

Commissioner's Record No. 25

MADISON COUNTY, NEBRASKA

BOARD OF EQUALIZATION

Madison, Nebraska

August 22, 2017

The Board of Equalization of Madison County, Nebraska met at 9:00 A.M.

Advance notice of meeting was published in the Thursday, August 17, 2017 edition of The Norfolk Daily News and posted on the Madison County website. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Chairman Christian Ohl called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

Present: Commissioners Christian Ohl, Jim Prauner, and Ron Schmidt, County Clerk Nancy Scheer, and County Assessor Jeff Hackerott. County Treasurer Donna Primrose was present until 9:06 A.M.

Motion made by Prauner and seconded by Schmidt to approve the agenda for the meeting. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Chairman Ohl opened a public hearing at 9:02 A.M. to receive testimony regarding the following motor vehicle exemption applications:

Improved Living, Inc., 111 South Pine Street, Norfolk	1998 Ford Club Wagon
Lutheran High Northeast, 2010 North 37th Street, Norfolk	2014 Ford Bus, 2009 Dodge Caravan,
2015 Honda Accord, 2004 GMC Yukon, 1999 Chevrolet Van, 1999 Chevrolet Cavalier, 2008 Ford Econoline, 2006 Honda Accord, 2000 Setra Bus	
Mosaic, 105 East Norfolk Avenue, Suite 200, Norfolk	2016 Dodge Grand Caravan (2), 2011
Dodge Grand Caravan, 2015 Dodge Grand Caravan, 2008 Chevrolet Van, 2014 Chevrolet Express Van, 2010 Chevrolet Express Van (4), 2015 Chevrolet Cruze, 2010 Chevrolet Impala, 2007 Chevrolet Express Van, 2006 Chevrolet Uplander Van, 2010 Toyota Sienna Van, 2015 Dodge Grand Caravan, 2015 Chevrolet Malibu, 2016 Chevrolet Impala, 2004 Chevrolet Astro Van, 2011 Chevrolet Cruze, 2008 Chevrolet Express Van, 2011 Toyota Sienna Van (2), 2010 Toyota Sienna Van, 2016 Toyota Prius, 2012 Toyota Prius	
Northeast Baptist Association, P.O. Box 1311, Norfolk	1994 Well Trailer
The Salvation Army, 610 West Norfolk Avenue, Norfolk	2005 Transhaul Highland Trailer, 1991
Ford Truck, 2014 Dodge Van, 2015 GMC Van, 1984 Mono Trailer, 1996 Ford Pickup, 2003 GMC Canteen	

County Treasurer Donna Primrose reported that all organizations were previously approved. No public comments were received.

Chairman Ohl closed the hearing at 9:03 A.M.

Motion made by Schmidt and seconded by Prauner to approve the motor vehicle exemption applications as submitted. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Motion made by Prauner and seconded by Schmidt to approve the minutes of the June 27, 2017, July 5, 2017, July 11, 2017, July 13, 2017, July 18, 2017, July 20, 2017, and July 25, 2017 meetings. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

County Assessor Jeff Hackerott reported that letters were received from Judy Jurgens, Stephan Vincent, Barry and Jane Wallin, and Rita Woodard requesting extensions of the homestead exemption filing deadline. No one appeared at the meeting to offer verbal testimony.

Mr. Hackerott recommended that the filing deadline extension be approved for Judy Jurgens, Stephan Vincent, and Rita Woodard since their letters were received by July 20th.

After discussion, a motion was made by Prauner and seconded by Schmidt to approve extension of the homestead exemption filing deadline for Judy Jurgens, Stephan Vincent, and Rita Woodard since their letters were received by the July 20th statutory deadline. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Mr. Hackerott read a letter from Barry and Jane Wallin received in the Clerk's Office on July 21, 2017, which is after the statutory deadline. He explained that he checked with the Nebraska Department of Revenue who advised that there is no relief available to the applicants since the letter was filed after the statutory deadline. He explained that the Nebraska Department of Revenue advised that some Boards approve applications only to have them rejected later by the Department.

After discussion, a motion was made by Schmidt and seconded by Prauner to reaffirm the decision of the Madison County Assessor to disapprove the homestead exemption extension for Barry and Jane Wallin for the tax year 2017 since the letter requesting an extension of the deadline was submitted to the County Clerk's office on July 21, 2017 which is after the statutory deadline of July 20 as established in §77-3512 Nebraska Revised Statutes. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

County Assessor Jeff Hackerott presented the following tax list corrections:

- #3278: Dean Volk, Volk Farms, 84184 545th Avenue, Battle Creek
Addition to the tax rolls in the amount of \$1,077.10 for correction of 2014 personal property taxes after reviewing the 2016 depreciation worksheet
- #3279: Dean Volk, Volk Farms, 84184 545th Avenue, Battle Creek
Addition to the tax rolls in the amount of \$881.20 for correction of 2015 personal property taxes after reviewing the 2016 depreciation worksheet
- #3280: Dean Volk, Volk Farms, 84184 545th Avenue, Battle Creek
Addition to the tax rolls in the amount of \$1,043.40 for correction of 2016 personal property taxes after reviewing the 2016 depreciation worksheet
- #3281: Prengers, Inc., 116 East Norfolk Avenue, Norfolk
Addition to the tax rolls in the amount of \$50.66 for acceleration of 2017 personal property taxes due to closing of the business on July 16, 2017

