Ninth Annual Report

OF THE

AUDITOR

OF THE

CITY OF LINCOLN

NEBRASKA

FOR THE

Municipal Year Ending

March 31st, 1912

Lincoln, Nebr., July 1, 1912.

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

Gentlemen: Herewith I take pleasure in submitting the Ninth Annual Report as Auditor, for the municipal year ending March 31, 1912.

A word of explanation in regard to the large balances shown in some funds is due my fellow auditors and exchange libraries that may review this report. The fiscal year of our city begins September 1st, and while this report shows an account for twelve months, it gives as a balance in each fund what is left after only six months' expenditures from the current appropriation for the year. A change is recommended so as to make the report on municipal affairs correspond with the fiscal year, each would then begin September 1st.

On March 31st, there was a cash balance of $349,551.71 in the City Treasury. Our monthly balances show at least $250,000.00 on hand. This money is deposited in various banks and draws 2 per cent interest. While these balances draw 2 per cent, the city has outstanding 4 and 4½ per cent obligations and contractors of special assessment work, as paving, have to discount their warrants at times, or wait until the property in the special assessment districts have been assessed. Under the present outgrown charter the City cannot otherwise make use of this money.

One reason for the size of the March balance was that some of the money for bonds due, had not been called for. It might be mentioned in this connection that during the coming year, $79,000.00 will be due on bonds, and a year hence provision must be made to retire $93,500.00. These increasing amounts, together with a gradual swell in current accounts, will tend to raise the tax levy. Tax payers will thus see the reason for the probability of higher taxes, but this should not be charged to the coming change in the form of city government.

A saving is expected this year by contracting for the bulk of our supplies for all departments, and for the official city advertisements. Last year contracts were made for a few items such as hard coal, soft coal and machine oil. This year we have endeavored to secure a more detailed statement of the needs of the departments, and except to receive competitive bids for all our supplies. I have also asked the newspapers to send in bids for publication of ordinances and advertisements. By contracting with one paper, it will be the official publication in which a person may find all official notices for contract work, assessment notices, ordinances and proclamations. Our city is not quite ready to publish a weekly city paper, such as the "Denver Municipal Facts," but this will be a step toward lowering our advertising expenses and be a convenience to the public.

As the city will be obliged to pay a pension to firemen that have served twenty-one years, it might be well to devise a system to take care of this expenditure. By a modified civil service system and the payment of the highest possible salaries a general self-supporting pension system might be worked out, including the police and other departments. A small fee paid in by each employee would not be burdensome and would meet future expenditures. The class benefitted would thus provide the benefit fund.

Very respectfully,

ROSCOE C. OZMAN,

Auditor.

CITY OF LINCOLN, NEBRASKA

CITY OFFICIALS.

A. H. Armstrong.....Mayor
J. S. Leonhardt.....President of Council
Roscoe C. Ozman.....City Clerk and Auditor
~~C. R. Mawe.~~.....Deputy City Clerk
~~F. C. French~~.....Record Clerk
George Dayton.....City Treasurer
F. W. Hellwig.....Deputy City Treasurer
A. W. Easterday.....Assistant City Treasurer
Adna Dobson.....City Engineer
George Bates.....Deputy City Engineer
George Chipman.....Sewer Inspector
Fred C. Foster.....City Attorney
D. H. McClenehan.....Deputy City Attorney
~~James A. Sheffield~~.....Tax Commissioner
James Tyler.....Water Commissioner
T. J. Hensley.....Street Commissioner
Ed. T. Ewan.....Assistant Street Commissioner
Bruce Fullerton.....Police Judge
Ernest Hunger.....Chief of Police
John F. Spealman.....Health Officer
H. Clement.....Chief of Fire Department
W. H. Slattery.....City Physician

STANDING COMMITTEES OF CITY COUNCIL.

Additions—Pentzer, Hoppe, Leonhardt.

Auditing—Pratt, Whitmore, Candy.

City Property—Meier, Burket, Leonhardt.

Claims—Herrick, Whitmore, Schroeder.

Finance—Pratt, Schroeder, Burket.

Fire—Candy, Castle, Pratt.

Health—Leonhardt, Candy, Dietrich.

Judiciary—Meier, Herrick, Lebsock.

