

**MINUTES
LANCASTER COUNTY BOARD OF COMMISSIONERS
TUESDAY, MAY 18, 2010
COMMISSIONERS HEARING ROOM, ROOM 112
FIRST FLOOR, COUNTY-CITY BUILDING
9:30 A.M.**

Commissioners present: Bernie Heier, Chair
Larry Hudkins
Deb Schorr
Bob Workman

Commissioners absent: Ray Stevens, Vice Chair

Others present: Kerry Eagan, Chief Administrative Officer
Gwen Thorpe, Deputy Chief Administrative Officer
Tom Fox, Deputy County Attorney
Dan Nolte, County Clerk
Cori Beattie, Deputy County Clerk
Angela Zocholl, County Clerk's Office

The location announcement of the Nebraska Open Meetings Act was given and the meeting was called to order at 9:30 a.m.

1) **MINUTES: Approval of the minutes of the Board of Commissioners meeting held on Tuesday, May 11, 2010.**

MOTION: Hudkins moved and Workman seconded approval of the minutes. Hudkins, Schorr, Workman and Heier voted aye. Motion carried 4-0.

2) **CLAIMS: Approval of all claims processed through Tuesday, May 18, 2010.**

MOTION: Schorr moved and Workman seconded approval of the claims. Schorr, Hudkins, Workman and Heier voted aye. Motion carried 4-0.

3) **SPECIAL PRESENTATIONS:**

A. **Recognition of County Employees' Service Anniversaries.**

The County Board recognized employees who celebrated 10, 15, 20, 25, 30 and 35-year service anniversaries.

B. **A one-time cash award, in the amount of \$500, for Sergeant Adam Powers, an employee with Lancaster County Corrections, due to exceptional circumstances.**

Mike Thurber, Corrections Director, gave an overview of Adam Powers' background. Powers expressed his appreciation; he introduced his wife and two daughters.

3) **SPECIAL PRESENTATIONS CONTINUED:**

MOTION: Workman moved and Hudkins seconded approval of the cash award. Schorr, Hudkins, Workman and Heier voted aye. Motion carried 4-0.

4) **PUBLIC HEARINGS:**

- A. **Application for a Class I liquor license from West Nine & Learning Center at Firethorn, L.L.C., located at 8788 Firethorn Lane, Lincoln, Lancaster County, Nebraska. (See Items 6A and 6B for correlating documentation.)**

The Chair continued the public hearing from the previous week. Derek Zimmerman, representative for Jim White and West Nine & Learning Center at Firethorn, L.L.C., was administered the oath. He noted an amendment was filed on the liquor license application as previously requested by the Board. The Chair closed the public hearing.

- B. **Application for a Class C liquor license from Bluestem Tree Farms, L.L.C., d/b/a Bluestem Landscaping and Vineyard, located at 5895 W. Sprague Road, Lancaster County, Nebraska.**

The Chair opened the public hearing. No one appeared to testify. The Chair announced the public hearing would be held open for one week.

5) **OLD BUSINESS:**

- A. **A political subdivision tort claim filed against Lancaster County by Rose Kenney for alleged damage to property in the amount of \$271.58.**

MOTION: Schorr moved and Hudkins seconded denial of the tort claim. Schorr, Hudkins, Workman and Heier voted aye. Motion carried 4-0.

6) **NEW BUSINESS:**

- A. **A resolution in the matter of an application for deletion of a portion of licensed premise of a liquor license held by Firethorn Golf Company, L.L.C., d/b/a Firethorn Golf Club, located at 9301 Firethorn Lane, Lincoln, Lancaster County, Nebraska. (R-10-0033)**

MOTION: Workman moved and Schorr seconded approval of the resolution. Hudkins, Schorr, Workman and Heier voted aye. Motion carried 4-0.

