

Commissioner's Record No. 27

MADISON COUNTY, NEBRASKA

Madison, Nebraska

September 27, 2022

The Board of County Commissioners of Madison County, Nebraska met in regular session at 9:30 A.M.

Advance notice of meeting was published in the Thursday, September 22, 2022 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, Ronald Schmidt, and Troy Uhlir, County Clerk Anne Pruss, and County Highway Superintendent Richard Johnson, County Sheriff Todd Volk, and Register of Deeds Diane Nykodym. Norfolk Daily News reporter Willis Mahannah and WJAG reporter Karla Schulze were present until 10:18 A.M.

Chairman Stinson read the following consent agenda items into the record:

- 1) Approval of minutes of September 13, 2022
- 2) Acknowledge receipt of the School Treasurers Bond Certificate for ESD #7
- 3) Authorization for the Board Chairman to execute the certification statement for the Cost Allocation Plan based on actual costs for the fiscal year which ended June 30, 2021
- 4) Approval of an agreement with Maximus Consulting Services, Inc. for completion of an Indirect Cost Allocation Plan for a three-year period from fiscal year 2022 through fiscal year 2024

Motion was made by Uhlir and seconded by Stinson to approve the consent agenda. Roll call vote: Ayes, Stinson, and Uhlir. Nays, none. Motion carried. Absent, Schmidt.

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Motion was made by Stinson and seconded by Uhlir to approve the regular agenda. Roll call vote: Ayes, Stinson, and Uhlir. Nays, none. Motion carried. Absent, Schmidt.

Chairman Uhlir stated that after dealing with several challenges the committee has been able to set the final budget at \$54,038,979 million which is about 1.42% increase. This made the final levy be set 0.390331 cents and last year's levy was set at 0.379216. In order to have the levy set at this amount the board needed to transfer funds from the Inheritance Tax Funds of \$1.7 million. The Comparison of General Fund Office Function showed 0.63 % increase but allowing \$4,130,633 in Cash Reserve it decrease this fund to -0.10%. Miscellaneous General funding request increased to 5.74% due to health insurance costs increasing to over 14%, and the timekeeping system increased \$6,095. Road/Bridge budget decreased to 9.64% with the removal of new equipment except for the grader that was ordered in the 2021-2022 and will arrive in this current 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.

After discussion, the following resolutions were introduced:

RESOLUTION OF ADOPTION AND APPROPRIATIONS

#2022-33

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2022 to June 30, 2023, prepared by the Budget Making Authority, was transmitted to the County Board on the 30th day of August, 2022, 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, 2022 to June 30, 2023, 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, 2022, and ending June 30, 2023.

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.

County Clerk Anne Pruss read the Budget Message into the record:

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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, 2022 through June 30, 2023. The total budget requirements of \$48,174,441 will necessitate \$18,049,540 being raised by taxation, and the balance of the total requirements, \$30,124,901 will be provided by county officers' fees, highway allocation, motor vehicle tax, reimbursement from various local, state and federal sources, delinquent taxes, 2021 taxes now in the process of collection, inter-fund transfers, and unexpended cash balance. \$231,200 of the property tax requirements will be used to pay principal and interest on bonds previously issued to finance major road construction projects.

The Madison County Board of Commissioners acknowledges the following petty cash amounts on June 30, 2022 in County offices: County Assessor - \$85.00, County Attorney - \$50.00, County Clerk - \$25.00, County Court - \$500.00, Public Defender - \$52.00, County Sheriff - \$3,229.58, County Treasurer - \$1,107.34, and Register of Deeds - \$361.50.

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 2022 Madison County levy rate is \$0.3903310 intended to raise \$18,049,540 in property taxes. Inheritance Tax funds in the amount of \$1,700,000 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; upgrades to courthouse 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 #2022-33 and Budget Message, and to accept the adoption and appropriations of the fiscal year July 1, 2022 to June 30, 2023. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

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Chairman Uhlir set the tax request for 2022-2023 budget request amount different from the prior fiscal year. After discussion, the following resolutions were introduced:

RESOLUTION #2022-34

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 2022-2023 property tax request be set as follows:

TOTAL VALUATION	FUND	PROPERTY TAX REQUEST	LEVY
4,624,177,062	General	11,374,867	0.245988
	Road/Bridge	0	None
	Federal Aid Secondary	6,443,473	0.139343
	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	231,200	0.005000
	TOTALS	18,049,540	0.390331

2. The total assessed value of property differs from last year's total assessed value by 5.330%.

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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 \$0.355259 per \$100 of assessed value.
4. Madison County proposes to adopt a property tax request that will cause its tax rate to be \$0.3903310 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 3.57%.

