

FORTY EIGHTH

ANNUAL REPORT

OF THE

AUDITOR

OF THE

CITY OF LINCOLN, NEBRASKA

FOR THE FISCAL YEAR ENDING AUGUST 31, 1951

Lincoln, Nebraska, February 15, 1952.

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

Mrs. Orme and Gentlemen:

The Department of Accounts and Finance presents herewith the Forty-eighth 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, 1951. 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 Associates, Certified Public Accountants.

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

The provision of the city charter fixing a limit on the property tax to be levied each year, adopted in 1930, had not kept pace with the city's growth and expansion; it made no provision for the increased demands for services, nor did it take into consideration the present inflationary conditions, which indicated that it had been entirely outgrown by the city.

This charter was amended at a special election during the year, authorizing an increase in the limit, which afforded an opportunity to make provision in the budget for the coming year to meet some of the emergencies that have been slowly adding to the city's burdens from year to year. Provision has been made for the purchase of greatly needed equipment, as well as the building of certain storm sewers.

The levy was raised from 9.83 to 11.80 mills, an increase of 1.97 mills. It had been necessary during past years for the city to reduce its mill levy to stay within the limit, and a comparison with past years shows that the levy is .65 mills higher for the current year than it was in 1946, or five years ago.

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

Victor E. Anderson, Mayor and President of Council

Councilmen—Terms expiring 1953

Fern Hubbard Orme, Vice President of Council.

John Comstock.

Roy Sheaff.

Councilmen—Terms expiring 1955.

C. W. D. Kinsey.

Pat Ash.

Rees Wilkinson.

**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 Giesecker, Superintendent

Parks

—Glen Suiker, Acting Superintendent

Recreation

—James C. Lewis, Superintendent

Water & 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. D. Kinsey, B. G. Clark, Ted Sick

BOARD OF EXAMINING ENGINEERS

(Members Appointed by Council)

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

The Board meets the second Monday of each month at 7:00 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, Del Lienemann

Terms expiring February 28, 1955:

Mrs. George P. Abel, John K. Selleck, John Comstock

Terms expiring February 28, 1957:

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

CITY PLANNING COMMISSION

(Members Appointed by Council)

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

Terms expiring June 1, 1954:

Walter Wilson, Kenneth Lewis, Joe Ginsburg

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)

Terms expiring May 1, 1953:
Gale G. Robinson, Cobe Venner
Terms expiring May 1, 1954:
Kenneth Anderson, O. D. Johnson
Terms expiring May 1, 1955:
Henry Grether
Terms 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,
Richard Koupal

PERSONNEL BOARD

(Members Appointed by Council)

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

CITY-COUNTY BOARD OF HEALTH

Terms expiring July 1, 1952:
Dr. George Underwood, Mrs. Oliver Christensen
Terms expiring July 1, 1953:
Roy A. Sheaff, Dr. G. A. Ackerman, Chauncey Barney
Terms expiring July 1, 1954:
Dr. Frank Lopp, John Spray

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, 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, Harry
Meginnis, Preston Polsky, Frank Zajik, Milton Rolfsmeyer

Terms expiring April 14, 1954:

Robert Johnson, Bill DeVriendt, Walter White, Mary Jo Latsch,
Bernard Clark, Forest Hutson, Dr. David S. Rausten

Ex-Officio Members:

Director of Public Welfare and Safety, Chief of Police, Head of
the 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: 15,191.8 Acres (23.74 square miles).

Paved streets and alleys: 257.56 miles.

Parks: 1,361 acres.

Sanitary sewers: 255.18 miles.

Storm sewers: 61.0 miles.

Water mains: 293.67 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: \$1,481.14.

Bonded indebtedness of city per capita: \$18.11.

FORTY-EIGHTH ANNUAL REPORT, CITY OF LINCOLN, NEBRASKA

GENERAL FUND

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

September 1, 1950 to August 31, 1951

GENERAL GOVERNMENT:

	Appropriation	Expenditures	Unexpended Balance	Encum- brances	Unencum- bered Balance
General Expense	\$ 12,850.00	\$ 8,705.32	\$ 4,144.68	\$ 150.19	\$ 3,994.49
Municipal Court	24,205.00	25,086.94	881.94	117.25	999.19
Mayor	4,220.00	4,309.21	89.21	2.95	92.16
City Council	3,220.00	3,068.45	151.55	.....	151.55
Director	23,960.00	24,096.28	136.28	.....	136.28
Attorney	21,732.00	19,659.18	2,072.82	.....	2,072.82
Merit System	7,660.00	7,614.99	45.01	92.52	47.51
Fire & Police Pension	68,453.00	71,983.57	3,530.57	.....	3,530.57
Housing Referral Desk	2,500.00	1,147.00	1,353.00	.....	1,353.00
Planning Commission..	14,000.00	20,619.69	6,619.69	4.75	6,624.44
Huskerville Maintenance	4,700.00	197.52	4,502.48	.....	4,502.48
Plumbing Inspection...	12,000.00	10,110.06	1,889.94	2.50	1,887.44
Parking Meters	2,681.74	2,614.70	67.04	.....	67.04
Contingencies	35,000.00	26,751.67	8,248.33	.....	8,248.33
Total.....	\$ 237,181.74	\$ 225,964.58	\$11,217.16	\$ 370.16	\$10,847.00

