

FIFTY-FIFTH
ANNUAL REPORT

OF THE

AUDITOR

OF THE

CITY OF LINCOLN, NEBRASKA

FOR THE FISCAL YEAR ENDING AUGUST 31, 1958

Lincoln, Nebraska
February 1, 1959

To the Honorable City Council
City of Lincoln, Nebraska

Submitted herewith is the Fifty-Fifth Annual Financial Report of the City of Lincoln, Nebraska, which covers the financial transactions of the city for the fiscal year ending August 31, 1958.

This report is divided in three parts, namely, (1) General Information, (2) Financial Section and (3) Financial Statements.

During the year, some of the funds were not immediately needed for the purpose for which they were appropriated or levied. Wherever possible, such funds were invested in short time U. S. Government Securities, in order that interest might be earned for such money. It will be observed in some of the funds, there is an item of "Investments Cashed". In many of these instances, when securities matured, and the money could be spared for a short period, the funds were re-invested, which accounts in such instances for the large amount so cashed.

It will be observed that Sanitary Sewer Revenue bonds in the amount of \$2,500,000 were issued during the year. This was done for the reason that the city received from Sanitary District No. 1, the sanitary sewage system in the city, together with the disposal plant. It is being operated by the city and a sewage rental tax has been adopted and collections are made in accordance therewith.

Respectfully submitted,

Theo. H. Berg, Director,
Department of Accounts &
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 two-year term and at each biennial election, three councilmen are elected for a term of four years. 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. Two judges of the Municipal Court are elected at County and State elections, and other officials of the Municipal Court are appointed by the judges.

City elections are held on the first Tuesday in May of each odd numbered year. The term of office of Mayor and Councilmen begins on the second 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 all departments of the city.

The Council has by ordinance created the office of Coordinator, and has appointed such an official. His duty is to act as a liaison officer between the Council and the Directors.

FIFTY-FIFTH ANNUAL REPORT, CITY OF LINCOLN, NEBRASKA

LIST OF CITY OFFICIALS

Bennett S. Martin, Mayor and President of Council

Councilmen--Terms expiring 1961

C. W. D. Kinsey, Vice President of Council
Alfred Duteau
Hugh Thorne

Councilmen--Terms expiring 1959

Pat Ash
D. L. Tyrrell
Kenneth P. Lewis

THE DEPARTMENTS OF THE CITY ARE
ASSIGNED AS FOLLOWS:

DEPARTMENT OF PUBLIC WELFARE AND SAFETY

EMMETT JUNGE

Director

Fire Department --E. P. Feaster, Chief
Electrical Inspection --Donald Venter, Inspector
Health Department --Dr. George Underwood, Superintendent
Police Department --Joseph T. Carroll, Chief
City Property --Charles E. Saal, Superintendent
Mun Gas and Scales --L. E. Brown, Manager

DEPARTMENT OF ACCOUNTS AND FINANCE

THEO. H. BERG

Director

City Clerk's Office --Theo. H. Berg, Clerk
--Harold Springer, Deputy Clerk
City Auditor's Office --James M. Mallon, Auditor
Purchasing Office --W. Wayne Harvey, Purchasing Agent
Treasurer's Office --Frank J. Miller, Treasurer
--Robert L. Wheeler, Deputy Treasurer
Tax Commissioner's
Office --William Schlaebitz, Tax Commissioner

GENERAL INFORMATION

DEPARTMENT OF PARKS
PUBLIC PROPERTY AND IMPROVEMENTS

D. L. ERICKSON

Director

Engineer's Office --Carl L. Fisher, Engineer
--H. C. Schlueter, Deputy
--Nathaniel W. Beezley, 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 Gieseke, Superintendent
--Martin S. Fitzsimmons, Plant Supt.

Parks --James Ager, Superintendent

Recreation --James C. Lewis, Superintendent

Water and Light --F. L. Blumer, Plant Superintendent
--J. Woodrow Livengood, Business Mgr.

COORDINATOR'S OFFICE

--James M. Mallon, Coordinator

LEGAL DEPARTMENT

--Ralph Nelson, City Attorney
--Norma VerMaas, Deputy Attorney
--Thomas J. Gorham, Asst. Attorney

PERSONNEL DEPARTMENT

--Ray E. Ramsay, Personnel Officer

MUNICIPAL COURT

--John Jacobsen, Judge
--Richard O. Johnson, Judge
--Leland M. Towle, Clerk
--R. L. Butterbaugh, Deputy Clerk
--John J. Reitter, Constable
--Frank Selders, Constable

