

TWENTY-FOURTH  
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, 1927

Lincoln, Nebraska, February 1, 1928.

To the Honorable City Council,  
City of Lincoln.

Gentlemen:

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

It will be observed that the report of the Department of Health is not included this year. This has been omitted for the reason that this department is publishing its report in a separate pamphlet.

The Auditor's report shows the financial transactions of the City and covers the period from September 1, 1926, to September 1, 1927, which covers the fiscal year. The reports of the departments cover the work done, in some instances, the fiscal year and in others the calendar year.

In this connection I should like to again call your attention to the difficulties arising in compiling city reports by reason of the expiration of different years in city affairs. The municipal year begins early in May, the license year, June first, the fiscal year on the first Monday in September and the calendar year on January first.

Permit me to suggest that our charter be amended so that these years might all come at the same time and that the calendar year be used. An election could be held in December and the officials could assume the office on January first. They would then be in position to take care of the work in the departments as the season develops. This would not interfere with county elections because they are held in the even numbered years, while city elections are held in the odd numbered years. All that would be necessary if such a plan were adopted would be to make provision for finances to operate the city from September 1 until January 1.

Respectfully submitted,

THEO. H. BERG,  
City Clerk and Auditor.

# PART ONE

## GENERAL INFORMATION

---

### OFFICIALS OF THE CITY OF LINCOLN, NEBRASKA

January 1, 1928

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 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

VERNE HEDGE, Mayor.....Superintendent

##### City Attorney's Office

C. PETRUS PETERSON, Attorney  
CHARLES R. WILKE, Deputy  
R. A. BOEHMER, Assistant

##### City Clerk and Auditor's Office

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

TWENTY-FOURTH ANNUAL REPORT

**Engineer's Office**

D. L. ERICKSON, Engineer  
 H. C. SCHLUETER, Deputy  
 C. L. FISHER, Assistant  
 GEORGE MARTIN, Plumbing Inspector  
 F. J. PECK, Building Inspector

**Muny Coal and Gasoline**

L. T. BAUGHAN, Manager

**City Scales**

L. T. BAUGHAN, Manager

---

**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

**Paving Repair**

F. E. MELKER, Assistant Superintendent

**Sidewalks**

H. E. CLAPP, Inspector

**DEPARTMENT OF PUBLIC SAFETY**

ERNEST M. BAIR.....Superintendent

**Fire Department**

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

**Police Department**

PETER JOHNSTONE, Chief of Police

**Health**

M. H. ARNHOLT, Superintendent  
DR. L. J. OWEN, Deputy Superintendent and Epidemiologist  
DR. E. W. HANCOCK, Deputy Superintendent and Clinician  
DR. GEORGE E. LEWIS, Deputy Superintendent and City Physician  
DR. W. W. CARVETH, Deputy Superintendent and Clinician

**Electrical Inspection**

L. S. CRAIN, Inspector

**DEPARTMENT OF PUBLIC PROPERTY**

WILLIAM SCHROEDER .....Superintendent

**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 Fossler .....President  
H. T. Dobbins.....Vice-President  
Lulu Horne.....Librarian and Secretary to the Board

**Members of Board**

	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
	Term Expiring July 1, 1930	
H. T. Dobbins	W. B. Ryons	Lawrence Fossler

**BOARD OF EXAMINING ENGINEERS**

(Members appointed by Council)

Fred W. Tyler, Chairman  
 A. G. 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, 1929	
W. R. Mellor	Mrs. Emily J. Moore	J. E. Miller
	Term expiring February 28, 1931	
Mrs. Louise Scouller Westermann	Mrs. Pauline F. Wessel	Joseph Grainger
	Term expiring February 28, 1933	
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: 12,622 acres (20 square miles).  
 Paved streets and alleys: 176 miles.  
 Parks: 688 acres.  
 Sanitary sewers: 149.64 miles.  
 Storm sewers: 28.71 miles.  
 Water mains: 203.88 miles.  
 Street railways: 38 miles.  
 Public School buildings: 28.  
 Floating debt: None.

## 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 .....	14
Signal Maintainer, 3 hours 6 days each week.....	1

The annual report for 1926-27 shows the total arrests to be 4,062.

Males .....	3,672	
Females .....	390	4,062
<hr/>		
Number of white people.....	3,989	
Number of colored people.....	73	4,062
<hr/>		
Males—can read and write.....	3,650	
Males—cannot read and write .....	22	3,672
<hr/>		
Females—can read and write.....	390	
Females—cannot read and write.....		390 4,062
<hr/>		

## Social Conditions:

Married males .....	324	
Single males .....	589	
Not given .....	2,759	3,672
<hr/>		
Married females .....	47	
Single females .....	30	
Not given .....	313	390
<hr/>		

4,062

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

September (1926) .....	394
October .....	479
November .....	360
December .....	343
January (1927) .....	225
February .....	237
March .....	317
April .....	207
May .....	335
June .....	404
July .....	395
August (1927) .....	366

Total arrests for the fiscal year September 1, 1926 to August 31, 1927, 4,062.

