

Commissioner's Record No. 25

MADISON COUNTY, NEBRASKA

BOARD OF EQUALIZATION MEETING

Madison, Nebraska

September 7, 2016

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

Advance notice of meeting was published in the Thursday, September 1, 2016 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 Ron Schmidt called the meeting to order and notified the public of the location of the Open Meeting Act information posted in the meeting room.

Present: Commissioners Christian Ohl, Jim Prauner, and Ron Schmidt, County Assessor Jeff Hackerott, County Treasurer Donna Primrose, and County Clerk Nancy Scheer.

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

Motion was made by Ohl and seconded by Prauner to approve the minutes of the meeting held on August 9, 2016. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

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

Christ is King Community Church, 715 West Madison Avenue, Norfolk	2011 Ford Van
Community Bible Church, 401 East Park Avenue, Norfolk	2008 Chevrolet Express Van
Countryside Home, 703 North Main Street, Madison	2008 Ford Ranger
First Christian Church, 1408 East Benjamin Avenue, Norfolk	2000 Ford Bus
Lutheran High School Association, 2010 North 37th Street, Norfolk	2014 Ford Cutaway Bus
Midtown Health Center, 302 East Phillip Avenue, Norfolk	2014 Dodge Grand Caravan
Missionary Benedictine Sisters, 300 North 18th Street, Norfolk	2015 Nissan Altima 4 Door Sedan
Mosaic, 105 East Norfolk Avenue, Suite 200, Norfolk	2008 Chevrolet Van (2), 2007 Chevrolet
Express Van, 2004 Chevrolet Astro Van, 2006 Chevrolet Uplander Van	

County Treasurer Donna Primrose reported that all organizations have previously been approved by the Board.

No public comments were received. Chairman Prauner closed the hearing at 9:03 A.M.

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

County Assessor Jeff Hackerott submitted the following tax list corrections:

- #3163: Marx Repair, LLC, 54659 838th Road, Battle Creek
Addition to the tax rolls in the amount of \$758.10 for correction to 2015 personal property taxes after review of 2015 depreciation worksheet
- #3164: Chris Nelsen, 51246 535th Avenue, Newman Grove
Addition to the tax rolls in the amount of \$459.48 for correction to the 2014 personal property taxes after review of 2015 depreciation worksheet
- #3165: Chris Nelsen, 51246 535th Avenue, Newman Grove
Addition to the tax rolls in the amount of \$328.74 for correction to the 2015 personal property taxes after review of 2015 depreciation worksheet
- #3166: Insurance Associates, Inc., P.O. Box 1128, Norfolk
Addition to the tax rolls in the amount of \$96.80 for correction to the 2015 personal property taxes after review of 2015 depreciation worksheet
- #3167: Bronco Connection LLC, 1920 Glenn Street, Norfolk
Addition to the tax rolls in the amount of \$828.80 for correction to the 2015 personal property taxes after review of 2015 depreciation worksheet
- #3168: Dolores Theisen, 3410 Fox Ridge Avenue, Norfolk
Addition to the tax rolls in the amount of \$617.10 for correction of 2014 real estate taxes after receipt of letter from the Nebraska Department of Revenue lowering the home exemption from 90% to 60%

After discussion, it was moved by Ohl 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 adjourned at 9:22 A.M.

County Clerk Nancy Scheer

Ron Schmidt, Chairman
County Board of Equalization

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COMMISSIONERS PROCEEDINGS

Madison, Nebraska

September 7, 2016

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 1, 2016 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.

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, County Clerk Nancy Scheer, and County Highway Superintendent Richard Johnson. Norfolk Daily News reporter Jerry Guenther, US92 reporter Rachel Urbanski, and WJAG reporter Nick Stevenson were present until 10:25 A.M.

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

- 1) Approval of minutes of the August 23, 2016 meeting
- 2) Authorization for County Board Chairman to execute the Constitution for the University of Nebraska-Lincoln Madison County Extension program
- 3) Authorization for advertise for bids for two used motor graders for the road department
- 4)

RESOLUTION #2016-38

WHEREAS, Check No. 16080216, dated August 23, 2016, and drawn on the General Fund in the amount of two hundred fifty-nine dollars and ten cents (\$259.10), was made payable to the Clerk of the Supreme Court, 2413 State Capital Building, P.O. Box 98910, Lincoln, Nebraska 68509-8910 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. 16080216, dated August 23, 2016, and drawn on the General Fund in the amount of two hundred fifty-nine dollars and ten cents (\$259.10), is hereby cancelled.

