

**Thirty-eighth**

**Annual Report**

OF THE

**AUDITOR**

OF THE

**CITY OF LINCOLN,**

**Nebraska**

FOR THE YEAR ENDING AUGUST 31, 1941

Lincoln, Nebr., January 1, 1942

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, 1941.

Respectfully submitted,

THEO. H. BERG,  
Director of Accounts and Finances

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Lincoln, Nebr., January 1, 1942

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

Dear Sir:

I am submitting the Thirty-eighth 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, 1941.

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 Frank M. Staats, Plumbing Inspector Charles Meyer, Sidewalk Inspector
Street Department	—A. Lynn Myers, Superintendent
Paving Repair and Sewer	—H. Lyle Giesecker, Superintendent
Parks	—Fred Goebel, Superintendent
Recreation	—James C. Lewis, Superintendent
Water and Light	—F. L. Blumer, Plant Superintendent Raymond I. Case, Office Superintendent

**LEGAL DEPARTMENT**

—Max Kier, 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

## THIRTY-EIGHTH ANNUAL REPORT

**ADVISORY LIBRARY BOARD**

For a term of two years:

Frank W. Hornung, Chas. H. Wear, Mrs. Anna Bergman

For a term of four years:

J. M. Howell, Floda Smith

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**AVIATION BOARD**

**(Members appointed by Council)**

Verne Hedge, C. W. Motter, 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, 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.

Term expiring February 28, 1947

W. R. Mellor, H. S. Wilson, Mrs. Jessie Moore Sanders.

**BOARD OF APPEALS**

(Members appointed by Council)

D. L. Erickson, City Engineer

Term expiring May, 1943

L. M. Troup

Term expiring May, 1945

L. F. Farrell, Ernest C. Folsom

Term expiring May, 1947

Robert Van Pelt, Walter F. Wilson

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**PARK BOARD**

For term ending February 24, 1943:

Robert L. Ferguson, Robert M. Joyce, Joe W. Seacrest

For term ending February 24, 1945:

James E. Lawrence, Thomas C. Woods

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**ADVISORY HEALTH BOARD**

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

Term expiring September, 1944

Dr. A. L. Smith, Dr. Paul Ludwick, Mrs. J. R. Thompson

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**SOLICITATIONS COMMISSION**

For term ending May, 1942

Judge Robin R. Reid, Monsignor Maurice W. Helmann

For term ending May, 1943

Mrs. Viola Erickson, Leo E. Chapman

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**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 (24.41 square miles).  
 Paved streets and alleys: 230.18 miles.  
 Parks: 1,361 acres.  
 Sanitary Sewers: 216.61 miles.  
 Storm Sewers: 58.14 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.

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### ASSESSED VALUATION AND BOND DEBT OF CITY

Real Estate .....	\$74,668,315.00
Personal Property .....	13,735,414.00
Railroad Companies .....	2,932,085.00
Public Utilities .....	2,721,924.00
Insurance .....	470,820.00
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Total Assessed Valuation .....	94,528,558.00

The total bonded indebtedness of the city on August 31, 1941 is as follows:

General .....	\$2,184,000.00
Water Bonds .....	1,449,000.00
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	\$3,633,000.00
Special Assessment .....	167,975.00
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Total .....	\$3,800,975.00

Sinking funds on hand:

General .....	\$ 3,804.02
Water .....	389,352.88
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Total .....	\$ 393,156.90

Water .....	2.90
Electric Current.....	19.68
Coal .....	189.30
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	\$ 244.63

**Building at Havelock:**

Plumbing Repairs.....	10.91
Maintenance of Buildings...	10.17
Water .....	2.36
Electric Current.....	61.47
Coal .....	425.50
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	\$ 510.41

**Building at University Place:**

Plumbing Repairs.....	\$ 16.66
Paint, Varnish, etc.....	2.70
Stoker Replacements.....	8.08
Boiler Replacements.....	42.45
Janitor Supplies.....	8.62
Maintenance of Buildings...	48.76
Coal .....	345.00
Additions to Building.....	15.00
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	\$ 487.27

**Building at Bethany:**

Maintenance of Building...\$	26.84	
Water .....	6.00	
Electric Current.....	11.68	
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	\$ 44.52	\$ 23,805.11

**Police Division:**

Salary .....	\$116,007.73
Extra Salary.....	328.25
Miscellaneous Hardware....	213.30
Electrical Supplies.....	264.00
Plumbing Repairs.....	4.50
Radio Repair.....	409.51
Frequency Measurement...	38.50

