

BOARD OF EQUALIZATION MEETING

Madison, Nebraska

September 9, 2015

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

Advance notice of meeting was published in the Thursday, September 3, 2015 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 Jim Prauner 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 Ohl and seconded by Schmidt 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 Schmidt to approve the minutes of the meeting held on August 11, 2015. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

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

Community Bible Church, 401 East Park Avenue, Norfolk	2008 Chevrolet Van
Faith Regional Health Services, 2700 West Norfolk Avenue, Norfolk	2008 Chevrolet Malibu (4), 2012 Chevrolet Malibu (3), 2007 Chevrolet Malibu, 2010 Dodge Caravan, 2013 Dodge Durango, 1997 Dodge Caravan, 1998 Chevrolet Pickup, 2001 Chevrolet Silverado, 1996 Ford Ranger, 2001 Dodge Neon, 2012 Utility Trailer, 2004 Chevrolet Silverado, 2006 Circle D Trailer, 2013 Doolittle Trailer, 1998 Dodge Caravan, 2014 Chevrolet Traverse, 2007 Chevrolet Uplander (2), 2012 Chrysler Town & Country (2), 2003 Dodge Stratus, 2003 Chevrolet Venture, 2010 Dodge Grand Caravan, 1997 Dodge Ram Van, 1997 Chevrolet Tilt Cab, 2005 Chevrolet Venture
Liberty Centre Services, Inc., 900 East Norfolk Avenue, Norfolk	2000 Chevrolet Silverado Pickup
Lutheran High School Association, 2010 North 37th Street, Norfolk	2006 Honda Accord, 2008 Ford Econoline SUV, 2009 Dodge Caravan, 2015 Honda Accord Sedan, 1996 Blue Bird Bus, 1999 Chevrolet Cavalier, 1999 Chevrolet Express, 2000 Setra Bus, 2004 GMS Yukon SUV
Mosaic, 105 East Norfolk Avenue, Suite 200, Norfolk	2011 Toyota Sienna (2), 2015 Chevrolet Cruze, 2011 Dodge Caravan, 2010 Chevrolet Express (3), 2011 Chevrolet Cruze, 2014 Chevrolet Express, 2015 Dodge Caravan (2), 2010 Chevrolet Express, 2010 Toyota Sienna (2), 2008 Chevrolet Uplander, 2007 Chevrolet Van, 2005 Ford Freestar, 2008 Chevrolet Van, 2008 Chevrolet Express, 2004 Chevrolet Astro, 2006 Chevrolet Uplander (2), 2015 Chevrolet Malibu, 2012 Toyota Prius, 2010 Chevrolet Impala
Northeast Baptist Association, 708 Georgia Avenue, Norfolk	2012 H & H Trailer, 1994 Wells Cargo Trailer
Orphan Grain Train Inc., 601 West Phillip Avenue, Norfolk	2000 Dodge Extended Sport Van
The Salvation Army, 112 North 7th Street, Norfolk	2003 GMC Canteen, 1984 Mono Trailer, 1998 Ford Truck, 2005 Transhaul Highland Trailer, 2001 Chevrolet Conventional Cab Truck, 1994 Ford Aerostar Sport Van, 2015 GMC Savana Van, 1991 Ford Pickup, 2014 Dodge Caravan

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 9:04 A.M.

Motion made by Ohl and seconded by Schmidt 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:

- #3072: Void
- #3073: Merkel Manufacturing, Inc., 1901 South 37th Street, Norfolk
Addition to the tax rolls in the amount of \$947.18 for correction to the 2012 personal property taxes for equipment added to the tax rolls
- #3074: Merkel Manufacturing, Inc., 1901 South 37th Street, Norfolk
Addition to the tax rolls in the amount of \$747.86 for correction to the 2013 personal property taxes for equipment added to the tax rolls
- #3075: Merkel Manufacturing, Inc., 1901 South 37th Street, Norfolk
Addition to the tax rolls in the amount of \$812.90 for correction to the 2014 personal property taxes for equipment added to the tax rolls
- #3076: Midwest Business Solutions, Inc., 710 South 13th Street, Suite 900, Norfolk
Addition to the tax rolls in the amount of \$156.52 for correction to the 2014 personal property taxes after review of the 2014 depreciation worksheet
- #3077: Ace Optometry, P.C., Advanced Contacts & Eyecare, 507 Matrau Avenue, Norfolk
Addition to the tax rolls in the amount of \$243.92 for acceleration of 2015 personal property taxes due to closing of the business in June 2015
- #3078: Olympus American Inc., P.O. Box 59365, Schaumburg, Illinois 60159-0365
Deduction from the tax rolls in the amount of \$292.42 for correction to the 2014 personal property taxes due to equipment reported in error