#### Meals Furnished

September (1926) .....	1,382
October .....	1,196
November .....	900
December .....	408
January (1927) .....	725
February .....	750
March .....	1,116
April .....	1,057
May .....	1,637
June .....	1,494
July .....	1,067
August .....	1,296
Total.....	13,028

#### Causes of Arrest

Assault and battery.....	11
Permitting chickens to run at large.....	1
Begging .....	7
Held for Federal authorities.....	2
Bastardy .....	1
Breaking and entering.....	8
Larceny as bailee.....	1
Cruelty to animals.....	4
Carrying concealed weapons.....	1
Defrauding innkeeper .....	3
Chicken stealing .....	3
Child desertion .....	3
Harboring vicious dog without license.....	4
Deserter .....	2

Disorderly conduct .....	28
Disturbing the peace.....	74
Drunk and driving car.....	34
Doing business without license.....	4
Drunkenness .....	380
Embezzlement .....	2
Escaping from insane hospital.....	1
Driving car no-lights or improper lights.....	35
Failure to provide for family.....	7
False pretense and obtaining money and property under.....	2
Forgery .....	20
Fortune telling .....	1
Contributing to delinquency of minor child.....	1
Gambling .....	24
Auto theft .....	11
Investigation .....	187
Indecent exposure of person.....	3
Insanity .....	2
Parked in taxi stand.....	11
Improperly parked .....	104
Larceny, grand .....	2
Larceny, petit .....	18
Larceny from person.....	2
Parked in street.....	23
Parked on yellow line.....	32
Peace warrant .....	2
Non-support .....	9
No-fund checks .....	31
Permitting persons to ride and riding on fenders.....	18
Permitting persons under age to drive and driving under age.....	6
Operating slot machines.....	1
Reckless driving .....	33
Riding bicycle on sidewalk.....	31
Robbery .....	3
Parked by fire hydrant.....	21
Safe keeping .....	39
Passing car on intersection.....	8
Selling mortgaged property.....	2
Speeding—"25" miles limit, 176; "29" miles limit, 237; "15" miles limit, 70.....	889
Parked back of cars.....	13
Parole violator .....	6
Violating automatic signals.....	170
Vagrancy .....	16
Violating health ordinance.....	2
Violating liquor law—Possession, transportation, manufacture and sale thereof .....	106
Violating arterial stop signs.....	117

Violating Sunday closing law.....	1
Parked no-rear light.....	205
Violating traffic ordinance.....	169
Violating school stops.....	73
Violating 1 hour parking ordinance.....	351
Violating 2 hour parking ordinance.....	565
Held for Health Department.....	62
Violating 10 minute parking ordinance.....	40
Held for other authorities.....	14

---

### PARK DEPARTMENT

P. EDINBOROUGH, Superintendent

#### Improvements Made in Parks and Playgrounds

January 1, 1927 to January 1, 1928

#### ANTELOPE PARK

Storm sewer laid north of A Street, east of Rock Island tracks, and 9,000 yards of fill from new reservoir, much improving the low part of the picnic ground. Fill for five new tennis courts at Thirty-eighth and South Streets has been completed with the addition of 1,000 yards of earth; a 12-foot woven wire fence erected all around, ready for use in spring. New 8-inch sewer laid, from Dance Pavillion to Normal Blvd. Three hundred yards of fill, and cement sidewalks laid, and bank planted with shrubs, at South Street and Memorial Drive. Ornamental lights extended from Sumner to South Street on Memorial Drive. Asphalt paving laid on drive south of A Street at Thirty-first, for 700 feet. New chimney built for greenhouse. New ten-stall, combination garage and implement shed built, to house all park machinery. Machines purchased to make workshop of present garage. A safety wall, 5 feet high, 75 feet long built with cobble stones, and iron guard fence to the Rock Island track on D Street. A steel foot bridge with cement floor, crossing the Antelope at Twenty-fourth and L Street. At the muny pool a filtration and areation plant has been built, 40 double steel lockers added. Play apparatus increased by the addition of two merry-go-rounds. Additions to the zoo include: one pair Virginia deer, seven monkeys, and two trios of Pheasants. The old Jackson house on Monroe Avenue was purchased, wrecked, and the ground prepared for the extension of the skating rink.

