

Forty-first

Annual Report

OF THE

AUDITOR

OF THE

CITY OF LINCOLN

Nebraska

FOR YEAR ENDING AUGUST 31, 1944

Lincoln, Nebr., October 2, 1944.

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

Gentlemen:

The Department of Accounts and Finance presents herewith the Forty-first Annual Report of the Auditor of the City of Lincoln, showing in detail the financial transactions, bonded indebtedness, and the actual condition of all funds at the close of the fiscal year ending August 31, 1944.

These figures were compiled by W. Wayne Harvey, Deputy City Clerk and Auditor, who is in charge of the accounting department.

Statistics regarding the operation of the Water and Light Departments are omitted from this report for the reason that a separate report is being published, showing such transactions and operations.

As in former years, the making of deductions for war bonds and stamps, withholding tax and group insurance, involves a great deal of detailed work, which has been accomplished with the present office force. Complete statements of bonds purchased and taxes withheld are shown in the report.

Reference is made in the report to Reimbursible pay rolls. Where an employee works in more than one division or department during a pay roll period, the entire salary or wage is paid from one division, in order to facilitate the calculation of the withholding tax. The amount due is then returned against the proper division or department by a reimbursible pay roll.

The tax levy for the coming year is the same as for the past year, namely 10.40 mills.

Respectfully submitted,

THEO. H. BERG, Director

Accounts and Finance.

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 Plan. 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 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.

FORTY-FIRST ANNUAL REPORT

LIST OF CITY OFFICIALS

Lloyd J. Marti, Mayor and President of Council.

Councilmen—Terms Expire 1945

Lester L. Dunn

Virgil H. Kitrell

Stanley Maly

Councilmen—Terms Expire 1947

Arthur J. Weaver, Jr., Vice President of Council.

L. H. de Brown

Rees Wilkinson

THE DEPARTMENTS OF THE CITY ARE ASSIGNED AS FOLLOWS: DEPARTMENT OF PUBLIC WELFARE AND SAFETY

COBE S. VENNER

Director

Fire Department

—E. P. Feaster, Chief

Electrical Inspection

—L. S. Crain, Inspector

Health Department

—Dr. M. F. Arnholt, Superintendent

—Dr. R. H. Easton, Asst. Supt.

Police Department

—Joseph T. Carroll, Chief

City Property

—Charles E. Saal, Superintendent

Muny Coal and Gas

—L. E. Brown, Manager

DEPARTMENT OF ACCOUNTS AND FINANCE

THEO. H. BERG

Director

City Clerk's and
Auditor's Office

—Theo. H. Berg, Clerk and Auditor

W. Wayne Harvey, Deputy Clerk
and Auditor

Purchasing Office
Treasurer's Office

—F. W. Moeller, Purchasing Agent

—Frank J. Miller, Treasurer

—Wm. A. Schlaebitz, Deputy Treas.

Tax Commissioner's
Office

—P. H. Mathews, Tax Commissioner

Information Bureau

—Wauneta Paul, Information Clerk

CITY OF LINCOLN, NEBRASKA

DEPARTMENT OF PARKS, PUBLIC PROPERTY & IMPROVEMENT

D. L. ERICKSON Director

Engineer's Office —D. L. Erickson, Engineer
—H. C. Schleuter, Deputy
Inspections —Carl L. Fisher, Deputy
—E. A. Vorhees, Building Inspector
—Frank M. Staats, Plumbing Inspector
—Charles Meyer, Sidewalk Inspector
Street Department —A. Lynn Myers, Superintendent
Paving Repair & Sewer —H. Lyle Gieseke, Superintendent
Parks —Fred Goebel, Superintendent
Recreation —James C. Lewis, Superintendent
Water and Light —F. L. Blumer, Plant Superintendent
—Raymond I. Case, Business Manager

LEGAL DEPARTMENT —Max Kier, City Attorney
—Arthur A. Whitworth, Deputy

PERSONNEL DEPARTMENT —Carl H. Worley, Personnel Officer

MUNICIPAL COURT —Edward C. Fisher, Judge
—Leland M. Towle, Clerk
—R. L. Butterbaugh, Deputy Clerk
—John J. Reitter, Constable

LIBRARY BOARD

(Members appointed by Council)

Mrs. H. E. Flansburg President
James M. Reinhardt Vice-President
Homer Kyle Secretary
Stewart W. Smith Librarian

Members of Board

Term expiring July 16, 1948:
Walter W. White, Homer Kyle, Mrs. H. E. Flansburg,
Mrs. T. J. Thompson
Term expiring July 1, 1946:
James M. Reinhardt, Morris N. Adams, Mrs. Guy Chambers

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ADVISORY LIBRARY BOARD

For a term of two years:

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

For a term of four years:

W. Fletcher Tarr, Floda Smith.

AVIATION BOARD

(Members appointed by Council)

Verne Hedge, George W. Holmes, Max Kier,
Carl J. Guenzel, B. H. 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, 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.