- #3079: Brady and Amy Wegener, 54695 822nd Road, Humphrey
Addition to the tax rolls in the amount of \$287.32 for correction to the 2014 personal property taxes after review of the 2014 depreciation worksheet
- #3080: Brady and Amy Wegener, 54695 822nd Road, Humphrey
Addition to the tax rolls in the amount of \$373.00 for acceleration of 2013 personal property taxes after review of the 2014 depreciation worksheet
- #3081: Brady and Amy Wegener, 54695 822nd Road, Humphrey
Addition to the tax rolls in the amount of \$606.68 for correction to the 2012 personal property taxes after review of the 2014 depreciation worksheet
- #3082: Michael and Angel Jaspersen, 1322 Elm Avenue, Norfolk
Deduction from the tax rolls in the amount of \$40.86 for correction to the 2014 personal property taxes due to double taxation of equipment
- #3083: Chad Korth, 53955 838th Road, Meadow Grove
Addition to the tax rolls in the amount of \$1,197.80 for correction to the 2014 personal property taxes after review of the 2014 depreciation worksheet
- #3084: Chad Korth, 53955 838th Road, Meadow Grove
Addition to the tax rolls in the amount of \$1,090.12 for correction to the 2013 personal property taxes after review of the 2014 depreciation worksheet
- #3085: Chad Korth, 53955 838th Road, Meadow Grove
Addition to the tax rolls in the amount of \$90.24 for correction to the 2012 personal property taxes after review of the 2014 depreciation worksheet
- #3086: Partners in Learning Inc., P.O. Box 147, David City
Addition to the tax rolls in the amount of \$192.44 for acceleration of the 2015 personal property taxes due to closing of the business in March 2015
- #3087: Larry and Julie Moenning, 204 Bridge Road, Norfolk
Addition to the tax rolls in the amount of \$445.26 for correction to the 2012 personal property taxes after review of the 2014 depreciation worksheet
- #3088: Larry and Julie Moenning, 204 Bridge Road, Norfolk
Addition to the tax rolls in the amount of \$974.46 for correction to the 2013 personal property taxes after review of the 2014 depreciation worksheet
- #3089: Larry and Julie Moenning, 204 Bridge Road, Norfolk
Addition to the tax rolls in the amount of \$1,133.66 for correction to the 2014 personal property taxes after review of the 2014 depreciation worksheet

After discussion, it was moved by Ohl and seconded by Schmidt to approve the tax list correction as submitted. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

The Board of Equalization adjourned at 9:11 A.M.

County Clerk Nancy Scheer

Jim Prauner, Chairman
County Board of Equalization

COMMISSIONERS PROCEEDINGS

Madison, Nebraska

September 9, 2015

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 3, 2015 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 Christian Ohl 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 road foremen Don Eucker and Jeff Schroeder. County Weed Superintendent Don Svitak, Zoning Administrator Heather McWhorter, Norfolk Daily News reporter Jerry Guenther, US92 reporter Eric McKay, and WJAG reporter Paul Hughes were present until 10:07 A.M.

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

- 1) Approval of minutes of the August 25, 2015 meeting
- 2) Authorization for County Board Chairman to execute a renewal agreement with Cable One for Courthouse and Public Defender internet service from November 1, 2015 through October 31, 2018
- 3) Authorization for County Board Chairman to execute certification of the Federal Aid Urban Area Boundary update map

4)

RESOLUTION #2015-37
SIGNING RESOLUTION
NEPA PRELIMINARY ENGINEERING SERVICES AGREEMENT – BK1209
SUPPLEMENTAL AGREEMENT NO. 2
MADISON COUNTY

WHEREAS, Madison County and CH2M Hill, Inc. have previously executed A NEPA preliminary engineering services agreement for a transportation project for which the Local Public Agency (LPA) would like to obtain Federal funds;

WHEREAS, Madison County understands that it must continue to strictly follow all Federal, State and local laws, rules, regulations, policies and guidelines applicable to the funding of the Federal-aid project; and

WHEREAS, Madison County and CH2M Hill, Inc. wish to enter into a supplemental preliminary engineering services agreement setting out modifications and/or additional duties and/or funding responsibilities for the Federal-aid project.

NOW, THEREFORE BE IT RESOLVED by the Board of Commissioners of Madison County, Nebraska that Christian Ohl, Chairman of the Madison County Board of Commissioners, is hereby authorized to sign the attached preliminary engineering services Supplemental Agreement No. 2 between Madison County and CH2M Hill, Inc.

Madison County is committed to providing local funds for the project as required by the Project Program Agreement and any Supplemental Project Agreements.

NDOR Project Number: ER-2915(3)
NDOR Control Number: 32181
NDOR Project Description: Battle Creek North

5)

RESOLUTION #2015-38
SIGNING RESOLUTION
NEPA PRELIMINARY ENGINEERING SERVICES AGREEMENT – BK1210
SUPPLEMENTAL AGREEMENT NO. 2
MADISON COUNTY

WHEREAS, Madison County and CH2M Hill, Inc. have previously executed A NEPA preliminary engineering services agreement for a transportation project for which the Local Public Agency (LPA) would like to obtain Federal funds;

WHEREAS, Madison County understands that it must continue to strictly follow all Federal, State and local laws, rules, regulations, policies and guidelines applicable to the funding of the Federal-aid project; and

WHEREAS, Madison County and CH2M Hill, Inc. wish to enter into a supplemental preliminary engineering services agreement setting out modifications and/or additional duties and/or funding responsibilities for the Federal-aid project.

NOW, THEREFORE BE IT RESOLVED by the Board of Commissioners of Madison County, Nebraska that Christian Ohl, Chairman of the Madison County Board of Commissioners, is hereby authorized to sign the attached preliminary engineering services Supplemental Agreement No. 2 between Madison County and CH2M Hill, Inc.

