

FORTY SEVENTH

ANNUAL REPORT

OF THE

AUDITOR

OF THE

CITY OF LINCOLN, NEBRASKA

FOR THE YEAR ENDING AUGUST 31, 1950

Lincoln, Nebr., February 1, 1951

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

Gentlemen:

The Department of Accounts and Finance presents herewith, the Forty-Seventh Annual Report of the Auditor of the City of Lincoln, Nebraska, showing in detail, the financial transactions, the bonded indebtedness and the actual condition of all funds at the close of the fiscal year ending August 31, 1950. 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 9.83 mills, which is a reduction of .59 mills from the levy of the preceding year. Due to the provision of the charter, adopted twenty years ago, limiting the property tax to be levied annually, it was necessary to reduce the tax levy during the previous three years; the total reductions made since 1947 amount to 1.32 mills.

The city's growth and expansion, the increased demands for additional services, and the present inflation indicate that the charter should be amended to meet the existing conditions, either by increasing the limit, or providing additional funds in some other manner.

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.

Thomas R. Pansing, Vice President of Council.

Arthur J. Weaver, Jr.

Rees Wilkinson.

Councilmen—Terms Expire 1953.

John Comstock.

Fern Hubbard Orme.

Roy Sheaff.

**THE DEPARTMENT 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	—Roland H. Loder, M.D., 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 Treasurer
Tax Commissioner's Office	—P. H. Matthews, Tax Commissioner

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

—A. Lynn Myers, Superintendent

Paving Repair &

Sewer

—H. Lyle Gieseke, Superintendent

Parks

—Glen Suiker, Acting 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

—C. Russell Mattson, Deputy

PERSONNEL DEPARTMENT

—Ray E. Ramsey, 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)

Homer L. Kyle, President Term expires August 23, 1951

Mrs. Wm. I. Aitken, Vice President . Term expires August 23, 1953

Mrs. C. M. Duff, Secretary Term expires August 23, 1952

Charles 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

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, 1951:
A. Q. Schimmel, Mrs. Don Miller, I. J. Devoe
Terms expiring February 28, 1953:
George Rosenlof, Bennett S. Martin
Terms expiring February 28, 1955:
Mrs. George P. Abel, John K. Selleck, John Comstock

CITY PLANNING COMMISSION

(Members Appointed by Council)

Terms expiring June 1, 1951:
Walter Wilson, Kenneth Lewis, Joe Ginsburg
Terms expiring June 1, 1952:
D. B. Marti, E. J. Faulkner, Wardner Scott
Terms expiring June 1, 1953:
C. Petrus Peterson, Cecil Donley, Mrs. Fred Putney

GENERAL INFORMATION

HOUSING AUTHORITY

(Members Appointed by Council)

R. E. Campbell, Chairman
Earl Fullbrook, Rev. Howard B. Hart, Mrs. Robert G. Simmons, Britt
Pryor

BOARD OF APPEALS

(Members Appointed by Council)

Term expiring May 1, 1951:
Harvey Rathbone, Harold Hoppe
Term expiring May 1, 1953:
Gale G. Robinson, Chauncey Barney
Term expiring May 1, 1955:
Henry Grether
Term expiring May 1, 1957:
Don E. Dixon, Mrs. Clifford Hicks

PARK BOARD

(Members Appointed by Council)

Robert L. Ferguson, George Holmes, Joe W. Seacrest, Ralph Slocum,
Thomas C. Woods

SOLICITATIONS COMMISSION

(Members Appointed by Council)

Robin R. Reid, Monsignor Maurice W. Helmann, Garrett Vryheid

PERSONNEL BOARD

(Members Appointed by Council)

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

CITY-COUNTY BOARD OF HEALTH

Term expiring July 1, 1951:
Dr. L. D. Arnot, Earl Wood
Term expiring July 1, 1952:
Dr. George Underwood, Mrs. Oliver Christensen
Term expiring July 1, 1953:
Russell Brehm, Roy A. Sheaff, Dr. G. A. Ackerman

JUVENILE COUNCIL

(Members Appointed by Council)

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

TRAFFIC COMMISSION

(Members Appointed by Council)

Terms expiring April 14, 1951:

A. Clifford Anderson, Al Lew, James Tisdale, Mrs. D. G. Barber,
Bernard Clark, Forest Hutson, Jose Bradley

Terms expiring April 14, 1952:

Giles Henkle, Stanley Sands, Clarence Hinds, Hazel Stebbins,
Harry Spencer, Hal Mardis, Hazel Smith

Terms expiring April 14, 1953:

Joe Fenton, Charles F. Fowler, Ellsworth F. DuTeau,
C. M. Stewart, Preston Polsky, Frank Zajik

Ex-officio Members:

Director of Public Welfare & Safety, Chief of Police, Head of
Traffic Division of Police Department, Prosecuting Attorney,
City Engineer

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: 15,249 acres (23.82 square miles).

