

Budget for 1925-27

The budget I have just submitted contains suggested amounts necessary to cover the cost of the state's activities for the biennium of 1925-27, which, if the legislature embody into the appropriation bills of this session, will make another large reduction in the cost of the state government without, in my judgment, handicapping, injuring or crippling any necessary state activity or lowering the high state of efficiency by which the state's work has been carried on during the past two years. The total amount of appropriations as suggested in my budget for the coming biennium is \$17,223,101.66.

In determining the amounts in the budget for the various spending agencies, it is assumed, and I believe that my assumption is correct, that all departments of the state government, executive, judicial, legislative, educational, and administrative, have had ample funds during the past two years to conduct their respective departments successfully, and to bring the service of the state to as high, if not a higher state of efficiency than any preceding biennium. I have, therefore, in making up the budget, used in a great many instances, the amounts that were appropriated two years ago for the same activities. In other instances, where the amount appropriated was in excess of the present Governor's recommendations two years ago, his recommendations at that time have been incorporated, and in some instances, I have arrived at the amount of the suggested appropriation by taking the appropriation made for that activity two years ago, ascertaining the amount of the appropriation which had been consumed in the first seventeen months of the present biennium, and after allowing a like amount for each of the seven remaining months of the biennium, have deducted from the budget item where the amount seemed to be in excess of the needs for that activity during the present biennium.

The state's activities directly under the governor, and grouped largely under what was known as the "Code System," have been reorganized until but little of the former code organization remains. This was partly done by the last legislature failing to appropriate money for salaries of the heads of the code departments, but was largely brought about by the Chief Executive, of the past two years, who has endeavored to dispense with all of the unnecessary or duplicated activities that the code law would permit, and to remove from the pay roll all unnecessary employees.

In making up the budget for the activities directly under the governor, I have assumed that the people, acting through the legislature, would take whatever legislative action was necessary to eliminate any and all duplications in the administrative and educational activities of the government. I have therefore made up a budget covering certain activities with the thought in mind that these duplications and over-

lappings would be abolished, as both the major political parties in the state, through their state platforms, have promised the people they would do.

Duplications in Departments

No provision for the finance department has been made because the code law should be immediately repealed and the finance department be handled by the state auditor, or the state auditor's work should be handled by the finance department. They are a duplication of each other and serve no good purpose. This condition would make a saving to the taxpayers of \$25,000.

The agricultural department should be abolished. An inspection department including all necessary state inspections should be established. These inspections should then be arranged for at their source, or at the place the shipments enter the state, and in this manner save hundreds of thousands of dollars a biennium, and a more efficient department could be conducted with less than half of the present force employed in the agricultural department, although that department is operating now with a greatly reduced force from that of two years ago.

In my judgment the seed analysis department should be transferred to the State Agricultural College. We have, during the past two years, abolished from the agricultural department the market news and publicity department, the radio outfit—all of which were duplications of service paid for by the people through other agencies, and was money worse than wasted. The state bureau of markets is of no value as it is being duplicated by the Agricultural College and the Federal authorities.

The retiring Governor recommends that the public welfare department, as it originally existed under the code, be abolished, which can only be done by statute; and that the child welfare and child hygiene departments be transferred to the state superintendent, where this work is being handled largely in other states, and where such work will not be duplicated, as now, by the welfare department of the state, by the university extension work, and also in the state superintendent's office. By concentrating this work in one department, and then properly financing it, the service to the state would be greatly enhanced and the annoyance and expense to the public would be greatly reduced.

A recommendation is made that the athletic department should be consolidated with the game and fish department under the game warden where it has been handled under the present administration, the same as in some other states.

It appears that the Sheppard-Towner Act, which is known as the Maternity Measure, could better be operated under the extension department of the university rather than be more or less duplicated as at present.

The inspection department of the fire prevention department should, in my judgment, be transferred to the suggested department of inspection. The investigation department of the division of fire prevention is unnecessary, as the fire underwriters supply experts, on demand, to investigate questionable fires.