Call Box Repairs.....	13.12
Electric Current—	
Call Boxes.....	570.95
Traffic Signal Repairs.....	11.70
Electric Current—	
Traffic Signal.....	1,545.31
Paint, Varnish, etc.....	984.60
Ammunition .....	382.07
Gun Repairs.....	2.00
Jail Supplies.....	21.14
Machinery Repairs.....	41.98
Welding Supplies.....	17.31
Photo Supplies.....	110.11
Fingerprint Supplies.....	9.90
Maintenance of Parking	
Meters .....	34.03
Small Tools.....	188.03
Printing & Office Expense..	974.62
Postage .....	154.00
Maintenance of Office	
Machines .....	76.63
Auto and Truck Repairs....	1,991.58
Gasoline and Oil, etc.....	3,460.76
Motorcycle Replacements...	1,180.15
Laundry .....	266.74
Janitor Supplies.....	258.61
Wearing Apparel.....	1,162.23
Badges .....	82.83
License Plates.....	240.00
Maintenance of Building...	54.98
Medical Supplies Services..	36.13
Traveling Expense.....	418.08
Freight and Cartage.....	16.21
Subsistence to Persons.....	1,360.40
Telephone and Telegraph...	4,766.57
Advertising .....	81.21
Legal Evidence.....	5.82
Electric Current.....	830.93
Coal .....	52.43
Gas Fuel.....	3.70
Garbage Service.....	28.00
Rent of Ground.....	72.00
Memberships .....	35.00
Subscriptions .....	197.20
Insurance & Bond Premiums	2,955.76

Miscellaneous Expense.....	397.85
Furniture and Office	
Equipment .....	342.22
Autos and Trucks.....	3,672.65
Sawmill .....	141.13
Drill .....	170.18
Guns and Handcuffs.....	493.10
Street Signs.....	1,454.58
Traffic Signs.....	1,630.71
Parking Meters.....	14,422.53
New Building & Structures..	1,034.60
Miscellaneous Equipment...	102.00
Refunds .....	2.00
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	\$165,824.16

**Brake and Light Station:**

Salary .....	\$ 8,210.21	
Miscellaneous Hardware....	92.99	
Paint, Varnish, etc.....	3.60	
Machinery Repairs.....	26.00	
Small Tools.....	63.48	
Printing & Office Expense..	383.14	
Laundry .....	274.25	
Janitor Supplies.....	4.64	
Wearing Appareal.....	753.30	
Maintenance of Buildings...	15.70	
Freight and Cartage.....	1.06	
Advertising .....	280.48	
Electric Current.....	193.73	
Miscellaneous .....	13.77	
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	\$10 316.35	\$176,140.51

**Fire Division:**

Salary .....	\$166,254.87
Extra Salary.....	54.00
Miscellaneous Hardware....	33.11
Electrical Supplies.....	86.22
Plumbing Repairs.....	32.40
Radio Repairs.....	20.65
Paint, Varnish, etc.....	73.91
Boiler Repairs.....	138.31



# STATEMENT OF REVENUE

## Revenues, Schedule "4"

	Reapprop- riated Surplus Sept. 1, 1940	Taxes	Miscellaneous	Total Revenue
<b>ACCOUNTS</b>				
<b>General Fund:</b>				
City Council	\$ 126,727.73	\$ 618,977.69	\$ 247,624.12	\$ 866,601.81
Mayors	.....	.....	.....	.....
Directors	.....	.....	.....	.....
Munny Court	.....	.....	.....	.....
Election & 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	.....	.....	.....	.....
Ice Skating & General Rec.	.....	.....	.....	.....
<b>Total General</b>	<b>\$ 126,727.73</b>	<b>\$ 618,977.69</b>	<b>\$ 247,624.12</b>	<b>\$ 866,601.81</b>
<b>Public Service Enterprises:</b>				
Water	\$ 422,658.38	.....	\$ 423,105.27	\$ 423,105.27
Commercial Light	229,234.67	.....	332,432.50	332,432.50
Munny Coal & Gas	16,476.62	.....	42,387.06	42,387.06
Aviation Field	4,233.35	.....	5,462.07	5,462.07
Aviation Field Improvement	.....	32,214.06	4,141.90	36,355.96
Aviation Field Bond Fund	.....	.....	300,960.00	300,960.00
<b>Total Public Service</b>	<b>\$ 672,603.02</b>	<b>\$ 32,214.06</b>	<b>\$ 1,108,488.80</b>	<b>\$ 1,140,702.86</b>
<b>Recreation:</b>				
Golf	\$ 8,928.72	.....	\$ 9,821.75	\$ 9,821.75
Tennis	5,353.81	957.70	1,124.20	2,081.90
Munny Pool	1,184.94	.....	5,165.54	5,165.54
Recreation Board	1,465.82	8,880.64	11,108.16	19,988.80
<b>Total Recreation</b>	<b>\$ 11,631.77</b>	<b>\$ 9,838.34</b>	<b>\$ 27,219.65</b>	<b>\$ 37,057.99</b>