

TWENTY-THIRD
Annual Report of the Auditor

OF THE
CITY OF LINCOLN
NEBRASKA

INCLUDING
REPORTS OF THE DEPARTMENTS
OF SAID CITY

FOR THE YEAR ENDING
AUGUST 31, 1926

Lincoln, Nebraska, February 1, 1927.

To the Honorable City Council,
City of Lincoln.
Gentlemen:

I am submitting herewith the Twenty-third Annual Report of the Auditor of the City of Lincoln, together with a report of the activities of the departments of the City for the past year.

The Auditor's report showing the financial transactions of the City is for the period from September 1, 1925 to September 1, 1926, covers the fiscal year as nearly as possible. The reports of the activities of the departments in some instances cover the fiscal year and in others the calendar year.

Respectfully submitted,

THEO. H. BERG,

City Clerk and Auditor.

PART ONE

GENERAL INFORMATION

OFFICIALS OF THE CITY OF LINCOLN, NEBRASKA

January 1, 1927

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 Judge of Municipal Court, are appointed by the council. The office of Judge of Municipal Court has been fixed by the constitution, and this officer is elected at county and state elections. Other officials of the Municipal Court are appointed by the Judge.

City elections are held on the first Tuesday in May or 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

City Clerk and Auditor's Office

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

Engineer's Office

D. L. ERICKSON, Engineer
H. C. SCHLUETER, Deputy

TWENTY-THIRD ANNUAL REPORT

DEPARTMENT OF ACCOUNTS AND FINANCE

TREV E. GILLASPIE.....Superintendent

City Treasurer's Office

TREV E. GILLASPIE, Ex-Officio, Treasurer
E. H. KERR, Deputy

Tax Commissioner's Office

P. H. MATHEWS, Tax Commissioner

Park Department

P. EDINBOROUGH, Assistant Superintendent of Parks

DEPARTMENT OF STREETS AND PUBLIC IMPROVEMENT

EDGAR E. DUNCAN.....Superintendent

Street Department

L. R. ANDERSON, Assistant Superintendent
H. E. CLAPP, Sidewalk Inspector

Buildings and Sewers

F. E. MELKER, Sewer and Plumbing Inspector
F. J. PECK, Building Inspector

Muny Coal and Gasoline

I. J. WEATHERFORD, Cashier—Coal
L. T. BAUGHAN, Cashier—Gasoline

DEPARTMENT OF PUBLIC SAFETY

JOHN WRIGHTSuperintendent

Fire Department

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

Police Department

PETER JOHNSTONE, Chief of Police

Health

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

City Scales

L. C. McBRIDE, Weighmaster

Electrical Inspection

L. S. CRAIN, Inspector

DEPARTMENT OF PUBLIC PROPERTY

WILLIAM SCHROEDERSuperintendent

Water and Light Department

HARRY E. FARMER, Assistant Superintendent

A. G. JOHNSON, Chief Engineer

MUNICIPAL COURT

E. B. CHAPPELL, Judge

CLARENCE C. BECKER, Clerk

R. L. BUTTERBAUGH, Deputy Clerk

CHAS. H. ANDERSON, Constable

LINCOLN CITY LIBRARY

(Members appointed by Council)

Lawrence FosslerPresident

H. T. Dobbins.....Vice-President

Lulu Horne.....Librarian and Secretary to the Board

Members of Board

Term Expiring July 1, 1927

H. T. Dobbins

W. B. Ryons

Lawrence Fossler

Term Expiring July 1, 1928

Geo. O. Smith

Arthur W. Richardson

H. J. Lehnhoff

Term Expiring July 1, 1929

Mariel Gere

E. J. Angle

August Eiche

BOARD OF EXAMINING ENGINEERS

(Members appointed by Council)

Fred W. Tyler, Chairman

A. J. Johnson, Secretary

M. L. Shively, Treasurer

The Board meets on the second and fourth Mondays of each month at 7:30 P. M. at the City Hall to examine applicants as to their qualifications to operate stationary steam engines and boilers within the city of Lincoln.

HOSPITAL BOARD

(Members appointed by Council)

Term expiring February 28, 1927

Mrs. Louise Scouller Westermann

H. B. Grainger

Mrs. Pauline F. Wessel

Term expiring February 28, 1929

W. R. Mellor

Mrs. Emily J. Moore

J. E. Miller

Term expiring February 28, 1931

John L. Teeters

Miss Ida L. Robbins

W. E. Barkley

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: 11,757 acres (18.37 square miles).

