

# Commissioner's Record No. 26

MADISON COUNTY, NEBRASKA

---

## COMMISSIONERS PROCEEDINGS SPECIAL – BUDGET HEARING

Madison, Nebraska

September 14, 2021

The Board of County Commissioners of Madison County, Nebraska met in special session at 1:00 P.M.

Advance notice of meeting was published in the Thursday, September 9, 2021 edition of The Norfolk Daily News and posted on the Madison County website. A copy of said notice was provided to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed.

Following a moment of Silence and the Pledge of Allegiance to the flag of the United States of America, Chairman Troy Uhlir called the meeting to order and notified the public of the copy of the Open Meetings Act posted in the meeting room.

Present: Commissioners Eric Stinson, Ron Schmidt, and Troy Uhlir, County Clerk Anne Pruss, County Highway Superintendent Richard Johnson, Deputy County Clerk Nancy Scheer, and Veterans Administrator Gregg Hanson. Norfolk Daily News reporter Jerry Guenther and WJAG reporter Cody Ronnfeldt were present.

Pursuant to published legal notice in the Thursday, September 9, 2021 edition of the Norfolk Daily News, Chairman Uhlir opened a public hearing at 1:02 P.M. to receive comments regarding the adoption, message, and establish the 2021-2022 budget request amount different from the prior fiscal year.

Budget committee members Troy Uhlir, Anne Pruss, Nancy Scheer, and Richard Johnson, presented information on the 2021-2022 fiscal year budget. Documents were presented to the board. Chairman Uhlir advised the board that there is a charge in the budget statement that was published in the Norfolk Daily News. He advised that the county would be receiving funds from the NENEDD for Madison County Art Center repurpose project. County Clerk Anne Pruss stated that these funds will have no change to the property tax requirement and a copy of the change will need to be published in the Norfolk Daily News. The notice is as follows:

MADISON COUNTY  
NOTICE OF BUDGET CHANGE

# Commissioner's Record No. 26

## MADISON COUNTY, NEBRASKA

---

Notice is hereby given, pursuant to Revised Nebraska Statute §13-506, that the Madison County Board of Commissioners met on the 14th day of September, 2021 for public hearing on the 2021-2022 proposed county budget.

Amendments were made from the published budget statement to receive and disburse revolving loan funds in the CDBG #2 Fund. No changes were made to the property tax requirements. Revisions which differ from the published budget statement are shown below:

### PUBLISHED BUDGET STATEMENT

	Proposed Budget	Cash Reserve	Available Resources	Property Tax
CDBG #2	0	0	0	0
Total Budget	46,512,473	0	36,817,814	16,427,797

### REVISED BUDGET STATEMENT

	Proposed Budget	Cash Reserve	Available Resources	Property Tax
CDBG #2	34,207	0	34,207	0
Total Budget	46,546,680	0	36,852,021	16,427,797

Chairman Uhlir stated that after dealing with several challenges the committee has been able to set the final budget at \$53.3 million which is about 3.44% increase. This made the final levy be set 0.3750 cents and last year's levy was set at 0.3699 cents so the County was able to get very close to what it was set at last year. In order to have the levy set at this amount the board needed to pull some funds from the Inheritance Tax Fund which left this fund with about \$1.7 million. The County prefers to leave about \$2 million in this fund in case of emergencies but they are confident that they will be fine with this lesser amount for this fiscal year. Due to the number of major capital expenditures including a new phone system, HVAC system, and the merge of the 911 dispatch centers the County will not be able to do as many roads this fiscal year. These added expenses affected the Road Bridge Fund by decreasing its allotment by 18%. Last year the County was able to resurface about 19 miles of asphalt roads but this year it is predicted that there will only be about 7 miles resurfaced. Fortunately these capital expenditures are a one-time expense and will not be a part of the budget for the next fiscal year therefore, the County should be able to get back on track on resurfacing roads.

Chairman Uhlir closed the hearing at 1:27 P.M.

# Commissioner's Record No. 26

## MADISON COUNTY, NEBRASKA

---

After discussion, the following resolutions were introduced:

### RESOLUTION OF ADOPTION AND APPROPRIATIONS

#2021-43

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2021 to June 30, 2022, prepared by the Budget Making Authority, was transmitted to the County Board on the 14th day of August, 2021, and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Madison County, Nebraska as follows:

Section 1. That the budget for the fiscal year July 1, 2021 to June 30, 2022, as categorically evidenced by the budget Document be, and the same hereby is, adopted as the Budget for Madison County for said fiscal year.

Section 2. That the offices, departments, activities, and institutions herein named are hereby authorized to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2021, and ending June 30, 2022.

Section 3. That the income necessary to finance the appropriations made, and expenditures authorized shall be provided out of the unencumbered cash balance in each fund, revenues other than taxation to be collected during the fiscal year in each fund, and tax levy requirements for each fund.

### MADISON COUNTY, NEBRASKA BUDGET DOCUMENT BUDGET MESSAGE

Pursuant to Section 13-501 through Section 13-515 Nebraska Revised Statutes (the Nebraska Budget Act), the Board of Commissioners herewith submits the budget for Madison County for the fiscal year July 1, 2021 through June 30, 2022. The total budget requirements of \$53,279,818 will necessitate \$16,427,797 being raised by taxation, and the balance of the total requirements, \$36,852,020 will be provided by county officers' fees, highway allocation, motor vehicle tax, reimbursement from various local, state and federal sources, delinquent taxes, 2020 taxes now in the process of collection, inter-fund transfers, and unexpended cash balance. \$219,503 of the property tax requirements will be used to pay principal and interest on bonds previously issued to finance major road construction projects.

