

**F O R T Y   N I N T H**

**ANNUAL REPORT**

**OF THE**

**AUDITOR**

**OF THE**

**CITY OF LINCOLN, NEBRASKA**

**FOR THE FISCAL YEAR ENDING AUGUST 31, 1952**

Lincoln, Nebraska, February 15, 1953.

To the Honorable City Council,

City of Lincoln, Nebraska.

The Forty-ninth Annual Report of the Auditor of the City of Lincoln, Nebraska, is presented herewith. This report was prepared by James M. Mallon, who is in charge of the Auditing Division; it shows in detail, the financial transactions during the year, the bonded indebtedness, and the actual condition of all funds at the close of the fiscal year ending August 31, 1952.

These accounts have been audited and verified by Van Boskirk, Remington and Associates, Certified Public Accountants.

The needs of a growing city, and making up the loss occurring during the years when the charter limitation made it impossible to meet the city's necessities, and the inflationary conditions existing, which have decreased the purchasing power of our dollar, required a slight increase in the mill levy for the coming year, making it 12.30 mills compared to 11.80 for the year just past, or an increase of half a mill.

Respectfully submitted,

THEO H. BERG, Director,  
Department of Accounts and Finance

## 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 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 Councilman 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.

**LIST OF CITY OFFICIALS**

Victor E. Anderson, Mayor and President of Council

Councilmen—Terms expiring 1953

Fern Hubbard Orme, Vice President of Council.

Clark Jeary.

Roy Sheaff.

Councilmen—Terms expiring 1955.

C. W. D. Kinsey.

Pat Ash.

Rees Wilkinson.

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**THE DEPARTMENTS OF THE CITY ARE  
ASSIGNED AS FOLLOWS:**

**DEPARTMENT OF PUBLIC WELFARE AND SAFETY**

RAY OSBORN

Director

Fire Department	—E. P. Feaster, Chief
Electrical Inspection	—Donald Venter, Inspector
Health Department	—L. A. Sanger, Acting Supt.
Police Department	—Joseph T. Carroll, Chief
City Property	—Charles E. Saal, Superintendent
Muny Coal and Gas	—L. E. Brown, Manager

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**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
	—James M. Mallon, Deputy Clerk and Auditor
Purchasing Office	—F. W. Moeller, Purchasing Agent
Treasurer's Office	—Frank J. Miller, Treasurer
	—Robert Wheeler, Deputy Treasurer
Tax Commissioner's Office	—William Schlaebitz, Tax Commissioner

GENERAL INFORMATION

**DEPARTMENT OF PARKS,  
PUBLIC PROPERTY AND IMPROVEMENTS**

D. L. ERICKSON

Director

Engineer's Office

—D. L. Erickson, Engineer

—H. C. Schlueter, Deputy

—Carl L. Fisher, Deputy

Inspections

—E. A. Vorhees, Building Inspector

—Frank M. Staats, Plumbing Inspector

—Michael Bourke, Sidewalk Inspector

Street Department

—A. Lynn Myers, Superintendent

Paving Repair &

Sewer

—H. Lyle Giesecker, Superintendent

Parks

—Glen Suiker, Acting Superintendent

Recreation

—James C. Lewis, Superintendent

Water & Light

—F. L. Blumer, Plant Superintendent

—John W. Kruse, Business Manager

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LEGAL DEPARTMENT

—C. Russell Mattson, City Attorney

—John Comstock, Deputy Attorney

—Jack M. Pace, Assistant Attorney

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PERSONNEL DEPARTMENT

—Ray E. Ramsey, Personnel Officer

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MUNICIPAL COURT

—John Jacobson, Judge

—Leland M. Towle, Clerk

—R. L. Butterbaugh, Deputy Clerk

—John J. Reitter, Constable

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**WATER ADVISORY BOARD**  
**(Members Appointed By Council)**