Term expiring February 28, 1949

Mrs. Pauline F. Wessell, John K. Selleck, W. W. Putney.

CITY OF LINCOLN, NEBRASKA

MUNICIPAL DEFENSE COUNCIL

(Members appointed by Council)

Lloyd J. Marti, Chairman
Cobe S. Venner, Dr. M. F. Arnholt, Louis M. Horne, D. L. Erickson,
Chas. Hellmers, H. F. McCulla, Geo. F. Williams,
Nathan Grossman.

BOARD OF APPEALS

(Members appointed by Council)

Term expiring May, 1945
Harvey Rathbone, Ernest C. Folsom.
Term expiring May, 1947
Clarence G. Miles, Gale G. Robinson.
Term expiring May, 1949
L. M. Troup.

PARK BOARD

For term ending February 24, 1947
Robert L. Ferguson, George Holmes, Joe W. Seacrest.
For term ending February 24, 1945
James E. Lawrence, Thomas C. Woods.

ADVISORY HEALTH BOARD

Term expiring September, 1946
Robert Griswold, Mrs. O. L. Webb, Dr. T. C. Moyer.
Term expiring September, 1944
Dr. A. L. Smith, Dr. Paul Ludwick, Mrs. J. R. Thompson.
Term expiring September, 1945
Dr. Harry Flansburg, Dr. Earl B. Brooks, J. H. Agee.

SOLICITATIONS COMMISSION

Judge Robin R. Reid, Monsignor Maurice W. Helmann,
Mrs. Viola Erickson, Leo E. Chapman.

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PERSONNEL BOARD

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

POST WAR PLANNING BOARD

Lloyd J. Marti, Chairman, George Williams, D. L. Erickson,
Breta Peterson, William 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: 15,357.38 acres, (23.99 square miles).

Paved Streets and Alleys: 230.85 miles.

Parks: 1,361 acres.

Sanitary Sewers: 217.77 miles.

Storm Sewers: 58.37 miles.

Water Mains: 268.98 miles.

Public School Buildings: 28.

Floating Debt: None.

Population 1920: 54,928.

Population 1930: 79,572.

Population 1940: 81,846.

Population 1944: 84,000 (estimated).

Valuation of City per capita \$1,134.04

Bond debt of City per capita 28.29

CITY OF LINCOLN, NEBRASKA

| | |
|--------------------------|--------|
| Electric Current Used .. | 4.86 |
| Coal Used | 271.91 |
| Scrap Iron | 7.67 |

\$ 333.38

Building at University Place:

| | |
|----------------------------|--------|
| Building Maintenance .. \$ | 148.03 |
| Plumbing Repairs | 14.92 |
| Heating Plant Repairs .. | 133.13 |
| Paint and Supplies | 24.64 |
| Water Used | 7.58 |
| Coal Used | 57.76 |
| Miscellaneous | .37 |

\$ 386.43

Building at Bethany:

| | |
|----------------------------|-------|
| Building Maintenance .. \$ | 52.32 |
| Water Used | 5.74 |
| Electric Current Used .. | 8.34 |

\$ 66.40

Havelock Recreation Center:

| | |
|----------------------------|-------|
| Building Maintenance .. \$ | 13.10 |
| Electric Current | .56 |
| Scrap Iron | 7.67 |
| Remodeling Building .. | 47.30 |

\$ 68.63 \$ 26,475.14

Police Division:

General Expenditures:

| | |
|-------------------------------------|--------------|
| Salary | \$148,958.15 |
| Wearing Apparel | 1,134.45 |
| Badges & License Plates | 67.00 |
| Radio Parts & Supplies .. | 510.97 |
| Finger Print Supplies .. | 105.68 |
| Call Box Maintenance .. | 7.06 |
| Call Box Electricity | 306.62 |
| Traffic Signal Maintenance | 85.48 |
| Traffic Signal Electricity | 1,729.36 |
| Ammunition and Gun Repairs | 202.07 |
| Photos and Supplies .. | 143.16 |
| Jail Supplies and Maintenance | 240.46 |