Abolish Blue Sky Department

The operation of the division of the Bureau of Securities during the past two years under the Governor's responsibility firmly convinces me that that activity should be abolished, and that legislation be substituted which would hold the officers of a company or corporation financially and criminally responsible for any misrepresentations by their agents of corporation stock or bonds sold within the confines of Nebraska.

Independent State Banking Department

The state banking department is of such size and importance that, in my judgment, it requires an experienced superintendent who would devote his entire time to the work, to be appointed by the governor and directly responsible only to him. The guarantee of bank deposits has been of inestimable value to the people of Nebraska, and care should be exercised, and every attempted revision of the banking law scrutinized, to see that the guarantee of deposits law is not modified or weakened. The operation and administration of that law, which was intended exclusively for the benefit and protection of the depositors in state banks, should be kept directly in the hands and under the supervision and responsibility of the governor.

Create Department of Insurance

The insurance business has grown to such large proportions that it should also be a separate department with a supervisory head appointed by, and responsible to, the governor, and not be a subdivision of some other department with scattered and diffused authority that prevents it from having the immediate care and attention of a supervisory head who is capable of giving it the attention that its importance deserves.

The division of hail insurance should be strengthened so as to give more ample protection to those whose crops are destroyed by hail.

Eliminate Duplication of Library Work

No provision has been made in the budget for the legislative reference bureau or the library commission. These activities are duplications

of similar work and therefore prevent efficient service and at the same time add unnecessary expense and burden the pay roll with unnecessary employees. The state university library extension department can supply all reference books that are now supplied by both the university and the legislative reference bureau, and the attorney general's office can draft the bills for the legislature by adding an assistant or two to his staff during the time the legislature is in session. The state library, the university library, the legislative reference bureau, the library commission, and the state historical society are all building up libraries that are more or less duplicated. These five state libraries that the taxpayers are now maintaining in the city of Lincoln could be consolidated and handled by the state university library and the state library at the State House.

Normal Work Triplicated

The training for teachers for public schools is carried on in three different departments of our educational system of the state, viz., the university, normal schools and high schools, which is a triplication of effort, causes an increase in taxes and probably lessens the effectiveness of the effort of each of these schools. I suggest that the legislature consider the possibility of centralizing the state's effort in training young men and women as teachers for the schools of the state and that sufficient funds then be provided to properly conduct the training of teachers.

Test Farmers Wheat Free

I recommend that the State Agricultural College establish and maintain the necessary machinery or equipment to test the farmer's wheat, and ascertain free of cost the amount of gluten in each sample submitted by the farmer. This would add very little to the cost of service given by the State Agricultural College but it would be worth thousands of dollars a year to the farmers.

Repeal Intangible Tax Law

The so-called intangible tax law that was enacted four years ago which provides that the intangible property such as stocks, bonds, notes, mortgages, etc., shall be assessed at one-fourth their face value while tangible property such as farms, homes, merchandise, etc., should be assessed at their full value is unfair, unjust and un-American in that it enables those best able to pay taxes for the support of the government, to transfer three-fourths of their taxes onto those who are already overburdened. This law should, in my judgment, be repealed and all classes of property and all classes of people should pay according to what property they have, and abolish the system of transferring the taxes from the rich to the poor which has developed through the so-called intangible tax law.

Government Development of Water Power

I recommend that a measure be enacted so that the water power of the state which is owned by the people can be retained as their heritage and be developed under government control by municipal, county or district units of the government.

Deficit in Public Works Department

I desire to call the attention of your honorable body to conditions that were created and existed in the department of public works during the years of 1920-21-22, prior and up to the time that I came into office. There was found to be a deficit in the road department two years ago. This deficit had been accumulating for three years prior to that time and was called to the attention of the legislature at its session two years ago. The legislature appointed a joint committee of the senate and house to investigate the deficit which was officially reported by the Governor, and the joint committee reported that there was no deficit in the road department and that there would be a cash balance in the road fund of the former administration after all claims against it were paid. This joint committee's report was adopted by both branches of the legislature. Since that time it has been determined by the Supreme Court that there was a deficit in the road department, in the case taken to the Supreme Court wherein the contractors attempted to mandamus the state auditor to pay for road work done on contracts let by the state for the biennium of 1919-20 and of 1921-22. The Supreme Court upheld the contention of the Governor that there was a deficit in the road fund, and that contracts let for road work in a prior biennium could not be paid from current funds in the following biennium and that the only way that this road deficit or these unpaid claims of road contractors could be liquidated would be through a deficiency appropriation at the next session of the legislature. While the exact amount of the deficit in the road department of two years ago can not be definitely determined at this time, the department of public works has fixed the amount as definitely as they could on December 31st, 1924, at \$346,048.05. I recommend that a deficiency appropriation be made to pay the claims against the state road department that were contracted for prior to January 4, 1923.