Byron Dunn, Chairman

William I. Aitken, E. L. Smith, T. A. Sick, O. J. Ferguson

## **BOARD OF APPEALS**

### **(Members Appointed By Council)**

Term Expiring—May 1, 1953  
Gale G. Robinson, Cobe S. Venner

Term Expiring—May 1, 1954  
O. D. Johnson, Kenneth Anderson

Term Expiring—May 1, 1955  
Henry Grether

Term Expiring—May 1, 1957  
Don E. Dixon, Mrs. Clifford Hicks

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## **AVIATION BOARD**

### **(Members Appointed By Council)**

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

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## **BOARD OF EXAMINING ENGINEERS**

### **(Members Appointed By Council)**

Fred W. Tyler, Chairman  
F. L. Blumer, Secretary  
M. L. Shively, Treasurer

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## **HOSPITAL BOARD**

### **(Members Appointed By Council)**

Terms Expiring February 28, 1953  
Bennett S. Martin, George W. Rosenlof, Del Lienemann

Terms Expiring February 28, 1955  
Mrs. George P. Abel, Clark Jeary, John K. Selleck

Terms Expiring February 28, 1957  
A. Q. Schimmel, Mrs. James Ellis, Harry Haynie

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## **PERSONNEL BOARD**

### **(Members Appointed By Council)**

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

GENERAL INFORMATION

**SOLICITATIONS COMMISSION**

**(Members Appointed By Council)**

Term Expiring May 1, 1953

Richard Koupal, Garrett Vryheid

Term Expiring May 1, 1954

Max Meyer, Monsignor Maurice W. Helmann

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**PARK BOARD**

**(Members Appointed By Council)**

Terms Expiring February 24, 1953

Ralph Slocum, Thomas C. Woods

Terms Expiring February 24, 1955

George Holmes, Robert L. Ferguson, Joe W. Seacrest

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**HOUSING AUTHORITY**

**(Members Appointed By Council)**

Robin R. Reid, Chairman

J. Phillip Mahoney, Ellsworth DuTeau, E. J. Sias, Mrs. Robert G. Simmons

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**CITY PLANNING COMMISSION**

**(Members Appointed By Council)**

Terms Expiring June 1, 1953

C. Petrus Peterson, Cecil Donley, Mrs. Fred Putney

Terms Expiring June 1, 1954

Kenneth Lewis, Walter Wilson, Joe Ginsburg

Terms Expiring June 1, 1955

E. J. Faulkner, Wardner Scott, D. B. Marti

**LINCOLN CITY LIBRARY BOARD**

**(Members Appointed By Council)**

C. E. Dalrymple . . . . . Librarian  
Mrs. William I. Aitken . . . . . Term Expires August 23, 1953  
John Ames . . . . . Term Expires August 23, 1954  
Mrs. A. L. Smith, Sr. . . . . Term Expires August 23, 1955  
Joseph R. Seacrest . . . . . Term Expires August 23, 1956  
Mrs. Bennett S. Martin . . . . . Term Expires August 23, 1957  
Breta Peterson Dow . . . . . Term Expires August 23, 1958  
George W. Knight . . . . . Term Expires August 23, 1959

**JUVENILE COUNCIL**

**(Members Appointed By Council)**

Thomas M. Davies, Carrie King, Raymond A. McConnell, Jr., Dr.  
Paul Bancroft, James M. Reinhardt

**RECREATION BOARD**

**(Members Appointed By Council)**

B. G. Clark, Chairman  
Mrs. Ralph Beechner, Max Roper, Mrs. Fred Easterday, John Lawlor,  
Pat Ash

**FACTS ABOUT LINCOLN**

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, 1877.  
Altitude: 1,165 feet above sea level.  
Area: 15,255.98 Acres (23.84 square miles).  
Paved streets and alleys: 273.59 miles  
Parks: 1,361 acres.  
Sanitary sewers: 265.57 miles.  
Storm sewers: 62.99 miles.  
Water mains: 306.25 miles.  
Street lights: 3,055.  
Floating debt: None.  
Population 1920, 54,928.  
Population 1930, 79,572.  
Population 1940, 81,846.  
Population 1950, 97,423.  
Assessed valuation of city per capita: \$1,549.00.  
Bonded indebtedness of city per capita: \$17.01.