Madison County is committed to providing local funds for the project as required by the Project Program Agreement and any Supplemental Project Agreements.

NDOR Project Number: ER-2895(2)
NDOR Control Number: 32180
NDOR Project Description: Meadow Grove North

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

Pursuant to published legal notice in the Saturday, August 29, 2015 edition of The Norfolk Daily News, Chairman Ohl opened a public hearing at 9:33 A.M. to receive citizens' comments regarding the application of Bradley and Rebecca Wallin to build a house on less than 40 acres on property located in Section 28-21-4, which is located approximately 1½ miles North of the City of Newman Grove.

Zoning Administrator Heather McWhorter reported that the property is zoned as AT Agriculture Transitional. She explained that the Wallins own the surrounding 80 acre parcel and 4 acres will be split off to build a house. She stated that the property has been granted driveway access by the State of Nebraska to Highway 45. She reported that the application was unanimously approved by the Planning Commission.

Bradley Wallin stated that he plans to build a house and the only reason he is splitting off 4 acres from the remaining 80 acre parcel is to obtain financing. He explained that the driveway will have access to Highway 45 and he received approval from the State Department of Roads.

No one testified in opposition to the conditional use permit.

Chairman Ohl closed the hearing at 9:35 A.M.

The following resolution was introduced for consideration:

RESOLUTION #2015-39

A RESOLUTION GRANTING A CONDITIONAL USE PERMIT FOR CERTAIN LAND LOCATED IN THE COUNTY OF MADISON, NEBRASKA UNDER AUTHORITY GRANTED BY THE MADISON COUNTY ZONING AND SUBDIVISION RESOLUTION AND LEGISLATIVE BILL 186 (1978)

WHEREAS, the Madison County Joint Planning Commission and the Madison County Board of Commissioners, having given proper notice and holding public hearings as provided by law and under the authority of and subject to the provisions of the 2003 Madison County Zoning and Subdivision Resolution and Legislative Bill 186 (1978).

WHEREAS, the Madison County Joint Planning Commission and the Madison County Board of Commissioners have established the following Statement of Finding of Facts:

1. This application is consistent with the Madison County Comprehensive Plan, Zoning and Subdivision Regulations and the Zoning Map.
2. The property is zoned as AT- Agriculture Transitional.
3. The Wallin's would like to build a home on the tract which consists of 4 acres, and currently own the surrounding 80 acres.
4. The property has been granted driveway access by the state to Highway 45.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Commissioners of Madison County, Nebraska, hereby grants a Conditional Use Permit to Bradley & Rebecca Wallin to build a home on less than 40 acres on the following described land:

A tract of land located wholly in the NE $\frac{1}{4}$ of the NE $\frac{1}{4}$ of Section 28, Township 21 North, Range 4 West of the 6th p.m., Madison County, Nebraska.

This Conditional Use Permit shall be subject to the following conditions in addition to those established with the Madison County Zoning and Subdivision regulations:

1. This Conditional Use Permit is permanent and may be transferred between owners.
2. This Conditional use Permit allows a single family home on less than 40 acres.
3. With the passage of this permit, the applicant and/or residence builder realizes that the new residence is going to be subject to livestock odors, dust and general nuisances. This does not, however, mean that the applicant is giving up the right to be protected by Madison County and the State of Nebraska.
4. The applicant should be aware it is his responsibility to remove any Nebraska Noxious Weeds found on the property at any time after the approval of this application by the County Board of Commissioners.
5. A copy of the signed permit must be recorded with the County Register of Deeds office by applicant.

NOW, THEREFORE, BE IT FURTHER RESOLVED, that upon taking effect of this Resolution, the above Conditional Use Permit shall be entered and shown of the Official Zoning Map of Madison County, previously adopted by reference, and said zoning map is hereby reincorporated as a part of the Madison County, Nebraska Zoning and Subdivision Resolution as amended.

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

Pursuant to published legal notice in the Tuesday, September 1, 2015 edition of the Norfolk Daily News, Chairman Ohl opened a public hearing at 9:40 A.M. to receive citizens' comments regarding the proposed county budget for the 2015-2016 fiscal year.

In addition to County staff, Roger Acklie and three members of the media were in attendance during the hearing.

Commissioner Ohl gave a power point presentation summarizing the 2015-2016 fiscal year proposed budget. He reported that the first slide is a chart reflecting the total budget amounts in each fund compared to the prior year. He stated that the General Fund budget total is \$16,602,474 which is a 4% increase from 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 17%.

Commissioner Ohl presented the second slide showing a schedule of expenditure 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 18% 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 24% of the total budget and includes postage, telephone expense, utilities, insurance, maintenance, and repairs. Chairman Ohl reported that transfers are 15% of the total budget and includes interfund transfers from Federal Aid Secondary Fund and Inheritance Tax Fund to the Road/Bridge Fund to pay for operating costs. He stated that supplies and materials are 8% of the total budget and include office supplies, tools, asphaltic materials, and signs. He reported that the remaining expenditures are divided between debt servicing and equipment rental.

Commissioner Ohl presented the third slide which reflected a pie chart showing the revenue sources. He reported that the largest share of the revenue is property taxes, which is 34% of the total revenue, followed by the net cash balance which is 33% of the total revenue. He stated that other revenue sources include 13% from transfers, 10% from intergovernmental and local, 8% from state sources, and 2% from federal sources.