5)

RESOLUTION #2016-39

WHEREAS, Check No. 16080272, dated August 23, 2016, and drawn on the General Fund in the amount of nineteen dollars and ninety-nine cents (\$19.99), was made payable to Office Depot Office Max, 2125 Krenzien Drive, Norfolk, Nebraska 68701, 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. 16080272, dated August 23, 2016, and drawn on the General Fund in the amount of nineteen dollars and ninety-nine cents (\$19.99), is hereby cancelled.

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.

Pursuant to published legal notice in the Wednesday, August 31, 2016 edition of the Norfolk Daily News, Chairman Prauner opened a public hearing at 9:35 A.M. to receive citizens' comments regarding the proposed county budget for the 2016-2017 fiscal year.

Roger Acklie and three members of the media were in attendance during the hearing.

Commissioner Ohl gave a power point presentation summarizing the 2016-2017 fiscal year proposed budget. He reported that the first slide is a chart reflecting the total budget amounts in each fund and the percentage of change compared to the prior year. He explained that the three largest funds in the County budget are comprised of the General Fund at 47%, Road/Bridge Fund at 23%, and Federal Aid Secondary Fund at 18%.

Commissioner Ohl presented the second slide which reflected an extensive spreadsheet and pie chart showing the revenue sources. He reported that the largest portion of the revenue is the net cash balance which is 36% of the total revenue. He said that other revenue sources include 2% from federal, 9% from state, 9% from intergovernmental and local, 34% from property taxes, and 10% from transfers.

Commissioner Ohl presented the third slide showing a schedule of disbursements which reflected where each dollar is spent. He stated that the largest part is personnel expense which is 31% of the total budget and includes salaries, health insurance benefits, County share FICA, and retirement benefits. He reported that capital outlays is 22% of the total budget and includes new equipment, contracts for road projects, engineering, new structures, and structural improvements. He stated that general operating expenses are 26% of the total budget and includes utility costs, telephone expense, maintenance, and repairs. Commissioner Ohl reported that transfers are 12%, supplies and materials are 7%, debt servicing for payment of bonds and interest is 2%, and equipment rental is 1%.

Commissioner Ohl reported that the fourth slide reflects the historical information for valuations and levies for the County from 2007 through 2016. He reported that the slide reflects the tax levy history as the bottom line on the chart. He explained that the valuation is also shown and historically over the past ten years has increased gradually each year and currently the valuation is approximately \$3.828 billion. He explained that the levy trend was following along with the valuation so that the levy would stay stable with the valuation increases; however, the past three years the levy has actually stabilized.

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Commissioner Ohl reported that the fifth slide reflects the valuation breakdown provided by the Assessor's Office. He said that agricultural land makes up 47% of the total County valuation, with 42% land, 1% farm dwellings, 2% personal property, and 2% outbuildings, farm agricultural site land, and agricultural home site land. He stated that the slide reflects that a significant portion of valuation for the County comes from the agricultural community and this is a very important part of the economy. He explained that 35% of the County's valuation is from residential real property, 2% is industrial real property, 3% is commercial and industrial personal property, and 12% of the total valuation is from commercial real property.

Commissioner Schmidt explained that two areas of budget increases were health insurance costs of \$138,000 and gravel expense of \$100,000. He said that these two items affect the levy.

Commissioner Schmidt reported that the CDBG #2 Fund total budget last year was \$184,000 and the total this year is \$535,500, which is an increase of 191% from the prior year. He said that a large portion of the total budget increase is in the CDBG #2 Fund; but the increase has no reflection on the property tax.

Roger Acklie asked where the funds in the CDBG #2 Fund come from and Commissioner Schmidt responded that these funds are community development block grant funds from the State which pass through the County's budget. Commissioner Schmidt explained that Northeast Economic Development District is working with a business that is applying for CDBG funds and if approved, the funds will pass through the County budget. He explained that these are State funds which don't reflect on the County's property tax.

No comments were received from the public.

Chairman Prauner closed the hearing at 9:45 A.M.

After discussion, the following resolution was introduced:

RESOLUTION OF ADOPTION AND APPROPRIATIONS #2016-40

WHEREAS, a proposed County Budget for the fiscal year July 1, 2016 to June 30, 2017 prepared by the budget making authority, was transmitted to the County Board on the 9th day of August, 2016, and

WHEREAS, a duly advertised public hearing on said budget was held as required by Nebraska Revised Statutes,

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, 2016 to June 30, 2017 as categorically evidenced by the budget document be, and the same is, hereby 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, with County Board approval, to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2016 and ending June 30, 2017.

