

MINUTES
LANCASTER COUNTY BOARD OF COMMISSIONERS
COUNTY-CITY BUILDING, ROOM 112
TUESDAY, AUGUST 25, 2015
10:30 A.M.

Advance public notice of the Board of Commissioners meeting was posted on the County-City Building bulletin board and the Lancaster County, Nebraska, web site and emailed to the media on August 21, 2015.

Commissioners present: Roma Amundson, Chair; Larry Hudkins, Vice-Chair; Bill Avery, Deb Schorr and Todd Wiltgen

Others present: Kerry Eagan, Chief Administrative Officer; Gwen Thorpe, Deputy Chief Administrative Officer; Brittany Behrens, Deputy County Attorney; Dan Nolte, County Clerk; Cori Beattie, Deputy County Clerk; and Kelly Lundgren, County Clerk's Office

The Chair called the meeting to order at 10:37 a.m., the pledge of allegiance was recited and the location of the Nebraska Open Meetings Act was announced.

1) MINUTES: Approval of the minutes of the Board of Commissioners meeting held on Tuesday, August 18, 2015.

MOTION: Schorr moved and Wiltgen seconded approval of the minutes. Avery, Hudkins, Schorr, Wiltgen and Amundson voted aye. Motion carried 5-0.

2) CLAIMS: Approval of all claims process through August 25, 2015.

MOTION: Schorr moved and Wiltgen seconded approval of the claims. Hudkins, Schorr, Wiltgen, Avery and Amundson voted aye. Motion carried 5-0.

3) PUBLIC HEARING:

A. Keno Fund Projects

The Chair opened the public hearing.

Dennis Meyer, Budget & Fiscal Director, was administered the oath. He informed the Board that the public hearing for the Keno Fund was due to a resolution approved several years ago when Keno was established. Meyer stated the public hearing allows the public an opportunity to speak on any Keno funding projects. He said the County expects to receive \$1,000,000 this fiscal year and will only spend what it receives. Meyer noted the fund balance is approximately \$1,500,000 and four types of expenditures have been set up. He told the Board the largest transfer would be \$1,000,000 to the General Fund for property tax relief and \$100,000 set aside for the East Beltway. Meyer said previously the Board set aside \$200,000 for video conference and has \$156,113 remaining but he expects that money will be spent this fiscal year with the direction the courts are moving. He added that \$55,000 (5% of receipts) is set aside for prevention grants.

PUBLIC HEARING CONTINUED:

No one appeared to testify in opposition or in a neutral position.

The Chair closed the public hearing.

B. Lancaster County's Proposed Budget for Fiscal Year 2015-2016. (See 4A-4C for correlating items.)

The Chair opened the public hearing and read a statement regarding the proposed 2015-2016 budget (Exhibit A).

Tim Hruza, Director of Policy and Research, Lincoln Independent Business Association (LIBA), was administered the oath. He read a statement for the record regarding LIBA's recommendations to return the additional revenue to the taxpayers (Exhibit B) and their concern with the proposed City-County Interlocal Agreement regarding increasing the RTSD levy (Exhibit C).

Gary Aldridge, 7112 S. 45th Street, Lincoln, NE 68516 requested to provide comment but declined to take the oath.

Brittany Behrens, Deputy County Attorney, informed the Board that it is acceptable to move the public comment section of the meeting forward on the agenda to allow comments regarding the proposed budget to be made without taking the oath.

Pam Dingman, County Engineer, was administered the oath. She clarified that under the "Bridge and Special Roads" budget she originally budgeted for 7.2 miles of new pavement but has a need for 26 miles as well as an original budget of 25 miles for asphalt overlay with a need for 80 miles. She added that her budget does not include damage caused during the spring flood of 2015.

Hudkins noted the cost for immediate repairs to bridges would be paid out of the County Engineer budget. He asked if Dingman had received any timeframe from The Federal Emergency Management Agency (FEMA) in regard to reimbursement.

Dingman commented that FEMA does not reimburse 100% and estimated cost of repairs to be \$3,000,000. She indicated reimbursement could take more than two years.

The Chair closed the public hearing.

The Chair moved item number 6 (Public Comment) forward on the agenda.

6) PUBLIC COMMENT: Those wishing to speak on items relating to County business not on the agenda may do so at this time.

Gary Aldridge, 7112 S. 45th Street, Lincoln, NE 68516 commented on the Board's policy on requiring an oath to offer comments regarding the County's budget and the use of taxpayers money.

