

FORTY-FIFTH

ANNUAL REPORT

OF THE

AUDITOR

OF THE

CITY OF LINCOLN, NEBRASKA

FOR THE YEAR ENDING AUGUST 31, 1948

Lincoln, Nebraska, February 1, 1949

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

Gentlemen:

The Department of Accounts and Finance presents herewith the Forty-fifth 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, 1948. This report was prepared by James M. Mallon, who is in charge of the Auditing Division.

These accounts have been audited and verified by Van Boskirk, 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 10.90 mills, which is .25 mills less than the previous year. It was necessary to make this reduction to meet the requirements of the charter fixing a limit on the amount of property taxes. Under this limit, it was necessary for your Honorable Body to omit many contemplated improvements and services in the preparation of the budget for the coming year. The present inflation, the city's growth and expansion, with the increased demands for additional services, indicate that additional funds should be provided for the proper operation 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.

**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	—Fred P. Long, 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
	—Wm. A. Schlaebitz, Deputy Treas.
Tax Commissioner's Office	—P. H. Matthews, Tax Commissioner
Information Bureau	—Wauneta Paul, Information Clerk

GENERAL INFORMATION

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

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 Paving Repair & Sewer	—A. Lynn Myers, Superintendent —H. Lyle Giesecker, 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

—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

LINCOLN CITY LIBRARY BOARD

(Members Appointed by Council)

Morris N. Adams, President.....	Term expires August 23, 1950
Homer L. Kyle, Vice President.....	Term expires August 23, 1951
Mrs. Wm. I. Aitken, Secretary.....	Term expires August 23, 1953
John C. Settelmayer, Librarian	
James M. Reinhardt.....	Term expires August 23, 1949
Walter W. White.....	Term expires August 23, 1952
John Ames.....	Term expires August 23, 1954
Mrs. A. L. Smith, Sr.....	Term expires August 23, 1955

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

CITY PLANNING COMMISSION

(Members Appointed by Council)

Terms expiring June 1, 1949:

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

Terms expiring June 1, 1950:

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

Terms expiring June 1, 1951:

Walter Wilson, Kenneth Lewis, Joe Ginsburg

GENERAL INFORMATION

HOUSING AUTHORITY

(Members Appointed by Council)

R. E. Campbell, Chairman
Earl Fullbrook, Dr. Gerald Kennedy, Mrs. Robert G. Simmons, Britt Pryor

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. Husted,
Roscoe Ludwig

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, 1949:
Dr. O. V. Calhoun, Mrs. E. J. Thompson
Terms ending July 1, 1950:
Russell Brehm, Fern Hubbard Orme, Dr. Carl Olson, Jr.
Term ending July 1, 1951:
Dr. L. D. Arnot, Earl Wood

FORTY-FIFTH ANNUAL REPORT, CITY OF LINCOLN, NEBRASKA

JUVENILE COUNCIL

(Members Appointed by Council)

Terms ending January, 1949:

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

Terms ending January, 1950:

Rev. Gerald Kennedy, James M. Reinhardt

TRAFFIC COMMISSION

Members Appointed by Council

Terms ending April 14, 1949:

Walker Battey, Clarence Hinds, Hazel Stebbins, Harry Spencer,
Hal Mardis, Stanley Sands

Terms ending April 14, 1950:

Fred Wells, Joe Fenton, E. J. Faulkner, Floyd Randolph, Wayne
Farmer, James S. Blackman, Ray Osborn, Carl Hudson

Terms ending April 14, 1951:

A. Clifford Anderson, Al Lew, James Tisdale, Fan Casford,
Carl E. Hagemeister, Bernard Clark, Forrest Hutson

Ex-officio Members:

Director of Public Welfare and Safety, Chief of Police, Head of
the Traffic Division of the Police Department, Prosecuting Attor-
ney, City Engineer

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: 15,249.08 acres, (23.82 square miles).

Paved Streets and Alleys: 236.45 miles.

Parks: 1,361 acres.

Sanitary sewers: 223.58 miles.

Storm Sewers: 59.17 miles.

Water Mains: 274.96 miles.

Public School Buildings: 28.

Floating Debt: None.

Population 1920: 54,928.

Population 1930: 79,572.

Population 1940: 81,846.

Population 1948: 106,000 (estimated).