Deficit in Bridge Fund

There is found to be a deficit in the state aid bridge fund for the biennium preceding my administration. It appears that after the bridge appropriation for the former biennium was exhausted the heads of the public works department authorized the officials of thirteen different counties to build and repair bridges on promise that the state would pay its share of the cost. The total amount due these various counties is \$128,567.47. This represents a deficit that can only be paid by a deficiency appropriation by the legislature and I recommend that such an

appropriation be made and that said deficit in the bridge fund for the former biennium be liquidated. The total deficit in the road and bridge funds of the former administration is found to be about \$474,615.52.

Irregularities in Road Department

The uncertainty as to the exact amount of the deficiency in the road department under the former administration is on account of irregularities found to exist in that department through an investigation made by the Federal authorities and the present retiring Governor during the past year. These irregularities consist of a falsification of the records in the public works department to show a large increase in the yardage of dirt moved over the yardage of dirt actually moved. This has resulted in the payment, by the state, of large sums of money to road contractors in excess of the amount due them for the service rendered. The records were also falsified so that the federal government was required to pay the state, which in turn went to the contractor, sums of money for work in excess of what had been rendered by the contractor. The federal government has made a demand upon the state for the return of the money paid to the state on two road projects which was secured by a falsification of the records in the public works department of Nebraska, by increasing the number of yards of earth moved in excess of the amount of dirt actually handled by the contractor. The federal government also discovered additional falsifications on various road projects but did so in time to refuse payment. The records in the public works department show that these amounts in excess of the actual service rendered were paid out to road contractors on orders and approval of those in charge of the public works department prior to January 1923. This investigation also has shown that classifications of material moved were changed by the former state engineer's department without consent or advance approval of the federal government, and in violation of law and that large sums of money were paid out by the state prior to January 4, 1923, and that the result of this change in classification on one or more projects has resulted in the payment to contractors of upwards of \$100,000.00 by the state in excess of the contract agreement entered into by the federal and state government with the contractors at the time the contract was let.

I have laid before the Attorney General of this state the result of the investigation made by the federal government and the present retiring Governor, together with copies of the records in the public works department covering the various projects where falsification of the records has been found, and also supplied copies of affidavits showing when and how said falsifications were made, and have supplied the Attorney General with copies of results of investigations by county officials of Nebraska covering re-classification of materials by the former heads of the public works department of Nebraska which has resulted in the

loss of large sums of money to the taxpayers of the state. I have recommended to the Attorney General that he take appropriate action to punish the guilty and to recover the large sums of money wrongfully paid out by the state. I recommend a deficiency appropriation by the legislature to reimburse the federal government for the sums paid to the state in excess of the amounts actually due, whenever, in the judgment of the Attorney General, the ends of justice will not be impaired by supplying the legislature with the necessary data on which the federal government asks for the return of money paid to the state through misrepresentation.

Progress in Road Development

Great progress has been made in road development in Nebraska during the past two years and especially during 1924. A delay in letting road contracts occurred in the summer of 1923 because of the **mandamus** proceedings in the **Supreme Court** by the road contractors in an effort to have the appropriation of this biennium for road purposes used to pay the amounts claimed by road contractors for contracts let during the preceding biennium. However, more federal aid roadwork has been done in Nebraska during 1924 than for any preceding year and almost three times as many miles of road were graveled in 1924 than for all of the preceding years combined.

