

TWENTY-EIGHTH  
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, 1931

Lincoln, Nebraska, February 1, 1932.

To the Honorable City Council,  
City of Lincoln.

Gentlemen:

I am submitting the Twenty-eighth 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, 1930, to September 1, 1931, 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.

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, 1932

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 term of office of councilmen are two years, beginning the first Monday following the election.

### DEPARTMENT OF PUBLIC AFFAIRS

FRANK C. ZEHRUNG.....Superintendent

#### City Attorney's Office

MAX KIER, Attorney

LLOYD E. CHAPMAN, Deputy

**TWENTY-EIGHTH ANNUAL REPORT**

**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  
C. L. FISHER, Assistant  
GEORGE MARTIN, Plumbing Inspector  
F. J. PECK, Building Inspector

**Muny Coal and Gasoline**

C. E. WEIDMAN, Manager

**City Scales**

C. E. WEIDMAN, Manager

**Police Department**

WALTER L. ANDERSON, Chief  
NEIL OLSON, Captain

**DEPARTMENT OF ACCOUNTS AND FINANCE**

ERNEST M. BAIR.....Superintendent

**City Treasurer's Office**

ERNEST M. BAIR, Ex-Officio Treasurer  
E. H. KERR, Deputy

**Tax Commissioner's Office**

P. H. MATTHEWS, Tax Commissioner

**Park Department**

C. S. KITTINGER, Assistant Superintendent of Parks

**DEPARTMENT OF STREETS AND PUBLIC IMPROVEMENTS**

JOHN WRIGHT .....Superintendent

**Street Department**

A. LYNN MYERS, Assistant Superintendent

**Paving Repair and Sewers**

L. J. SEACREST, Inspector

**DEPARTMENT OF PUBLIC SAFETY**

WILLIAM FOSTER .....Superintendent

**Fire Department**

LOUIS HANSEN, Chief  
F. W. DONNELLY, Assistant Chief  
R. T. TUCKER, Assistant Chief

**Health Department**

DR. M. F. 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**

A. G. JOHNSON, Assistant Superintendent Water and Light Dept.  
HARRY E. FARMER, Bookkeeper and Cashier

**MUNICIPAL COURT**

JOHN L. POLK, Judge  
LELAND M. TOWLE, 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, 1932:

Mariel Gere, E. J. Angle, August Eiche

Term Expiring July 1, 1933:

H. T. Dobbins, G. O. Smith, Lawrence Fossler

Term Expiring July 1, 1934:

Maurice A. Hyde, Arthur W. Richardson, H. J. Lehnhoff

**Advisory Board for College View**

Branch of Lincoln Library Board  
(Members appointed by Council)

Term Expiring January 1, 1934:

Mrs. Anna Bergman, B. L. House

Term Expiring January 1, 1936:

Frank Hornung, D. G. Hilts, Miss Jennie Tracy

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**PARK BOARD**

(Appointed by Council)

For Two-year term:

Frank Woods, J. L. Teeters, J. C. Seacrest, Mrs. Fred  
Easterday

For Four-year term:

Morris Weil, Robert Ferguson, Mrs. Ellery Davis

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**AVIATION BOARD**

(Appointed by Council)

For Two-year Term:

George W. Holmes, Max Kier, Carl J. Guenzel, W. W.  
Carveth

For Four-year term:

Verne Hedge, J. H. Markel, William Gold

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**WATER BOARD**

(Appointed by Council)

For Two-year term:

J. E. Miller, Homer K. Burket

For Four-year term:

L. M. Troup

For Six-year term:

Frank D. Eager, C. B. Towle

**BOARD OF EXAMINING ENGINEERS**

(Members appointed by Council)

Fred W. Tyler, Chairman

A. G. Johnson, Secretary

M. L. Shively, Treasurer

The Board meets 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 steam engines and boilers within the city of Lincoln.

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**HOSPITAL BOARD**

(Members appointed by Council)

Term expiring February 28, 1933:

John L. Teeters, Miss Ida L. Robbins, W. E. Barkley

Term expiring February 28, 1935:

W. R. Mellor, Mrs. Emily J. Moore, J. E. Miller

Term expiring February 28, 1937:

George W. Woods, Joseph Grainger, Mrs. Pauline F. Wessel

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**BOARD OF APPEALS**

(Appointed by Council)

Two-year term:

Robert E. Campbell, Ernest C. Folsom

Four-year term:

Clark Jeary, Walter F. Wilson

Six-year term:

William L. Turner

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**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: 15,669.34 acres (24.48 square miles).