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- #3282: Urgent Care Center, P.O. Box 540430, Omaha
Addition to the tax rolls in the amount of \$82.04 for acceleration of 2017 personal property taxes due to closing of the business on July 15, 2017
- #3283: Paul and Julie Nelson, 3207 South 12th Street, Lot 58, Norfolk
Addition to the tax rolls in the amount of \$415.18 for acceleration of 2017 real estate taxes due to a mobile home being moved
- #3284: Market Gap Investments, LLC, P.O. 236, Newman Grove
Addition to the tax rolls in the amount of \$36.86 for acceleration of 2017 personal property taxes due to sale of equipment on June 22, 2017
- #3285: Seth Heggemeyer, 53582 841st Road, Tilden
No change to the tax rolls for correction of 2016 personal property taxes for an ATV which is used for personal use instead of being used for a business
- #3286: Norfolk Psychological Services, P.O. Box 223, Norfolk
Addition to the tax rolls in the amount of \$3.08 for acceleration of 2017 personal property taxes due to closing of the business on July 31, 2017
- #3287: Kevin and April Mozer, 54850 Hwy 275, Norfolk
Addition to the tax rolls in the amount of \$260.04 for correction of 2014 personal property taxes after reviewing the 2016 depreciation worksheet
- #3288: Kevin and April Mozer, 54850 Hwy 275, Norfolk
Addition to the tax rolls in the amount of \$331.04 for correction of 2015 personal property taxes after reviewing the 2016 depreciation worksheet
- #3289: Kevin and April Mozer, 54850 Hwy 275, Norfolk
Addition to the tax rolls in the amount of \$835.82 for correction of 2016 personal property taxes after reviewing the 2016 depreciation worksheet

Motion made by Schmidt and seconded by Prauner to approve the tax list corrections as submitted. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

The Board of Equalization acknowledged receipt of a letter from the Nebraska Department of Revenue regarding the County's assessment plan. No action was taken.

The Board of Equalization adjourned at 9:18 A.M.

County Clerk Nancy Scheer

Christian Ohl, Chairman
County Board of Equalization

COMMISSIONERS PROCEEDINGS

Madison, Nebraska

August 22, 2017

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, August 17, 2017 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 Jim Prauner called the meeting to order and notified the public of the copy of the Open Meetings Act posted in the meeting room.

Present: Commissioners Christian Ohl, Jim Prauner, and Ron Schmidt, and County Clerk Nancy Scheer. Norfolk Daily News reporter Jerry Guenther, US 92 reporter Eric McKay, and WJAG reporter Paul Hughes were present until 11:12 A.M. County Weed Superintendent Don Svitak was present until 11:25 A.M. County Highway Superintendent Richard Johnson was present until 11:42 A.M. Citizen Roger Acklie was present until 10:35 A.M.

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

- 1) Approval of minutes of the August 8, 2017 meeting
- 2) Approval of 2017 inventory statements
- 3) Acknowledge receipt of continuation certificate for the Official Bond of Kirk Morgan as Clerk of Sanitary Improvement District #10
- 4) Approval of Temporary Easement Agreements with George H. Moyer, Jr., Jon M. Moyer, and Ann Long for Project No. C-59-793
- 5)

RESOLUTION #2017-25

WHEREAS, Check No. 17070169, dated July 25, 2017, and drawn on the General Fund in the amount of twenty one dollars and eighty four cents (\$21.84), was made payable to Buffalo County Sheriff, PO Box 2228, Kearney, Nebraska 68848-2228, and

WHEREAS, said check was not tendered, but remains in the possession of the Madison County Clerk,
NOW, THEREFORE, BE IT RESOLVED that Check No. 17070169, dated July 25, 2017, and drawn on the General in the amount of twenty one dollars and eighty four cents (\$21.84), is hereby cancelled.

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6)

RESOLUTION #2017-26

WHEREAS, Richard C. Johnson, Madison County Highway Superintendent, has submitted a written report to the Madison County Board of Commissioners as directed by Resolution #2017-22 dated July 25, 2017; and

WHEREAS, State Statute requires, that prior to taking action upon vacation or abandonment of a county road, the County Board shall conduct a public hearing on same;

NOW, THEREFORE BE IT RESOLVED that a public hearing be held on September 19, 2017 at 9:30 A.M. in the Commissioners' room at the Courthouse in Madison, Nebraska to receive input regarding abandonment or vacation of the following described road:

The road between Sections 14 and 15, Township 21 North, Range 1 West of the 6th P.M., Madison County, Nebraska, said road being 556th Avenue between 825th Road and 826th Road

BE IT FURTHER RESOLVED that this resolution be published once a week for three consecutive weeks in The Norfolk Daily News and, if possible, copies of this resolution be served by certified mail to owners of land abutting on or adjacent to said road.

7)

RESOLUTION #2017-27

BE IT RESOLVED, that the withdrawal by Midwest Bank, Pierce, Nebraska of the following securities, held in safekeeping by Midwest Independent Bank, Jefferson City, Missouri, to secure deposits of the county in said bank, to wit:

THAYER CNTY NEB SCH DIS
Receipt Date: 07/07/2016
Receipt Number: JC69697
\$250,000.00

Midwest Independent Bank
Jefferson City, Missouri
Maturity Date: 09/01/2017
Cusip 883285AU2

and the substitution of the following securities be and the same hereby are approved:

DOUGLAS CNTY NEB SAN
Receipt Date: 08/17/2017
Receipt Number: JC72127
\$80,000.00

Midwest Independent Bank
Jefferson City, Missouri
Maturity Date: 02/15/2028
Cusip: 25934FCL6

SARPY CNTY NEB SAN + IM
Receipt Date: 08/17/2017
Receipt Number: JC72133
\$100,000.00