Bob Walla, Assistant Purchasing Agent, publically thanked Brittany Behrens, Deputy County Attorney, for her assistance over the years and added that she will be missed very much.

PUBLIC COMMENT CONTINUED:

The Board members also thanked Behrens for her dedicated service to the County. (Note: Behrens is leaving County employment.)

4) NEW BUSINESS:

A. Resolution in the matter of approving the Lancaster County budget for the fiscal year of July 1, 2015 to June 30, 2016. (R-15-0039)

Dennis Meyer, Budget & Fiscal Director, informed the Board that he would be addressing new business items A, B and C as they are all budget related. He noted that detailed budget information is available on the County's website including audits and budgets from the last ten years.

Meyer said the budget resolution (Item 4A) includes Attachment A, which identifies changes that have occurred since the proposed budget was filed on July 31, 2015. He noted an overall change of \$66,557. Meyer added the other item to address is what the Board elects to do with the additional \$504,050 due to the increase in property tax revenue from 5.75% to 6.6%. Meyer provided the Board with three options: 1) Set aside the money in the General Fund to cover delinquent taxes which would provide flexibility to use the funds in the future; 2) Reduce the County's total tax levy of 27.83 cents per \$100 valuation to 27.6083 cents with the option to increase the allocation to the Railroad Transportation Safety District (RTSD); and 3) Allocate the money to a specific fund.

Avery asked how much would be generated if the additional property tax revenue was allocated to the RTSD and whether this would be a tax increase. Meyer stated a .2% increase to the RTSD levy would equal approximately \$450,000. He added this would not be a tax increase as the County levy would be adjusted accordingly.

Wiltgen said the number one issue voters addressed with him during his campaign was property tax relief.

MOTION: Wiltgen moved and Schorr seconded to reduce the tax levy from 27.83 cents to 27.6083 cents.

Avery commented that he would not support this motion because he believes the County has an obligation to fund the RTSD. He felt this was more important than giving taxpayers a slight reduction in property taxes (estimated to be \$3 per \$150,000 valuation).

Hudkins inquired what an acceptable operating balance would be. Meyer recommended the balance be 12-15% and the County is currently at 6-8%.

Hudkins said he would not support the motion even though it does provide some tax relief because he knows how painful it would be to raise the levy in the future. He recommended the money be collected and saved for a future designation. He disagreed that the County has an obligation to fully fund the RTSD at 2.6 cents (statutory maximum), although, for years it was funded at that level. He said all projects on the RTSD's schedule were fully funded to date and a new proposal under consideration would incrementally restore funding to a higher level over time.

NEW BUSINESS CONTINUED:

Schorr said she would be supporting the motion because even though the reduction would be small, it is a matter of principle and relief should be given to taxpayers.

Amundson said she would not support the motion because the future is unpredictable and the County should be prepared if circumstances arise.

ROLL CALL: Wiltgen and Schorr voted aye. Hudkins, Avery and Amundson voted nay. Motion failed 2-3.

MOTION: Hudkins moved and Avery seconded to retain the current levy (27.83) and to designate the additional property tax revenue (approximately \$504,050) to the Other Self Insurance Fund (per recommendation of the Budget & Fiscal Officer).

Avery said he would support the motion as the second best option since there seemed to be little interest from the Board in restoring funding to the RTSD.

Schorr and Wiltgen sought clarification with regard to the allocation of these additional funds. Meyer explained the money would be collected in the General Fund and then transferred to the Other Self Insurance Fund.

Wiltgen stated that he would oppose the motion because he felt the levy should be reduced.

ROLL CALL: Schorr, Hudkins, Avery and Amundson voted aye. Wiltgen voted nay. Motion carried 4-1.

B. Resolution in the matter of final allocation of levy authority to all political subdivisions subject to Lancaster County levy authority. (R-15-0040)

Dennis Meyer, Budget & Fiscal Officer, stated the resolution allocates the 15 cents to the Agricultural Society, the RTSD, and the fire districts.

RETURNING TO ITEM 4A

Wiltgen said as a point of order he would like revisit item 4A to clarify the motion.

Brittany Behrens, Deputy County Attorney, stated new business item 4A was read into the record and the only issue Meyer left unresolved as related to the budget was with regard to the motion. She said it could be resolved one of two ways: (1) either the Board could look at the resolution and say since that was the only issue left on the table, the motion clarified that issue and was then on the budget as a whole; or (2) another motion to approve the budget could be made. She felt there were no legal issues either way.

