

TWENTIETH  
Annual Report of the Auditor

OF THE  
CITY OF LINCOLN  
NEBRASKA

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INCLUDING  
REPORTS OF THE DEPARTMENTS  
OF SAID CITY

FOR THE YEAR ENDING  
AUGUST 31, 1923

Lincoln, Nebraska, February 1, 1924.

To the Honorable City Council,  
City of Lincoln, Nebraska.

Gentlemen:

I have the honor to submit herewith the Twentieth Annual Report of the Auditor, together with a report of the activities of each department for the past year.

The Auditor's report, showing the financial transactions of the city, is for the period from September 1, 1922, to August 31, 1923, and covers the fiscal year, as nearly as possible, while the reports of the departments in some cases cover the fiscal year and in others, the calendar year.

The report is divided into three sections as follows: Part One contains General Information, including Reports of the Activities of the Departments; Part Two is the financial section and Part Three is composed of Financial Tables, showing Revenue and Expenditures, Bond Debt, Cash Statement, etc.

Respectfully submitted,

THEO. H. BERG,

City Clerk and Auditor.

# PART ONE

## GENERAL INFORMATION

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### OFFICIALS OF THE CITY OF LINCOLN, NEBRASKA

January 1, 1924

The City of Lincoln, Nebraska, now is and since May 13, 1913, has been operating under the Commission Form of government. Under this form of government, the city is divided into five departments, and five councilmen are elected. An amendment has been adopted providing that candidates for the office of Mayor shall so state in their petition for nomination, and the candidate "for Mayor" receiving the highest vote shall, if elected as one of the five councilmen, automatically assume the Department of Public Affairs and the office of Mayor. The five councilmen constitute the city council. Each councilman is assigned to one of the departments, is called superintendent thereof, and is responsible for its proper operation.

All other city officials, except Police Judge, are appointed by the council. The office of Police Judge is one that has been fixed by the constitution of the state, and this officer is elected at county and state elections. The constitution has been amended in this respect and law has been passed by the legislature, providing for a Municipal Judge and Municipal Court.

City elections are held on the first Tuesday in May of each odd numbered year. The terms of office of councilmen are two years, beginning the first Monday following the election.

The departments of the City of Lincoln are assigned as follows:

#### DEPARTMENT OF PUBLIC AFFAIRS

FRANK C. ZEHRUNG, Mayor.....Superintendent

#### City Attorney's Office

C. PETRUS PETERSON, Attorney  
CHARLES R. WILKE, Deputy

#### Police Department

PETER JOHNSTONE, Chief of Police

#### Park Department

P. EDINBOROUGH, Assistant Superintendent of Parks

TWENTIETH ANNUAL REPORT

**DEPARTMENT OF ACCOUNTS AND FINANCES**

GEORGE DAYTON.....Superintendent

**City Treasurer's Office**

GEORGE DAYTON, Ex-officio, Treasurer  
A. W. EASTERDAY, Deputy

**City Clerk and Auditor's Office**

THEO. H. BERG, Clerk and Auditor  
F. W. MOELLER, Deputy

**Tax Commissioner's Office**

P. H. MATHEWS, Tax Commissioner

**DEPARTMENT OF STREETS AND PUBLIC IMPROVEMENTS**

ALLEN P. COWGILL.....Superintendent

**Street Department**

W. T. OVERTON, Assistant Superintendent

**Engineer's Office**

D. L. ERICKSON, Engineer  
H. C. SCHLUETER, Deputy  
F. E. MELKER, Sewer and Plumbing Inspector  
F. J. PECK, Building and Sidewalk Inspector

**DEPARTMENT OF PUBLIC SAFETY**

JOHN WRIGHT.....Superintendent

**Fire Department**

LOUIS HANSEN, Chief  
F. W. DONNELLY, Assistant Chief

**Health Department**

DR. CHAUNCEY F. CHAPMAN, Superintendent  
DR. W. H. SLATTERY, Assistant

**City Scales**

L. C. McBRIDE, Weighmaster

**Electric Inspection**

L. S. CRAIN, Inspector



**HOSPITAL BOARD**

(Members appointed by Council)

Term Expiring February 28, 1925

John L. Teeter

Miss Ida L. Robbins

W. E. Barkley

Term Expiring February 28, 1927

Mrs. Louise Scouler Westermann

Mrs. Pauline F. Wessel

H. B. Grainger

Term Expiring February 28, 1929

W. R. Mellor

Mrs. Emily J. Moore

J. E. Miller

**FACTS ABOUT LINCOLN**

City originally incorporated on April 7, 1869.

Incorporated as a city of the Second Class on March 18, 1871.

Incorporated as a city of the First Class on March 25, 1887.

Altitude: 1,165 feet above sea level.

Area: 8,022.5 acres (12.53 square miles).

Paved streets and alleys: 119.97 miles.

Parks: 367 acres.

Sanitary Sewers: 126.64 miles.

Storm sewers: 25.86 miles.

Water mains: 148.23 miles.

Street railways: 38 miles.

Public school buildings: 21.

