

THIRTY-SIXTH

*Annual Report*

OF THE

AUDITOR

OF THE

CITY OF LINCOLN,

NEBRASKA

FOR THE YEAR ENDING AUGUST 31, 1939

Lincoln, Nebr., Febr. 1, 1940

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, 1939.

Respectfully submitted,

THEO. H. BERG,  
Director of Accounts and Finances

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Lincoln, Nebraska, January 30, 1940

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

Dear Sir:

I am submitting the Thirty-sixth 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, 1939.

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

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### 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.



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

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PERSONNEL DEPARTMENT —Carl H. Worley, Personnel Officer

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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)

H. T. Dobbins .....President  
 Maurice A. Hyde.....Vice-President  
 C. H. Patterson .....Secretary  
 Magnus K. Kristoffersen .....Librarian

**Members of Board**

H. T. Dobbins, C. H. Patterson, Della S. Claffin, A. W. Richardson,  
 Maurice A. Hyde, Fred Ress.

**Advisory Board for College View**

Frank Hornung, D. G. Hilts, Miss Jennie Tracy, Mrs. Anna Bergman,  
 T. A. Little.

## THIRTY-SIXTH ANNUAL REPORT

## AVIATION BOARD

(Members appointed by Council)

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

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## 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.

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## 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.

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## BOARD OF APPEALS

(Members appointed by Council)

D. L. Erickson, City Engineer

Term expiring May, 1941

Clark Jeary, Walter F. Wilson

Term expiring May, 1943

L. M. Troup

Term expiring May, 1945

Sewall A. Anderson, Ernest C. Folsom

**ADVISORY HEALTH BOARD**

Term expiring September, 1940

Fred Ress, Mrs. Chas. W. Roberts, Dr. E. S. Wegner

Term expiring September, 1941

Dr. A. L. Smith, Dr. Benjamin F. Schwartz, Mrs. J.L. Sellers.

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**PERSONNEL BOARD**

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

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**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: 227.27 miles.

Parks: 1,361 acres.

Sanitary Sewers: 215.09 miles.

Storm Sewers: 55.10 miles.

Water Mains: 265.50 miles.

Public School Buildings: 31.

Floating Debt: None.

Population 1920: 54,928.

Population 1930: 79,572.

Population 1939: 86,500 (estimated).

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**ASSESSED VALUATION AND BOND DEBT OF CITY**

|                                      |                        |
|--------------------------------------|------------------------|
| Real Estate .....                    | \$75,875,835.00        |
| Personal Property .....              | 13,469,990.00          |
| Railroad Companies.....              | 3,170,115.00           |
| Public Utilities .....               | 4,417,645.00           |
| Insurance .....                      | 493,585.00             |
| <b>Total Assessed Valuation.....</b> | <b>\$97,427,170.00</b> |

**Building at 9th and Q Streets:**

|                               |    |       |              |
|-------------------------------|----|-------|--------------|
| Plumbing Repairs .....        | \$ | 21.86 |              |
| Paint, Varnish, Etc.....      |    | 25.26 |              |
| Boiler Repairs .....          |    | 79.09 |              |
| Maintenance of Buildings..... |    | 15.00 |              |
| Water .....                   |    | 69.76 |              |
| Miscellaneous .....           |    | 3.98  | \$ 214.05    |
| Total.....                    |    |       | \$ 22,499.11 |