Midwest Independent Bank
Jefferson City, Missouri
Maturity Date: 08/15/2034
Cusip: 80376EDA2

SARPY CNTY NEB SID
Receipt Date: 08/17/2017
Receipt Number: JC72742
\$110,000.00

Midwest Independent Bank
Jefferson City, Missouri
Maturity Date: 11/15/2029
Cusip: 80376TDN1

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

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

Visitors Bureau Director Traci Jeffrey presented a written summary of the 2016 Economic Impact Study. She stated that the Visitors Bureau is funded by lodging tax; so, every two years an economic impact study is completed. She reported that the visitor economy in Madison County generates business sales, employment, income, and tax revenues. She stated that tourism in Madison County generated \$6.5 million in tax revenues in 2016, including \$3.5 million in state and local revenues. She explained that directly and indirectly, 835 jobs were sustained by visitors to Madison County in 2016 with total income of \$16.6 million. Ms. Jeffrey reported that 243,000 visitors in 2016 spent a total of \$40.5 million. She explained that the motel occupancy was higher in 2014 due to the hail storm. She said Norfolk is a key shopping center and statistics show that Madison County retail sales are 70% higher per capita than the regional average including Madison County and 13 surrounding counties. She reported that the average room rates have increased about 4.7% and occupancy is approximately 58%. She explained that Norfolk Lodge & Suites is adding rooms for long term stays and after a 30 day stay, no lodging tax is collected.

Chairman Prauner asked if reports were received on the outcome of the Slide the City event. Ms. Jeffrey responded that 1,300 tickets were sold for the event and the ticket sales basically offset the cost for the event; so, it wasn't a money maker but they wanted to bring a new and different event to the area. She said that overall everyone had a great experience; but, they probably won't bring the event back for three or four years. She reported that the event organizers started setting up at 4:30 A.M. and finished at 7:30 P.M. She stated that events in the area continue to be strong, including the Madison's 150th Celebration this past weekend. Commissioner Schmidt reported that there were many favorable comments regarding the celebration and the only negative comments were that the rainy weather shortened the outdoor concert on Saturday evening; however, plans are being discussed to re-schedule the concert on a future date. He stated that there were 92 cars and 67 tractors participating during the celebration. Ms. Jeffrey commented that there was a wide variety of events that occurred during Madison's 150th Celebration.

No action was taken.

County Highway Superintendent Richard Johnson reported that one bid was received for Project No. C-59-897 from A & R Construction Company of Plainview in the amount of \$302,943.77. He explained that the bid included \$54,808.14 of roadway work. He stated that the existing bridge dips down and he would like to see the bridge raised; however, there is a house upstream that he wants to avoid flooding, so work will be completed on the roadway approaching the box culverts. He reported that the start date is October 15, 2017 and the completion date is December 1, 2017. He recommended award of a contract to A & R Construction.

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Chairman Prauner reported that the pilings on the bridge located on 839th Road gave away, so the bridge will be replaced with box culverts.

Commissioner Schmidt stated that a cost estimate for replacement of the bridge was received by the county and he inquired why this company didn't submit a bid. Chairman Prauner responded that a repair estimate for replacement of the bridge was approximately \$200,000; however, the company who prepared the estimate does not install concrete box culverts. He said that bridge railings which may cause problems for farm equipment aren't required for box culverts. Mr. Johnson explained that using concrete box culverts will increase the waterway which is important due to the close proximity of a house located upstream.

After discussion, a motion was made by Schmidt and seconded by Ohl to award a contract to A & R Construction Company for Project No. C-59-897. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

As part of the County budget review for the 2017-2018 fiscal year, Deputy Sheriff Jon Downey provided an update on time, attendance, and scheduling software. He submitted a written report listing four software programs that he researched.

Mr. Downey stated that Kronos software has an annual fee of \$28,080, with a one-time investment of \$44,000. He said that these costs do not include biometric time clocks. He stated that the State of Nebraska plans to utilize some portion of a Kronos timekeeping system; however, he is not suggesting that the County purchase this software. He said that he wanted the Board to know the extremes of timekeeping systems. Chairman Prauner asked how long the State of Nebraska has been looking at using this timekeeping software or if they tried using it yet. Mr. Downey responded that he just found out that this system will be used by the State, but he doesn't have any specific information about it.

Mr. Downey reported that he had a demonstration of the InTime software. He stated that the first year cost for this software is \$19,950 with an annual cost of \$14,400. He said that this software will do anything that the County wants; however, the biometric scanners with this system cost approximately \$2,000 each, which could have an additional \$20,000 impact on the budget. He explained that this company is not keen on making a lot of programming changes. He said that none of the software will work with the current biometric hardware used by the county.

Mr. Downey reported that Aladtec is a company that charges per employee on a monthly basis with an estimated annual cost of \$15,120. He said that this company took a copy of the County's roster to build a test site so they can provide a demonstration to the county. He stated that this company is based in Wisconsin and they are aware of the MIPS program and said that they will make their software work for the county. He reported that this company has multiple biometric options from a USB device that plugs into a computer in a mobile environment to top of line biometric scanners ranging in price from \$500 to \$1,000 each. Mr. Downey reported that Aladtec has several customers in Nebraska. He stated that based upon the company's willingness to work with the county and the software that he has reviewed, this company is a strong contender.

Mr. Downey reported that Easy Clocking is a company that bases costs on the number of employees per month and will provide discounts for longer contracts. He explained that the monthly cost is \$3.25 per employee; but, the company was willing to provide two free months of service for a one year contract so the annual cost would be \$5,775. He reported that hardware costs are \$899 per unit and the set up and training cost is \$1,000. He stated that the first year cost is \$15,885, with an annual cost of \$5,775. He explained that he hasn't had an opportunity to look at this company's software program; but, Connecting Point uses this software. He said that this company has timekeeping software used by multiple cities and counties. He reported that Easy Clocking has several biometric options; however, biometric options can't be mixed and matched.

