A Proposal That the City Manager Form of Government be Adopted in Logan, Utah

Serge N. Benson

Utah State University

Follow this and additional works at: https://digitalcommons.usu.edu/etd

Part of the Political Science Commons

Recommended Citation

https://digitalcommons.usu.edu/etd/3288

This Thesis is brought to you for free and open access by the Graduate Studies at DigitalCommons@USU. It has been accepted for inclusion in All Graduate Theses and Dissertations by an authorized administrator of DigitalCommons@USU. For more information, please contact digitalcommons@usu.edu.
A PROPOSAL THAT THE CITY MANAGER FORM OF GOVERNMENT BE ADOPTED IN LOGAN, UTAH

by

Serge N. Benson

A thesis submitted in partial fulfillment of the requirements for the degree of

MASTER OF SCIENCE

in

Political Science

UTAH STATE UNIVERSITY
Logan, Utah

1977
# Table of Contents

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>I.</td>
<td>Method of Study</td>
<td>1</td>
</tr>
<tr>
<td>II.</td>
<td>Introduction</td>
<td>3</td>
</tr>
<tr>
<td>III.</td>
<td>History of the City Manager Plan</td>
<td>5</td>
</tr>
<tr>
<td>IV.</td>
<td>Analysis of the City Manager Plan of Government</td>
<td>18</td>
</tr>
<tr>
<td>V.</td>
<td>What the City Manager Plan Has Done in Other American Cities</td>
<td>47</td>
</tr>
<tr>
<td>VI.</td>
<td>The Pseudo-Manager Form of Government in Brigham City, Utah</td>
<td>52</td>
</tr>
<tr>
<td>VII.</td>
<td>Logan and Its Problems</td>
<td>78</td>
</tr>
<tr>
<td>VIII.</td>
<td>Summary and Conclusions</td>
<td>85</td>
</tr>
<tr>
<td></td>
<td>Bibliography</td>
<td>91</td>
</tr>
<tr>
<td></td>
<td>Appendix</td>
<td>92</td>
</tr>
</tbody>
</table>
LIST OF TABLES

<table>
<thead>
<tr>
<th>Table</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Prior occupation of city managers</td>
<td>35</td>
</tr>
<tr>
<td>2. Issuance of bonds and their purposes</td>
<td>79</td>
</tr>
<tr>
<td>3. Present accounts payable for Logan City, 1928</td>
<td>79</td>
</tr>
<tr>
<td>4. Plan of payments for 1928</td>
<td>85</td>
</tr>
</tbody>
</table>
PREFACE

Serge N. Benson completed the requirements for a Master of Science in Political Science in the Spring of 1929. However before this thesis was finally processed and deposited in the Library he departed for law school at George Washington University in Washington, D. C. Then followed a distinguished career of service with the United States Senate.

The original thesis apparently was lost but from the research notes preserved in his mother's attic, Dr. Benson has reproduced the substance of the original thesis.

The Utah State University Graduate Council considered this case and instructed the Dean of the School of Graduate Studies to designate a successor to the original committee to consider the appropriateness of granting the degree based upon the research completed 48 years ago. As the signatures of the members indicate, the successor committee has approved this thesis and feels that it has acquired some additional historical significance with the passing of nearly half a century.

Wendell B. Anderson
Chairman
ABSTRACT

A Proposal that the City Manager Form of Government
Be Adopted in Logan, Utah

by

Serge N. Benson, Master of Science

Utah State University, 1977

Major Professor: Dr. Wendell B. Anderson
Department: Political Science

Logan, Utah has a number of organizational and procedural problems, as do many other American cities. This study was initiated with the hope that some system could be ascertained that would solve or alleviate most of these problems.

The history and development of the City Manager Plan of government was researched thoroughly and a number of cities with the plan in operation in whole, or in part, were studied.

The conclusion was that Logan, Utah would substantially improve the efficiency of its operations as a whole if it adopted the City Manager Plan. This thesis is of the advocacy type, as the author was convinced early in the study that Logan could resolve many of its problems and gain stature among cities by assuming a more business-like stance in the business end of its operations.

(102 pages)
CHAPTER I
METHOD OF STUDY

In the preparation of this paper a systematic course of study was followed. First came a thorough investigation of what the City Manager plan is. Two books, the "City Manager Plan" by Leonard White of Syracuse University, and the "City Manager" by H. A. Toulmin, gave a fairly good foundation and many newspaper and magazine articles added to that foundation. A number of other books were used, extracts from them proving to be of great help. Some of these are mentioned in the Bibliography.

Book knowledge could hardly prove sufficient to bring a strictly original Thesis. Not only was the City Manager Plan studied by the reading of books, actual studies were made of cities using that plan. Brigham City, although not a fair representative city with a complete plan, was visited and studied. Casper, Wyoming, one of the most recent cities to adopt the plan, has been followed through its course of study and adoption of its present plan. The Chamber of Commerce has been a great aid in this study.

The authorities of Logan, Provo, Brigham City, and Casper, Wyoming were consulted. Records and minutes of meetings were studied, finances discussed, and mistakes investigated in order to fix the responsibility for them. In general, a good spirit prevailed and the cooperation of city officials saved the writer much time and labor. Numerous letters were written and some answers were received. The
National Municipal League aided a great deal in obtaining information that would be hard to obtain otherwise. A partial canvass of Utah cities failed to give much satisfaction as to the reason for the antagonism manifested toward the City Manager Plan made so clear when the Lewis Bill was defeated. Very little help was rendered by opponents of the plan. The only satisfactory method of study for such cases was direct conversation, the results of which were generally very unsatisfactory. The discussions with private individuals, newspaper editors, business men, and politicians were also rather unsatisfactory, except to prove one point, namely, that the City Manager Plan is practically unknown in Utah. The method of study so clearly demonstrated the lack of knowledge of the plan that this paper will give a plain and fairly comprehensive explanation of its operation.
CHAPTER II
INTRODUCTION

This paper is not devoted to the details of why changes are needed in the governments of many American cities. The need for streamlining and sounder fiscal policies is a premise brought on by the criticism of present systems now sweeping the country.

Time will be devoted to a discussion of one specific example. Logan City, its past and present organizations, its mistakes and problems have presented a very interesting study. The future of Logan is a matter of the highest speculation. The problem of the best method would be comparatively simple could we know what the future of Logan was going to be under whatever plan of government. Merely because we do not know what will happen is no reason for not preparing for what might happen.

A generation ago Logan citizens were totally indifferent to the importance of municipal government. A few vital problems affecting them directly have awakened some interest in their city operation. The fact that municipal machinery in the nation is very inadequate is not yet realized in Logan. Never having known any but the Council and later the Commission forms, they naturally conclude that the choice is solely between the two.

Some great crisis or other has been necessary to awaken some cities to the necessity of operating their municipalities as the sizeable businesses they are. Galveston, Texas was awakened by a storm that caused much damage and stirred the voters to an investigation of the
best methods of getting back to normal. Politicians were declared to be ineffective and incapable of the best business methods. Much study and experimentation led them to put the administration of the city into the hands of a man trained in municipal government.

Mr. A. W. Nelson, Secretary of the Union Co. Ad Club of LeGrande, Oregon has stated that the city manager was all that saved the city from bankruptcy and that crisis was necessary to show them that their old methods could be improved upon.
CHAPTER III
HISTORY OF THE CITY MANAGER PLAN

The City Manager Plan has had a very rapid growth since its birth eighteen years ago. To date three hundred and nine cities have changed their municipal charters and adopted the manager form of government. Other cities which have not been able to change charters because of state statutes providing for other forms have adopted the plan by ordinance. These number 88, making a total of 397 cities that have found the new method the best. Nineteen cities adopted the plan one way or the other in the year 1928, and a number are investigating the plan at present.

The largest city to adopt the plan is Cleveland, Ohio. Other large cities which have investigated and adopted the plan are Cincinnati, Indianapolis, Kansas City, Rochester, Dayton, Grand Rapids, and Knoxville. In very few places where the plan was, or has been studied and presented to the people has it failed to be accepted.

City management is becoming more and more one of the professions. It is taking the course of natural development. More than forty men who did well as managers of small cities have accepted positions in larger cities at salaries increased by 20 to 150 percent. A number have won promotions more than once. Three have advanced to their fourth city. The shift from one state or from one section of the country to another is not uncommon and demonstrates the fact that success travels over much territory. Mr. E. A. Beck, in 14 years, went from Pennsylvania to North Carolina, then to another larger city in
Maine, and finally to Virginia where he is receiving a higher salary and greater recognition than at any of the other places.

In most cases, when a new managership comes into being or an old one is left vacant, the successful managers of other cities receive first consideration. Talent in the home town is not neglected, but jealousy and fear recede and good business principles advance in the new attempt to improve city government and management.

**Birth of the City Manager Plan**

Staunton, Virginia, in 1908, was the first city to make any attempt to change city government from a political to a business operation. Committees of Councilmen had proved so inefficient and politically corrupt that the Mayor and Council became disgusted. They hired a "general manager," Mr. C. E. Ashburner. An ordinance was passed which gave him the administration of the city with its responsibilities, details, and troubles. Out of a slough of political "mud" and the throes of inefficient government, a real city administration began to emerge. The "manager" made good and became quite famous in circles where city management was discussed. After its first success, Staunton began to enlarge and improve its experiment until it changed from its first makeshift ordinance to a real city manager plan and the report is that it has never seen a day when public sentiment was not more in favor than the day previous.

The success of Staunton's venture in 1908 caused some other cities to take the step. Lockport, New York, two years later (1910) attempted to combine the idea of an appointive manager with the Commission plan,
which was sweeping the country at that time. The "Lockport Plan", as
this combination was and is known, was argued and talked about from
coast to coast of the United States. The single-elective-board idea
in the Commission form was united with the appointive manager of
Staunton's plan. The Board-of-Trade prepared legislation and proceeded
to get it impressed favorably on the voters, but failed, and the
Lockport plan never received a trial in the town it really originated
in.

Two years later (1912), Sumter, South Carolina, a city of about
the same population as Logan at present, favored the Lockport idea in
its adoption of a new form of government. A new charter was made and
accepted, which embodied the main parts of the commission-manager plan.
The new system began to operate early in the year 1913. This made
Sumter the first city in the United States to have the real city
manager, or commission-manager plan of government.

The new plan was a success. In fact, it was so great an improve-
ment that many other cities investigated. Inquiries and requests for
information were very numerous. Two cities of North Carolina, Hickory
and Morgantown, followed Sumter as fast as opposing politicians and
red tape would permit.

Dayton, Ohio, like many other cities, was in the throes of a
wasteful, inefficient administration. Politicians were reaping good
harvests. Citizens were complaining and demanding a change. A
Commission appointed to study charters and plans of government was set
to work. The members of this Commission worked diligently and investi-
gated thoroughly all types of city government then known. Their report
was that Sumter, South Carolina, and the best existing system. Politicians succeed in their fight against any change of government until the big flood of 1913. The people then awoke to the fact that they must change if they were to get back to normal. The old administration was proved entirely incapable and the plan then proposed by the charter commission was adopted by a vote of the people. The vote showed a great majority favored the change.

The commissioners of Dayton, Ohio, had a great task to perform also. Their city was in a condition where its success or failure hinged on the personality and ability of those in charge. The builder of the Panama Canal, Col. Goethals, refused an offer of $25,000 a year to try to "manage" the city back to a sound basis. H. M. Waite, Cincinnati's experienced engineer, accepted the position at a salary of $12,500.

Under Mr. Waite's guidance the following 8 years were such a contrast to prior years that Dayton city, its manager, and the method of government became famous. There was a reason. A few of the things accomplished by the manager were: greatly reduced the death rate and infant mortality; eliminated 7,000 dry vaults; passed pasteurization laws; started free nursing, medical service, and enforced food inspection laws; substituted correction farm for a work-house; established a parole system; abolished prison contract labor; supervised over 5,000 boys' and girls' gardens, furnishing free seed; increased park area from 20 to 540 acres; began free legal aid bureau; increased public charities; eliminated 11 loan-shark companies; greatly enlarged summer and winter recreation programs; operated a free employment
bureau for women; reorganized and cleaned out police and fire companies; organized crime prevention bureau and juvenile police; employed police women; established training schools and helped incorporate an educational society; abolished a badly segregated district; motorized all fire apparatus; established an 8-hour day for all city labor; passed a building code and provided inspection of buildings, sanitation, and smoke prevention; constructed a self-supporting garbage disposal plant; bought water supply and lands for $67,000 as against a bid earlier four times as high; furnished an abundant water supply for the first time; operated a municipal garage; secured universal natural gas at 34¢ instead of artificial gas at 85¢, saving several hundred thousand dollars a year for gas consumers; a modern and better street lighting system was contracted for at rates lower than under the old plan; reorganized civil service and put it on an honest basis; established a system of complete publicity on all city matters; appointed citizens' advisory boards; started a civic music league; published and distributed to homes 35,000 annual reports; provided an adequate budget and lived within it; reduced the floating debt from $125,000 to $50,000 the first year of the new administration; many other important matters were put on a firm and honest basis, until even the most corrupt politician would not dare to compare the government unfavorably with the previous administration.

Growth of the City Manager Plan in the United States

The fundamental facts of the system make it workable and therefore well known. The regions that know most about it adopt it soonest. In
1913, Dayton adopted it; today 18 cities in Ohio are using it. From
there it spread to Michigan where three small cities adopted it in 1914.
In 1928 thirty-nine Michigan cities were using it and others were plan-
ing to change. Texas heard of its success and has shown its spirit of
advancement by the rapid adoption of the business method in its cities.
Twenty-nine of them are singing its praises in that state today. Twenty-
two cities in California are using it. Virginia has followed Dayton to
the extent that only one city (in that state) of over 25,000 is not
using it. Other states are rapidly becoming educated to the "new"
system. Since the beginning of the writing of this paper, Casper,
Wyoming has set a precedent in that state by overcoming prejudice enough
to change state statutes to permit them to adopt the plan by charter.
They are in the process of changing their charter at present. In the
study of "best governed cities," Dayton was reported on very favorably
and no doubt had some bearing on the favorable opinion of the Casper
Commission for the city manager plan.

The City Manager Plan in Europe

Europe seems to have taken the lead in originating new forms of
city government. The city manager plan, however, is strictly American.
The cities of Europe vary with the divisions of countries, but usually
have a point of two of similarity. Germany is typical, so a brief
account of the form most used there would seem to be in order.

There exists in German cities a profession of expert administrators.
The managers of American cities cannot, as yet, be classed as members
of that profession, for there is no such profession in the United
There is no present evidence that such a profession will soon be born in the United States.

In Germany, the chief administrative officer and the one who presides at the meetings of the main executive body, the Magistrat, is the Burgermeister. It is understood that he is not the superior officer of the Magistrat, but merely a presiding figure. He is not the all-powerful city ruler or executive whom none can contradict. He is a partial legal executive and also a ceremonial head, but he has no power of veto. He is selected by the city council. The position is coveted and when an opening comes there are many applications. The city council selects one, with no regard for his place of residence, his past record being the sole method of choice. This record is based, not so much on length of terms, but on results achieved while in office. His personal qualifications must reach certain standards. He must be clear-headed, must have a good technical training, and he must have talent.

Success in a small town assures a chance for advancement. His achievements gain him prestige and fame. He works for higher positions and goes from smaller to larger cities as he demonstrates his ability. It is his whole life's work and he can plan accordingly. The honor and social prestige of the position are great enough to compensate for relatively low salaries.