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| | |
|--|--------------|
| Groceries and Meats . . . | 1,554.78 |
| Apparatus Maintenance | 8.05 |
| Garden Supplies | 35.30 |
| Lumber | 55.55 |
| Electrical Supplies and Repairs | 221.65 |
| Plumbing Supplies and Repairs | 33.09 |
| Printing and Office Supplies | 1,440.84 |
| Postage | 184.06 |
| Repair of Office Machine | 38.50 |
| Rent of Office Machines | 137.50 |
| Janitor Supplies | 204.18 |
| Laundry and Dry Cleaning | 522.68 |
| Chemical Supplies | 5.73 |
| Subscriptions and Memberships | 193.87 |
| Electric Current | 1,302.52 |
| Telephone & Telegraph | 5,171.68 |
| Garbage Service | 27.00 |
| Traveling Expense | 355.87 |
| Physical Examinations | 129.00 |
| Advertising | 52.80 |
| Bond Expense | 10.00 |
| Compensation Insurance | 2,395.51 |
| Other Insurance | 339.47 |
| Small Hardware | 22.80 |
| Flashlight Supplies | 195.96 |
| Miscellaneous | 156.46 |
| Furniture and Fixtures | 85.25 |
| Automobiles | 1,649.00 |
| Motorcycles | 1,010.00 |
| Traffic Signals | 124.80 |
| Traffic Signs | 71.50 |
| | \$171,225.86 |

Police Garage:

| | |
|---|-------------|
| Salary | \$ 5,700.00 |
| Welding Supplies | 13.00 |
| Lumber | 9.95 |
| Small Tools | 21.63 |
| Printing | 1.10 |
| Auto and Truck Parts and Repairs | 3,676.68 |

CITY OF LINCOLN, NEBRASKA

| | |
|------------------------|----------|
| Motorcycles—Parts and | |
| Repairs | 1,585.98 |
| Tires and Tubes | 1,050.27 |
| Gas and Oil | 4,980.42 |
| Electric Current | 88.52 |
| Small Hardware | 2.06 |
| Miscellaneous | 6.41 |

\$ 17,136.02

Police Paintshop:

| | |
|--------------------------|-------------|
| Salary | \$ 4,464.00 |
| Lumber | 16.58 |
| Paint and Supplies | 1,646.03 |
| Electric Supplies | 5.54 |
| Small Tools | 1.04 |
| Electric Current | 9.56 |
| Coal Used | 64.00 |
| Gas Fuel Used | 3.63 |
| Scrap Iron | 7.38 |
| Rent—Lots | 72.00 |
| Small Hardware | 142.53 |
| Miscellaneous | 19.97 |

\$ 6,452.26

Police Meter Shop:

| | |
|--------------------------|-------------|
| Salary | \$ 1,500.00 |
| Parts and Supplies | 126.25 |

\$ 1,626.25 \$196,440.39

Fire Division:

| | |
|-------------------------------|--------------|
| Salary | \$177,502.19 |
| Wearing Apparel | 57.40 |
| Fire Fighting Equipment | 179.81 |
| Inhaler Tanks | 122.38 |
| Tarpaulin Repairs | 8.00 |
| Hose & Nozzle Repairs | 19.47 |
| Welding Supplies | 57.12 |
| Machinery Repairs | 56.48 |
| Fire Apparatus Repairs | 30.39 |
| Lawn Supplies | 30.67 |
| Building Maintenance | 28.80 |
| Lumber | 35.81 |
| Electrical Supplies and | |
| Repairs | 47.95 |
| Plumbing Repairs | 11.06 |