LINCOLN CITY LIBRARY

Officers

Nelson C. Brock.....President
H. T. Dobbins.....Vice-President
C. D. Hyatt.....Secretary
Lulu Horne. . .....Librarian

Board of Directors

Term Expiring July 1, 1912

H. T. Dobbins — Lawrence Fossler — Frank G. Odell

Term Expiring July 1, 1913

Nelson C. Brock — William M. Morning — William B. Ryons

Term Expiring July 1, 1914

J. H. Lehnhoff — H. B. Lowrey — Mrs. Callen Thompson

Correct

GENERAL INFORMATION

City was incorporated in 1871.
Population: 1910 census, 43,973.
Population: 1912, (estimated) ~~49,500~~ 50,000
Altitude: 1,165 feet above sea level.
Area: 4,891.2 acres (7.6 square miles).
Paved streets: 41.5 miles.
Graded streets: 14 miles.
Water mains: 76 miles.
City parks: 98 acres.
Sewers: 87 miles.
Street railway: 38 miles.
Interurban car lines: four.
Bonded debt: $1,082,000.00. — 1,000,500.
Floating debt: none.

Points of interest: State University Farm, State Fair Grounds, State Capitol, State Penitentiary, State Asylum, Wyuka Cemetery, Lincoln Park, Capital Beach Park, Epworth Lake Park, Home of William J. Bryan, Hayward Military Academy, Caves south of city, Water and Lighting plant owned by city, State University Campus and Athletic Field.

"O" AND "N" STREET BRIDGES

Receipts

Balance March 31, 1911	$ 1,012.96	
Levy	77.51	
		$ 1,090.47

Disbursements

Warrants issued	$ 12.00	
Transfer	1,078.47	
		$ 1,090.47
Warrants paid	$ 12.00	
Warrants outstanding March 31, 1911		$ 4.75
Warrants issued		12.00
Warrants outstanding March 31, 1912	4.75	
	$ 16.75	$ 16.75
Total receipts	$ 1,090.47	
Total payments	1,090.47	
		$ .00

POLICE FUND

Receipts

Balance March 31, 1911	$ 16,991.33	
Levy	21,022.43	
Court costs	1,336.81	
Occupation tax	55.14	
Miscellaneous sales	145.95	
License tax	18.00	
Deposit on guns	41.00	
Dog tax from September 1st	916.00	
Permit	.50	
		$ 40,527.16

Disbursements

Salary	$ 17,039.46
Special police	305.00
Maintenance	3,274.73
Feed	20.90
Feeding prisoners	915.40
General repair	288.59
Miscellaneous	29.00
Coal	400.00
	.00

Dog tax		218.75	
Dog catcher		412.50	
			$ 22,904.35
Warrants paid	$ 22,385.17		
Warrants outstanding March 31, 1911			$ 814.59
Warrants issued			22,904.55
Warrants outstanding March 31, 1912		1,333.97	
		$ 23,719.14	$ 23,719.14
Total receipts	$ 40,527.16		
Warrants paid	$22,385.17		
Transfer	8,500.00		
Total	$ 30,885.17		
Treasurer's balance	$ 9,641.99		
Less warrants outstanding		1,333.97	
Auditor's balance			$ 8,308.02

Maintenance

Auto repairs	$ 899.90
Advertising	2.75
Brooms	8.90
Blacking	1.00
Blanks	4.75
Batteries	1.75
Bottles (refund)	19.80
Booze	1.50
Burners	.40
Borax	.20
Brushes	.90
Complaint blanks	4.75
Boxes	1.00
Clock rent	13.00
Cartridges	.60
Carbolic acid	.75
Complaints	17.25
Cement	6.00
Calendar	.30
Carbon	.75
Cord	.25
Carbon lamp	2.10
Chain	.10
Combs	.50
Duster	2.25
Docket	36.00
Disinfectant	

Drayage	1.25
Directories	10.00
Diary	1.75
Envelopes	11.00
Enamel	.20
Electricity	.22
Exchange presto tank	2.50
Fly killer	.90
Gas and electricity	157.83
Gas tank	3.00
Gasoline	206.89
Glass	4.45
Gold Dust	.55
Gas tips	.15
Globe	.40
Hasp	.10
Hard oil	3.25
Hose repair	.50
Hanger	2.15
Hose	14.00
Indicator	6.10
Ink	1.70
Insect powder	1.00
Journal and News	7.80
Key ring	.05
Letter heads	7.25
Laundry	14.90
Links	.60
Mucilage	.05
Motorcycle repairs	64.96
Matches	3.75
Mop	.20
Mantles	.50
Mirror	.75
Nails	.25
Oil	35.95
Oil tank	2.00
Phones	1,283.70
Pillow cases	1.00
Postage	4.50
Polish	4.55
Pipe	.25
Padlocks	4.50
Paste	.35
Pump	.50
Paint brush	.50
Pail	.25