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 property tax requirements for each fund.

Motion was made by Schmidt and seconded by Ohl that the foregoing resolution be adopted. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

The following budget message was introduced:

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, 2016 through June 30, 2017. The total budget requirements of \$36,814,231 will necessitate \$12,510,202 being raised by taxation, and the balance of the total requirements, \$24,304,029 will be provided by county officers' fees, highway allocation, motor vehicle tax, reimbursement from various local, state and federal sources, delinquent taxes, 2015 taxes now in the process of collection, interfund transfers, and unexpended cash balance. \$191,414 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 has authorized a petty cash fund in the amount of \$50.00 in the Madison County Attorney's Office.

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, educational enhancement, and unique improvements. The budget document includes funding of contributions to the College of Nursing and County libraries from the Inheritance Tax Fund. The use of Inheritance Tax proceeds 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 2016 Madison County levy rate is \$0.326784 intended to raise \$12,510,202 in property taxes. Inheritance Tax funds in the amount of \$400,000 were used for property tax reduction.

The Board of Commissioners recognizes the need for rural fire protection and has allocated levy authority, as prescribed in Section 77-3443 Nebraska Revised Statutes, to all rural fire districts at the rate requested. Levy allocations were also authorized for the Norfolk Sanitary District and the Madison County Agricultural Society. The County Board will attempt to allocate levy authority to these entities in future budget years, but encourages exploration of other sources of revenue due to future uncertainties.

The primary factor in compiling the budget for this fiscal year was to maintain the property tax levy at or below the prior year's levy rate to continue to offset increases in property valuations. 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 was made by Schmidt and seconded by Ohl that the foregoing budget message be adopted. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

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Pursuant to published legal notice in the Wednesday, August 31, 2016 edition of The Norfolk Daily News, Chairman Ohl opened a public hearing at 9:48 A.M. to receive citizens' comments regarding adoption of the property tax for the 2016-2017 fiscal year. Roger Acklie and three members of the media were in attendance during the hearing.

Budget committee member Nancy Scheer explained that the second public hearing is necessary to comply with the state law that requires an entity to conduct a special hearing if the property tax requirement is different than the prior fiscal year.

Budget committee member Richard Johnson reported that the property tax requirement for last year was \$12,268,814 and this year's property tax is \$12,510,202, which is an increase of \$241,388. He stated that the 2015 tax rate was .328286 and the 2016 proposed tax rate is .326784, which is a decrease of 0.46%. He reported that \$400,000 of Inheritance Tax funds were used to lower property taxes. He explained that the collections in Inheritance Tax Fund were lower this year and historically the County Board tries to keep the fund balance at \$2 million. He said that Inheritance Tax funds are also being used to fund the Nursing College, county libraries, and economic development functions. Commissioner Ohl stated that Inheritance Tax funds are being used to lower property taxes and that State has been focusing on finding ways to lower property taxes.

No public comments were received during the hearing. Chairman Prauner closed the public hearing at 9:51 A.M. After discussion, the following resolution was introduced:

RESOLUTION #2016-41

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the Madison County property tax request for the prior fiscal year shall be the property tax request for the current fiscal year for purposes of the levy set by the County Board of Equalization unless the Board of Commissioners adopts a resolution setting the tax request at a different amount, and

WHEREAS, the Board of Commissioners has completed the budget process and determined that the property tax required to fund the operations of Madison County for the current fiscal year is different than the property tax request for the prior fiscal year, and

WHEREAS, a public hearing was held to hear and consider comments concerning the property tax request,

NOW, THEREFORE BE IT RESOLVED that the property tax requests and levies for the 2016-2017 fiscal year for the respective funds of Madison County be set as follows:

TOTAL VALUATION	FUND	PROPERTY TAX REQUEST	LEVY
3,828,285,382	General	8,021,558	0.209534
	Road/Bridge	0	None
	Federal Aid Secondary	4,297,230	0.112250
	Visitors' Promotion	0	None
	Visitors' Improvement	0	None
	Register of Deeds Preservation & 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	191,414	0.005000
	TOTALS	12,510,202	0.326784

During discussion, Commissioner Ohl thanked budget committee members for their work on the budget. He stated that there are increasing costs of insurance and road construction projects and it's impressive that the levy continues to be stable. Commissioner Schmidt stated that elected officials did a great job of keeping spending under control which helped with a carryover of unexpended funds from the prior fiscal year.