DETAILED STATEMENT OF EXPENDITURES
September 1, 1943 to August 31, 1944

Exhibit "D"

| | Labour | Maintenance | Outlay | Miscellaneous | Resale | Interest | Reg. Warrants and Bonds | Total Disbursements | Less Encumbrances Sept. 1, 1943 | Add Encumbrances Aug. 31, 1944 | Total Expenditures |
|--------------------------------------|--------------|-------------|-----------|---------------|-----------|------------|-------------------------|---------------------|---------------------------------|--------------------------------|--------------------|
| General Funds: | | | | | | | | | | | |
| Council | 2,780.00 | 1,767.00 | 201.85 | | | | | 2,999.52 | 2.75 | | 2,999.52 |
| Mayors | 1,054.98 | 256.80 | 215.27 | | | | | 2,829.05 | | 6.48 | 3,832.78 |
| Directors | 16,845.88 | 1,310.21 | 351.58 | | | | | 17,102.68 | 18.55 | | 17,102.68 |
| Mun. Court | 13,056.23 | 1,739.23 | | | | | | 14,795.46 | | 75.79 | 14,775.26 |
| Election and Registration | 2,582.80 | 402.77 | | | | | | 4,302.03 | | | 4,302.03 |
| Tax Commissioners | 3,227.71 | 6,882.91 | 1,840.10 | | | | | 27,037.74 | 16.75 | | 4,113.93 |
| Treasurers | 18,314.73 | 1,589.58 | | | | | | 10,572.71 | 213.73 | | 11,499.69 |
| Purchasing | 5,874.00 | 2,851.32 | 68.22 | | | | | 29,762.41 | 89.02 | | 29,806.16 |
| Engineers | 26,835.84 | 2,833.32 | 600.50 | | | | | 12,431.50 | 20.00 | | 13,863.39 |
| Attorneys | 9,909.84 | 3,721.23 | 217.25 | | | | | 11,354.21 | 117.14 | | 13,834.21 |
| Clerks and Auditors | 8,109.12 | 11,937.04 | 2,940.35 | | | | | 26,475.14 | 287.16 | | 26,814.32 |
| City Property | 14,300.85 | 160,622.15 | 78,767.69 | | | | | 196,440.39 | 1,978.78 | | 197,789.71 |
| Police | 1,775,021.19 | 13,415.34 | 1,051.13 | | | | | 191,704.76 | 915.59 | | 191,254.04 |
| Fire | 71,465.30 | 24,125.42 | 1,051.13 | | | | | 96,674.55 | 1,424.48 | | 96,729.92 |
| Road | 29,287.84 | 15,203.14 | 481.00 | | | | | 44,973.98 | 550.39 | | 44,801.82 |
| Paving Repair | 7,944.25 | 31,970.61 | 600.00 | | | | | 39,914.86 | 13.49 | | 39,775.73 |
| Street Light | 12,596.07 | 3,056.94 | 52.70 | | | | | 16,253.01 | 13.49 | | 16,376.99 |
| Sewer | 43,807.17 | 10,711.48 | 1,350 | | | | | 54,578.35 | 907.33 | | 54,575.35 |
| Health | 6,914.00 | 1,215.60 | 1,019.19 | | | | | 105,077.03 | 1,360.43 | | 105,275.68 |
| Milk Inspection | 80,255.32 | 23,792.52 | 5,796.62 | | | | | 18,740.18 | 9.25 | | 18,748.82 |
| Park | 806.18 | 336.21 | | | | | | 3,769.71 | | | 3,769.46 |
| General Expense | 3,433.50 | | | | | | | 44,938.89 | | | 44,938.89 |
| Ment System | | | | | | | | 250.00 | | | 250.00 |
| Pensions—Fire | | | | | | | | | | | |
| General—Recreation | 250.00 | | | | | | | | | | |
| Total General | 720,359.77 | 191,463.49 | 16,242.69 | 54,999.42 | 2,909.13 | | | 985,974.50 | 8,342.16 | 11,190.81 | 988,823.15 |
| Public Service Enterprises: | | | | | | | | | | | |
| Water | 170,289.57 | 139,787.63 | 1,588.40 | | 3,748.27 | | | 315,393.87 | 2,642.87 | | 336,554.55 |
| Commercial Light | 87,380.12 | 118,015.02 | 1,188.20 | | 3,654.65 | | | 210,237.99 | 19,064.94 | | 196,138.45 |
| Mun. Coal and Gas | 4,161.53 | 3,474.78 | | | 31,038.59 | | | 38,674.90 | | | 39,002.26 |