Paved streets and alleys: 252.14 miles.

Graveled and crushed rock streets: 18.20 miles.

Parks: 1,361 acres.

Sanitary sewers: 249.02 miles.

Storm sewers: 60.35 miles.

Water mains: 287.39 miles.

Street lights: 3,027.

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: \$1,341.00.

Bonded indebtedness of city per capita: \$15.75.

FORTY-SEVENTH ANNUAL REPORT, CITY OF LINCOLN, NEBRASKA

GENERAL FUND

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

September 1, 1949 to August 31, 1950

	Appropriation	Expenditures	Unexpended Balance	Encumbrances	Unencumbered Balance
GENERAL GOVERNMENT:					
General Expense \$	10,445.00	\$ 4,987.59	\$ 5,457.41	\$ 126.74	\$ 5,330.67
Municipal Court	21,500.00	22,407.05	907.05	663.71	1,570.76
Mayor	4,210.88	4,064.75	146.13	3.84	142.29
City Council	3,220.00	3,010.00	210.00	.....	210.00
Directors	21,920.00	22,297.37	377.37	.....	377.37
Attorney	18,635.00	17,738.24	896.76	.....	896.76
Merit System	6,895.00	6,957.02	62.02	108.77	170.79
Fire and Police Pension	66,553.80	67,209.09	655.29	.....	655.29
Contingency—General.	70,000.00	10,514.09	59,485.91	.....	59,485.91
Housing Referral Desk	3,000.00	3,133.60	133.60	.....	133.60
Parking Meters	13,000.00	11,336.35	1,663.65	.....	1,663.65
Planning Commission.	5,000.00	575.30	4,424.70	.....	4,424.70
Total	\$ 244,379.68	\$ 174,230.45	\$70,149.23	\$ 903.06	\$69,246.17
DEPARTMENT OF PUBLIC WELFARE AND SAFETY:					
Police \$	352,160.84	\$ 357,962.25	\$ 5,801.41	\$13,395.83	\$19,197.24
Fire	312,813.40	317,179.14	4,365.74	317.83	4,683.57
Health	88,000.00	87,282.41	717.59	341.92	375.67
Milk Inspection	10,000.00	10,006.03	6.03	.....	6.03
City Property	39,753.00	39,739.91	13.09	302.73	289.64
Total	\$ 802,727.24	\$ 812,169.74	\$ 9,442.50	\$14,358.31	\$23,800.81
DEPARTMENT OF ACCOUNTS AND FINANCE:					
Clerk and Auditor . . . \$	19,800.00	\$ 19,644.00	\$ 156.00	\$ 43.07	\$ 112.93
Treasurer	40,941.52	37,239.40	3,702.12	1,823.36	1,878.76
Tax Commissioner . . .	6,600.00	6,798.50	198.50	.....	198.50
Purchasing	13,762.10	13,633.58	128.52	87.70	40.82
Total	\$ 81,103.62	\$ 77,315.48	\$ 3,788.14	\$ 1,954.13	\$ 1,834.01
DEPARTMENT OF PARKS, PUBLIC PROPERTY AND IMPROVEMENTS:					
Engineer \$	49,045.00	\$ 47,922.26	\$ 1,122.74	\$ 103.01	\$ 1,019.73
Roads and Sidewalks.	184,325.00	181,231.33	3,093.67	1,233.75	1,859.92
Paving Repair	112,500.00	111,816.30	683.70	1,854.45	1,170.75
Sewer	36,725.00	33,777.33	2,947.67	647.70	2,299.97
Park	130,500.00	125,952.62	4,547.38	1,694.14	2,853.24
Street Light	57,500.00	56,859.40	640.60	269.20	371.40
Plumbing Inspection..	10,000.00	9,672.96	327.04	8.09	318.95
Recreation - General.	1,200.00	1,260.08	60.08	.....	60.08
Total	\$ 581,795.00	\$ 568,492.28	\$13,302.72	\$ 5,810.34	\$ 7,492.38
TOTAL GENERAL FUND	\$1,710,005.54	\$1,632,207.95	\$77,797.59	\$23,025.84	\$54,771.75

