

Forty-second

Annual Report

OF THE
AUDITOR

OF THE
CITY OF LINCOLN

Nebraska

FOR YEAR ENDING AUGUST 31, 1945

Lincoln, Nebraska, March 1, 1946.

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

Gentlemen:

The Department of Accounts and Finance presents herewith the Forty-second Annual Report of the Auditor of the City of Lincoln, showing in detail the financial transactions, bonded indebtedness and the actual conditions of all funds at the close of the fiscal year ending August 31, 1945.

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.

The making of deductions from pay rolls for various purposes, such as war bonds and stamps, withholding tax, group insurance and other contributions has required a great deal of work. 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 is then returned against the proper division or department by a Reimbursible Pay roll.

The tax levy for the coming year is 10.60 mills, an increase of .20 mills over last year, which was authorized by the voters for the purpose of acquiring additional fire department equipment.

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-SECOND ANNUAL REPORT

LIST OF CITY OFFICIALS

Lloyd J. Marti, Mayor and President of Council

Councilmen—Terms Expire 1947

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

L. H. de Brown.

J. Lloyd McMaster.

Councilmen—Terms Expire 1949

Lester L. Dunn.

Breta Peterson.

Gus Prestegaard.

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 Helen M. Stacy, Deputy Clerk and Auditor
Purchasing Office	—F. W. Moeller, Purchasing Agent
Treasurer's Office	—Frank J. Miller, Treasurer
	—Wm. A. Schlaebitz, Deputy Treas.
Tax Commissioner's Office	—P. H. Matthews, 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 —Carl L. Fisher, Deputy
Inspections	—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 —John W. Kruse, Business Manager

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

PERSONNEL DEPARTMENT —Ray E. Ramsay, 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)

John Campbell, Edwin Faulkner, Nathan Gold, Richard Joyce,
George Cook, Sam Waugh, C. W. Kinsey, B. G. Clark, Ted Sick

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, 1947:

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

Term expiring February 28, 1949:

Mrs. George P. Abel, John K. Selleck, W. W. Putney

Term expiring February 28, 1951:

John L. Teeters, Miss Ida L. Robbins, I. J. Devoe

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. C. D. Hustead, Chauncey G. Runyon

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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: 232.95 miles.

Parks: 1,361 acres.

Sanitary Sewers: 218.03 miles.

Storm Sewers: 58.52 miles.

Water Mains: 270.42 miles.

Public School Buildings: 28.

Floating Debt: None.

Population 1920: 54,928.

Population 1930: 79,572.

Population 1940: 81,846.

Population 1945: 85,000 (estimated).

Valuation of City per capita.....\$1,133.91

Bond debt of City per capita..... 25.49

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Building at Bethany:

Building Maintenance...\$	3.30
Water	6.00
Electric Current	5.20
	14.50
	\$ 14.50

Havelock Recreation Center:

Miscellaneous	\$ 1.00
Water	2.69
Electric Current74
Furniture and Fixtures..	45.00
	49.43
	\$ 49.43

Garage at 10th and Que:

Building Maintenance...\$	137.82
Electrical Supplies and Material	71.66
Plumbing Supplies and Material	40.85
Water	56.71
	307.04
	\$ 307.04 \$ 29,018.53

Police Division:

General Expenditures:

Salary	\$151,574.76
Miscellaneous—	
Small Items	147.62
Wearing Apparel	1,870.62
Badges and License	
Plates	270.00
Freight and Cartage.....	5.53
Radio Supplies and	
Repairs	296.26
Fingerprint Supplies.....	50.30
Electric Current—	
Call Boxes	310.81
Traffic Signals and	
Supplies	47.91
Electric Current—	
Traffic Signals	1,699.23

CITY OF LINCOLN, NEBRASKA

Ammunition and	
Gun Repairs	401.19
Photos and Supplies.....	474.72
Jail Supplies and	
Replacements	105.24
Groceries and Meats....	1,879.60
Welding Supplies	6.11
Lawn and Garden	
Supplies	35.20
Lumber	49.63
Electrical Supplies	
and Repairs	70.86
Plumbing Supplies	
and Repairs	31.35
Paint and Supplies.....	40.20
Small Tools	8.47
Printing	1,365.71
Postage	256.61
Office Supplies	800.55
Repairs to Office	
Equipment	71.40
Rent of Office Machines	125.00
Janitor Supplies	239.12
Laundry and	
Dry Cleaning	458.95
Auto and Truck Repairs	28.28
Motorcycle Repairs	5.90
Gas and Oil.....	551.87
Tires and Tubes.....	18.20
Fuel Oil and Kerosene..	12.00
Chemical Supplies	1.60
Membership and	
Subscriptions	92.40
Electric Current	1,252.91
Telephone & Telegraph	4,943.08
Gas Fuel75
Garbage Service	30.25
Traveling Expense	589.05
Professional Services ...	3.00
Physical Examinations..	120.00
Professional Services ...	66.05
Advertising	3.50
Compensation	10.00
Compensation Insurance	2,984.29
Other Insurance	401.19

