	11
Disorderly conduct		4	4
Reckless driving	7	5	7
No driver's license	3	4	14
Morals charge			2
Insane	5	4	1
Fugitives	3	2	1
Violation of Parole—State Pen.			2
Delinquency	1		4
Switching license plates	1	1	2
Suspicious character	3		
Panhandling	2	7	4
Resisting	1		1
Dog at large			2
Peeping Tom			1
Involuntary manslaughter			1
Damaging property	1	2	
Dumping garbage			1
Illegal possession of fireworks		1	
Carrying concealed weapons		1	
Operating woodsaw without a license	1		
Soliciting photograph salesman		1	
Total arrests	212	234	254
Transients or sleepers	1108	1417	824
Radio calls	176	118	161
Red light calls	654	623	479

FIRE DEPARTMENT

The Fire Department answered 102 calls in the city and 3 outside the city during the year of 1938. The total loss amounted to \$642.00.

The following tables indicate the types of alarms turned in and the losses, the number of fires non-building and building; also the fire losses by causes:

TYPES OF ALARMS AND LOSSES

Year	No. Alarms	Box	Telephone	False	Loss
1934	81	2	79	1	\$ 5,364.00
1935	96	4	92	5	10,045.00
1936	128	4	124	3	2,462.00
1937	108	3	105	1	4,656.00
1938	102	4	98	2	642.00
Total	515	17	498	12	\$23,169.00
Ave. per year	103	3.4	99.6	2.4	\$ 4,633.80

BUILDING AND NON BUILDING FIRES

Year	Chimney Fires	Non Building	Building
1934	38	11	32
1935	39	14	43
1936	73	17	38
1937	68	6	34
1938	59	9	34
Total	277	57	181
Ave. No. per year	55.4	11.4	36.2
Total Loss	\$0.00	\$167.00	\$23,002.00

FIRE LOSSES BY CAUSE

Cause	1934	1935	1936	1937	1938
Incendiary	\$ 4,219	\$ 2,550	\$	\$	\$
Matches	102	514	.....	1,200	15
Carelessness	14	1,065	1,538	2,300	180
Overheated heating app.	840	515	208	367	237
Miscellaneous	189	5,401	716	789	210
Total	\$ 5,364	\$10,045	\$ 2,462	\$ 4,656	\$ 642

One hundred two inspections were made and sixteen fire permits were granted.

The First Aid car answered nine calls.

Thirty fire drills were held during the year.

The loss per capita was \$0.39 for 1938. The average for the United States for 1938 was \$2.50.

FIRE DEPARTMENT



WATER DEPARTMENT

Other than the usual maintenance work during the year 1938, the following work was completed.

60 leaks on the service lines and 24 on the main line were repaired.

22 new taps were made, and 7 new meters put in.

6 hydrants were repaired and 4 new ones put in.

Both reservoirs were washed and refilled twice.

100 feet of 2-inch pipe was laid at the South End road.

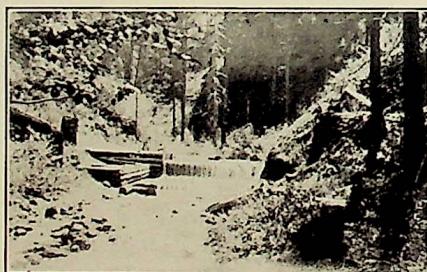
190 feet of 2-inch pipe was laid on Pierce street.

200 feet of 1½-inch pipe was replaced with 4-inch pipe on Thelma street.

Pipe in the following amounts and sizes was laid:

	1938	1937
¾ inch pipe	330 ft	885 ft.
1½ inch pipe	404 ft.	240 ft.
1 inch pipe	40 ft.	250 ft.
2 inch pipe	262 ft.	75 ft.

Various repairs were made at the head works—600 feet of main line pipe was moved to a new location so it would be safe from falling rocks and slides. New hangers were made for tightening idlers on the settling basin, new brushes were installed. A survey was made for a road to head works.



Headworks Oregon City Water Supply.

OREGON CITY LIBRARY

BOOK STATISTICS

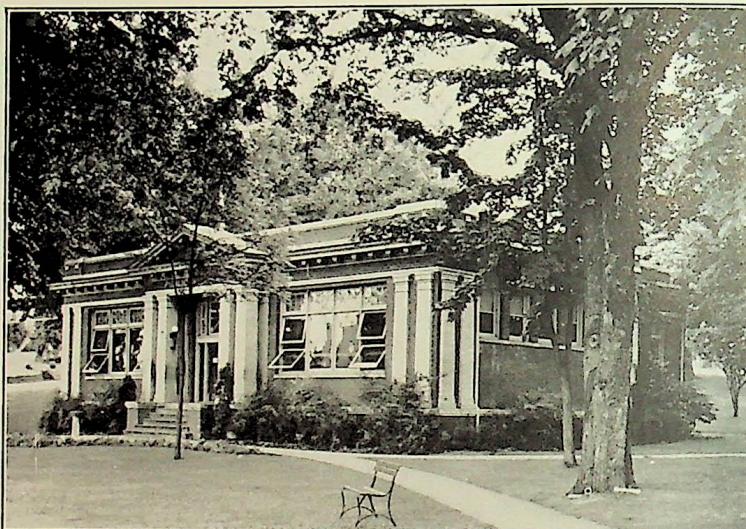
	1938	1937	1936
Vols. at beginning of year.....	9,386	8,824	9,657
Vols. added by purchase.....	697	729	770
Vols. added by gift.....	107	164	59
Total	10,190	9,717	10,486
Books withdrawn during year.....	245	331	385
Total No. of vols. in library.....	9,945	9,386	10,101
Vols. borrowed from State Library	746	521	564
Vols. rebound	207	168	212
Periodicals by subscription	56	54	55
Periodicals by gift	10	10	10
Newspapers by subscription	5	5	5
Newspapers by gift	1	1	1

REGISTRATION

	1938	1937	1936
Borrowers at beginning of year.....	3,198	3,454	3,362
Adult borrowers registered during year.....	705	846	612
Juvenile borrowers registered during year.....	246	334	230
Total	4,149	4,634	4,204
Cards withdrawn during year	990	1,436	956
Total borrowers at end of year.....	3,159	3,198	3,248
Non-resident student cards issued	370	348	459
Non-resident cards issued	30	59	45