**Police Division:**

|  |              |
|--|--------------|
| Salary .....                             | \$104,432.29 |
| Extra Salary .....                       | 2,786.35     |
| Electric Supplies .....                  | 160.91       |
| Plumbing Repairs .....                   | 10.02        |
| Radio Repairs .....                      | 475.04       |
| Fingerprint Supplies .....               | 68.71        |
| Call Box Repairs.....                    | 21.61        |
| Call Box—Electric Current.....           | 376.04       |
| Traffic Signal Repairs.....              | 13.19        |
| Traffic Signal—Electric<br>Current ..... | 1,524.14     |
| Paint, Varnish, Etc.....                 | 632.49       |
| Ammunition .....                         | 98.56        |
| Gun Repairs .....                        | 9.99         |
| Jail Repairs .....                       | 5.40         |
| Welding Supplies .....                   | 13.75        |
| Fuel Oil .....                           | 36.79        |
| Kerosene .....                           | 8.00         |
| Rent of Machinery.....                   | 9.00         |
| Small Tools .....                        | 46.60        |
| Printing & Office Expense.....           | 711.74       |
| Postage .....                            | 90.00        |
| Maintenance of Office Machines           | 15.60        |
| Rent of Office Equipment.....            | 19.25        |
| Auto & Truck Expense.....                | 2,515.17     |
| Gasoline & Oil.....                      | 3,381.71     |
| Motorcycle Expense .....                 | 659.02       |
| Laundry .....                            | 292.13       |
| Janitor Supplies .....                   | 239.70       |
| Wiping & Cleaning Rags.....              | 37.74        |
| Wearing Apparel .....                    | 1,491.05     |
| Badges .....                             | 46.53        |
| Medical Supplies & Service.....          | 37.34        |
| Maintenance of Buildings.....            | 57.56        |
| Traveling Expense .....                  | 76.50        |
| Freight & Express.....                   | 24.85        |
| Food .....                               | 1,953.53     |

|   |          |              |
|---|----------|--------------|
| Telephone & Telegraph.....                | 4,693.61 |              |
| Advertising .....                         | 86.10    |              |
| Electric Current .....                    | 678.80   |              |
| Garbage Service .....                     | 27.00    |              |
| Memberships .....                         | 35.00    |              |
| Insurance & Bond Premiums....             | 420.80   |              |
| Compensation Insurance .....              | 2,797.90 |              |
| Damage to Property.....                   | 12.25    |              |
| New Furniture & Office<br>Equipment ..... | 362.64   |              |
| New Autos and Trucks.....                 | 2,827.00 |              |
| New Radio Equipment .....                 | 24.50    |              |
| Guns & Handcuffs.....                     | 152.76   |              |
| Street Signs .....                        | 85.70    |              |
| Parking Signs .....                       | 8.19     |              |
| Traffic Signs .....                       | 196.16   |              |
| Miscellaneous .....                       | 72.34    | \$134,859.05 |

**Brake and Light Station:**

|  |              |              |
|--|--------------|--------------|
| Salary .....                                 | \$ 13,407.19 |              |
| Electric Supplies .....                      | 12.76        |              |
| Printing & Office Expense.....               | 573.50       |              |
| Gasoline & Oil.....                          | 3.62         |              |
| Laundry .....                                | 261.49       |              |
| Janitor Supplies .....                       | 10.50        |              |
| Wearing Apparel .....                        | 141.63       |              |
| Advertising .....                            | 85.32        |              |
| Electric Current .....                       | 147.96       |              |
| Insurance & Bond Premiums....                | 50.00        |              |
| New Furniture & Office<br>Equipment .....    | 79.50        |              |
| Cost of Building at 9th &<br>Q Streets ..... | 3,038.76     |              |
| Addition to Building.....                    | 223.80       |              |
| Refunds .....                                | 23.75        | \$ 18,059.78 |
| Total.....                                   |              | \$152,918.83 |

**Fire Division:**

|                          |              |
|--------------------------|--------------|
| Salary .....             | \$164,834.95 |
| Electric Supplies .....  | 101.98       |
| Plumbing Repairs .....   | 49.49        |
| Paint, Varnish, Etc..... | 39.87        |
| Beds & Mattresses .....  | 131.75       |
| Machinery Repairs .....  | 15.05        |
| Lawn Seed & Tools.....   | 33.82        |
| Apparatus Repairs .....  | 22.09        |
| Welding Supplies .....   | 49.93        |
| Hose Repairs .....       | 121.36       |