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Miscellaneous Small	
Hardware	53.67
Flashlights and	
Supplies	149.51
Office Equipment	97.96
Books and Maps.....	20.00
Miscellaneous	5.66
	\$174,134.07

Police Garage:

Salary	\$ 3,570.00
Miscellaneous—	
Small Items	11.83
Radio Supplies	
and Repairs	66.55
Welding Supplies	6.50
Lumber	6.77
Electrical Supplies	
and Repairs	17.50
Janitor Supplies	14.90
Auto and Truck Repairs	4,627.77
Motorcycle Repairs	1,874.26
Gas and Oil.....	4,657.64
Tires and Tubes.....	1,047.40
Electric Current	249.46
Small Hardware	4.55
Miscellaneous	117.00
	\$ 16,272.13

Police Paint Shop:

Salary	\$ 3,540.00
Miscellaneous—	
Small Items	46.02
Lumber	13.71
Electrical Supplies	
and Repairs	18.19
Paint and Supplies.....	237.69
Office Supplies	11.89
Janitor Supplies	4.50
Electric Current	4.50
Coal	28.75
Gas Fuel	1.01
Small Hardware	12.05
	\$ 3,918.31

CITY OF LINCOLN, NEBRASKA

Police Meter Shop:

Salary	\$	1,800.00
Meter Parts		961.58
Tire		9.50
Miscellaneous		5.83
		\$ 2,776.91
	\$	197,101.42

Fire Division:

Salary	\$	170,601.24
Miscellaneous Items		113.12
Wearing Apparel		4.25
Badges and License Plates		19.56
Freight and Cartage...		.65
Gas Masks, Helmets, Etc.		102.65
Refill Inhaler Tanks.....		45.21
Tarpaulin and Repairs..		9.40
Hose and Nozzle Repairs		178.58
Welding Supplies		10.00
Machinery Repairs		149.57
Apparatus Maintenance		157.29
Lawn and Garden Equipment		9.50
Building Maintenance...		74.63
Lumber		31.92
Electrical Supplies and Repair		365.82
Plumbing Supplies and Repairs		11.65
Paint and Supplies.....		108.80
Small Tools		17.34
Printing		15.75
Postage		18.03
Office Supplies		86.31
Rent of Office Machines		150.00
Janitor Supplies		545.39
Laundry and Dry Cleaning		526.20
Auto and Truck Sup- plies and Repairs.....		1,058.68
Gas and Oil.....		1,040.80
Tires and Tubes.....		47.50
Medical Supplies		2.88