**POLICE****Receipts**

Balance Sept. 1, 1926.....		\$ 10,839.15
Tax collections (City).....	\$ 84,889.96	
Tax collections (Uni. Place).....	4,021.44	
Dog tax and tags.....	4,465.20	
Sale of unclaimed property.....	152.30	
Refunds .....	5.55	
Miscellaneous .....	30.00	
	<hr/>	
Total receipts .....	\$ 93,564.45	93,564.45
		<hr/>
Total credits .....		\$104,403.60

**Disbursements**

Maintenance .....	\$ 3,209.91	
Salary .....	62,814.76	
Feed .....	1,612.88	
Oil and gasoline.....	2,320.19	
Auto expense .....	1,892.85	
Telephone .....	3,120.03	
Signal system .....	152.25	
Catching dogs .....	4,419.28	
Traffic signal .....	1,839.95	
Furnace .....	100.00	
Insurance .....	236.60	
Garage .....	265.07	
Coal .....	101.60	
Parking signs .....	483.88	
Purchase Cars Nos. 117 and 121	990.00	
Ammunition .....	396.13	
Woman's ward addition.....	790.27	
Medical service to employees.....	348.65	
Printing and office supplies.....	481.55	
Disinfectants .....	776.68	
Water and current.....	538.58	
Motorcycles and repairs.....	3,316.54	
Telegraph service .....	99.37	
Uniforms and repair.....	1,162.67	
	<hr/>	
Total warrants issued.....	\$ 91,469.69	\$ 91,469.69
Warrant debt Sept. 1, 1926.....		3,348.20
		<hr/>
		\$ 94,817.89
Warrants paid Sept. 1, 1927.....		91,240.99
		<hr/>

Warrant debt Sept. 1, 1927.....	\$ 3,576.90	
Total cash charges.....		\$ 91,240.99
Cash balance Sept. 1, 1927.....		\$ 13,162.61
Warrant debt Sept. 1, 1927.....		3,576.90
Fund balance Sept. 1, 1927.....		\$ 9,585.71

---

**ROAD**
**Receipts**

Balance Sept. 1, 1926.....		\$ 15,325.16
Tax collections (City).....	\$ 35,123.12	
Receipts from County Treasurer...	5,918.48	
Poll tax .....	13,198.00	
Use of street and sidewalk.....	326.50	
Junk sold .....	18.31	
Occupation Taxes:		
Circus .....	150.00	
Plumbers .....	580.00	
Dance .....	568.00	
Second hand dealers.....	15.00	
Théâtre .....	775.00	
Junk dealers .....	20.00	
Pool halls .....	2,010.00	
Scavenger .....	105.00	
Public Service Corp.....	14,773.74	
Hawkers .....	144.00	
Bill poster .....	50.00	
Refunds .....	44.39	
Labor sold .....	42.25	
Storage and service receipts.....	588.60	
Tax receipts from Imp. Dist. No. 2	91.69	
Grader sold .....	30.00	
Receipts from broom repairs.....	45.00	
Tax collections (Uni. Place).....	7,289.96	
Total receipts .....	\$ 81,907.04	\$ 81,907.04
Total credits .....		\$ 97,232.20

TABLE NO. 3—REVENUE AND EXPENDITURE STATEMENT—September 1, 1926 to September 1, 1927