- B. **A resolution for a Class I (beer, wine, and distilled spirits on sale only) liquor license for West Nine and Learning Center at Firethorn, L.L.C., and a Corporate Manager liquor license in connection with the Class I liquor license for West Nine and Learning Center at Firethorn, L.L.C., located at 8788 Firethorn Lane, Lincoln, Lancaster County, Nebraska. (R-10-0032)**

MOTION: Workman moved and Hudkins seconded approval of the resolution. Hudkins, Schorr, Workman and Heier voted aye. Motion carried 4-0.

6) **NEW BUSINESS CONTINUED:**

- C. **A resolution in the matter of extending the deadline for hearing protests regarding real property in Lancaster County from July 25, 2010, to August 10, 2010, pursuant to Nebraska Revised Statute §77-1502(1). (R-10-0034)**

MOTION: Workman moved and Hudkins seconded approval of the resolution. Schorr, Hudkins, Workman and Heier voted aye. Motion carried 4-0.

- D. **A resolution in the matter of federal aid procedures with combined consultant selection, National Environmental Policy Act (NEPA), Uniform Act, and signing of the financial management systems certification. (R-10-0035)**

MOTION: Workman moved and Hudkins seconded approval of the resolution. Workman, Schorr, Hudkins and Heier voted aye. Motion carried 4-0.

- E. **A resolution in the matter of transferring appropriations from the General Fund Miscellaneous Budget to the General Fund Mental Health Board Budget. The amount to be transferred is \$26,000. (R-10-0036)**

MOTION: Workman moved and Hudkins seconded approval of the resolution. Schorr, Hudkins, Workman and Heier voted aye. Motion carried 4-0.

- F. **A recommendation from the County Sheriff and the Purchasing Agent to award a bid to Safety & Security International and Alamar Uniforms, at an estimated total cost of \$9,500 for the annual supply of sheriff uniforms. (B-10-0034)**

MOTION: Hudkins moved and Workman seconded approval of the recommendation. Workman, Schorr, Hudkins and Heier voted aye. Motion carried 4-0.

- G. **A recommendation from the County Engineer and the Purchasing Agent to award a bid to NMC, Inc., and Murphy Tractor for construction/landfill equipment repair services. Services will be used on an as-needed basis. (B-10-0035)**

MOTION: Hudkins moved and Workman seconded approval of the recommendation. Workman, Schorr, Hudkins and Heier voted aye. Motion carried 4-0.

- H. **A recommendation from the Purchasing Agent to award a bid to Raynor Doors of Nebraska, Inc., and Pioneer Door Company for overhead door and accessory repair and replacement services. Unit price contracts are available as needed by all agencies with no set value. (B-10-0036)**

Bob Walla, Assistant Purchasing Agent, explained this is a unit price contract containing an hourly rate and an overhead cost for equipment to repair the doors. There is no set value per year.

MOTION: Workman moved and Hudkins seconded approval of the recommendation. Hudkins, Schorr, Workman and Heier voted aye. Motion carried 4-0.

6) **NEW BUSINESS CONTINUED:**

- I. **A recommendation from the County Assessor's Office and the Purchasing Agent to award a bid to The Crowley Company, at an estimated cost of \$28,000, for digital imaging services. (B-10-0037)**

Schorr questioned the estimated cost. Scott Gaines, Deputy County Assessor/Register of Deeds, said the bid came in lower than anticipated.

MOTION: Workman moved and Hudkins seconded approval of the recommendation. Hudkins, Schorr, Workman and Heier voted aye. Motion carried 4-0.

- J. **A request from Purchasing to rescind the order to Vogel Paint and Wax Co., Inc., for Traffic Paint from State of Nebraska Contract 12450 OC for \$41,655.00. The Vendor refused to provide the product as ordered due to the State of Nebraska Contract expiration date.**

Bob Walla, Purchasing, noted the County placed an order for traffic paint on April 28 under a State contract which expired on April 30. He explained there is currently a serious shortage of a particular component of traffic paint which has caused the price to increase. Vogel Paint and Wax Co., Inc., was able to find a technicality in their contract with the State which required orders to be delivered by April 30. Walla said the County's purchasing order called for an initial delivery date of May 10. He added the State and three other counties were affected in this manner.