Professor Munro describes the German Burgermeister as "an expert, a professional administrator, who looks upon his office as a career, who seeks the post on his public record and who expects promotion upon this alone."
The Burgemeister presides at all meetings of the Magistrat. The Magistrat gives orders and directions and he is the executive who carries them out. He is a supervisor, who has charge of all the work of the many city officers. He does not make appointments, except a very few of negligible importance. He divides among the proper men and commissions the different departments. He selects the members of these commissions from the council, from the Magistrat, or from a group of citizens called "deputies." He is an inspector and his scrutiny of the different municipal departments is thorough and severe. When the police department is not controlled by the State, he exercises some control over that. The detailed work of the police department is vested in a commissioner when the State has not taken control.

The ordinary term of office of the Burgemeister is much longer than the terms of American officials. The normal, legal term of office is 12 years. In larger cities, where advancement normally ends, the appointment is usually for life. If he serves one term of 12 years, a second term or opportunity for that term is almost sure to follow. At the conclusion of one term he may retire with a pension of half pay.

The salary is not large. In fact, it is small compared to ordinary salaries. The position is usually very secure, it being a rare thing for a Burgermeister to be impeached or asked to resign. How different from the American City Manager or Mayor, where even political differences may cause a disruption. We have one reason why the salary of the German city executive can be smaller--he is relatively secure in his position. Another reason is that he is allowed an official residence. This makes his expenses lower. He
He is never compelled to spend for the honoring of politicians or followers. He takes part in no campaigns, charities, or other projects which often drain the pockets of the "more democratic" Americans.

The German Magistrat

A group of men skilled in administration work compose the Magistrat. Part of the members are paid, some are not. The ones who receive pay are selected by the city council for a term of from twelve years to life. The unpaid ones are elected for six-year terms. The size of the board varies. In the larger cities it may be composed of as many as 34 members.

The ones who receive pay are the most skilled. Each one is assigned a particular department; education, law, finance, or any of the divisions which correspond very much to the ones in American cities. One big difference, however, is the technical training and ability of the members of the Magistrat. It is very seldom, and then only by chance, that the American commissioner in charge of a department is especially skilled in that line of work. More often than not he is totally ignorant of the proper line of action. The Magistrat is a body of men that is trained to run the city in the most efficient manner. Politics and graft are almost unknown.

The unpaid members of the Magistrat must, of course, be residents of the city in which they hold positions. They must have general administrative ability, but that is the only requirement as to qualifications. Professor Munro classified the Magistrat as follows:

The Magistrat must execute the national laws. Upon it devolves the duties of preparing business for the council and the execution of their joint measures. Supervision of municipal
activities rests upon the Magistrat. The members of the board must completely administer all matters of revenue, both income and outgo. This body is charged with the care of all property which the city owns. They appoint all the paid officers of the city and this is a very important power, for only the material officers are paid officers. The also have the power of removal and determine the salaries of the officials. They are guardians and caretakers of the city. They apportion the work among the authorities and officials who do the actual detail work of the city.

The German Council

The council is ordinarily about three times the size of the Magistrat. It is composed of influencial men who devote their wisdom and influence to caring for the city. They serve as a check upon the Burgermeister and Magistrat, having appointive power over the latter. Action is very deliberate and usually slow. It is a legislative body, but also acts as an advisory board to the Magistrat. The main proposal of the year is the budget and much interest is centered around that. The Magistrat usually proposes the different measures to be acted upon, but the council may originate some if it seems fit. Its meetings are very long and formal and the large amount of red tape burdens its actions. It is considered an institution of great importance and value.

English city government

England, one hundred years ago, went through the same stages of city ills that American cities are encountering today. A Royal Commission was appointed which investigated all phases of possible city governments. Their choice of one was the result of much study and careful investigation.
Clerk. The town clerk of England is the chief legal officer of the city. It has been said by some that the modern city manager is patterned after him, although there does not seem to much foundation for this. The only real point of similarity is in the fact that each is ordinarily a person who is specially trained for the position. The town clerks begin in positions qualifying them for clerkship in the smaller cities, from which they advance to larger ones as they seem to qualify for them.

The town clerk acts as advisor to the council and represents the city in affairs where problems justify his attention. He does not have control of the city and is not responsible for departments. He does have the power of appointment and removal. He is merely the most important of a group of other officials and controls only a section of municipal government.

Council. The council is the paramount governing body. It is very influential and may or may not accept advice from the heads of various departments. The town clerk has not the duties nor the privileges of the American city manager, even though the idea of a well-trained technician under a controlling council is the same. The salaries of the clerks are small; much honor, reputation, and respect make up for the lack of a more attractive salary.

French city government.

The city manager plan may have derived its professional idea from France. City government is highly efficient and very effective in that country. The probable reason for this is that each departmental executive is professionally trained. The officers are usually permanent, and
are granted a good deal of authority by the Mayors. Professor Munro states, "Though apparently in the hands of the laymen, the administration is, in reality, distinctly professional."

The cities of France may be said, then, to base their government on the many experts and well-trained men who carry out their own ideas, as well as those passed on by the council. The great efficiency of this system is often credited to the superior officers when, in reality, the executives, being so highly trained and proficient, have created the high standard.

**Summary and Conclusions**

It has been stated that Americans are so original that they refuse to imitate in any way anything foreign, especially in the way of government. If this is true, then the city governments of Germany, France, or England, have contributed nothing to the makeup of the City Manager Plan.

European city government is professionalized. The City Manager Plan aims at trained officers and may be termed at least a beginning in the making of city handling a real profession.

Groups of citizens, after the order of the American Councils, act as legislative bodies in Europe. The difference lies in the enforcing of the laws. In America, the council or commission acts as an executive body as well as legislating. The City Manager Plan would separate and make a distinction between the legislative and executive body.

The reader must draw his own conclusions from the foregoing. Where did the idea of the City Manager Plan originate? Germany, where
the Burgermeister is a professional and the Magistrat is composed of professional men? England, where the town clerk is a professional and in some respects similar to the American city manager? France, where the main bodies of executives are professionals? Have Americans seen the advantage of having specially skilled men, who make municipal government their profession and cast about for a plan using this principle?

One conclusion can be safely drawn. If the municipal experts of the United States have drawn nothing from these foreign city governments, then they have spent one hundred years working the system out for themselves, only to find it contains many of the essential elements that have made the cities of Europe look very successful compared to the amateurish and often corrupt municipalities of the United States. There appears to be no direct evidence as to what is responsible for the points of similarity. For the purpose of this thesis, such evidence may not be necessary; the important fact remains that there are some qualities of the Plan being introduced in the United States that are very similar to those in the city governments of Europe.
CHAPTER IV
ANALYSIS OF THE CITY MANAGER PLAN OF GOVERNMENT

The results of considerable investigation and study indicate convincingly that one of the main factors in the failure of more cities to adopt the City Manager Plan is the lack of knowledge of its benefits. Politicians often fight it, which, in itself, may be an indication that it is worth investigating. Wherever the plan has been understood by the majority of the citizens, however, it has been put into effect regardless of political opposition. The first step is the promotion of this "new idea" then, is to make it very clearly understood. This analysis is for the purpose of giving any reader a fair and impartial view of it.

Before going into detail, a short explanation followed by a simple diagram will serve to give the average person a birds-eye view of the proposition. We must note that there are small variations in the plans of different cities, caused by different populations, differing problems, and different ideas. The most common and at the same time, most simple and effective plan is as follows:

The people, using a non-partisan ballot, elect a council of popular representatives who hire, supervise and control - along with the right to remove - a city manager. He is to be well paid, a full-time, non-political, central executive, who appoints, supervises, and removes the heads of all departments. The heads of all departments, in turn, control the rank and file of the administration staff, under the direction of the manager.
The short-ballot, initiative, referendum and recall are often included in the plan. Its purpose is to remove municipal government from the policies of a state or local nature, to separate as much as possible the legislative and executive departments; to handle the financial part of the government as a business proposition; to simplify the city government, and to create an efficient administration.

Even the enemies of the new plan cannot disagree with the finding that national and municipal politics must have no relationship. This is because the national and local issues have no bearing at all on one another; and because the qualifications of the candidate are totally different.

Another discovery was that the ballot must be made much more simple. The ordinary citizen could then select with more surety the men qualified and known by their prominence as fitted for office. The extremely long city ballots are often very confusing.

Politics in city government do not tend to reduce expenses or make for increased efficiency. Something that will reduce political appointments and political jobs to a minimum will be a great aid. The short, simple ballot is one step toward the elimination of office filling for party reasons.

It is realized more every year that it is necessary for the people to express their desires as to policies, plans and new laws at times other than only at elections. An interested public can do nothing except at election time and then it is often too late to put over a proposition that might have needed an early decision. The public must also have the right and means to veto or vote against policies contrary
to popular will; they must be able to remedy occasional mistakes of judgement in the selection of city officials at times between regular elections.

The short ballot accomplishes its purposes. It is a privilege and a duty to vote. A spirited group of voters may be thwarted by a long and imposing list of officers to vote for. The short ballot means simply "a short list of offices to be filled by election." We have long ago given up the idea of voting for every office possible at each election. No more do we put in one man to check the evils another may do; another to check him, and so on ad infinitum.

The cumbersome and complicated, technical ballot is being found out and the sterling principle of a few prominent, worthwhile men to be elected by the people is a part of the City Manager Plan.

The "initiative, referendum, and recall" are not necessary parts of the City Manager form of government, but they are used in some cities as a part of the program.

**Initiative**

The initiative is a method of allowing a certain percentage of voters to present by petition to the council or commission, a plan for governmental adoption. If the plan is refused, or the council refuses to take action, the proposition may be voted on at an election where all voters may take part. A majority of votes makes the bill a law. Democracy is paramount and comes nearer being realized in its true sense than in any other way.
The present voter is unlike the ones of former years. His interest does not come in spurts, about election time when political leaders or bosses are actively stirring up that interest in their favorite candidates. He is constantly seeing new phases of government that need his attention. He needs some form of asserting himself between elections. Every day he pays for the acts of those he voted for and a proportionate amount of control is, or should be, his.

The number of signatures on a petition to require the attention of the council varies from five to fifteen percent. Springfield, Ohio requires 5 percent. Smaller cities usually demand more. In Dayton 10 percent may propose an ordinance, which, if not acted upon, may be voted on at an election by the addition of another 15 percent of the qualified voters signatures to the petition. A total of 25 percent of the voters must sign the petition to require an election. It may provide that some legal officer of the city shall draft any proposed ordinance so that it may be in proper form and free from legal defects. A number of cities have provisions for this.

Referendum

The reference is a provision in the city charter permitting the voters to call a special election to pass upon, or reject, a measure without waiting until a general election when they would vent their ire against officials instead of acquiring their desired measure. It may be defined as a review and confirmation, or rejection, of a measure the council has passed, or has refused to pass. This is the broad,
general principle of the referendum. Its details are many and varied.

A typical example is:

No ordinance, unless it be an emergency measure, or an annual appropriation ordinance shall go into effect until 30 days shall have elapsed after its passage. If within that time, a petition signed by 15 percent of the total number of registered voters is presented to the clerk, requesting a repeal or an amendment and the commission does not repeal or amend the ordinance, the question must be submitted to a vote of all the people.

The percentage of petitioners in various cities varies from 5 percent to 20 percent.

Recall

The following is taken from Section 27 of "A Model City Charter" drafted by the National Municipal League:

Section 27. Recall provisions: Any member of the council may be removed from office by recall petition.

Any electors of the city may make and file with the city clerk an affidavit containing the name or names of any member or members of the council whose removal is sought and a statement of the grounds for removal. The clerk shall thereupon delivery to the elector making such affidavit, copies of petition blanks demanding such removal, printed forms which he shall keep on hand. Such blanks shall be issued by the clerk with his signature and official seal thereto attached; they shall be dated and addressed to the council and shall contain the name of the member whose removal is sought. A copy of the petition shall be entered in a record book, to be kept in the office of the clerk. The recall petition to be effective must be returned and filed with the clerk within 30 days after the filing of the affidavit. To be effective the petition must bear the signatures of electors of the city to the number of at least 25 percent of the number of electors who cast their votes at the last preceding election, and must include the signatures of at least 60 percent of the voters who signed the nomination petition of the member whose recall is demanded.

To every signature on the petition shall be added the place of residence of the signer, the street and number and other description to identify the place. Such signatures need not all be on one paper, but the circulator of each paper shall make an affidavit that each signature appended to the paper is the genuine signature of the person whose name it purports to be. The required number of signatures of electors who signed the nomination petition of
the member whose recall is demanded shall be on one paper separate from those containing the other signatures. All such recall petition papers shall be filed as one instrument, with the endorsement thereon of the names and addresses of three persons designated as filing the same.

On receiving the recall petition, the city clerk shall examine it promptly. If he finds it to be sufficient according to the provision of this section, he shall certify that fact to the council and at the expiration of 30 days from the time when the petition was filed, the member whose recall is demanded shall be deemed removed from office.

State Statutes

Before analyzing the organization of the City Manager Plan, an explanation must be made concerning the two means of adoption. The most common, and of course, most workable plan is that of adoption by municipal charter. The rarer and less perfect plan is by city ordinance. The former is obtained by state statute permitting the City Manager Plan, or by state statute giving the cities of the state home rule; or by special sections of state constitutions permitting city councils to appoint new officers. The latter plan, adoption by city ordinance, creates a city manager who is in reality only a part manager and whose powers, duties, and responsibilities are quite limited. He cannot accomplish the full purpose without going "outside the law." Especially do we notice this handicap in Utah. The trials of the Brigham City manager were made great because of the legal handicaps and hindrances in his way. The people were made dissatisfied because he was not allowed (by law) to accomplish his purposes. This subject will need a thorough discussion and will be given in the chapter dealing with the plan in Brigham City.
The Organization

The true City Manager Plan must be permitted by some kind of state statute. The following organization cannot be used in Utah unless a bill is passed giving cities optional, or home rule, or a special statute is adopted allowing the plan.

The council

The city council is composed of from 5 to 25 members, according to the size and desires of the city. There should not be less than five—and 25 seems to be sufficient for even the larger cities. There, members are elected from the city at large and on non-partisan ballots. It may be that a primary before the general election would make a shorter ballot and give a better opportunity for voters to become acquainted with the abilities and qualifications of candidates. The qualifications for members are as varied as the number of charters. One city may require a certain time limit of residence; others may impose certain other restrictions.

The council members should be qualified electors and should not be allowed to hold any other public office. Favors, free tickets, or service direct or indirect from firms, persons, or corporations other than those accorded to the general public should be forbidden. The Lockport plan states that the qualifications for councilman or commissioner would properly be "the highest non-professional or non-technical qualifications specified from any officer."

The salaries of council members vary, of course. The compensation is not too high. In a large city the salary will seldom be over $1,200
(per annum) and ordinarily less than that. The councilman, we must note, is not a full-time administrator. He may be paid for the number of meetings he attends or, at least, be penalized for missing meetings. There should be, or may be, a provision limiting the number of meetings, or stating that not less than a certain number should be held. Dayton, Ohio has a typical provision, namely, that absence of any commissioner from a regular meeting unless authorized by a majority vote of the body, shall automatically cause a reduction of one percent of the annual salary; and absence for five consecutive meetings operates to vacate the seat of a member. This is typical of the majority of city charters and shows the determination of cities to see that officials attend to business.