Mr. Downey summarized that the timekeeping systems range in price from \$10,000 to \$28,000 annually. He stated that if the County had paid Dick Day and himself the going rate for building the current software used by the county instead of paying the County employee rate, the cost would be in excess of \$40,000. He said that Mr. Day's estimated cost was a discounted government rate and he has several weeks of time into developing the scheduling software used by the Sheriff's office. He said that the County is using a great timekeeping system that is unfortunately outdated.

Mr. Downey asked the Commissioners to talk to the various elected officials and determine if the biometric devices are really necessary or if the responsibility falls to the supervisors within each individual department. He said that the biometric devices are expensive, take maintenance, and add a level of complexity for IT support. He said that custom programming may be an option if the County could find another near retired programmer to write a software program; however, the cost may be more expensive than a retail package and there would still be concerns about future maintenance of the software. Commissioner Schmidt said that he understands that the biometric portion of the timekeeping system is very expensive; however, he is uncomfortable eliminating this option from the timekeeping system because the biometric portion eliminates buddy punching by employees and holds the County employees to a higher standard. Mr. Downey stated that he didn't disagree with Commissioner Schmidt's comments; however, there are already a number of county employees and offices who don't use a biometric scanner on a daily basis. He explained that he is not saying that biometric scanning should be used; however, this decision is not his to make. He said that the current timekeeping system is 10+ years old and at the time the software was custom written for Madison County because there weren't many options available. He stated that there isn't a way to port and convert the current data into a new system without spending a significant amount of money. He said that the County may need to change current procedures because there won't be any software packages that will 100% match the practices used now; but, having another company write the software, design it, and maintain it takes the pressure off him, the County Clerk, or anyone that may replace Dick Day.

Mr. Downey said that he was told that the Commissioners earmarked \$25,000 in the budget for a timekeeping system and he requested that this amount of funding be approved while he continues researching options. He explained that the timekeeping package that costs \$5,000 annually looks good; however, it may not have the functionality that the county needs. He said that the Kronos software representative said that its program is designed for agencies that have 10,000 or more employees and it's beyond what the county may need.

Chairman Prauner asked if Mr. Downey had a recommendation at this time and Mr. Downey responded that he didn't have enough information at this time. He said that if he had to pick from the four options presented today, he would eliminate Kronos and InTime because Kronos is too costly and InTime isn't flexible enough to meet the County's needs. He asked for additional time for further research on the Aladtec and Easy Clocking software packages.

Commissioner Schmidt asked if certain offices were not using the biometric scanning because it's inconvenient or impractical and Mr. Downey responded affirmative. Mr. Downey explained that he believes that there are some department heads that feel that they can trust their employees enough to use the timeclock without use of a biometric scanner. He said that the current system provides the payroll supervisors the ability to manipulate employee punches. He stated that the system depends upon if the employees and supervisors can be trusted and this is a balancing act. He asked if the County is losing time because employees are buddy punching and if the County is losing enough time to justify spending \$10,000 on new biometric scanners. He said that this is a decision that the Commissioners need to make.

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Chairman Prauner said that in the past, law enforcement staff donated a lot of time to the County and unfortunately that option is gone because the County must pay for every hour worked. He said that he also donated a lot of time when he was called out for 15 or 20 minutes. He explained that road budget increased since the employees starting using time clocks. He said that road department employees would log an 8-hour work day even if they returned to the road shop 10 or 15 minutes late. He said that the clock in his road department has caused a lot of problems because the guys have greasy fingers when trying to use the scanner. He reported that in the past if a road employee was called out in the night to remove a tree that fell into a roadway, the employee wouldn't log the time; however, that leniency is gone.

Mr. Downey said that the biometric scanner with the Easy Clocking system was designed to handle difficult scanning situations, so the scanners are more expensive. He said that he isn't unique in the Sheriff's office because he logs his time manually because of the nature of his schedule. He reported that he routinely gives up 15 or 20 minutes each day and answers a lot of calls at home from people he works with; so, the County is probably getting a lot of free time from employees.

Chairman Prauner directed Mr. Downey to continue his research and report at the next meeting.

Budget committee members Ronald Schmidt, Richard Johnson, and Nancy Scheer presented a summary of the budget for the 2017-2018 fiscal year. Roger Acklie was present during the budget discussions.

A spreadsheet listing the office functions in the General Fund was presented with updates made from the prior meeting. County Clerk Nancy Scheer explained that \$25,000 was added to the Miscellaneous General function of General Fund, the Capital Acquisitions office function was updated to include \$64,000 for a new telephone system in the Courthouse and \$1,505 for window improvements in the County Jail. She reported that these updates changed the total Capital Acquisitions function from \$275,670 to \$342,175. She stated that \$624,500 was allocated in the Capital Acquisition budget last fiscal year.

