FORTY NINTH

ANNUAL REPORT

OF THE

AUDITOR

OF THE

CITY OF LINCOLN, NEBRASKA

FOR THE FISCAL YEAR ENDING AUGUST 31, 1952
Lincoln, Nebraska, February 15, 1953.

To the Honorable City Council,

City of Lincoln, Nebraska.

The Forty-ninth 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, 1952.

These accounts have been audited and verified by Van Boskirk, Remington and Associates, Certified Public Accountants.

The needs of a growing city, and making up the loss occurring during the years when the charter limitation made it impossible to meet the city’s necessities, and the inflationary conditions existing, which have decreased the purchasing power of our dollar, required a slight increase in the mill levy for the coming year, making it 12.30 mills compared to 11.80 for the year just past, or an increase of half a mill.

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.
Clark Jeary.
Roy Sheaff.
Councilmen—Terms expiring 1955.
C. W. D. Kinsey.
Pat Ash.
Rees Wilkinson.

THE DEPARTMENTS OF THE CITY ARE
ASSIGNED AS FOLLOWS:

DEPARTMENT OF PUBLIC WELFARE AND SAFETY

RAY OSBORN
Fire Department
Electrical Inspection
Health Department
Police Department
City Property
Muny Coal and Gas

—E. P. Feaster, Chief
—Donald Venter, Inspector
—L. A. Sanger, Acting Supt.
—Joseph T. Carroll, Chief
—Charles E. Saal, Superintendent
—L. E. Brown, Manager

DEPARTMENT OF ACCOUNTS AND FINANCE

THEO. H. BERG
City Clerk’s and Auditor’s Office
Purchasing Office
Treasurer’s Office
Tax Commissioner’s Office

—Theo. H. Berg, Clerk and Auditor
—W. Wayne Harvey, Deputy Clerk and Auditor
—James M. Mallon, Deputy Clerk and Auditor
—F. W. Moeller, Purchasing Agent
—Frank J. Miller, Treasurer
—Robert Wheeler, Deputy Treasurer
—William Schlaebitz, Tax Commissioner
GENERAL INFORMATION

DEPARTMENT OF PARKS,
PUBLIC PROPERTY AND IMPROVEMENTS

D. L. ERICKSON
Engineer’s Office
—D. L. Erickson, Engineer
—H. C. Schluefet, Deputy
—Carl L. Fisher, Deputy
Inspections
—E. A. Vorhees, Building Inspector
—Frank M. Staats, Plumbing Inspector
—Michael Bourke, Sidewalk Inspector
Street Department
—A. Lynn Myers, Superintendent
Paving Repair & Sewer
—H. Lyle Gieseker, 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

—C. Russell Mattson, City Attorney
—John Comstock, Deputy Attorney
—Jack M. Pace, Assistant Attorney

PERSONNEL DEPARTMENT

—Ray E. Ramsey, Personnel Officer

MUNICIPAL COURT

—John Jacobson, Judge
—Leland M. Towle, Clerk
—R. L. Butterbaugh, Deputy Clerk
—John J. Reitter, Constable

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, 1953
  Gale G. Robinson, Cobe S. Venner
Term Expiring—May 1, 1954
  O. D. Johnson, Kenneth Anderson
Term Expiring—May 1, 1955
  Henry Grether
Term Expiring—May 1, 1957
  Don E. Dixon, Mrs. Clifford Hicks

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.

BOARD OF EXAMINING ENGINEERS
(Members Appointed By Council)
Fred W. Tyler, Chairman
F. L. Blumer, Secretary
M. L. Shively, Treasurer

HOSPITAL BOARD
(Members Appointed By Council)
Terms Expiring February 28, 1953
  Bennett S. Martin, George W. Rosenlof, Del Lienemann
Terms Expiring February 28, 1955
  Mrs. George P. Abel, Clark Jeary, John K. Selleck
Terms Expiring February 28, 1957
  A. Q. Schimmel, Mrs. James Ellis, Harry Haynie

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, 1953
Richard Koupal, Garrett Vryheid

Term Expiring May 1, 1954
Max Meyer, Monsignor Maurice W. Helmann

PARK BOARD
(Members Appointed By Council)

Terms Expiring February 24, 1953
Ralph Slocum, Thomas C. Woods

Terms Expiring February 24, 1955
George Holmes, Robert L. Ferguson, Joe W. Seacrest

HOUSING AUTHORITY
(Members Appointed By Council)