Paved streets and alleys: 164.76 miles.

Parks: 597.5 acres.

Sanitary sewers: 146.04 miles.

Storm sewers: 27.77 miles.

Water mains: 187.85 miles.

Street railways: 38 miles.

Public School buildings: 26.

Floating debt: None.

POLICE**Receipts**

Balance Sept. 1, 1925.....		\$ 2,623.25
Tax collections	\$ 76,285.13	
Dog tax and tags.....	3,440.30	
Refunds	1.00	
Street auction	89.90	
Miscellaneous	19.25	
Transfer	12,500.00	
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Total receipts	\$ 92,335.58	92,335.58
		<hr/>
Total credits		\$ 94,958.83

Disbursements

Maintenance	3,619.01	
Salary	61,325.57	
Feed	1,690.84	
Oil and gasoline.....	2,468.96	
Auto expense	1,986.41	
Telephone	2,299.60	
Signal system	7.30	
Catching dogs	3,445.60	
Traffic signal	950.10	
Compensation	195.00	
Office supplies and printing.....	426.19	
Cars purchased	1,814.85	
Uniforms and repair.....	658.45	
Revolvers purchased	244.68	
Personal injury	150.00	
Medical services	503.95	
Parking signs	556.00	
Motorcycle expense	922.17	
Telegraph	417.20	
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Total warrants issued.....	\$ 83,681.88	\$ 83,681.88
Warrant debt Sept. 1, 1925.....		3,786.00
		<hr/>
		\$ 87,467.88
Warrants paid Sept. 1, 1926.....		84,119.68
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Warrant debt Sept. 1, 1926.....		\$ 3,348.20
Total cash charges.....		84,119.68
		<hr/>
Cash balance Sept. 1, 1926.....		\$ 10,839.15
Warrant debt		3,348.20
		<hr/>
Fund balance Sept. 1, 1926.....		\$ 7,490.95

Electrical Inspector's Car

Number of gallons of gas used.....	779
Number of gallons of oil used.....	23

The following are the causes for fire alarms for the year of 1926:

Ammonia leaks	7	Pennies behind fuses.....	3
Blow torches	4	Rubbish	29
Bon fires	13	Spark from chimneys.....	112
Chimneys burning out.....	36	Steam pipes	4
Cigarettes	12	Short in cars.....	28
Defective flues	12	Short in wiring.....	26
Defective wiring	3	Smoky furnaces	17
Electric wires	14	Special duty	10
Electric irons	3	Sprinkler alarms	12
False alarms	27	Spontaneous combustion	22
Gasoline	12	Static electricity	6
Grass fires	40	Thawing out pipes.....	5
Hot ashes	7	Unknown	65
Overheated furnaces	11	Unnecessary	5
Overheated stoves	25	Wrong location	8
Oil burners	25	Water heaters	3
Oil stoves	4		

POLICE DEPARTMENT

PETER JOHNSTONE, Chief

Officers in Service

Chief of Police.....	1
Captain of Detectives.....	1
Lieutenant of Detectives.....	1
Sergeants of Police.....	2
Patrol Drivers	2
Detectives	2
Matrons	2
Motorcycle Officers	6
Shotgun Squad	2
Curfew Officers, 3 hours 6 days each week.....	3
Secretary and Finger Print Expert.....	1
Mechanic	1
Cook and Janitress.....	1
Utility Man	1
Patrolmen	13
Signal Maintainer, 3 hours 6 days each week.....	1

The annual report for 1925-26 shows the total arrests to be 3,601.

Males	3,219	
Females	382	3,601
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Number of white people.....	3,527	
Number of colored people.....	74	3,601
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Males—can read and write.....	3,204	
Males—cannot read and write.....	15	3,219
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Females—can read and write.....	380	
Females—cannot read and write.....	2	382
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		3,601
 Social Conditions:		
Married males	370	
Single males	549	
Not given	2,200	3,219
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Married females	48	
Single females	43	
Not given	291	382
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		3,601

The following are a few of the major violations for the twelve-month period:

Drunkenness	389
Auto theft	18
Violating Aerial Stop Signals.....	180
Violating School Stop Signals.....	60
Violating Automatic Signals.....	57
Speeding	412
Parked no-rear light.....	69
Other traffic violations.....	801
Violation 2-hour parking.....	371
Violation 1-hour parking.....	328
Violation 10-minute parking.....	12
Violation Liquor Law (manufacture, possession, sale, transportation).....	135

You will notice that the traffic problems have the largest total arrests.