County Highway Superintendent Richard Johnson explained that the preliminary Road/Bridge Fund reflected a 16% increase from the prior year; so, several projects were transferred to the Federal Aid Secondary Fund reducing the increase to 4.6%. He reported that the federal funds purchase will be used to pay for the box culvert project awarded today and some smaller culvert projects. Norfolk Daily News reporter inquired if the County plans to issue additional bonds to pay for several road projects and Mr. Johnson responded that the Commissioners don't anticipate issuance of any bonds. Chairman Prauner stated that he would like to see the current bonded debt for the county reduced before issuing additional bonds. Commissioner Schmidt stated that it makes business sense to issue bonds because road constructions costs increase each year and the interest rate for bonds is currently fairly low; but, as elected Board members, they would be creating bonded debt that future Board members need to make sure is paid. He said that he hopes that the County can continue to pay for necessary road projects each year without incurring additional debt. He stated that it's great that the County has a lot of roads; however, it's unfortunate that the upkeep of the roads is so expensive.

Committee members explained a report listing the requested budget amount in each fund compared to the prior year. Mr. Johnson reported that the total budget increased 1.75% from the prior year and the valuation increased 2.8%. He explained that \$670,000 is being transferred from Inheritance Tax Fund to lower the property tax requirement. He stated that the proposed levy would be \$.326706 which is a meniscal reduction from the prior year. Commissioner Schmidt explained that on a property valued at \$800,000, if the valuation didn't change, the reduction in the county portion of the property taxes would be about 62 cents.

Roger Acklie requested clarification on the estimated levy and questioned if the county portion of taxes would stay the same. Chairman Prauner confirmed that if the property valuation didn't increase, the county share of taxes won't increase. Mr. Johnson explained that about \$350,000 more property taxes will be collected than the prior fiscal year; but, the increased valuation allows the levy rate to remain the same. Mr. Acklie said that several years ago a news articles stated that the Assessor's office was inspecting all properties in the City of Norfolk by doing a portion at a time and he asked if all the properties in Norfolk had been re-evaluated. Chairman Prauner responded that he didn't know if all properties were inspected; however, the Department of Revenue wants the County to re-evaluate all commercial property in the County. Commissioner Schmidt reported that this past year all homes in Norfolk had between a 5% and 9% valuation increase; but, some valuation increases were much higher. Commissioner Ohl explained that the entire city may not be re-evaluated yet; however, within the next couple years the process will be complete. He said that in some neighborhoods the Assessor has made a blanket valuation update where valuations changed based upon recent sales; however, the Assessor's office is tasked by the State to complete individual door-by-door inspections on every property in the city. He explained that there may have been valuation increases in some areas; but, there may be larger increases for the areas that were specifically re-evaluated on a door-by-door basis. He stated that the State is requiring re-valuation because if valuations are not within a specific range based upon sales, the State can mandate an increase. Chairman Prauner reported that valuations decreased on some agricultural land. Commissioner Schmidt said that some dryland agricultural property valuations decreased, but the irrigated land values stayed the same. Mr. Acklie said that this is why he questioned how the total valuation could increase without the agricultural land valuations changing. Commissioner Schmidt responded that there is a lot of new construction and economic growth, such as homes being built and commercial properties expanding. Commissioner Ohl reported that a breakdown of valuations between agricultural, residential, and commercial properties will be presented at the budget hearing.

Budget committee members explained that the LC-3 supporting schedule reflects that the preliminary budget is in compliance with the lid restrictions. They reported that unused restricted funds authority in the amount of \$755,963 will carry over to the next fiscal year, which is slightly higher than the prior year.

Chairman Prauner thanked budget committee members for preparing and explaining the budget.

Budget committee members reported that §Section 77-3442 Nebraska Revised Statutes permits the county to allocate levy authority to other political subdivisions and the State Statutes stipulate that the County cannot exceed a maximum of 45 cents, plus 5 cents for interlocal agreements. A levy limit form was reviewed with Board members which reflected that the rural fire districts, which are part of a Mutual Finance Organization, are requesting a levy allocation of 3.5 cents, the Agricultural Society levy request is \$0.010967, and the Norfolk Sanitary District is \$0.009851. They stated that if the levy allocations requested by the various entities are approved, the County would be in compliance with the statutory requirements. After discussion, the following resolution was introduced:

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RESOLUTION #2017-28

WHEREAS, Section 77-3443 Nebraska Revised Statutes provides that certain governmental entities must receive levy allocation authority from the County Board; and

WHEREAS, the Madison County Board of Commissioners has received levy allocation requests from various political subdivisions for the 2017-2018 fiscal year; and

WHEREAS the Battle Creek, Madison, Meadow Grove, Newman Grove, and Norfolk Rural Fire Districts have formed a Mutual Finance Organization, with each of its members requesting that the levy rate be set at 3.5 cents per hundred dollars of valuation; and

WHEREAS, the Board of Commissioners has reviewed the levy requests and determined that no parcel of property in the county will exceed the allowable levy limits as outlined in state statutes;

NOW, THEREFORE, BE IT RESOLVED, that the following levy allocations are hereby authorized for the 2017-2018 fiscal year:

<u>SUBDIVISION</u>	<u>PROPERTY TAX AMOUNT</u>	<u>VALUATION</u>	<u>LEVY ALLOCATED</u>
Battle Creek Rural Fire District			.035000
Madison Rural Fire District			.035000
Meadow Grove Rural Fire District			.035000
Newman Grove Rural Fire District			.035000
Norfolk Rural Fire District			.035000
Madison County Agricultural Society			
General Fund	\$190,009.00	3,937,671,187	.004826
Building Fund	<u>\$241,806.00</u>	3,937,671,187	<u>.006141</u>
TOTAL	\$431,815.00		.010967
Norfolk Sanitary District			
General Fund	\$147,713.00	1,499,603,924	.009851

Motion was made by Schmidt and seconded by Ohl that the foregoing resolution be adopted.