Robin R. Reid, Chairman
J. Phillip Mahoney, Ellsworth DuTeau, E. J. Sias, Mrs. Robert G. Simmons

CITY PLANNING COMMISSION
(Members Appointed By Council)

Terms Expiring June 1, 1953
C. Petrus Peterson, Cecil Donley, Mrs. Fred Putney

Terms Expiring June 1, 1954
Kenneth Lewis, Walter Wilson, Joe Ginsburg

Terms Expiring June 1, 1955
E. J. Faulkner, Wardner Scott, D. B. Marti
LINCOLN CITY LIBRARY BOARD  
(Members Appointed By Council)
C. E. Dalrymple - - - - - - Librarian
Mrs. William I. Aitken - - - - Term Expires August 23, 1953
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
Bretta Peterson Dow - - - - Term Expires August 23, 1958
George W. Knight - - - - Term Expires August 23, 1959

JUVENILE COUNCIL  
(Members Appointed By Council)
Thomas M. Davies, Carrie King, Raymond A. McConnell, Jr., Dr. Paul Bancroft, James M. Reinhardt

RECREATION BOARD  
(Members Appointed By Council)
B. G. Clark, Chairman
Mrs. Ralph Beechner, Max Roper, Mrs. Fred Easterday, John Lawlor, Pat Ash

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: 15,255.98 Acres (23.84 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 1940, 81,846.
Population 1950, 97,423.
Assessed valuation of city per capita: $1,549.00.
Bonded indebtedness of city per capita: $17.01.
# GENERAL FUND

Statement of Expenditures and Encumbrances Compared with Appropriations

September 1, 1951 to August 31, 1952

## GENERAL GOVERNMENT:

<table>
<thead>
<tr>
<th>Appropriation</th>
<th>Expenditures</th>
<th>Unexpended Balance</th>
<th>Encumbrances Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Expense</td>
<td>$12,309.90</td>
<td>$6,981.47</td>
<td>$5,328.43</td>
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<tr>
<td>Municipal Court</td>
<td>29,573.00</td>
<td>29,086.74</td>
<td>486.25</td>
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<tr>
<td>Mayor</td>
<td>4,490.00</td>
<td>4,446.02</td>
<td>43.98</td>
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<tr>
<td>City Council</td>
<td>3,220.00</td>
<td>3,065.90</td>
<td>154.10</td>
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<tr>
<td>Director</td>
<td>26,170.00</td>
<td>25,731.05</td>
<td>438.55</td>
</tr>
<tr>
<td>Attorney</td>
<td>24,040.00</td>
<td>20,238.85</td>
<td>3,801.15</td>
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<tr>
<td>Merit System</td>
<td>8,140.00</td>
<td>8,428.52</td>
<td>288.32</td>
</tr>
<tr>
<td>Fire &amp; Police Pension.</td>
<td>70,566.66</td>
<td>82,931.48</td>
<td>12,364.82</td>
</tr>
<tr>
<td>Planning Commission.</td>
<td>23,500.00</td>
<td>18,163.46</td>
<td>5,336.54</td>
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<tr>
<td>Huskerville Maintenance</td>
<td>4,005.00</td>
<td>689.57</td>
<td>3,315.43</td>
</tr>
<tr>
<td>Plumbing Inspection.</td>
<td>14,480.00</td>
<td>11,051.51</td>
<td>3,428.49</td>
</tr>
<tr>
<td>Parking Meters</td>
<td>15,042.97</td>
<td>15,042.97</td>
<td>0.00</td>
</tr>
<tr>
<td>Contingencies</td>
<td>15,000.00</td>
<td>10,696.66</td>
<td>4,304.34</td>
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<tr>
<td><strong>Total</strong></td>
<td>$250,537.53</td>
<td>$236,553.20</td>
<td>$13,984.33</td>
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</tbody>
</table>

## DEPARTMENT OF PUBLIC WELFARE & SAFETY:

<table>
<thead>
<tr>
<th>Appropriation</th>
<th>Expenditures</th>
<th>Unexpended Balance</th>
<th>Encumbrances Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Police</td>
<td>458,502.49</td>
<td>422,391.50</td>
<td>26,111.19</td>
</tr>
<tr>
<td>Health</td>
<td>379,711.38</td>
<td>370,775.00</td>
<td>8,936.38</td>
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<tr>
<td>Milk Inspection</td>
<td>142,880.00</td>
<td>128,672.56</td>
<td>14,207.44</td>
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<tr>
<td>City Property</td>
<td>13,880.00</td>
<td>13,205.47</td>
<td>674.53</td>
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<tr>
<td><strong>Total</strong></td>
<td>$1,043,350.87</td>
<td>$993,087.37</td>
<td>$50,263.50</td>
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## DEPARTMENT OF ACCOUNTS & FINANCE:

<table>
<thead>
<tr>
<th>Appropriation</th>
<th>Expenditures</th>
<th>Unexpended Balance</th>
<th>Encumbrances Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clerk &amp; Auditor</td>
<td>21,740.00</td>
<td>21,411.98</td>
<td>328.02</td>
</tr>
<tr>
<td>Treasurer</td>
<td>49,750.26</td>
<td>48,079.58</td>
<td>1,670.68</td>
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<tr>
<td>Tax Commissioner</td>
<td>8,360.00</td>
<td>8,223.39</td>
<td>136.61</td>
</tr>
<tr>
<td>Purchasing</td>
<td>14,613.56</td>
<td>15,304.86</td>
<td>691.00</td>
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<tr>
<td><strong>Total</strong></td>
<td>$94,464.12</td>
<td>$93,019.81</td>
<td>$1,444.31</td>
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## DEPARTMENT OF PARKS, PUBLIC PROPERTY & IMPROVEMENT:

<table>
<thead>
<tr>
<th>Appropriation</th>
<th>Expenditures</th>
<th>Unexpended Balance</th>
<th>Encumbrances Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Engineers</td>
<td>59,200.00</td>
<td>62,247.95</td>
<td>3,047.95</td>
</tr>
<tr>
<td>Roads &amp; Sidewalks</td>
<td>211,280.00</td>
<td>202,542.39</td>
<td>8,737.61</td>
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<td>Paving Repair</td>
<td>127,850.00</td>
<td>123,079.16</td>
<td>3,870.84</td>
</tr>
<tr>
<td>Sewer</td>
<td>44,800.00</td>
<td>48,786.04</td>
<td>3,986.04</td>
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<tr>
<td>Park</td>
<td>184,499.00</td>
<td>189,505.70</td>
<td>5,006.70</td>
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<tr>
<td>Street Light</td>
<td>64,500.00</td>
<td>65,404.80</td>
<td>904.80</td>
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<tr>
<td><strong>Total</strong></td>
<td>$692,129.00</td>
<td>$692,766.04</td>
<td>$6,637.04</td>
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**Grand Total General Fund** $2,089,481.92 $2,015,429.42 $65,055.10 $14,667.32 $50,357.78
FINANCIAL SECTION—GENERAL FUND

GENERAL FUND

Detailed Statement of Expenditures

September 1, 1951 to August 31, 1952

<table>
<thead>
<tr>
<th>GENERAL GOVERNMENT:</th>
<th></th>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Personal Services</td>
<td>Other Current Expenses</td>
<td>Capital Outlay</td>
<td>Material For Resale and Misc.</td>
<td>Total</td>
</tr>
<tr>
<td>General Expense</td>
<td>$ 2,956.50</td>
<td>$ 3,340.78</td>
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<td>$ 654.19</td>
<td>$ 6,951.47</td>
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<td>Municipal Court</td>
<td>24,330.76</td>
<td>4,305.48</td>
<td>250.50</td>
<td></td>
<td>29,686.74</td>
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<tr>
<td>Mayor</td>
<td>3,590.89</td>
<td>855.22</td>
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<td>4,446.02</td>
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<td>City Council</td>
<td>2,920.00</td>
<td>73.90</td>
<td>72.00</td>
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<td>3,065.90</td>
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<tr>
<td>Director</td>
<td>25,462.00</td>
<td>269.05</td>
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<td>25,731.05</td>
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<tr>
<td>Attorney</td>
<td>17,328.62</td>
<td>1,550.09</td>
<td>1,360.14</td>
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<td>20,238.85</td>
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<tr>
<td>Merit System</td>
<td>7,782.80</td>
<td>645.72</td>
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<td>8,428.52</td>
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<tr>
<td>Fire &amp; Police Pension</td>
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<td>82,931.48</td>
<td>82,931.48</td>
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<td>Planning Commission</td>
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<td>17,683.46</td>
<td>450.00</td>
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<td>18,133.46</td>
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<tr>
<td>Haskerville Maintenance</td>
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<td>689.57</td>
<td></td>
<td></td>
<td>689.57</td>
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<tr>
<td>Plumbing Inspection</td>
<td>8,761.39</td>
<td>2,108.07</td>
<td>44.05</td>
<td>138.00</td>
<td>11,001.51</td>
</tr>
<tr>
<td>Parking Meters</td>
<td></td>
<td></td>
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<td>15,042.97</td>
<td>15,042.97</td>
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<tr>
<td>Contingencies</td>
<td>240.00</td>
<td>10,308.17</td>
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<td>147.49</td>
<td>10,695.66</td>
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<tr>
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</tr>
<tr>
<td>Total</td>
<td>$ 93,372.87</td>
<td>$ 42,029.51</td>
<td>$ 17,249.66</td>
<td>$ 83,901.16</td>
<td>$ 236,553.20</td>
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</table>

