THIRTY-SEVENTH

Annual Report

OF THE

AUDITOR

OF THE

CITY OF LINCOLN,

NEBRASKA

FOR THE YEAR ENDING AUGUST 31, 1940

Lincoln, Nebr., January 1, 1941

To Honorable City Council
Lincoln, Nebraska.

Gentlemen:

The Department of Accounts and Finance presents herewith a detailed report of the financial transactions of the City of Lincoln, for the fiscal year ending August 31, 1940.

Respectfully submitted,

THEO. H. BERG,
Director of Accounts and Finances

Lincoln, Nebr., January 1, 1941

Mr. Theo. H. Berg
Director of Accounts & Finances
City of Lincoln, Nebraska

Dear Sir:

I am submitting the Thirty-seventh Annual Report of the Auditor of the City of Lincoln, showing a detailed report of the financial transactions, bonded indebtedness and the actual condition of all funds, at the close of the fiscal year ending August 31, 1940.

Statistics regarding the operation of the Water and Commercial Light Department are omitted for the reason that this department has published a separate report, setting out in detail its transactions and operations.

Respectfully submitted,

B. W. BOEKE
City Auditor

PART ONE

GENERAL INFORMATION

OFFICIALS OF THE CITY OF LINCOLN, NEBRASKA

The City of Lincoln, Nebraska, for many years operated under the Commission Form of Government. On May 10, 1937, a change was made and a new form of government was inaugurated. The Plan adopted has been called Seven-Man-Council, but possibly a more appropriate name would be a Modified Manager Form. Under this plan a Mayor is elected for a term of two years and after the first election three councilmen will be elected each two years for a four year term. The Councilmen are paid $10.00 for each regular weekly meeting attended. No pay allowed for special meetings. The mayor receives in addition to the $10.00 for each weekly meeting attended the sum of $500.00 per year.

The activities of the City are divided in three departments as follows:

1. Department of Public Welfare and Safety.
2. Department of Accounts and Finance.
3. Department of Parks, Public Property and Improvements.

The Council appoints a Director for each of the departments, who is the superintendent thereof and responsible to the council for its proper operation.

All other officials and employees are appointed by the Council. The Judge of the Municipal Court is elected at County and State elections, and other officials of the Municipal Court are appointed by the Judge.

City Elections are held on the first Tuesday in May of each odd numbered year. The term of office of Mayor and Councilmen begins on the first Monday following the election.

The Council acts as a fact finding and policy determining body, while it is the duty of the Directors to carry out the policies so determined and to perform the necessary administrative functions of the City.

The Council also appoints a City Attorney and assistants necessary, to work with the Council and all departments of the City.

During the past year, Mayor Oren S. Copeland resigned and Mr. R. E. Campbell, Vice-president of the City Council was appointed Mayor, and Mr. Ralph P. Wilson, was appointed as Councilman to fill the vacancy.

LIST OF CITY OFFICIALS

R. E. Campbell, Mayor and President of Council
Councilmen—Terms Expire 1941
Richard O. Johnson, Councilman and Vice-president of Council
E. L. Smith
Ralph P. Wilson
Councilmen—Terms Expire 1943
J. G. Aldrich
H. J. Amen
Arthur J. Weaver, Jr.

THE DEPARTMENTS OF THE CITY ARE ASSIGNED AS FOLLOWS:

DEPARTMENT OF PUBLIC WELFARE AND SAFETY

COBE S. VENNER ..... Director

Fire Department	—F. W. Donnelly, Chief
Electrical Inspection	—L. S. Crain, Inspector
Health Department	—Dr. M. F. Arnholt, Superintendent Dr. Lester E. Haentzschel, Assistant Superintendent
Police Department	—Walter Anderson, Chief
City Property	—Charles E. Saal, Superintendent
Muny Coal and Gas	—Michael Bourke, Manager Gasoline and Coal Dept.