DETAILED STATEMENT OF EXPENDITURES

September 1, 1944 to August 31, 1945

	Labor	Maintenance	Outlay	Miscellaneous	Resale	Interest	Registered Warrants and Bonds	Total Disbursements	Less Encumbrances Sep. 1, 1944	Add Encumbrances Aug. 31, 1945	Exhibit "D" Total Expenditures
General Fund:											
Council	2,970.00	\$ 54.93	\$ 2.05					\$ 3,024.93	\$ 6.48	\$ 44.48	\$ 3,024.93
Mayor	2,551.30	1,027.51						3,580.86			3,618.86
Directors	17,030.87	220.44						17,251.31			17,251.31
Muny Court	13,271.39	1,538.56	125.40					14,935.35	75.79	47.40	14,906.96
Election and Registration	9,460.82	2,507.09						11,967.91		39.75	12,007.66
Tax Commissioner	4,237.92	734.21						5,114.13			5,130.13
Treasurer	20,517.37	8,803.85	82.00		\$ 965.89			29,357.22	114.99	247.48	29,489.71
Purchasing	26,772.22	3,165.27	32.00					30,088.37	299.74	30.06	30,448.65
Engineer	9,969.84	1,489.12	150.88					11,992.71	132.77	236.17	12,043.31
Attorney	9,194.58	3,622.45	1,534.00	\$ 7.65				15,493.03	1,549.03	50.60	13,064.55
Clerk and Auditor	14,789.66	14,104.71	124.16					29,018.53	626.24	285.92	28,778.81
City Property	160,480.52	36,376.44	234.46					197,101.42	3,288.10	4,772.82	198,076.14
Police	170,601.24	14,328.43	18,623.00					203,552.67	464.87	721.56	203,809.36
Fire	71,209.27	29,971.03	2,681.40					103,861.70	1,479.92	3,069.29	105,451.07
Road	28,632.33	14,253.01	137.82					43,023.16	378.23	153.70	42,798.63
Paving Repair	6,425.37	30,426.51						36,851.88	115.15	121.40	36,858.13
Street Light	11,810.36	4,083.55						15,893.91	137.47	14.47	15,770.91
Sewer	44,146.19	11,652.96						55,922.24	904.33	696.80	55,714.71
Health	7,993.77	1,153.70	123.09					9,270.56	39.88	13.36	9,273.50
Milk Inspection	80,656.41	24,945.79	8,263.55					113,865.75	1,559.08	1,441.15	113,747.82
Park	8,222.00	2,940.82	475.90	219.81				11,887.54	8.64	173.80	12,069.98
General Expense	3,859.64	498.75	3.75	51,093.27				52,695.37		10.13	52,705.50
Ment System											
Pensions—Fire											
General—Recreation	730.08	31.89						821.97			821.97
Total General	\$ 723,558.03	\$ 209,552.58	\$ 33,163.21	\$ 51,320.73	\$ 965.89			\$ 1,018,560.44	\$ 11,190.81	\$ 11,940.94	\$ 1,019,310.57
Public Service Enterprises:											
Water	\$* 166,751.00	\$ 113,855.76	\$ 5,727.17		\$ 5,071.74			\$ 291,405.67	\$ 23,803.55	\$ 8,661.63	\$ 276,263.75
Commercial Light	87,695.57	129,908.43	3,087.67		2,334.87			223,026.54	4,965.40	22,032.22	240,093.36
Muny Coal and Gas	4,369.35	2,998.50	301.50		31,705.47			39,374.82	327.30	1,155.55	40,203.07
Aviation Field		95,001.76	376.25					95,378.01			95,378.01
Total Public Service	\$ 258,815.92	\$ 341,764.45	\$ 9,492.59		\$ 39,112.06			\$ 649,185.04	\$ 29,096.25	\$ 31,849.40	\$ 651,938.19
Recreation:											
Golf	\$ 7,312.91	\$ 2,092.44	\$ 97.50	\$ 8.30	\$ 2,148.67			\$ 11,659.82	\$ 399.19	\$ 391.29	\$ 11,651.92
Tennis	1,106.63	157.78	36.00		864.57			1,264.41	11.32		1,253.09
Muny Pool	4,486.30	3,089.70	23.07		1,546.96			8,476.57	167.47	153.05	8,462.15
Recreation Board	18,253.77	5,141.68						24,965.48	822.99	322.81	24,465.30
Total Recreation	\$ 31,159.61	\$ 10,481.60	\$ 156.57	\$ 8.30	\$ 4,560.20			\$ 46,366.28	\$ 1,400.97	\$ 867.15	\$ 45,832.46
Special Revenue Funds:											
Auditorium and Street Opening		\$ 129.50		\$ 1,163,193.07		\$ 12,000.00	\$ 55,000.00	\$ 1,230,322.57		\$ 15,898.45	\$ 1,230,322.57
Storm Sewer			1,127.77					1,127.77			1,127.77
Judgment			507.88	2,312.00				2,312.00			2,312.00
Library	49,480.64	17,853.33		9,022.67				67,841.85			67,841.85
Library Book			8,587.95			141.27		9,022.67			9,022.67
Hospital	193,547.26	184,877.49		6.50				387,153.97	12,765.12	15,892.80	390,281.65
Plumbing Inspection	2,232.50	204.77						2,443.77		5.65	2,449.42
Electric Examiner	40.00	181.52						221.52			221.52
Total Special Revenue	\$ 245,300.40	\$ 203,246.61	\$ 10,233.60	\$ 1,174,534.24		\$ 12,141.27	\$ 55,000.00	\$ 1,700,446.12	\$ 12,765.12	\$ 15,898.45	\$ 1,703,579.45
Trust and Agency Funds:											
Emily J. Meore Trust				\$ 21,027.03				\$ 21,027.03			\$ 21,027.03
Rudge Memorial Trust				25,000.00				25,000.00			25,000.00
Humane Society				9,299.50				9,299.50			9,299.50
Income Tax				81,330.84				81,330.84			81,330.84
Street Railway Replacement				63,000.00				63,000.00			63,000.00
Total Trust and Agency				\$ 199,657.37				\$ 199,657.37			\$ 199,657.37
Bond and Interest Funds:											
Sinking							\$ 76,900.00	\$ 76,900.00			\$ 76,900.00
Interest and Coupon						\$ 12,741.76		12,741.76			12,741.76
Water Depreciation Investment							52,000.00	352,187.30			352,187.30
Commercial Light Depreciation Inv.								157,982.54			157,982.54
Water Extension Bond Interest						5,285.00		5,285.00			5,285.00
Total Bond and Interest						\$ 18,026.76	\$ 128,900.00	\$ 605,096.60			\$ 605,096.60
Special Assessment Districts:											
Paving and Water						\$ 4,829.61	\$ 54,425.67	\$ 59,255.28			\$ 59,255.28
Sewer						366.48	3,438.28	3,804.76			3,804.76
Total Special Assessment						\$ 5,196.09	\$ 57,863.95	\$ 63,060.04			\$ 63,060.04
Grand Total	\$ 1,258,833.96	\$ 765,045.24	\$ 53,035.97	\$ 1,883,690.48	\$ 44,638.17	\$ 35,364.12	\$ 241,763.95	\$ 4,282,371.89	\$ 54,453.15	\$ 60,555.94	\$ 4,288,474.68

*Includes Reimbursible Payroll for Sewer.
 *Includes Reimbursible Payroll for Commercial Light.