Motion was made by Schmidt and seconded by Ohl that the foregoing resolution be adopted. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

County Attorney Joseph Smith and Madison City Mayor Al Brandl were present to discuss an interlocal agreement with the City of Madison for asphaltic concrete overlay on part of the Fairgrounds Road.

Mr. Smith reported that the fairgrounds is located on Lot 3 on the addition and going to the West are Lots 1 and 2. He explained that Lots 1 and 2 were annexed by the City of Madison, but Lot 3, which is the fairgrounds, probably was annexed; however, there is no direct record of the annexation. He stated that the fairgrounds have been treated as being part of the City of Madison for many years and the City describes its corporate limits as including the fairgrounds. He reported that he had a surveyor check for the pins on Lot 3 and the pins and boundary for Lot 3 are located on the West side of the road which makes it City property. Mr. Smith stated that it's possible that when the City of Madison annexed Lots 1 and 2, the diagram on the plat shows Lots 1, 2, and 3; but, the wording on the plat says Lot 1 and 2. He said that the City has been treating the fairgrounds within its corporate records and has been collecting sales tax on the activities conducted thereon although it's nonprofit.

Mayor Brandl clarified that the plat lists Lot 1 through 2 inclusive; but, shows all three lots. Mr. Smith stated the wording of Lots 1 through 3 inclusive would make sense; but, Lot 1 through 2 doesn't make sense because there is nothing in between 1 and 2. He stated that it is possible that the City annexed Lot 3 at some other time and never filed the paperwork or it's remotely possible that the City thought they annexed Lot 3 and never went through the correct process. He stated that if Lot 3 does belong to the County then the County would have the Fairgrounds Road and the road to the South. Mr. Smith stated that he looked at other records with Lots 1 and 2 which are not the records of Lot 3, but sometimes they refer to Lot 3 as being annexed, although it's not direct or on any paperwork.

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Chairman Prauner asked if the lot stakes were located and Mr. Smith responded that the lot stakes were found and he will be receiving a map from the surveyor. Mr. Smith reported that a pin was found by the bridge where Lot 2 starts. He said that the City would own the road by Lots 1 and 2, which would make Lot 3 the County instead of the City. He stated that an interlocal agreement was drafted that states that the County is paying for the road and if it's determined that the County owns none of the road, the City would pay the costs. He explained that the problem with the way the agreement is drafted is how to determine the ownership of the road. He said that if the City and County can't agree, some type of legal declaratory action would be required which would involve either the County or the City suing each other. Commissioner Schmidt stated that this would be a friendly lawsuit because there isn't a controversy over this issue.

Chairman Prauner asked if the road work was all done in Lot 3 or in Lots 1, 2, and 3. Commissioner Schmidt responded that he didn't know exactly where each lot starts. Mr. Smith stated that he showed Commissioner Schmidt the pins for Lot 2. County Highway Superintendent Richard Johnson asked if he could look at the map showing the lots and Mr. Smith responded that he didn't bring the map to the meeting. Mr. Smith explained that he went through all the County records to determine ownership and that another option would be to look at newspapers for possible annexation information. He stated that he spent a lot of time on this issue locating five different maps and he was told by George Moyer that even when the horse track was operating it was nonprofit.

Mr. Smith stated that the County contracted for the overlay work on Fairgrounds Road. He said that the Mayor and City Council need some type of resolution to correct the deed or annexation. County Highway Superintendent Richard Johnson clarified that the County will soon pay for the costs, so he recommended that the Commissioners approve the agreement.

Chairman Prauner asked if the costs would be shared 50% by each entity. Commissioner Schmidt explained that he had numerous discussions with Mayor Brandl about the road overlay; but, once the County reclaimed the road, something had to be done. He said that the original agreement was that each entity would pay 50% of the costs, then ownership of the road became a question. He explained that the City doesn't have the money to pay 100% of the costs, so he agreed that the County would pay 50% and the City would pay for 50% and with approval of the interlocal agreement it will be determined at a later date who actually owns that road and which entity will pay the costs.

Chairman Prauner asked for Mr. Smith's opinion on approving the interlocal agreement and Mr. Smith responded that the agreement is okay as long as the Board realizes what it being signed. Mr. Smith asked the Board members to keep in mind that a decision on determining road ownership will come from the Court. He explained that sales tax collected may be an issue if a determination is made that the County owns Fairgrounds Road.

Mayor Brandl stated that he had a verbal agreement with Commissioner Schmidt that the County and City would each pay one-half of the costs for the overlay on the Fairgrounds Road and that whichever entity owns the road will take responsibility. Mr. Smith concurred that each entity should pay half of the costs and then a lawsuit could be filed.