A paragraph "justifying" the office of Mayor will make more clear the position of the manager and his relationship to the council. The question is often asked, "What happens to the Mayor when a manager is appointed?" The mayor is not chosen as an administrator, nor as one to act in a judicial capacity; yet he is not a political figurehead, nor is the position given to him as an honor.

The mayor is still the official head of the government. He may retain his power to command the police force and govern by proclamation in case of riot or disasters such as floods, tornadoes, etc. He is head of the city for ceremonial purposes, and in cases of suit or other civil process. He is, however, shorn of his veto power and is no longer a separate factor in legislation with power to block enactments, but he retains his vote and voice in the acts and proceedings of the council.
As a presiding officer, the mayor should be noted for his judgement, business ability, and leadership. His salary is correspondingly higher than the other members of the council. Where the council members receive $1,000, the mayor may receive $1,200 or $1,500, or proportionately higher compensation. He may be voted for as mayor, he may be chosen by the council from their midst, or he may be voted for as a councilman, the one receiving the highest number of votes acting as mayor. The method of choice should have no bearing on the importance and duties.

Powers of the council and mayor

The main power of the council is concentrated in the legislation of the city. A limited appointive power is usually granted them, the amount of power varying in different localities. The main appointment, and one that corresponds in all cities, is that of the chief executive, the manager. This power is given to the council because the council is or should be, composed of competent and capable men to do this. The council may appoint the Superintendent of Education, the City Treasurer, or other officers according to the charter power. The majority of the officers, however, may not be appointed by the council. It would hardly be justice to hold the manager responsible for the work and ability of those whom he has not aided in selecting. The commission is empowered to pass ordinances, thus enabling them to keep a check on the manager as well as to aid him. He may propose plans or ordinances which they may or may not act upon. The council determines not only who the manager shall be, but fixes his salary and duly appoints him. The
The electorate cannot disturb them in this, except by recall of either council or manager.

The council chooses a city clerk to keep records of the council and performs other such duties as may be required. A civil service commission may be appointed. All positions filled by appointment of the council are held, not for a definite term, but as long as the council may desire.

The council is judge of the election and qualification of members and has power to call witnesses and force the production of records and papers. It has power to punish its own members for disobedience, disorderly conduct, or inattendance at meetings. The council may determine salaries of some of the officers appointed by the manager. They are trustees of the public moneys and may appoint boards to aid in such works as the sinking fund, etc., these boards acting as advisors to the council. The council serves as balance wheel in the government, checking not only the public and its will, but restraining the manager and coordinating the machinery of government. The council of the city having a manager is not less important, but more perfectly adjusted than in the older form of government.

The city manager

The newest, most important official in the new plan is the manager. This analysis must, therefore, be explicit and complete to show clearly the advantages of this form of government.

There is no corporation or private organization nearly so complicated as the city. None need a broader, more widely experienced manager, yet for years the common citizen has paid little heed to this problem.
When public officials have neglected their duties or failed in performance, a thousand disconcerning men are ready to shout the fact from the housetops. Though the majority party secures control of government, the minority is never idle. It is constantly advocating and agitating for a change in administration. This has gone on since the first American city became corrupt in its government. It is prevalent now, yet few recognize the fault to be with the method instead of the executives and administrators.

A business corporation is handled in a manner that would suggest something for city management; yet for decades the American, known for his spirit of advancement, has bothered his head not a bit about the "business" side of his city government. He has assumed that the official selected by chance, or more often by politicians, assumes the necessary executive ability to run the office at the same time he takes that office. He is paid small salaries at the same time, tempting the officer with many opportunities for graft and waste. Why?

There seems to be but one explanation - tradition backed and fostered by politicians. It has been traditional to pay for a great deal that has not been received; to suffer for individual carlessness; to elect inefficient officers; to be wasteful in city government. Politicians have struggled to uphold that tradition until people, blinded by them, have finally discovered their cities bankrupt and rotten. Investigations in our own state of Utah have revealed practices that would startle the citizens could they be proved and published.

The failure of the "Lewis Bill," which would have permitted cities of Utah to adopt the City Manager Plan has been attributed to the
strenuous opposition of certain "community leaders" who went all out to defeat the bill.

Utah is behind a number of states in taking action to break the political rule of its cities. The city managers of a number of cities have had an uphill fight against antagonistic politicians and office holders - and the fight continues.

The city manager is an appointive officer. He should be a competent, trained, and capable person, selected on the basis of his fitness and ability to manage the affairs of a city. He is the chief executive of a corporation that has a technical business side as well as a changing and baffling human phase. His power is, or should be, unfettered, although he should be checked from being a tyrant or a grafter by the commission. His one command and ambition should be to get results. He works for results, he gets paid for results, and he advances according to the results he gets. A number of cities can testify that the results accomplished have been well worth the effort.

Powers. The qualifications of the city manager will be made clearer if his duties are studied. The general powers may be summed up in six statements. It should be understood, however, that his powers may vary with the different charters or ordinances.

1. He appoints and discharges employees whose labor results he is responsible for.
2. He has power to investigate the general workings of the government and acts as general agent of the council.
3. He must see to law enforcement and administration of ordinances.
4. He supervises the departments of the city and is responsible for their results.

5. He acts as budget maker by estimating needs of all departments and acts as financial advisor to the council.

6. He attends council meetings and acts as its advisor, gives reports and offers suggestions, but has no power to vote.

The foregoing summary includes most of the general powers given to the city manager. Variations occur, but in the majority of cases the plan is much the same. The broader the power, the more general the scope of authority, the more successful the plan appears to be.

LeGrande, Oregon gives the city manager almost a free rein and results have been very satisfactory. Hickory, North Carolina, a city of approximately the same size, although running smoothly at present, has been handicapped at intervals by the constriction of the manager's powers.

Financial control. The salaries of the majority of the employees are fixed by the manager, the charter providing that they be uniform, and in harmony with civil service rules. The exceptions are department heads, police and fire force, and a few others as the various cities may choose. A check on the manager is maintained by the council asking that a report of the size of the salary for the office be given to the employment officer. The bond of the employee is also determined by the manager relative to the limit of the salary.

The manager must be expert in financial affairs. He should know intimately every source of income and revenue. He should supervise more or less directly every expenditure. Even though a purchasing agent is
common in managerial cities, each order of sale or purchase should be approved and signed by the manager before the agent can close a contract. Whenever the contract exceeds a certain amount named by the commission, then the approval of the commission for that contract should be necessary.

The manager takes the leading part in preparing the budget. He is an advisory member of the Board of Assessors, aiding the work of that board, and, at the same time, getting well acquainted with the taxation side of the city's finances.

The results of the granting of a generous amount of financial control to an expert has saved a number of cities from bankruptcy. Dozens of others have been saved large amounts even within short periods of control by a manager. The new order tells the manager to "get results;" he tells employees they are hired to "produce;" and they are paid in proportion to their production.

Powers of appointment. The appointive power of the manager must be as broad as this responsibility for offices. All charters are generous in this respect, some placing almost no restrictions except the requirements of a civil service board to aid him.

In Phoenix, Arizona, the manager appoints the city treasurer, clerk, collector, attorney, assessor, chief of police, fire-chief, engineer, health officer, superintendent of streets, and the superintendent of water works.

In Dayton, Ohio, a representative of the larger cities, the manager appoints not only the major executives, or heads of departments, but those subordinate to the heads of departments.
The broader the scope of managerial appointive power, the less chance for political "sugar plum" jobs. The manager works for and produces results regardless of politics. In a few cases councils have restricted the power of the manager by saving some important positions to pay their political hirelings. This has always caused friction, the manager usually getting the criticism.

The most notable results of the city manager government in Dayton have been demonstrated in the full cooperation and coordination of effort around departments and an unusual spirit on the part of the whole administration in trying to give 100 cents of service for every dollar expended.

The power of removal of subordinates appointed by the manager must also rest with him. The more stringent councils may allow the officers to demand a reason, but the same charters allow the manager to discharge officers with or without cause. LeGrande, Oregon has such a provision in their charter.

The following is an excerpt from section 97 of the Model City Charter formulated by a group of nationally known men:

Any officer or employee of the city appointed by the manager or upon his authorization, may be laid off, suspended, or removed from office or employment either by the manager or the officer by whom appointed. Verbal or written notice of lay-off, suspension, written notice left at or mailed to his usual place of residence, shall be sufficient to put any such lay-off, suspension, or removal into effect unless the person so notified shall, within five days after such notice, demand a written statement of the reasons therefore, and the right to be heard before the civil service board. Upon such demand, the officer making the lay-off, suspension or removal shall supply the person notified thereof and the civil service board with a written statement of the reasons therefore and the board shall fix a time and place for the public hearing.
Salary. The charters of some of the larger cities can be interpreted to mean "the best at any price." The council has the power to fix the salary of the manager, and may bargain with the best prospects for the job concerning his salary.

The ordinary salary is high, compared to present salaries of other municipal officers. A very large salary is often higher than the amount saved by hiring an expensive man as compared to a less efficient, but more reasonably salaried man. It, however, is good business to pay a man according to the results he gets. The office has no other particular attraction, so the salary must be reasonable or experts will not apply.

The highest salary being paid to date is $25,000 per year. Cincinnati and Cleveland are the only two cities with this attractive salary. From this high point, the salaries go clear down the scale to as low as $1,500 in smaller places. The managers of cities of below 9,000 and 14,000 inhabitants receive on the average from $3,600 and $6,000. Brigham City, Utah, with a population of 5,282 (census of 1920) pays $3,000. Cities the size of Logan usually pay from $4,000 to $5,000, not an unreasonable salary for the head of a corporation capitalized at $500,000.

The duties and powers already enumerated give a fair idea of the very many and high qualifications necessary for a manager. Details must be considered only after broad, general qualifications are taken care of. Most charters do not require the manager to be a citizen of the city, but say he may be appointed from any locality. The principal question is his ability, residence is not normally considered. Some
charters require U. S. citizenship, although most do not. While it may be a mistake to insist upon a manager being a local resident, the extreme opposite is just as much a mistake. The author would prefer the latter to the former, if one such mistake must be made. Mangum, Oklahoma, attempted to eliminate every trace of politics and used as the weapon the requirement that the manager be not a resident of the city. The first four men interviewed were all politicians residing in the county, although legally outside of the city. This mistake was rectified and the present manager is not even a resident of the county.

A short analysis of a good city manager is given by Professor H. W. Hemper, sociologist of Syracuse University. He lists high general intelligence, capacity for leadership, liking for responsibility, pleasing personality, liking for all kinds of persons, ability to stand criticism, ability to persuade others, high ethical standards, and, of course, adequate technical training.

Professor Hemper, according to his own statements, has not studied managers in action, but gives "theory." A close observer of the actual actions of managers adds even more to the already imposing list. Manager Osborne, of Kenosha, Wisconsin adds: "He should be a direct actionist, a man who takes each proposition that comes to him as the catcher takes balls." He adds that a disposition classified as quick and active is necessary and that he must prove his worth by getting results. His work with committees must give satisfaction to the public.

Manager Osborne states that a man to be a city manager must:

1. Possess the faculty or characteristic of tact.
2. Be honest and truthful.
3. Possess common or "horse" sense.
4. Have some executive ability and technical knowledge of the work he has to do.

The work of a city manager is strenuous. He must have a strong body, he must have a tireless brain, his nerves must be able to stand constant strain. He must not be cowardly physically or mentally. He should be more of a doer than a theorist.

The work is varied. He must be an organizer, acquainted with different lines of work, perhaps a Jack-of-all trades. He should be a psychologist, knowing the men with whom he is working. If it sounds as though a city manager should be a sort of super-man, then so be it. The majority of city managers are engineers, and a large percentage of engineers retain their jobs than members of any other profession.

The following table is taken from the book, "City Manager," by L. D. White:

<table>
<thead>
<tr>
<th>Prior occupation of managers</th>
<th>Number of cases examined</th>
</tr>
</thead>
<tbody>
<tr>
<td>Engineering</td>
<td>398</td>
</tr>
<tr>
<td>Business</td>
<td>103</td>
</tr>
<tr>
<td>Official position</td>
<td>94</td>
</tr>
<tr>
<td>Miscellaneous professions</td>
<td>24</td>
</tr>
<tr>
<td>Clerical</td>
<td>22</td>
</tr>
<tr>
<td>Law</td>
<td>16</td>
</tr>
<tr>
<td>Education</td>
<td>15</td>
</tr>
<tr>
<td>Skilled trades</td>
<td>15</td>
</tr>
<tr>
<td>Secretarial and promotional</td>
<td>14</td>
</tr>
<tr>
<td>Journalism</td>
<td>4</td>
</tr>
<tr>
<td>First employment</td>
<td>4</td>
</tr>
<tr>
<td>Unknown</td>
<td>154</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>863</strong></td>
</tr>
</tbody>
</table>
The qualifications are more easily filled as special training is being offered in some of the larger universities. Numbers are receiving training in smaller cities that they might be more qualified for the larger jobs. The important idea of making a profession of the job is attracting the more capable men. The profession is growing and those stringent and broad qualifications enumerated here will be more and more found as cities progress and adopt the plan.

Term of office. The "Model City Charter" appoints the manager for an indefinite term. This is unquestionably the most successful method. Cities should benefit by extended terms of office, the experience of the manager making each year better than the last. This has been realized by but few cities; only 32 managers now hold positions if they were appointed before 1920. The average term of office of 546 cases studied was only 2 years, 2 months and nine days. This is too short a term for the best results. It is pleasing to note, however, that terms are increasing in length. The average on January 1, 1916 was only 1 year, 6 months. This has gradually increased until in 1926 it was 2 years, 10 months and 16 days.

A manager is caught between two fires. If he is merely experimenting to see what he can do, or if he is poorly qualified, he is soon retired, or he finds another job. If he proves competent or shows that he is qualified, numerous business firms offering greatly increased salaries tempt him to leave. A third reason for the short length of terms is the fact that promotions from smaller to larger cities are frequent. New cities are constantly being added to the list of those having a manager and these drain from other cities the managers who might otherwise serve long terms.
Charters that specify an exact length of term of office state them to be from as low as one year to as high as five years. The councils may, by ordinance, state the length of the term. The most common and best-liked charters appear to be those which grant a term of office as "indefinite." The manager is then given a chance to prove his worth and remain on the job as long as he produces results.

The departments. The legislative, judicial, and executive divisions of government remain unchanged in the new plan. The line between the executive and legislative, very hazy and indistinct in the old form, is made definite and clear and thus prevents the choosing of a political man, in a political way, for a position that is strictly business and foreign to politics. The problem of the division has been solved only after long research and experiment. The city manager has everything to do with the execution of legislation passed by the council. The council performs most of its labor in legislation and leaves the carrying out of that legislation to one responsible executive head. The council does retain some semblance of executive power, acting as a check on the manager and giving him instructions. The department heads, being executives themselves, fall under the jurisdiction of the manager. Modern government has been allowed to take a natural course, dividing itself into departments that are general, yet separate departments that cover almost everything, yet do not encroach on each other's duties. Departments in all but the larger cities may be and usually are, narrowed down to five specific and general positions, entitled law, welfare, service, safety, and finance. The "Model City Charter" provides for a department of civil service, in addition to the department of law and
finance, and "such other departments as may be established by ordinance."

Cities of 10,000 or above can give work to five. Three may suffice for smaller places. If three are sufficient, the other two must be fused in, as some attention is necessary for each.