Commissioner Ohl reported that the fourth slide reflects the historical information for valuations and levies for the County from 2004 through 2015. He reported that the slide reflects that the valuation has increased gradually each year and currently the valuation is approximately \$3.7 billion. He stated that there has been a continuous increase in property valuation in agricultural, commercial, and residential properties. He reported that the property tax amount decreased last year and stayed at the same level in 2015. He explained that the levy history is reflected at the bottom of the slide and shows a gradual increase from 2008 through 2013 and a portion of this increase was costs associated with the Northeast Industrial Highway project. He said that as the project was finished, this accounted for a large portion of the decrease in 2014 and 2015.

Chairman Ohl reported that Commissioner Schmidt and others have worked hard to find ways to reduce the property tax levy and the combination of the valuation increase and the property tax remaining at the same level as the prior year has allowed the levy to decrease. He reported that building construction costs are going up, employee costs are going up, and the same is true for the County with employee costs increasing, construction costs going up, and the cost to build roads going up, so to be able to keep the amount of property taxes level is very significant. He stated that this will be a challenge in the future with increasing costs, regulations, and at the same time keeping the expenses down. He commended County officials and Commissioner Schmidt for working hard to try to help keep at the levy down and reduce property taxes this year.

Commissioner Ohl reported that the final slide is a valuation breakdown and reflects that agricultural land makes up about 48% of the total County valuation, with 43% being land, 1% is farm dwellings, 2% is personal property, and 2% is outbuildings, farm agricultural site land, and agricultural home site land. He explained that 13% of the total valuation is from commercial real property, 3% is commercial and industrial personal property, 2% is industrial real property, and 33% is from residential real property.

Budget committee member Nancy Scheer summarized that the property tax requirement is \$34 less than last year and the goal of the committee was to keep the property tax at the same amount as the prior fiscal year. She stated that the proposed levy is 32.8 cents in comparison to the 2014 levy of 35.6 cents. She explained that the property taxes on a \$100,000 home were \$355.75 last year, and if the valuation didn't change, the 2015 taxes will be \$328.29. She clarified that these amounts are only the County portion of the taxes.

Commissioner Prauner reported that the other budget committee members, County Highway Superintendent Richard Johnson and County Clerk Nancy Scheer, also committed many hours to preparing the budget and do a good job.

No comments were received from the public.

Chairman Ohl closed the hearing at 9:47 A.M.

After discussion, the following resolution was introduced:

RESOLUTION OF ADOPTION AND APPROPRIATIONS #2015-40

WHEREAS, a proposed County Budget for the fiscal year July 1, 2015 to June 30, 2016 prepared by the budget making authority, was transmitted to the County Board on the 28th day of July, 2015, 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, 2015 to June 30, 2016 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, 2015 and ending June 30, 2016.

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 Prauner and seconded by Schmidt 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, 2015 through June 30, 2016. The total budget requirements of \$35,590,409 will necessitate \$12,268,814 being raised by taxation, and the balance of the total requirements, \$23,321,595 will be provided by county officers' fees, highway allocation, motor vehicle tax, reimbursement from various local, state and federal sources, delinquent taxes, 2014 taxes now in the process of collection, interfund transfers, and unexpended cash balance. \$186,861 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 2015 Madison County levy rate is \$0.328287 intended to raise \$12,268,814 in property taxes. Inheritance Tax funds in the amount of \$1,042,000 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 reduction of the levy rate to offset significant 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 Prauner and seconded by Schmidt that the foregoing budget message be adopted. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Pursuant to published legal notice in the September 1, 2015 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 2015-2016 fiscal year at an amount different than the prior fiscal year. County staff, 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 previous fiscal year. She reported that the proposed property tax requirement of \$12,268,814 is a decrease of \$34 from the previous fiscal year. She stated that the 2014 tax rate was .355747 and the 2015 proposed tax rate is .328287, which is a decrease of 7.7%.

Commissioner Schmidt explained that the budget committee worked hard to get the budget completed. He commended County Highway Superintendent Richard Johnson and County Clerk Nancy Scheer for their work on the budget and he stated that they do a great job of knowing how to complete a budget and look forward so that the current budget won't jeopardize a future budget. He said that compiling a budget is a real challenge with lids, restricted funds, and levy limits and capable people are required to complete the budget and Madison County certainly has those people. He said that serving on the budget committee was a learning experience for him and he enjoyed the process. He stated that it is a challenge to learn the process and keep track of all the different things that are part of the budget. He explained that the County must be careful when increasing or decreasing a budget to avoid any unintended consequences and this requires forward thinking and looking ahead to the future.

Commissioner Prauner stated that the proposed levy is not the 32 cents that Commissioner Schmidt tried to achieve. Commissioner Schmidt stated that the 32 cent levy could have been achieved by using more Inheritance Tax funds; however, the committee didn't want to jeopardize future budgets, but wanted to keep a minimum amount in the fund for any emergencies. He said that he has heard the comment that other counties have used up all their Inheritance Tax funds. Commissioner Prauner stated that in prior years federal funds were available and the County would only need to pay for 20% of federal aid project costs, but now the County must pay all costs. He also stated that soft match funds were available for bridge projects and these funds are no longer available. He said that federal funds are only available from the Federal Emergency Management Agency when disasters occur, but the Environmental Protection Agency regulations require a tremendous amount of paperwork and the process is very lengthy. Chairman Ohl explained that the engineering costs, project fees, and all other expenses continue to increase for the County. He said that the County expenses will increase and it is an accomplishment to see the levy at the current level, but it will be a challenge in the future with increasing expenses.