Hudkins questioned Tom Fox, Deputy County Attorney, about the contract. Fox said the County did not have a separate contract with Vogel. Walla said he will work with Fox to make sure the County has a separate contract when purchasing off State contracts in the future so there is recourse for the County if this happens again.

MOTION: Workman moved and Schorr seconded approval of the request. Schorr, Workman and Heier voted aye. Hudkins voted nay. Motion carried 3-1.

- K. **An annual telephone technical support contract with Jantek Electronics, Inc., for the Youth Service Center time clock system. The service contract includes unlimited technical support via telephone, fax, internet and e-mail. The term of the contract is from May 4, 2010, to May 3, 2011. The cost to the County is \$750.00. (C-10-0214)**

MOTION: Schorr moved and Workman seconded approval of the contract. Schorr, Hudkins, Workman and Heier voted aye. Motion carried 4-0.

- L. **An interlocal agreement with the Village of Hallam for one Sheriff's deputy to provide law enforcement services within the corporate limits of the Village of Hallam. The term of the agreement is May 1, 2010, to April 30, 2011. The County shall be reimbursed at the overtime rate of pay for the deputy assigned to duty. The County shall be paid \$0.50 per mile for the Sheriff's vehicle used in the provision of these services. (C-10-0215)**

6) **NEW BUSINESS CONTINUED:**

Terry Wagner, County Sheriff, explained this is a long-standing contract similar to contracts with other towns. The work is done on an as-needed basis.

MOTION: Hudkins moved and Schorr seconded approval of the agreement. Workman, Schorr, Hudkins and Heier voted aye. Motion carried 4-0.

- M. **A grant contract with Community Action Partnership of Lancaster and Saunders Counties to provide employment related service to refugee men and women and assist them in assimilating into the community through the Targeted Assistance Discretionary Grant program. The grant amount is \$12,420. Term of the grant contract is October 1, 2009, to September 30, 2010. (C-10-0216)**

Item was held per request of the County Attorney's Office.

- N. **A grant contract with Catholic Social Services to provide employment related service to refugee men and women and assist them in assimilating into the community through the Targeted Assistance Discretionary Grant program. The grant amount is \$20,000. Term of the grant contract is October 1, 2009, to September 30, 2010. (C-10-0217)**

MOTION: Schorr moved and Workman seconded approval of the contract. Workman, Schorr, Hudkins and Heier voted aye. Motion carried 4-0.

- O. **A service provider agreement between the Nebraska Department of Health and Human Services and Lancaster County, on behalf of the Community Mental Health Midtown Center, for adult daycare services. Term of the agreement is May 1, 2010, to April 30, 2011. (C-10-0218)**

MOTION: Hudkins moved and Workman seconded approval of the agreement. Workman, Schorr, Hudkins and Heier voted aye. Motion carried 4-0.

- P. **Executive Session (sale of County property and labor negotiations).**

The Chair announced the item would be held until the end of the meeting.

- 7) **CONSENT ITEMS:** *These are items of business that are routine which are expected to be adopted without dissent. Any individual item may be removed for special discussion and consideration by a Commissioner or by any member of the public without prior notice. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners. These items are approval of:*

- A. **Receive and place on file the following:**
1. **County Engineer quarterly report for January, February and March, 2010.**
 2. **Norris Public Power's News Magazine for May, 2010.**

MOTION: Workman moved and Hudkins seconded approval of the consent items. Schorr, Hudkins, Workman and Heier voted aye. Motion carried 4-0.

8) **PUBLIC COMMENT:**

John L. Austin discussed how gravel had been hauled in the County in the past. He questioned the construction delay of the SW 40th Street bridge. Schorr said delays are due to changes in federal regulations regarding environmental issues and on-going negotiations with the railroad.