**Law.** In charge of the department of law should be a director who has a good amount of practical experience in addition to the best of training. He acts as chief legal advisor of the city; attorney for the city and for all the departments and offices of it. He performs all of the services required by law for the city. He acts as prosecutor for the city, and for the state when laws require. He makes up in correct form all of the contracts, bonds, etc., and approves, or disapproves acts of a legal nature performed by the council, manager, or other officers. He is granted broad authority to protect the rights of the city.

There may, or may not, be officers under him. Ordinarily, in cities of Logan's size, he can act as solicitor, and call in the occasional help that may be needed without having any other position under the department of law. The term of office is ordinarily as long as satisfaction is rendered. The salary is based on the amount of legal work the position requires. Larger cities pay more than smaller, because more work is required.

**Public service.** An endless and often thankless job is the arousing of civic pride, the lowering of death rates, the prevention of disease, etc., by keeping the city clean, the matching of facility growth to population increases, and doing the many little things to keep the citizens happy. The task of the department of public service is no small one.
The manager supervised, controls, and counsels the department. He appoints a director whose duty it is to manage the construction and upkeep of all public buildings, city grounds, sewerage systems and disposal plants, canals, streets, bridges, and all public utilities of the city. He prepares and takes care of all estimates for public works, plans, drawings, and surveys. Street lighting systems, street sprinkling, cleaning, and repairing all come under his jurisdiction. His term and salary are fixed by the manager who has appointed him.

The three subdivisions of the departments are handled by the city electrician, the building inspector and the city engineer. Smaller places may combine some of these to cut down operating expenses. In some cases the manager acts as one of these, or in extreme cases, he may combine the position of manager and head of this department. In very small towns, this can be done without danger to the structure.

Public welfare. The department of public welfare and service are closely related and may be united in smaller cities. The program of the welfare department, however, is more of a social nature. Child welfare, charities, investigation of social problems, unemployment, recreation, and labor conditions are some of the areas overseen. A broad range is covered, any part of which may create endless problems. Some charters go further and include the improving of public health, isolation, and cure of diseases, and food inspection. In Dayton, researches are conducted relative to the causes of poverty, disease, crime, and delinquency. The records of vital statistics are very accurate and based on scientific knowledge. The main subdivision of the department is the sub-department of health. To properly supervise this
department a man must have had some training and experience, usually
a great deal of both. He should have a broad background in this area.
John Edy, city manager of Berkeley, California writes: "The essential
qualifications ... are character, acceptable ability, and enthusiastic
cooperation. No administrative employee may become involved in what is
usually called 'politics.'"

 Needless to say, in cities of any size, the director of the
department of public welfare should be a full-time executive. The sub­
ordinate officers would include a Board of Health operator, members of
the City Planning Board, and the Park Board members. Their general
duties are those within their realm, directed by the director.

 Safety. The two chief instruments of the city manager, or director
of the department of safety are the policemen and firemen. Other
lesser divisions may be instituted, but the two main ones are a very
important part of every municipality. They must be overseen with great
care and promptness. Traffic rules, in fact, city ordinances of all
kinds must be enforced to the letter if the public is to be insured the
greatest possible safety. In addition to the two main divisions, a
department may be added to inspect buildings and oversee erection and
occupancy of buildings. The smaller city may put this subdivision under
either the police or fire department.

 The heads of the two main divisions are the fire chief and chief
of police. The manager, usually with the aid of the "chiefs",
decides on a certain number of subordinates for each division. The
director of the department retains power to appoint officers temporarily,
in case of fire, riots, or other unusual disturbances. The chiefs are
subject to removal by the manager, in some cases without cause, in others
a full hearing before the council must be granted to the one to be removed, if he so desires.

The head of the department may fill one or the other of the subdivision offices. This is not usual, but may be done. The department head is usually well occupied with the business of overseeing. He should be an expert in his line even though he must come from out of the city.

Finance. The secret of a successful finance department is "accuracy coupled with simplicity." The hardest part of the reorganization of cities adopting the city manager plan is the placing of the city on a solid financial basis. This usually entails the straightening out of a heterogeneous mass of figures purporting to represent the financial part of city government. The aim of the department is to secure the greatest value for expenditures incurred. Details must be recorded and up-to-date. The most important item to be considered under the financial department is the budget. The manager is in direct charge of it, with the director of the department as his aid.

There are four divisions to the duties of the director of this department. He has charge of all the money of the city, he supervises all accounts plus the collecting of money by issuance of licenses and the collection of all fees and special assessments. He supervises the buying and distributing of all supplies.

The subordinates of the director include the assessor, tax collector, auditor, treasurer, and accountant. The auditor and accountant belong to the same division in most charters.
The accounting procedure is a problem of much discussion, settling by each city choosing its own methods. The books should be as simple as possible and yet give room for everything needed.

The treasurer is the inlet and outlet of all public moneys. He acts under heavy bond. He issues money only through a voucher approved by the head of the department for which it is intended, as well as the manager. The system of checks and balances is more necessary at this point than at any other place in city government. The public demands the protection of its money and each city should work out a good system whereby the chance for graft or mistakes is at a minimum.

The duties of the assessor and tax collector are almost identical with those of the regular assessors and collectors of other forms of municipal government.

A purchasing agent, whose duty is to purchase all city supplies may be included, either as a separate department, as as is usual in cities of 10,000 or thereabouts, the manager himself acts as purchaser. All expenditures over a certain amount should pass the council.

The budget. The budget is an instrument presenting a financial plan for conducting the affairs of the city for a year. It includes the following information:

1. Estimates, in detail, of expenses of each office or department.

2. A statement of funds necessary for paying off of bonds, interest on city debts, the accumulation of sinking funds that will be sufficient to pay off bonds when they mature.
3. The amount of the debt of the city with a list of dates on which bonds mature.

4. The value of all materials on hand on a specified date.

5. Expenditures for the previous year, as compared to the planned expenditures for the ensuing year, with reasons for increases or decreases.

6. An itemized account of the total income anticipated from taxes and all other sources, with the amount to be raised by bond (if necessary) to meet the total anticipated expenditures.

7. Other information desired by the council, or thought necessary by the manager.

The budget may be worked upon by various persons, but when it is presented to the council it is looked upon as the personal work and recommendation of the city manager. He requires of the departmental heads a monthly expenditure estimate for each detail of the budget that may, in whole or in part, come under his jurisdiction. When the estimate comes in, the manager cooperates with the departmental head to see that the estimate is not exceeded, and no requisition above that estimate may be allowed without the consent of the manager. For emergencies, a fund may be established, to be drawn from only by the manager and only for emergencies.

The monthly report of each department that works under him must be given to the manager at the end of the month. This report should cover all business transacted and all expenditures. This aids in the appointment of funds for the following month.
Larger cities print copies of the budget and distribute them to the members of the city. Those cities under 15,000 population may choose to do so. It would appear to be a good policy. At least, it should be arranged for every interested voter to get an opportunity to examine the budget for the coming year.

**Summary**

After nearly a century of poor city government the United States has awakened and started to "clean up." Some politically corrupt, inefficient, and weak cities have started a wave of reform. The main weapon of the reformers is the city manager plan of government. The experts have discovered five principles that are essential to a well governed city. These are:

1. Authority must be centralized to secure proper coordination and subordination of effort so as to produce the maximum efficiency.

2. Centralize responsibility to prevent the too common practice of passing the buck or shifting the blame until the electorate is at a loss to know which office to fix responsibility upon.

3. Offices must be filled on the basis of efficiency, not on political affiliations, i.e., technical men must fill technical jobs.

4. A good part of city government is an affair strictly business-like, and business methods must be used.

5. Policy forming positions need men of good policy. Publicity and responsibility of a few well-known men are necessary prerequisites for good result.
The City Manager Plan fulfills these five essentials better than any other plan, according to the opinion of 399 cities which have adopted it. It is supported by experts in municipal governments all over the United States.

The Plan consists of a council of 3 or 5 members elected on a short ballot by the electorate. The Board of Education is also elected, which board elects or appoints a Superintendent of Schools.

The council appoints the judges of the municipal court, a clerk or recorder, and a city manager. The manager is the chief executive of the city, appointing the remainder of the officers of the city, unless otherwise provided for by ordinance.

The legislative branch, or council, has control over the manager by its legislative authority, but the centralization of responsibility comes through giving the manager complete authority in the executive branch. He carries out the orders of the council. The council receives the manager's reports and exercises a power of removal when it sees fit. The initiative, referendum, and recall, protect and aid the electorate, giving a greater degree of democracy, but are not necessities and may or may not be adopted.

The manager is a professional executive, whose qualifications are rigid and whose duties are outlined by the council. He is responsible for the management of the city and must get results if he keeps his job. He has a good chance for advancement to larger cities if he merits such. He oversees five departments (in most cases), and their heads and subordinates. The five departments are welfare,
safety, finance, law, and service. The manager prepares the budget, a statement of estimated expenditures and income for the following fiscal year.
CHAPTER V
WHAT THE CITY MANAGER PLAN HAS DONE
IN OTHER AMERICAN CITIES

The best proof of the capabilities of the plan can be given by showing the actual working of that plan, not only in some larger cities but in the smaller ones as well. Excerpts from letters written by representative citizens of many of the city manager cities of the United States show the enthusiasm of cities for the plan. Large cities have found the plan to be successful, as have the smaller ones.

George W. Knox, attorney, Niagara Falls, New York states:

The general sentiment of the people of Niagara Falls seems to be that the city manager plan is a huge success compared to the old conditions. Efficiency has increased greatly. When we spend a dollar we get a dollar's worth in return. Under the old system our tax rate put us pretty well at the top of the column of municipalities in this state. Under the new system there are only two cities with a lower tax rate. These things have been brought about despite the election of men to the council who were opposed to the city manager plan. Our experience shows that the plan works to the advantage of the people, even though men are elected to the council who are not in sympathy with it. This is because responsibility is directly placed, there can be no "passing the buck", because there is no one to pass it to.

The following statements are only part of the many that could be given concerning the success of the plan in cities of over 20,000 population. C. F. Holland, secretary, Chamber of Commerce, Jackson Michigan:

From Jackson's experience, we give the following as some of the advantages of the city manager plan: centralized responsibility, quicker action on projects, a greater equality among all classes of citizens as regards civic affairs, that is, elimination of the so-called "pull", elimination of politics from city affairs.
T. A. McCarthy, secretary, Chamber of Commerce, Muskegon, Michigan:

The city manager plan is a big step forward in municipal government. The city manager method makes municipal government just exactly what it should be—good business. The one outstanding advantage is that it centralizes authority and, at the same time, it fixes definitely the responsibility for carrying out the people's wishes. It does away with the favorite pastime under other forms of government, namely, passing the buck. We, of Muskegon, feel that under the city manager plan the affairs of the city are conducted in a business-like way and that the various departments of the city are conducted upon well-accepted business principles, with the result that we get full value for the money spent.

Frederick H. Keefe, publisher, Newburgh, New York:

The city manager form of government has been in operation in Newburgh for more than four years and has, in every way, demonstrated that it is a very efficient and up-to-date plan of administration without in any way impairing efficiency. I feel sure that if it were again to be put to a vote of the people they would unhesitatingly be in favor of a continuation of it.

C. H. Akers, publisher, Phoenix, Arizona:

I am sure that you could not get a business man in Phoenix to go back to the old style of government. Our city manager seems to be the most popular man in this whole town, simply because the method as used by the Commission and the Manager is working out with splendid, good results.

R. C. Morris, secretary, Chamber of Commerce, East Cleveland, Ohio:

The city manager form of government is proving very efficient in East Cleveland. Compared with the previous system, there is a very noticeable difference for the better.

Cities the size of Logan have sent in good reports concerning the success of the plan. Many cities of approximately the same size have been faced with problems related to, and sometimes identical with, those of Logan. They have found a solution to those problems and have sent very favorable reports to inquiries concerning them.
The following are samples of reports sent by Chamber of Commerce presidents and secretaries, editors, and other representative citizens:

George C. Wing, attorney, Auburn Maine (population 16,985):

The city manager plan divorces the business of the city from politics. I think the taxpayers get more for their money. I believe the majority of opinion in Auburn is in its favor, and particularly a very large majority of those who, in the main, pay the bills.

W. B. Estes, secretary, Board of Development, Amarillo, Texas (population 15,500):

No city would make a mistake by adopting the City Manager form of government. It has been a great success in Amarillo.

Frank E. Eckel, secretary, Commercial Association, Boulder, Colorado (population 10,989):

Boulder has found the city manager plan very successful, resulting in very efficient city government.

Russell Fisher, secretary, Chamber of Commerce, El Dorado, Kansas (population 10,995):

The city manager form of government is regarded as a decided success in El Dorado. Efficiency has developed because the plan has centralized responsibility. This city led the United States in percentage growth during the past few years, because of oil discoveries, and the city officials have been compelled to do a vast amount of emergency work. This work has been accomplished, I am sure, much more speedily and with more satisfactory results than could have been accomplished under the old form.

Thomas F. Owen, secretary, Board of Development, San Angelo, Texas, (population 10,060):

Most decidedly, the city manager plan has been a success in San Angelo. We adopted it in 1915. Two years ago an attempt was made by some disgruntled politicians to overthrow it, but they were beaten by a vote of nearly four to one. If you want to eliminate politics from city government, if you want your city to be successfully operated, have it run by a city manager. It is the only way to secure the best results for the taxpayer, to establish efficiency, and to save money.
Perry F. Powers, editor, Cadillac, Michigan (population 9,734):

I am sure that the people of our city regard with almost unanimous favor our present city manager form of government. It is more economical, results come quickly, responsibility is fixed, and it soon gets the business affairs of a city away from politics.

What has been done in other cities can be done in Logan. A quack medicine to cure the ills of the city should not be advocated, but the city manager plan is not a "quack medicine." It has been tested and tried under many different conditions, in many different places and the more it is known and tried, the more popular it becomes.

The advantages of the city manager plan as given by the cities that have tried it are summed up very well by the executive board of the Citizens League of Cleveland, Ohio, a representative and unbiased group of citizens:

1. It establishes a more unified organization and a more centralized control and responsibility.
2. It places the decision as to policies in the hands of the elected representatives of the people, and the administration of these policies in the hands of trained and experienced administrators instead of inexperienced amateurs.
3. It introduces into the city government the element of business efficiency and tends to eliminate partisanship and political spoils.
4. It stabilizes the administration and gives continuity to administration programs and policies.

The above results would be welcomed by Logan people. They have been obtained to a greater degree in dozens of cities by the use of the city manager form of government than by the use of any other form.
There is no apparent reason why Logan cannot do what so many other
cities have done under similar circumstances and with similar problems.
CHAPTER VI
THE PSEUDO-MANAGER FORM OF GOVERNMENT
IN BRIGHAM CITY, UTAH

Without going into detail about the formation of the Brigham City plan, we may begin with a Mr. Roskelly being chosen for the first "manager." In due time, that by election time in November of 1923, considerable opposition had been developed to the plan and to the manager. The major election issue was whether he should be retained in office. The opposition forces showed much strength and a new city council was elected. When this new group took office in January of 1924, the members did some careful investigating and Mr. Roskelly's administration was pronounced satisfactory. However, in the face of considerable adverse public opinion, his resignation was accepted.