DEPARTMENT OF ACCOUNTS AND FINANCE

THEO. H. BERG ..... Director

City Clerk's Office	—Theo H. Berg, Clerk
Auditor's Office	—B. W. Boeke, Auditor
Purchasing Office	—F. W. Moeller, Purchasing Agent
Treasurer's Office	—Frank J. Miller, Treasurer
Tax Commissioner's Office	—P. H. Mathews, Tax Commissioner
Information Bureau	—Wauneta Paul, Information Clerk

DEPARTMENT OF PARKS, PUBLIC PROPERTY & IMPROVEMENT

D. L. ERICKSON ..... Director

Engineer's Office	—D. L. Erickson, Engineer H. C. Schlueter Carl L. Fisher

Inspections	—E. A. Vorhees, Building Inspector Roy P. Duff, Assistant Building Inspector George R. Martin, Plumbing Inspector Charles Meyer, Sidewalk Inspector
Street Department	—A. Lynn Myers, Superintendent
Paving Repair and Sewer	—L. J. Seacrest, Superintendent
Parks	—Chester E. Ager, Superintendent
Recreation	—James C. Lewis, Superintendent
Water and Light	—F. L. Blumer, Plant Superintendent Raymond I. Case, Office Superintendent

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LEGAL DEPARTMENT —Clarence G. Miles, City Attorney
Frederick H. Wagener, Deputy

PERSONNEL DEPARTMENT—Carl H. Worley, Personnel Officer

MUNICIPAL COURT —Edward C. Fisher, Judge
Leland M. Towle, Clerk
R. L. Butterbaugh, Deputy Clerk
Charles H. Anderson, Constable

LIBRARY BOARD

(Members Appointed by Council)

Fred Ress ..... President
Mrs. H. E. Flansburg ..... Vice President
Thomas M. Davies ..... Secretary
Magnus K. Kristoffersen ..... Librarian

Members of Board

Term expiring July 16, 1942:

Charles Patterson, Fred Ress, Mrs. Guy Chambers

Term expiring July 16, 1944:

Frank L. Williams, Thomas M. Davies, Mrs. H. E. Flansburg, Mrs. T. J. Thompson

AVIATION BOARD

(Members appointed by Council)

Verne Hedge, C. W. Motter, William Gold, George W. Holmes, Max Kier, Carl J. Guenzel, B. F. Sheehan.

BOARD OF EXAMINING ENGINEERS

(Members appointed by Council)

Fred W. Tyler, Chairman F. L. Blumer, Secretary
M. L. Shively, Treasurer

The Board meets the second and fourth Mondays of each month at 7:30 P. M., at the City Hall, to examine applicants as to their qualifications to operate steam engines and boilers within the city of Lincoln.

HOSPITAL BOARD

(Members appointed by Council)

Term expiring February 28, 1941
W. R. Mellor, H. S. Wilson, Mrs. Jessie Moore Sanders.
Term expiring February 28, 1943
Mrs. Pauline F. Wessell, S. A. Sanderson, W. W. Putney.
Term expiring February 28, 1945
John L. Teeters, Miss Ida L. Robbins, Joe W. Seacrest.

BOARD OF APPEALS

(Members appointed by Council)

D. L. Erickson, City Engineer
Term expiring May, 1941
Robert Van Pelt, Walter F. Wilson
Term expiring May, 1943
L. M. Troup
Term expiring May, 1945
Sewell A. Sanderson, Ernest C. Folsom

ADVISORY HEALTH BOARD

Term expiring September, 1941
Dr. A. L. Smith, Dr. Benjamin F. Schwarz, Mrs. J. L. Sellers
Term expiring September, 1942
Dr. Charles H. Arnold, Mr. John H. Agee
Term expiring September, 1943
Robert Griswold, Mrs. Earl Cline, Dr. J. W. Thomas

PERSONNEL BOARD

Perry W. Morton, Dr. E. Glenn Callen, Wm. W. Stoner.

FACTS ABOUT LINCOLN

City originally incorporated on April 7, 1869.
Incorporated as a city of the Second Class on March 18, 1871.
Incorporated as a city of the First Class on March 25, 1887.
Altitude: 1,165 feet above sea level.
Area: 15,603 acres (24.38 square miles).
Paved streets and alleys: 227.67 miles.
Parks: 1,361 acres.
Sanitary Sewers: 216.29 miles.
Storm Sewers: 57.07 miles.
Water Mains: 266.10 miles.
Public School Buildings: 31.
Floating Debt: None.
Population 1920: 54,928.
Population 1930: 79,572.
Population 1940: 81,846.