MOTION: Wiltgen moved and Hudkins seconded approval of the budget as amended. Hudkins, Wiltgen, Avery, Schorr and Amundson voted aye. Motion carried 5-0.

NEW BUSINESS CONTINUED:

RETURNING TO ITEM 4B

MOTION: Avery moved and Hudkins seconded approval of the resolution. Avery, Wiltgen, Schorr, Hudkins and Amundson voted aye. Motion carried 5-0.

C. Resolution in the matter of exceeding the budgeted restricted funds limit for the 2014-15 fiscal year by an additional one percent. (R-15-0041)

Dennis Meyer, informed the Board this would allow the base amount to grow by an additional 1% and enables the County to have funds for unexpected items.

MOTION: Avery moved and Schorr seconded approval of the resolution. Wiltgen, Hudkins, Avery, Schorr and Amundson voted aye. Motion carried 5-0.

D. Resolution authorizing installation of an "Engine Braking Prohibited" sign on North 148th Street 300 feet south of McKelvie Road for northbound traffic. (R-15-0042)

Pam Dingman, County Engineer, stated this is for noise abatement.

MOTION: Hudkins moved and Wiltgen seconded approval of the resolution. Hudkins, Wiltgen, Schorr, Avery and Amundson voted aye. Motion carried 5-0.

E. Resolution for acceptance of "Conestoga Lake Estates" for road maintenance by Lancaster County generally located at Southwest 91st Street and West Pioneers Boulevard. (R-15-0043)

MOTION: Schorr moved and Avery seconded approval of the resolution. Schorr, Avery, Wiltgen, Hudkins and Amundson voted aye. Motion carried 5-0.

(Items 4F & G were moved ahead in the agenda)

F. Special designated license application from Meier's Wine, Inc., d/b/a Meier's Cork 'N Bottle for a reception on September 12, 2015 to be held at Roca Ridge, 5265 Prairie Sage Drive, Roca, Nebraska.

Kevin Meier, Meier's Wine, Inc., informed the Board that a wedding reception will be held at Roca Ridge.

MOTION: Schorr moved and Avery seconded approval of the special designated license. Avery, Hudkins, Schorr, Wiltgen and Amundson voted aye. Motion carried 5-0.

G. Special designated license application from Meier's Wine, Inc., d/b/a Meier's Cork 'N Bottle for a fundraiser on September 13, 2015 to be held at Spring Creek Prairie, 11700 Southwest 100 Street, Denton, Nebraska.

NEW BUSINESS CONTINUED:

Kevin Meier, Meier's Wine, Inc., said this is the fourth year for the fundraiser. He added they have had no reported incidents.

MOTION: Avery moved and Hudkins seconded approval of the special designated license. Hudkins, Schorr, Wiltgen, Avery and Amundson voted aye. Motion carried 5-0.

- H. Interlocal agreement with the Village of Denton for law enforcement services within the Village limits. The Lancaster County Sheriff will assign one deputy to duty in the Village limits and provide a cruiser. The Village will reimburse the County at the overtime rate of pay for the Deputy assigned. Term of the agreement is September 1, 2015 to August 31, 2016. (C-15-0402)**

Jeff Bliemeister, Chief Deputy Sheriff, told the Board this is a renewal of a long-standing contract with the Village of Denton.

MOTION: Hudkins moved and Wiltgen seconded approval of the contract. Schorr, Wiltgen, Avery, Hudkins and Amundson voted aye. Motion carried 5-0.

- I. Grant contract with CASA in the amount of \$10,000 to provide funding for recruitment, training and support to CASA volunteers. Term of the grant contract is July 1, 2015 to June 30, 2016. (C-15-0403)**

Schorr noted that new business items 4)I, J, and K are all funded by Juvenile Justice funds as part of a comprehensive prevention package.

MOTION: Schorr moved and Wiltgen seconded approval of the contract. Wiltgen, Avery, Hudkins, Schorr and Amundson voted aye. Motion carried 5-0.

- J. Grant contract with Family Service Association of Lincoln in the amount of \$21,000 to provide funding for behavioral health services within high school and middle school settings. Term of the grant contract is July 1, 2015 to June 30, 2016. (C-15-0404)**

MOTION: Wiltgen moved and Hudkins seconded approval of the contract. Avery, Hudkins, Schorr, Wiltgen and Amundson voted aye. Motion carried 5-0.

