

FORTY-FOURTH
ANNUAL REPORT

OF THE

AUDITOR

OF THE

CITY OF LINCOLN, NEBRASKA

FOR THE YEAR ENDING AUGUST 31, 1947

Lincoln, Nebraska, February 2, 1948

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

Gentlemen:

The Department of Accounts and Finance presents herewith the Forty-fourth Annual Report of the Auditor of the City of Lincoln, Nebraska, 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, 1947, as prepared by James M. Mallon.

These accounts have been audited and verified by VanBoskirk, Remington and Lymes, Certified Public Accountants.

Detailed statistics regarding the operation of the Water and Light Departments are omitted from this report for the reason that a separate report is published by these departments showing such transactions.

The tax levy for the coming year is 11.15 mills, which is the same as last year. While the cost of labor and materials has greatly increased, it was impossible to increase the levy because of the limit prescribed by the charter. It would seem that if the present inflationary trends continue, it is imperative that the city secure additional funds in some manner to pay the necessary operating expense of the city.

Respectfully submitted,

Theo H. Berg, Director

Department of 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 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

Clarence G. Miles, Mayor and President of Council

Councilmen—Terms Expire 1951

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

Thomas R. Pansing.

Rees Wilkinson.

Councilmen—Terms Expire 1949

Lester L. Dunn.

Fern Hubbard Orme.

Joe D. Iverson.*

*Joe D. Iverson was appointed to fill unexpired term of 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	—Donald Venter, Inspector
Health Department	—Corrine S. Eddy, Superintendent
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 —James M. Mallon, Deputy Clerk and Auditor
Purchasing Office	—F. W. Moeller, Purchasing Agent
Treasurer's Office	—Frank J. Miller, Treasurer
Tax Commissioner's Office	—Wm. A. Schlaebitz, Deputy Treas. —P. H. Matthews, Tax Commissioner
Information Bureau	—Wauneta Paul, Information Clerk

GENERAL INFORMATION

**DEPARTMENT OF PARKS,
PUBLIC PROPERTY AND 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
	—A. Lynn Myers, Superintendent
Street Department Paving Repair & Sewer	—H. Lyle Giesecker, Superintendent
Parks	—Ernst Herminghaus, Superintendent
Recreation	—James C. Lewis, Superintendent
Water and Light	—F. L. Blumer, Plant Superintendent
	—John W. Kruse, Business Manager

LEGAL DEPARTMENT

—John J. Jacobson, 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)

Morris N. Adams.....	President
Homer L. Kyle.....	Vice President
Mrs. Wm. I. Aitken.....	Secretary
J. C. Settelmayer.....	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, 1950

James M. Reinhardt, Morris N. Adams, Mrs. Wm. I. Aitken

ADVISORY LIBRARY BOARD

(Members appointed by Council)

For a term of two years:

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

For a term of four years:

Dr. Everett Dick, Floda Smith

AVIATION BOARD

(Members appointed by Council)

John Campbell, Edwin Faulkner, Harry Spencer, 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
M. L. Shively, Treasurer

F. L. Blumer, Secretary

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)

Terms expiring February 28, 1953:

George Rosenlof, Bennett S. Martin

Terms expiring February 28, 1949:

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

Terms expiring February 28, 1951:

A. Q. Schimmel, Mrs. Don Miller, I. J. Devoe

GENERAL INFORMATION

HOUSING AUTHORITY

(Members appointed by Council)

R. E. Campbell, Chairman
J. G. Fitch, Earl Fullbrook, Dr. Gerald Kennedy, Mrs. Robert G. Simmons

BOARD OF APPEALS

(Members appointed by Council)

Term expiring May, 1951:
Harvey Rathbone, Harold Hoppe
Term expiring May, 1953:
Gale G. Robinson, Chauncey Barney
Term expiring May, 1949:
N. Bruce Hazen

PARK BOARD

(Members appointed by Council)

For term ending February 28, 1951:
Robert L. Ferguson, George Holmes, Joe W. Seacrest
For term ending February 24, 1949:
Ralph Slocum, Thomas C. Woods

SOLICITATIONS COMMISSION

(Members appointed by Council)

Robin R. Reid, Monsignor Maurice W. Helmann, Mrs. C. D. Hustead,
Chauncy G. Runyon

PERSONNEL BOARD

(Members appointed by Council)

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

CITY-COUNTY BOARD OF HEALTH

Terms ending July 1, 1950:
Russell Brehm, Fern Hubbard Orme, Dr. Carl Olson, Jr.
Terms ending July 1, 1948:
Dr. Frank T. Lopp, Lloyd J. Marti
Terms ending July 1, 1949:
Dr. O. V. Calhoun, Mrs. T. J. Thompson

JUVENILE COUNCIL

Terms ending January, 1948:

Rev. Gerald Kennedy, James M. Reinhardt

Terms ending January, 1949:

Thomas M. Davies, Carrie King, Raymond A. McConnell, Jr.