Motion made by Schmidt and seconded by Stinson that the foregoing resolution #2022-34 be adopted. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried

The following written reports and correspondence were reviewed:

- 1) Fund balance report
- 2) Clerk of the District Court August, 2022 fee report
- 3) Sale of surplus property
- 4) Notice of Public Hearing from Norfolk Planning Commission for Conditional Use Permit for an ethanol plant on property addressed as 3002 North Victory Road

The following claims were audited:

GENERAL FUND		
Total Net Payroll		165,330.91
Advance Correctional Healthcare	Contract Services, County Jail	14,714.44
Mark D. Albin	Legal Services, Juvenile Court	342.00
Appeara	Mop and Towel Services, Public Defender	38.33
Appeara	Towel Services, County Jail	77.66
Brogan & Stafford, P.C.	Legal Services, Juvenile Court	6,751.05
Champs, Inc.	Contract Services, County Jail	2,500.00
City of Norfolk	Utilities, Extension	326.48
City of Norfolk	Utilities, Veterans Service Office	22.21
Complete Pest Elimination, Inc.	Pest Control, County Jail	125.00

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Consolidated Management Company	Meals, County Jail	320.75
Constellation Newenergy	Gas Services, Courthouse	133.80
Constellation Newenergy	Gas Services, County Jail	312.22
Cople, Rockey, Schlecht, Mason & Werth P.C. LLO.	Legal Services, Juvenile Court	1,441.28
COR Therapeutic Service	Professional Services, Community Based Grant	30.00
Credit Management Services	Garnish of Wages	249.72
Cuming County Clerk	Contract Services, Community Based Grant	1,143.21
Custom Sports	Clothing, County Sheriff	167.00
Wendy C. Cutting	Transcription, Law Enforcement	2,499.00
DAS State Accounting	State Access Fees, County Clerk	41.60
DAS State Accounting	State Access Fees, County Sheriff	224.00
DAS State Accounting	State Access Fees, County Jail	224.00
DAS State Accounting	State Access Fees, County Attorney	6.30
DAS State Accounting	State Access Fees, Communications	903.00
Douglas County Sheriff	Civil Process Fees, County Court	23.28
Eakes Office Solutions	Supplies, Treasurer	2,338.03
Eakes Office Solutions	Supplies, Courthouse	476.94
Eakes Office Solutions	Supplies, County Jail	817.73
Eakes Office Solutions	Supplies, Probation Office	37.43
Amy Eisenmann	Insurance Premium Refund	160.33
Egley, Fullner, Montag, Morland, & Easland, PC	Legal Services, Juvenile Court	850.60
Elkhorn Valley Bank & Trust	Health Savings Account	15.00
Elite Office Products	Supplies, Extension Office	293.05
First Concord Benefits Group	Flex Plan and Dependent Care	1,859.40
Fitzgerald, Vetter, Temple, Bartell & Henderson	Legal Services, Juvenile Court	1,893.70
Francotyp-Postalia Inc.	Software Subscription, Public Defender	150.00
Guaranteed Lawn Care	Lawn Services, Extension Office	210.00
Guaranteed Lawn Care	Lawn Services, Veterans Service Office	140.00
Naomi Hemphill Cleaning	Cleaning Services, Public Defender	95.00
Hollman Media	Domain Hosting, County Offices	495.75
Jeffrey Hrouda	Legal Services, Juvenile Court	841.30