LOAN STATISTICS

	1938			1937			1936		
	Juv.	Adult	Total	Juv.	Adult	Total	Juv.	Adult	Total
Fiction	12,756	25,825	38,581	11,263	25,009	36,272	11,779	24,591	36,370
Non-Fict.	2,957	11,337	14,294	2,785	9,792	12,577	3,050	10,265	13,315
Magazines ...	409	5,477	5,886	384	4,709	5,093	440	4,276	4,716
Total Circ.	16,122	42,639	58,761	14,432	39,510	53,942	15,269	39,132	54,401
Average Daily Circulation	192	148	177	136	148	183	177	177	183
Reference Questions	965	859	752	752	859	689	752	752	689



Oregon City Library

During the summer of 1938 the Oregon City Public Library maintained a very successful out-of-doors library service. The city park in which the library is located, furnished an excellent place to experiment with this project. A gaily painted green book case which was not being used in the library was placed in the park. The shelves were filled with interesting books which had been withdrawn from the indoor collection. Both adult and juvenile material were made available. Magazines such as "Good Housekeeping," "Saturday Evening Post," and periodicals of pictorial interest furnished recreation for patrons.

Many children and adults made use of the "serve yourself library" which was operated without an attendant.

Every afternoon from 1:30 to 6:00 o'clock it was the privilege of patrons to select material to read and enjoy in a comfortable place in the park.

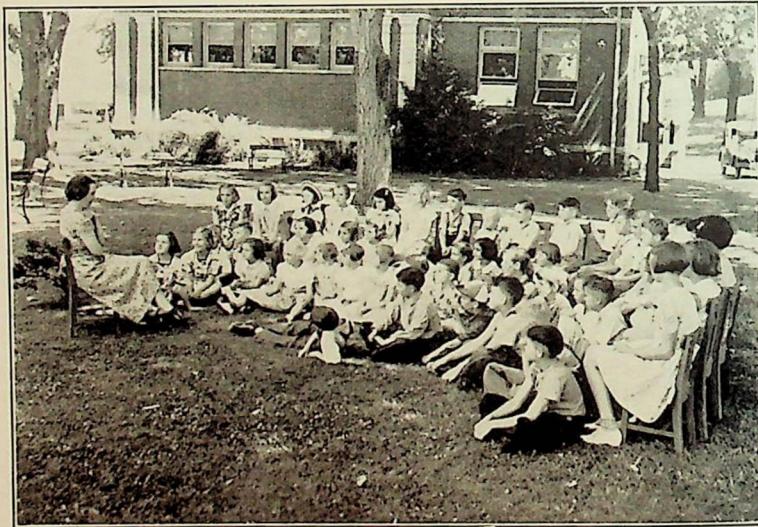
During the year work has been done in organizing the picture collection. Many pictures were added and classified according to subject.

The Oregon City Public Library has been designated as the central headquarters for the Clackamas County Library. On July 8, 1938, the Clackamas County Court established the Clackamas County Public Library, and appointed a library board of five members.

A successful story hour was given during the summer on Wednesday mornings at ten o'clock by the members of the Library Staff. The theme was "Cruising about Bookland." Stories were told at Christmas and on other special occasions.



Serve Yourself Library



Story Hour

OFFICE OF CITY ATTORNEY

As provided by the City Charter, the City Attorney shall be the public prosecutor of the city; and it shall be his duty to diligently inquire into and prosecute in the municipal court all violations and infractions of the city ordinances; and he shall be the legal representative of the city in any court in which the city is a party, either in the first instance or on appeal or on a review. He shall be the legal adviser of all city officers, and it shall be his duty to prepare all proposed amendments to the charter, city ordinances, contracts, bonds or other legal papers on the request of the proper officials, in which the city is a party or interested; and he shall perform such other duties as may be prescribed by ordinance.

Thirteen resolutions, one ordinance and a large number of legal opinions were prepared by this office during the year.

ENGINEERING AND STREET DEPARTMENT

Other than the regular maintenance work, this department was employed on the construction of eight WPA projects.

The following projects were under construction during 1938.

SINGER HILL UNDER PASS

Due to the increasing traffic up and down Singer Hill roadway, it became necessary to provide a safer pedestrian crossing. This was done by the construction of an underpass, by which pedestrians could pass under the roadway. This project consisted of the construction of a tunnel, eight feet wide, nine feet high and fifty feet long, the west end connecting it with the steps constructed during the previous year.

MCLOUGHLIN PROMENADE

In the dedication of the townsite of Oregon City, Dr. John McLoughlin provided a Promenade along the edge of the bluff, 2500 feet from 6th street to S. 1st street, from which one may view the falls and the river below. The purpose of this Promenade was not being fulfilled because there was not a suitable and safe place on which to walk. Therefore this project was designed to provide the necessary sidewalk. The project consisted of grading a walk ten feet wide, the full length of the promenade, and the construction of a parapet wall and fence to provide safety for those who may use the walk. The wall and fence were constructed of cut stone.

A roadway leading to Falls View from the Water Board park, a distance of 1200 feet through solid rock with a grade of 12% was completed.

ATKINSON PARK

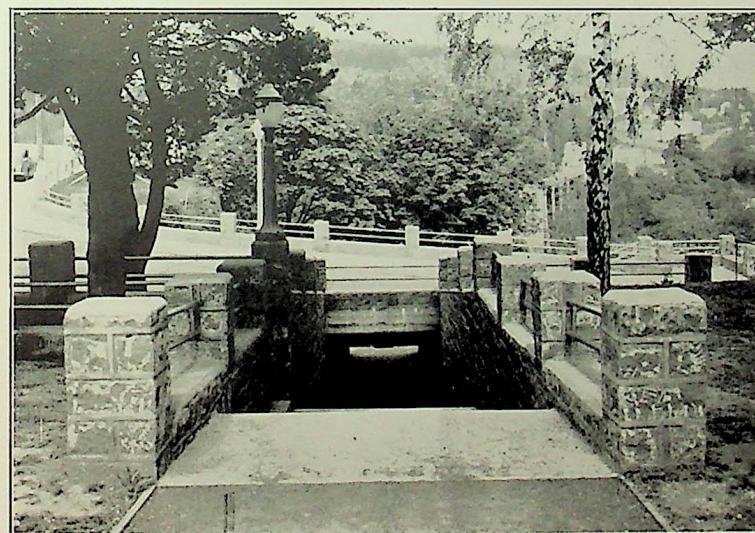
This work consisted of construction of trails, preparation of the grounds for use, and the construction of buildings of stone. This project was not completed.