Mr. Johnson inquired how long it would take to make a determination on ownership of the road. Commissioner Ohl asked if it would be good for the County to sign the agreement for the sake of time and Mr. Smith responded that it probably won't matter if the agreement is signed because if the County wants to determine who owns the road, it will be a Court matter and once it goes to Court, everyone is stuck with the decision. He explained that if the Court determines that the road is owned by the County, it's not just a road issue, but involves other jurisdictional matters such as law enforcement. Commissioner Schmidt stated that a determination on ownership of the road needs to be made. Chairman Prauner asked if ownership rights could be relinquished if the County was determined as the owner. Mr. Smith responded that was probably the original intent because the City thinks it annexed the road and it probably did or tried to annex the road. Commissioner Schmidt stated that part of the issue is that the pegs are not in the middle of the road, but on the West edge.

Mr. Smith said that the County could sign the agreement, but it would be the first step to a lawsuit. Chairman Prauner asked if it would be okay for the City to agree that it owns the road and then get the right paperwork filed. Mr. Smith stated that the ideal solution would be for the City to re-do its paperwork so it's clear and then have an agreement that the City will pay the County half of the costs. Commissioner Schmidt asked if a verbal agreement was okay without having the interlocal agreement signed and Mr. Smith responded that both sides could pay or not pay without an agreement. Commissioner Ohl asked if there is an urgency to sign the interlocal agreement or if it could be delayed for two weeks. Mr. Smith responded that if the costs are paid 50% by each entity without an agreement, details could be worked out later. Mr. Johnson clarified that the County would pay the full amount of the road overlay costs and that the County is at the mercy of the City about recovering some of the costs and that a signed agreement would be better. Mr. Smith reiterated that signing the interlocal agreement doesn't settle the issue of road ownership. Mayor Brandl stated that the City wants a resolution to the issue.

After discussion, a motion was made by Schmidt and seconded by Ohl to approve an interlocal agreement with the City of Madison for asphaltic concrete overlay on part of Fairgrounds Road. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

The Board members discussed cost-of-living raises. Commissioner Schmidt stated that wages were discussed with the elected officials and are set in the budget; however, wages for the road department and appointed officials are not set.

A motion was made by Schmidt and seconded by Ohl to authorize a maximum wage increase of 3% with a 45 cents per hour minimum raise.

During discussion on the motion, Chairman Prauner explained that he has several part-time employees that are earning between \$15.00 and \$16.00 an hour. Commissioner Schmidt stated that any employee who is earning under \$15.00 per hour that wasn't included in wage discussions with elected officials would get a 45 cents per hour raise. Chairman Prauner asked if this would include part time employees and Commissioner Schmidt responded affirmative. County Clerk Nancy Scheer asked what information should be distributed to department heads and Commissioner Schmidt responded that a maximum wage increase of 3% is authorized with a minimum increase of 45 cents per hour. Commissioner Schmidt stated that he doesn't think that anyone covered by this motion makes less than \$15.00 per hour, but if any employees are in this category, they would receive a wage increase of 45 cents per hour.

Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

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Jail Captain Terry Kotrous and jail facility maintenance contractor Al Brandl gave an update on the progress of the roof repairs. Captain Kotrous stated that the contractor is working ahead of schedule and that Mr. Brandl has been closely watching the project. He stated that the contractor has worked through several weekends and that the job may be completed in another week. Mr. Brandl reported that work on the upper deck is finished except for some minor work and that one-third of the lower level is completed. He stated that the contractor added mats and drain covers which saved the County money.

No action was taken.

The following written reports were reviewed:

- 1) Fund balance report
- 2) Clerk of the District Court August fee report
- 3) County Sheriff August fee report
- 4) County Treasurer distress warrant report
- 5) Sale of surplus property report
- 6) Letter from Sequoia Consulting Group

The following claims were audited:

	GENERAL FUND	
Total Net Payroll		140,637.10
Mark D. Albin	Legal Services, County Court	1,264.10
American Family Life Assurance Co.	Insurance Premiums	1,076.21
Antelope County Court	Certified Copies, Law Enforcement	2.25
Appeara	Mat Service, Public Defender	31.22
Kelcie Bellar	Witness Fees, Mileage	37.38
Big Red Printing	Supplies, County Court	200.58
Black Hills Energy	Utilities, Zoning Department	11.02
Black Hills Energy	Utilities, Noxious Weed Department	11.02
Black Hills Energy	Utilities, Veterans Service	22.88
Blue Cross Blue Shield of Nebraska	Insurance Premiums	131,686.59
Bob Barker Company Inc.	Supplies, County Jail	750.79
Bomgaars	Supplies, Oil, Noxious Weed	70.20
Bessie Bove	Prior Services, Courthouse	12.00
Brandl Electric	Repairs, County Jail	351.05
Brandl Electric	Repairs, District Court	450.00
Brogan & Stafford	Legal Services, District Court	527.83
Burt County Court	Certified Copies, Law Enforcement	3.00
Business Telecommunication Systems	Repair, County Sheriff	140.00
Cableone	Internet, Courthouse	218.50
Carney Law, PC	Legal Services, County Court	1,889.40
CBM Managed Services	Meals, County Jail	7,749.53
Champs, Inc.	Supplies, Equipment, County Jail	110.26
Maria Izabel Chavez	Interpreting Services, Public Defender	251.20
Choice Foods	Supplies, County Sheriff	5.99
City of Madison	Utilities, Courthouse	92.51
Clerk of the Supreme Court	Filing Fees, District Court	125.00
Clerk of the Supreme Court	Filing Fees, County Court	125.00
Coast to Coast Solutions	Supplies, County Sheriff	1,533.93
Colonial Life and Accident Insurance	Insurance Premiums	380.98
Connecting Point	Supplies, County Clerk	107.00
Connecting Point	Supplies, County Sheriff	29.50
Connecting Point	Equipment, Veterans Service Office	273.99
Connecting Point	Contract & Internet Services, Courthouse	954.75
Consolidated Management Co.	Meals, County Sheriff	42.34
Constellation New Energy-Gas Division, LLC	Utilities, Veterans Service	2.67
Cook's Correctional Kitchen	Supplies, County Sheriff	39.72
Copycraft Printing	Uniforms, County Sheriff	171.62
Copycraft Printing	Uniforms, County Jail	55.75
DAS State Accounting	Telephone Services, Zoning Department	26.53
DAS State Accounting	Teletype Services, County Sheriff	262.29
DAS State Accounting	Telephone Services, Law Enforcement	23.00
DAS State Accounting	Teletype Services, County Jail	441.71
DAS State Accounting	Telephone Services, Noxious Weed	26.52
DAS State Accounting	Telephone Services, Veterans Service	58.22
Digital Ally, Inc.	Equipment, County Sheriff	4,025.00
Douglas County Sheriff	Civil Service Fees, District Court	8.71
Eakes Office Solutions	Supplies, County Court	146.05
Eakes Office Solutions	Supplies, Extension Office	59.93
Eakes Office Solutions	Supplies, County Sheriff	75.60
Eakes Office Solutions	Supplies, County Jail	29.76
Eakes Office Solutions	Supplies, Probation Office	317.56
Egley, Fullner, Montag and Hackabout	Legal Services, District Court	2,793.90
Ewalt Law Office PC, LLO	Legal Services, County Court	1,143.00
Field's Hardware	Supplies, Courthouse	32.49
Field's Hardware	Supplies, Supplies, County Jail	21.96
First Concord Benefits Group	Administration Fees, Deductible Buy-Down, Flex Plan	5,062.14