FIFTY-FIFTH ANNUAL REPORT, CITY OF LINCOLN, NEBRASKA

BUILDING PERMITS

Issued from September 1, 1957 to August 31, 1958

Month	No.	Residence	Business	Accessory	Total
Sept.	190	\$ 739,148.00	\$ 618,932.00	\$ 29,337.00	\$ 1,387,417.00
Oct.	181	806,430.00	624,003.00	39,201.00	1,469,634.00
Nov.	98	555,953.00	85,770.00	8,187.00	649,910.00
Dec.	61	312,495.00	19,513.00	7,065.00	339,073.00
Jan.	59	234,408.00	70,050.00	10,760.00	315,218.00
Febr.	57	221,886.00	18,250.00	31,575.00	271,711.00
March	121	631,873.00	166,280.00	10,030.00	808,183.00
April	228	934,243.00	47,293.00	26,837.00	1,008,373.00
May	183	562,183.00	2,417,453.00	21,163.00	3,000,799.00
June	213	857,019.00	127,669.00	27,863.00	1,012,551.00
July	215	990,196.00	628,490.00	33,745.00	1,652,431.00
Aug.	186	838,567.00	300,924.00	20,670.00	1,160,161.00
Total	1,792	\$7,684,401.00	\$5,124,627.00	\$ 266,433.00	\$13,075,461.00

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, 1887.

Altitude: 1,165 feet above sea level.

Area: 16,128 Acres (25.20 square miles).

Paved streets and alleys: 357.74 miles.

Parks: 1,382.98 acres.

Sanitary sewers: 329.78.

Storm sewers: 106.88.

Water mains: 380.00.

Street lights: 4,194.

Floating debt: None.

Population 1920, 54,928.

Population 1930, 79,572.

Population 1940, 81,846.

Population 1950, 97,423.

Population 1958, (estimated) 128,000.

Assessed valuation of city per capita: \$1,254.77.

Bonded indebtedness of city per capita: \$134.73.

FIFTY-FIFTH ANNUAL REPORT, CITY OF LINCOLN, NEBRASKA

GENERAL FUND

Statement of Expenditures and Encumbrances

Compared with Appropriations

September 1, 1957 to August 31, 1958

	Adjusted Appropriation	Expenditures	Unexpended Balance	Encum- brances	Unencum- bered Balance
GENERAL GOVERNMENT:					
City Council \$	3,320.00	\$ 3,131.37	\$ 188.63	\$ -----	\$ 188.63
Mayor	6,238.39	5,920.44	317.95	12.14	305.81
Directors	34,795.00	34,718.24	76.76	-----	76.76
Coordinator	9,414.54	9,198.06	216.48	-----	216.48
Attorney	32,084.51	30,828.76	1,255.75	87.52	1,168.23
Contingency	95,445.00	33,310.12	62,134.88	-----	62,134.88
General Expense	23,364.54	18,805.45	4,559.09	50.20	4,508.89
Merit System	9,720.75	9,354.73	366.02	124.90	241.12
Muny Court	69,196.80	60,826.77	8,370.03	81.61	8,288.42
Planning Comm.	24,951.50	22,079.16	2,872.34	3.05	2,869.29
Total	\$ 308,531.03	\$ 228,173.10	\$ 80,357.93	\$ 359.42	\$79,998.51
DEPARTMENT OF ACCOUNTS AND FINANCE:					
Auditor \$	13,219.45	12,580.08	639.37	125.17	514.20
Clerk	15,730.00	15,848.72	(118.72)	7.72	(126.44)
Purchasing	13,604.00	12,947.91	656.09	-----	656.09
Tax Comm.	10,885.00	10,215.17	669.83	-----	669.83
Treasurer	64,996.17	60,471.89	4,524.28	1,961.16	2,563.12
Total	\$ 118,434.62	\$ 112,063.77	\$ 6,370.85	\$ 2,094.05	\$ 4,276.80
DEPARTMENT OF PUBLIC PROPERTY & IMPROVEMENTS:					
Engineer	70,729.96	52,756.19	17,973.77	291.56	17,682.21
Bldg. & Sidewalk					
Inspection	36,915.10	29,107.09	7,808.01	37.61	7,770.40
Paving Repair	167,489.02	138,934.28	28,554.74	6,401.27	22,153.47
Plbg. Insp.	20,856.00	15,004.66	5,851.34	79.24	5,772.10
Road	289,299.72	280,367.56	8,932.16	5,143.06	3,789.10
Storm Sewer					
Maintenance	20,000.00	20,850.99	(850.99)	53.12	(904.11)
Street Light	131,790.00	113,747.14	18,042.86	16,618.49	1,424.37
Total	\$ 737,079.80	\$ 650,767.91	\$ 86,311.89	\$28,624.35	\$57,687.54
DEPARTMENT OF PUBLIC WELFARE & SAFETY:					
City Property	79,949.59	72,716.79	7,232.80	2,038.19	5,194.61
Fire	545,495.50	548,272.95	(2,777.45)	2,316.79	(5,094.24)
Health	178,794.00	160,586.16	18,207.84	-----	18,207.84
License Bureau	6,690.00	5,350.34	1,339.66	1.75	1,337.91
Mailing & Print.	9,657.00	8,684.63	972.37	59.50	912.87
Park	381,157.02	365,012.03	16,144.99	8,708.69	7,436.30
Recreation	81,928.38	76,395.84	5,532.54	736.92	4,795.62
Police	586,601.93	595,280.98	(8,679.05)	10,537.91	(19,216.96)
Total	\$1,870,273.42	\$1,832,299.72	\$ 37,973.70	\$24,399.75	\$13,573.95
GRAND TOTAL					
GENERAL FUND	\$3,034,318.87	\$2,823,304.50	\$211,014.37	\$55,477.57	\$155,536.80