Opposes Increase In Taxes, Gasoline or Otherwise

A tax of two cents a gallon on gasoline for road building purposes has been suggested by various organizations. There is no question in my mind but that the people of Nebraska at this time are opposed to any increase in their tax burdens, whether it be through a tax on gasoline or through any other plan. If a tax is to be levied on gasoline, it must be paid by the consumer and if the consumer is to have an increased burden of two cents a gallon on gasoline, the same consumer should receive a reduction of an equal amount on the other taxes that he is now paying. In my judgment there is no need, necessity or defense of any increase in the amount of taxes that are being collected at the present time for conducting the state's business for the coming two years.

The Child Labor Constitutional Amendment

I submit herewith the proposed amendment to the federal constitution relating to child labor. This amendment was sent to the Chief Executive of Nebraska by the federal Secretary of State in the manner prescribed for the submission to the various state legislatures for approval or rejection. I suggest that your honorable body give this proposed amendment the careful consideration which its importance merits. If the proposed amendment is intended to enable Federal authorities to protect children of tender age from working in factories, mills and in-

dustrial plants, I believe that this amendment has merit and if adopted would serve a worthy purpose. If, however, it is the intention of the amendment to take from the parents the control of their own children, until after they are eighteen years of age, so that a child would not be permitted to have the benefit of outdoor life on the farm, and be given the constitutional development and educational training that the children of the farmers are now receiving in assisting their parents in doing the chores and the light farm work, it would be unfair to the children, inhuman to the parents and would destroy the home life for both parent and child. It might be well to submit the child labor amendment to a referendum vote of the people.

Deposit Fees In General Fund

I would recommend that all funds of whatsoever character, whether they be from federal aid, interest on moneys invested, fees collected for service by the state in the form of inspections, examinations or protection, and all spending agencies receiving state aid through appropriations of state money or state funds from any other source should, by law, be required to deposit all such receipts in the general fund with the state treasurer, and that no money should be paid out by any spending agency of the state, or to which the state contributes, without being specifically appropriated by the legislature for each activity, and then only through the regular voucher system of the state where the auditor, secretary of state and the state treasurer approve same. I also recommend that all spending agencies receiving state aid in any form or manner should be examined under the authority of the state auditor or state finance department.

Opposes Special Mill Levies

There has been some suggestion through the press and recommendations by different organizations for a tax levy of so many mills for a building fund for various spending agencies. As a business proposition from a taxpayer's standpoint I do not believe this advisable. When a certain mill levy is authorized, then the supporters of the spending agency would be interested in increasing valuations in order to increase the total receipts from the fixed mill levy, and this might prove not only a hardship on the taxpayers but it enables the spending agency to collect an increasing amount of funds which, in turn, encourages excessive expenditures without the knowledge or consent of those who are taxed to provide the funds.

Board Of Mediation

The statute providing for a Board of Mediation and Conciliation, to serve in disputes between capital and labor before the strike or lockout stage has been reached, was inadvertently repealed a few years ago.

However, the appropriation of \$1,000 made to defray the expenses of such a board was provided by the legislature four years ago and also two years ago. A bill of this kind was recommended by the Governor two years ago and introduced in the legislature but did not become a law, although the legislature indicated its intention to enact the law as an appropriation was made for the expense of such a board. I recommend that this statute, which was inadvertently repealed, be reenacted so that this machinery of investigation and arbitration can be utilized not only in the interest of capital and labor but for the protection of the general public.

Workmen's Compensation Fund

The employees of the state of Nebraska who are injured in line of duty and who are entitled to workmen's compensation under the employers liability provision of the statutes are unable to draw any compensation from the state on account of no specific appropriation having been made by the legislature for that purpose. I recommend that in making appropriations for salaries and wages of the various employees of the state who would come under the workmen's compensation law that a small appropriation be added for this specific purpose, and that the spending agency be authorized to make payments to injured employees whose awards are fixed by the state labor commissioner or by the courts.