Police judge supplies	27.00
Pins	.75
Pads	2.00
Printing	4.75
Pens	.75
Packing	1.50
Report blanks	31.50
Record book	10.75
Refund on gun	5.00
Rubber bands	3.70
Resin	.10
Register (jail)	15.25
Repair wagon	1.75
Record blanks	7.50
Receipts	14.75
Rat poison	.30
Signal lights	78.00
Scratch pads	1.50
Screws	.10
Screw driver	.35
Sponges	.90
Shellac	.45
Soap	7.60
Salt	.45
Shinola	1.50
Statutes	5.00
Stove repairs	38.27
Signs	24.75
Stove and pipe	7.50
Sockets	.70
Storm curtain	3.00
Sheets	1.40
Telegrams	9.08
Thimble	.10
Tile	.95
Towels	10.80
Tape	.25
Tags (dog)	8.00
Toilet paper	3.00
Vinegar	.10
Vaseline	.10
Wire	.10
Waste	6.56
Wicks	.15
Warrants	9.27
	$ 3,274.73

Straightening sewer	62.11	
Bonds	50,000.00	
Premium	173.00	
		$ 57,045.66

Disbursements

Labor	$ 1,390.87	
Material	253.81	
Supplies	241.25	
B street	6,966.52	
Washington street	7,801.55	
N street	22,162.38	
26th street	6,859.43	
South 25th street	2,609.49	
Randolph street	6.00	
Miscellaneous	25.75	
12th street, G to A street	117.73	
		$ 48,434.78
Warrants paid	$ 48,640.13	
Warrants outstanding March 31, 1911		$ 733.60
Warrants issued		48,434.78
Warrants outstanding March 31, 1912	528.25	
	$ 49,168.38	$ 49,168.38
Total receipts	$ 57,145.66	
Total payments	48,640.13	
Treasurer's balance	$ 8,405.53	
Less warrants outstanding	528.25	
Auditor's balance		$ 7,877.28

SPECIAL POLICE FUND

Receipts

Balance March 31, 1911	$ 825.50	
Dog tax	484.50	
Fortune teller license	7.50	
		$ 1,317.50

Disbursements

Catching dogs	$ 367.50	
Miscellaneous	14.00	
Transfer	871.50	
		$ 1,253.00

RECEIPTS

FUND	Balance March 31 1911	Tax Levy	Misc'l	Transf'd	Total	Warrants Paid
Back tax fund	120.78	485.34	.....	.....	606.12	.....
City property	3708.79	6163.08	600.00	1500.00	10971.87	10424.04
City park	1660.12	5167.94	9.50	5500.00	12337.56	13299.78
Fire	22261.05	49961.78	185.46	7300.00	79608.29	59014.62
General	28397.82	57425.15	17620.61	50841.53	154205.11	69631.71
Holmes sewer	76.66	.....	.....	.....	76.66	.....
Intersection	9700.54	420.21	.....	.....	10120.75	429.74
Interest and coupon	20855.94	44408.05	275.00	.....	65538.99	.....
Judgment	12327.57	10779.97	69.35	.....	23176.89	4285.19
Lighting	11792.08	21053.89	37.25	30000.00	62883.22	41572.94
Library	6550.98	19188.47	119.06	.....	15658.51	10517.93
Library book	143.26	.....	1812.67	.....	1955.93	1850.34
O and N street bridges	1012.96	77.51	.....	.....	1090.47	12.00
Police	16991.33	21022.43	2513.40	.....	40527.16	22385.17
Paving repair	5461.27	10722.09	4058.98	.....	22242.34	6808.19
Paving refund sinking	14047.76	13932.46	.....	.....	27980.22	.....
Protest tax fund	882.11	.....	.....	.....	882.11	.....
Refunding bonds	120.00	.....	.....	.....	120.00	.....
Rebate N and 11th streets	149.50	.....	.....	.....	149.50	.....
Rebate 8th and O streets	109.71	.....	.....	.....	109.71	.....
Rebate South 29th street	10.87	.....	.....	.....	10.87	.....
Rebate 12th street	344.62	.....	.....	.....	344.62	.....
Rebate 9th and Q streets	20.53	.....	.....	.....	20.53	.....
Rebate North 14th street	41.73	.....	.....	.....	41.73	.....
Rebate N and O on 14th st.	17.07	.....	.....	.....	17.07	.....
Road	11316.82	9089.94	25887.64	.....	47194.40	32085.44
Sewer	10113.85	14228.99	524.32	.....	24767.16	17894.65
Storm sewer	5913.18	360.22	50772.26	.....	57045.66	48640.13
Special police	825.50	.....	492.00	.....	1317.50	446.00
Sinking fund levy	15234.80	65010.63	13323.73	.....	93569.16	.....
Sidewalk	2174.74	267.68	16.08	.....	2448.50	199.61
Sidewalk revolving	570.61	.....	.....	.....	570.61	19.50
Water	13288.21	5436.40	120436.04	.....	139150.65	102469.17
Sewer district No. 7 sinking	.....	8.52	2.12	.....	10.64	.....
	217952.77	346110.75	238745.46	95041.53	897850.51	441985.55