9) **ANNOUNCEMENTS:**

- A. **The Lancaster County Board of Commissioners will hold a staff meeting on Thursday, May 20, 2010, at 8:15 a.m., in Room 113 on the first floor of the County-City Building.**
- B. **The Lancaster County Board of Commissioners meeting is broadcast live at 9:30 a.m., on Tuesdays and rebroadcast at 1:30 p.m., and 6:30 p.m., as well as on Saturday afternoon on 5 City-TV, Cable Channel 5. In addition, this meeting may be viewed on Nebraska On Demand Time Warner Channel 101 and is available on the internet 24 hours a day at www.lancaster.ne.gov. Click on 5 City-TV Video on Demand.**

By order of the Chair, the Board of Commissioners meeting was recessed at 10:13 a.m. to proceed with the Board of Equalization meeting.

The Chair reconvened the Board of Commissioners meeting at 10:40 a.m.

RETURNING TO ITEM 6P:

MOTION: Schorr moved and Workman seconded to go into executive session at 10:40 a.m. for the purpose of sale of County property and labor negotiations to protect the public's interest. Workman, Schorr, Hudkins and Heier voted aye. Motion carried 4-0.

MOTION: Hudkins moved and Schorr seconded to exit the executive session at 11:32 a.m. Hudkins, Schorr, Workman and Heier voted aye. Motion carried 4-0.

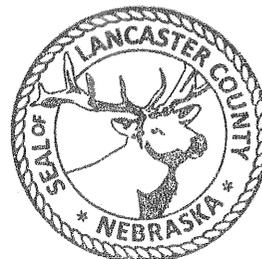
MOTION: Hudkins moved and Schorr seconded to direct the County Attorney to prepare a letter to the union asking them to meet to discuss negotiations and the possibility of furloughs. Workman, Schorr, Hudkins and Heier voted aye. Motion carried 4-0.

10) **ADJOURNMENT**

MOTION: Schorr moved and Workman seconded to adjourn the Board of Commissioners meeting at 11:33 a.m. Hudkins, Schorr, Workman and Heier voted aye. Motion carried 4-0.



Dan Nolte
Lancaster County Clerk



MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
TUESDAY, MAY 18, 2010
COMMISSIONERS HEARING ROOM, ROOM 112
FIRST FLOOR, COUNTY-CITY BUILDING
IMMEDIATELY FOLLOWING THE LANCASTER COUNTY
BOARD OF COMMISSIONERS MEETING

Commissioners present: Bernie Heier, Chair
Larry Hudkins
Deb Schorr
Bob Workman

Commissioners absent: Ray Stevens, Vice Chair

Others present: Scott Gaines, Deputy County Assessor/Register of Deeds
Kerry Eagan, Chief Administrative Officer
Gwen Thorpe, Deputy Chief Administrative Officer
Tom Fox, Deputy County Attorney
Dan Nolte, County Clerk
Cori Beattie, Deputy County Clerk
Angela Zocholl, County Clerk's Office

The location announcement of the Nebraska Open Meetings Act was given and the meeting was called to order at 10:13 a.m.

1) **MINUTES: Approval of the minutes of the Board of Equalization meeting held on Tuesday, May 11, 2010.**

MOTION: Hudkins moved and Workman seconded approval of the minutes. Hudkins, Schorr, Workman and Heier voted aye. Motion carried 4-0.

2) **ADDITIONS AND DEDUCTIONS: Approval of 21 additions and deductions to the tax assessment rolls per Attachments "A" and "B".**

MOTION: Schorr moved and Workman seconded approval of the minutes. Schorr, Hudkins, Workman and Heier voted aye. Motion carried 4-0.

3) **MOTOR VEHICLE TAX EXEMPTION APPLICATIONS:**

Cathedral of the Risen Christ
Cornhusker Place of Lincoln-Lancaster County
Food Bank of Lincoln, Inc.
Mt. Zion Baptist Church
St. Peter's Catholic Church of Lincoln
St. Teresa Church

MOTION: Workman moved and Hudkins seconded approval of the motor vehicle tax exemptions. Workman, Schorr, Hudkins and Heier voted aye. Motion carried 4-0.