- K. Grant contract with Friendship Home in the amount of \$12,427 to provide funding for implementation of the 40 Developmental Assets philosophy. Term of the grant contract is July 1, 2015 to June 30, 2016. (C-15-0405)**

MOTION: Hudkins moved and Avery seconded approval of the contract. Hudkins, Schorr, Wiltgen, Avery and Amundson voted aye. Motion carried 5-0.

NEW BUSINESS CONTINUED:

L. Contract with Brandt Excavating Company for storm debris removal in the amount of \$210,407.00. (C-15-0406)

Pam Dingman, County Engineer, noted there was substantial debris around bridges and box culverts. She added this contract was not in the budget for this year. Dingman said the contract has been submitted to FEMA in hopes of being approved for reimbursement in their pilot debris removal program.

MOTION: Wiltgen moved and Hudkins seconded approval of the contract. Schorr, Wiltgen, Avery, Hudkins and Amundson voted aye. Motion carried 5-0.

M. Contract between NMC CAT, the City of Lincoln and Lancaster County for the annual supply of Caterpillar filters. The County will pay up to \$13,500 for the products and services. Term of the agreement is one year from the date of execution by all parties. (C-15-0407)

MOTION: Avery moved and Hudkins seconded approval of the contract. Wiltgen, Avery, Hudkins, Schorr and Amundson voted aye. Motion carried 5-0.

N. Utility permit No. 1323 for Unite Private Networks to perform cable installation approximately 2 ½ miles east on Alvo Road from North 134th Street to North 162nd Street, then north on North 162nd Street for ½ mile. (C-15-0408)

Pam Dingman, County Engineer, informed the Board the review of utility permits takes a significant amount of time and a fee cannot be charged.

Hudkins suggested this issue be placed on the County's list of potential legislative items.

MOTION: Hudkins moved and Avery seconded approval of the utility permit. Wiltgen, Schorr, Hudkins, Avery and Amundson voted aye. Motion carried 5-0.

O. Utility permit No. 1324 for Unite Private Networks to perform cable installation approximately ¼ mile on Pine Lake Road east from South 98th Street. (C-15-0409)

MOTION: Avery moved and Hudkins seconded approval of the utility permit. Schorr, Hudkins, Avery, Wiltgen and Amundson voted aye. Motion carried 5-0.

P. Utility permit No. 1325 for Unite Private Networks to perform cable installation in the area bound by Northwest 91st Street to Northwest 112th Street and West Bluff Road to West Agnew Road. (Please see utility permit No. 1325 for specific locations.) (C-15-0410)

MOTION: Avery moved and Hudkins seconded approval of the utility permit. Hudkins, Avery, Wiltgen, Schorr and Amundson voted aye. Motion carried 5-0.

NEW BUSINESS CONTINUED:

- Q. Utility permit No. 1326 for Unite Private Networks to perform cable installation approximately 400 feet on North 7th Street north from Fletcher Avenue. (C-15-0411)**

MOTION: Avery moved and Wiltgen seconded approval of the utility permit. Avery, Wiltgen, Schorr, Hudkins and Amundson voted aye. Motion carried 5-0.

- R. Utility permit No. 1332 for the Village of Sprague for installation of a 4-inch force main along West Sprague Road from the pump station east of Southwest 14th Street east approximately 1,400 feet to the Village lagoons. (C-15-0412)**

MOTION: Wiltgen moved and Schorr seconded approval of the utility permit. Wiltgen, Hudkins, Schorr, Avery and Amundson voted aye. Motion carried 5-0.

- S. Amendment to County Contract C-14-0579 with Navia Benefits Solutions for administration of Lancaster County's Flexible Benefits Plan and Health Flexible Spending Arrangement. The amendment changes the name of the service provider from Flex-Plan Services, Inc. to Navia Benefits Solutions. (C-15-0413)**

MOTION: Schorr moved and Wiltgen seconded approval of the amendment. Avery, Schorr, Hudkins, Wiltgen and Amundson voted aye. Motion carried 5-0.

- T. Amendment to County Contract C-13-0530 with Executive Janitorial Corp. for the annual requirements for cleaning services for the County Engineering Department and the Weed Control Office. The amendment renews the agreement for an additional one-year term from October 21, 2015 to October 20, 2016. (C-15-0414)**

MOTION: Avery moved and Hudkins seconded approval of the amendment. Hudkins, Wiltgen, Schorr, Avery and Amundson voted aye. Motion carried 5-0.