CANEMAH STEPS AND CULVERTS

This project consisted of the construction of 250 feet of stone and concrete steps on Blanchard street; 150 feet of stone wall on Fourth Avenue; 220 feet of stone wall on Third Avenue; 80 feet of stone culvert on Third Avenue; 200 feet of stone wall on Hedges street; 60 feet of stone culvert on Hedges street; and 150 feet of riprap on creek banks on Third Avenue.



West Entrance to Singer Hill Underpass



East Entrance to Singer Hill Underpass

LINN AVENUE SEWER

This project consisted of the construction of 5700 feet of sewer in the following sizes:

2050 lineal feet of 12-inch sewer.

200 lineal feet of 10-inch sewer.

1160 lineal feet of 8-inch sewer.

2290 lineal feet of 6-inch sewer.

14 manholes and 4 lampholes were also constructed.

STREETS AND ALLEYS

This project consisted of the following:

2800 lineal feet of streets were graded and rocked 40 feet wide; 2400 lineal feet of 10-foot alley was graded and rocked.

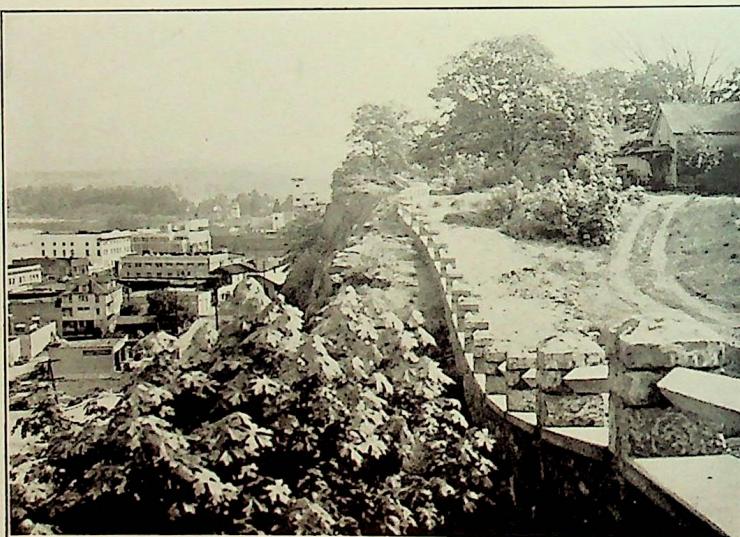
70 blocks of streets and alleys were widened and rocked. In conjunction with the street construction, a rock crusher was operated, producing 13,250 cubic yards of crushed rock during the year.

In addition to the above mentioned projects, the city forces constructed 250 lineal feet of 10-inch sewer between Jackson and Van Buren streets.

10 catch basins were constructed on various streets.

Surveys, plans and estimates were made for projects to be carried on during 1939.

A section of Mountain View Cemetery was subdivided.



Wall and Fence along McLoughlin Prom.

SWIMMING POOL

The swimming pool was in operation sixty seven days between June 24 and September 9. During that time 20,000 persons entered the pool. The largest number of persons entering the pool in one day was 870. The average for the season was 300.



The Swimming Pool at Eleventh and Madison Street

HEALTH DEPARTMENT

During the year 1938, the following work was done by the Health Department:

Eighty-seven health certificates were issued to food handlers.

Twenty-seven certificates were issued to persons working in dairies.

Diphtheria inoculations were given to 38 students at Eastham school.

Seven students were vaccinated at Canemah, 31 at Mt. Pleasant, 40 at Barclay and all of the students at the Junior and Senior High Schools who had not been vaccinated during the last five years.

Six families were placed under quarantine for contagious disease.

Eighty-four children were examined who had symptoms of a contagious disease.

Twenty-nine permits were issued for students to return to school.

Three complaints regarding unsanitary conditions were examined.

MILK INSPECTION

Regular inspections of the dairies by the milk inspector have been made at least once every thirty days. Samples of the milk from each dairy have been government tested throughout the year, the bacteria count being well below the allowable limit.

As provided by ordinance, all cows in the dairy herds in the Oregon City Milk Shed were tested for bang's disease and tuberculosis, and any reactors disposed of.

CITY OF OREGON CITY, OREGON

REPORT OF AUDIT

YEAR ENDED

DECEMBER 31, 1938

BY

HANKS, McGEE AND BODEN

718 CORBETT BUILDING

PORLAND, OREGON

HANKS, McGEE AND BODEN
 PUBLIC ACCOUNTANTS AND AUDITORS
 718 CORBETT BUILDING
 PORTLAND, OREGON

February 10, 1939

To the Honorable Commissioners,
 City of Oregon City, Oregon.
 Gentlemen:

We have completed the Audit of the Accounts of the City of Oregon City for the Year Ended December 31, 1938, under our Plan of Monthly Audit and Control Accounting, and are pleased to herewith hand you our Annual Report. This consists of Comparative Consolidated Balance Sheet as at December 31, 1938. Balance Sheets of each Fund as at that date, Statements of Cash Receipts and Disbursements, Operating Statements of the Funds for the Year Ended December 31, 1938, and such supporting Schedules as are set forth in the Index.

Each month and at the close of the Year, the Cash on Hand has been reconciled with the Bank Statements and found correct. We verified the Investments in the various Sinking Funds at the close of the year, as found in the Safety Deposit Box of the Oregon City Branch of the First National Bank of Portland.

On December 31, 1938 there was \$87,980.21 Cash on Hand in the various Funds divided as follows:

Current or General Fund.....	-\$ 5,572.25
Water Fund	31,705.11
Improvement Fund.....	10,200.89
Trust & Sinking Fund.....	33,080.13
Cemetery—General Fund.....	13,044.39
Cemetery—Sinking Fund.....	5,521.94
 Total	\$87,980.21

Interest Receivable on Assessments has not been accrued this year, as in the past few years, and Depreciation of Fixed Assets and Equipment has not been charged off. All known Liabilities as at December 31, 1938 have been set up on the Books.