Churches and denominational schools: 60.

Floating debt: None.

point at Tenth and Van Dorn streets, making any part of the park available with a very short walk.

On the streets, the Park Department trimmed trees on each side of the streets for the distance of about ten miles, removed 300 undesirables and planted 2,204 trees consisting of American Elm, Rock Elm, Linden, Thornless Locust, and Hackberry.

Additions to the Zoo consist of one pair of White Fallow deer, one pair of Japan Siki deer, one buck Virginia deer, and one bull elk.

### POLICE DEPARTMENT

PETER JOHNSTONE, Chief

#### Officers in Service

Chief of Police.....	1
Captain of Detectives.....	1
Captain of Police.....	1
Sergeant .....	1
Detectives .....	3
Patrol Drivers .....	2
Matrons .....	2
Motorcycle Men .....	5
Patrolmen .....	13
Shotgun Squad .....	6
Curfew Officers .....	2
Secretary and Finger Print Expert.....	1
Special .....	1
Cook and Janitress.....	1
Total.....	40

#### Number of Arrests Made During Year by Months

September, 1922 .....	215
October .....	416
November .....	182
December .....	128
January, 1923 .....	168
February .....	233
March .....	246
April .....	202
May .....	313
June .....	370
July .....	301
August .....	256

Males .....	2,784	
Females .....	246	
	<hr/>	3,030
Number of white people.....	2,804	
Number of colored people.....	226	
	<hr/>	3,030
Males—can read and write.....	2,751	
Males—cannot read and write.....	33	
	<hr/>	2,784
Females—can read and write.....	246	
Females—cannot read and write.....	0	
	<hr/>	246
		3,030
Social Conditions.		
Married males .....	341	
Single males .....	661	
Not given .....	1,782	
	<hr/>	2,784
Married females .....	69	
Single females .....	68	
Not given .....	109	
	<hr/>	246
		3,030

## Meals Furnished

September, 1922 .....	883
October .....	629
November .....	752
December .....	262
January, 1923 .....	490
February .....	557
March .....	329
April .....	421
May .....	471
June .....	465
July .....	374
August .....	286
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Total.....	5,919

**Property**

Estimated value of automobiles lost and stolen.....	\$49,300.00
Estimated value of automobiles recovered .....	36,050.00
Estimated value of other property lost and stolen.....	17,351.00
Estimated value of other property recovered.....	5,739.00

**Disposition of Prisoners**

Total number of persons arraigned.....	3,030
Sent to County Jail.....	29
Held for District Court.....	36
Number of persons fined.....	1,633
Discharged or sentence suspended.....	853
Turned over to other authorities.....	260
Paroled .....	23
Cases not disposed of.....	196
 Total.....	 3,030

**Causes of Arrest**

Adultery .....	2
Army desertion .....	4
Assault .....	3
Bastardy .....	6
Begging .....	2
Bigamy .....	3
Breaking and entering.....	12
Carrying concealed weapons.....	2
Chickens not to run at large upon property of another.....	3
Committing a nuisance.....	2
Conspiracy .....	4
Defrauding innkeeper .....	4
Demented .....	6
Disorderly conduct .....	57
Disturbing the peace.....	61
Discharging firearms in street .....	2
Dope (possession, sale or addict).....	7
Drunkenness .....	244
Driving over fire hose.....	2
Embezzlement .....	2
False pretense .....	2
Forgery .....	23
Gambling .....	31
Held for Health Department.....	31

Highway robbery .....	3
Investigation .....	123
Indecent exposure of person.....	4
Keeping a disorderly house.....	4
Larceny, grand .....	33
Larceny, petit .....	32
Malicious mischief .....	5
Non-support .....	9
No-fund checks .....	14
Obstructing sidewalk, street or alley.....	7
Performing illegal operation.....	1
Rape .....	3
Running away from home.....	6
Safe keeping .....	69
Selling cigarettes to minors.....	1
Selling mortgaged property.....	2
Soliciting .....	2
Speeding .....	485
Vagrancy .....	18
Violating auto and traffic ordinance.....	766
Violating auto parking ordinance.....	647
Violating fireworks ordinance.....	24
Violating liquor law.....	188
Violating parole .....	4
Violating sidewalk ordinance.....	7
White slavery .....	1
Miscellaneous .....	57
<b>Total arrests.....</b>	<b>3,030</b>

**POLICE****Receipts**

Balance Sept. 1, 1922.....		\$ 19,111.07
Tax collections .....	\$ 57,333.10	
Court costs .....	5,845.57	
Dog tax and tags.....	2,385.00	
Refunds .....	75.51	
Miscellaneous .....	227.53	
	<hr/>	
Total receipts .....	\$ 65,866.71	65,866.71
		<hr/>
Total credits .....		\$ 84,977.78