- U. Amendment to County Contract C-12-0483 with Nebraska Salt & Grain Co. for the annual supply of road salt. The amendment renews the agreement for an additional one-year term from September 13, 2015 to September 12, 2016 and increases pricing pursuant to Attachment A. (C-15-0415)**

MOTION: Wiltgen moved and Avery seconded approval of the amendment. Schorr, Avery, Wiltgen, Hudkins and Amundson voted aye. Motion carried 5-0.

- V. Amendment to County Contract C-12-0480 with Paramount Laundry & Textile Services, Inc. for the annual supply for rental and cleaning of mats and various linen and related items. The amendment renews the agreement for an additional one-year term from September 13, 2015 to September 12, 2016. (C-15-0416)**

NEW BUSINESS CONTINUED:

MOTION: Schorr moved and Avery seconded approval of the amendment. Avery, Hudkins, Schorr, Wiltgen and Amundson voted aye. Motion carried 5-0.

- W. Amendment to County Contract C-12-0460 with LeGrande Excavating, Inc. for the annual requirements for snow and ice removal services. The amendment renews the agreement for an additional one-year term from October 1, 2015 to September 30, 2016. (C-15-0417)**

MOTION: Avery moved and Hudkins seconded approval of the amendment. Hudkins, Schorr, Wiltgen, Avery and Amundson voted aye. Motion carried 5-0.

- X. Amendment to County Contract C-12-0461 with Mr. Yards and More, LLC for the annual requirements for snow and ice removal services. The amendment renews the agreement for an additional one-year term from October 1, 2015 to September 30, 2016. (C-15-0418)**

MOTION: Hudkins moved and Avery seconded approval of the amendment. Schorr, Wiltgen, Avery, Hudkins and Amundson voted aye. Motion carried 5-0.

- Y. Political subdivision tort claim filed by Thomas Bowen for damage to his windshield in the amount of \$228.95.**

Brittany Behrens, Deputy County Attorney, informed the Board that based on the information provided it was difficult to prove that the County was responsible for the damage.

NEW BUSINESS CONTINUED:

MOTION: Schorr moved and Wiltgen seconded to deny the tort claim. Wiltgen, Avery, Hudkins, Schorr and Amundson voted aye. Motion carried 5-0.

- Z. Claim for reimbursement submitted by Linda and James Rocke for property damage in the amount of \$456.00.**

MOTION: Schorr moved and Wiltgen seconded approval of the claim for reimbursement. Avery, Hudkins, Schorr, Wiltgen and Amundson voted aye. Motion carried 5-0.

- AA. Refund request of personal property tax from Cargill.**

Norm Agena, County Assessor/Register of Deeds, said Cargill sold a facility in September 2013 and included was all the personal property. He stated a portion of their personal property was not taken out of their accounting system and they filed a return for 2014. Agena noted verification was made that the items were included in the sale and recommended approval of the refund.

MOTION: Hudkins moved and Wiltgen seconded approval of the refund request. Hudkins, Schorr, Wiltgen, Avery and Amundson voted aye. Motion carried 5-0.

5) **CONSENT ITEMS:** These are routine business items that 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. **Setting of a public hearing for Tuesday, September 1, 2015, at 10:30 a.m. in Room 112 of the County-City Building (555 S. 10th Street, Lincoln) regarding a request for an addition to licensed premise from V.F.W. 3606 located at 3606 West A Street, Lincoln, Lancaster County, Nebraska.**
- B. **Right-of-way contracts between the County Engineer and the following:**
 - 1. **Larry Lee Schlake, Southwest 2nd Street and West Gage Road, \$1060.00. (C-15-0419)**
 - 2. **Erma J. Schlake, Southwest 2nd Street and West Gage Road, \$326.00. (C-15-0420)**
 - 3. **Ross G. Brockley, Southwest 70th Street and West Yankee Hill Road, \$250.00. (C-15-0421)**
 - 4. **Judy M. and Loren D. Vyhnalek, North 98th Street and Little Salt Road, \$663.30. (C-15-0422)**
 - 5. **Naomi V. Moser, Trustee, Southwest 42nd Street and West Wittstruck Road, \$637.00. (C-15-0423)**

MOTION: Schorr moved and Hudkins seconded approval of the consent items. Schorr, Wiltgen, Avery, Hudkins and Amundson voted aye. Motion carried 5-0.

6) **PUBLIC COMMENT:** Those wishing to speak on items relating to County business not on the agenda may do so at this time.

This item was moved ahead on the agenda.