TRAFFIC COMMISSION

For a term of one year:

Cecil Wadlow, Al Lew, James Tisdale, Fan Casford, Carl E. Hage-
meister, Bernard Clark, Forrest Hutson

For a term of two years:

Walker Battey, Carl Hudson, Byron Dunn, Clarence Hinds, Hazel
Stebbins, Harry Spencer, Hal Mardis

For a term of three years:

T. J. Thompson, Fred Wells, Merrill Koser, Joe Fenton, E. J.
Faulkner, Floyd Randolph, Wayne Farmer
Ex-officio Member—D. L. Erickson

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, (23.91 square miles).

Paved Streets and Alleys: 233.46 miles.

Parks: 1,361 acres.

Sanitary Sewers: 219.45 miles.

Storm Sewers: 58.84 miles.

Water Mains: 271.09 miles.

Public School Buildings: 28.

Floating Debt: None.

Population 1920: 54,928.

Population 1930: 79,572.

Population 1940: 81,846.

Population 1947: 95,000 (estimated).

Valuation of City per capita.....\$1,123.32

Bond debt of City per capita..... 17.98

FORTY-FOURTH ANNUAL REPORT, CITY OF LINCOLN, NEBRASKA

General Fund

**Statement of Expenditures and Encumbrances
Compared With Appropriation**

September 1, 1946 to August 31, 1947

	Appropriation	Expenditures	Unexpended Balance	Encum- brances	Unen- cumbered Balance
GENERAL GOVERNMENT:					
General Expense.....	\$ 11,789.16	\$ 4,641.06	\$ 7,148.10	\$	\$ 7,148.10
Muny Court.....	17,300.00	18,292.23	992.23	500.26	1,492.49
Mayors.....	5,618.88	5,257.27	361.61	4.73	356.88
City Council.....	3,220.00	3,003.85	216.15		216.15
Directors.....	19,530.00	19,363.67	166.33		166.33
Attorneys.....	14,749.84	12,969.76	1,780.08	115.90	1,664.18
Merit System.....	5,905.00	5,671.97	233.03	258.70	25.67
Fire Pensions.....	53,610.84	59,147.35	5,536.51		5,536.51
Contingencies.....	10,000.00	6,953.99	3,046.01		3,046.01
University Place Park.....	3,000.00	3,017.25	17.25		17.25
Air Base Housing.....	3,000.00	5,184.76	2,184.76	103.23	2,287.96
Total	\$ 147,723.72	\$ 143,503.16	\$ 4,220.56	\$ 982.79	\$ 3,237.77
DEPARTMENT OF PUBLIC WELFARE & SAFETY:					
Police.....	\$ 259,271.00	\$ 270,893.32	\$11,622.32	\$ 2,306.69	\$13,929.01
Fire.....	260,266.00	250,680.47	9,585.53	1,496.76	8,088.77
Health.....	68,367.00	65,544.56	2,822.44	456.16	2,366.28
Milk Inspection.....	13,480.00	6,190.67	7,289.33	21.00	7,268.33
City Property.....	37,840.00	37,734.55	105.45	777.67	672.22
Total	\$ 639,224.00	\$ 631,043.57	\$ 8,180.43	\$ 5,058.28	\$ 3,122.15
DEPARTMENT OF ACCOUNTS & FINANCE:					
Clerk & Auditor.....	\$ 16,669.00	\$ 16,078.07	\$ 570.93	\$ 417.45	\$ 153.48
Treasurer.....	34,848.00	32,986.60	1,861.40	1,271.65	589.75
Tax Commissioner.....	5,920.96	5,216.54	704.42	18.38	686.04
Purchasing.....	11,013.47	10,818.64	194.83	98.02	96.81
Election & Registration.....	11,500.00	13,042.65	1,542.65		1,542.65
Total	\$ 79,951.43	\$ 78,162.50	\$ 1,788.93	\$ 1,805.50	\$ 19.57
DEPARTMENT OF PARKS, PUBLIC PROPERTY & IMPROVEMENTS:					
Engineers.....	\$ 37,110.00	\$ 37,447.86	\$ 337.86	\$ 164.61	\$ 502.47
Roads & Sidewalks.....	147,660.00	136,040.65	11,619.35	3,933.05	7,686.30
Paving Repair.....	67,640.00	64,901.61	2,738.39	2,075.67	662.72
Sewer.....	26,040.00	29,850.89	3,810.89	1,170.35	4,981.24
Park.....	145,633.32	135,617.41	10,015.91	3,087.10	6,928.81
Street Light.....	44,000.00	44,873.73	873.73	2,114.67	2,988.40
Recreation—General.....	1,200.00	934.19	265.81		265.81
Total	\$ 469,283.32	\$ 449,666.34	\$19,616.98	\$12,545.45	\$ 7,071.53
TOTAL GENERAL FUND	\$1,336,182.47	\$1,302,375.57	\$33,806.90	\$20,392.02	\$13,414.88