During discussion on the motion, Chairman Prauner stated that next year the Commissioners may look at the Agricultural Society request; however, he doesn't have a problem with the increase requested this year. He said that he understands that the Agricultural Society has maintenance on all their buildings. Commissioner Schmidt stated that the Agricultural Society has an elected Board of Directors, so the public needs to hold them accountable. He stated that Madison County is very fortunate to have the fair which is a great attraction for the area; but, it is a point of pride. He said that it's great to see young families bringing out their children, which is great for the county. He said that it's amazing to see the number of weekends that the fairgrounds are used. Commissioner Ohl said that there is a significant expense to maintain the buildings and ground.

Chairman Prauner called for the vote. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Chairman Prauner set public hearings for Wednesday, September 6, 2017 to receive citizens' comments on the County budget for the 2017-2018 fiscal year and to set the property tax request at an amount different than the previous fiscal year.

Under citizens' comments, Myron Tiedtke explained that he attended a Commissioners' meeting in March to report a drainage problem and issues with his driveway. He said that the problem with his driveway was resolved; however, nothing has been done with the drainage problem. He presented pictures of a culvert located on 839th Road between 538th and 539th Avenues. He said that work was completed in May on 839th Road between 549th and 550th Avenues, which is right across the road from where Road Foreman Jeff Schroeder lives. He reported that 839th Road from 549th Avenue East to the dead end is asphalted and right after that was done there was a backhoe that was used to clean out a culvert, which is also where Mr. Schroeder lives and his grandmother owns land. He presented pictures showing the East and West sides of the culvert located on 548th Avenue near 840th Road that showed that water was sitting on both sides of the culvert. He reported that the water should flow through the culvert, through the ditch, and drain to the creek. He also asked why a beaver dam was removed when nothing is being done to improve the water drainage in the ditch.

Commissioner Schmidt asked what was stopping the water from draining and Mr. Tiedtke responded that vegetation and silting are preventing drainage. Commissioner Ohl asked when the ditch was last cleaned out and Mr. Tiedtke replied that when Commissioner Hughes was a Commissioner. Commissioner Ohl stated that he may have been misinformed; but, Mr. Schroeder told him that the ditch was cleaned out. Commissioner Schmidt asked how this lack of drainage was affecting Mr. Tiedtke and he replied that he has a hay meadow that is wet due to lack of drainage. Mr. Tiedtke said that the ditch always drained before the road was widened.

After discussion, Commissioner Ohl requested County Highway Superintendent Richard Johnson to inspect the drainage issue.

Weed Superintendent Don Svitak reported on Project No. ER-2895(2) which is located north of Meadow Grove. He stated that the Elkhorn River moved north after the final design plans were approved; so, the location where the rip rap was to be placed is now in the river anywhere from 10 to 30 feet. He explained that construction on the project has stopped until the environmental requirements can be analyzed. He said that the project will need to be re-designed and moved further north.

Commissioner Schmidt stated that the river will continue to move during delays to re-design the project. Mr. Svitak reported that the river changes affect 300 feet of the total 570 feet of rip rap. He stated that he is hopeful that the project can be re-designed by staff at the Nebraska Department of Transportation. He said that any design changes must be accepted by the Environmental Protection Agency and the County Board of Commissioners.

Commissioner Schmidt asked if the County would be responsible for 20% of the re-design fees and Mr. Svitak responded affirmative. Mr. Svitak said that if the design is updated by State staff it would be considered a construction field update. Chairman Prauner asked if there was adequate easement for the update and Mr. Svitak replied affirmative.

No action was taken.

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MADISON COUNTY, NEBRASKA

The following claims were audited:

	GENERAL FUND	
Total Net Payroll		144,772.98
Adams County Sheriff	Civil Process Fees, Mental Health	18.50
Advance Correctional Healthcare	Medical Services, County Jail	20,255.07
Albracht Disposal Service	Garbage Services, Courthouse	94.00
American Family Life Assurance Co.	Insurance Premiums	969.41
Appera	Mat Services, Supplies, Public Defenders	30.77
Karen Beyke	Contract Services, Community Based Grant	195.00
BI Incorporated	Monitoring Services, Community Based Grant	989.38
Blue Cross Blue Shield of Nebraska	Insurance Premiums	4,879.57
Bob Barker Company Inc.	Supplies, County Jail	667.08
Cableone	Internet Services, Courthouse	218.50
Carney Law, PC	Legal Service, District Court	1,115.21
Carney Law, PC	Legal Services, County Court	9,521.99
Cass County Court	Civil Process Fees, Law Enforcement	7.50
CBM Managed Services	Inmate Meals, County Jail	11,151.17
Century Link	Telephone Service, County Jail	17.66
Century Link	Telephone Service, Probation Office	668.61
Champs	Maintenance Contract, County Jail	2,166.00
Marie Izabel Chavez	Consulting Services, Mileage, Public Defender	1,988.70
Child Abuse Pediatrics	Deposition, Law Enforcement	375.00
City Directory	Supplies, County Attorney	177.00
City of Crofton	Contract Services, Community Based Grant	178.00
City of Madison	Utilities, Public Defender	215.17
City of Madison	Utilities, County Jail	5,120.51
City of Norfolk	Utilities, Probation Office	306.45
Clerk of the Supreme Court	Appeal Fees, District Court	125.00
Colonial Life and Accident Insurance	Insurance Premiums	285.21
Complete Pest Control	Pest Control, County Jail	125.00
Connecting Point	Supplies, Reappraisal	18.95
Connecting Point	Supplies, County Sheriff	69.00
Connecting Point	Repairs, Courthouse	380.25
Credit Management Services Inc.	Garnish of Wages	139.04
Cubby's	Fuel, Noxious Weeds	906.08
Custom Sports	Uniforms, County Jail	20.00
CVSOAN	Registration Fee, Veteran Service Office	50.00
DAS Accounting -Central Finance	Data Processing, County Clerk	41.60
DAS Accounting -Central Finance	Data Processing, County Treasurer	96.16
DAS Accounting -Central Finance	Data Processing, County Jail	32.00
Digital Ally, Inc.	Supplies, County Sheriff	70.00
Douglas County Treasurer	Autopsy, Law Enforcement	879.50
Eakes Office Solutions	Supplies, Clerk of District Court	264.53
Eakes Office Solutions	Supplies, County Sheriff	62.09
Eakes Office Solutions	Supplies, County Attorney	918.98
Eakes Office Solutions	Supplies, Juvenile Accountability	564.45
Eakes Office Solutions	Supplies, County Jail	71.98
Eastern Auto Service Inc.	Repairs, County Sheriff	109.85
Egley, Fullner, Montag and Hackabout	Legal Services, County Court	1,372.95
Electronic Engineering	Repairs, County Jail	3,321.00
Ewalt Law Office, PC, LLO	Legal Services, District Court	2,250.24
Farm & Home Publisher, LTD	Plat Maps, Courthouse	155.76
First Concord Benefits Group	Flex Plan, Administration Fees	2,538.24
Floor Maintenance and Paper Supply	Supplies, County Jail	365.93
Floor Maintenance and Paper Supply	Supplies, Probation Office	283.73
Daniel Fullner	Mileage, Mental Health	21.40
Gall/Quartermaster	Uniforms, County Sheriff	347.29
Gall/Quartermaster	Uniforms, County Jail	252.04
Hometown Leasing	Copier Lease, Probation Office	772.71
Khu Htoo	Interpreting Services, Public Defender	17.50
Jewell & Collins	Legal Services, County Court	1,639.25
Nancy Jochum-Schramm	Court Reporting Services, Mental Health	50.00
John's Disposal	Garbage Services, Probation Office	61.00
Johnson's Inc. Plumbing & Heating	Repair, Zone Department	37.50
Johnson's Inc. Plumbing & Heating	Repair, Noxious Weeds	37.50
Joseph Law Office	Legal Services, County Court	2,053.80
Taylor Kester	Contract Services, Community Based Grant	120.00
John Krantz	Rent, Utilities, Juvenile Accountability	1,750.00
Leaf	Copier Lease, Veteran Service Office	1,138.68
Madison County Clerk	Tax Deposit, Retirement	80,597.76
Madison County Sheriff Inmate Fund	Subscription, Supplies, County Jail	194.74
Madison County Sheriff	Civil Process Fees, County Court	833.54
Madison County Sheriff	Civil Process Fees, District Court	227.74
Madison County Sheriff	Civil Process Fees, Mental Health	181.64
Madison County Sheriff	Civil Process Fees, Public Defender	73.23
Madison National Life Insurance Co. Inc.	Insurance Premiums	147.70
James Marshall	Contract Services, Comm. Based Enhancement Grant	305.00
Benjamin McBride	Contract Services, Community Based Grant	146.87
Menards	Supplies, Zoning Department	4.45
Menards	Supplies, Courthouse	30.58

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MADISON COUNTY, NEBRASKA

Menards	Supplies, County Jail	44.70
Menards	Supplies, Noxious Weeds	4.46
Midwest Plumbing & Heating	Repairs, County Jail	109.50
Mimick Motor Company	Repairs, County Sheriff	551.28
National Enterprise Systems Inc.	Garnish of Wages	214.55
Nationwide Retirement Solutions	Deferred Compensation	2,880.00
Nebraska Child Support Payment Center	Garnish of Wages	200.00
Nebraska Health and Human Services	State Institution Costs	930.00
Nebraska Public Power District	Utilities, Zoning Department	89.69
Nebraska Public Power District	Utilities, Probation Office	678.50
Nebraska Public Power District	Utilities, Noxious Weeds	119.87
Nebraska Public Power District	Utilities, Veteran Service Office	68.60
Nebraska Sheriff's Association	Membership Fees, County Sheriff	255.00
Nebraska Sheriff's Association	Membership Fees, County Jail	45.00
Norfolk Auto Center	Repairs, Noxious Weeds	64.70
Norfolk Daily News	Publication Costs	381.66
Northeast NE Juvenile Services Inc.	Juvenile Distension	4,730.00
Norm Nykodym	Lawn Services, Public Defender	149.00
Valorie Olson	Court Reporting Services, District Court	175.00
One Office Solution	Supplies, Clerk of District Court	28.50
One Office Solution	Supplies, Public Defender	398.24
One Office Solution	Copier Maintenance, Reappraisal	116.64
One Office Solution	Supplies, County Sheriff	29.27
One Office Solution	Supplies, County Attorney	168.50
Phillips 66 CO/SYNCB	Fuel, County Sheriff	59.41
Susan Pohlman	Contract Services, Juvenile Accountability	255.00
Racom Corp.	Repairs, County Sheriff	950.00
Redwood Toxicology Lab	Medical Testing, Probation Office	526.35
Relz Inc. dba Lexis Nexis	Subscriptions, County Attorney	468.92
Renner Auto Body	Repairs, County Sheriff	500.00
Sarpy County Court	Civil Process Fees, Law Enforcement	8.75
Nancy Scheer	Mileage, County Clerk	36.39
John Shaver	Contract Services	126.00
Shell	Fuel, Reappraisal	69.12
Shell	Fuel, County Sheriff	2,376.97
Short Stop	Fuel, County Sheriff	52.96
Stratton, DeLay, Doele, Carlson, & Buettner, PC, LLO	Legal Services, County Court	4,940.00
Alina Surber	Contract Services, Community Based Grant	600.00
Linda Swenson	Consulting Services	560.00
The Farner Co., Inc.	Supplies, County Jail	112.73
The Zone	Contract Services, Community Based Grant	683.64
Thompson Reuters - West	Subscription, Public Defender	290.12
Thompson Reuters - West	Subscription, Law Enforcement	252.90
Tilden Citizen/Meadow Grove News	Publication Costs	45.67
Tilly's	Fuel, County Sheriff	96.38
Top Quality Glove	Supplies, County Jail	548.90
Transunion Risk & Alternative	Records Checks, County Sheriff	25.00
US Bank Corporate Payment System	Subscription, Supplies, Uniforms, County Sheriff	685.40
Jessica Vaughn	Supplies, Veteran's Service Office	6.65
Verizon Wireless	Telephone Services, Courthouse	55.24
Verizon Wireless	Telephone Services, Reappraisal	40.01
Verizon Wireless	Telephone Services, Extension Service	157.12
Verizon Wireless	Router Services, Noxious Weeds	59.67
Vision Service Plan	Insurance Premiums	403.29
Wentling Law Office	Legal Services, County Court	1,475.78
Wex Bank	Fuel, County Sheriff	511.82
Winfeld US	Supplies, Noxious Weeds	650.00
Wings, LLC	Aerial Imagery, Noxious Weeds	676.01
Zee Medical Service	Medical Supplies, County Sheriff	24.45
Zee Medical Service	Medical Supplies, County Jail	142.30
Zodiac Properties, LLC	Rent, Probation Office	12,029.54