No public comments were received during the hearing. Chairman Ohl closed the public hearing at 9:54 A.M.

After discussion, the following resolution was introduced:

RESOLUTION #2015-41

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 2015-2016 fiscal year for the respective funds of Madison County be set as follows:

TOTAL VALUATION	FUND	PROPERTY TAX REQUEST	LEVY
3,737,236,560	General	8,708,787	0.233028
	Road/Bridge	0	None
	Federal Aid Secondary	3,373,166	0.090259
	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	186,861	0.005000
	TOTALS	12,268,814	0.328287

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

The Board members discussed cost-of-living raises. Chairman Ohl inquired if a report was available with information from prior years and County Clerk Nancy Scheer responded that she didn't look up any history, but a 3% cost-of-living raise was authorized last year.

Commissioner Schmidt asked if the County's decision last year was based on federal or state cost-of-living and County Clerk Nancy Scheer responded that to the best of her knowledge there was no comparison with any statistics. Commissioner Prauner reported that the officials that he spoke with included a 2.5% increase in the budget for employee raises.

Commissioner Schmidt stated that he is not against cost-of-living raises, but the County must look at increasing health insurance coverage in the future and he is concerned that this change will be a significant budget increase. Commissioner Prauner stated that the insurance coverage changes won't become effective until July 2016. Commissioner Schmidt said that he is concerned that there may be a change which would require the County to update the insurance coverage prior to July 2016. He stated that the County has great employees and he wants to reward them for any cost-of-living increase. Commissioner Prauner stated that he doesn't want the County to lose any employees and some current employees already have full health insurance benefits. He said that he doesn't like percentage increases on wages because the employees who are paid more get a higher raise. He explained that he is in favor of giving a certain amount of increase instead of a percentage.

Commissioner Schmidt said that some employees paid by the County are on salary and not paid an hourly rate. Commissioner Prauner responded that the wage for salaried employees is based on an hourly rate, such as the road foremen. County Clerk Nancy Scheer explained that the road foremen are not salaried, but paid on an hourly basis. Commissioner Schmidt stated that elected officials are salaried. Commissioner Prauner stated that cost-of-living changes for elected officials is included in the salary resolution and the County could save some money if the elected officials decide not to take a raise.

Commissioner Schmidt asked if the cost-of-living raise is for everyone or only the hourly employees. Commissioner Prauner responded that the raise would not include elected officials. He said that a 2% increase for employees earning \$15 per hour would be 30 cents. He stated that when the amount of increase is based upon a percentage the rate will vary depending upon the hourly rate. He said that if road employees being paid \$16.72 per hour receive a 50 cent per hour raise, the rate would be over \$17 per hour. He explained that it's difficult to hire an employee to operate heavy equipment for \$17 per hour.

Chairman Ohl said that it may take some time to calculate the difference between giving 50 cent per hour increase for all employees compared to a 2.5% increase. He questioned what the budget impact would be for these two options. He asked if there is an assumption that the budget provides for a 2.5% wage increase. County Clerk Nancy Scheer responded that the Board recommended that budget increases be limited to a maximum of 2.5%. Chairman Ohl stated that one of the challenges that the road department, Sheriff's office, and other departments have is hiring employees because unemployment is very low and there are great jobs in the area. He said that keeping staff and making sure that the County is paying the right wage is a challenge. He stated that equalizing the health insurance for employees is an issue facing the County and he wants to make sure that the County is managing the budget efficiently and at the same time keeping good employees and taking care of the staff working for the County.

Commissioner Schmidt asked if different salary increases could be authorized. He said an example would be employees earning under \$15.00 per hour would receive a 50 cent per hour raise, employees earning between \$15.00 and \$20.00 would receive a 45 cent per hour raise, and anyone earning over \$20 per hour would receive a 40 cent per hour raise. He said that he didn't know if this option would be fair or discriminatory. Commissioner Prauner reiterated that employees being paid higher hourly wages get a higher increase when using percentages.

County Clerk Nancy Scheer stated that in prior years raises go into effect during the pay period that includes October 1st, so if the Board wants to delay the decision to the next meeting it would allow time for Board members to research options. Commissioner Schmidt stated that this may be a good idea. He said that the County has some employees doing great work and only earning between \$10 and \$12 per hour and he doesn't think it is wrong for these employees to get more of a raise than someone being paid at a higher hourly rate. Commissioner Prauner agreed that additional information was needed before a decision could be made.

Commissioner Schmidt asked if the elected officials should be included in the discussion of wage increases. Commissioner Prauner responded that someone should talk to the officials to determine what salary increases were included in their budgets. Commissioner Schmidt explained that it is hard for the Board to make a decision for all county employees. He said that the officials should be invited to the next meeting and he offered to visit with each elected official so the Board could make an informed decision.