# Commissioner's Record No. 26

## MADISON COUNTY, NEBRASKA

---

The Madison County Board of Commissioners acknowledges the following petty cash amounts on June 30, 2021 in County offices: County Assessor - \$85.00, County Attorney - \$50.00, County Clerk - \$25.00, County Court - \$500.00, Public Defender - \$56.00, County Sheriff - \$3,418.68, County Treasurer - \$1,065.17, and Register of Deeds - \$165.75.

The County budget is not intended to be a line item budget; however, the Madison County Board of Commissioners hereby requests and expects all county officials and department heads to contact the County Board if any expenditure will greatly exceed the amount budgeted for that purpose. The County Board of Commissioners will not approve any claims when the total budget for any office or department exceeds the amount budgeted, unless additional appropriations are approved in the manner prescribed by law.

Inheritance Tax collections are essential to the County budget and have historically been used for funding requests relating to economic development and unique improvements. The budget document includes funding to the County libraries from the Inheritance Tax Fund, which allows for these contributions without the use of property tax revenue. Generally, the largest amount of Inheritance Tax proceeds expended in any given year is for the direct purpose of reducing property taxes and the property tax levy rate. The 2021 Madison County levy rate is \$0.374205 intended to raise \$16,427,797 in property taxes. Inheritance Tax funds in the amount of \$1,520,000 were used for property tax reduction.

The Board of Commissioners recognizes the need for rural fire protection and has allocated levy authority to all rural fire districts at the rate requested, as prescribed in §77-3443 Nebraska Revised Statutes. Levy allocations were also authorized for the Norfolk Sanitary District and the Madison County Agricultural Society.

The primary factors in compiling the budget for this fiscal year were infrastructure upgrades, including existing hard surfaced roads; relocation of dispatch services; upgrades to courthouse electrical and HVAC system; upgrades to telephone system in the County Courthouse; and funds received from American Rescue Plan Act (ARPA).

It has been the policy of the Madison County Board of Commissioners to hold the tax levy to a feasible minimum. Madison County has no registered warrants.

Motion made by Stinson and seconded by Schmidt to approved Resolution #2021-43 and Budget Message, and to accept the adoption and appropriations of the fiscal year July 1, 2021 to June 30, 2022. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Pursuant to published legal notice in the Thursday, September 9, 2021 edition of the Norfolk Daily News, Chairman Uhlir opened a public hearing at 1:28 P.M. to set the tax request for 2021-2022 budget request amount different from the prior fiscal year.

Madison County's property value went up to \$4,390,064,651, which is a 3.27% increase compared to last year's valuation. Commissioner Ron Schmidt stated that Madison County is fortunate that they don't have to rely on an agricultural tax base. He explained that the County has a wide variety of tax valuations which is very valuable during difficult times that you don't have to count on one sector of the economy. The biggest part of Madison County's valuation is the residential real estate properties. This takes up about 41.1% of the overall valuation. The second largest part of the County's valuation is the agricultural land at 31.6% of the total valuation. Commissioner Schmidt stated that years ago when he began farming the agricultural

# Commissioner's Record No. 26

## MADISON COUNTY, NEBRASKA

---

land was higher than the residential so it is good to see that the County has become more diversified over the years. The next largest area is the commercial valuations which is about 15.6% of the overall valuation. Chairman Troy Uhlir agreed that there are surrounding counties that don't have the benefit of being so diverse in their valuations and the agricultural land tends to carry more of the burden.

Chairman Uhlir closed the hearing at 1:32 P.M.

After discussion, the following resolutions were introduced:

### RESOLUTION #2021-44

WHEREAS, Nebraska Revised Statute §77-1601.02 provides that the Governing Body of Madison County passes by a majority vote a resolution setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE BE IT RESOLVED, by the Madison County Board of Commissioners resolves that:

1. The 2021-2022 property tax request be set as follows:

TOTAL VALUATION	FUND	PROPERTY TAX REQUEST	LEVY
4,390,064,651	General	9,361,964	0.213254
	Road/Bridge	0	None
	Federal Aid Secondary	6,846,330	0.155951
	Visitors' Promotion	0	None
	Visitors' Improvement	0	None
	Register of Deeds Preservation and Modernization	0	None
	Drug Law Enforcement	0	None
	Drug Testing	0	None
	Community Development Grant #2	0	None
	Inheritance Tax	0	None
	911 Emergency Management	0	None
	Law Enforcement Operating	0	None
	Drug Court	0	None
	Road/Bridge Bond	219,503	0.005000
	TOTALS	16,427,797	0.374205

2. The total assessed value of property differs from last year's total assessed value by 3.20%.

# Commissioner's Record No. 26

MADISON COUNTY, NEBRASKA

---

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$0.358439 per \$100 of assessed value.
4. Madison County proposes to adopt a property tax request that will cause its tax rate to be \$0.374205 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Madison County will exceed last year's by 7.2%.

Motion made by Schmidt and seconded by Stinson that the foregoing resolution #2021-44 be adopted. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

The Board adjourned at 1:34 P.M.

ATTEST:

Anne M. Pruss  
County Clerk

Troy Uhlir, Chairman  
County Board of Commissioners