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Fitzgerald, Vetter, Temple & Bartell	Legal Services, District Court	1,800.24
Floor Maintenance & Paper Supply	Supplies, County Jail	699.60
Frontier	Telephone Service, Courthouse	1,041.61
Galls/Quartermaster	Uniforms, County Jail	124.99
General Reporting Services	Transcripts, County Court	61.75
Guarantee Roofing	Repairs, Zoning Department	75,000.00
Gregg Hanson	Equipment Lease, Veterans Service Office	28.56
Naomi Hemphill	Cleaning Services, Public Defender	80.00
Crystal Hestekind	Cleaning Services, Probation Office	360.00
Hilliges and Associated, LLC	Polygraph Services, Law Enforcement	750.00
Hometown Leasing	Copier Lease Agreement, Probation Office	772.71
Jack's Uniforms & Equipment	Supplies, County Sheriff	18.24
Jerry's Sinclair	Repairs, County Sheriff	68.19
Laura Jessen	Witness Fees, Mileage, County Court	37.28
Johnson Engineering Company	Budget Services, Courthouse	1,500.00
Keenan Law, PC, LLO	Legal Fees, County Court	1,265.25
John Krantz	Rent, Juvenile Accountability	1,750.00
James G. Kube	Supplies, District Judge	19.99
Lancaster County Sheriff	Civil Service Fees, District Court	6.57
Linsali, Inc.	Reappraisal Services, County Assessor	11,500.00
Madison County Clerk	Tax Deposit, Retirement	77,430.66
Madison County Court	Court Costs, County Court	2,036.75
Madison County Sheriff Inmate Fund	Supplies, County Jail	30.75
Madison County Sheriff	Civil Service Fees, County Court	430.00
Madison County Sheriff	Civil Service Fees, District Court	1,326.37
Madison County Sheriff	Civil Service Fees, Mental Health	23.38
Madison National Life Insurance Co. Inc.	Insurance Premiums	136.03
Jennie Martinez	Mileage, Zoning Department	11.88
Susan McKenzie	Transcripts, County Court	38.95
Menards	Supplies, County Jail	39.31
Microfilm Imaging Systems, Inc.	Equipment Rental, County Court	218.00
Mid America First Call, Inc.	Transportation Fees, Law Enforcement	85.00
Midwest Plumbing & Heating	Equipment, Repairs, County Jail	4,140.04
Mimick Motor Company	Repairs, County Sheriff	490.90
MIPS	Data Processing Services, County Clerk	605.69
Morland, Easland and Lohrberg	Legal Services, County Court	1,040.85
National Enterprise Systems	Garnish of Wages	207.06
Nationwide Retirement Solutions	Deferred Compensation	2,005.00
NE DOL/Boiler Inspection Program	Inspection Services, Courthouse	48.00
NE DOL/Boiler Inspection Program	Inspection Services, County Sheriff	48.00
Nebraska Child Support Payment Center	Garnish of Wages	276.92
Norfolk Auto Center	Repairs, County Sheriff	85.68
Norfolk Auto Center	Repairs, Noxious Weed	70.58
Norfolk Daily News	Publication Costs	378.66
Northeast Community College	Operation Fees, Extension Office	4,093.09
Northeast Nebr Assn of County Officials	Registration Fees, County Officials	200.00
Northeast Research & Extension Center	Postage, Utilities, Supplies, Extension Office	674.71
One Office Solution	Supplies, Public Defender	227.47
One Office Solution	Supplies, County Sheriff	408.72
PCS Mobile	Radio Equipment, County Sheriff	2,876.00
Postmaster	Permit Fees, Courthouse	215.00
Premier Biotech	Supplies, Probation Office	198.90
Presto - X	Pest Control, Courthouse	92.61
Racom Corp.	Supplies, County Sheriff	108.50
John Rath	Fuel, County Sheriff	28.00
Reynoldsons Inc.	Fuel, Zoning Department	58.76
Reynoldsons Inc.	Fuel, Noxious Weed	942.70
Saunders County Clerk Magistrate	Certified Copies, Law Enforcement	3.00
Judy Schroeder	Prior Service Benefits, Courthouse	11.00
Secretary of State	Supplies, Election Commissioner	26.50
Security Shredding Services	Shredding Services, Reappraisal	35.00
Security Shredding Services	Shredding Services, Probation Office	157.50
Lee Sherry	Mileage, Extension Office	172.80
Stratton, DeLay, Doel, Carlson & Buettner, PC, LLO	Legal Services, County Court	3,191.10
Michelle Sullivan	Mileage, Community Based Grant	87.48
Linda Swenson	Consulting Fees, Courthouse	1,280.00
The Farner Co., Inc.	Supplies, Juvenile Accountability	65.11
The Zone	Contractual Services, Community Based Grant	663.30
Thurston County Sheriff	Civil Service Fees, District Court	28.80
Toxicology Labs Inc.	Consulting Fees, Public Defender	1,400.00
US Bank Corporate Payment System	Travel Expenses, Supplies, County Sheriff	1,793.91
US Bank Corporate Payment System	Supplies, County Attorney	42.86
US Bank Corporate Payment System	Postage, Public Defender	10.80
US Bank Corporate Payment System	Supplies, Fuel, Juvenile Accountability	1,094.20
Verizon Wireless	Telephone Services, Reappraisal	40.01
Verizon Wireless	Telephone Services, Extension Office	193.19
Verizon Wireless	Telephone Services, Law Enforcement	172.01
Verizon Wireless	Router Services, Courthouse	78.04

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MADISON COUNTY, NEBRASKA

Verizon Wireless	Telephone Services, Community Based Grant	327.16
Vision Service Plan	Insurance Premiums	390.07
Wal-Mart Community	Supplies, County Attorney	53.05
Wal-Mart Community	Supplies, Community Based Grant	329.48
Whitey's Sprinklers	Repairs, Courthouse	290.00
Abbie Widhiam	Witness Fees, Mileage, County Court	37.28
Zodiac Properties, LLC	Rent, Probation Office	10,210.84