7) **ANNOUNCEMENTS:**

- A. **The Lancaster County Board of Commissioners will hold a staff meeting on Tuesday, August 25, 2015 at 9:15 a.m., in the Bill Luxford Studio (Room 113) of the County-City Building (555 S. 10th Street, Lincoln).**
- B. **The Lancaster County Board of Commissioners will not hold a staff meeting on Thursday, August 27, 2015 due to the Board's attendance at the Fall Legislative Retreat beginning at 8:30 a.m. at the Raymond Fire Hall, 4210 West Raymond Road, Raymond, Nebraska.**
- C. **The Lancaster County Board of Commissioners will hold their next regular meeting on Tuesday, September 1, 2015, at 10:30 a.m., in Room 112 of the County-City Building (555 S. 10th Street, Lincoln) with the Board of Equalization immediately following.**

ANNOUNCEMENTS CONTINUED:

- D. Effective Tuesday, September 15, 2015 the Lancaster County Board of Commissioners will move the starting time for their Tuesday Board meetings to 9:00 a.m., with the Board of Equalization meeting immediately following.
- E. The County Commissioners can be reached at 402-441-7447 or commish@lancaster.ne.gov.
- F. The Lancaster County Board of Commissioners meeting is broadcast live. It is rebroadcast on Tuesday and Saturday on 5 City-TV, Cable Channel 5. In addition, the meeting may be viewed on the internet at lancaster.ne.gov under 5 City-TV, Video on Demand or 5 City-TV on YouTube.

8) ADJOURNMENT

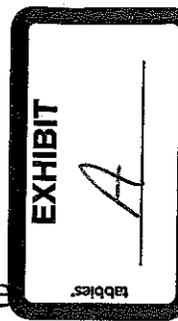
MOTION: Wiltgen moved and Hudkins seconded to adjourn the Lancaster County Board of Commissioners meeting at 11:56 a.m. Wiltgen, Avery, Hudkins, Schorr and Amundson voted aye. Motion carried 5-0.



Dan Nolte, County Clerk



2015-2016 Lancaster County Budget Hearing



Before we start, I would like to make some comments relative to the budget process and the proposed 2015-2016 budget:

The Lancaster County Board's proposed budget that was filed with the County Clerk's office on July 31 was completed using the property tax rate of 27.83 cents along with a projection of a 5.75% increase in valuation. The actual valuation increase was 6.6%, which would generate an additional \$504,050.

Lancaster County does not receive any sales or income tax and relies heavily on property tax to fund the budget. The general fund also receives a substantial amount of inheritance tax. Inheritance tax is deposited in the general fund and is utilized to decrease the amount of property tax required. Lancaster County received \$5.2 million in inheritance tax for fiscal year 2014-15. If it were not for the use of inheritance tax, an additional 2.4 cents would have been needed in property tax in order to maintain the current level of services that are both mandated under state law and that our county taxpayers deserve and expect.

The total budget of expenditures for the proposed budget is \$177,277,005 which is a 7.44% increase from last year. The higher percentage is due to the amount of transfers from the General Fund. Transfers count as expenditures in the fund that is making the transfer and again in the fund when the actual

expenditures are made. The amount of property taxes for the proposed budget is \$63,270,500.

The total budget of expenditures in the general fund has increased by 7.03%. Property tax for the general fund will increase by \$3.2 million. The County will utilize 1 cent from the Railroad Transportation Safety District's tax rate. There will be a \$1 million transfer from the Keno Fund for property tax relief.

Here are some of the notable changes to the budget:

- The transfer amounts from the General Fund to the Bridge & Special Road Fund and the Highway Fund will be \$8.3 million which is an increase of \$2.1 million from last year. The budget of expenditures for the Road Fund and Highway Fund have increased by \$4.4 million. The Firth Bridge will be replaced at an approximate cost of \$1.1 million. The County has not built a bridge in three years. There is 20.8 miles of asphalt overlay and 7.2 miles of new pavement budgeted for the fiscal year. The County needs to pave 26 miles and had only been doing 10 miles of overlay each year and is now 80 miles behind.
- Fund balance is still a concern for the County's self insurance funds so there will be a \$700,000 transfer to the Workers Compensation Fund and a \$800,000 transfer to the Other Self Insurance Fund from the General Fund. The

County had been using the proceeds from the sale of the Manor but that fund has been closed out.