4) **NOTICE OF PROPOSED CHANGE IN EXEMPTION STATUS:**

Midwest Latin American District Council of the Assemblies of God

Scott Gaines, Deputy County Assessor/Register of Deeds explained the property was sold to another religious organization. The old owner is disqualified due to the sale, and the new owner has filed for exemption of the property.

MOTION: Hudkins moved and Schorr seconded approval of the change in exemption status. Schorr, Hudkins, Workman and Heier voted aye. Motion carried 4-0.

5) **2010 451 TAX EXEMPTION APPLICATIONS FOR THE FOLLOWING:**

Berean Fundamental Church of Lincoln
Catholic Bishop of Lincoln
Charlie M. Wilson Replacement Care Home, Inc.
Country Bible Church
Dialysis Center of Lincoln-Southwest
Faith Bible Church
First Evangelical Free Church
Harvest Community Church
Leadership Lincoln, Inc.
Nebraska Wesleyan University (four applications)
Priestly Fraternity of St. Peter, Inc.
Proyecto Cultural (two applications)
St. Elizabeth Sports & Physical Therapy (two applications)
St. John's Church
St. Joseph Institute (two applications)
St. Michael Catholic Church of Cheney
St. Monica's Home
Tabitha ALF Real Estate Holding, Inc.
Temple Baptist Church
The Physician Network (eight applications)
Young Men's Christian Association

Scott Gaines recommended approval for all 451 tax exemption applications except for Charlie M. Wilson Replacement Home Care, Inc.; Leadership Lincoln, Inc.; Priestly Fraternity of St. Peter, Inc.; and Temple Baptist Church.

MOTION: Schorr moved and Hudkins seconded approval of the 451 tax exemption applications except for Charlie M. Wilson Replacement Home Care, Inc.; Leadership Lincoln, Inc.; Priestly Fraternity of St. Peter, Inc.; and Temple Baptist Church. Workman, Schorr, Hudkins and Heier voted aye. Motion carried 4-0.

5) **2010 451 TAX EXEMPTION APPLICATIONS CONTINUED:**

Scott Gaines said Leadership Lincoln, Inc., filed for educational exemption, but the organization does not meet the definition of systematic instruction in academic, vocational or technical topic. He said he was not aware of them filing for exemption in the past. Schorr questioned the appeal process. Gaines said they have 30 days to appeal a denial to the Tax Equalization and Review Commission (TERC). Norm Agena, County Assessor/Register of Deeds noted this organization is not the same group as Leadership Link. He agreed with Gaines that the organization does not fit the definition for an educational exemption. Hudkins expressed his disagreement with the assessment.

MOTION: Workman moved and Schorr seconded denial of the 451 tax exemption application for Leadership Lincoln, Inc. Schorr, Workman and Heier voted aye. Hudkins voted nay. Motion carried 3-1.

Scott Gaines said Priestly Fraternity of St. Peter, Inc., has 20 acres of pasture ground adjoining a larger parcel with partial exemption. He noted the parcel has been denied exemption in the past. The property has cattle on it and is valued as agricultural.

MOTION: Workman moved and Hudkins seconded denial of the 451 tax exemption application for Priestly Fraternity of St. Peter, Inc. Hudkins, Schorr, Workman and Heier voted aye. Motion carried 4-0.

Scott Gaines said Temple Baptist Church bought the property next door to the church with the intent to demolish the house and use it for a parking lot. He recommended denial since the demolition process has not started; however, his office would work with the church to help them reapply by August 1 if they initiate the demolition process.

MOTION: Hudkins moved and Schorr seconded denial of the 451 tax exemption application for Temple Baptist Church. Hudkins, Schorr, Workman and Heier voted aye. Motion carried 4-0.