Operations for the year 1938 resulted in a Total Net Gain of \$23,489.59 as shown in the different Funds:

General Fund	-\$ 4,323.79
Water Fund.....	17,102.45
Improvement Fund.....	559.49
Trust & Sinking Fund.....	9,175.00
Cemetery Fund.....	976.44
 Total	\$23,489.59

The amount of this Increase is reflected in the Consolidated Balance Sheet as follows:

Cash on Hand (Increased)	\$ 1,391.59
Investments (Increased).....	7,600.00
West Linn Bonds (Decreased).....	-5,000.00
Taxes Receivable (Decreased).....	-1,570.96
Accounts Receivable (Increased).....	44.30
Interest Receivable (Decreased).....	-62.50
Assessments Receivable (Decreased).....	-19,668.17
Advances Receivable (Increased).....	9.50
Prepaid Insurance (Decreased).....	-104.60
Equipment (Increased).....	7,600.00
Warrants Payable (Increased).....	-8,825.04
Interest Payable (Decreased).....	575.47
Bonded Indebtedness (Decreased).....	41,500.00
 Total	\$23,489.59

The following Bonds were retired during the year:

Water	\$16,000.00
Refunding Improvement	17,000.00
Refunding (7-1-33)	8,500.00

Total	\$41,500.00
-------------	-------------

Exclusive of the Special Road Fund and Kelly Field, Operations under the General Budget show Total Expenditures were \$356.08 under the Estimate, and Total Revenues were \$1,971.44 more than the Estimate. Also, Expenditures in the Water Department were \$585.77 less than the Budget, while Revenues were \$5,525.67 more than Estimated.

We include our sincere appreciation for the opportunity of serving you, and the co-operation given us during the Year.

Faithfully yours,

HANKS, McGEE AND BODEN,
 By J. W. Hanks,
Certified Public Accountant.

CERTIFICATE

We have Audited the Accounts of the City of Oregon City, Oregon for the Year Ended December 31, 1938, and as a result of our Audit we believe the condition of the affairs of the City is correctly shown in the accompanying Statements.

HANKS, McGEE AND BODEN,
 By J. W. Hanks,
Certified Public Accountant.

CITY OF OREGON CITY, OREGON
COMPARATIVE CONSOLIDATED BALANCE SHEET
December 31, 1938

December 31, 1958

ALL FUNDS

ASSETS				LIABILITIES			
CURRENT	12-31-1938	12-31-1937	12-31-1936	CURRENT	12-31-1938	12-31-1937	12-31-1936
Cash	\$ 87,980.21	\$ 86,588.62	\$ 80,400.44	Warrants Payable	\$ 15,037.67	\$ 6,212.63	\$ 6,097.15
Investments	20,434.80	12,834.80	12,834.80	Interest Payable	4,529.38	5,104.85	5,677.39
Taxes (Less Reserve)	57,629.22	59,200.18	62,941.34	Deposits	5.00	5.00	5.00
Accounts Receivable	686.92	642.62	667.15				
Interest	176.87	239.37	301.87				
Assessments & Interest—							
Less Reserve	79,794.28	99,462.45	112,860.33	Total Current Liab. ...	19,572.05	11,322.48	11,779.54
Supplies—Inventory	7,027.69	7,027.69	7,027.69				
Advances	9.50						
W. L. Bonds	7,000.00	12,000.00					
Total Current Assets	260,739.49	277,995.73	277,033.62	BONDED INDEBTEDNESS			
DEFERRED CHARGES							
Prepaid Insurance	726.72	831.32	403.13	Outstanding Bonds	347,500.00	389,000.00	438,500.00
PROPRIETARY				Less W. L. Bonds		17,000.00	
Land	65,800.00	65,800.00	65,800.00	Net Bonds	347,500.00	389,000.00	421,500.00
Buildings	77,818.66	77,818.66	77,818.66				
Equipment	484,804.06	477,204.06	477,204.06				
Office F. & F.	1,375.31	1,375.31	1,375.31				
Autos	3,644.43	3,644.43	3,644.43				
Total Proprietary	633,442.46	625,842.46	625,842.46	PROPRIETARY			
Total Debits	\$894,908.67	\$904,669.51	\$903,279.21	Surplus	527,836.62	504,347.03	469,999.67
				Total Credits	\$894,908.67	\$904,669.51	\$903,279.21

CITY OF OREGON CITY, OREGON
COMPARATIVE BALANCE SHEET

December 31, 1938

CURRENT FUND

ASSETS				LIABILITIES			
CURRENT	12-31-1938	12-31-1937	12-31-1936	CURRENT	12-31-1938	12-31-1937	12-31-1936
Cash	-\$ 5,572.25	-\$ 3,119.21	-\$ 6,522.03	Warrants Payable	\$ 13,399.43	\$ 4,150.82	\$ 4,787.24
Taxes Receivable—General..	28,093.59	28,037.04	24,661.08	Cemetery Fund	4,600.00	4,600.00	4,400.00
Taxes Receivable—Road....	9,388.96	9,626.09	18,699.13				
Accounts Receivable	272.30	228.00	252.53	Total Current Liab. ...	17,999.43	8,750.82	9,187.24
Total Current Assets	32,182.60	34,771.92	37,090.71				
DEFERRED CHARGES							
Prepaid Insurance	680.84	766.70	360.67				
PROPRIETARY							
Land	65,800.00	65,800.00	65,800.00	PROPRIETARY			
Buildings	77,099.76	77,099.76	77,099.76	Surplus	195,857.62	200,181.41	201,657.75
Equipment	33,074.11	25,474.11	25,474.11				
Office Equipment	1,375.31	1,375.31	1,375.31				
Auto Equipment	3,644.43	3,644.43	3,644.43				
Total Fixed Assets	180,993.61	173,393.61	173,393.61				
Total Debits	\$213,857.05	\$208,932.23	\$210,844.99	Total Credits	\$213,857.05	\$208,932.23	\$210,844.99