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Jack's Uniforms & Equipment	Uniforms, County Sheriff	1,876.27
Justice Works	Software Subscription, Public Defender	175.00
Madison County Clerk	Tax Deposit and Retirement	87,229.44
Madison County Sheriff Inmate Fund	Supplies, County Jail	642.95
Madison County Sheriff	Civil Process Fees, County Court	648.63
Madison County Sheriff	Civil Process Fees, District Court	658.53
Madison County Sheriff	Civil Process Fees, Mental Health	165.10
Madison County Treasurer	Blue Cross Blue Shield Reimbursement	175.49
Madison County Treasurer	Vehicle Registrations, County Sheriff	30.00
Jennie Martinez	Mileage, Planning & Zoning	187.19
Crystal K. McDonald	Transcription, Public Defender	210.00
Crystal K. McDonald	Transcription, Law Enforcement	59.00
Crystal K. McDonald	Transcription, Mental Health	100.00
Heather McWhorter	Mileage, Planning & Zoning	187.19
MIPS, Inc.	Data Processing, County Treasurer	1,533.17
Moyer, Moyer, & Lafleur	Legal Services, District Court	158.65
Moyer, Moyer, & Lafleur	Legal Services, County Court	1,240.75
Nationwide Retirement Solutions	Deferred Compensation	1,050.00
Nebraska Association of County Treasurers	Registration, County Treasurer	150.00
Nebraska Child Support Payment Center	Garnish of Wages	257.08
Nebraska Health and Human Services	State Institution Costs	969.00
Nebraska Public Power District	Utilities, Planning & Zoning	149.38
Nebraska Public Power District	Utilities, Noxious Weeds	212.82
Nebraska Weed Control Association	Membership, Noxious Weeds	200.00
Norfolk Daily News	Publication Costs, County Sheriff	1,230.49
Norfolk Daily News	Publication Costs, Noxious Weeds	65.00
Norfolk Daily News	Publication Costs, County Offices	184.00
Norfolk GM Auto Center	Repairs, Planning & Zoning	252.40
Norfolk GM Auto Center	Repairs, Noxious Weeds	2,196.50
Nykodym Lawn Service	Lawn Services, Public Defender	270.00
Oasis Counseling	Professional Services, Juvenile Accountability	444.00

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Oasis Counseling	Professional Services, Community Based Grant	115.00
One Office Solution	Supplies, County Treasurer	684.96
One Office Solution	Supplies, Election Commissioner	14.97
One Office Solution	Supplies, Public Defender	100.44
Osborne Motors Inc.	Repairs, County Sheriff	121.00
PCS Mobile	Repairs, County Sheriff	3,028.98
Physicians Laboratory	Autopsy, Law Enforcement	580.00
Pierce County Sheriff	Civil Process Fees, District Court	19.00
Pitney Bowes	Rental Fees, Planning & Zoning	59.97
PrecisionIT	Supplies, Public Defender	242.00
PrecisionIT	Supplies, County Sheriff's Office	3,097.00
PrecisionIT	Supplies, Probation Office	403.00
PrecisionIT	Managed IT Agreements/Firewall/Software, Courthouse	22,543.00
Presto-X	Pest Control, Courthouse	125.43
Priority Communications & Solutions	Phone Service Repair, Courthouse	212.00
PT Holdings	Rental Fees, Juvenile Accountability	2,150.00
Ramada	Lodging, Noxious Weeds	154.00
Redwood Toxicology Lab, Inc.	Drug Testing, Probation Office	119.00
Region 4 Behavioral Health System	Quarterly Funding	19,658.25
Jorge Rodriguez	Mileage, Community Based Grant	23.75
Security Shredding	Shredding Services, Public Defender	35.00
Security Shredding	Shredding Services, Probation Office	157.50
Ronda Siecke	Mileage, County Attorney	18.75
Sparklight	Internet Services, Public Defender	66.62
Stealth Broadband	Internet Services, Communications	280.00
Stealth Broadband	Internet Services, County Offices	2,518.69
Stratton, DeLay, Doele, Carlson, Buettner, Stover, P.C.	Legal Services, Juvenile Court	1,591.74
Daniel K Sturgis	Professional Services, Public Defender	768.75
Summit Food Service, LLC	Inmate Meals, County Jail	12,722.98
Donald Svitak	Mileage, Noxious Weeds	185.00
US Bank Corp Payment System	Supplies, County Sheriff	3,231.86