Valuation of City per capita.....\$1,093.00

Bond debt of City per capita..... 14.99

FORTY-FIFTH ANNUAL REPORT, CITY OF LINCOLN, NEBRASKA

General Fund

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

September 1, 1947 to August 31, 1948

	Revised Appropriation	Expenditures	Unexpended Balance	Encum- brances	Unen- cumbered Balance
GENERAL GOVERNMENT:					
General Expense.....	\$ 13,976.93	\$ 14,083.29	\$ 106.36	\$	\$ 106.36
Muny Court	21,230.00	21,043.58	186.42	101.84	84.58
Mayors	4,176.00	3,811.86	364.14	24.18	339.96
City Council.....	3,220.00	3,061.29	158.71		158.71
Directors	22,060.88	21,474.63	586.25		586.25
Attorneys	17,770.00	15,923.87	1,846.13	1.40	1,844.73
Merit System	6,936.00	6,821.71	114.29	33.00	81.29
Fire and Police Pension ..	63,122.00	65,105.36	1,983.36		1,983.36
Contingency	10,000.00	8,408.26	1,591.74		1,591.74
Air Base Housing.....	2,500.00	1,811.10	688.90		688.90
Air Base Loan.....	15,000.00	15,000.00			
Housing Referral Desk.....	3,500.00	2,227.10	1,272.90		1,272.90
Parking Meters.....	14,688.84	7,335.14	7,353.70	424.86	6,928.84
Total	\$ 198,180.65	\$ 186,107.19	\$12,073.46	\$ 585.28	\$11,488.18
DEPARTMENT OF PUBLIC WELFARE AND SAFETY:					
Police	\$ 318,175.76	\$ 310,945.16	\$ 7,230.60	\$ 5,161.59	\$ 2,069.01
Fire	278,681.24	275,577.80	3,103.44	546.42	2,557.02
Health	79,900.00	80,523.43	623.43	1,839.23	2,462.66
Milk Inspection	10,100.00	6,889.80	3,210.20		3,210.20
City Property.....	38,717.00	38,904.72	187.72	47.94	235.66
Total	\$ 725,574.00	\$ 712,840.91	\$12,733.09	\$ 7,595.18	\$ 5,137.91
DEPARTMENT OF ACCOUNTS AND FINANCE:					
Clerk & Auditor.....	\$ 18,500.00	\$ 18,888.33	\$ 388.33	\$ 35.45	\$ 423.78
Treasurer	46,610.00	40,008.95	6,601.05	2,536.91	4,064.14
Tax Commissioner.....	6,390.00	6,260.66	129.34	51.47	77.87
Purchasing	12,578.77	11,967.64	611.13	1,015.96	404.83
Total	\$ 84,078.77	\$ 77,125.58	\$ 6,953.19	\$ 3,639.79	\$ 3,313.40
DEPARTMENT OF PARKS, PUBLIC PROPERTY & IMPROVEMENT:					
Engineers	\$ 46,000.00	\$ 46,147.32	\$ 147.32	\$ 250.68	\$ 398.00
Roads and Sidewalks.....	157,600.00	159,587.71	1,987.71	2,820.56	4,808.27
Paving Repair.....	88,000.00	87,906.15	93.85	1,016.08	922.23
Sewer	33,200.00	31,660.94	1,539.06	41.42	1,497.64
Park	143,660.00	146,318.15	2,658.15	1,840.89	4,499.04
Street Light.....	57,000.00	51,299.46	5,700.54	1,371.02	4,329.52
Recreation—General	1,200.00	976.08	223.92		223.92
Total	\$ 526,660.00	\$ 523,895.81	\$ 2,764.19	\$ 7,340.65	\$ 4,576.46
TOTAL GENERAL FUND.....	\$1,534,493.42	\$1,499,969.49	\$34,523.93	\$19,160.90	\$15,363.03

FINANCIAL SECTION, GENERAL FUND

General Fund

Detailed Statement of Expenditures

September 1, 1947 to August 31, 1948

	Personal Services	Other Current Expenses	Capital Outlay	Material For Resale & Misc.	Total
GENERAL GOVERNMENT:					
General Expense.....	\$ 1,193.20	\$ 10,223.01	\$ 1,336.00	\$ 1,331.08	\$ 14,083.29
Muny Court.....	17,938.82	2,680.91	423.85		21,043.58
Mayors	3,262.88	541.48	7.50		3,811.86
City Council.....	3,050.00	11.29			3,061.29
Directors	21,277.27	197.36			21,474.63
Attorneys	13,313.84	1,810.73	799.30		15,923.87
Merit System.....	6,175.88	404.20	241.63		6,821.71
Fire & Police Pension.....				65,105.36	65,105.36
Contingency		8,408.26			8,408.26
Air Base Housing.....			1,811.10		1,811.10
Air Base Loan.....				15,000.00	15,000.00
Housing Referral Desk.....	2,146.80	80.30			2,227.10
Parking Meters.....			7,335.14		7,335.14
Total	\$ 68,358.69	\$ 24,357.54	\$11,954.52	\$81,436.44	\$ 186,107.19
DEPARTMENT OF PUBLIC WELFARE & SAFETY:					
Police	\$ 249,401.59	\$ 57,594.81	\$ 3,948.76		\$ 310,945.16
Fire	256,680.54	18,897.26			275,577.80
Health	61,882.71	17,811.87	828.85		80,523.43
Milk Inspection	5,372.50	1,517.30			6,889.80
City Property.....	21,424.79	16,881.03	598.90		38,904.72
Total	\$ 594,762.13	\$112,702.27	\$ 5,376.51		\$ 712,840.91
DEPARTMENT OF ACCOUNTS & FINANCE:					
Clerk and Auditor.....	\$ 13,320.44	\$ 5,017.97	\$ 549.92		\$ 18,888.33
Treasurer	28,560.56	9,488.44	1,959.95		40,008.95
Tax Commissioner.....	5,830.11	430.55			6,260.66
Purchasing	8,338.27	2,051.66		1,577.71	11,967.64
Total	\$ 56,049.38	\$ 16,988.62	\$ 2,509.87	\$ 1,577.71	\$ 77,125.58
DEPARTMENT OF PUBLIC PROPERTY & IMPROVEMENT:					
Engineers	\$ 38,343.40	\$ 5,689.12	\$ 2,089.80	\$ 25.00	\$ 46,147.32
Roads and Sidewalks.....	109,990.45	49,264.22	320.09	12.95	159,587.71
Paving Repair.....	56,284.33	20,618.23	11,003.59		87,906.15
Sewer	24,724.36	6,663.14	273.44		31,660.94
Park	97,040.43	44,320.95	4,956.77		146,318.15
Street Light.....	8,767.86	41,766.15	765.45		51,299.46
Recreation—General	910.08	66.00			976.08
Total	\$ 336,060.91	\$168,387.81	\$19,409.14	\$ 37.95	\$ 523,895.81
TOTAL GENERAL FUND.....	\$1,055,231.11	\$322,436.24	\$39,250.04	\$83,052.10	\$1,499,969.49