FORTY-NINTH ANNUAL REPORT, CITY OF LINCOLN, NEBRASKA

**GENERAL FUND**

**Statement of Expenditures and Encumbrances**

**Compared with Appropriations**

**September 1, 1951 to August 31, 1952**

GENERAL GOVERNMENT:

	Appropriation	Expenditures	Unexpended Balance	Encum- brances	Unencum- bered Balance
General Expense .....	\$ 12,309.90	\$ 6,981.47	\$ 5,328.43	\$ 34.39	\$ 5,294.04
Municipal Court .....	29,573.00	29,086.74	486.23	179.15	307.11
Mayor .....	4,490.00	4,446.02	43.98		43.98
City Council .....	3,220.00	3,065.90	154.10		154.10
Director .....	26,170.00	25,731.05	438.95		438.95
Attorney .....	24,040.00	20,238.85	3,801.15	10.10	3,791.05
Merit System .....	8,140.00	8,428.52	<b>288.52</b>	24.21	312.73
Fire & Police Pension.	70,566.66	82,931.48	<b>12,364.82</b>		<b>12,364.82</b>
Planning Commission.	23,500.00	18,163.46	5,336.54	15.88	5,320.66
Huskerville Maintenance	4,005.00	689.57	3,315.43		3,315.43
Plumbing Inspection..	14,480.00	11,051.51	3,428.49	28.64	3,399.85
Parking Meters .....	15,042.97	15,042.97			
Contingencies .....	15,000.00	10,695.66	4,304.34		4,304.34
<b>Total.....</b>	<b>\$ 250,537.53</b>	<b>\$ 236,553.20</b>	<b>\$13,984.33</b>	<b>\$ 292.37</b>	<b>\$13,691.96</b>

DEPARTMENT OF PUBLIC WELFARE & SAFETY:

Police .....	\$ 458,502.49	\$ 432,391.30	\$26,111.19	\$ 2,783.48	\$23,327.71
Fire .....	379,711.38	370,775.00	8,936.38	766.52	8,169.86
Health .....	142,880.00	128,672.56	14,207.44	753.34	13,454.10
Milk Inspection .....	13,880.00	13,205.47	674.53	4.35	670.18
City Property .....	48,377.00	48,043.04	333.96	323.41	10.55
<b>Total.....</b>	<b>\$1,043,350.87</b>	<b>\$ 993,087.37</b>	<b>\$50,263.50</b>	<b>\$ 4,631.10</b>	<b>\$45,632.40</b>

DEPARTMENT OF ACCOUNTS & FINANCE:

Clerk & Auditor.....	\$ 21,740.00	\$ 21,411.98	\$ 328.02	\$ 7.00	\$ 321.02
Treasurer .....	49,750.26	48,079.58	1,670.68	283.13	1,387.55
Tax Commissioner....	8,360.00	8,223.39	136.61	5.85	130.76
Purchasing .....	14,613.86	15,304.86	<b>691.00</b>	194.21	<b>885.21</b>
<b>Total.....</b>	<b>\$ 94,464.12</b>	<b>\$ 93,019.81</b>	<b>\$ 1,444.31</b>	<b>\$ 490.19</b>	<b>\$ 954.12</b>

DEPARTMENT OF PARKS, PUBLIC PROPERTY & IMPROVEMENT:

Engineers .....	\$ 59,200.00	\$ 62,247.95	\$ 3,047.95	\$ 410.78	\$ 3,458.73
Roads & Sidewalks...	211,280.00	202,542.39	8,737.61	1,196.73	7,540.88
Paving Repair .....	127,850.00	123,979.16	3,870.84	4,370.82	499.98
Sewer .....	44,800.00	48,786.04	<b>3,986.04</b>	16.76	<b>4,002.80</b>
Park .....	184,499.00	189,805.70	<b>5,306.70</b>	3,279.28	<b>8,585.98</b>
Street Light .....	64,500.00	65,404.80	<b>904.80</b>	9.29	<b>914.09</b>
<b>Total.....</b>	<b>\$ 692,129.00</b>	<b>\$ 692,766.04</b>	<b>\$ 637.04</b>	<b>\$ 9,283.66</b>	<b>\$ 9,920.70</b>
<b>Grand Total General Fund</b>	<b>\$2,080,481.52</b>	<b>\$2,015,426.42</b>	<b>\$65,055.10</b>	<b>\$14,697.32</b>	<b>\$50,357.78</b>