CITY OF OREGON CITY, OREGON
COMPARATIVE BALANCE SHEET

December 31, 1938

CEMETERY FUND

ASSETS				LIABILITIES			
CURRENT	12-31-1938	12-31-1937	12-31-1936	CURRENT	12-31-1938	12-31-1937	12-31-1936
Cash—General	\$ 13,044.39	\$ 20,188.90	\$ 19,367.82	Warrants Payable	\$ 347.26	\$ 672.54	\$ 381.97
Cash—S. F.	5,521.94	5,321.94	5,321.94				
Investments	12,834.80	12,834.80	12,834.80				
Interest Receivable	89.37	89.37	89.37				
Due from General Fund	4,600.00	4,600.00	4,400.00				
Due from T. S. Fund	1,000.00	1,000.00	1,000.00				
General Fund Warrants	7,600.00						
Total	44,690.50	44,035.01	43,013.93				
DEFERRED CHARGES							
Prepaid Insurance	11.14	15.47	19.80				
PROPRIETARY							
Buildings	718.90	718.90	718.90	PROPRIETARY			
Equipment	338.06	338.06	338.06	Surplus	45,411.34	44,434.90	43,708.72
Total Proprietary	1,056.96	1,056.96	1,056.96	Total Credits	\$ 45,758.60	\$ 45,107.44	\$ 44,090.69
Total Debits	\$ 45,758.60	\$ 45,107.44	\$ 44,090.69				

CITY OF OREGON CITY, OREGON
COMPARATIVE BALANCE SHEET

December 31, 1938

WATER FUND

ASSETS				LIABILITIES			
CURRENT	12-31-1938	12-31-1937	12-31-1936	CURRENT	12-31-1938	12-31-1937	12-31-1936
Cash-General	\$ 31,705.11	\$ 25,261.45	\$ 18,422.04	Warrants Payable	\$ 1,290.98	\$ 1,389.27	\$ 927.94
Advances	9.50			Interest Payable	1,950.00	2,150.00	2,343.75
Accounts Receivable	414.62	414.62	414.62	Deposits	5.00	5.00	5.00
Taxes Receivable		572.09	907.13	Total Current Liab. ...	3,245.98	3,544.27	3,276.69
Interest Receivable	87.50	150.00	212.50				
Inventory	7,027.69	7,027.69	7,027.69				
Investment—W. L. Bonds	7,000.00	12,000.00					
Due from T & S Fund	9,000.00	9,000.00	9,000.00				
Total Current Assets	55,244.42	54,425.85	35,983.98				
DEFERRED CHARGES							
Prepaid Insurance	34.74	49.15	22.66				
PROPRIETARY							
Equipment	451,391.89	451,391.89	451,391.89	PROPRIETARY			
Total Debits	\$506,671.05	\$505,866.89	\$487,398.53	Surplus	347,425.07	330,322.62	313,621.84
				Total Credits	\$506,671.05	\$505,866.89	\$487,398.53

CITY OF OREGON CITY, OREGON
COMPARATIVE BALANCE SHEET

December 31, 1938

TRUST & SINKING FUND

ASSETS				LIABILITIES			
CURRENT	12-31-1938	12-31-1937	12-31-1936	CURRENT	12-31-1938	12-31-1937	12-31-1936
Cash	\$ 33,080.13	\$ 31,799.34	\$ 34,670.45	Interest Payable	\$ 1,225.00	\$ 1,437.50	\$ 1,662.50
Taxes Receivable	20,146.67	20,964.96	18,674.00	Due Cemet'y & Wtr Fds.	10,000.00	10,000.00	10,000.00
Total Current Assets	53,226.80	52,764.30	53,344.45	Total Current Liab.	11,225.00	11,437.50	11,662.50

[46]	PROPRIETARY				BONDED INDEBTEDNESS			
	Deficit	6,998.20	16,173.20	33,818.05	Municipal 12-1-24	7,000.00	City Hall 12-1-20	3,500.00
	Total Debits	\$ 60,225.00	\$ 68,937.50	\$ 87,162.50	Refunding 7-1-33	49,000.00	57,500.00	65,000.00
					Total Bonds	49,000.00	57,500.00	75,500.00
					Total Credits	\$ 60,225.00	\$ 68,937.50	\$ 87,162.50

CITY OF OREGON CITY, OREGON
COMPARATIVE BALANCE SHEET

December 31, 1938

IMPROVEMENT FUND

ASSETS				LIABILITIES			
CURRENT	12-31-1938	12-31-1937	12-31-1936	CURRENT	12-31-1938	12-31-1937	12-31-1936
Cash—Principal	\$ 67,802.13	\$ 65,526.66	\$ 68,211.00	Interest Payable	\$ 1,354.38	\$ 1,517.35	\$ 1,671.14
Cash—Interest	-57,601.24	-58,390.46	-59,070.78				
Assessments—Principal	88,455.69	108,123.86	121,521.74				
Total Current Assets	98,656.58	115,260.06	130,661.96				

[47]	PROPRIETARY				BONDED INDEBTEDNESS			
	Surplus	-53,859.21	-54,418.70	-55,170.59	Refunding Improvement..	142,500.00	159,500.00	175,500.00
	Less Reserve for Doubtful Assessments	8,661.41	8,661.41	8,661.41				
	Net Current Assets	89,995.17	106,598.65	122,000.55				
	Total Debits	\$ 89,995.17	\$ 106,598.65	\$ 122,000.55				
					Total Credits	\$ 89,995.17	\$ 106,598.65	\$ 122,000.55

CITY OF OREGON CITY, OREGON
COMPARATIVE STATEMENT OF OPERATIONS
Year Ended December 31, 1938

GENERAL FUND			
OPERATING REVENUES	Year 1938	Year 1937	Year 1936
Taxes	\$74,723.00	\$71,368.45	\$50,937.90
Franchises & Licenses	3,817.26	3,647.83	4,080.48
Fines	778.00	596.00	634.00
Sundry	1,734.75	1,618.50	2,290.19
Rents	1,329.50		
Total Revenue	82,382.51	77,230.78	57,942.57
 OPERATING EXPENSES			
Salaries	30,336.00	28,227.80	26,886.65
Extra Labor	9,885.31	8,851.19	5,363.44
Supplies	5,198.98	5,845.60	6,724.19
Repairs	387.20	418.40	66.86
Auto Expense	5,037.81	3,610.73	3,184.85
Printing	319.40	221.97	192.90
Lights and Power	9,971.44	8,789.95	9,772.68
Heat	1,375.05	589.17	1,102.12
Telephone	345.91	374.23	366.71
Insurance—Men	1,402.50	1,731.91	1,755.31
Insurance—Buildings & Equipment	786.86	868.13	637.80
General Expense	21,459.84	18,978.04	12,928.32
Total Operating Expense	86,506.30	78,507.12	68,981.83
Net Balance	—4,123.79	—1,276.34	—11,039.26
 OTHER PAYMENTS			
Cemetery Board	200.00	200.00	200.00
Net Credit to Surplus	—\$ 4,323.79	—\$ 1,476.34	—\$11,239.26