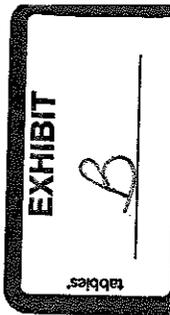
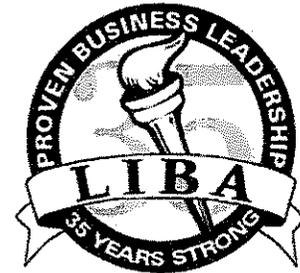
- The increase to the General Fund associated with payroll costs is \$3.2 million, which results in a 5.68% increase. Health insurance costs for the majority of county employees increased by 18.57%.

The complete 2015-2016 proposed budget can be found on the County's website.

We appreciate the cooperation of the elected officials and appointed department heads in arriving at this year's budget. Also, a special thanks to all county employees for their assistance in providing the necessary services within the budget restraints.

At this time, we welcome any comments you may have relative to the County proposed budget.

TO: Lancaster County Board of Commissioners
FROM: The Lincoln Independent Business Association
RE: Excess Revenue Due To Valuation Increase
DATE: August 25, 2015



Taxable valuations in Lancaster County rose by a total of 6.6 percent this year. But the proposed budget was prepared under an estimated valuation increase of 5.75 percent. As a result, you now have the opportunity to afford Lancaster County taxpayers some much-needed tax relief, and members of the Lincoln Independent Business Association urge this Board to do just that.

Although a decrease in the County levy from 27.83 cents to 27.6083 cents per \$100 of valuation may not seem like much, the reduction would have a real effect on taxpayers and on the economy of the County. Homeowners, farmers, and business owners would all see the benefits of even just a little bit of their money being left to their use. We agree with Commissioner Wiltgen's comments last week that the County Board has done a good job balancing the budget this year while remaining accountable to the best interests of the taxpayers. Leaving this half-million-dollars of additional revenue in the pockets of taxpayers is good for the public and good for Lancaster County.

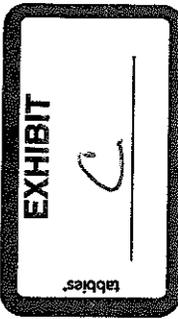


Lincoln Independent Business Association

35 YEARS STRONG

620 N. 48th Street, Suite 205 ♦ Lincoln, NE 68504

Phone: 402-466-3419 ♦ Fax: 402-466-7926 ♦ www.liba.org



Chairman

Steve Hughes

Chairman-Elect

Bill Lien

Vice-Chairman

Paige Zutavern

Secretary

Matt Fox

Treasurer

Doug Wyatt

Directors

John Berry, Jr.

Jim Christo

Robin Eschliman

Darlene Fletcher

Robert Panzer

Charlotte Falston

Ray Stevens

Corrine Sturdy

Kent Thompson

Ross Von Minden

Jack Zohner

Past Chairmen

David Pauley

Mark Hunzeker

Joe Bolubasz

Tim Cox

Doug Carey

Connie Hilligoss

Dean Hoag

John Hoppe Jr.

Tom Klein

Peter Katt

Jeff White

Richard Meginnis

Connie Jensen

Steve Bowen

Randy Harre

Hub Hall

Larry Anderson

Pat Kahm

Joe Hampton

Russ Bayer

Debby Brehm

Ron Ecklund

Bruce Bailey

Fred Duven

Ariene Sorensen

Bob Bryant

Ron Lockard

Scott Stewart

Hank Buis

Marty Miller

Dan Roth

Ken Wentz

Bob Sikyta

Jack Lorenzen

President & CEO

Coby Mach

General Counsel

Jerry Pigsley

COMMITTEE CHAIRS

Advisory

David Pauley

Budget Monitoring

John Baylor

Convention

Steve Hughes

Foundation

Paige Zoz

Government Caucus

Jason Christensen

Membership

Debby Brehm

PAC

Bruce Bailey

Public Relations

Phil Young

School Liaison

Wanda Caffrey

Legislative Action

Ken Svoboda

Youth

Dustin Lottman

August 25, 2015

Lancaster County Board of Commissioners
555 South 10th Street, #110
Lincoln, NE 68508

Via Hand Delivery

Re: Proposed City-County Interlocal Agreement Regarding Increases In The RTSD Levy

Lancaster County Commissioners:

Mayor Beutler and the City administration recently submitted a proposal to this Commission requesting that the County enter into an interlocal agreement with the City. The proposed agreement would force the County to increase the annual levy amount for funding of the Railroad Transportation Safety District ("RTSD") from the current 1.3 cents to an eventual 2.6 cents, which is the maximum amount allowable by law. LIBA members believe that entering into such an agreement would be a mistake.