Motion was made by Prauner and seconded by Schmidt to table a decision on the cost-of-living raises to the September 22, 2015 meeting. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

The following written reports were reviewed:

- 1) Fund balance report
- 2) Clerk of the District Court August, 2015 fee report
- 3) County Sheriff July, 2015 fee report
- 4) County Sheriff August, 2015 fee report
- 5) Public notice from Tim Campbell dated August 26, 2015

The following claims were audited:

		GENERAL FUND	
Total Net Payroll			130,283.03
Advanced Correctional Healthcare	Medical Services, County Jail		11,375.56
Ronald Albin	Legal Services, County Court		1,597.48
American Family Life Assurance Co.	Insurance Premiums		750.42
Ameritas Life Insurance Corp	Insurance Premiums		337.92
Apex Therapy	Expert Witness Fees, County Attorney		1,548.05
Appeara	Mat Service, Public Defenders		28.18
Appeara	Mat Service, Courthouse		96.18
AS Central Services	Telephone Service, Planning and Zoning		23.53
AS Central Services	Office Teletype, County Sheriff		262.29
AS Central Services	Interpretation Fees, Law Enforcement		110.00
AS Central Services	Jail Teletype, County Jail		441.71
AS Central Services	Telephone Service, Veterans Service		63.00
AS Central Services	Telephone Service, Noxious Weed		23.54
Battle Creek Farmers Coop	Shipping Costs, Supplies, Courthouse		146.31
Addisen Beck	Mileage, Juvenile Diversion		96.26
Ruth Betancourt-Ortiz	Witness Fees, Travel Expense, Law Enforcement		50.00
Big Red Printing	Supplies, County Court		197.83
Black Hills Energy	Gas Service, Planning and Zoning		10.41
Black Hills Energy	Gas Service, Noxious Weed		10.40
Black Hills Energy	Gas Service, Courthouse		22.35
Black Hills Energy	Gas Service, Veteran Service Office		21.25
Blue Cross Blue Shield of Nebraska	Insurance Premiums		1,533.76
Bomgaars Supply	Supplies, Courthouse		27.48

Bomgaars Supply	Supplies, Noxious Weed	39.41
Bessie Bove	Prior Service Benefits	12.00
Brady & Amy's Inc.	Fuel, Courthouse	106.61
Brady & Amy's Inc.	Fuel, County Sheriff	863.31
Business Telecomm Systems	Installation Services, Courthouse	186.69
Carney Law, P. C.	Legal Services, County Court	1,109.26
CBM Managed Services	Meals, County Jail	3,489.35
Champs, Inc.	Supplies, County Jail	165.60
Maria Izabel Chavez	Interpretation Fees, Public Defenders	408.50
Maria Izabel Chavez	Interpretation Fees, County Sheriff	67.50
Maria Izabel Chavez	Interpretation Fees, Law Enforcement	1,323.50
City Directory	Subscription, County Sheriff	292.00
City of Madison	Utilities, Public Defender	240.93
City of Madison	Utilities, Courthouse	92.51
City of Madison	Utilities, County Jail	295.00
City of Norfolk	Utilities, Noxious Weed	12.00
Clerk of the Supreme Court	Fees, District Court	125.00
Clerk of the Supreme Court	Fees, County Court	125.00
Colonial Life and Accident Insurance	Insurance Premiums	400.08
Connecting Point	Equipment, County Sheriff	1256.00
Connecting Point	Equipment, Data Processing	26.99
Connecting Point	Equipment, District Court	296.00
Connecting Point	Equipment, District Judge	126.00
Connecting Point	Equipment, County Attorney	108.00
Connecting Point	Services, Juvenile Diversion	126.90
Connecting Point	Services, Probation Office	79.00
Connecting Point	Supplies, Noxious Weed	224.00
Connecting Point	Internet Services, Contract Fees, Courthouse	2,494.75
Consolidated Management Company	Meals, County Jail	169.00
Counseling and Enrichment Center	Services, Juvenile Diversion	658.09
Cuming County Clerk	Services, Juvenile Diversion	905.30
Dent Specialists, LLC	Supplies, County Sheriff	66.34
Digital Ally, Inc.	Supplies, County Sheriff	805.00
Dodge County Court	Copies, Law Enforcement	2.50
Douglas County Treasurer	Coroner Fees, Law Enforcement	250.00
Eakes Office Solutions	Supplies, District Court	99.00
Eakes Office Solutions	Supplies, Building and Grounds	149.97
Eakes Office Solutions	Supplies, County Jail	13.69
Eakes Office Solutions	Supplies, Probation Office	289.04
Ecolab	Supplies, County Jail	803.11
Faith Regional Health Services	Medical Services, County Jail	196.00
First Concord Benefits Group, L.L.C.	Administrative Fees, Flex Plan	8,073.23
Floor Maintenance & Paper Supply	Supplies, Courthouse	472.75
Floor Maintenance & Paper Supply	Supplies, County Jail	1,115.36
Cindy A. Foley	Transcript, District Court	100.75
Frontier	Telephone Service, Courthouse	1,034.95
Gillette Printing	Supplies, County Jail	97.00
Goodlife Counseling	Services, Juvenile Diversion	245.00
GreatAmerica Financial Services	Copier Lease, Public Defender	145.26
Harrison County District Court	Copies, Law Enforcement	24.50
Crystal Hestekind	Cleaning Services, Probation	360.00
Hometown Leasing	Copier Lease, Probation	772.71
Jeffrey L. Hrouda	Legal Services, District Court	4,583.35
Jeffrey L. Hrouda	Legal Services, County Court	2,439.80
Husker Auto Group, Inc.	Vehicle, County Sheriff	28,661.00
Interstate All Battery Center	Supplies, County Jail	389.92
Jack's Uniforms & Equipment	Uniforms, County Sheriff	97.99
Nancy Jochum-Schramm	Court Reporting, Mental Health Board	50.00
Nancy Jochum-Schramm	Court Reporting, District Court	367.50
Johnson Engineering Company	Budget Preparation	1,500.00
Sharon E. Joseph, Joseph Law Office	Legal Services, County Court	1,992.60
John Krantz	Rent, Juvenile Diversion	1,500.00
Lynn Peavy Company	Supplies, County Sheriff	150.40
Madison County Clerk	Tax Deposit	49,165.77
Madison County District Court	Fees, District Court	752.00
Madison County Sheriff	Fees, County Court	3,348.50
Madison County Sheriff	Supplies, County Jail	423.58
Madison County Sheriff	Civil Process Fees, County Court	697.84
Madison County Sheriff	Civil Process Fees, District Court	4,636.71
Madison County Sheriff	Civil Process Fees, Mental Health	124.71
Madison County Treasurer	Tire Tax, Title, County Sheriff	15.00
Madison National Life Insurance Company	Insurance Premiums	128.89
James Marshall	Tutoring Services, Juvenile Diversion	215.00
Menards	Supplies, Planning Commission	12.75
Menards	Supplies, Building and Grounds	24.91
Microfilm Imaging Systems Inc	Supplies, District Court	23.85
Microfilm Imaging Systems Inc.	Equipment Rent, Law Enforcement	30.00