DEPARTMENT OF PUBLIC WELFARE & SAFETY:

Police	\$ 380,895.00	\$ 369,571.59	\$11,323.41	\$ 3,408.31	\$ 7,915.10
Fire	334,948.90	330,249.34	4,699.56	1,037.50	3,662.06
Health	95,010.00	97,525.65	2,515.65	650.52	3,166.17
Milk Inspection.....	10,380.00	12,186.93	1,806.93	.....	1,806.93
City Property	50,925.00	46,442.96	4,482.04	85.26	4,396.78
Total.....	\$ 872,158.90	\$ 855,976.47	\$16,182.43	\$ 5,181.59	\$11,000.84

DEPARTMENT OF ACCOUNTS & FINANCE:

Clerk and Auditor...\$	23,385.00	\$ 23,037.91	\$ 347.09	\$ 206.58	\$ 140.51
Treasurer	43,398.12	43,953.27	555.15	2,988.19	3,543.34
Tax Commissioner ...	7,080.00	7,224.08	144.08	.....	144.08
Purchasing	13,103.06	12,690.06	413.00	975.88	562.88
Total.....	\$ 86,966.18	\$ 86,905.32	\$ 60.86	\$ 4,170.65	\$ 4,109.79

DEPARTMENT OF PARKS, PUBLIC PROPERTY & IMPROVEMENTS:

Engineers	\$ 54,670.00	\$ 55,562.73	\$ 892.73	\$ 141.92	\$ 1,034.65
Roads. & Sidewalks...	188,100.00	171,525.59	16,574.41	2,185.59	14,388.82
Paving Repair	99,610.00	115,171.66	15,561.66	3,616.94	19,178.60
Sewer	44,760.00	46,193.75	1,433.75	1,329.37	2,763.12
Park	156,466.00	160,434.83	3,968.83	2,211.20	6,180.03
Street Light	66,100.00	55,868.00	10,232.00	335.81	9,896.19
Recreation - General..	1,200.00	1,259.80	59.80	.....	59.80
Total.....	\$ 610,906.00	\$ 606,016.36	\$ 4,889.64	\$ 9,820.83	\$ 4,931.19

TOTAL GENERAL FUND	\$1,807,212.82	\$1,774,862.73	\$32,350.09	\$19,543.23	\$12,806.86
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FINANCIAL SECTION—GENERAL FUND

GENERAL FUND

Detailed Statement of Expenditures
September 1, 1950 to August 31, 1951

GENERAL GOVERNMENT:

	Personal Services	Other Current Expenses	Capital Outlay	Material For Resale and Misc.	Total
General Expense	\$ 2,191.51	\$ 5,504.68	856.35	\$ 152.78	\$ 8,705.32
Municipal Court	21,216.96	3,851.98	18.00	.....	25,086.94
Mayor	3,242.45	701.76	365.00	.....	4,309.21
City Council	3,010.00	58.45	.....	.....	3,068.45
Director	23,740.26	356.02	.....	.....	24,096.28
Attorney	16,833.36	1,409.97	1,415.85	.....	19,659.18
Merit System	7,064.18	550.81	.....	.....	7,614.99
Fire & Police Pension...	.....	.....	.....	71,983.57	71,983.57
Housing Referral Desk..	1,000.00	147.00	.....	.....	1,147.00
Planning Commission ..	.....	20,557.91	61.78	.....	20,619.69
Huskerville Maintenance.	103.71	93.81	.....	.....	197.52
Plumbing Inspection ...	7,965.62	1,975.94	.....	168.50	10,110.06
Parking Meters .....	.....	.....	2,614.70	.....	2,614.70
Contingencies	50.62	17,590.46	9,060.59	50.00	26,751.67
Total..	\$ 86,418.67	\$ 52,798.79	\$14,392.27	\$ 72,354.85	\$ 225,964.58

DEPARTMENT OF PUBLIC WELFARE & SAFETY:

Police	\$ 293,472.44	\$ 58,699.90	\$17,394.25	\$ 5.00	\$ 369,571.59
Fire	306,493.66	21,199.93	2,555.75	.....	330,249.34
Health	79,025.04	16,718.06	1,782.55	.....	97,525.65
Milk Inspection	10,541.42	1,645.51	.....	.....	12,186.93
City Property	26,064.45	18,279.84	2,098.67	.....	46,442.96
Total	\$ 715,597.01	\$116,543.24	\$23,831.22	\$ 5.00	\$ 855,976.47