| Aviation Field | | 86,575.14 | 5,087.67 | | | | | 91,662.81 | | | 91,662.81 |
| Total Public Service | 261,831.22 | 347,852.57 | 7,844.27 | | 38,441.51 | | | 655,969.57 | 21,707.81 | 29,096.25 | 663,358.01 |
| Recreation: | | | | | | | | | | | |
| Golf | 4,175.85 | 1,825.44 | 28.40 | 8.50 | 1,591.72 | | | 7,629.91 | 259.92 | | 7,769.18 |
| Tennis | 1,375.82 | 2,214.89 | 155.50 | | 334.69 | | | 1,620.71 | 30.20 | | 1,651.33 |
| Mun. Pool | 2,522.55 | 3,119.87 | 12.50 | | 6,132.61 | | | 6,132.61 | 168.66 | | 6,131.42 |
| Recreation Board | 17,210.63 | 3,730.08 | | | 1,366.03 | | | 22,319.24 | 187.62 | | 23,154.61 |
| Total Recreation | 25,284.85 | 8,920.28 | 196.40 | 8.50 | 3,492.44 | | | 37,902.47 | 646.40 | 1,400.97 | 38,657.04 |
| Special Revenue Funds: | | | | | | | | | | | |
| Auditorium and Street Opening | 211.41 | 698.71 | 17,397.01 | 1,486,009.84 | | 13,156.25 | 55,000.00 | 1,572,473.22 | | | 1,572,473.22 |
| Judgment | 45,359.02 | 16,947.93 | 1,907.95 | 3,050.31 | | | | 3,050.31 | | | 3,050.31 |
| Library | 1,907.95 | 2,059.84 | 9,591.93 | | | | | 64,214.90 | | | 64,214.90 |
| Library Book | 151,341.85 | 175,225.78 | 2,160.00 | 3.00 | | 1,907.14 | | 338,076.70 | 13,344.32 | | 337,497.50 |
| Hospital | 2,160.00 | 27.72 | | | | | | 2,436.97 | 3.50 | | 2,433.47 |
| Plumbing Inspection | 50.00 | | | | | | | 77.72 | | | 77.72 |
| Electrical Examiner | | | | | | | | | | | |
| Total Special Revenue | 199,122.28 | 193,184.11 | 30,956.73 | 1,489,063.15 | | 15,063.39 | 55,000.00 | 1,982,389.66 | 13,347.82 | 12,765.12 | 1,981,806.96 |
| Trust and Agency Funds: | | | | | | | | | | | |
| Emily J. Moore—Trust | | | | 5,281.85 | | | | 5,281.85 | | | 5,281.85 |
| Humane Society | | 311.47 | 135.26 | 8,862.50 | | | | 8,862.50 | | | 8,862.50 |
| Municipal Defense Council | | | | 64,162.56 | | | | 446.73 | 5.46 | | 441.27 |
| Income Tax | | | | 62,344.71 | | | | 64,162.56 | | | 64,162.56 |
| Street Railway Paving Replacement | | | | | | | | 62,344.71 | | | 62,344.71 |
| Total Trust and Agency | | 311.47 | 135.26 | 140,651.62 | | | | 141,098.35 | 5.46 | | 141,092.89 |
| Bond and Interest Funds: | | | | | | | | | | | |
| Sinking | | | | | | | | | | | |
| Interest and Coupon | | | | | | | | | | | |
| Water Depreciation Investments | | | | 100,019.50 | | 19,698.57 | 116,600.00 | 116,600.00 | | | 116,600.00 |
| Commercial Light Depreciation Inv. | | | | 252,298.79 | | 345,000.00 | | 445,018.90 | | | 445,018.90 |
| Water Extension Bond Interest | | | | | | 16,622.50 | | 252,298.79 | | | 252,298.79 |
| Total Bond and Interest | | | | 352,318.29 | | 36,321.07 | 461,600.00 | 850,239.36 | | | 850,239.36 |
| Special Assessment Districts: | | | | | | | | | | | |
| Paving and Water | | | | | | 7,814.35 | 70,012.20 | 77,826.55 | | | 77,826.55 |
| Sewer | | | | | | 752.13 | 7,698.77 | 8,447.90 | | | 8,447.90 |
| Total Special Assessment | | | | | | 8,566.48 | 77,707.97 | 86,274.45 | | | 86,274.45 |
| Grand Total | 1,206,598.12 | 741,731.92 | 55,375.35 | 2,037,040.98 | 44,843.08 | 59,950.94 | 594,307.97 | 4,739,848.36 | 44,049.65 | 54,453.15 | 4,750,251.86 |

*Includes Reimbursible Payroll for Hospital.
†Includes Reimbursible Payroll for Sewer.
‡Includes Reimbursible Payroll for Commercial Light.