FINANCIAL SECTION—GENERAL FUND

GENERAL FUND

Detailed Statement of Expenditures

September 1, 1949 to August 31, 1950

	Personal Services	Other Current Expense	Capital Outlay	Material For Resale & Misc.	Total
GENERAL GOVERNMENT:					
General Expense.....	\$ 1,483.30	\$ 2,385.39	.....	\$ 1,118.90	\$ 4,987.59
Municipal Court.....	19,000.96	2,991.44	\$ 414.65	.....	22,407.05
Mayor.....	3,301.97	762.78	.....	.....	4,064.75
City Council.....	3,010.00	.....	.....	.....	3,010.00
Directors.....	22,049.37	248.00	.....	.....	22,297.37
Attorney.....	14,730.94	1,544.20	1,463.10	.....	17,738.24
Merit System.....	6,586.28	370.74	.....	.....	6,957.02
Fire and Police Pension .....	.....	.....	.....	67,209.09	67,209.09
Contingency - General.	1,010.43	7,327.73	2,175.93	.....	10,514.09
Housing Referral Desk	2,750.00	383.60	.....	.....	3,133.60
Parking Meters.....	.....	.....	11,336.35	.....	11,336.35
Planning Commission..	.....	575.30	.....	.....	575.30
Total.....	\$ 73,923.25	\$ 16,589.18	\$ 15,390.03	\$ 68,327.99	\$ 174,230.45
DEPARTMENT OF PUBLIC WELFARE & SAFETY:					
Police.....	\$ 274,295.37	\$ 60,971.24	\$ 22,695.64	.....	\$ 357,962.25
Fire.....	291,456.42	20,044.48	5,678.24	.....	317,179.14
Health.....	65,661.80	18,987.93	2,632.68	.....	87,282.41
Milk Inspection.....	8,735.00	1,271.03	.....	.....	10,006.03
City Property.....	23,262.69	15,586.12	891.10	.....	39,739.91
Total.....	\$ 663,411.28	\$ 116,860.80	\$ 31,897.66	.....	\$ 812,169.74
DEPARTMENT OF ACCOUNTS AND FINANCE:					
Clerk and Auditor....	\$ 14,106.92	\$ 4,797.76	\$ 739.32	.....	\$ 19,644.00
Treasurer.....	30,223.04	6,604.61	411.75	.....	37,239.40
Tax Commissioner....	5,891.33	907.17	.....	.....	6,798.50
Purchasing.....	8,305.26	2,012.11	489.15	2,827.06	13,633.58
Total.....	\$ 58,526.55	\$ 14,321.65	\$ 1,640.22	\$ 2,827.06	\$ 77,315.48
DEPARTMENT OF PARKS, PUBLIC PROPERTY & IMPROVEMENTS:					
Engineers.....	\$ 38,243.97	\$ 7,201.71	\$ 2,476.58	.....	\$ 47,922.26
Roads and Sidewalks..	110,949.01	37,731.16	32,551.16	.....	181,231.33
Paving Repair.....	37,171.16	23,656.21	23,753.38	\$ 27,235.55*	111,816.30
Sewer.....	27,235.55	6,436.78	105.00	.....	33,777.33
Park.....	90,778.12	30,572.45	4,602.05	.....	125,952.62
Street Light.....	9,761.96	45,943.23	1,154.21	.....	56,859.40
Plumbing Inspection..	7,261.51	2,337.95	.....	73.50	9,672.96
Recreation - General..	1,050.08	60.00	150.00	.....	1,260.08
Total.....	\$ 322,451.36	\$ 153,939.49	\$ 64,792.38	\$ 27,309.05	\$ 568,492.28
TOTAL GENERAL FUND..	\$ 1,118,312.44	\$ 301,711.12	\$ 113,720.29	\$ 98,464.10	\$ 1,632,207.95

* Sewer Reimbursable Payroll.