ROAD/BRIDGE FUND

Total Net Payroll		29,241.66
Advanced Fire & Safety Inc	Inspection Services	213.32
American Family Life Assurance Company	Insurance Premiums	579.88
Asphalt & Concrete Materials	Asphaltic Materials	6,775.57
B's Enterprises Inc.	Sign Material, Culverts	29,562.00
Battle Creek Municipal Light & Power	Electrical Service	163.55
Bauerbuilt Tire	Repairs	142.63
Black Hills Energy	Utilities	98.76
Blue Cross Blue Shield of Nebraska	Insurance Premiums	31,357.32
Bomgaars Supply	Supplies	80.92
City of Madison	Utilities	442.39
City of Newman Grove	Utilities	61.00
Colonial Life and Accident Insurance	Insurance Premiums	153.37
Connecting Point	Internet Services	15.00
Constellation Newenergy Gas Division LLC	Utilities	45.39
Cornhusker International Trucks Inc.	Repairs	1,482.19
Dale R. Johnson Ent. Inc.	Gravel	3,804.20
DAS State Accounting	Telephone Services	24.24
Deere Credit Inc.	Equipment Lease	3,975.00
Diamond Vogel	Pavement Markings	24,575.10
Dinkel Implement Co.	Parts	59.50
Eastern Nebraska Telephone	Telephone Service	52.25
Field's Hardware	Supplies	27.69
First Concord Benefits Group	Administration Fees, Flex Plan, Deductible Buy-Down	559.81
Frontier	Telephone Service	178.94
Green Line Equipment	Parts	32.17
Jebro Inc.	Asphaltic Materials	128,818.99
Kelly's Supply Company	Supplies	91.21
Loup Power District	Utilities	153.62
Madison County Clerk	Tax Deposit, Retirement	15,525.51
Madison County Treasurer	Titles Fees	20.00
Madison National Life Insurance Inc.	Insurance Premiums	33.04
Marx Repair	Parts	75.22
Matheson Tri-Gas Inc	Supplies	121.43
Matteo Sand & Gravel Inc	Gravel	5,801.28
Menards	Supplies	39.97
Nationwide Retirement Solutions	Deferred Compensation	135.00
Nebraska Child Support Payment Center	Garnish of Wages	243.24
Nebraska Dairy Systems	Oil	37.50
Nebraska Harvestore Systems	Parts	1,102.40
Nebraska Public Power District	Electrical Services	135.14
NMC Exchange LLC	Parts	641.64
Norfolk NAPA	Parts	2,306.56
Northeast Nebr. Assn of County Officials	Registration Fees	25.00
One Office Solution	Supplies	22.03
John Panek	CDL License	31.00
Prime Sanitation	Garbage Services	53.75
Sioux City Truck Sales Inc.	Parts, Labor	1,279.55
Stanley Petroleum Maintenance Inc.	Supplies	333.81
Steffen Truck Equipment Inc	Parts	295.00
T-Bone North	Fuel	121.98
Telebeep Wireless	Telephone, Pager Service, Equipment	1,177.11
Truck Center Companies	Parts, Labor	7,371.07
Vision Service Plan	Insurance Premiums	68.10
Village of Meadow Grove	Utilities	70.00

FEDERAL AID SECORDARY FUND

Mainelli Wagner & Associates, Inc.	Consulting Services	4,815.00
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VISITORS PROMOTION FUND

Norfolk Area Visitors Bureau	Administration Fees	8,801.55
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VISITORS IMPROVEMENT FUND

Norfolk Area Visitors Bureau	Administration Fees	8,112.22
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MADISON COUNTY, NEBRASKA

	DRUG TESTING FUND	
Nebr Public Health Environment Lab	Medical Services	105.00
US Bank Corporate Payment System	Supplies	125.25
	CDBG #2	
Northeast Nebraska Economic	Administration Fees	582.00
	911 EMERGENCY FUND	
Century Link	Telephone Services	781.77
Frontier	Telephone Services	164.10
	LAW ENFORCEMENT OPERATING FUND	
Madison Co Sheriff Inmate Fund	Supplies, Subscriptions	180.94

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

The Board adjourned at 11:25 A.M. to Tuesday, September 20, 2016 at 9:30 A.M.

County Clerk Nancy Scheer

James Prauner, Chairman
County Board of Commissioners