# STATEMENT OF REVENUE

## Revenues, Schedule "5"

| ACCOUNTS                              | Reap-<br>pro-<br>riated<br>Surplus<br>Sept. 1, 1938 | Taxes         | Miscellaneous | Total<br>Revenue | and   |
|---------------------------------------|---|---------------|---------------|------------------|-------|
| General Fund .....                    | \$ 143,571.73                                       | \$ 650,855.50 | \$ 191,077.22 | \$ 841,932.72    | \$    |
| City Council.....                     | .....   | .....         | .....         | .....            | ..... |
| Mayor's Office.....                   | .....   | .....         | .....         | .....            | ..... |
| Directors.....                        | .....   | .....         | .....         | .....            | ..... |
| Municipal Court.....                  | .....   | .....         | .....         | .....            | ..... |
| Election and Registration.....        | .....   | .....         | .....         | .....            | ..... |
| Auditors.....                         | .....   | .....         | .....         | .....            | ..... |
| Tax Commissioners.....                | .....   | .....         | .....         | .....            | ..... |
| Treasurers.....                       | .....   | .....         | .....         | .....            | ..... |
| Purchasing.....                       | .....   | .....         | .....         | .....            | ..... |
| Engineers.....                        | .....   | .....         | .....         | .....            | ..... |
| Attorneys.....                        | .....   | .....         | .....         | .....            | ..... |
| Clerks.....                           | .....   | .....         | .....         | .....            | ..... |
| City Property.....                    | .....   | .....         | .....         | .....            | ..... |
| Police.....                           | .....   | .....         | .....         | .....            | ..... |
| Fire.....                             | .....   | .....         | .....         | .....            | ..... |
| Road.....                             | .....   | .....         | .....         | .....            | ..... |
| Paving Repair.....                    | .....   | .....         | .....         | .....            | ..... |
| Street Light.....                     | .....   | .....         | .....         | .....            | ..... |
| Sewer.....                            | .....   | .....         | .....         | .....            | ..... |
| Health.....                           | .....   | .....         | .....         | .....            | ..... |
| Park.....                             | .....   | .....         | .....         | .....            | ..... |
| General Expense.....                  | .....   | .....         | .....         | .....            | ..... |
| Merit System.....                     | .....   | .....         | .....         | .....            | ..... |
| Pensions—Fire.....                    | .....   | .....         | .....         | .....            | ..... |
| Street Right of Way.....              | .....   | .....         | .....         | .....            | ..... |
| Mun्य Pool.....                       | .....   | .....         | .....         | .....            | ..... |
| Mun्य Softball.....                   | .....   | .....         | .....         | .....            | ..... |
| Playgrounds.....                      | .....   | .....         | .....         | .....            | ..... |
| Recreation General.....               | .....   | .....         | .....         | .....            | ..... |
| Mun्य Hardball.....                   | .....   | .....         | .....         | .....            | ..... |
| Lincoln Community Theatre.....        | .....   | .....         | .....         | .....            | ..... |
| Game Center.....                      | .....   | .....         | .....         | .....            | ..... |
| Total General.....                    | \$ 143,571.73                                       | \$ 650,855.50 | \$ 191,077.22 | \$ 841,932.72    | \$    |
| Public Service Enterprises:           |   |               |               |                  |       |
| Water.....                            | 409,786.45  | .....         | 425,223.02    | 425,223.02       | ..... |
| Commercial Light.....                 | 153,678.06  | .....         | 284,427.40    | 284,427.40       | ..... |
| Mun्य Coal and Gas.....               | 20,569.72   | .....         | 44,483.30     | 44,483.30        | ..... |
| Aviation.....                         | 2,337.00  | .....         | 6,551.59      | 6,551.59         | ..... |
| Total Public Service Enterprises..... | \$ 586,371.23                                       | .....         | \$ 760,685.31 | \$ 760,685.31    | \$    |
| Recreation Funds:                     |   |               |               |                  |       |
| Golf.....                             | 7,486.47*   | .....         | 12,071.83     | 12,071.83        | ..... |
| Tennis.....                           | 3,438.34*   | .....         | 1,712.80      | 1,712.80         | ..... |
| Total Recreation.....                 | \$ 10,924.81*                                       | .....         | \$ 13,784.63  | \$ 13,784.63     | \$    |