The parking laws have extended to such an extent that we are unable to give it the proper supervision, on account of the shortage of officers. The "two-hour, "one-hour," and ten-minute" parking zones cover an area of forty-eight square blocks. We have only five men

to take care of this vast territory. In order to properly check this up and look after other traffic violations we will need, at least, twelve (12) patrolmen on days.

The annexation of University Place and Bethany has placed an extra burden on traffic. We will need, at least, four (4) more motorcycle officers to properly patrol the city.

The number of officers we have on the entire force is inadequate. On the night shift we have the shotgun squad, consisting of four men; one motorcycle officer, and eight patrolmen. Each officer has one night a week off, which leaves us an average of seven officers a night. Seven officers do not adequately patrol the business district, and this does not give a bit of protection for the residential district.

The number of officers should be increased to at least thirty men for the night shift. This would be a grand total of fifty-two men for the two twelve-hour shifts. We could get better service from the men if we had the eight-hour shift in force. This would make it necessary to employ seventy-two men, which should be the working force of the Police Department.

I am giving these figures to show the serious handicap the Police Department is laboring under.

The following is a list of the arrests for each month:

September (1925)	342
October	439
November	334
December	191
January (1926)	215
February	245
March	294
April	309
May	294
June	343
July	318
August (1926)	277

Total arrests for the fiscal year September 1, 1925 to August 31, 1926, 3,601.

I am listing, according to the month the total amounts of fines and costs collected, for the fiscal year, September 1, 1925, to August 31, 1926, to-wit:

Month	Fines Collected	Costs Collected
September (1925)	\$ 1,443.00	\$ 697.15
October	1,881.75	899.80
November	1,335.00	401.90
December	616.00	283.00
January (1926)	1,191.10	480.55
February	809.95	441.45

March	1,945.00	592.10
April	859.20	503.55
May	1,278.00	491.30
June	798.00	723.90
July	1,109.45	836.45
August (1926)	1,089.75	660.50
Total.....	<u>\$14,376.10</u>	<u>\$7,011.65</u>

Causes of Arrest

Adultery	2
Assault with intent to do great bodily harm.....	2
Assault and battery.....	14
Assault with intent to rob.....	2
Assault with intent to rape.....	2
Auto theft	18
Bastardy	2
Begging	10
Burglary	6
Breaking and entering.....	12
Conspiracy	2
Cruelty to animals.....	3
Demented	3
Defrauding innkeeper	8
Disorderly conduct	27
Disturbing the peace.....	62
Doing business without license.....	3
Drunkenness	389
Driving car under age.....	1
Desertion from army.....	3
Embezzlement	1
Entering U. S. mail.....	1
Failure to provide for family.....	16
False pretense	2
Forgery	25
Fortune telling	2
Failure to stop after accident.....	2
Gambling	29
Harboring dog without license.....	8
Held for Health Department.....	84
Held for other authorities.....	6
Impersonating officer	1
Investigation	177
Indecent exposure	5
Illegal possession of narcotics.....	1
Kidnapping	1
Larceny, grand	12

CITY OF LINCOLN, NEBRASKA

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Larceny, petit	40
Malicious destruction	1
Maintaining gambling resort.....	1
Non-payment of alimony.....	3
Non-support	8
No-fund checks	32
Operating punch boards and slot machines.....	18
Parole violator	3
Parked—no rear light.....	69
Riding on running board of car.....	2
Rape	2
Receiving, buying and concealing stolen property.....	4
Reckless driving	4
Safe keeping	62
Selling mortgaged property.....	1
Speeding	412
Stealing coal	1
Trespassing	5
Violating arterial stop signal.....	180
Violating school stop signals.....	60
Violating automatic signals	57
Violating building ordinance	1
Violating liquor law	135
Violating milk ordinance	6
Violating traffic ordinance	801
Violating two-hour parking	379
Violating one-hour parking	328
Violating ten-minute parking	12
Vagrancy	26
Witness	2
Wife and child desertion.....	2

Meals Furnished

September (1925)	706
October	802
November	977
December	1,160
January (1926)	1,443
February	1,357
March	945
April	1,460
May	1,674
June	1,468
July	1,310
August	707
Total.....	<u>14,009</u>

TABLE NO. 3—REVENUE AND EXPENDITURE STATEMENT—September 1, 1925 to September 1, 1926