DEPARTMENT OF PUBLIC WELFARE & SAFETY:

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
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<th></th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Personal Services</td>
<td>Other Current Expenses</td>
<td>Capital Outlay</td>
<td>Material For Resale and Misc.</td>
<td>Total</td>
</tr>
<tr>
<td>Police</td>
<td>$ 337,522.48</td>
<td>$ 67,559.91</td>
<td>$ 27,283.91</td>
<td>25.00</td>
<td>$ 432,391.30</td>
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<tr>
<td>Fire</td>
<td>342,521.23</td>
<td>21,462.15</td>
<td>6,791.62</td>
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<td>370,775.00</td>
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<tr>
<td>Health</td>
<td>106,556.72</td>
<td>18,740.40</td>
<td>3,375.44</td>
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<td>128,672.56</td>
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<td>Milk Inspection</td>
<td>11,222.40</td>
<td>1,883.07</td>
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<td>13,205.47</td>
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<tr>
<td>City Property</td>
<td>29,146.12</td>
<td>17,974.43</td>
<td>1,522.42</td>
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<td>48,643.94</td>
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</tr>
<tr>
<td>Total</td>
<td>$ 826,969.02</td>
<td>$ 127,119.96</td>
<td>$ 38,973.39</td>
<td>25.00</td>
<td>$ 993,087.37</td>
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DEPARTMENT OF ACCOUNTS & FINANCE:

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Clerk &amp; Auditor</td>
<td>$ 16,502.02</td>
<td>$ 4,619.37</td>
<td>290.59</td>
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<td>21,411.98</td>
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<td>Treasurer</td>
<td>35,768.12</td>
<td>8,975.73</td>
<td>3,355.73</td>
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<td>48,099.58</td>
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<td>Tax Commissioner</td>
<td>7,835.53</td>
<td>387.86</td>
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<td>8,223.39</td>
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<tr>
<td>Purchasing</td>
<td>9,870.60</td>
<td>2,516.36</td>
<td></td>
<td>2,917.90</td>
<td>15,304.86</td>
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<td>------------------------------</td>
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<tr>
<td>Total</td>
<td>$ 69,976.27</td>
<td>$ 16,499.32</td>
<td>$ 3,626.32</td>
<td>$ 2,917.90</td>
<td>$ 93,019.81</td>
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DEPARTMENT OF PARKS, PUBLIC PROPERTY & IMPROVEMENTS:

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Engineers</td>
<td>$ 50,019.01</td>
<td>$ 8,319.40</td>
<td>$ 3,705.54</td>
<td>132.00</td>
<td>$ 62,247.95</td>
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<td>Paving Repair</td>
<td>54,900.57</td>
<td>28,929.71</td>
<td>4,272.90</td>
<td>35,875.68*</td>
<td>123,979.16</td>
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<tr>
<td>Sewer</td>
<td>35,875.98</td>
<td>10,310.17</td>
<td>2,599.89</td>
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<td>48,786.04</td>
</tr>
<tr>
<td>Park</td>
<td>133,801.46</td>
<td>51,522.52</td>
<td>4,445.52</td>
<td>36.20</td>
<td>189,805.70</td>
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<td>Street Light</td>
<td>11,653.42</td>
<td>50,231.98</td>
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<td>65,404.80</td>
</tr>
<tr>
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</tr>
<tr>
<td>Total</td>
<td>$ 420,631.84</td>
<td>$ 194,342.15</td>
<td>$ 41,739.67</td>
<td>$ 36,052.38</td>
<td>$ 692,766.04</td>
</tr>
</tbody>
</table>

TOTAL GENERAL FUND $1,410,950.00 $379,990.94 $101,559.04 $122,896.44 $2,015,426.42

*Sewer Reimbursable Payroll