Not only are there questions about the legality and enforceability of such an agreement, but there are also a number of questions about whether such a move is responsible. We currently have a political climate where elected officials often hesitate to make a promise that they "will not vote to raise taxes" because of the unpredictability of what the future holds. This agreement does the opposite. As members of the Commission, you are being asked to promise that the County "will raise a tax" and to ultimately maintain the maximum tax allowable through a ten-year period.

Elected officials have an obligation to responsibly monitor and keep safe the public's finances. The agreement proposed by Mayor Beutler – an agreement that ties the hands of future elected officials and requires annual tax increases regardless of the ever-changing financial state of the County – fails to meet that obligation. LIBA members urge you to vote against entering into the proposed interlocal agreement.

Respectfully submitted,

Coby Mach, President

MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
COUNTY-CITY BUILDING, ROOM 112
TUESDAY, AUGUST 25, 2015
IMMEDIATELY FOLLOWING THE LANCASTER COUNTY
BOARD OF COMMISSIONERS MEETING

Advance public notice of the Board of Equalization meeting was posted on the County-City Building bulletin board and the Lancaster County, Nebraska, web site and emailed to the media on August 21, 2015.

Commissioners present: Roma Amundson, Chair; Larry Hudkins, Vice-Chair; Bill Avery, Deb Schorr and Todd Wiltgen

Others present: Norm Agena, Assessor/Register of Deeds; Kerry Eagan, Chief Administrative Officer; Gwen Thorpe, Deputy Chief Administrative Officer; Brittany Behrens, Deputy County Attorney; Dan Nolte, County Clerk; Cori Beattie, Deputy County Clerk; and Kelly Lundgren, County Clerk's Office

The Chair called the meeting to order at 11:56 a.m., and the location of the Nebraska Open Meetings Act was announced.

1) MINUTES: Approval of the minutes of the Board of Equalization meeting held on Tuesday, August 18, 2015.

MOTION: Wiltgen moved and Schorr seconded approval of the minutes. Hudkins, Schorr, Wiltgen and Amundson voted aye. Avery abstained. Motion carried 4-0 with one abstention.

2) ADDITIONS AND DEDUCTIONS TO THE TAX ASSESSMENT ROLLS: (See attached additions and deductions)

MOTION: Hudkins moved and Wiltgen seconded approval of the additions and deductions. Hudkins, Schorr, Wiltgen, Avery and Amundson voted aye. Motion carried 5-0.

3) NOTICE OF ASSESSED VALUATION CHANGE FOR PROPERTY TAXATION PURPOSES:

Mark W. & Michelle L. Meals

Cori Beattie, Deputy County Clerk, stated following the Board of Equalization's final action a clerical error was brought to her attention regarding a protest that was filed. The protest submitted by Mr. and Mrs. Meals was filed on a neighboring property. Beattie said in consulting with the County Attorney it was suggested that Tom Kubert review the correct information.

Tom Kubert, Referee Coordinator, Great Plains Appraisal, said after review of the protest an error on the assessor's records was noted which leads to a reduction in value from \$243,300 to \$227,600.

MOTION: Schorr moved and Wiltgen seconded approval of the assessed valuation change. Schorr, Wiltgen, Avery, Hudkins and Amundson voted aye. Motion carried 5-0.

4) PUBLIC HEARING:

A. Motor Vehicle Tax Exemption Applications

Bryan Medical Center
Capitol City Christian Church
Cornerstone Christian Church
Grace Lutheran Church
Great Plains Annual Conference of the United Methodist Church
Heartland Bible Church

The Chair opened the public hearing.

No one appeared to testify in support, opposition or in a neutral position.

The Chair closed the public hearing.

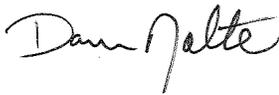
MOTION: Wiltgen moved and Hudkins seconded approval of the exemptions. Wiltgen, Avery, Hudkins, Schorr and Amundson voted aye. Motion carried 5-0.

5) PUBLIC COMMENT: Those wishing to speak on items relating to County Board of Equalization business not on the agenda may do so at this time.

No one appeared for public comment.

6) ADJOURNMENT

MOTION: Schorr moved and Wiltgen seconded to adjourn the Lancaster County Board of Equalization meeting at 12:04 p.m. Wiltgen, Schorr, Hudkins, Avery and Amundson voted aye. Motion carried 5-0.



Dan Nolte, County Clerk