ACCOUNTS	Fund Balance Sept. 1, 1926		Tax Collections		Other Incomes		Credit Transfers		Total Receipts		Debit Transfers		Warrants Issued		Investments	Total Charges	Over-drafts	Fund Balance Sept. 1, 1927	
	City	Bethany	City	Bethany	City	Bethany	City	Bethany	City	Bethany	City	Bethany	City	Bethany					
																			City
City Property.....	\$ 1,330.35	\$ 18,355.43	\$ 118.27	\$ 121.70	\$ 118.27	\$ 121.70	\$ 18,474.70	\$ 18,474.70	\$ 18,474.70	\$ 18,474.70	\$ 11,000.00	\$ 408.13	\$ 18,237.27	\$ 18,237.27		\$ 18,237.27		\$ 1,566.78	
Parks.....	40,857.88	104,056.07	1,213.70	9,021.17	1,213.70	9,021.17	116,557.87	116,557.87	116,557.87	116,557.87	11,000.00	408.13	105,426.48	105,426.48		115,838.96		40,857.88	
Fire.....	3,136.11	160,138.20	9,021.17	5,393.99	9,021.17	5,393.99	177,617.77	177,617.77	177,617.77	177,617.77	41,000.00	2,619.98	165,400.34	165,400.34		164,720.34		3,136.11	
General.....	25,688.66	15,133.74	31,044.08	3,972.83	31,044.08	3,972.83	41,436.91	41,436.91	41,436.91	41,436.91	5,000.00	47.42	48,102.81	48,102.81		47,622.87		25,688.66	
Interest and Coupon.....	976.48	25,817.36	26.65	374.77	26.65	374.77	148.86	148.86	148.86	148.86			60,224.87	60,224.87		58,873.94		976.48	
Judgment.....	29,688.29	59,325.09	3,313.17	4,836.00	3,313.17	4,836.00	31,632.51	31,632.51	31,632.51	31,632.51			28,273.20	28,273.20		27,662.82		29,688.29	
Library.....	14,340.20	27,947.25	3,313.17	4,836.00	3,313.17	4,836.00	47.42	47.42	47.42	47.42			21,860.56	21,860.56		21,468.61		14,340.20	
Library Book.....	1,463.46	10,257.53	4,021.44	10,048.73	4,021.44	10,048.73							21,860.56	21,860.56		21,468.61		1,463.46	
Paving Repair.....	1,985.95	84,889.96	39,493.96	7,289.96	39,493.96	7,289.96							91,469.66	91,469.66		90,847.93		1,985.95	
Police.....	7,490.95	35,123.12	5,371.43	1,855.18	5,371.43	1,855.18							77,386.25	77,386.25		76,847.93		7,490.95	
Road.....	14,127.14	5,371.43	1,855.18	8,106.35	14,127.14	5,371.43							11,839.71	11,839.71		11,688.83		14,127.14	
Sewer.....	8,027.42	1,855.18	8,106.35	3,048.43	8,027.42	1,855.18							33,017.79	33,017.79		32,488.83		8,027.42	
Sewer Extension.....	126.60	24,985.38	112.20	6,478.06	126.60	6,478.06							112.20	112.20		111,839.71		126.60	
Sinking.....	6,525.17	223,469.01	891.36	3,377.78	6,525.17	3,377.78							289,558.05	289,558.05		288,030.87		6,525.17	
Sidewalk Certificate.....	891.36	3,377.78	662.30	1,922.49	891.36	1,922.49							3,791.16	3,791.16		3,791.16		891.36	
Water.....	340.38	1,122.24	1,822.49	164,300.00	340.38	1,122.24							159,709.59	159,709.59		159,359.21		340.38	
Engineer's Office Expense.....	3,153.88	1,122.24	1,822.49	9,165.71	3,153.88	1,122.24							8,022.40	8,022.40		7,958.93		3,153.88	
Paving Adjacent to City Property.....	3,435.32	83,213.57	1,822.49	126,209.82	3,435.32	83,213.57							108,240.13	108,240.13		107,800.00		3,435.32	
Hospital.....	3,435.32	73,745.35	159,798.04	16,545.93	3,435.32	73,745.35							159,709.59	159,709.59		159,359.21		3,435.32	
Golf.....	3,435.32	1,822.49	164,300.00	9,165.71	3,435.32	1,822.49							8,022.40	8,022.40		7,958.93		3,435.32	
Salary.....	3,435.32	83,213.57	1,822.49	126,209.82	3,435.32	83,213.57							108,240.13	108,240.13		107,800.00		3,435.32	
Street Light.....	76,688.17	1,822.49	126,209.82	16,545.93	76,688.17	1,822.49							117,202.44	117,202.44		116,720.97		76,688.17	
Commercial Light.....	1,204.06	1,822.49	159,798.04	16,545.93	1,204.06	1,822.49							161,720.97	161,720.97		161,200.00		1,204.06	
Mummy Coal and Gasoline.....	1,397.91	19,201.25	32,910.82	19,201.25	1,397.91	19,201.25							16,900.55	16,900.55		16,900.55		1,397.91	
H Street Paving Repair.....	19,201.25	13,000.00	11,600.00	45,010.00	19,201.25	13,000.00							32,540.00	32,540.00		32,540.00		19,201.25	
Inspection.....	13,000.00	45,010.00	3,200.00	3,200.00	13,000.00	45,010.00							11,600.00	11,600.00		11,600.00		13,000.00	
Water Sinking Fund.....	13,000.00	3,313.17	45,010.00	56.11	13,000.00	3,313.17							423.80	423.80		423.80		13,000.00	
Water Investment Fund.....	13,000.00	3,313.17	45,010.00	56.11	13,000.00	3,313.17							423.80	423.80		423.80		13,000.00	
Commercial Light Sinking.....	1,081.10	3,200.00	3,200.00	3,200.00	1,081.10	3,200.00							43,427.82	43,427.82		43,427.82		1,081.10	
Commercial Light Investment.....																			
Electrical Examiner.....																			
Inspection Fund (Uni. Place).....																			
"O" Street Viaduct Repair.....																			
TOTALS.....	\$463,823.40	\$732,869.32	\$46,554.35	\$112,701.25	\$463,823.40	\$732,869.32	\$112,701.25	\$19,919.48	\$1,889,049.91	\$156,584.79	\$89,501.25	\$408.13	\$1,547,568.95	\$44,140.00	\$1,838,203.12	\$1,754.03	\$516,444.22		

i Bonds sold.  
j Overdrafts.