Attorney General Should Be Appointed

There is no provision by statute authorizing the chief executive of the state to provide himself with a counselor and no money has been appropriated for that purpose. I believe that the legal department of the state should be operated directly under the authority of the governor and that the attorney general or legal advisor of the governor should be appointed by the governor. I therefore recommend that the legislature submit an amendment to the constitution to be voted on by the people at the next general election, providing for the appointment by the governor of the attorney general instead of electing him as a constitutional officer.

Arbor Lodge

During the past two years a magnificent contribution has been made to the state. Mr. Joy Morton has presented to the state of Nebraska the home place at Nebraska City, together with Morton Park comprising about seventy acres. This property, valued at \$200,000.00, was the home of Joy Morton's father, J. Sterling Morton, founder of Arbor Day and former Secretary of the United States Department of Agriculture. The state has formally accepted the mansion and grounds known as "Arbor Lodge," and has agreed to maintain the property as a state park. The State Park Board has taken charge of the beautiful home and grounds

and "Arbor Lodge" is being visited by thousands of people yearly who testify to the state's appreciation of the generous gift of Joy Morton, and the opportunity it has given the state to perpetuate "Arbor Lodge" in memory of the late J. Sterling Morton.

Law Enforcement

The passage of the law, by the legislature two years ago, giving the governor authority to remove county and city law enforcement officers for failure to enforce the prohibition law has added to the efficiency of local law enforcement officers and given the chief state deputy law enforcement officer, who is directly under the governor, the cooperation that he needed to make law enforcement effective. The law enforcement department has operated so satisfactorily to the public, both in the enforcement of liquor laws and the law against automobile theft, that the complaints against the violation of these laws have been greatly reduced and there has been practically no complaint as to the manner in which the state law enforcement department has operated. In addition to enforcing the liquor law and the law against theft of automobiles, the state law enforcement department has rendered great assistance to the various county officials and the public in general in detecting and prosecuting various crimes such as bank robberies and theft of large quantities of merchandise from various stores in different parts of the state.

A summary of the results of the efforts of the state law enforcement department, together with federal prohibition officers and county authorities for the years 1923 and 1924, is as follows:

Total cases pending	-----444
Total jail sentences	-----786
Total amount of fines paid	-----\$350,208.17
Total number of cars confiscated	__135
Estimated value of cars	----- 20,250.00
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Total amount of fines paid for liquor violations for the years 1923-24	-----\$370,458.17

Summary of the number of cars stolen in the state for the years 1923-24, and the number of cars recovered as reported by the chief deputy law enforcement officer is as follows:

Total number of cars stolen	-----1653
Total number of cars recovered	-----1858

It will be observed that more cars have been apprehended by the law enforcement officers of Nebraska, which include the state, county

and city law enforcement officers, than were stolen in the state. This makes an especially good showing for the efficiency of the state law enforcement officers.

The appropriation for the law enforcement department for this biennium was \$60,000 as compared with \$75,000 for the preceding biennium. I have made a budget recommendation for this department of \$60,000 for the coming biennium.

Require Trial Judge To Fix Reasonable Minimum Sentence

As Chief Executive of the state I desire to call the attention of the legislature to the increase of crime, especially crimes of violence or major offences. The trial judges in passing sentence upon criminals usually give the prisoners from one to twenty years and immediately upon the expiration of the one year, including good behaviour which reduces the sentence to ten months, the prisoner, his friends or attorneys besiege the Board of Pardons and Paroles for a hearing on the question of his parole. Although the trial judge, under the law, could fix a reasonable definite sentence the custom of fixing the minimum at one year regardless of what a reasonable minimum sentence for certain crimes should be is unfair to the Pardon Board which is composed of three constitutional officers. I therefore recommend a statute requiring trial judges to fix a reasonable minimum as well as maximum sentence. This, I believe, will lessen the number of crimes committed in the state of Nebraska and will therefore reduce the number of prisoners and the need for increasing penitentiary room and will lessen the work of the state officers who compose the Pardon Board.

Trial Judge To Discuss Evidence

In jury cases, in order to clarify the testimony and assist the jury in arriving at a just decision, I believe that the jury should have the benefit of the trial judge's opinion as to the evidence. I therefore suggest an amendment to the statutes, which will enable trial judges in Nebraska to discuss the evidence for the enlightenment of the jury as the federal judges are permitted to do under federal rules in jury cases.

