FIRST ANNUAL REPORT

—OF THE—

AUDITOR

—OF THE—

CITY OF LINCOLN
NEBRASKA

—FOR THE—

MUNICIPAL YEAR ENDING APRIL 1, 1904

LINCOLN, NEBRASKA
GILLESPIE & PHILLIPS, PRINTERS
1904

LINCOLN, NEBRASKA, April 25, 1904.

To the Honorable Mayor and City Council,
City of Lincoln, Nebraska.

GENTLEMEN:

I herewith submit to you my annual report as auditor *ex-officio* for the year from April 1, 1903, to April 1, 1904. I take great pleasure and pride in submitting this, the first auditor's report ever made in this city, showing to your honorable body and the citizens and tax-payers the condition of financial affairs in Lincoln. All items are mentioned in detail as nearly as seemed practicable.

The report shows a condition of affairs that cannot fail to be gratifying to every citizen and tax-payer, and as partners in the municipality, all will be pleased to see that the city is financially sound and prosperous in all departments.

I wish to thank all departments for their assistance to me in furnishing material for the report, and in complying with requests for certain changes in their departments. In many cases it has involved a large amount of extra work, which has been cheerfully done, and all have joined in the effort to establish a more businesslike and adequate system of auditing and checking accounts.

I wish also to thank your honorable body for the further trust you have placed upon me as auditor *ex-officio*. The work involved in keeping additional records and compiling this report has, of course, placed an unusual amount of extra work upon me, but I assure you that I have done it willingly, and will continue, in the future, to perform whatever duties you may entrust to me, or that I see can be done.

Very respectfully,

THOS. H. PRATT,
City Clerk and Auditor ex-officio.

STATEMENT SHOWING CASH BALANCE INVESTED IN WARRANTS.

LINCOLN, NEB., April 1, 1904.

Hon. Thos. H. Pratt, City Clerk.

DEAR SIR: In reply to your inquiry as to the amount of funds invested by me for the benefit of the city April 1, 1904, will say, that acting under authority given me by the resolution of the city council, passed March 7, 1904, I beg to report that under date of April 1, 1904, I held in trust for the benefit of the city of Lincoln and its several funds, warrants and bonds as follows:

Registered 5 per cent City Warrants, different funds	$10,032.14
Funding Bonds, 6 per cent issue of January 1, 1894	80,000.00
Total	$90,032.14

Respectfully submitted.

BEMAN C. FOX,
City Treasurer.

The bonded indebtedness of the city of Lincoln is as follows:

Railway Aid Bonds	$120,000.00
Funding and Refunding Bonds	745,500.00
Water Bonds	203,600.00
Sewer Bonds	100,000.00
Total	$1,169,100.00
Less Amount Retired in 1904	10,000.00
Grand Total	$1,159,100.00

Miles of water mains in city, 60.
Miles of sewers in city, 46.44.
Miles of paved streets, 22.7.

STATEMENT OF RECEIPTS OF CITY, SHOWING SOURCE OF DERIVATION.

FUND	Miscellaneous Receipts Items	Miscellaneous Receipts Totals	General Levy
Special Assessment Districts, Paving and Repaving		$130,910.27	
Special Assessments for Sidewalks		2,061.87	
Interest and Coupon			$46,403.45
Special Police, Dog Tax		539.84	
Library, Lamp Account		6.00	6,737.03
Library Book, Itemized			
C. D. Hyatt, Secretary	$468.48		
Donation	8.81		
Rent Basement	120.00		
Librarian's Receipts	227.98	825.27	
Library Site and Book			19.02
"Dead" Funds			237.22
Sinking Fund			6,471.28
City Hall Purchase			8,530.26
Sinking Fund Investment		86.86	
General Fund, Itemized			42,754.71
Ambulance Fees	122.50		
Board of Engineers	283.00		
*Heating Company	35.42		
Scale Rent	240.00		
Market Square Rent	128.00		
Fumigating	12.80	821.72	

The remaining funds are those set aside for the ordinary expenses of the city, as distinct from the funds heretofore listed:

General—			
Balance April 1, 1903	$29,489.01	Balance April 1, 1904..	$31,716.61
Year's Receipts.....	43,576.43		
Total	73,065.44		
Year's Disbursements	41,348.83		
Police—			
Balance April 1, 1903	1,931.48	Balance April 1, 1904..	1,057.61
Year's Receipts.....	19,194.87		
Total	21,126.35		
Year's Disbursements	20,068.74		
Fire—			
Balance April 1, 1903	3,148.31	Balance April 1, 1904..	2,728.78
Year's Receipts.....	39,228.69		
Total	42,377.00		
Year's Disbursements	39,648.22		
Water—			
Balance April 1, 1903	365.41	Balance April 1, 1904..	7,430.57
Year's Receipts.....	57,182.20		
Total	57,547.61		
Year's Disbursements	50,117.04		
Sewer—			
Balance April 1, 1903	7,889.56	Balance April 1, 1904..	8,575.38
Year's Receipts.....	14,269.39		
Total	22,158.95		
Year's Disbursements	13,583.57		
Road—			
Balance April 1, 1903	455.90	Balance April 1, 1904..	3,216.20
Year's Receipts.....	16,294.99		
Total	16,750.89		
Year's Disbursements	13,534.69		
Judgment—			
Balance April 1, 1903	4,369.23	Balance April 1, 1904..	2,487.09
Year's Receipts.....	9,229.41		
Total	13,598.64		
Year's Disbursements	11,111.55		
Lighting—			
Balance April 1. 1903	1,060.59	Balance April 1, 1904..	1,785.39
Year's Receipts.....	15,587.79		
Total	16,648.38		
Year's Disbursements	14,862.99		
Paving, Repair, and Intersection—			
Balance April 1, 1903	9,802.80	Balance April 1, 1904..	16,358.93
Year's Receipts.....	23,631.32		
Total	33,434.12		
Year's Disbursements	17,075.19		
***Interest and Coupon—**			
Balance April 1, 1903	32,665.60	Balance April 1, 1904..	37,719.83
Year's Receipts.....	46,403.45		
Total	79,069.05		
Year's Disbursements	41,349.22		

*To pay interest and coupons on bonded indebtedness.

PART II.

Statement showing value of property of the city of Lincoln, as reported in detail by the various departments on April 1, 1904, the totals of which are given here. Reports showing the items are on file in the auditor's office, where they may be examined.

Real Estate—		
F Street Engine House		$2,000.00
O Street Engine House		2,000.00
Isolation Hospital and Grounds		500.00
Block No. 29 and City Hall		55,000.00
City Park		25,000.00
Lots 1 and 2 Block 1, Hawley's Addition		900.00
Total		$85,400.00
Street Department		$3,930.52
Health Department		304.25
Engineering Department, Office		1,031.95
Engineering Department, Paving		366.08
Engineering Department, Sewer		709.92
Council Chamber		111.15
City Clerk and Tax Commissioner's Office		227.50
Store Room		239.90
Police Department		965.90
Water Department—		
Value of Plant	$1,250,000.00	
Personal Property	3,100.28	1,253,100.28
Treasurer's Office		653.96
Fire Department		38,498.05
Total		$1,385,579.46

RECAPITULATION OF WARRANT EXPENDITURES.

Warrant expenditures in each fund, as issued by the clerk, under the annual appropriation ordinance:

FUND.	Amount Drawn.
Fire	$33,240.06
Judgment	1,825.25
Lighting	15,428.90
Paving Repair, Paving, and Repaving	56,718.97
Police	18,565.45
Road	12,595.98
Salary	24,115.18
Sewer	9,155.97
Water	36,493.07
General, Subdivided.	
City Property	2,774.15
Election	2,313.88
Emergency	712.47
Health	2,691.67
Printing	1,654.71
Sidewalk	4,042.47

STATEMENT SHOWING RUNNING EXPENSES OF THE CITY FOR YEAR, FROM APRIL 1, 1903, TO APRIL 1, 1904.