The danger of such a situation is well stated by Munro in his "Government of American Cities" (p. 296):

The danger is, of course, that cities will develop the habit of preferring someone who is already a resident and that political campaigns may be waged on behalf of this or that local aspirant. Anything of this sort would speedily bring the whole system to the ground. In place of genuine city managers we would then have nothing but highly paid mayors chosen under a new name by the city councils.

It would be better for Brigham City if such occurrences were avoided in the future, certainly they should not become habitual.

The council chose Ruel M. Eskelson as the new manager. He had been superintendent of the municipal electric system, and had come to know the operation of the city administrative organization. He is in office at the time of this writing and appears to have the confidence
of the council and the support of the public. Such, in brief, is a recital of the chronological order of events in this city manager experiment.

Form

The Brigham City government is not really of the city manager type in the full meaning of the term. A thorough-going plan of that kind is based on the theory that a man of more or less expert training in municipal administration shall be given the absolute responsibility of running the city in a manner acceptable to the electors. He would be the sole administrative head of the city - appointed by the city commission or council, and removed by that body at will. The council is usually held responsible by the voters and the manager is, in turn, responsible to the council, which is elective. However, many cities provide for a direct recall of the manager, which makes that official directly responsible to the people as well as to the city commission or council.

Such a manager would be the directing head of all the city departments. He would first have appointing and removing power for all heads of departments, and a constant check on all appointments of subordinates. He would have directing power over the finance department which would place the preparation of the budget and the control of all public works, construction, improvement and operation, and, in smaller cities, would himself often act as the directing engineer. He would have supervisory power over such departments as police, fire, health, traffic, parks and playgrounds, and, usually, over the legal department.
Such an official would become a manager in every sense of the word. The manager, nevertheless, is responsible for every act to the commission, which functions much as a board of directors and is a constant check on the manager.

Much of the above plan does not and cannot apply to Brigham City. The Utah statutes define a somewhat rigid type of government for all cities of the first and second classes in the state. Cities of the first and second classes are compelled to operate under the commission plan. Cities of the third class, to which class Brigham belongs, must use the mayor-council arrangement.

Council

By state regulation the mayor is elected every two years, as are three of the five members of the council. The other two members are elected for four-year terms in such a manner that one is elected every two years. Hence, four councilmen are selected at each election - the fifth member being a holdover. The election is held in November of the odd years, thus tending to remove state and national issues from the local campaign. Legislative or ordinance-making power is vested in the council, of which the mayor is chairman. This body is also responsible for the financial program of the city, as it must pass on every proposed expenditure and decide on the tax levy for the various city purposes.¹

¹This power of making tax levies is subject to the maximum tax rates as provided by state law. This limitation provided that the contingent expenses shall not require a tax of more than five mills; not to exceed 4 mills on the dollar for the purchase of water and water-works systems; not to exceed 2 mills for opening and repairing streets and sidewalks; 2 mills for sewers and drains; 3.5 mills for lighting and telephone systems and public baths; and 5 mills for public buildings.
The council also has extensive power in deciding on special improvements such as sewers, gutters, paving, etc., within the city limits.

The other powers given the council are issuing licenses, erecting public buildings, opening, making, and maintaining streets and sidewalks, and being generally responsible for the administrative work of the municipality. In short, the council, in theory, is not only a legislative body, but is expected to direct the administrative work, technical as well as general, of the various departments.

**Mayor**

The mayor in a city of the third class is relatively more important than the mayors of first and second class cities in Utah. In the latter types of municipalities the mayor is a member of the commission and acts as chairman of it and, by tradition, he is the titular head of the city organization. But, otherwise, he has little power in and of himself. The administrative work is divided into five departments, and a commissioner is placed at the head of each. Acting as superintendent he is responsible to the entire commission for his department.

In third class cities, however, the state law required that the mayor shall be the chief executive.¹ As pointed out above, the council decides, or at least approves, the administrative policy, and therefore is finally responsible for it although the major is the active administrative head. In power of appointment, the mayor is especially requested to appoint such officers as the fire chief, police chief, or marshal, justice of the peace or judge, and engineer. Such appointments

---

¹Section 536 of 1917 Compiled Laws of Utah.
are confirmed by the council. Thus, it can be seen that mayors in such cities are relatively important.

The question may be asked, "Is it not practicable for the mayor and the council to give the manager virtually all their power of administration, and thus, in effect, get as much of a manager government as if that were the law?" Theoretically that could be done and, to a great extent, it has been done in practice, as Brigham City has already done. But, in view of the fact that the personnel of the council is so frequently shifting and new viewpoints are creeping in, such a plan is under very serious handicap. For the plan to be truly successful, in very many communities it should be placed on a firm legal basis. Therefore, it is evident that the manager of Brigham City cannot be given the centralized authority - hence cannot be held responsible to the degree that managers can in cities where a complete manager plan is in operation. Obviously, the finance department cannot be controlled by him in any great measure with the treasurer and the recorder (who acts also as auditor) being elected and, therefore, beyond control of the manager, who would also find great difficulty in controlling the personnel of those departments.

Similarly, the police and fire departments are not really under the control of the manager, since the mayor is required by law to make the appointments of the heads of those departments, with the council having the right of ratification. Subordinates in both departments are usually selected by the respective chiefs. Hence, to the extent that harmony and cooperation prevail between those departments and the manager, it is entirely due to the personal desire of the various
officials to obtain it. It is in no measure due to the system of decentralizing administrative control. It is to the credit of the Brigham City officials that a better than average harmonious spirit has been the rule in that community.

Legal Status

In view of such rigid restrictions in the Utah law dealing with the form and functioning of city government, it is interesting to observe how Brigham City has modified its organization so as to make use of many features of the manager plan.

To begin, it must be made clear that the mayor and council have foregone many of their powers, powers which the law definitely confers on them. They have granted that authority to the manager. It is the intent of the law to give the mayor and council charge of appointing and dismissing of employees. The intent of the law is evaded in Brigham, and that constitutes the first weakness. The other situations, where authority could not be granted the manager, because of State statutes, he has operated without authority. This brings the second great weakness of Brigham City government.

Trouble, when it has arisen, has always been at the point of contact between manager and council. The manager does his work only by the good graces of the council, which at any time may step in and make changes, or take over completely, as that is their legal right.

The revised ordinances of Brigham City, 1923, create the office of city manager as follows:
Section 19. Appointment and Qualification: The Mayor, by, and with, the consent of the City Council, shall appoint a City Manager. He shall be chosen for an indefinite period solely on the basis of administrative qualifications, and need not be a resident of the city or State when appointed. He shall hold office at the pleasure of the council and receive such salary as it shall fix by ordinance or resolution.

Section 20. Bond of Manager: Before taking office, the city manager shall file with the city recorder a surety bond, conditioned upon the honest and faithful performance of his duties, in such sum as shall be fixed by ordinance. The premium of this bond shall be paid by the city.

Section 21. Powers and Duties: The powers and duties of the city manager, subject to the control of the Mayor and city council shall be:

(a) To appoint all agents and employees necessary for the proper conduct of the duties incident to his position, such appointments to be made on the basis of fitness alone, and the city manager may, at will, remove and discharge any such employee or agent.

(b) To have charge of the construction, improvements, repairs, and maintenance of streets, sidewalks, alleys, lanes, bridges, and other public highways; of sewers, drains, ditches, culverts, stream and water courses; of gutters and curbings; of all public buildings, boulevards, parks, playgrounds, squares, and other grounds belonging to the city.

(c) To supervise the municipal power plant and water works and all extensions, repairs, and maintenance of plant or system.

(d) To direct cleaning, sprinkling, and lighting of street and public places; the collecting and disposing of waste material.

(e) To care for and preserve all machinery, tools, appliances, and property belonging to the city.

(f) To oversee the issuing of building permits; the inspection of buildings, plumbing, and wiring.

(g) To act as purchasing agent for the city; to approve of claims before presentation of the same to the city council with the right of payment; to see that all goods purchased by or for the city are received as per contract.

(h) To create no liability against the city in excess of $100.00 without the sanction of the mayor and city council.

(i) To attend all meetings of the council with the right to take part in the discussion, but not the vote; to recommend to the council for adoption such measures as he may deem necessary or expedient.

(j) To prepare the annual budget (to be construed as a financial estimate only) and keep the council fully advised as to the financial conditions and needs of the city.

(k) To forthwith notify the mayor and city council of any emergency existing in any department under his supervision.
(1) To perform such other duties as may be required of him by this act, or by ordinance or resolution of the council.

It will be noted that the manager has no control over the finance, police, licensing, recording, fire, law, library, or health departments. He does work in the following departments: Electric plant, streets and parks, water supply, building inspection, purchasing of supplies, and preparing of financial estimates. He is forbidden to transact any business involving over $100 without the consent of the mayor and council. This is one of the many annoying situations that have caused friction and dissatisfaction. Another thorn in the side of the government, and one that demonstrates the hesitancy of the council, is the assigning of councilmen to act as a check on the manager in the various departments. Mr. Eskelson criticises this phase as being a drag and hindrance. The councilmen know so little of the affairs of the departments that, when one is assigned to a department, he cannot give constructive criticisms and yet he feels he must do something to justify his position. Too often it is to act as a drag instead of as good counsel.

The approving of the budget by the council is, of course, a necessary check on the manager and this has been a source of friction.

The final and probably most important reason for the occasional see-saw lapses of the government in Brigham is that the existing form of government is opposed by certain individuals who take upon themselves the burden of spreading the wrong kind of information. The citizens of Brigham are more satisfied, according to the manager's opinion, than they are given credit for either in or out of Brigham.
City. Logan's mayor claims Brigham City's government is a total failure. Mr. Eskelson offers the following as a refutation:

... The streets were then (1918) unpaved, the light poles were down the middle of the street, with the street lighted by lights suspended from these poles. There was no parking nor "white way" along the streets.

The electric light plant, then twenty years old, was loaded to capacity and the distributing system was ready to fall. The citizens well remember the inconvenience of being without lights every time the wind blew.

The culinary water supply was not satisfactory. The system had not been rebuilt since the initial installation. Water mains were too small to provide satisfactory service. No definite plan was being followed for the laying out of an adequate water system.

All the obligations were paid from the general fund. No departmental accounts were kept and a budget system had not been thought of.

Then, after the manager was appointed, there followed the reorganization of the bookkeeping methods and the adoption of a strict budget system.

As a result of this (the present) form of government, several miles of concrete sidewalk have been laid, five of the principle business blocks have been paved, and a "White Way" lighting system installed.

Mr. George S. Bates, after an exhaustive study of Brigham City's government, sums up the benefits of the plan as follows:

1. Members of the city council have been relieved of burdensome details of administrations.
2. The time of the council is now free for the consideration of important problems of general policy.
3. A central, responsible, executive head, accessible to the public at all times for purposes of criticism, suggestions, and information, is provided.
4. A means is afforded for carrying through a continuous policy over a period of years, by providing a responsible trained official in touch with the execution of municipal projects, who is not subject to frequent change in office.
5. It eliminates delays and simplifies the transaction of the city's business.
6. Closer supervision of work in municipal departments.
7. Taxes have not been reduced, but it is believed that a dollar's worth of service is given for every dollar paid by the taxpayers.
8. Finally, a general atmosphere of business has been breathed into the municipal government of Brigham City.
In general, the claims made by Mr. Eskelson for manager government may be questioned on the grounds that these same changes have been brought about with another form of municipal government; that a budget could be introduced, the streets paved, the electric and water systems improved, and even a general plan of city construction adopted, all continuing over a period of years. There may be some measure of truth in this criticism, but the fact remains that the introduction of manager government and the adoption of such an extensive program of reform were not a mere coincidence. It is hardly conceivable that so much improvement would have come in such a brief period except for the new form of government. Admittedly, a generally favorable economic condition prevailed during the years 1919 to 1920, but that cannot account for the entire success. Investigation shows that very few communities anywhere in the general area made near as much improvement in so short a time as did Brigham City.

The opponents of Brigham City's plan seem to exert more energy attempting to spoil the reputation of the present government than in proving claims against it. There is no doubt of the rapid advancement of the city and it is more than likely that cooperation and assistance would speed that advancement. If the points of friction could be removed the city would see rapid, continued advancement. This could be accomplished by making the acts of the manager legal, sure, and free from interference by the granting of a regular City Manager charter.
Salaries and Authority

The present salary for the position of manager is $2,700 per annum. During the war period the salary was as high as $3,600, but general retrenchment demands forced the salary down to the present level. The salaries of managers in cities of the same population range is interesting information. The lowest salary for cities in the population range of 5,000 to 6,000 is $1,760; the highest is $7,400. The median would be about $3,000, just above Brigham City level.

The authority of the Brigham City manager is rather limited, except in a few of the major phases of municipal activity. These include the electric plant; water supply and sewers; streets and parks; building inspection; and purchasing of supplies and preparing a financial estimate which serves as a budget. Other important departments over which he has little control are: finance, police, fire, health, law, recording, licensing, and library.

In the above named divisions which are under his control, the manager has very definite power and responsibility. He has, in the first place, the absolute power of appointment and removal. However, he wisely confines his activity in this respect to selecting the head of the department and only confirming the chief's further selections of subordinates. The manager is further given considerable latitude in the construction and maintenance of any public works. This power is somewhat curtailed by the provision of the ordinance ((h) Section 20) which forbids him from creating any liability against the city in excess of $100 without the consent of the mayor and city council. However, this limitation is not a serious handicap since the budget covers all
but emergency expenditures, and the approval of the budget is inter-
preted as council authorization for all indebtedness for expenditures
covered in the budget.

Another check the city council attempts to keep on the plans of the
manager is to assign each member to act in an advisory way to the
manager in one of the departments. That the councilmen do little in
this capacity is indicated by Mr. Eskelson's complaint that his chief
criticism of the functioning of his government is that the council
advisors know too little of things in the respective departments to
consistently criticize and discuss his plans in that field.

Therefore, the only really serious attempt of the council to
direct the policy of the manager is in the approval of the annual budget,
which is usually done in February.

With the above, it is to be admitted that the city manager does
have considerable influence in the departments not directly under his
supervision by virtue of his power as purchasing agent and director of
the pay-roll. In this respect, he is able to wield some power over the
personnel and policies of these departments.

Departments Directly under Manager's Control

Budget making and purchasing

One of the earliest official acts of the Brigham City council
after deciding in favor of a manager form of government was to adopt a
commendable plan of budgeting the estimated revenue for the ensuing year.
The plan is a very important factor of the present functioning of the
city administration. The manager is the budget officer.
That such an elementary practice of sound business principles is regarded as noteworthy in a discussion of any city's government may at first seem strange. But new light is shed on the subject when attention is called to the fact that only this year—seven years after Brigham City introduced their budget system—has the state legislature taken cognizance of the problem and enacted a law compelling all Utah cities to conduct their financial policy on a budgetary plan. It would, no doubt, be found upon investigation, that most of the third class cities are operated without using any detailed budget. The first and second class cities have well worked-out budget systems.1

The new law governing this subject passed by the 1925 legislature provided that the mayor, with the advice of the recorder, shall prepare and file with the council a tentative budget each year, together with a statement of the financial condition of the city; that the council adopt a permanent budget for the year; that any appropriation in excess of estimated revenue is unlawful, except in extreme emergencies, and that all unexpended appropriations shall, at the end of the year, revert to the funds from which they were appropriated.

The budget work involves two important phases; first, making a careful estimate of revenues to be derived from the various sources during the year; and, second, appropriating the total estimated income to the various departments, and seeing that the appropriations are not overdrawn. Of course, in emergency cases, over-drafts on a department's funds may be necessary and allowed.