Supreme Court Commission

The Supreme Court, owing to the congestion of the docket, should have relief for at least two years and as the state bar association has recommended that aid be given the Supreme Court in the form of a commission as was done by statute in 1915, I suggest that your honorable body favorably consider this recommendation.

Pardons and Paroles

The statutes provide that the governor shall submit to the legislature a report of the activities of the State Board of Pardons and Pa-

roles, including a list of all pardons, commutations, paroles and respites, the names of the prisoners, the reasons why the Board extended clemency and copy of dissenting opinions. As no appropriation was made for the publication of a report of this kind I am submitting with this message a typewritten report by the State Chief Probation Officer to the Board of Pardons and Paroles, which I believe includes all the information that the law requires except the opinions of the Board giving the reasons for each separate act of clemency towards the prisoner. These opinions are on file, together with all complete records and data, in the office of the Board of Pardons and Paroles. The action of the Board of Pardons and Paroles was unanimous in each case. Therefore there are no minority opinions submitted.

The New Capitol

The first construction or the part of the new capitol building that will house all the constitutional officers and all the active administrative departments of the state government is practically completed. Part of the constitutional officers of the state and practically all of the administrative officers and employees of the state are now housed in their permanent quarters in the new capitol. Nebraska's new state capitol, as designed by the architect, Mr. Goodhue, and being built on plans laid down by him, is producing a substantial and magnificent building. The contract for the foundation and the first section was entered into by the former Governor and capitol commission, and the excavation for the basement and the basement walls and the foundation were laid before the present retiring Governor took up his official duties as chairman of the capitol commission. During the past two years the first construction or first section of the building has been completed, and the greater portion of the building has been accepted from the capitol commission by the Governor on behalf of the state, and is now occupied by the Governor and all the departments directly under the governor's control.

The architect, Mr. Goodhue, passed away during the past two years but the general plans and specifications were so near completion that the capitol commission was able to enter into very satisfactory arrangements with the Goodhue business organization to complete the detailed specifications of the Goodhue architectural and building plans, and to superintend the construction and equipment of the building.

The total amount of moneys paid out by the capitol commission from the time the first work on the plans commenced, to December 16, 1924, including payments to the general contractors and stone contractors authorized on that date, aggregate \$2,732,160.84. There is still due on outstanding contracts for material and labor \$284,655.93. The total amount which the commission has expended or which it is under obligation to spend is, therefore, \$3,016,816.77. The capitol commission es-

timates that four years will be required to complete the building in accordance with the original plans and that the work still to be done—in addition to the existing uncompleted contracts, will cost approximately \$4,923,000.00. This would bring the total cost of the new capitol to \$7,940,000.00.

I am advised by the capitol commission that the increase in the cost of the capitol over the original sum estimated and provided for by the legislature, viz., \$5,000,000.00, was due to the fact that after the original size of the building had been agreed upon the capitol commission found upon visiting other capitol buildings, constructed in recent years, that the size of the buildings had been underestimated to meet the growth of the state activities, and that the Nebraska capitol commission increased the dimensions of Nebraska's capitol from seven and one half million cubic feet to nine million one hundred thousand cubic feet. My service as chairman of the capitol commission, during the past two years, has led me to believe that the size as now planned could not be reduced without underestimating the proper anticipated growth and development of the state's activities and the need for housing space. I believe that the taxpayers of Nebraska are getting the worth of their money for each dollar spent in the construction of the new capitol, and that when it is finished, if the plans are carried out and the building completed along the strict business lines and care with which it has been constructed thus far, Nebraska will have the best capitol building in the United States and it will have been built for the lowest cost per cubic foot of any public building of its character erected in the nation.