FORTY-FIFTH ANNUAL REPORT, CITY OF LINCOLN, NEBRASKA

Summary Statement of Expenditures and Transfers of All Funds
September 1, 1947 to August 31, 1948

	Personal Services	Other Current Expense	Capital Outlay	Miscellaneous and Transfers	Material Purchased For Resale	Interest	Registered Warrants and Bonds	Total
GENERAL:								
General Government:								
General Expense	\$ 1,193.20	\$ 10,223.01	\$ 1,336.00	\$ 1,331.08				\$ 14,083.29
Mun्य Court	17,938.82	2,680.91	423.85					21,043.58
Mayors	3,262.88	541.48	7.50					3,811.86
City Council	3,050.00	11.29						3,061.29
Directors	21,277.27	197.36	799.30					21,474.63
Attorneys	13,313.84	1,810.73	241.63					15,923.87
Merit System	6,175.88	404.20						6,821.71
Fire and Police Pensions				65,105.36				65,105.36
Contingency		8,408.26						8,408.26
Air Base Housing			1,811.10					1,811.10
Air Base Loan				15,000.00				15,000.00
Housing Referral Desk	2,146.80	80.30						2,227.10
Parking Meters			7,335.14					7,335.14
Department of Public Welfare and Safety:								
Police	249,401.59	57,594.81	3,948.76					310,945.16
Fire	256,680.54	18,897.26						275,577.80
Health	61,882.71	17,811.87	828.85					80,523.43
Milk Inspection	5,372.50	1,517.30						6,889.80
City Property	21,424.79	16,881.03	598.90					38,904.72
Clerk and Auditor								
Treasurer	13,320.44	5,017.97	549.92					18,888.33
Tax Commissioner	28,560.56	9,488.44	1,953.95					40,008.95
Purchasing	5,830.11	430.55						6,260.66
Department of Public Property and Improvements:	8,338.27	2,051.66			\$ 1,577.71			11,967.64
Engineers	38,343.40	5,689.12	2,089.80					46,147.32
Roads and Sidewalks	109,990.45	49,264.22	320.09	25.00				159,587.71
Paving Repair	56,284.33	20,618.23	11,003.59	12.95				87,906.15
Sewer	24,724.36	6,663.14	273.44					31,660.94
Park	97,040.43	44,320.95	4,956.77					146,318.15
Street Light	8,767.86	41,766.15	765.45					51,299.46
Recreation General	910.08	66.00						976.08
Total General	\$1,055,231.11	\$ 322,436.24	\$ 39,250.04	\$ 81,474.39	\$ 1,577.71			\$1,499,969.49
PUBLIC SERVICE ENTERPRISES:								
Water Investment	\$ 115,751.62	\$ 415,421.71	\$ 62,980.94	\$ 602,625.00				\$1,196,779.27
Water Bond Interest				691,166.40			\$ 50,000.00	741,166.40
Commercial Light						\$ 2,850.00		2,850.00
Commercial Light Investment	153,596.97	348,712.55	305,243.51	680,326.32	6,993.04			814,546.07
Mun्य Coal and Gasoline	5,386.28	3,948.79	2,713.00		51,890.15			63,948.22
Aviation	45,758.75	52,143.13	27,845.00					125,746.88
Surplus Property Disposal	6,770.58	51,659.31						58,429.89
Lincoln General Hospital	357,554.11	270,283.10	19,440.65					647,277.86
Total	\$ 684,828.31	\$1,142,168.59	\$ 418,223.10	\$1,974,117.72	\$ 58,883.19	\$ 2,850.00	\$ 50,000.00	\$4,331,070.91