1This conclusion is based on the fact that investigation, in a very limited number of third class cities found them without budgets.
The ability to make close approximations of revenue to be collected during the following twelve months depends on a number of factors. Of these may be mentioned: (1) the stability of business conditions and property values, (2) extent of detailed financial information about the community accurately gathered and filed; (3) assurance at the beginning of each fiscal year as to the rates to prevail for licenses, fees, rates of taxation, etc., (4) officials in charge of the budget, who have had experience equipping them to interpret all available data with accuracy.

It is evident that the success of any budget is largely dependent on the ability to forecast the amount of revenue. In a small city where conditions are not especially complex, great accuracy can be attained. In 1924 the Logan City budget was based on an estimated revenue of $199,964. The actual receipts were $2,292 (1.1 percent) in excess of the estimate. In Brigham City, during the same year, the estimated revenue was $150,411, or $2,717 (1.8 percent) less than the actual receipts.

In the matter of staying within the appropriations for the departments, or at least within a reasonable limit, both cities have done well.

In the purchasing for the city, the manager of Brigham City, has rather centralized and definite control. He makes all purchases for each department, even those that do not come under his direction. All materials and equipment needed for any purpose are requisitioned through the manager's office. Where the city manager is competent to function properly in this capacity, it becomes one of the most important
services he can render to the city. He not only becomes a more able judge of quality and values than amateurs would ordinarily be, he is more conversant with market conditions and prices. Departments are compelled to figure out their needs far enough in advance to enable the purchasing agent to take advantage of favorable fluctuations of prices, rather than to buy at the current price at just the time the particular material is needed. Then, too, the purchases can often be made in larger quantities which gives additional opportunity for lower prices.

The duties of the manager, as purchasing agent, become quite extensive in a community the size of Brigham City. Mr. Eskelson estimates that fully one-fourth to one-third of his time is occupied in this capacity. How much money is saved for the city by having a purchasing agent is very indefinite. It varies considerably and is influenced by numerous conditions. Some city officials claim to have saved as high as 20 percent on their purchases for the year. Possibly that estimate is high for most cases, but considerable saving is possible.

The electric system

The Brigham City electric system is valued at approximately $400,000, divided about equally between the generating plant and the distributing system. There is a bonded indebtedness on the plant of $200,000, created in 1920 for the purpose of constructing a new generating plant. The distributing system is extending and replaced in small units and the cost is paid out of the current revenues in preference to creating further indebtedness against the department and this necessitates the payment of considerable interest that otherwise
might be saved. The bonds mature in 1940, and draw the relatively high rate of 6 percent. The city officials justified their sale with such high rates and when constructions costs were high, on the grounds that the electric producing units of the system could no longer continue to function and had to be replaced immediately. Longer range programs of municipal construction is highly desirable for city government, as demonstrated by this case.

A sinking fund amounting to $26,374.85 has been set aside (as of 1928) to pay for the bonds. This invested at 3 1/2 percent interest, the highest rate to be expected in consistency with absolute security, gives the fund a 1940 value of $15,555.37. Hence, the remainder to be accumulated is $154,444.63. The annual amount added to the fund is $7,696.48. The yearly interest on the bonds amounts to $12,000.

Revenue from the department comes entirely from the sale of electric power, which is sold only on the meter basis. Flat rates are not used. The rates are as follows:

- 6¢ per kilowatt hour for the first 100 kilowatt hours
- 5¢ per kilowatt hour over the first 100 hours
- 2¢ per kilowatt hour for heating purposes
- $2.00 per horse power per month for 12 hours service per day.

There is a 5 percent discount rate for all bills paid promptly. Compared to ordinary commercial rates, it will be noted that these rates are low indeed. The Utah Power and Light Company has the following rate applied in most communities.

- 11¢ per kilowatt hour and other rates proportionately high.
The following is quoted from the city manager's report to the council for the year 1924:

You will note that the revenue from the electric light department has increased $3,000 over last year. This equals the amount one mill of taxes will raise ... . This department is, at the present time, able to pay all the expenses of maintenance and operation, to provide interest and sinking fund for the $200,000 electric light bonds, and in addition to show a net gain of $3,629.15. This is approximately $500 less than the net gain a year ago. A break in the city pipe line cost $4,500 to repair and this came out of the current operation cost.

In arriving at these figures, we have not given the electric department credit for the power used for the lighting of our streets and public buildings, which, if purchased at a nominal sum (say 7.45 mills per kilowatt hour) would cost the city not less than $5,000. We have also figured into the cost of the electric department the maintenance of the lamps used in lighting our streets. This is really not a just charge against the department.

From these conditions it is evident that, with proper care, the electric light plant will rapidly grow to be a valuable asset to the tax-payers of the community.

This year will see the electric distribution system entirely completed. The streets will be well lighted, and the lights controlled from the city hall, thus making it unnecessary to have the lights burning in the day-time. This will mean a saving of from $300 to $500 per month.

A somewhat careful study of this report suggests the following criticisms in the financial organization of the electric department:

In stating that the plant made a profit of $3,629 above operating expenses and maintenance, it is to be observed that neither interest nor replacement costs are allowed on the distributing system (valued at $200,000). The units of this system have been installed by way of general tax funds or, which is equivalent, by the sinking fund, and the interest on the bonds have been paid principally out of tax receipts.

The annual report states:

You will note that the sinking fund and interest on the $200,000 electric light bonds have been provided for by general taxation. This will not be necessary after the electric distribution system has been completed.
These statements are confusing and indicate a need for a new cost accounting system. First, stating that the revenue from the plant paid both interest and sinking fund and later explaining that general tax receipts were used for those purposes. However, it is clear that the intent is to show that the electric plant created sufficient revenue to have paid the items first enumerated if it had been used that way. If it had been so expended, it follows that no replacement and upkeep costs would be possible from that source. And, as for interest on the $200,000 investment for the distributing system, it seems never to have been considered, because it did not involve a direct expenditure for the city.

As mentioned elsewhere, the city officials deem 3 1/2 percent as the highest interest rate to be expected and secure absolute safety for the people's money. However, this $200,000 could be invested otherwise at 4 1/2 percent and bring the city a revenue of $7,000 per year. Mr. Eskelson's estimate on the life of such equipment is 20 years, on the average. Even if it was rated on 30 years, it means an annual outlay (average) of nearly $14,000 more that must be counted in the costs per year before a claim to real profits for municipal operation can be made consistently.

It is clear that the electrical department should not be caused to bear the costs of lighting streets and public buildings, but that the municipality should, at least, pay for the actual cost of generating the power consumed, which is estimated at $5,000, which should be
credited to the electric plant. Therefore, in place of net profit of $3,600 being realized on the plant in 1924, accounts would show a loss of $1,400. That the electric plant should be so run as to become a revenue producer for other functions of the city is, therefore, not only more difficult than it seems to be, but is also of doubtful wisdom.

In the broader sense, it should not be construed that the city electric plant is not an asset to the community. Six cents per kilowatt hour for electricity is a very reasonable charge, as evidenced by the fact that the Utah Power and Light Company, the largest producer in the Mountain West, charges 11 cents per kilowatt hour. This is a real boon to the citizens of Brigham City for it means a saving to them of nearly $30,000 annually. Also, if the municipality were compelled to purchase power at commercial rates, the result would not only be an increase in costs of several thousand dollars annually for the lighting of streets and public buildings, but would likely react to reduce the amount of such illumination. The city now allows a discount of 75 percent to churches and public service clubs for all electricity used and free power if offered for porch lights if the home owner will pay for the installation costs amounting to just a few dollars. Such liberality

---

1A very recent ordinance, recommended by the city manager and approved by the council, provides that the cost of street lighting shall be charged to the municipality and the amount credited to the lighting department. This includes the lamps, labor depreciation, and power, at 7.45 mills per kilowatt. The estimate for these costs is $4,434, and that is the amount to be credited to the lighting department. This amount would evidently cover only the direct cost of furnishing illumination for the city. It could not include any part of the transmission including in costs, interest and depreciation on the plant.
would hardly be expected under any regime of private ownership of a lighting system.

Efficiency in the management and operation of the plant is indicated in the fact that, whereas consumers of electricity are charged but six cents per hour in Brigham City; Hyrum, also operating a municipal plant charges nine cents per hour. Recently, when the city of Logan petitioned the state utilities commission for permission to raise electric rates, it was claimed that a charge of 8 cents per hour would be necessary to pay all the operating costs of their plant. Hyrum uses a tax levy to help pay interest and retire the bonds on the plant there. In Brigham, this would be somewhat offset by the plant furnishing free power for municipal purposes. In view of these conditions, the city officials in Brigham, especially the manager, are to be complimented on the management, if not the cost accounting, of their electric plant.

Brigham’s "pay-as-you-go" policy of replacing and extending the distribution system is likewise commendable in-so-far as it can be applied without serious handicap to the people, or in allowing the utility to become unduly depleted while waiting to get current funds to take care of repairs or replacement. When it is realized that on the $203,000 bonds for the generating plant, 64 percent more money is paid out for the payment of interest than in actually refunding or retiring the bonds, it is no wonder that they have decided to go for a policy that aims to eliminate interest charges as much as possible in those undertakings.
In conclusion, respecting the Brigham electric department:

1. Their cost accounting is in need of careful reorganization
2. When all items of production costs are considered, the plant is not a revenue producer for the city as a whole
3. The plant is a real asset to the community
4. It is efficiently managed and operated
5. The policy of avoiding the issuing of bonds for replacement and extension of the distributing system is a commendable one.

To what extent these advantages are due to the manager form of government cannot be stated accurately, but it is fair and conservative to state that much of it is due to the trained-manager system.

The water system

Brigham City's water system is divided into two phases; the irrigation system and the culinary water. However, the former has no problems of policy in construction or control, so little will be said about that phase. The culinary water supply will be studied in some detail.

When the change to the manager form of government was made in the year 1918 the culinary water supply was inadequate and unsatisfactory. The system had not been rebuilt since the initial installation. Water mains were too small and no definite plan was being followed for the laying out of a more adequate supply. In 1918 and 1919 vigorous action was taken to provide a suitable water system for the whole community. Three separate bond issues, aggregating a total of $185,000 were sold. The bonds carry interest rates of 5 percent, 5 1/2 percent, and 6 percent and were issued in 1922-23. The plan is to pay the interest on the
bonds and retire them at the rate of $14,000 per annum. These are in addition to the bonds of 1918 and 1919 in the amount of $115,000 - the later ones amounting to $70,000.

Shortly after the inauguration of the manager form of government and the initial bond of $80,000, the new system was begun. Manager Roskelley recommended that iron water mains be laid. The council voted, however, to lay a vitrified clay piping because it was felt that the more expensive iron pipe "cost too much." The rough estimate in savings was $25,000. In addition to using cheaper pipe, the job was contracted for and there was little supervision so that the joints were not solid and the cementing was not properly done. With the porous nature of the clay pipe and the loose joints, there was a considerable amount of seepage.

It was not until the year 1923 that this seepage, into the pipe in some areas, and out of the pipe in others, was really a big problem. In late 1923 a serious epidemic of typhoid fever broke out and a wide investigation proved that drainage from infected homes above the pipe line had seeped into the pipes and contaminated the entire water supply.

A clamor immediately arose for new and sanitary water mains. A five year serial bond issue for $70,000 at 6 percent interest was voted and the clay pipes were taken out and replaced by properly installed iron pipe. The original investment was almost a complete waste in cost of the clay pipe and the cost of laying it. No estimate can be made of the cost in loss of life, health, or time, but it was an experience that the city did not soon forget.

Normally, the city manager could be held accountable for such serious errors, but in this case, his recommendations were ignored and
the responsibility was elsewhere. However, the laying of the pipe was under his supervision and, in spite of constant interference from members of the council, he should have insisted on proper cementing of the clay-pipe joints.

In the matter of the plan adopted for the paying of the bond issue for the iron pipe, it is commendable that the serial bonds were chosen. By this system, the city pays the principal off as it pays the interest, at the rate of so much per year. In this case the accumulation of an indefinite sinking fund was not necessary to retire the bonds. There are two important advantages to the serial bond system: (1) With the payment of the entire amount of the bonds at one time, interest is paid on all money every year, probably at 5 percent to 6 percent. While the sinking fund is being accumulated, on the other hand, it draws only about 3 1/2 percent, thus causing a loss of around 2 percent. With serial bonds, the principal is reduced each year and interest is eliminated proportionately. In the case of a $70,000 bond, an approximate loss of $700 would occur under the one-payment plan. On ten-year bonds, the loss would be about $7,000, or 10 percent of the original bond. It is true that sometimes serial bonds cost a little more in interest rates, but the conclusion would be the same, even if the difference in final costs was reduced somewhat. (2) There is a constant temptation with public workers who are zealous to make a big outward show of their administration deciding to neglect the sinking fund in favor of new enterprises that will get more public recognition. Such neglect is not uncommon and one important case has been analyzed which indicated a substantial cost to the taxpayers.
While Brigham City is to be complimented on coming to the serial type of bonds, the time for redeeming them should not be as short as five years, the provision with the $70,000 water bonds referred to. The city will find that to pay 20 percent of the principal, together with the interest, is too much of a burden. Ten years would have been a better maturity time, as the city will discover.

In one other respect, the management of the Brigham City water system is deserving of praise. That is to the extent that they have succeeded in getting residents to install water meters. Most of the credit for this condition is, no doubt, due to the manager. It is doubtful if any other city in the state can show such a large proportion of meters in use as Brigham City. The desirability of this is recognized by most investigators and is clearly indicated by the serious water shortage that occurs in so many communities during the summer months. The curtailment of the use of water during such periods is difficult and most other methods have failed completely. The installation of meters is by all means the best method of meeting the problem.

While fair results have been obtained in getting patrons to install meters, there remains much more to be hoped for. Approximately 20 percent of the users (just under 200) now have meters. However, it has been the policy to have the largest consumers of culinary water put on meters, so that it is possibly not far off to say that between one-fourth and one-third of the culinary water is paid for on the basis of the amount used. The rate for metered water is eight cents per thousand gallons. It is interesting to note that, even though the largest users tend to be metered, the annual cost to them is only $10.56, as compared
to $10.90 for those on the flat rate. The patron is required to pay for the meter, with the understanding that when his district is regularly metered he will be reimbursed for the cost. The present cost of installing a meter is $19.20.

Just recently some modification of the water department policy has been made. The manager has recommended, and the council has approved, an increase in flat rates of 10 percent and an increase of 2 cents per thousand gallons for meter users, with a scaled down rate for consumption of larger amounts. And even more important, he has succeeded in getting the policy inaugurated of having the city divided into five zones for meter installation. All the water users in one of the districts are to be metered each year, until at the end of five years the entire culinary water supply would be sold on a meter basis. The municipality bears the cost, and is to be paid out of current revenue, rather than bond the town. This is deemed a splendid achievement for the "manager" government.

A forward looking policy in the improvement of the water systems is being followed, and no doubt, this is possible within a city of managed government, even though the powers of the manager are greatly curtailed. A trained manager has a greater professional interest in working out a far-reaching policy than temporary lay members would have. Also, there would be a greater continuity of policy and the carrying out of adopted plans would be facilitated. Brigham City has its water system, constructed parts as well as contemplated new parts, mapped out in such a way that a definite program is possible.
Haphazard plans for each bit of construction, independent of the rest, is thereby reduced to a minimum. True, such problems as well as those of a similar nature could be undertaken under other forms of city government, the fact that cities without a manager are not doing it is evidence that the manager system is of value.