Midwest Plumbing & Heating	Repairs, County Jail	1,885.97
Andrew Mohr	Mileage, Juvenile Diversion	83.38
Morland, Easland and Lohrberg	Legal Services, County Court	1,245.30
Moyer & Moyer	Legal Services, Register of Deeds	270.25
NACO	Registration Fees, County Assessor	45.00
Natchez Shooters Supply	Supplies, County Sheriff	8,591.86
National Enterprise Systems	Garnish of Wages	202.44
Nationwide Retirement Solutions	Deferred Compensation	2,005.00
NE DOL/Boiler Inspection Program	Services, Courthouse	43.00
NE Public Health Environmental Lab	Copies, Law Enforcement	8.25
Nebraska Association of Professional Veterans Ad	Dues, Veterans Service	100.00
Nebraska Child Support Payment Center	Garnish of Wages	369.23
Nebraska Crime Commission	Supplies, County Court	8.00
Norfolk Country Inn	Lodging, Law Enforcement	475.75
Norfolk Daily News	Subscription, Public Defenders	153.00
Norfolk Daily News	Publication Costs, County Extension	5.14
Norfolk Daily News	Publication Costs	136.93
Norfolk Daily News	Publication Costs, Noxious Weeds	60.00
Northeast Community College	Office Lease, County Extension	3,905.00
Northeast Nebr. Assn. of County Officials	Registration Fees	200.00
Northeast Research & Extension Center	Postal Services, Supplies, Utilities, County Extension	831.73
Wayne Ohnesorg	Mileage, County Extension	72.45
Valorie Olson	Reporting Fee, Mental Health	50.00
Gabriela Ortiz	Witness Fees, Law Enforcement	50.00
Pitney Bowes Inc.	Supplies, Courthouse	392.64
Susan Pohlman	Tutoring Services, Juvenile Diversion	155.00
Sarah Polacek	Mileage, County Extension	20.70
Postmaster	Permit Fees	225.00
Presto-X	Services, Building and Grounds	88.20
Racom Corp.	Repairs, County Sheriff	47.50
Reigle Implement Co Inc	Repairs, Courthouse	59.59
Retirement Plans Division of Ameritas	Employee Share Retirement	8,790.13
Retirement Plans Division of Ameritas	Employer Share Retirement	12,871.17
Reynoldsons	Fuel, Planning and Zoning	40.23
Reynoldsons	Fuel, Noxious Weed	965.38
RS Electric	Services, Building and Grounds	203.52
Ron Schmidt	Fuel, County Board	77.20
Judy Schroeder	Prior Service Benefit	11.00
Lee Sherry	Mileage, County Extension Office	95.45
Short Stop	Fuel, County Sheriff	72.97
Sign Language Access Inc.	Interpretation Services, Public Defender	200.00
Stanton County Court	Certified Copies, Law Enforcement	9.75
Becky Starkey	Witness Fees, Mileage, County Court	67.64
Michelle Sullivan	Mileage, Juvenile Diversion	195.50
Donald Svitak	Supplies, Noxious Weed	15.00
The UPS Store	Shipping, Noxious Weed	8.63
Tilden Citizen/Meadow Grove News	Publication Cost, Planning and Zoning	43.27
US Bank Corporate Payment System	Supplies, Fuel, County Sheriff	164.14
US Bank Corporate Payment System	Supplies, County Attorney	10.74
US Bank Corporate Payment System	Supplies, Fuel, Juvenile Diversion	1,762.29
Verizon Wireless	Telephone Service, Reappraisal	40.01
Verizon Wireless	Telephone Service, County Extension	192.77
Verizon Wireless	Telephone, Juvenile Diversion	311.39
Verizon Wireless	Internet Services, Courthouse	78.04
Western Office Technologies	Supplies, Planning and Zoning	30.04
Western Office Technologies	Supplies, District Court	10.95
Western Office Technologies	Supplies, Public Defender	29.68
Western Office Technologies	Supplies, County Sheriff	463.97
Western Office Technologies	Supplies, Juvenile Diversion	4.00
WJAG/KEXL	Rental Fees, County Jail	195.00
Zodiac Properties LLC	Rent, Probation	10,210.84