DISBURSEMENTS

Overdraft March 31 1911	Bonds Paid	Interest Coupons Etc.	Transfer	Total	Balance March 31 1912	Overdraft March 31 1912	Warrants Outstanding	Auditor's Balance	Bond Debt	Ov Au Ba
.....	.....	.....	200.00	200.00	406.12	.....	.....	406.12	.....	...
.....	.....	.....	.....	10424.04	547.83	.....	261.26	286.57	.....	...
.....	.....	.....	.....	13299.78	.....	962.22	331.96	.....	.....	1
.....	.....	.....	.....	59014.62	20592.67	.....	3115.26	17478.41	.....	...
.....	.....	.....	49451.01	119046.13	35158.98	.....	1749.52	33409.47	.....	...
.....	.....	.....	.....	.....	76.66	.....	.....	76.66	.....	...
.....	.....	.....	9891.01	10120.75	.....	.....	721.95	.....	.....	...
.....	.....	33848.80	3000.00	36848.80	28690.19	.....	.....	28690.19	.....	...
.....	.....	.....	16000.00	20285.19	2891.70	.....	14.75	2876.95	.....	...
.....	.....	.....	.....	41572.94	21310.28	.....	588.87	20721.41	.....	...
.....	.....	.....	.....	10517.93	5140.58	.....	.....	5140.58	.....	...
.....	.....	.....	.....	1850.34	105.59	.....	.....	105.59	.....	...
.....	.....	.....	1078.47	1090.47	.....	.....	.....	.....	.....	...
.....	.....	.....	8500.00	30885.17	9641.99	.....	1333.97	8308.02	.....	...
.....	.....	.....	7500.00	14308.19	8934.15	.....	.....	8934.15	.....	...
.....	12000.00	2400.00	2000.00	16400.00	11580.22	.....	.....	11580.22	36000.00	...
.....	.....	.....	.....	.....	882.11	.....	.....	882.11	.....	...
.....	.....	.....	.....	.....	120.00	.....	.....	120.00	.....	...
.....	.....	.....	.....	.....	149.50	.....	.....	149.50	.....	...
.....	.....	.....	.....	.....	109.71	.....	.....	109.71	.....	...
.....	.....	.....	.....	.....	10.87	.....	.....	10.87	.....	...
.....	.....	.....	.....	.....	344.62	.....	.....	344.62	.....	...
.....	.....	.....	.....	.....	20.53	.....	.....	20.53	.....	...
.....	.....	.....	.....	.....	41.73	.....	.....	41.73	.....	...
.....	.....	.....	.....	.....	17.07	.....	.....	17.07	.....	...
.....	.....	.....	.....	32085.44	15108.96	.....	197.98	14910.98	.....	...
.....	.....	2020.00	.....	19914.65	4952.51	.....	1129.70	3831.81	.....	...
.....	.....	.....	.....	48640.14	8405.53	.....	728.25	7877.28	.....	...
.....	.....	.....	871.50	1317.50	.....	.....	.....	.....	.....	...
.....	30000.00	.....	.....	30000.00	63569.16	.....	.....	63569.16	.....	...
.....	.....	8.47	.....	208.08	2240.42	.....	.....	2240.42	.....	...
.....	.....	.....	.....	19.50	551.11	.....	.....	551.11	.....	...
.....	.....	6285.00	.....	103754.17	30396.45	.....	4388.26	26008.22	.....	...
.....	.....	.....	.....	.....	10.64	.....	.....	10.64	.....	...
.....	42000.00	44562.27	98255.99	626803.81	272008.92	962.22	14352.73	258710.10	36000.00	20