Streets

"Due to lack of funds, the streets ... have not been kept up as well as we would like ... ."

"Brigham City is badly in need of some modern road equipment."

(Quotes from the report of the City Manager.)

The popular demand for retrenchment in government expenditures has prevented much by way of achievement in street improvement in the last three or four years. The following quotations from Mr. Eskelson's paper before the State Municipal League indicates that an extensive program had been completed before that:

As a result of this form of government several miles of concrete sidewalks have been laid; five of the principal business blocks have been paved, and a "white way" lighting system installed ... ."

To attribute these accomplishments solely to the manager form of government is, no doubt, giving undue credit to the manager and his organization because other progressive communities elsewhere were making improvements almost as ambitious as in Brigham during that period. They were not numerous, and credit must be given to the accomplishments under this form of government.
CHAPTER VII
LOGAN AND ITS PROBLEMS

A brief survey of Logan will show its problems. A similarly brief summary of the cities of the United States will demonstrate that dozens of cities have solved similar problems by a shift in form of government.

The problems that face Logan city government administration come under three heads—public works, finance, and the getting of efficient men to fill elective offices. Sufficient finances would no doubt contribute to the solving of the other two. A brief discussion of the problems coming under these three heads show the capabilities of past administrations and the need for some centralized, workable form of government.

Finances

Evident lack of ability and foresight of administration of the past have placed a heavy burden on the taxpayer of Logan, at present and for some time to come, unless the root of the trouble can be located. The bonded indebtedness of the city at the present time is practically at its limit. A $505,000 bonded indebtedness for a city of 10,000 is not proof of a capable and efficient system of government. To get out from under this great financial burden without robbing the city of its current needs is a problem that will face Logan for some time.

The issuance of bonds and their purposes is shown in the following table:
Table 2. Issuance of bonds and their purposes

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water system</td>
<td>$40,000.00</td>
</tr>
<tr>
<td>Water system</td>
<td>70,000.00</td>
</tr>
<tr>
<td>Improving light plant</td>
<td>15,000.00</td>
</tr>
<tr>
<td>Rebuilding light plant</td>
<td>265,000.00</td>
</tr>
<tr>
<td>Improving light plant</td>
<td>100,000.00</td>
</tr>
<tr>
<td>Improving light plant</td>
<td>20,000.00</td>
</tr>
<tr>
<td>Old general purpose fund</td>
<td>45,000.00</td>
</tr>
<tr>
<td></td>
<td><strong>$555,000.00</strong></td>
</tr>
</tbody>
</table>

Paid in previous years       | 50,000.00  |
Present bonded debt          | $505,000.00 |

The present administration, faced with the necessity of doing something to keep the city out of a receiver's hands, plans on making the following payments this year:

Table 3. Present accounts payable for Logan City, 1928

<table>
<thead>
<tr>
<th>Accounts payable</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General purpose fund</td>
<td>$5,000.00</td>
</tr>
<tr>
<td>Electric light bonds</td>
<td>10,000.00</td>
</tr>
<tr>
<td>Water system bonds</td>
<td>5,000.00</td>
</tr>
<tr>
<td></td>
<td><strong>$20,000.00</strong></td>
</tr>
</tbody>
</table>

In addition to the above will be the interest on the whole debt. It is hoped that each year there will be a continuation of this program and it is to the credit of this administration that some steps are being taken to reduce the heavy per capita indebtedness.
A problem made more acute because of the heavy debt of the city is the high tax rate. Logan's taxes are above average for cities of its size. It is, perhaps, economically unfair to judge one city by the taxes in another. Some have huge industries to draw from, making the burden on the average resident smaller. Logan has no large industries to aid in running the finances of the city. The residents pay almost the total amount, which is larger than in most cities of the United States or in Utah.

The tax paid by citizens is 44.6 mills, 16 3/4 of which goes toward city maintenance. In the year 1928, taxes collected so far have amounted to approximately $100,000. This high rate is partially justified when we see the large debt the present administration is attempting to pay off. Former administrations have paid nothing on the debt, and even with the high tax rate have contributed nothing above average to the city welfare. It is vital and essential that a reversion to past modes of government be prevented and that is impossible under the present system. Accomplishments of the present regime prove it to be better than past ones, yet nothing can be done under the present system to insure a continuation of that system over a long enough period of time to place the city on a firm basis.

Public works

To further accentuate the need for the adoption of the plan of government that has solved problems for other cities, brief mention will be made of some of the problems facing Logan under the Public Works division. These problems might be solved by the combining of sufficient funds and expert management, neither of which have been evident
in the past if we can judge by the present condition of the city.

A sewer construction in the part of Logan known as "The Island" has been found to be quite unsatisfactory. The pipe may be of insufficient size, as some of the citizens affected by it claim. Another reason for the unsanitary condition created is given as the fault of sub-water conditions existing there. The pipe drains so much of the land that it fills with drainage water instead of the sewage for which it was built. Regardless of the reasons for its unsatisfactory state, the fact is evident that a mistake was made somewhere and the point to be made here is that the citizens affected are unable to place any of the responsibility on any certain person or persons.

To emphasize the mismanagement of this part of the public works division, it may be well to say that after the contract was let for the sewer, it was sub-let at a sum of $40,000.00 less than the original bid accepted by the city. This is far from expert management. Under the city manager plan, there would be no question as to responsibility. Even under the present administration where the mayor dominates so extensively that he practically assumes the position of a manager, there could be some degree of centralized responsibility. It is to be regretted that the present form of government prevents a continuance of such a circumstance and makes future administrations a matter of chance.

Manistee, Michigan, with a population of 9,690, almost exactly that of Logan, faced with a similar problem demonstrated the efficiency of the new plan of government. The commission form of government had been responsible for an authorization of the building of a new sewer
at a cost of $80,000, as the old one seemed inadequate. Being faced with other problems as well, the city changed to the city manager form of government. The manager, through his training and ability saw that a new sewer was not necessary, spent $1,200 cleaning and repairing the old one and put it in shape to give years of additional service. It was his duty to give the city the best for the money expended and to get results. This one act saved each man, woman, and child over $8. Logan's sewer problem may find such a solution under the same plan.

Logan is faced with a serious problem in the condition of its streets. Their condition is so well known that but little need be said about them. Whether there is too limited an amount of city finances to permit their proper improvement, or whether money apportioned has been spent in the very best way are questions that need not disturb the facts. The existing problem is the improving of city streets. Its solution will come only through expert attention and careful adjustment of finances.

If the commission form of government can properly solve the problem, there is no present evidence of it. There is no doubt that the present administration is making the attempt, and if the city could continue supporting present efforts some partial solution might be reached. The present form of government, however, is not conducive to the business-like method of approach that would best be used.

The number of cities that have been able to solve their road problems by the use of the city manager plan is large and increasing constantly. What other cities have done, Logan could do.
The Logan City Electric Light and Power plant has been a problem of great magnitude for many years. It has not been assured of continuation as yet. The controversy between the city and a private power corporation has been of a serious nature and it is rumored that the present mayor accepted the office under pressure when he would not have otherwise taken the job. His work has been meritorious since he accepted the office, but the light plant still presents a serious problem. Can it pay for itself? Can it give the best of adequate service? Would a private corporation do better? How can it be run to the best advantage? The questions are many and intricate.

If the present administration is doing the best and proper thing, we can ill afford to take a chance of filling the places of competent men with a less conscientious or capable group next election. The percentage of successful administrations has been small as the electric light and power plant bears out. The problem is there, it will continue to be there, and its handling must be done carefully and expertly if it is to remain safe and solid.

Competent men in city offices is a rare circumstance. A feeling of satisfaction is prevalent at the present time because of an administration composed of ambitious and fairly competent men. Results seem to show that more is being done by these men than has been attempted heretofore. If the pattern of the past is followed, those now in office will soon be replaced by others unacquainted with the plans now in operation and all that has been done might well be undone. The present system, so much under the control of politics, and so often
changed may well perpetuate the problems of 15 years ago that continue to haunt the city of Logan.

No group of men are in office long enough to accomplish anything except the simpler and ordinary propositions. Logan is faced with some extraordinary ones at present.

It is a generally accepted fact that the best men do not run for office unless, on rare occasions, they are attracted by patriotism or some acute situation they think they can clear up. The big question is - can Logan depend on each election for finding capable and willing men to run the city, or will future regimes be as inefficient as past ones must have been to pile up such huge debts and poor public works as Logan now boasts of?
CHAPTER VIII
SUMMARY AND CONCLUSIONS

The present Logan administration is credited, generally, as being the most efficient for many years. Conversations with a number of representative citizens brought out an almost unanimous opinion that more was being accomplished under the present regime than under any past ones. Public opinion is usually not without foundation. Records substantiate this claim and demonstrate the sudden increase of efficiency in Logan at the coming into office of the present administration.

In past years a bonded debt of $500,000 had been built up and for years nothing was paid on the principal. Instead of decreasing the debt, it was constantly added to. Each year some was paid on the interest, but taxes grew until Logan was faced with a very serious situation. This problem was attacked in a feverish manner by Mayor Lundstrom and his aides and already they have accomplished what others have failed to do. The following is the plan of payments being made in 1928 on the debt of the city.

Table 4. Plan of payments for 1928

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General purpose fund</td>
<td>$ 5,000.00</td>
</tr>
<tr>
<td>Electric light bonds</td>
<td>10,000.00</td>
</tr>
<tr>
<td>Water system bonds</td>
<td>5,000.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$20,000.00</strong></td>
</tr>
</tbody>
</table>
This payment, amounting to $20,000 can be, and should be, repeated every year, according to Mayor Lundstrom and other city officials. Whether or not it will continue depends, of course, on the personnel of future administrations. This is a real accomplishment and shows a spirit of cooperation and farsightedness not known in previous years.

The electric light controversy that troubled Logan City for so many years has quite definitely and successfully been settled. The Mayor preceding the present one had refused to participate in the quarrel and left a bad situation. The city was in danger of losing the local plant and, no doubt, would have done so had not some competent men realized the danger and accepted offices they would not have considered otherwise. Since the present Mayor has gone into office the present debt has been reduced substantially. Where, before, debts had been piled up, they are now being paid off. The first year of office of the present incumbents $15,000 was paid on the indebtedness; the next year an additional $15,000 was paid and this year (early 1929) $20,000 is to be paid even though new equipment, including a large Diesel engine costing $70,000, is being purchased. This addition to the light plant caused no increase whatever in the debt of Logan City. Of this amount, $50,000 will be paid in 1929 and the balance will be paid in February of 1930. "This," says Mr. Lundstrom, "will be without borrowing a cent of money or increasing the debt of Logan in any way."

In addition to the payment of $65,000 on the bonded indebtedness and the purchase of an expensive addition to the power plant, some $20,000 has been paid on an improvement loan made to the city during the term of office of the last administration.
Figures given by the Mayor show that the power plant for Logan is bringing in good returns. He states that the savings to Logan citizens during the year 1929 will amount to approximately $160,000, to be accomplished by the following:

The rate per kilowatt hour in Logan, at present, is just half the going state rate, which higher rate would undoubtedly be charged in Logan under a private corporation. It is assumed by the Mayor that, as the revenue for one year is $100,000 and the cost under a private corporation would be $200,000, the saving to Logan would be $100,000. The cost of running the plant amounts to $40,000, leaving a $60,000 balance.

It is no wonder that Logan voters have favored the present government. So much more has been accomplished than during former administrations that even the enemies of the present regime give city officers credit for a big step forward.

The centralization of responsibility is the key. It is a well-known fact that the Mayor works harmoniously with city officers, yet is the dominant figure. The following statements have been made by Logan citizens who were interviewed about conditions in Logan.

"No one interested at all in Logan's affairs can doubt the fact that Mr. Lundstrom completely dominates the rest of the city force."

"The present Mayor acts like a little God-father to Logan. He starts everything that is started, and finishes most of it."

"Everybody knows that more has been accomplished since last election than in any other term of twice its length. The Mayor is the big reason, in my opinion."
It would appear that the Mayor has been a city manager in action although not in name. The safe method for the future would be, without question, the adoption of a plan of government embodying the very principles that have made the present government as successful as it is. The element of chance should be eliminated so that Logan might realize its full potential.

The plan of centralized government has had a fair trial in Logan. While it has been a success, it can be improved upon by making the centralization a part of the government rather than just the dominance of a capable and energetic Mayor. The city manager plan, as presented, carries with it the assurance of clean and efficient government over a continuing period if care and judgment are used in the selection of a manager.

One might speculate on the future of the governments of Brigham City and Logan under their respective forms of government. Brigham City made a good start, but has already lost ground by the success of politicians and their effort to require that the manager be a local product. There is much to said for and against the program of limiting the operation of the business of a city by strictly home-town managers. It is not an assured fact that a city manager chosen from local citizens will be inefficient. It is, nevertheless, true that better, more qualified managers might be found elsewhere. Especially in the inter-mountain west where little has been done in the field of training city managers, it would be purely by chance that the best city manager would be a local citizen.
Brigham City may well have taken its first step away from professional city operation.

Logan has proved that an efficient dominant figure can be business-like in the operation of the city. Looking into the future, it might be hoped that the citizens would recognize the need for continued efficient business training on the part of the individual chosen to operate the business side of the city. Unless the proper delineation between administrative and legislative powers is firmly established and proper business principles adopted on a permanent basis, Logan may well be faced with the disturbing organizational problems that presently confront so many other American cities.

The city manager plan, if organized and operated in its entirety, with the business operation kept on a business basis, and as free as possible from the squabbles that inevitably plague political operations, could be a great boon to Logan.
BIBLIOGRAPHY

The City Manager, by H. A. Toulmin.


The American City (A monthly periodical).

City Manager Magazine (Monthly) Published by the City Managers Association.

Year Books of the City Managers Association. (The eleventh has just been published).

Problems in Municipal Government, by A. Chester Hanford. (Shaw Company, 1926).


The City Managers' Convention, by John G. Stutz. 1924.

Civil Service and City Managers, by W. F. Foulke. 1924.

Progress of City Manager Municipalities. 1921.

Progress of Manager Movement in Rocky Mountain Region. 1921. (City Managers Association).

Organized Labor Favorable to City Manager Plan, by A. F. Howe, April, 1923.

Thoughts on the Manager Plan, by J. W. Rough. 1923.

City Manager and P. R. Charter Sustained by Boulder, by W. J. Millard. 1923.

Why There Should Be an Assistant City Manager, by C. W. Koiner. 1925.

Seattle's Vote Against City Manager Plan, by W. H. Van Nuys, June 1925.

Letters from Numerous City Managers and Chambers of Commerce.

Revised Ordinances of Brigham City.
Minutes of Meetings of Councils and Commissions of Logan, Utah for a Number of Years.

Logan City Charter


Utah State Statutes.

Minutes of Logan Chamber of Commerce. 1924-28.

Numerous Pamphlets and Letters from the National Municipal League.

In Depth Study of Brigham City Records, Financial Statements, Minutes of Meetings, History, etc.
APPENDIX

Tables Showing the Financial Structure of Logan City in 1928
Balance Sheet

Statement of Condition of the Logan City Electric Light Plant on December 31, 1927.