**Disbursements**

Maintenance .....	\$ 4,183.21	
Salaries .....	43,983.69	
Feed .....	816.04	
Oil and gasoline.....	1,113.01	
Auto expense .....	838.04	
Telephone and telegraph.....	2,202.95	
Signal system .....	92.50	
Expense catching dogs.....	2,406.75	
Printing .....	210.85	
Purchase cars Nos. 87 and 95....	434.07	
Uniforms, caps, hats, etc.....	1,917.65	
Extra police for Fair and basket- ball tournament .....	399.05	
Purchase of four motorcycles.....	1,197.25	
Parking signs .....	127.75	
Register .....	50.00	
Furniture and fixtures.....	132.80	
Classification guides and tabs....	120.00	
	<hr/>	
Total warrants issued.....	\$ 60,225.61	\$ 60,225.61
Warrant debt Sept. 1, 1922.....		2,576.42
		<hr/>
		\$ 62,802.03
Warrants paid to Sept. 1, 1923		60,041.02
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Warrant debt Sept. 1, 1923.....	\$ 2,761.01	
Total cash charges.....		\$ 60,041.02
		<hr/>
Cash Balance Sept. 1, 1923.....		\$ 24,936.76
Warrant debt Sept. 1, 1923.....		2,761.01
		<hr/>
Fund Balance Sept. 1, 1923.....		\$ 22,175.75

TABLE NO. 3—REVENUE AND EXPENDITURE STATEMENT—September 1, 1922, to September 1, 1923

ACCOUNTS	Fund Balance Sept. 1, 1922	Tax Collections	Other Incomes	Credit Transfers	Total Credits	Vouchers Paid	Debit Transfers	Warrants Issued	Total Charges	Over-drafts	Fund Balance Sept. 1, 1923
City property.....	\$ 3,456.53	\$ 13,516.17	\$ 47.00		\$ 13,563.17			\$ 14,127.38	14,127.38		\$ 2,892.32
Parks.....	18,814.11	56,470.44	14,127.06		70,597.50			75,904.35	75,904.35		13,507.26
Fire.....	17,529.40	130,663.08	169.98		130,833.06			129,321.68	129,321.68		19,040.78
General.....	40,548.48	6,600.44	22,238.98	\$ 7,753.69	36,593.11		\$ 11,060.26	30,011.69	41,071.95		36,069.64
Interest and coupon.....	5,011.10	26,529.57		2,486.25	29,015.82				32,167.75		1,859.17
Judgment.....	26,427.03	32,550.47	8,492.22		41,042.69			12,518.21	12,518.21		54,951.51
Light.....	32,465.36						32,465.36		32,465.36		12,259.80
Library.....	7,910.41	29,171.69	313.43		29,485.12	25,135.73			5,496.21		1,949.20
Library book.....	2,263.34	5,126.07	56.00		5,182.07	5,496.21			5,496.21		5,316.99
Paving repair.....	5,908.20	11,166.25	4,675.83		15,842.08			16,433.29	16,433.29		22,175.75
Police.....	16,334.65	57,333.10	8,533.61		65,866.71			60,225.61	60,225.61		34,039.59
Road.....	66,474.11	13,643.03	16,056.50		29,699.53	26.00		62,134.05	62,134.05		5,060.22
Sewer.....	2,697.97	10,925.70	2,402.25		13,327.95			10,965.70	10,965.70		11,267.88
Sewer extension.....	5,850.19	40,307.70	2,030.46		42,338.16			36,920.47	36,920.47		21,885.47
Sinking.....	10,101.36	31,715.76	16,268.35		47,984.11	36,200.00			36,200.00		951.35
Sidewalk certificate.....	951.35							202,007.86	217,994.11		154,068.56
Water.....	122,244.40	211,645.82	38,172.45		249,818.27	14,838.75	1,147.50		1,073.71		661.43
Water.....	661.43							670.24	670.24		128.56
Rebate funds.....	186.14	998.17	17.96		1,016.13			1,073.71	1,073.71		3,410.95
Engineer's office expense.....	4,081.19							670.24	670.24		2,715.22
Paving adjacent to city property.....	1,909.98	815.57	219.00		1,034.57	229.33		29,160.20	29,160.20		124.18
Sewer district sinking.....	131.38		29,153.00		29,153.00			5,332.96	5,332.96		111.30
Hospital.....	160.61		5,333.65		5,333.65			82,815.40	82,815.40		10,365.55
Golf.....	15,443.11	66,687.84		11,050.00	77,737.84			47,403.86	47,403.86		2,834.50
Salary sewer.....	15,585.71	34,298.15	354.50		34,652.65			75,395.94	75,395.94		6,739.61
Light bond.....	75,732.75		6,402.80		6,402.80			45,262.35	45,262.35		1,050.19
Water bond.....	46,312.54							62,826.94	62,826.94		7,630.54
Street light.....		60,457.48	79,746.57	10,000.00	70,457.48			72,899.83	72,899.83		29,312.10
Commercial light.....		10,181.40	91,945.74	22,465.36	102,127.14			89,562.16	89,562.16		12,564.98
Municipal coal yard.....											
TOTALS.....	\$545,392.83	\$850,803.90	\$346,757.34	\$53,755.30	\$1,251,316.54	\$114,093.77	\$ 44,673.12	\$1,162,997.88	\$1,321,764.77		\$474,914.60