CITY OF OREGON CITY, OREGON
COMPARATIVE STATEMENT OF OPERATIONS
Year Ended December 31, 1938

CEMETERY FUND			
OPERATING REVENUES	Year 1938	Year 1937	Year 1936
Sale of Land	\$ 4,957.00	\$ 4,150.00	\$ 4,215.00
Interest—General	715.00		349.37
Grave Digging	1,416.50	1,565.50	1,361.00
Grave Care	384.88	260.50	420.40
Sale of Supplies	284.00	400.10	384.10
Total Revenues	7,757.38	6,376.10	6,729.87
 OPERATING EXPENSES			
Salaries	3,744.00	3,744.00	3,480.00
Other Labor	1,482.19	1,353.46	632.73
Supplies	1,455.81	544.93	435.89
Repairs	4.75	4.53	
Telephone	39.30	39.15	38.60
Insurance	102.35	78.53	102.01
Printing	12.75		
Auto	139.79	85.32	208.18
Total Operating Revenues	6,980.94	5,849.92	4,897.41
Operating Revenues	776.44	526.18	1,832.46
 PERMANENT FUND REVENUES			
Budget Allowance	200.00	200.00	200.00
Total	\$ 976.44	\$ 726.18	\$ 2,032.46

CITY OF OREGON CITY, OREGON
COMPARATIVE STATEMENT OF OPERATIONS
Year Ended December 31, 1938

WATER FUND			
OPERATING REVENUES	Year 1938	Year 1937	Year 1936
Flat Rentals	\$31,070.85	\$30,203.79	\$27,882.06
Meters	6,048.32	6,157.16	5,993.43
Taps	127.50	202.50	385.50
Material	125.85	133.56	
Sprinkling			3.00
Fines	26.00		
S F Meters	1,249.89	1,091.07	
Auto	179.60	113.20	184.80
Total Oper. Revenue.....	38,828.01	37,901.28	34,448.79

OPERATING EXPENSES			
Salaries & Labor.....	8,985.60	9,467.68	8,477.28
Supplies	2,844.60	2,782.99	1,653.77
Auto Expense	159.26	154.90	179.95
Printing	75.60	60.81	71.05
Lights	55.68	37.97	36.41
Telephone	133.95	117.90	99.06
Insurance	115.67	180.98	115.38
Freight and Cartage.....	57.73	66.75	54.61
So. Fork Board.....	4,536.05	3,520.87	2,150.60
Sundry	305.84	377.40	257.23
Interest on Bonds.....	7,987.50	8,968.75	8,737.50
Total Oper. Expense.....	25,257.48	25,737.00	21,832.84
Operating Profits	13,570.53	12,164.28	12,615.95

OTHER INCOME			
Taxes	3,119.42	3,874.00	4,875.00
Interest W L Bonds.....	412.50	662.50	912.50
Total Other Income.....	3,531.92	4,536.50	5,787.50
Total	\$17,102.45	\$16,700.78	\$18,403.45

CITY OF OREGON CITY, OREGON
COMPARATIVE STATEMENT OF OPERATIONS
Year Ended December 31, 1938

TRUST & SINKING FUND			
OPERATING REVENUE	Year 1938	Year 1937	Year 1936
Taxes	\$15,400.00	\$20,250.00	\$39,595.86
Interest		44.85	75.41
Rent		450.00	873.72
Total Revenue.....	15,400.00	20,744.85	40,544.99

OPERATING EXPENSE			
Interest	Year 1938	Year 1937	Year 1936
Street Assessments.....	5,000.00	3,100.00	10,000.00
Total Expense.....	6,225.00	3,100.00	15,750.00
Net Credit to Surplus.....	\$ 9,175.00	\$17,644.85	\$24,794.99

IMPROVEMENT FUND			
OPERATING REVENUE	Year 1938	Year 1937	Year 1936
Interest on Assessments.....	\$ 5,607.98	\$ 5,242.81	\$ 4,974.49

OPERATING EXPENSE			
Interest	Year 1938	Year 1937	Year 1936
Printing & Supplies.....	9.75	9.00	5.00
Sundry	114.50	51.65	
Taxes	258.45	73.22	120.08
Total Oper. Expense.....	5,048.49	4,490.92	5,382.55
Net	\$ 559.49	\$ 751.89	-\$ 408.06

CITY OF OREGON CITY, OREGON
STATEMENT OF CASH RECEIPTS & DISBURSEMENTS
Year Ended December 31, 1938

CURRENT FUND	
	Year Ended December 31, 1938
BALANCE—	
Beginning	-\$ 3,119.21
RECEIPTS	
Taxes—General	47,666.45
Taxes—Road	27,237.13
Licenses & Permits.....	3,772.96
Fines	778.00
Refund of Expenses.....	1,744.83
Library Fees	457.90
Borrowed from Fund II.....	7,600.00
Rent	1,329.50
Liquor Commission.....	785.31
Boxing Commission.....	75.00
Kelly Field.....	416.54
Total Receipts.....	91,863.62
Total	\$88,744.41
DISBURSEMENTS	
Warrants	86,716.66
Fire Truck.....	7,600.00
Total Disbmts.	94,316.66
BALANCE—End of Period.....	-\$ 5,572.25
Treasurer	-\$ 5,732.86
Recorder	60.54
Fund II.....	100.07
	-\$ 5,572.25

CITY OF OREGON CITY, OREGON
STATEMENT OF CASH RECEIPTS & DISBURSEMENTS
Year Ended December 31, 1938

CEMETERY FUND		
	General \$20,188.90	Sink. Fund \$ 5,321.94
BALANCE—Beginning		
RECEIPTS		
Sale of Lots.....	5,037.00	
Grave Digging & Labor.....	1,416.50	
Sale of Material.....	284.00	
Int. on Investment.....	715.00	
Grave Care.....	384.88	
Budget Allowance	200.00	
Total Receipts.....	7,837.38	200.00
Total	28,026.28	5,521.94
DISBURSEMENTS		
Warrants	14,981.89	
BALANCE—End of Period.....	\$13,044.39	\$ 5,521.94
Treasurer	\$18,666.40	
Fund I.....	100.07	
	\$18,566.33	

