

**FIFTIETH**  
**ANNUAL REPORT**

**OF THE**

**AUDITOR**

**OF THE**

**CITY OF LINCOLN, NEBRASKA**

**FOR THE FISCAL YEAR ENDING AUGUST 31, 1953**

Lincoln, Nebr., Febr. 1, 1954.

To the Honorable City Council

City of Lincoln, Nebr.

The Fiftieth 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, 1953.

The details of the operation of the public utilities are not included, as separate reports are being made by these departments.

As a matter of information, it has been customary for several years to show the assessed valuation with the mill levy for the coming year. There has been a reduction in this valuation for two reasons: (1) the state legislature at its last session adopted legislation reducing the assessed value to 50% of the actual value and (2) by reason of an amendment to the state constitution, a legislative enactment removes the valuation of automobiles and trucks from the regular assessed valuation of the city. The tax on autos is paid at the time the license is procured, which is issued by the county, and a certain portion is allocated back to the city, so the loss in money there is not serious.

Our assessed valuation for 1952-53 was.....	\$150,985,306
The valuation for 1953-54 is.....	135,901,747
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	15,083,559
The assessed valuation of autos.....	11,890,000
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Net loss in valuation.....	3,193,559

This, together with the continuing demands of a growing city, required an increase in the levy for the coming year, of half a mill, raising it from 12.30 to 12.80 mills.

Respectfully Submitted,

THEO. H. BERG, CITY CLERK.

## **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 oppoints a City Attorney and assistants necessary to work with the Council and all departments of the City.

FIFTIETH ANNUAL REPORT, CITY OF LINCOLN, NEBRASKA

**LIST OF CITY OFFICIALS**

Clark Jeary, Mayor and President of Council

Councilmen—Terms expiring 1955:

C. W. D. Kinsey

Pat Ash

Rees Wilkinson

Councilmen—Terms expiring 1957:

Fern Hubbard Orme, Vice President of Council

Joseph E. Fenton

Hugh Thorne

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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	—Dr. James T. Googe, 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 & Auditor
	—James M. Mallon, Deputy Clerk & 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 Paving Repair & Sewer	—A. Lynn Myers, Superintendent —H. Lyle Giesecker, Superintendent
Parks	—James Ager, Superintendent
Recreation	—James C. Lewis, Superintendent
Water & Light	—F. L. Blumer, Plant Superintendent —John W. Kruse, Business Manager

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LEGAL DEPARTMENT

—John Comstock, City Attorney  
—Jack M. Pace, Deputy Attorney  
—John Binning, Assistant Attorney

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PERSONNEL DEPARTMENT

—Ray E. Ramsey, Personnel Officer

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MUNICIPAL COURT

—John Jacobsen, 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, 1959

Henry Grether

Term Expiring—May 1, 1957

Don E. Dixon, Mrs. Clifford Hicks

Term Expiring—May 1, 1959

O. D. Johnson, Kenneth Anderson

Term Expiring—May 1, 1961

Gale G. Robinson, Cobe S. Venner

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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)**

F. L. Blumer, Chairman

Jacob Horn, Secretary

M. L. Shively, Treasurer

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**HOSPITAL BOARD**

**(Members Appointed By Council)**

Terms Expiring February 28, 1955

Mrs. George P. Abel, Joseph E. Fenton, John K. Selleck

Terms Expiring February 28, 1957

A. Q. Schimmel, Mrs. James Ellis, Harry Haynie

Terms Expiring February 28, 1959

Bennett S. Martin, George W. Rosenlof, Del Lienemann

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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, 1954

Max Meyer, Monsignor Maurice W. Helmann

Term Expiring May 1, 1955

Richard Koupal, Garrett Vryheid

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**PARK BOARD**

**(Members Appointed By Council)**

Terms Expiring February 24, 1955

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

Terms Expiring February 24, 1957

Ralph Slocum, Thomas C. Woods

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**HOUSING AUTHORITY**

**(Members Appointed By Council)**

Robin R. Reid, Chairman

J. Phillip Mahoney, Alvin C. Glandt, E. J. Sias, Mrs. Robert G. Simmons

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**CITY PLANNING COMMISSION**

**(Members Appointed By Council)**

Terms Expiring June 1, 1954

Kenneth Lewis, Walter Wilson, Joe Ginsburg

Terms Expiring June 1, 1955

E. J. Faulkner, D. B. Marti

Terms Expiring June 1, 1956

Harold A. Schimm, Cecil Donley, Mrs. Fred Putney

**LINCOLN CITY LIBRARY BOARD**

(Members Appointed By Council)

C. E. Dalrymple	. . . . .	Librarian
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
Elwood Thompson	. . . . .	Term Expires August 23, 1960

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**RECREATION BOARD**

(Members Appointed By Council)

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

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**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, 1887.  
Altitude: 1,165 feet above sea level.  
Area: 15,488 Acres (24.20 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.  
Population 1953 (Estimated) 105,000.  
Assessed valuation of city per capita: \$1,294.30.  
Bonded indebtedness of city per capita: \$15.69.