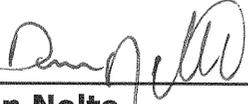
Scott Gaines said Charlie M. Wilson Replacement Care Home, Inc., was denied in past years, and the ruling was upheld by the Tax Equalization and Review Commission (TERC). Tim Engler, Harding & Shultz, explained the home is for severely handicapped men. He said rent is charged but is lower than the market rate. Engler distributed financial statements (Exhibit A), which showed 55% of the home's income is from donations, not from profit. He noted one of the major expenses is the \$8500 real estate taxes. Workman questioned if any donations were from the owners. Engler said there were memorials set up by the owners' parents. Heier questioned if the County Assessor saw the financial statements. Gaines said he briefly reviewed the statements but still recommended denial.

Hudkins said he felt the fact that the applicant is a 501c3 and over 50% of their funds come from contributions is in their favor.

MOTION: Workman moved and Schorr seconded denial of the 451 tax exemption application for Charlie M. Wilson Replacement Care Home, Inc. Workman, Schorr and Heier voted aye. Hudkins voted nay. Motion carried 3-1.

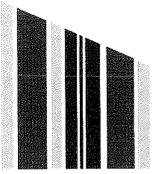
6) **ADJOURNMENT**

MOTION: Workman moved and Hudkins seconded to adjourn the Board of Equalization meeting at 10:39 a.m. Workman, Schorr, Hudkins and Heier voted aye. Motion carried 4-0.

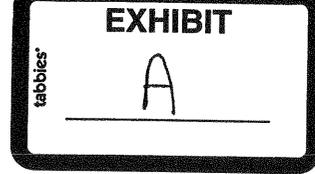


Dan Nolte
Lancaster County Clerk





Florell & Barnhard, P.C.
CERTIFIED PUBLIC ACCOUNTANTS



Board of Directors
Charlie M. Wilson Replacement Care Home, Inc.
Lincoln, Nebraska

We have compiled the accompanying statement of assets, liabilities and equity - cash basis of Charlie M. Wilson Replacement Care Home, Inc. as of December 31, 2009, and the related statement of income and expenses - cash basis for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's assets, liabilities, equity, income, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Florell & Barnhard, P.C.

May 14, 2010

CHARLIE M. WILSON REPLACEMENT CARE HOME, INC.
Statement of Assets, Liabilities, and Equity-Cash Basis
As of December 31, 2009

	Dec 31, 09
ASSETS	
Current Assets	
Checking/Savings	
Union Bank & Trust	9,323.94
Union Bank CD #491747	7,169.71
Total Checking/Savings	16,493.65
Total Current Assets	16,493.65
Fixed Assets	
5600 Bridle Lane	380,605.07
Accum depr - 5600 Bridle Lane	-20,183.00
Accum Deprec- Furn,Fix,Equip	-10,553.00
Furniture, fixtures, & equip	15,208.78
Land	43,000.00
Total Fixed Assets	408,077.85
TOTAL ASSETS	424,571.50
LIABILITIES & EQUITY	
Equity	
Unrestrict (retained earnings)	410,884.98
Net Income	13,686.52
Total Equity	424,571.50
TOTAL LIABILITIES & EQUITY	424,571.50

See accompanying accountants' compilation report.

CHARLIE M. WILSON REPLACEMENT CARE HOME, INC.
Statement of Income and Expenses-Cash basis
For The Year Ended December 31, 2009

	Jan - Dec 09
Ordinary Income/Expense	
Income	
Fundraising & Donations	31,037.13
Interest Income	236.06
Rent	26,000.00
Total Income	57,273.19
Expense	
Accounting fees	552.00
Advertising expenses	454.29
Contract Labor	180.00
Depreciation Expense	15,702.00
Fundraising fees	125.00
Insurance Expense	4,371.00
Interest expense	94.47
License & Permits	242.10
Office Expense	443.01
Professional Services	188.99
Real estate taxes	8,531.64
Repairs & Maintenance	816.42
Supplies	5,227.54
Utilities	6,224.98
Vehicle Expense	433.23
Total Expense	43,586.67
Net Ordinary Income	13,686.52
Net Income	13,686.52

See accompanying accountants' compilation report.