DEPARTMENT OF ACCOUNTS & FINANCE:

Clerk and Auditor.....	\$ 14,841.18	\$ 4,347.23	\$ 3,849.50	.....	\$ 23,037.91
Treasurer	31,850.20	12,067.07	36.00	.....	43,953.27
Tax Commissioner	6,549.89	431.19	243.00	.....	7,224.08
Purchasing	9,089.09	1,268.21	...	2,332.76	12,690.06
Total.....	\$ 62,330.36	\$ 18,113.70	\$ 4,128.50	\$ 2,332.76	\$ 86,905.32

DEPARTMENT OF PARKS, PUBLIC PROPERTY & IMPROVEMENTS:

Engineers	\$ 46,317.45	\$ 7,625.78	\$ 1,537.50	\$ 82.00	\$ 55,562.73
Roads & Sidewalks.....	113,539.28	42,135.66	15,847.20	3.45	171,525.59
Paving Repair	45,840.69	30,569.95	3,402.04	35,358.98*	115,171.66
Sewer	35,358.98	8,210.76	2,469.28	154.73	46,193.75
Park	105,848.15	47,511.08	7,075.60	.....	160,434.83
Street Light	9,918.07	45,297.09	652.84	.....	55,868.00
Recreation - General....	1,204.80	55.00	.....	...	1,259.80
Total.....	\$ 358,027.42	\$181,405.32	\$30,984.46	\$ 35,599.16	\$ 606,016.36

GRAND TOT. GEN. FUND. \$1,222,373.46 \$368,861.05 \$73,336.45 \$110,291.77 \$1,774,862.73

* Sewer Reimbursable Payroll.

FORTY-EIGHTH ANNUAL REPORT, CITY OF LINCOLN, NEBRASKA

Summary Statement of Expenditures & Transfers of All Funds
September 1, 1950 to August 31, 1951

	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	\$ 2,191.51	\$ 5,504.68	\$ 856.35	\$ 152.78				\$ 8,705.32
Municipal Court	21,216.96	3,851.98	18.00					25,086.94
Mayor	3,242.45	701.76	365.00					4,309.21
City Council	3,010.00	58.45						3,068.45
Director	23,740.26	356.02						24,096.28
Attorney	16,833.36	1,409.97	1,415.85					19,659.18
Merit System	7,084.18	550.81						7,614.99
Fire and Police Pension		147.00		71,983.57				71,983.57
Housing Referral Desk	1,000.00	20,557.91	61.78					21,619.69
Planning Commission		93.81						197.52
Huskerville Maintenance	103.71	1,973.94		188.50				2,110.06
Plumbing Inspection	7,965.62		2,614.70					10,580.32
Parking Meters		17,590.46	9,060.59	50.00				26,751.67
Contingencies	50.62							50.62
Department of Public Welfare & Safety:								
Police	293,472.44	58,699.90	17,394.25	5.00				369,571.59
Fire	306,493.66	21,199.93	2,555.75					330,249.34
Health	79,025.04	16,718.06	1,782.55					97,525.65
Milk Inspection	10,541.42	1,645.51						12,186.93
City Property	26,084.45	18,279.84	2,098.67					46,442.96
Department of Accounts & Finance:								
Clerk and Auditor	14,841.18	4,347.23	3,849.50					23,037.91
Treasurer	31,850.20	12,067.07	36.00					43,953.27
Tax Commissioner	6,549.89	431.19	243.00					7,224.08
Purchasing	9,089.09	1,268.21			2,332.76			12,690.06
Department of Parks, Public Property and Improvement:								
Engineers	46,317.45	7,625.78	1,537.50	82.00				55,562.73
Roads & Sidewalks	113,539.28	42,135.66	15,847.20	3.45				171,525.59
Paving Repair	45,840.69	30,569.95	3,402.04	35,358.98*				115,171.66
Sewer	35,358.98	8,210.76	2,469.28	154.73				46,193.75
Park	105,848.15	47,511.08	7,075.60					160,434.83
Street Light	9,918.07	45,297.09	652.84					55,868.00
Recreation—General	1,204.80	55.00						1,259.80
Total General Fund	\$1,222,373.46	\$ 368,861.05	\$ 73,336.45	\$ 107,959.01	\$ 2,332.76			\$1,774,862.73
PUBLIC SERVICE ENTERPRISES:								
Water Investment	\$ 141,061.66	\$ 191,072.05	\$ 518,404.29	\$ 178,978.58	\$ 42,546.44		50,000.00	\$1,072,063.02
Water Extension Bond Interest						750.00		750.00