FIFTIETH ANNUAL REPORT, CITY OF LINCOLN, NEBRASKA

**GENERAL FUND**

**Statement of Expenditures and Encumbrances  
Compared with Appropriations**

**September 1, 1952 to August 31, 1953**

	Appropriation	Expenditures	Unexpended Balance	Encum- brances	Unencum- bered Balance
<b>GENERAL GOVERNMENT:</b>					
General Expense . . . . .	\$ 13,825.80	\$ 8,429.22	\$ 5,396.58	\$ 22.40	\$ 5,374.18
Municipal Court . . . . .	32,935.00	30,392.10	2,542.90	79.16	2,463.74
Mayor . . . . .	5,311.00	5,188.35	122.65	10.09	112.56
City Council . . . . .	3,220.00	3,120.70	99.30	.....	99.30
Director . . . . .	31,630.00	31,459.56	170.44	.....	170.44
Attorney . . . . .	24,265.00	22,285.91	1,979.09	3.00	1,976.09
Merit System . . . . .	10,285.00	8,770.53	1,514.47	1.20	1,513.27
Fire & Police Pension	81,967.20	84,181.56	<b>2,214.36</b>	.....	<b>2,214.36</b>
Planning Commission.	11,000.00	15,382.46	<b>4,382.46</b>	22.68	<b>4,405.14</b>
Huskerville Maintenance	1,315.43	251.64	1,063.79	.....	1,063.79
Plumbing Inspection..	18,040.00	11,832.82	6,207.18	.....	6,207.18
Parking Meters . . . . .	4,382.03	4,382.03	.....	.....	.....
Contingencies . . . . .	28,873.00	14,364.58	14,508.42	.....	14,508.42
<b>Total . . . . .</b>	<b>\$ 267,049.46</b>	<b>\$ 240,041.46</b>	<b>\$ 27,008.00</b>	<b>\$ 138.53</b>	<b>\$ 26,869.47</b>
<b>DEPARTMENT OF PUBLIC WELFARE &amp; SAFETY:</b>					
Police . . . . .	\$ 489,566.00	\$ 455,948.51	\$ 33,617.49	\$ 3,664.87	\$ 29,952.62
Fire . . . . .	413,504.00	384,408.81	29,095.19	3,666.19	25,429.00
Health . . . . .	151,900.00	117,066.22	34,833.78	417.95	34,415.83
Milk Inspection . . . . .	14,660.00	14,213.82	446.18	112.22	333.96
City Property . . . . .	55,797.00	50,585.49	5,211.51	223.15	4,988.36
License Bureau . . . . .	6,280.00	3,254.63	3,025.37	.....	3,025.37
<b>Total . . . . .</b>	<b>\$1,131,707.00</b>	<b>\$1,025,477.48</b>	<b>\$106,229.52</b>	<b>\$ 8,084.38</b>	<b>\$ 98,145.14</b>
<b>DEPARTMENT OF ACCOUNTS &amp; FINANCE:</b>					
Clerk & Auditor . . . . .	\$ 23,220.00	\$ 22,855.26	\$ 364.74	\$ 28.54	\$ 336.20
Treasurer . . . . .	49,672.00	48,238.20	1,433.80	80.94	1,352.86
Tax Commissioner . . . . .	12,331.00	9,700.03	2,630.97	.....	2,630.97
Purchasing . . . . .	13,071.00	11,528.97	1,542.03	814.75	727.28
<b>Total . . . . .</b>	<b>\$ 98,294.00</b>	<b>\$ 92,322.46</b>	<b>\$ 5,971.54</b>	<b>\$ 924.23</b>	<b>\$ 5,047.31</b>
<b>DEPARTMENT OF PARKS, PUBLIC PROPERTY &amp; IMPROVEMENT:</b>					
Engineer . . . . .	\$ 69,760.00	\$ 69,341.30	\$ 418.70	\$ 217.32	\$ 201.38
Roads & Sidewalks... .	220,375.00	206,880.87	13,494.13	2,923.64	10,570.49
Paving Repair . . . . .	102,554.00	112,193.08	<b>9,639.08</b>	2,498.00	<b>12,137.08</b>
Sewer . . . . .	62,580.00	49,822.57	12,757.43	1,017.36	11,740.07
Park . . . . .	216,405.00	185,369.90	31,035.10	2,513.80	28,521.30
Street Light . . . . .	71,300.00	68,308.53	2,991.47	365.60	2,625.87
<b>Total . . . . .</b>	<b>\$ 742,974.00</b>	<b>\$ 691,916.25</b>	<b>\$ 51,057.75</b>	<b>\$ 9,535.72</b>	<b>\$ 41,522.03</b>
<b>Grand Total General Fund</b>	<b>\$2,240,024.46</b>	<b>\$2,049,757.65</b>	<b>\$190,266.81</b>	<b>\$18,682.86</b>	<b>\$171,583.95</b>