FUND.	Warrant Disbursements.	
Fire	$33,240.06	
Judgment	1,825.25	
Lighting	15,428.90	
Paving Repair, Exclusive of Intersections and Districts	1,905.72	
Police	18,565.45	
Road	12,595.98	
Salary	24,115.18	
Sewer	9,155.97	
Total General	14,189.35	
Total Warrant Expense	131,021.86	$131,021.86
Interest Coupons Paid by Treasurer in Funds Named:		
Interest and Coupon	40,797.22	
Sewer	4,465.73	
Total Paid on Bond Interest (Except Water)	45,262.95	45,262.95
Balances Remaining Unpaid on Debts Incurred During Year for Lack of Moneys Appropriated:		
For Steam Road Roller	1,500.00	
Dr. Finney, Sewer Construction	67.61	
Jas. Malone, Bill for Telephone	40.00	
Total	1,607.61	1,607.61
Interest Paid on Floating Debt (Except Water)		1,422.95
Total Running Expense		$179,315.37

Hereinafter is shown an extended statement, by funds, of these warrant expenditures, and interest expenditures, with complete classification of same for each fund; also additional recapitulations showing cost of departments not indicated by expenditures in any one fund:

RECAPITULATION OF WARRANT FIRE EXPENDITURES.

Total Warrant Expenditures		$33,240.06
Salary of Chief	$1,500.00	
Salary of Firemen (Average 31 Men)	23,903.78	
New Apparatus	1,768.54	
Hose	1,994.50	
Feed	1,899.03	
Horses	100.00	
Blacksmith Helper	5.00	
New Bedding	63.11	
Expenses of Chief's Trip East	150.00	
Medical Services	33.00	
Steamer and Blacksmith Coal	100.30	
General Supplies	399.57	
Batteries and Chemical Supplies	297.08	
Office Supplies	32.35	
Washing	217.34	
Veterinary Surgeon	66.10	
Oil	99.86	
Plumbing	36.47	
Telephones	168.00	
General Equipment Repairs	100.58	
Harness and Harness Repairs	87.42	
Horse Shoes	139.50	
Lumber and Paint	78.53	
Total Expenditures	33,240.06	
Interest Paid on Floating Debt	761.54	
Total Expenses of Department	34,001.60	

RECAPITULATION OF WARRANT EXPENDITURES IN POLICE DEPARTMENT.

Total Warrant Expenditures		$18,565.45
Salary of Chief of Police	$1,200.00	
Salary of Police Judge	1,200.00	
Salary of Police Matron	480.00	
Salary of Health Officer	840.00	
Salary of Patrolmen (Average 18)	12,214.58	
Salary of Specials	566.52	
Feed for Horses	391.75	
Feeding Prisoners	760.40	
Expenses of Chief to Kentucky	50.00	
Electric Clocks	12.00	
Extra Horse Hire	19.50	
Washing	30.47	
Books and Blanks	136.00	
Telephones and Telegrams	224.01	
Veterinary Surgeon	2.00	
Horse Shoeing	35.30	
Repairs to Jail, New Floor in Barn	265.89	
Disinfectant	22.25	
Brooms	7.50	
Miscellaneous	107.28	
Total Expenditures	18,565.45	
Interest Paid on Floating Debt	209.84	
	18,775.29	

RECAPITULATION OF WARRANT EXPENDITURES FOR PRINTING FUND.

Total Warrant Expenditures		$1,654.71
Stationery and Stamps, Mayor	$14.50	
Pamphlet, Excise Rules	22.75	
Board Engineers, Blanks, Books, Stationery	19.75	
Council, Stationery, Committee Cards, etc.	58.75	
Tax Commissioner, Schedules and Blanks	172.00	
Tax Commissioner, Books and Stationery	22.10	
Clerk's Office, Tax Books and Binding Schedules	75.00	
Clerk's Office, Ten Thousand Warrants	50.00	
Clerk's Office, Blanks, Licenses, etc	97.20	
Clerk's Office, Books, Stationery, etc.	68.00	
Clerk's Office, Miscellaneous	63.95	
Treasurer, Tax Receipts and Notices	190.25	
Treasurer, Books and Stationery	108.04	
Treasurer, Miscellaneous	61.84	
Law Department, Books, Stationery, etc	17.30	
Advertising, Ordinances, Claims, Bids, etc.	276.31	
Advertising, Excise Board Rules	17.00	
Advertising, Board Equalization	25.60	
Advertising, Funding and Refunding Bonds	215.57	
Advertising, Yearly Estimate	78.75	
Total Expenditures	1,654.71	

Continued.