FINANCIAL SECTION—GENERAL FUND

GENERAL FUND

Detailed Statement of Expenditures

September 1, 1951 to August 31, 1952

GENERAL GOVERNMENT:

	Personal Services	Other Current Expenses	Capital Outlay	Material For Resale and Misc.	Total
General Expense .....	\$ 2,956.50	\$ 3,340.78	.....	\$ 684.19	\$ 6,981.47
Municipal Court.....	24,330.76	4,505.48	250.50	.....	29,086.74
Mayor .....	3,590.80	855.22	.....	.....	4,446.02
City Council .....	2,920.00	73.90	72.00	.....	3,065.90
Director .....	25,462.00	269.05	.....	.....	25,731.05
Attorney .....	17,328.62	1,550.09	1,360.14	.....	20,238.85
Merit System .....	7,782.80	645.72	.....	.....	8,428.52
Fire & Police Pension....	.....	.....	.....	82,931.48	82,931.48
Planning Commission....	.....	17,683.46	480.00	.....	18,163.46
Huskerville Maintenance..	.....	689.57	.....	.....	689.57
Plumbing Inspection .....	8,761.39	2,108.07	44.05	138.00	11,051.51
Parking Meters .....	.....	.....	15,042.97	.....	15,042.97
Contingencies .....	240.00	10,308.17	.....	147.49	10,695.66
Total.....	\$ 93,372.87	\$ 42,029.51	\$ 17,249.66	\$ 83,901.16	\$ 236,553.20

DEPARTMENT OF PUBLIC WELFARE & SAFETY:

Police .....	\$ 337,522.48	\$ 67,559.91	\$ 27,283.91	\$ 25.00	\$ 432,391.30
Fire .....	342,521.23	21,462.15	6,791.62	.....	370,775.00
Health .....	106,556.72	18,740.40	3,375.44	.....	128,672.56
Milk Inspection .....	11,222.40	1,983.07	.....	.....	13,205.47
City Property .....	29,146.19	17,374.43	1,522.42	.....	48,043.04
Total.....	\$ 826,969.02	\$ 127,119.96	\$ 38,973.39	\$ 25.00	\$ 993,087.37

DEPARTMENT OF ACCOUNTS & FINANCE:

Clerk & Auditor .....	\$ 16,502.02	\$ 4,619.37	\$ 290.59	.....	\$ 21,411.98
Treasurer .....	35,768.12	8,975.73	3,335.73	.....	48,079.58
Tax Commissioner .....	7,835.53	387.86	.....	.....	8,223.39
Purchasing .....	9,870.60	2,516.36	.....	2,917.90	15,304.86
Total.....	\$ 69,976.27	\$ 16,499.32	\$ 3,626.32	\$ 2,917.90	\$ 93,019.81

DEPARTMENT OF PARKS, PUBLIC PROPERTY & IMPROVEMENTS:

Engineers .....	\$ 50,019.01	\$ 8,391.40	\$ 3,705.54	\$ 132.00	\$ 62,247.95
Roads & Sidewalks .....	134,381.40	44,956.37	23,196.42	8.20	202,542.39
Paving Repair .....	54,900.57	28,929.71	4,272.90	35,875.98*	123,979.16
Sewer .....	35,875.98	10,310.17	2,599.89	.....	48,786.04
Park .....	133,801.46	51,522.52	4,445.52	36.20	189,805.70
Street Light .....	11,653.42	50,231.98	3,519.40	.....	65,404.80
Total.....	\$ 420,631.84	\$ 194,342.15	\$ 41,739.67	\$ 36,052.38	\$ 692,766.04

TOTAL GENERAL FUND \$1,410,950.00 \$379,990.94 \$101,589.04 \$122,896.44 \$2,015,426.42

\*Sewer Reimbursable Payroll