The tax levy now being collected will complete the six year levy made for the new capitol building purposes, and will create a fund of about \$5,300,000.00. About \$3,000,000.00 of this money has already been expended and the other two million and a third is in the hands of the state treasurer, or the bulk of it is and the remainder is being collected with the 1924 taxes. The capitol commission, for the purpose of completing the building on the broad, substantial and economically beautiful plans as prepared by Mr Goodhue, recommends that the special tax levy for the new capitol building purposes be extended to raise the estimated cost of \$7,940,000.00. The proceeds from this levy will, under the present plans, complete the building as originally intended including a heating plant at an estimated cost of \$300,000.00, and \$500,000.00 for furnishing and decorating the building, and landscaping the grounds, and all other expense in connection with the construction, equipment and completion of the new capitol and grounds. The proceeds from the six year tax levy for the new capitol building purpose have already been appropriated and will be contracted against for the second section or second construction by the end of the biennium and therefore will not need to be reappropriated by this session of the legislature. However, the additional contracts which will have to be

entered into by the capitol commission before another session of the legislature, will probably require an additional appropriation out of the funds to be provided from the extension tax levy of three or four hundred thousand dollars. In order to continue the construction of the new capitol and have the second construction, which will house the House of Representatives, ready for occupancy by the time the legislature meets in January 1927, it will be necessary for contracts to be let for the second section or second construction in the very immediate future, and the old building will have to be torn away immediately upon the adjournment of the present legislative session. It is important, therefore, that the recommendations and the needs of the capitol commission be given the earliest possible consideration by your honorable body, and I recommend that the plans of the commission, as outlined above, receive your early and favorable consideration.

In Conclusion

I could not lay aside my official duties as governor without commending those officials and employees who have so honestly, loyally and efficiently labored during the past two years as public servants to give to the state the high character of government and service that the people of Nebraska have enjoyed. It is with pride that I point to the fact that no person appointed by me or serving under me, as governor, during my term has been criticized by the press or privately criticized, as far as I know, either as to their qualifications for the position they hold or for the manner in which they have discharged their respective public duties. I am deeply indebted to them for the cooperation they have given me and thank them for the State for the splendid service they have given Nebraska.

The very cordial relations which have existed between the elective constitutional officials of the state during this administration and the non-partisan and business-like manner in which they have cooperated in discharging their official duties, is gratefully appreciated by the retiring Governor. The governor is a member of the following state boards and commission, viz., Board of Pardons and Paroles, State Board of Equalization, Board of Educational Lands and Funds, also the Capitol Commission. The elective state executive officers constitute these boards and although the personnel is not all of one political party every official matter coming before each of these boards and commission during this administration has been determined satisfactorily to each member, and received the unanimous vote on each question by every member of each of these boards and commission.

The Almighty has blessed the people of Nebraska during the past year with a healthful climate, good crops, and a profitable return from their labors. We must, however, bear in mind the unprofitable years our people have passed through in considering the many demands which

will be made for financial support. Your honorable body, I feel sure, will carefully and conscientiously determine the many and important matters brought before you. In bringing to a close my work as the Chief Executive of the great State of Nebraska, permit me to express to the members of the Forty-third Session of the Nebraska Legislature and to His Excellency the incoming Governor my most sincere good wishes for a happy and prosperous year to each of you and a successful completion of your respective official duties.

CHARLES W. BRYAN,
Governor.

January 8, 1925.

**Money Received By The Governor For The
Biennium Ending December 31, 1924**

Extradition Fees	\$ 66.50
Alcohol Permit Filing Fees	3,908.00
Warehouse License Fees	67.00
Commissioner of Deeds Fees	10.00
Permanent School Fund, 5% from sale of lands	98.19
Soldier's and Sailor's Homes	
Burkett	40,710.00
Milford	22,200.00
Total	\$67,059.69

The above amounts have been paid into the State Treasury and the receipts of the Treasurer are on file in the Governor's office.

**Report of Board of Pardons
November 30, 1922 to December 1, 1924.**

Submitted by Governor Bryan to the Legislature, January 8, 1925,
as a part of his message.

Governor Charles W. Bryan Chairman
 Secretary of State Charles W. Pool Secretary
 Attorney General O. S. Spillman Member
 N. T. Harmon Chief State Probation Officer.
 W. E. Schroeder Assistant Probation Officer.
 F. E. Jordan Chief Clerk.