FUND	Miscellaneous Items	Receipts Totals	General Levy
Police Fund, Itemized			$15,152.27
Occupation Tax	$10.03		
Unredeemed Property	40.00		
*Nebraska Telephone Company	500.00		
Fruit Stand Permits	200.00		
Costs Police Court	3,292.57	$4,042.60	
Fire Fund, Itemized			38,597.52
Pumping Cisterns	211.59		
Building and Moving Permits	358.00		
Occupation Tax	10.03		
Sale Old Copper	51.55	631.17	
Water, Itemized			7,375.75
Water Accounts	44,172.85		
Meter Accounts	5,633.60	49,806.45	
Sewer Fund, Itemized			13,688.20
**Loan from Sinking Fund	300.00		
Advances by Dr. Finney	270.44		
Sale Old Supplies	10.75	581.19	
Road Fund, Itemized			
From County	4,379.00		
Occupation Tax	1,821.95		
**From General Fund	5,000.00		
Poll Taxes	5,094.04	16,294.99	
Judgment, Refunded Costs		171.18	9,058.23
Lighting			15,587.79
Paving Repair, Itemized			20,117.24
County, for O Street Paving	2,000.00		
C. & N. W. R. R. Co	1,320.18		
Sale Old Material	44.50		
Sand and Cement	53.90		
Paving Permits	95.50	3,514.08	
Total		$210,293.49	$230,729.97
**Less Transfers in Funds		5,300.00	552.00
Total		$204,993.49	
Total from Levy			$230,177.97
Total from Miscellaneous			204,993.49
Grand Total			$435,171.46

*Franchise Tax.

Special sidewalk assessment account, being for assessments made against real estate for the building of sidewalks where property owners neglect or refuse to build same. (These walks are built by contract, and the contractor received a certificate showing the amount of tax against the property. Said certificate can be cashed by the treasurer only after the property owner pays the tax. It will be seen that the city keeps this account merely to force the building of sidewalks, and for the benefit of the contractor. It is neither a liability nor an asset of the city.)

Balance April 1, 1903....	$758.80	Balance April 1, 1904....	$1,175.97
Year's Receipts.....	2,061.87		
Total	2,820.67		
Year's Disbursements....	1,644.70		

Special police fund, being a fund, the moneys in which accrue from the payment of a special tax on dogs.

Balance April 1, 1903....	$848.22	Balance April 1, 1904....	$79.62
Year's Receipts.....	539.84		
Total	1,388.06		
Year's Disbursements....	1,308.44		

Library funds, for which warrants are drawn against the city by the library board, and do not pass through the hands of the city auditor until paid by the treasurer.

Library—			
Balance April 1, 1903	$1,987.08	Balance April 1, 1904....	$3,420.67
Year's Receipts.....	6,743.03		
Total	8,730.11		
Year's Disbursements	5,309.44		
Library Book—			
Balance April 1, 1903	116.12	Balance April 1, 1904....	24.55
Year's Receipts.....	825.27		
Total	941.39		
Year's Disbursements	916.84		
Carnegie Library—			
Balance April 1, 1903	1,849.33	Balance April 1, 1904....	214.09
Year's Disbursements	1,635.24		
Library Site and Book—			
Balance April 1, 1903	15.27	Balance April 1, 1904....	13.89
Year's Receipts.....	19.02		
Total	34.29		
Year's Disbursements	20.40		

Sinking fund, being a fund authorized for the purpose of reducing the bonded indebtedness of the city. (This fund created in the annual appropriation in September, 1903.)

Balance April 1, 1903		Balance April 1, 1904....	$471.28
Year's Receipts.....	$6,471.28		
Year's Disbursements	6,000.00		