Paved streets and alleys: 212.22 miles.

Parks: 1,338 acres.

Sanitary sewers: 208.98 miles.

Storm sewers: 34.09 miles.

Water mains: 241.79 miles.

Public School buildings: 31.

Floating debt: None.

**POLICE DEPARTMENT**

WALTER ANDERSON, Chief of Police

**Personnel of Lincoln Police Department**

January 1, 1932

- 1 Chief
- 1 Captain
- 1 Lieutenant of Detectives
- 1 Secretary and Superintendent of Identification
- 2 Desk Sergeants
- 2 Street Sergeants
- 1 Motorcycle Sergeant
- 6 Detectives
- 2 Riot Squad
- 2 Matrons
- 1 Cook and Janitress
- 2 Patrol Drivers
- 7 Motorcycle Officers
- 20 Patrolmen
- 1 Mechanic
- 1 Signal Maintainer
- 1 Sign Painter
- 6 Car Markers

**Stolen Property Report**

September 1, 1930 to August 31, 1931

Month	Stolen	Recovered	Not Recovered
September .....	\$52,784.30	\$ 66.00	\$52,718.30
October .....	2,776.69	611.93	2,164.76
November .....	4,385.89	1,026.50	3,359.39
December .....	3,264.77	263.50	3,001.27
January .....	1,323.10	149.30	1,174.80
February .....	1,835.45	163.50	1,661.95
March .....	2,681.03	1,163.81	1,517.22
April .....	5,138.26	190.00	4,958.26
May .....	3,548.61	132.00	3,416.61
June .....	1,497.86	89.00	1,308.86
July .....	1,518.57	190.50	1,328.07
August .....	2,122.70	128.00	1,994.70
	<hr/>	<hr/>	<hr/>
	\$82,877.23	\$9,574.04	\$78,594.19

## Cause of Arrest

Obstructing traffic .....	29
Assault .....	11
Bastardy .....	1
Begging .....	2
Auto Theft .....	24
Breaking and entering .....	11
Chickens not to run at large upon property of another.....	10
Driving car with defective brakes.....	4
Chicken stealing .....	1
Disorderly conduct .....	38
Disturbing the peace .....	22
Drunk and driving car .....	73
Double parking .....	56
Drunkenness .....	523
Driving car with improper license.....	29
Driving car with improper lights .....	126
Deserter .....	1
Forgery .....	19
Highway robbery .....	3
Parked by fire hydrant.....	24
Investigation .....	521
Indecent exposure of person.....	1
Insanity .....	7
Parked, no rear light.....	232
Improperly parked .....	69
No dog license .....	3
Larceny, grand .....	5
Larceny, petit .....	48
Maintaining a gambling resort .....	1
Malicious destruction of property.....	1
Non-support .....	1
No-fund checks .....	14
Rape .....	1
Reckless driving .....	43
Robbery .....	17
Parked, red, yellow, or white line.....	223
Safe keeping .....	70
Violating arterial stop ordinance.....	195
Speeding .....	765
Violating school stop.....	49
Vagrancy .....	9
Violating automatic signals .....	94
Violating auto muffler ordinance.....	11
Violating building ordinance.....	1

CITY OF LINCOLN, NEBRASKA

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Violating health ordinance .....	6
Failure to pay alimony .....	3
Violating liquor law, possession, sale, manufacture and trans.....	212
Violating milk ordinance .....	1
Parked in prohibited area .....	236
Violating pure food law.....	11
No U turn on arterial streets .....	23
Violating traffic ordinance, miscellaneous.....	7
Miscellaneous .....	19
Violating 1 hour park ordinance.....	1,533
Violating 2 hour park ordinance.....	981
Violating 10 minute park ordinance.....	4
Held for health department .....	76
Arrested for outside authorities.....	34
Murder .....	1
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Total Arrests.....	6,553

**MUNICIPAL COAL AND GASOLINE DEPARTMENT**

C. E. WEIDMAN, Manager

**Municipal Coal**

Sales of the Municipal Coal Yard for the year 1931, totaled 6,185½ tons.