ACCOUNTS	Fund Balance Sept. 1, 1925	Tax Collections	Other Incomes	Credit Transfer	Total Receipts	Vouchers Paid	Debit Transfers	Warrants Issued	Total Charges	Overdrafts	Fund Balance Sept. 1, 1926
City Property	\$ 1,884.80	\$ 19,260.80	\$ 19.09		\$ 19,279.89			\$ 19,834.34	19,834.34		\$ 1,330.35
Parks	12,197.27	98,641.49	12,626.93		111,268.42			82,607.81	82,607.81		40,857.88
Fire	3,944.83	160,323.26	335.67		160,658.93			167,739.87	167,739.87	\$ 3,136.11	
General	10,357.42	16,552.24	29,269.91	\$ 61,256.68	107,078.83		\$ 49,500.00	42,246.59	91,746.59		25,689.66
Interest and Coupon	9,951.04	25,023.62	323.90	5,000.00	36,023.62	\$ 29,498.18	9,500.00	9,302.86	38,998.18		976.48
Judgment	27,617.07	36,050.18	374.04		36,374.08		25,000.00		34,302.86		29,688.29
Library	14,275.37	27,859.79	7,076.18		28,233.83	28,154.00	15.00		28,169.00		14,340.20
Library Book	2,806.33			15.00	7,091.18	8,434.05			8,434.05		1,463.46
Paving Repair	560.25	2,794.55	8,830.08	9,500.00	21,124.63			19,698.93	19,698.93		1,985.95
Police	*1,162.75	76,285.13	3,550.45	12,500.00	92,335.58			83,681.88	83,681.88		7,490.95
Road	7,794.93	34,706.39	40,228.30	717.55	75,652.24	15.61		69,304.42	69,320.03		14,127.14
Sewer	24,553.60	1,397.92	4,154.75		5,552.26		12,500.00	9,578.85	22,078.85		8,027.42
Sewer Extension	2,619.77	66.22			66.22		2,559.39		2,559.39		126.60
Sinking	1,775.55	26,749.62	8.28		26,749.62	22,000.00	951.35		22,000.00		6,525.17
Sidewalk Certificate	951.35	649.03			657.31	657.31			1,608.66		
Water	124,224.51		287,711.73		287,711.73	5,000.00		183,467.23	188,467.23		223,469.01
Water	661.43						661.43		661.43		
Rebate Funds											
Engineer's Office Expense	1,935.87	2,135.03	16.89		2,151.92			3,196.43	3,196.43		891.36
Paving Adjacent to City Property	2,712.96	377.42			377.42		1,250.00	1,500.00	2,750.00		340.38
Sewer District Sinking	2,820.51						2,820.51		2,820.51		
Hospital	*17,634.18	14,877.91	167,934.79		182,812.70			168,932.41	168,932.41	3,753.89	
Golf	1,366.79		8,788.93		8,788.93			9,660.10	9,660.10		495.62
Salary	5,141.90	77,061.26			102,061.26			103,562.23	103,562.23		3,640.93
Street Light	7,953.63	69,651.19	97	25,000.00	69,652.16			71,041.67	71,041.67		6,564.12
Commercial Light	55,748.69		112,228.68		112,228.68		5,000.00	86,288.86	91,288.86		76,688.51
Muny Coal	6,214.39				1,802.78				8,017.17		
Muny Gasoline	155.13				8,995.44		9,150.57		9,150.57		
Muny Coal and Gasoline		2.04	235,571.03	17,167.74	252,740.81		†10,798.22	236,877.84	247,676.06		5,064.75
H Street Paving Repair	1,247.06							18,893.49	18,893.49	1,399.41	
Inspection											
Water Sinking			14,994.08	2,500.00	17,494.08				19,200.83		19,201.25
Water Sinking Investment			19,201.25		19,201.25	19,200.83			19,200.83		13,000.00
Commercial Light Sinking			13,000.00		13,000.00				13,000.00		
Com'l Light Sinking Investment						13,000.00			13,000.00		
Electrical Examiner			1,280.00		1,280.00			198.90	198.90		1,081.10
TOTALS	\$312,675.52	\$690,465.09	\$967,525.93	\$133,656.97	\$1,802,446.21	\$125,959.98	\$137,723.64	\$1,387,614.71	\$1,651,298.33	\$40,490.24	\$504,313.64

*Overdrafts.
†Warrant Debt Transfers.