<table>
<thead>
<tr>
<th>CASH ON HAND AND IN BANK</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Petty Cash</td>
<td>50.00</td>
</tr>
<tr>
<td>Balance in Bank Electric Light Fund</td>
<td>591.24</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ACCOUNTS RECEIVABLE - Light Customers</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Current</td>
<td>18,215.20</td>
</tr>
<tr>
<td>Bad and Doubtful</td>
<td>2,471.10</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>INVENTORY OF STORES</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Stores on hand per inventory</td>
<td>5,982.05</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DUE FROM GENERAL FUND - Advances to</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>25,766.53</td>
</tr>
<tr>
<td>Water Works</td>
<td>3,093.18</td>
</tr>
<tr>
<td>Streets</td>
<td>5,566.55</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SINKING FUND</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Savings Account</td>
<td>4,196.31</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ELECTRIC LIGHT BOND FUND</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash in Bank</td>
<td>1,643.13</td>
</tr>
</tbody>
</table>

| TOTAL | 67,575.29 |

Capital of Property Section

LOGAN CANYON PLANTS

<table>
<thead>
<tr>
<th>Land and Right of Way</th>
<th>20,525.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dam and Pipe Line</td>
<td>184,783.58</td>
</tr>
<tr>
<td>Buildings-Power House and Cottage</td>
<td>38,382.89</td>
</tr>
<tr>
<td>Machinery and Equipment-Power Plant</td>
<td>83,316.51</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DISTRIBUTION</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Transmission Lines</td>
<td>21,674.91</td>
</tr>
<tr>
<td>Substation and Equipment</td>
<td>15,130.20</td>
</tr>
<tr>
<td>Distribution Lines</td>
<td>88,480.12</td>
</tr>
<tr>
<td>Street Lighting Lines</td>
<td>22,745.76</td>
</tr>
<tr>
<td>Meters</td>
<td>19,693.02</td>
</tr>
</tbody>
</table>

| | 167,724.01 |
### AUXILIARY PLANT

| Buildings-Power House | $11,243.82 |
| Machinery and Equipment | 50,317.84 |
| **Total** | **$61,561.66** |

### MISCELLANEOUS

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office Equipment</td>
<td>$2,069.57</td>
</tr>
<tr>
<td>Equipment Stores Department</td>
<td>260.42</td>
</tr>
<tr>
<td>Tools</td>
<td>$2,083.26</td>
</tr>
<tr>
<td>Trucks</td>
<td>4,157.01</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$8,570.26</strong></td>
</tr>
</tbody>
</table>

### Liabilities and Surplus

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>RESERVE FOR UNCOLLECTABLE ACCOUNTS</td>
<td>$1,646.90</td>
</tr>
<tr>
<td>SURPLUS ACCOUNT</td>
<td>$64,285.26</td>
</tr>
<tr>
<td>RESERVE FOR ELECTRIC LIGHT BOND FUND--Contra</td>
<td>$1,643.13</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$67,575.29</strong></td>
</tr>
</tbody>
</table>

### RESERVE FOR DEPRECIATION

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Logan Canyon Plants</td>
<td>$57,220.81</td>
</tr>
<tr>
<td>Distribution System</td>
<td>$37,853.49</td>
</tr>
<tr>
<td>Diesel Unit</td>
<td>713.29</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>4,542.60</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$100,330.19</strong></td>
</tr>
</tbody>
</table>

### ELECTRIC LIGHT PLANT BONDS PAYABLE

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>20-year Improvement-1916 5%</td>
<td>$15,000.00</td>
</tr>
<tr>
<td>20-year Refunding-Serial 1923 5%</td>
<td>$50,000.00</td>
</tr>
<tr>
<td>20-year Rebuilding-Serial 1923 5%</td>
<td>$180,000.00</td>
</tr>
<tr>
<td>20-year Rebuilding-Term 1924 5%</td>
<td>$100,000.00</td>
</tr>
<tr>
<td>10-year Auxiliary Plant-Term 1927 4-1/2%</td>
<td>$20,000.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$365,000.00</strong></td>
</tr>
</tbody>
</table>

### NOTES PAYABLE

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Anticipation Note</td>
<td>$50,000.00</td>
</tr>
</tbody>
</table>

### SURPLUS

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Excess of Assets over Liabilities</td>
<td><strong>$49,533.72</strong></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$564,863.91</strong></td>
</tr>
</tbody>
</table>
Summary Table Showing Statement of Condition of the General and Capital Funds on December 31, 1927

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>Current Section</th>
<th>Capital Section</th>
</tr>
</thead>
<tbody>
<tr>
<td>Treasurer</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash in hand and in bank</td>
<td>$ 5,602.35</td>
<td></td>
</tr>
<tr>
<td>Accrued Taxes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Logan City General Taxes</td>
<td>1,962.55</td>
<td></td>
</tr>
<tr>
<td>Logan City Special District</td>
<td>1,375.10</td>
<td></td>
</tr>
<tr>
<td>Real Estate</td>
<td>91,675.00</td>
<td></td>
</tr>
<tr>
<td>Fire Department</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Motor Apparatus and Equipment</td>
<td>13,391.25</td>
<td></td>
</tr>
<tr>
<td>Departmental Furniture and Fixtures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Auditor and Recorder</td>
<td>2,005.25</td>
<td></td>
</tr>
<tr>
<td>Mayor and Commissioners</td>
<td>132.50</td>
<td></td>
</tr>
<tr>
<td>Treasurer</td>
<td>315.00</td>
<td></td>
</tr>
<tr>
<td>Building Inspector</td>
<td>66.00</td>
<td></td>
</tr>
<tr>
<td>City Court</td>
<td>382.10</td>
<td></td>
</tr>
<tr>
<td>Police</td>
<td>126.50</td>
<td></td>
</tr>
<tr>
<td>Engineer's Dept.</td>
<td>1,065.25</td>
<td></td>
</tr>
<tr>
<td>Streets and Public Parks</td>
<td>16.00</td>
<td></td>
</tr>
<tr>
<td>Cemetery</td>
<td>8.00</td>
<td></td>
</tr>
<tr>
<td>Fire Department</td>
<td>1,326.48</td>
<td></td>
</tr>
<tr>
<td>$ 5,443.08</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Departmental Tools and Equipment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Police Department</td>
<td>345.00</td>
<td></td>
</tr>
<tr>
<td>Engineer's Department</td>
<td>842.60</td>
<td></td>
</tr>
<tr>
<td>Cemetery</td>
<td>350.50</td>
<td></td>
</tr>
<tr>
<td>Streets and Public Parks</td>
<td>3,372.76</td>
<td></td>
</tr>
<tr>
<td>City Garage</td>
<td>543.11</td>
<td></td>
</tr>
<tr>
<td>Fire Department</td>
<td>383.75</td>
<td></td>
</tr>
<tr>
<td>Sewer and Drains</td>
<td>450.00</td>
<td></td>
</tr>
<tr>
<td>$ 6,287.72</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Departmental Motor Equipment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Police</td>
<td>1,000.00</td>
<td></td>
</tr>
<tr>
<td>Engineering</td>
<td>250.00</td>
<td></td>
</tr>
<tr>
<td>Streets and Public Parks</td>
<td>8,637.90</td>
<td></td>
</tr>
<tr>
<td>$ 9,887.90</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supplies</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Street Department</td>
<td>901.00</td>
<td></td>
</tr>
<tr>
<td>Garage-Parts and Supplies</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Library Fund</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Savings Account</td>
<td>2,091.62</td>
<td></td>
</tr>
<tr>
<td>Cash Savings</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reserved for repayment of Electrical Light Plant Fund</td>
<td>$129,677.57</td>
<td></td>
</tr>
</tbody>
</table>
LIABILITIES AND SURPLUS

Warrants Payable $ 2,052.06

LIABILITY TO OTHER FUNDS

Special Improvement and Guarantee 4,772.79
Bond Interest and Sinking Fund 10,316.91

SURPLUS OR DEFICIT (deficit) 11,538.91

RESERVE FOR ACCRUED TAXES - Contra 3,337.65
$ 8,940.50

Capital Section

BONDS PAYABLE

General Purpose Bonds Refunded on $ 45,000.00
a Serial Basis Beginning 1929
at the Rate of $5,000 a year

NOTES PAYABLE

Given on Purchase of Camp Grounds 1,405.00
Given on Purchase of Arimo Block 10,000.00

LIABILITY TO OTHER FUNDS

Loan from Spl. Imp. & C. Fund 11,256.66
Due Electrical Light Plant Fund 31,333.08

LIBRARY FUND RESERVE

Surplus or Deficit (surplus) 28,591.21
$129,677.57
Balance Sheet

A Table Showing the Condition of the Water Works Department on December 31, 1927

**ASSETS**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water System per Previous Audit</td>
<td>$284,410.72</td>
</tr>
<tr>
<td>Furniture and Fixtures</td>
<td>69.50</td>
</tr>
<tr>
<td>Auto Trucks</td>
<td>606.00</td>
</tr>
<tr>
<td>Service Motors</td>
<td>3,946.10</td>
</tr>
<tr>
<td>Tools and Equipment</td>
<td>840.40</td>
</tr>
<tr>
<td>Merchandise Inventory</td>
<td>4,618.70</td>
</tr>
<tr>
<td>Republic Flow Meters</td>
<td>2,108.00</td>
</tr>
<tr>
<td>Water Stock</td>
<td>2,050.00</td>
</tr>
<tr>
<td>Sinking Fund-Savings Account</td>
<td>10,828.56</td>
</tr>
<tr>
<td>Accounts Receivable-Water Customers</td>
<td>10,755.47</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>$320,233.45</td>
</tr>
</tbody>
</table>

**LIABILITIES AND SURPLUS**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bonds Outstanding:</td>
<td></td>
</tr>
<tr>
<td>Water Works Refunding Issued Jan 1, 1923, 20 years, 5%</td>
<td>$40,000.00</td>
</tr>
<tr>
<td>Water Works Extension Issued Oct. 1, 1916, 20 years, 5%</td>
<td>70,000.00</td>
</tr>
<tr>
<td>Water Script</td>
<td>1,662.24</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>$111,662.24</td>
</tr>
<tr>
<td>Allowance for Depreciation of the Water System at 2% per year</td>
<td>85,799.58</td>
</tr>
<tr>
<td><strong>Surplus-The Excess of Assets over Liabilities</strong></td>
<td>121,771.53</td>
</tr>
<tr>
<td><strong>Liabilities and Surplus</strong></td>
<td>$320,233.45</td>
</tr>
</tbody>
</table>
LOGAN CITY CORPORATION

Statement of Receipts and Disbursements
Year 1928.

**RECEIPTS**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash on hand January 1st, 1928, Electric Plant Fund</td>
<td>$91,24</td>
</tr>
<tr>
<td>Cash received on Customers accounts year 1928</td>
<td>70,896.28</td>
</tr>
<tr>
<td>Merchandise cash Sales</td>
<td>2,578.36</td>
</tr>
<tr>
<td>Miscellaneous Receipts</td>
<td>3,139.28</td>
</tr>
<tr>
<td>Receipts from 1928 taxes Plant Purposes</td>
<td>25,699.60</td>
</tr>
<tr>
<td>Borrowed money in anticipation of taxes</td>
<td>25,000.00</td>
</tr>
<tr>
<td>Total available cash Electric Plant Fund 1928</td>
<td>$127,335.16</td>
</tr>
<tr>
<td>Cash on hand Jan. 1st 1928 General Fund</td>
<td>3,550.70</td>
</tr>
<tr>
<td>Receipts from 1928 taxes</td>
<td>75,000.00</td>
</tr>
<tr>
<td>Tax receipts from assessments of previous years</td>
<td>7,102.30</td>
</tr>
<tr>
<td>Borrowed money in anticipation of taxes</td>
<td>45,000.00</td>
</tr>
<tr>
<td>Miscellaneous license receipts</td>
<td>8,613.70</td>
</tr>
<tr>
<td>Water Rates</td>
<td>34,630.11</td>
</tr>
<tr>
<td>City Court Fees, Fines and Forfeitures</td>
<td>5,380.10</td>
</tr>
<tr>
<td>Fire Department Labor Sales</td>
<td>1,216.40</td>
</tr>
<tr>
<td>Cemetery Income</td>
<td>5,670.12</td>
</tr>
<tr>
<td>Estuary Pound Income</td>
<td>100.25</td>
</tr>
<tr>
<td>Building Permits</td>
<td>1,349.20</td>
</tr>
<tr>
<td>Water Dept. Aide and Labor Sales</td>
<td>2,092.32</td>
</tr>
<tr>
<td>Sewer Permits</td>
<td>329.50</td>
</tr>
<tr>
<td>Sundry Receipts</td>
<td>2,276.90</td>
</tr>
<tr>
<td>Received from Cache County (County Fire Department operation)</td>
<td>3,100.00</td>
</tr>
</tbody>
</table>

**TOTAL AVAILABLE CASH**

General Fund Year 1928: $197,308.60

**DISBURSEMENTS**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal payment on Electric Light Plant Bonds</td>
<td>$15,000.00</td>
</tr>
<tr>
<td>Repayment of Tax Anticipation Bonds</td>
<td>25,000.00</td>
</tr>
<tr>
<td>Interest paid on Bonded and Floating Debt</td>
<td>21,131.80</td>
</tr>
<tr>
<td>All other Electric Plant Fund Expenditures</td>
<td>61,198.55</td>
</tr>
</tbody>
</table>

Total Electric Plant Fund Expenditures 1928: $122,329.43
Cash on hand Electric Plant Fund December 31st 1928: $5,004.18

**GENERAL FUND DEPARTMENTS:**

<table>
<thead>
<tr>
<th>Department</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statutory and General</td>
<td>$231,682.55</td>
</tr>
<tr>
<td>Auditor and Recorder</td>
<td>1,789.87</td>
</tr>
<tr>
<td>Treasurer</td>
<td>1,146.76</td>
</tr>
<tr>
<td>Satray Pond</td>
<td>9,850.83</td>
</tr>
<tr>
<td>Building Inspector</td>
<td>1,063.15</td>
</tr>
<tr>
<td>Attorney</td>
<td>900.08</td>
</tr>
<tr>
<td>City Court</td>
<td>4,699.21</td>
</tr>
<tr>
<td>Fire Dept. (Including County Fire Dept)</td>
<td>12,965.08</td>
</tr>
<tr>
<td>City Garage Department</td>
<td>8,290.91</td>
</tr>
<tr>
<td>Police Department</td>
<td>8,275.36</td>
</tr>
<tr>
<td>Health Department</td>
<td>3,428.66</td>
</tr>
<tr>
<td>Engineering Department</td>
<td>973.96</td>
</tr>
<tr>
<td>Street Department and Parks</td>
<td>30,374.90</td>
</tr>
<tr>
<td>Cemetery Department</td>
<td>5,699.37</td>
</tr>
<tr>
<td>Water Works Department</td>
<td>26,263.98</td>
</tr>
<tr>
<td>Sewer Department</td>
<td>513.24</td>
</tr>
<tr>
<td>Repayment of Tax Anticipation Bonds</td>
<td>13,000.00</td>
</tr>
</tbody>
</table>

Total General Fund Expenditures 1928: $191,615.08
Cash on hand General Fund Dec. 31st 1928: $5,693.61

Total Disbursement and Cash on hand Dec. 31st, 1928 all departments: $324,643.85

Submitted by:
H. R. PED RSEN, Auditor.

(Advertisement)