ASSESSED VALUATION AND BOND DEBT OF CITY

Real Estate	$76,487,310.00
Personal Property	13,992,674.00
Railroad Companies	2,963,560.00
Public Utilities	4,475,746.00
Insurance	479,200.00
Total Assessed Valuation	$98,398,490.00

Building at Bethany:

Water	5.50	
Electric Current	11.56	$ 17.06

Building at 9th & Q Street:

Plumbing Repairs	.67	
Paint, Varnish, etc.	13.25	
Lawn Seed	2.00	
Maintenance of Buildings	18.93	
Water	100.47	
Electric Current	12.60	$ 147.92
Total		$ 22,290.60

Police Division:

Salary	$107,442.95
Extra Salary	103.00
Electric Supplies	195.71
Radio Repairs	333.10
Fingerprint Supplies	157.76
Call Box Repairs	15.70
Electric Current—	
Call Boxes	344.12
Traffic Signal Repairs	96.46
Electric Current	1,689.51
Paint, Varnish, etc.	717.86
Ammunition	124.54
Gun Repairs	18.45
Jail Repairs & Supplies	23.20
Welding Supplies	11.86
Fuel Oil	70.00
Rent of Machinery	62.25
Small Tools	160.85
Printing & Office	
Expense	1,033.76
Postage	163.00
Maintenance of Office	
Machines	54.71
Rental of Office Equipment	26.75
Auto & Truck Expense	2,376.53
Gasoline & Oil	3,466.89
Motorcycle Repairs	449.92
Laundry	433.49
Janitor Supplies	235.18
Wiping & Cleaning Rags	9.50
Wearing Apparel	1,428.37
Badges	21.25

Maintenance of Buildings ..	275.66	
Traveling Expense	51.05	
Machinery Repairs	89.40	
Bicycle License Plates	305.00	
Freight & Express	27.20	
Food	1,705.79	
Telephone & Telegraph	4,699.88	
Advertising	185.32	
Electric Current	799.08	
Garbage Service	27.00	
Memberships & Subscript.	37.50	
Insurance & Bond Premiums	3,089.97	
Damages to Property	14.00	
New Furniture & Office Equipment	336.50	
New Autos & Trucks	2,441.70	
New Radio Equipment	1,641.19	
Guns & Handcuffs	84.58	
Traffic Signs	862.85	
Refunds	44.50	
Miscellaneous	331.28	$138,316.12

Brake and Light Station:

Salary .....$	11,745.84	
Small Tools	13.35	
Printing & Office Expense	963.16	
Laundry	231.05	
Janitor Supplies	20.37	
Wearing Apparel	93.60	
Maintenance of Building....	67.00	
Freight & Express	.45	
Advertising	71.94	
Electric Current	150.68	
Bond Premiums	10.00	
Miscellaneous	38.21	$ 13,405.65
Total		$151,721.77

Fire Division:

Salary .....$	164,899.82	
Electric Supplies	145.22	
Plumbing Repairs	30.36	
Paint, Varnish, etc.	94.25	
Boiler Repairs	36.25	
Misc'l. Machinery Repairs	7.50	
Lawn Seed & tools	28.42	
Welding Supplies	29.63	

DETAILED STATEMENT OF EXPENDITURES

Sept. 1, 1939 to Aug. 31, 1940

Schedule "5"