ROAD/BRIDGE FUND

Total Net Payroll		31,100.38
Albracht Disposal	Garbage Service	40.00
American Family Life Assurance Co.	Insurance Premiums	608.12
Asphalt & Concrete Material	Asphaltic Materials	2,132.27
B's Enterprises Inc.	Culverts, Parts	21,721.85
Bauer Built Inc.	Repairs	2,047.90
Black Hill Energy	Utilities	52.92
Blue Cross Blue Shield of Nebraska	Insurance Premiums	985.97
Boardman's Furniture & Pawn	Equipment	779.00
Colonial Life and Accident Insurance	Insurance Premiums	153.38
Connecting Point	Equipment	756.00
Dale R. Johnson Ent. Inc.	Gravel	18,555.66
Eckert Fabrication	Parts	40.00
Fastenal Company	Repairs	19.26
Filter Care of Nebraska LTD	Repairs	98.55
First Concord Benefits Group	Flex Plan	496.15
Hauge Associates, Inc.	Garnish of Wages	165.20

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MADISON COUNTY, NEBRASKA

Island Supply Welding Co.	Supplies	116.77
Jebro Inc.	Asphaltic Materials	279,743.88
Kelly Supply Co.	Parts	393.61
Kimball Midwest	Parts	583.30
Loup Power District	Utilities	132.76
M & M Farm Supply	Supplies	47.40
Madison County Clerk	Tax Deposit, Retirement	16,661.18
Madison National Life Insurance Co. Inc.	Insurance Premiums	37.85
Matteo Sand & Gravel Co., Inc.	Gravel	65,548.41
Mead Lumber Co.	Supplies	18.61
Menards	Concrete	14.54
Nate Inc.	Hauling Services	1,755.00
Nationwide Retirement Solutions	Deferred Compensation	275.00
Nebraska Child Support Payment Center	Garnish of Wages	243.24
Nebraska Public Power District	Electric Service	134.41
Nebraska Machinery Exchange LLC	Parts	463.73
Norfolk Auto Center	Parts, Repairs	30.16
Norfolk Specialties Inc.	Parts	135.00
Norfolk Transmission & Muffler Service Inc.	Parts, Repairs	192.29
Pioneer Telephone Company	Telephone Service	35.60
Powerplan	Parts	42.41
RDO Truck Center	Parts	743.50
Rise Broadband	Telephone Service	125.69
Road Builders Machinery & Supply	Parts, Repairs	2,473.49
Rose Equipment Inc.	Asphaltic Materials	719.39
T-Bone North	Fuel	331.53
Truck Center Companies	Parts	14.14
Verizon Wireless	Telephone Service	211.04
Village of Meadow Grove	Utilities	70.00
Vision Service Plan	Insurance Premiums	68.15
Weldon Parts Inc.	Parts	376.92
Zoubek Oil Company Inc.	Fuel	3,382.12
VISITORS PROMOTION FUND		
Norfolk Area Visitors Bureau	Administration Fees	9,132.62
VISITORS IMPROVEMENT FUND		
Norfolk Area Visitors Bureau	Administration Fees	12,945.24
DRUG TESTING FUND		
Premier Biotech	Medical Testing	511.29
Repcos Marketing Inc.	Medical Testing	53.25
911 EMERGENCY FUND		
Eastern Nebraska Telephone Company	Telephone Services	127.88
LAW ENFORCEMENT OPERATING FUND		
Food Express	Supplies	605.64
Madison Co. Sheriff Inmate Fund	Supplies	132.06
DRUG COURT FUND		
On Call Employee Health	Medical Testing	100.00
Redwood Toxicology Lab	Medical Testing	153.95

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

The Board adjourned at 11:50 P.M. to Wednesday, September 6, 2017 at 9:30 A.M.

ATTEST:

County Clerk Nancy Scheer

Jim Prauner, Chairman
County Board of Commissioners