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US Bank Corp Payment System	Supplies, County Jail	212.29
US Bank Corp Payment System	Subscription Fees, County Attorney	127.26
Van Diest Supply Co	Supplies, Noxious Weeds	5,047.60
Verizon Wireless	Telephone Service, County Sheriff	1,502.45
Verizon Wireless	Telephone Service, Law Enforcement	52.90
	Total General Claims with Payroll	393,500.67
ROAD/BRIDGE FUND		
Total Net Payroll		34,714.97
Ag Spray Equipment	Parts	288.78
B's Enterprises, Inc.	Culverts	48,143.15
Blackhills Energy	Gas Services	133.02
Bomgaars	Shop Supplies	491.01
Central Sand and Gravel	Gravel	1,094.76
Constellation Newenergy	Utilities	49.63
Dale R Johnson	Gravel	3,779.85
Eco Water Systems	Supplies	45.95
Dan Evans	CDL Reimbursement	32.00
Fastenal Company	Supplies	34.98
First Concord Benefits Group	Flex Plan	652.70
Henkel Oil Co	Fuel	32.00
Hotsy Equipment	Repairs	208.22
Kelly Supply Company	Shop Supplies	197.08
Ken's Trailer Sales & Repairs	Parts	14.40
KGP Services	Waste Removal	47.06
Lawson Products	Tools	51.61
Loup Power District	Utilities	98.53
Madison County Clerk	Tax Deposit and Retirement	17,130.85
Madison County Treasurer	Repayment of Cash-In-Lieu	310.00
Madison County Treasurer	Blue Cross Blue Shield Reimbursement	30.61
Matteo Sand & Gravel Co., Inc.	Gravel	668.73
Nationwide Retirement Solutions	Deferred Compensation	1,145.00

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Nebraska Child Support Payment Center	Garnish of Wages	368.78
Nebraska Public Power District	Utilities	240.29
NMC Exchange	Parts	825.56
PrecisionIT	Supplies	79.00
Road Builders Machinery & Supply	Parts	3,432.19
Stealth Broadband	Internet Services	719.54
Truck Center Companies	Fuel	130.71
Verizon Wireless	Telephone Services	182.71
Weldon Parts	Parts	354.53
	Total Road/Bridge Claims with Payroll	115,728.20
FEDERAL AID SECONDARY FUND		
Herbst Construction, Inc.	Contract Services	159,706.51
Western Engineering Co.	Contract Services	431,708.90
	Total Federal Aid Secondary Fund	591,415.41
VISITORS PROMOTION FUND		
Norfolk Area Visitors Bureau	Administration Fees	11,202.73
	Total Visitors Promotion Fund	11,202.73
VISITORS IMPROVEMENT FUND		
Norfolk Area Visitors Bureau	Administration Fees	12,861.59
	Total Visitors Improvement Fund	12,861.59
DRUG TESTING FUND		
Medtox Laboratories, Inc.	Drug Testing	45.00
Premier Biotech	Drug Testing	625.81
	Total Drug Testing Fund	670.81

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LAW ENFORCEMENT OPERATING FUND		
Madison County Sheriff Inmate Fund	Supplies	146.37
	Law Enforcement Operating Fund	146.37
DRUG COURT FUND		
Eakes Office Plus	Supplies	99.84
Mathew McManigal	Reimbursement	166.11
Putters	Supplies	35.00
Redwood Toxicology Lab	Drug Testing	31.00
SMC Direct, LLC	Drug Testing	1,546.56
	Total Drug Court Fund	1,878.51
	Total Claims with Payroll	1,127,404.29

Motion was made by Schmidt and seconded by Stinson to approve the claims as audited and authorize the County Clerk to issue checks for payment of said claims. Roll call vote: Ayes, Stinson, and Uhlir. Nays, none. Absent, Schmidt. Motion carried.

The Board adjourned at 10:28 P.M. to Wednesday, October 12, 2022 at 9:30 A.M.

ATTEST:



County Clerk Anne M. Pruss

Troy Uhlir, Chairman
County Board of Commissioners