	Labor	Maint.	Outlay	Misc'l.	Resale	Interest	Reg. Warrants and Bonds	Transfer	Totals
General:									
Council	$ 2,470.00	$ 30.44	.....	.....	.....	.....	.....	.....	$ 2,500.44
Mayor	2,416.29	858.06	772.15	.....	.....	.....	.....	.....	4,046.50
Directors	12,100.08	257.34	.....	.....	.....	.....	.....	.....	12,357.42
Muny Court	12,352.25	1,214.25	205.22	.....	.....	.....	.....	.....	13,771.72
Election and Registration	507.00	306.46	.....	.....	.....	.....	.....	.....	813.46
Auditor	3,900.00	2,207.61	82.95	.....	.....	.....	.....	.....	6,190.56
Tax Commissioner	3,659.89	228.35	18.11	.....	.....	.....	.....	.....	3,906.35
Treasurer	13,962.12	5,111.81	1,396.40	.....	.....	.....	.....	.....	20,470.33
Purchasing	3,596.53	932.05	158.07	.....	1,150.28	.....	.....	.....	5,836.93
Engineer	20,443.27	3,613.83	915.19	15.50	.....	.....	.....	.....	24,987.79
Attorney	7,200.00	1,947.20	835.69	.....	.....	.....	.....	.....	9,982.89
Clerk	3,070.08	1,814.22	37.29	.....	.....	.....	.....	.....	4,921.59
City Property	10,696.85	10,543.55	1,050.20	.....	.....	.....	.....	.....	22,290.60
Police	119,291.79	27,018.66	5,366.82	44.50	.....	.....	.....	.....	151,721.77
Fire	164,899.82	15,945.71	2,103.53	12.50	.....	.....	.....	.....	182,961.56
Road	65,711.68	25,454.64	10,531.29	20.13	.....	.....	.....	.....	101,717.74
Paving Repair	15,783.28	15,373.06	280.00	.....	.....	.....	.....	.....	31,436.34
Street Light	3,771.53	37,948.51	4,959.73	.....	.....	.....	.....	.....	46,679.77
Sewer	9,511.35	4,584.92	1,128.61	.....	.....	.....	.....	.....	15,224.88
Health	38,410.55	9,670.89	575.20	.....	.....	.....	.....	.....	48,656.64
Park	52,219.76	26,266.70	17,875.96	.....	.....	.....	.....	.....	96,362.42
General Expense	627.00	2,967.32	2,696.01	270.56	.....	2.08	.....	.....	6,562.97
Merit System	2,820.00	234.29	3.50	.....	.....	.....	.....	.....	3,057.79
Pensions—Fire	.....	.....	.....	20,862.37	.....	.....	.....	.....	20,862.37
General Recreation & Ice Skating	1,160.97	451.36	234.62	.....	.....	.....	.....	.....	1,846.95
Total — General	$570,582.09	$194,981.23	$ 51,226.54	$ 21,225.56	$ 1,150.28	$ 2.08	.....	.....	$ 839,167.78
Public Service Enterprises:									
Water	$ 53,032.96	$ 91,026.61	$ 23,890.07	.....	9,707.94	.....	.....	281,850.13	459,507.71
Commercial Light	95,397.78	145,307.72	38,577.06	.....	4,991.39	.....	.....	.....	284,273.95
Muny Coal and Gas	6,339.41	2,554.32	359.60	12.60	38,490.53	.....	.....	.....	47,756.46
Aviation Field	826.06	1,131.89	.....	2.30	1,823.52	.....	.....	.....	3,783.77
Total Public Service	$155,596.21	$240,020.54	$ 62,826.73	$ 14.90	$ 55,013.38	.....	.....	$281,850.13	$ 795,321.89
Recreation Funds:									
Golf	$ 5,562.06	$ 3,670.20	$ 1,038.29	.....	$ 1,663.22	.....	.....	.....	$ 11,933.77
Tennis	2,740.06	855.95	.....	.....	.....	.....	.....	.....	3,596.01
Muny Pool	1,671.40	2,597.15	.....	.....	433.13	.....	.....	.....	4,701.68
Recreation Board	8,193.67	4,276.50	1,116.40	.....	1,384.98	.....	.....	.....	14,971.55
Total Recreation	$ 18.167.19	$ 11,399.80	$ 2,154.69	.....	$ 3,481.33	.....	.....	.....	$ 35,203.01
Special Revenue Funds:									
Storm Sewer	.....	.....	$ 48,156.98	.....	.....	.....	.....	.....	$ 48,156.98
Judgment	.....	.....	.....	15,002.18	.....	.....	.....	.....	15,002.18
Buildings	.....	.....	.....	.....	.....	34.37	.....	.....	34.37
Library	39.596.72	18,028.38	1,459.46	.....	.....	.....	.....	.....	59,084.56
Library Book	.....	.....	3,495.58	30.20	.....	.....	.....	.....	3,525.78