ROAD/BRIDGE FUND

Total Net Payroll		29,270.99
American Family Life Assurance Company	Insurance Premiums	519.82
Ameritas Life Insurance Corp.	Insurance Premiums	98.64
AS Central Services	Telephone Services	24.24
Asphalt & Concrete Materials	Asphaltic Materials	4,031.18
Battle Creek Farmers Coop	Fuel	3,152.88
Battle Creek Municipal Light & Power	Utilities	171.71
Bauer Built Tire	Repairs, Tires	1,425.96
Big Red Printing	Printing	33.00
Black Hills Energy	Gas Service	52.88
Blue Cross Blue Shield of Nebraska	Insurance Premiums	67.32
Brady & Amy's Inc	Fuel	533.72
City of Madison	Utilities	476.30

City of Newman Grove	Utilities	54.00
Colonial Life and Accident Insurance	Insurance Premiums	153.37
Connecting Point	Internet Service	15.00
Constellation Newenergy Gas Division, LLC	Utilities	20.71
Cornhusker International Trucks Inc.	Repairs	4,729.26
D & M Machinery	Repairs	4.94
Dale R. Johnson Ent. Inc.	Gravel	12,077.35
Dinkel Implement Co.	Repairs	54.92
Eastern Nebraska Telephone Company	Telephone Service	52.16
Filter Care of Nebraska Ltd.	Repairs	186.85
First Concord Benefits Group	Administrative Fees, Flex Plan	1,026.31
Frontier	Telephone Service	172.12
Green Line Equipment	Parts	118.14
Jebro Inc.	Asphaltic Materials	349,581.75
Johnson's Inc.	Repairs	159.92
K & S Door Co/Overhead Door	Repairs	61.75
Kelly Supply Company	Parts	201.18
Logan St Radiator LLC	Repairs	78.00
Madison County Clerk	Tax Deposit	10,555.58
Madison County Treasurer	Reimbursement Insurance Premium	69.14
Madison National Life Insurance Company Inc.	Insurance Premiums	32.23
Mainelli Wagner & Associates, Inc.	Consulting Services	1,525.00
Matheson Tri-Gas Inc	Shop Supplies	698.75
Matteo Sand & Gravel Company Inc.	Gravel	42,065.96
Menards	Supplies	551.40
Nebraska Child Support Payment Center	Garnish of Wages	93.24
Nebraska Public Power District	Utilities	147.44
Norfolk Auto Supply	Repairs	71.23
Norfolk NAPA	Parts	857.43
Northeast Nebr. Assn. of County Officials	Registration	25.00
Pete Bindner Inc.	Services	18,448.75
Polt Brothers Equipment LLC	Parts	1,589.16
Powerplan	Parts	348.91
Prime Sanitation	Garbage Services	53.75
Retirement Plans Division of Ameritas	Employee Share Retirement	1805.27
Retirement Plans Division of Ameritas	Employer Share Retirement	2707.98
Road Builders Machinery & Supply	Repairs	614.26
Rose Equipment Inc.	Repairs	47.09
Scheer's Ace Hardware	Parts	24.45
Telebeep Wireless	Pager Service	22.11
White Star Oil Company	Fuel	324.11
Zoubek Oil Company Inc.	Fuel	398.75

FEDERAL AID SECONDARY

A & R Construction	Services	152,335.86
Christensen Bros., Inc.	Services	396,270.81
K. Porter Construction Inc.	Services	1,332.10
Mainelli Wagner & Associates, Inc.	Engineering Fees	35,857.29

VISITORS PROMOTION FUND

Norfolk Area Visitors Bureau	Administrative Expense	8,800.10
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VISITORS IMPROVEMENT FUND

Norfolk Area Visitors Bureau	Administrative Expense	10,187.70
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DRUG TESTING FUND

Faith Regional Health Services	Drug and Alcohol Tests	140.00
Nebraska Public Health Environment Lab	Supplies	525.00

911 EMERGENCY FUND

Eastern Nebraska Telephone Company	Telephone Service	127.86
Frontier	Telephone Service	164.10

LAW ENFORCEMENT OPERATING FUND

Brandl Electric	Repairs	152.25
Encartele Inc.	Supplies	2,500.00
Food Express	Supplies	325.80
Madison County Sheriff Inmate Fund	Supplies	238.40
Menards	Supplies	137.75

DRUG COURT FUND

Copycraft	Supplies	433.00
Bonnie Gerrard	Supplies	6.98
HyVee	Supplies	200.00

Motion was made by Schmidt and seconded by Prauner 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 11:27 A.M. to Tuesday, September 22, 2015 at 9:30 A.M.

County Clerk Nancy Scheer

Christian Ohl, Chairman
County Board of Commissioners