CITY OF OREGON CITY, OREGON
STATEMENT OF CASH RECEIPTS & DISBURSEMENTS
Year Ended December 31, 1938

WATER FUND		Year Ended December 31, 1938
BALANCE—Beginning		\$25,261.45
RECEIPTS		
Consumers	31,070.85	
City Meters	6,048.32	
S F Meters	1,249.89	
Taps	132.50	
S F Auto	179.60	
W L Bonds	5,000.00	
W L Bonds Interest	475.00	
Sale of Material	124.85	
Fines	27.00	
Refund of Expense	24.21	
Return of Advance	652.50	
Taxes	3,691.51	
Total Receipts	48,676.23	
Total	73,937.68	
DISBURSEMENTS		
Warrants	18,045.07	
Interest	8,187.50	
Bonds	16,000.00	
Total Disbmts	42,232.57	
BALANCE—End of Period	\$31,705.11	
Treasurer	\$31,589.38	
Recorder	115.73	
	\$31,705.11	
TRUST & SINKING FUND		
BALANCE—Beginning	\$31,799.34	
RECEIPTS		
Taxes	16,218.29	
Total Receipts	16,218.29	
Total	48,017.63	
DISBURSEMENTS		
Warrants	5,000.00	
Interest	1,437.50	
Bonds—Refunding 7-1-37	8,500.00	
Total Disbmts	14,937.50	
BALANCE—End of Period	\$33,080.13	
Treasurer	\$33,080.13	

CITY OF OREGON CITY, OREGON
STATEMENT OF CASH RECEIPTS & DISBURSEMENTS
Year Ended December 31, 1938

IMPROVEMENT FUND		Year Ended December 31, 1938
BALANCE—Beginning		\$65,526.66
RECEIPTS		-\$58,390.46
Assessments and Interest	18,478.25	5,607.98
Payment on Lot	1,189.92	
Refund on Assessment	15.00	
Total Receipts	19,683.17	5,607.98
Total	85,209.83	-52,782.48
DISBURSEMENTS		
Bonds & Interest	17,000.00	4,818.76
Warrants	407.70	
Total Disbmts	17,407.70	4,818.76
BALANCE—End of Period	\$67,802.13	-\$57,601.24
Treasurer	\$10,200.89	

RECAPITULATIONS

FUND	Balance 12-31-38	Balance 12-31-37	Increase -Decrease
General	-\$ 5,572.25	-\$ 3,119.21	-\$ 2,453.04
Cemetery—General	13,044.39	20,188.90	-7,144.51
Cemetery—Sink. Fund	5,521.94	5,321.94	200.00
Water—General	31,705.11	25,261.45	6,443.66
Trust & Sinking	33,080.13	31,799.34	1,280.79
Improvement—Prin.	67,802.13	65,526.66	2,275.47
Improvement—Int.	-57,601.24	-58,390.46	789.22
Total	\$87,980.21	\$86,588.62	\$ 1,391.59

PROOF

First Nat'l Bank—O. C. Branch	\$37,757.85
U. S. Nat'l Bank—O. C. Branch	50,046.09
Recorder—Not Deposited	176.27
	\$87,980.21

CITY OF OREGON CITY, OREGON
BUDGET STATEMENT
Year Ended December 31, 1938

	Budget for 1938	Expenditures Year 1938	Unexpended 12-31-38
A. GENERAL			
Lighting—Streets & Bridges.....	\$ 8,600.00	\$ 8,434.28	\$ 165.72
Printing	350.00	319.40	30.60
Auditing	300.00	270.00	30.00
City Parks	750.00	590.33	159.67
Cemetery Association.....	200.00	200.00	0.00
GAR & Legion.....	150.00	110.00	40.00
Insurance—Employees	1,450.00	1,402.50	47.50
Emergency	4,000.00	5,134.72	-1,134.72
Total	15,800.00	16,461.23	-661.23
B. POLICE			
Salaries	8,976.00	8,976.00	0.00
Extra Men.....	450.00	650.60	-200.60
Auto Expense	1,200.00	1,216.57	-16.57
Insurance	100.00	100.64	-.64
Emergency & Supplies	300.00	433.80	-133.80
Total	11,026.00	11,377.61	-351.61
C. HEALTH			
Health Officer	480.00	480.00	0.00
D. FIRE			
Salaries	6,168.00	6,168.00	0.00
Extra Men	800.00	508.50	291.50
Supplies	1,200.00	882.02	317.98
Insurance—Apparatus	305.00	305.71	-.71
Hose	500.00	500.00	0.00
Hydrants	200.00	200.00	0.00
Total	9,173.00	8,364.23	808.77
E. ROADS & STREETS			
Truck Driver & Foreman	1,560.00	1,560.00	0.00
Extra Labor	3,400.00	3,448.65	-48.65
Supplies	2,000.00	1,822.49	177.51
Truck Expense	2,040.00	2,385.77	-345.77
Total	9,000.00	9,216.91	-216.91

CITY OF OREGON CITY, OREGON
BUDGET STATEMENT
Year Ended December 31, 1938

	Budget for 1938	Expenditures Year 1938	Unexpended 12-31-38
G. LIBRARY			
Heat	150.00	174.57	-24.57
Light	120.00	119.16	.84
Librarian	1,380.00	1,500.00	-120.00
Librarian Assistants	1,080.00	1,170.00	-90.00
Janitor	240.00	240.00	0.00
Extra Help	50.00	62.50	-12.50
Repairs	150.00	28.90	121.10
Supplies	175.00	207.14	-32.14
Periodicals	150.00	172.50	-22.50
Binding Books	150.00	74.60	75.40
Books	650.00	614.58	35.42
Insurance	70.00	22.09	47.91
Emergency	135.00	112.10	22.90
Total	4,500.00	4,498.14	1.86
H. ELEVATOR			
Salaries	2,592.00	2,592.00	0.00
Extra Labor	324.00	481.05	-157.05
Supplies & Repairs	250.00	525.06	-275.06
Power	870.00	1,016.61	-146.61
Emergency	360.00	182.98	177.02
Insurance	27.00	29.00	-2.00
Total	4,423.00	4,826.70	-403.70
K. ATTORNEY			
Salary	1,080.00	1,080.00	0.00
Court Costs	50.00	25.00	25.00
Emergency	50.00	50.00	0.00
Total	1,180.00	1,105.00	75.00
L. TREASURER			
Salary	468.00	468.00	0.00
M. MANAGER, RECORDER & ENGINEER			
Salary	2,460.00	2,460.00	0.00