Hospital	100,853.23	114,566.17	3,409.82	.....	.....	.....	.....	.....	218,829.22
Hospital—Buildings	.....	.....	187,705.22	.....	.....	.....	.....	.....	187,705.22
Hospital—Nurses Home	.....	.....	39,877.82	.....	.....	.....	.....	.....	39,877.82
Hospital—Association	.....	.....	350.00	.....	.....	.....	.....	.....	350.00
Inspection	.....	.....	.....	6,928.12	.....	.....	.....	.....	6,928.12
Plumbing Inspection	3,600.00	446.81	.....	7.50	.....	.....	.....	.....	4,054.31
Electric Examiner	10.00	119.76	435.50	.....	.....	.....	.....	.....	565.26
Emergency Labor	.....	.....	.....	.....	.....	.....	.....	84.92	84.92
Special Emergency	.....	.....	.....	.....	.....	.....	.....	62.13	62.13
Spec. Labor & Material	.....	.....	127.90	.....	.....	.....	.....	.....	127.90
Street Opening	.....	.....	.....	.....	.....	.....	.....	41.46	41.46
15th Street Improvement	.....	.....	47,845.39	.....	.....	.....	.....	.....	47,845.39
Improvement Dist. No. 25	.....	.....	33,723.92	.....	.....	.....	.....	.....	33,723.92
Total Special Revenue	$144,059.95	$133,161.12	$366,587.59	$ 21,968.00	.....	$ 34.37	.....	$ 188.51	$ 655,999.54
Trust and Agency Funds:									
Havelock Distribution	.....	.....	$ 1,185.16	.....	.....	.....	.....	.....	$ 1,185.16
Power Plant Improvement	.....	.....	24,512.58	.....	.....	.....	.....	19,332.53	43,845.11
Humane Society	.....	.....	.....	9,222.50	.....	.....	.....	.....	9,222.50
H. R. No. 4 Tax Trust	.....	.....	.....	.....	.....	.....	.....	.....	.....
H. R. No. 4 Poll Tax Trust	.....	.....	.....	.....	.....	.....	.....	.....	.....
H. R. No. 4 Weed Tax Trust	.....	.....	.....	.....	.....	.....	.....	.....	.....
P. W. A. No. 4891	.....	.....	7,419.68	.....	.....	.....	.....	.....	7,419.68
P. W. A. No. 1409 F	.....	.....	19,800.00	.....	.....	.....	.....	.....	19,800.00
P. W. A. No. 1327 F	.....	.....	132,035.53	.....	.....	.....	.....	.....	132,035.53
27th Street-St. Light Imp.	.....	.....	400.00	.....	.....	.....	.....	.....	400.00
10th Street Car Track Remov.	.....	.....	21.00	.....	.....	.....	.....	.....	21.00
Belmont Street Improvement	.....	.....	558.75	.....	.....	.....	.....	.....	558.75
48th & A St. Sanitary Sewer	.....	.....	360.00	.....	.....	.....	.....	.....	360.00
Total Trust & Agency	.....	.....	$186,292.70	$ 9,222.50	.....	.....	.....	$ 19,332.53	$ 214,847.73
Bonds and Interest Funds:									
Sinking	.....	.....	.....	.....	.....	.....	$ 49,000.00	.....	$ 49,000.00
Interest & Coupon	.....	.....	.....	.....	.....	29,178.58	.....	.....	29,178.58
Water Investment	.....	.....	.....	327,167.07	.....	.....	8,000.00	.....	335,167.07
Com'l. Light Investment	.....	.....	.....	115,447.57	.....	.....	.....	.....	115,447.57
Muny Coal & Gas Investment	.....	.....	.....	.....	.....	.....	.....	655.53	655.53
Water Ext. Bond Interest	.....	.....	.....	.....	.....	82,865.55	.....	.....	82,865.55
Total Bond & Interest	.....	.....	.....	$442,614.64	.....	$112,044.13	$ 57,000.00	$ 655.53	$ 612,314.30
Special Assessment Districts:									
Paving and Water	.....	.....	.....	.....	.....	$ 6,599.80	$197,474.54	.....	$ 204,074.34
Sewer	.....	.....	.....	.....	.....	1.18	190.05	35.97	227.20
Fire	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total Special Assessments	.....	.....	.....	.....	.....	$ 6,600.98	$197,664.59	$ 35.97	$ 204,301.54
Grand Total	$888,405.44	$579,562.69	$669,088.25	$495,045.60	$ 59,644.99	$118,681.56	$254,664.59	$302,062.67	$3,367,155.79