**Municipal Gasoline**

Sales of the Municipal Gasoline Station for the year 1931 were 711,822 gallons of gasoline and 12,177 gallons of motor oil. The Department has collected and paid to the State of Nebraska \$28,135.18, tax on gasoline imported by the Station. Of this amount \$3,739.20 has been tax on gasoline purchased by and used by the City Departments and has been paid under protest.

Compensation .....	98.65	
Insurance .....	5.00	
Steel lockers, beds & furnishings	381.08	
Paint .....	87.29	
Gas .....	217.72	
Tools .....	121.01	
Total warrants issued.....	\$211,425.85	211,425.85
Warrant debt Sept. 1, 1930.....		7,043.92
		<u>7,043.92</u>
		\$218,469.77
Warrants paid to Sept. 1, 1931		211,017.57
		<u>211,017.57</u>
Warrant debt Sept. 1, 1931.....		7,452.20
Total cash charges.....		211,017.57
		<u>211,017.57</u>
Cash balance Sept. 1, 1931.....		12,552.89
Warrant debt Sept. 1, 1931.....		7,452.20
		<u>7,452.20</u>
Fund balance Sept. 1, 1931.....		\$ 5,100.69

### POLICE

#### Receipts

Balance Sept. 1, 1930.....		\$ 16,796.45
Tax collections .....	\$115,300.16	
Transfer from Havelock.....	383.17	
Dog tax and tags.....	3,770.65	
Damage to property.....	62.15	
Sale of unclaimed property.....	138.30	
Havelock tax collections.....	2,025.24	
Total receipts .....	\$121,679.67	121,679.67
		<u>121,679.67</u>
Total credits .....		\$138,476.12

#### Disbursements

Maintenance .....	\$ 1,863.82
Salary .....	81,552.36
Feed .....	1,915.29
Oil and gasoline.....	2,257.36
Auto expense .....	1,646.90

CITY OF LINCOLN, NEBRASKA

Telephone and telegraph.....	4,132.94	
Signal system .....	312.38	
Catching dogs .....	3,795.65	
Traffic signals .....	5,629.10	
Motorcycle repairs .....	274.33	
Electric current .....	524.05	
Water .....	68.73	
Gas .....	85.90	
Jail registers .....	151.50	
Jail repairs and supplies.....	289.00	
Fingerprint supplies .....	98.97	
Medical services to employees....	45.50	
Paint .....	472.56	
Parking signs .....	610.90	
Freight and express.....	57.38	
Plumbing repairs .....	134.21	
Uniforms and repair.....	1,961.19	
Disinfectants & cleaning supplies	451.65	
Guns and ammunition.....	1,379.26	
Printing and office supplies.....	846.97	
Insurance and bond premiums....	280.59	
Purchase cars Nos. 61, 64 & 100	3,265.00	
New motorcycles .....	1,289.00	
Rent of building (228 No. 12th)	250.00	
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Total warrants issued.....	\$115,642.49	115,642.49
Warrant debt Sept. 1, 1930.....		3,645.51
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		\$119,288.00
Warrant paid to Sept. 1, 1931		114,419.09
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Warrant debt Sept. 1, 1931.....	\$	4,868.91
Total cash charges.....		114,419.09
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Cash balance Sept. 1, 1931.....		\$ 24,057.03
Warrant debt Sept. 1, 1931.....		4,868.91
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Fund balance Sept. 1, 1931.....		\$ 19,188.12