Summary Statement of Expenditures & Transfers of All Funds
 Sept. 1, 1949 to Aug. 31, 1950

	Personal Services	Other Current Expense	Capital Outlay	Miscellaneous and Transfers	Material Purchased For Resale	Interest	Registered Warrants and Bonds	Total
GENERAL FUND:								
General Government:								
General Expense.....	\$ 1,483.30	\$ 2,385.39	\$ 414.65	\$ 1,118.90	.....	.....	.....	\$ 4,987.59
Municipal Court	19,000.96	2,991.44	.....	.....	.....	.....	.....	22,407.05
Mayor	3,301.97	762.78	.....	.....	.....	.....	.....	4,064.75
City Council	3,010.00	.....	.....	.....	.....	.....	.....	3,010.00
Directors	22,049.37	248.00	.....	.....	.....	.....	.....	22,297.37
Attorneys	14,730.94	1,544.20	1,463.10	.....	.....	.....	.....	17,738.24
Merit System	6,586.28	370.74	.....	67,209.09	.....	.....	.....	6,957.02
Fire & Police Pension	1,010.43	7,327.73	2,175.93	.....	.....	.....	.....	67,209.09
Contingency - General	2,750.00	383.60	.....	.....	.....	.....	.....	10,514.09
Housing Referral Desk .....	.....	.....	11,336.35	.....	.....	.....	.....	3,133.60
Parking Meters .....	.....	.....	.....	.....	.....	.....	.....	11,336.35
Planning Commission .....	.....	575.30	.....	.....	.....	.....	.....	575.30
Department of Public Welfare & Safety:								
Police	274,295.37	60,971.24	22,695.64	.....	.....	.....	.....	357,962.25
Fire	291,456.42	20,044.48	5,678.24	.....	.....	.....	.....	317,179.14
Health	65,661.80	18,987.93	2,632.68	.....	.....	.....	.....	87,282.41
Milk Inspection	8,735.00	1,271.03	.....	.....	.....	.....	.....	10,006.03
City Property	23,262.69	15,586.12	891.10	.....	.....	.....	.....	39,739.91
Department of Accounts & Finance:								
Clerk and Auditor	14,106.92	4,797.76	739.32	.....	.....	.....	.....	19,644.00
Treasurer	30,223.04	6,604.61	411.75	.....	.....	.....	.....	37,239.40
Tax Commissioner	5,891.33	907.17	.....	.....	.....	.....	.....	6,798.50
Purchasing	8,305.26	2,012.11	489.15	.....	2,827.06	.....	.....	13,633.58
Department of Parks, Public Property & Improvement:								
Engineers	38,243.97	7,201.71	2,476.58	.....	.....	.....	.....	47,922.26
Road and Sidewalks	110,949.01	37,731.16	32,551.16	.....	.....	.....	.....	181,231.33
Paving Repair	37,171.16	23,656.21	23,753.38	27,235.55*	.....	.....	.....	111,816.30
Sewer	27,235.55	6,436.78	105.00	.....	.....	.....	.....	33,777.33
Park	90,778.12	30,572.45	4,602.05	.....	.....	.....	.....	125,952.62
Street Light	9,761.96	45,943.23	1,154.21	.....	.....	.....	.....	56,859.40
Plumbing Inspection	7,261.51	2,337.95	.....	73.50	.....	.....	.....	9,672.96
Recreation-General	1,050.08	60.00	150.00	.....	.....	.....	.....	1,260.08
Total General Fund.....	\$1,118,312.44	\$ 301,711.12	\$ 113,720.29	\$ 95,637.04	\$ 2,827.06	.....	.....	\$1,632,207.95
PUBLIC SERVICE ENTERPRISES:								
Water Investment	\$ 128,442.57	\$ 383,143.71	\$ 329,663.27	\$ 51,125.00	.....	.....	.....	\$ 892,374.55
Water Extension Bond Interest .....	.....	.....	.....	576,165.81	.....	.....	50,000.00	626,165.81
Commercial Light	168,114.61	347,485.07	122,234.18	.....	.....	1,500.00	.....	1,500.00
Commercial Light Investment .....	.....	.....	.....	76,807.74	.....	.....	.....	637,833.86
								76,807.74