FINANCIAL SECTION, GENERAL FUND

	Appropriation	Expenditures	Unexpended Balance
Air Base Housing:	\$ 3,000.00		
Capital Outlay-Improvements		\$ 5,184.76	\$2,184.76
Total	\$ 3,000.00	\$ 5,184.76	\$2,184.76
Total General Government	\$ 147,723.72	\$ 143,503.16	\$ 4,220.56

DEPARTMENT OF PUBLIC WELFARE & SAFETY:

Police:	\$259,271.00		
Personal Services.....		\$218,777.33	
Other Current Expenses....		44,893.79	
Capital Outlay-Equipment		7,222.20	\$11,622.32
Total	\$259,271.00	\$270,893.32	\$11,622.32
Fire:	\$260,266.00		
Personal Services.....		\$228,249.96	
Other Current Expenses....		21,120.66	
Capital Outlay-Equipment		1,309.85	\$9,585.53
Total	\$260,266.00	\$250,680.47	\$9,585.53
Health:	\$68,367.00		
Personal Services.....		\$48,737.01	
Other Current Expenses....		14,070.10	
Capital Outlay-Equipment		2,737.45	\$2,822.44
Total	\$68,367.00	\$65,544.56	\$2,822.44
Milk Inspection:	\$13,480.00		
Personal Services.....		\$4,640.00	
Other Current Expenses....		1,550.67	\$7,289.33
Total	\$13,480.00	\$6,190.67	\$7,289.33
City Property:	\$37,840.00		
Personal Services.....		\$19,701.40	
Other Current Expenses....		17,235.09	
Capital Outlay-Equipment		208.45	
Capital Outlay-Improvements		589.61	\$105.45
Total	\$ 37,840.00	\$ 37,734.55	\$ 105.45
Total Public Welfare & Safety	\$639,224.00	\$631,043.57	\$8,180.43

Summary Statement of Expenditures and Transfers of All Funds September 1, 1946, to August 31, 1947

GENERAL:	Personal Services	Other Current Expense	Capital Outlay	Miscellaneous and Transfers	Material Purchased For Resale	Interest	Registered Warrants and Bonds	Total Expenditures and Transfers
General Government:								
General Expense	\$ 1,076.65	\$ 2,565.24	\$ 841.25	\$ 157.92	\$ 157.92			\$ 4,641.06
Muny Court	15,657.80	2,260.34	374.09					18,292.23
Mayors	3,037.99	898.94	1,320.34					5,257.27
City Council	2,920.00	83.85						3,003.85
Directors	19,074.13	289.54						19,363.67
Attorneys	10,665.14	1,654.19	650.43					12,969.76
Merit System	5,303.68	353.29	15.00					5,671.97
Fire Pension					59,147.35			59,147.35
Contingencies					6,953.99			6,953.99
University Place Park			3,017.25					3,017.25
Air Base Housing			5,184.76					5,184.76
Department of Public Welfare and Safety:								
Police	218,777.33	44,893.79	7,222.20					270,893.32
Fire	228,249.96	21,120.66	1,309.85					250,680.47
Health	48,737.01	14,070.10	2,737.45					65,544.56
Milk Inspection	4,640.00	1,350.67						6,190.67
City Property	19,701.40	17,235.09	798.06					37,734.55
Department of Accounts and Finance:								
Clerk and Auditor	11,898.72	4,139.75	59.60					16,098.07
Treasurer	25,369.21	7,567.55	49.84					32,986.60
Tax Commissioner	4,753.93	450.00	12.61					5,216.54
Purchasing	7,260.54	1,850.63	78.97					10,818.64
Election and Registration	8,600.70	4,059.95	382.00		\$ 1,628.50			13,042.65
Department of Parks, Public Property and Improvement:								
Engineers	31,812.61	5,176.87	447.38					37,447.86
Roads and Sidewalks	96,001.58	31,527.47	8,475.35	11.00				136,040.65
Paving Repair	49,602.25*	15,073.81	223.35	36.25				64,901.61
Sewer	20,019.94	5,087.71	4,743.24					29,850.89
Park	89,833.70	33,300.17	33,300.17					133,617.41
Street Light	8,390.54	33,040.87	3,442.32					44,873.73
Recreation-General	851.33	82.86						934.19
Total General	\$ 932,236.14	\$ 248,333.34	\$ 53,871.08	\$ 66,306.51	\$ 1,628.50			\$1,302,375.57
PUBLIC SERVICE ENTERPRISES:								
Water Investment	\$ 110,652.20	\$ 338,624.19*	\$ 54,601.49					\$ 557,252.88
Water Bond Interest				276,758.80				326,758.80
Commercial Light Investment	146,184.66	226,082.65	116,345.21					496,433.66
Muny Coal and Gasoline	4,843.93	2,954.24		95,439.42				95,439.42
Aviation	30,956.04	49,285.89	147.72					30,117.56
Surplus Property Disposal	3,464.69	147.72	55,167.55					157,409.48
Lincoln General Hospital	282,973.50	240,500.90	9,246.96					532,721.36