TABLE NO. 3—REVENUE AND EXPENDITURE STATEMENT, SEPTEMBER 1, 1930 TO SEPTEMBER 1, 1931

ACCOUNTS	Fund Balance Sept. 1, '30		Tax Collections		Other Incomes		Credit Transfer		Total Receipts	Other Vouchers Paid	Debit Transfer	Warrants Issued	Investment	Total Charges	Overdrafts	Fund Balance Sept. 1, 1931
			City	Suburbs	Intangible	City	Havelock									
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
City Property	6,689.24	20,193.98				499.30			20,693.28			18,321.52		18,321.52		9,061.00
Parks	15,606.23	98,439.65	405.05			17,979.74	77.51		116,901.95			120,106.23		120,106.23		12,401.95
Fire	22,610.02	143,509.02	1,735.92		46,332.37	1,510.77	328.44		193,916.52			211,425.85		211,425.85		18,500.69
General	31,396.26	10,613.32	3,009.81			81,724.43			45,347.56			58,167.40		58,167.40		18,500.69
Interest and Coupon	19,499.18	37,282.58							42,282.58	39,760.14						22,038.62
Judgment	288.54	10,970.13							10,970.13			10,720.50		10,720.50		1,388.86
Attorney's Office Expense	229.48	3,597.06				130.40	284.64		3,777.46			4,231.86		4,231.86		1,738.60
Library	1,166.15	45,741.81	1,504.46			6,212.08			47,530.91	44,510.86		5,641.86		5,641.86		7,027.51
Library Book	6,691.24					10,707.73			6,212.08	6,345.81		29,611.62		29,611.62		8,738.99
Paving Repair	4,717.84	22,905.04				3,971.10	388.17		121,679.67			115,642.49		115,642.49		19,158.12
Police	13,150.94	115,800.16	2,025.24			43,528.96	656.88		103,938.73			110,246.35		110,246.35		14,829.17
Road	24,774.79	55,655.62	4,092.27			59.35			18,579.20			18,326.01		18,326.01		7,449.26
Sewer	7,196.07	45,414.75				20.07			45,434.82			46,675.70		46,675.70		128.45
Storm Sewer	128.45								53,302.59	45,500.00		45,500.00		45,500.00		46,958.65
Sewer Extension	39,156.06	49,517.91	240.06			134.61			134.61	134.61		272,291.77		272,291.77		455,442.52
Sinking	366,595.94					360,371.99	766.36		361,138.35	150.76	5,000.00	267,141.01		267,141.01		198,266.66
Sidewalk Certificate	2,583.53	2,677.05				24.00			2,701.05			4,414.53		4,414.53		850.05
Water	1,877.89	8.87							8.87			188,504.48		188,504.48		12,943.85
Engineer's Office Expense	7.16					188,535.00			188,535.00			27,478.73		27,478.73		57,688.88
City Property Special Assessment	16,898.33					23,593.25			23,593.25			106,544.17		106,544.17		14,917.03
Hospital	13,554.25	106,969.35				937.60			107,906.95			84,194.10		84,194.10		48,761.21
Golf	15,250.33	112,426.30	4,050.49			461.83	766.36		117,704.98			152,733.30		152,733.30		202,467.28
Street Light	187,839.33					152,361.20			152,361.20			156,271.65		156,271.65		38,797.09
Commercial Light	26,730.11					168,338.63			168,338.63			4,231.99		4,231.99		1,247.06
Mun. Coal and Gasoline	1,247.06					4,416.66			4,416.66			1,848.87		1,848.87		951.03
"H" Street Paving Repair	5,649.47								30.42			397.50		397.50		8,188.05
Inspection	1,758.45	90.42				435.34			435.34			1,443.55		1,443.55		7,808.72
Fire Emergency	93.19					1,401.90			1,401.90			4,640.64		4,640.64		1,885.92
City Scales	* 93.19					5,647.04			5,647.04			5,806.37		5,806.37		2,217.37
Weights and Measures	7,137.69					5,743.50			5,743.50			20,813.28		20,813.28		655.53
Plumbing Inspection	15,660.44	2,824.22				14,742.40			14,742.40			39,296.89		39,296.89		20,000.00
Aviation Field						23,004.40			23,004.40			186.25		186.25		16,401.25
Waco, Symphony Orchestra	24,956.80					399.00			399.00			1,137.15		1,137.15		16,478.86
Water Investment and Depreciation	18,506.89					7,317.54			7,317.54			3,654.62		3,654.62		16,697.63
Commercial Light Investment and Depreciation	* 205.48											5,900.00		5,900.00		10,321.77
Electric Examiner	655.53											396.58		396.58		1,376.34
Mun. Gasoline Investment and Depreciation	9,083.71											10,926.53		10,926.53		320.42
4303 Starr Street Paving	17,611.01											3,097.39		3,097.39		\$1,060,550.42
University Place Lease Sinking																
College View General																
Havelock General																
Building																
Havelock Intersection																
Havelock Water District No. 10																
Milk Inspection																
Water Extension																
Commercial Light Investment Sinking																
TOTALS	\$912,258.02	\$925,254.22	\$30,516.76	\$46,832.37	\$1,083,715.21	\$8,544.62	\$5,824.17	\$21,000.00	\$1,083,715.21	\$136,117.40	\$10,000.00	\$1,760,780.55	\$63,207.56	\$1,970,105.51	\$17,710.56	\$1,060,550.42

\*Overdrafts.