FINANCIAL SECTION—GENERAL FUND

**GENERAL FUND**

**Detailed Statement of Expenditures**

**September 1, 1952 to August 31, 1953**

	Personal Services	Other Current Expenses	Capital Outlay	Miscellaneous	Total
<b>GENERAL GOVERNMENT:</b>					
General Expense .....	\$ 3,505.65	\$ 4,690.99	.....	\$ 232.58	\$ 8,429.22
Municipal Court .....	25,714.77	3,979.09	698.24	.....	30,392.10
Mayor .....	3,970.80	905.55	312.00	.....	5,188.35
City Council .....	3,010.00	110.70	.....	.....	3,120.70
Director .....	30,952.33	507.23	.....	.....	31,459.56
Attorney .....	19,383.86	1,611.47	1,290.58	.....	22,285.91
Merit System .....	8,160.96	609.57	.....	.....	8,770.53
Fire & Police Pension.	.....	.....	.....	84,181.56	84,181.56
Planning Commission.	.....	14,983.68	398.78	.....	15,382.46
Huskerville Maintenance	.....	251.64	.....	.....	251.64
Plumbing Inspection..	9,423.22	2,303.10	.....	106.50	11,832.82
Parking Meters .....	.....	.....	4,382.03	.....	4,382.03
Contingencies .....	.....	11,664.58	2,700.00	.....	14,364.58
<b>Total.....</b>	<b>\$ 104,121.59</b>	<b>\$ 41,617.60</b>	<b>\$ 9,781.63</b>	<b>\$84,520.64</b>	<b>\$ 240,041.46</b>
<b>DEPARTMENT OF PUBLIC WELFARE &amp; SAFETY:</b>					
Police .....	\$ 364,916.80	\$ 66,569.78	\$24,461.93	.....	\$ 455,948.51
Fire .....	357,828.38	24,210.30	2,355.13	\$ 15.00	384,408.81
Health .....	97,556.42	17,214.96	2,294.84	.....	117,066.22
Milk Inspection .....	10,309.33	3,848.07	56.42	.....	14,213.82
City Property .....	27,496.43	18,452.92	4,636.14	.....	50,585.49
License Bureau .....	2,596.02	613.41	45.20	.....	3,254.63
<b>Total.....</b>	<b>\$ 860,703.38</b>	<b>\$130,909.44</b>	<b>\$33,849.66</b>	<b>\$ 15.00</b>	<b>\$1,025,477.48</b>
<b>DEPARTMENT OF ACCOUNTS &amp; FINANCE:</b>					
Clerk & Auditor.....	\$ 17,979.91	\$ 4,594.71	\$ 280.64	.....	\$ 22,855.26
Treasurer .....	36,821.91	10,839.54	576.75	.....	48,238.20
Tax Commissioner ...	9,016.04	255.84	428.15	.....	9,700.03
Purchasing .....	10,363.59	1,056.30	.....	109.08	11,528.97
<b>Total.....</b>	<b>\$ 74,181.45</b>	<b>\$ 16,746.39</b>	<b>\$ 1,285.54</b>	<b>\$ 109.08</b>	<b>\$ 92,322.46</b>
<b>DEPARTMENT OF PARKS, PUBLIC PROPERTY &amp; IMPROVEMENT:</b>					
Engineer .....	\$ 58,675.81	\$ 9,531.29	\$ 1,134.20	.....	\$ 69,341.30
Roads & Sidewalks...	139,906.25	50,396.40	16,578.22	.....	206,880.87
Paving Repair .....	68,680.04	38,561.93	4,951.11	.....	112,193.08
Sewer .....	40,200.11	8,043.35	1,579.11	.....	49,822.57
Park .....	135,283.67	37,793.44	12,292.79	.....	185,369.90
Street Light .....	13,034.42	50,399.47	4,874.64	.....	68,308.53
<b>Total.....</b>	<b>\$ 455,780.30</b>	<b>\$194,725.88</b>	<b>\$41,410.07</b>	<b>.....</b>	<b>\$ 691,916.25</b>
<b>Grand Total General Fund</b>	<b>\$1,494,786.72</b>	<b>\$383,999.31</b>	<b>\$86,326.90</b>	<b>\$84,644.72</b>	<b>\$2,049,757.65</b>