FINANCIAL SECTION--GENERAL FUND

GENERAL FUND

Detailed Statement of Expenditures

September 1, 1957 to August 31, 1958

	Personal Services	Other Current Expenses	Capital Outlay	Miscel- laneous	Total
GENERAL GOVERNMENT:					
City Council \$	2,910.00	\$ 221.37	\$ -----	\$ -----	\$ 3,131.37
Mayor	4,629.92	970.52	320.00	-----	5,920.44
Directors	34,544.29	173.95	-----	-----	34,718.24
Coordinator	8,985.48	212.58	-----	-----	9,198.06
Attorney	26,089.71	2,206.82	2,532.23	-----	30,828.76
Contingency	22.00	12,384.29	20,882.33	21.50	33,310.12
General Expense	1,288.88	16,226.21	1,281.36	9.00	18,805.45
Merit System	8,903.46	349.96	101.31	-----	9,354.73
Muny Court	54,718.39	4,798.74	1,309.64	-----	60,826.77
Planning Comm.	9,155.64	12,804.72	118.80	-----	22,079.16
Total	\$ 151,247.77	\$ 50,349.16	\$ 26,545.67	\$ 30.50	\$ 228,173.10
DEPARTMENT OF ACCOUNTS & FINANCE:					
Auditor \$	11,264.24	\$ 1,191.34	\$ 124.50	\$ -----	\$ 12,580.08
Clerk	9,962.64	5,886.08	-----	-----	15,848.72
Purchasing	11,779.97	1,149.61	18.33	-----	12,947.91
Tax Comm.	9,587.13	628.04	-----	-----	10,215.17
Treasurer	47,735.74	10,357.36	2,378.79	-----	60,471.89
Total	\$ 90,329.72	\$ 19,212.43	\$ 2,521.62	-----	\$ 112,063.77
DEPARTMENT OF PUBLIC PROPERTY & IMPROVEMENTS:					
Engineer \$	34,083.11	\$ 17,854.00	\$ 819.08	\$ -----	\$ 52,756.19
Bldg. & Sidewalk Inspection	24,245.56	4,208.35	653.18	-----	29,107.09
Paving Repair	79,903.56	47,789.80	11,240.92	-----	138,934.28
Plbg. Insp.	11,241.92	3,695.24	-----	67.50	15,004.66
Road	171,831.88	69,124.88	39,402.60	8.20	280,367.56
Storm Sewer Maintenance	16,223.87	4,627.12	-----	-----	20,850.99
Street Light	16,660.61	59,294.44	37,792.09	-----	113,747.14
Total	\$ 354,190.51	\$ 206,593.83	\$ 89,907.87	\$ 75.70	\$ 650,767.91
DEPARTMENT OF PUBLIC WELFARE & SAFETY:					
City Property\$	35,272.58	\$ 33,317.33	\$ 4,126.88	\$ -----	\$ 72,716.79
Fire	504,914.38	33,575.95	9,782.62	-----	548,272.95
Health	124,566.23	32,074.34	3,945.59	-----	160,586.16
License Bureau	4,154.40	1,011.27	184.67	-----	5,350.34
Mailing & Print.	4,940.16	1,220.46	2,524.01	-----	8,684.63
Park	249,390.22	74,668.74	40,953.07	-----	365,012.03
Recreation	57,046.73	15,442.48	1,844.21	2,062.42	76,395.84
Police	457,631.37	125,484.85	12,040.26	124.50	595,280.98
Total	\$ 1,437,916.07	\$ 316,795.42	\$ 75,401.31	\$ 2,186.92	\$ 1,832,299.72
GRAND TOTAL- GENERAL FUND	\$ 2,033,684.07	\$ 592,950.84	\$ 194,376.47	\$ 2,293.12	\$ 2,823,304.50