CITY OF OREGON CITY, OREGON

BUDGET STATEMENT

Year Ended December 31, 1938

	Budget for 1938	Expenditures Year 1938	Unexpended
			Balance 12-31-38
N. MUNICIPAL BUILDING			
Janitor	600.00	600.00	
Supplies	75.00	121.18	-46.18
Fuel	327.00	610.92	-283.92
Lights	275.00	172.00	103.00
Emergency	250.00	319.04	-69.04
Insurance	36.00		36.00
Total	1,563.00	1,823.14	-260.14

O. CITY HALL

Supplies	100.00	254.92	-154.92
Fuel	400.00	589.56	-189.56
Lights	300.00	133.96	166.04
Emergency	250.00	207.52	42.48
Total	1,050.00	1,185.96	-135.96

X. BOND—PRINCIPAL & INTEREST

\$65,000.00 Principal	8,500.00	8,500.00	
\$65,000.00 Interest	2,875.00	2,875.00	
Improvement Refunding	2,525.00	2,525.00	
Delinquent Tax Prin. & Int.	1,500.00		1,500.00
Total	15,400.00	13,900.00	1,500.00
Total Budget	\$76,523.00	\$76,166.92	\$ 356.08

SPECIAL ROAD

Flusher	\$ 4,000.00	\$ 3,209.43	\$ 790.57
Street Maintenance	16,000.00	17,618.54	-1,618.54
Total	\$20,000.00	\$20,827.97	\$ -827.97

KELLY FIELD

Expense	\$ 460.82	-\$ 460.82
---------	-----------	------------

CITY OF OREGON CITY, OREGON

BUDGET STATEMENT

Year Ended December 31, 1938

	Estimate for 1938	Collections Year 1938	Uncollected Balance 12-31-38
REVENUES			
Licenses, Fines & Rents	\$ 6,400.00	\$ 6,707.37	\$ 307.37
Road Taxes 50%	7,000.00	7,902.33	902.33
General Taxes	63,123.00	63,884.74	761.74
Total Revenues	\$76,523.00	\$78,494.44	\$ 1,971.44
SPECIAL ROAD TAX	\$20,000.00	\$19,334.80	-\$ 665.20
KELLY FIELD	\$ 424.04	\$ 424.04	

CITY OF OREGON CITY, OREGON
BUDGET STATEMENT
Year Ended December 31, 1938

WATER DEPARTMENT	Budget	Expenditures	Unexpended
	for 1938	Year 1938	Balance 12-31-38
Manager	\$ 1,440.00	\$ 1,440.00	\$
Salaries	3,264.00	3,264.00	
Auditor	270.00	270.00	
Labor	4,400.00	4,013.37	386.63
Supplies	2,600.00	2,727.98	-127.98
Auto Expense	200.00	159.26	40.74
Printing	120.00	75.60	44.40
Lights	50.00	55.68	-5.68
Insurance	125.00	109.27	15.73
South Fork Board	3,500.00	4,536.05	-1,036.05
Freight	75.00	57.73	17.27
Telephone	100.00	133.95	-33.95
General Expense	600.00	315.34	284.66
Total	<u>16,744.00</u>	<u>17,158.23</u>	<u>-414.23</u>

PRINCIPAL & INTEREST

\$375,000.00 Principal	16,000.00	16,000.00
\$375,000.00 Interest	8,600.00	8,600.00
Delinquent Tax on Bond & Int.	1,000.00	1,000.00
Total	<u>25,600.00</u>	<u>24,600.00</u>
Total Budget	<u>\$42,344.00</u>	<u>\$41,758.23</u>
		\$ 585.77

REVENUES	Estimate for 1938	Collections Year 1938	Uncollected 12-31-38
Consumers	\$28,000.00	\$31,097.85	\$ 3,097.85
City Meters	5,500.00	6,048.32	548.32
South Fork Meters	1,100.00	1,249.89	149.89
Taps	50.00	127.50	77.50
South Fork Auto	150.00	179.60	29.60
West Linn Bonds	5,000.00	5,000.00	
West Linn Interest	600.00	475.00	-125.00
Taxes	1,944.00	3,691.51	1,747.51
Total	<u>\$42,344.00</u>	<u>\$47,869.67</u>	<u>\$ 5,525.67</u>

CITY OF OREGON CITY, OREGON
SCHEDULE OF INVESTMENTS
Year Ended December 31, 1938

Fund Securities	Rate	Amount	Annual Interest 12-31-38	Interest Accrued
CEMETERY—Refunding Improvement	2 3/4 %	\$13,000.00	\$357.50	\$ 89.37
WATER.....City of West Linn Water Bonds	5 %	\$ 7,000.00	\$350.00	\$ 87.50

COMPARATIVE BALANCE SHEET
SCHEDULE OF BONDED INDEBTEDNESS
 December 31, 1938

Kind of Bond	Rate	Term	Date of Issue	Maturity Date	Int. Dates	Original Issue	Payments to 12-31-38	Out-standing 12-31-38	Annual Interest	Interest Accrued to 12-31-38
GENERAL										
Refunding	5%	Serial	7-1-33	Serially	J&J	\$ 65,000.00	\$ 16,000.00	\$ 49,000.00	\$ 2,450.00	\$ 1,225.00
WATER										
General	5%	Serial	4-1-15	Serially	A&O	\$375,000.00	\$219,000.00	\$156,000.00	\$ 7,800.00	\$ 1,950.00
REFUNDING IMPROVEMENT										
[62]										
Nos. 1-210 Inclu. .2 $\frac{3}{4}$ %	Serial	8-1-35	Serially		F&A	\$105,000.00	\$ 25,500.00	\$ 79,500.00	\$ 2,186.25	\$ 910.94
Nos. 1-79 Inclu. . . 3%	Serial	10-1-35	Serially		A&O	39,500.00	23,000.00	16,500.00	495.00	123.75
Nos. 80-172 Inclu. .2 $\frac{3}{4}$ %	Serial	10-1-35	Serially		A&O	46,500.00		46,500.00	1,278.75	319.69
Total Refunding Improvement.						\$191,000.00	\$ 48,500.00	\$142,500.00	\$ 3,960.00	\$ 1,354.38
Total Bonds						\$631,000.00	\$283,500.00	\$347,500.00	\$14,210.00	\$ 4,529.38

