

Commissioner's Record No. 27

MADISON COUNTY, NEBRASKA

BOARD OF EQUALIZATION

Madison, Nebraska

July 16, 2024

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

Advance notice of meeting was published in the Wednesday, July 10, 2024 edition of The Norfolk Daily News. 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 Eric Stinson called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

Present: Commissioners Ron Schmidt, Eric Stinson and Troy Uhlir, County Clerk Anne Pruss, County Assessor Jeff Hackerott, and County Treasurer Donna Primrose.

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

Chairman Stinson opened a public hearing at 9:00 A.M. to receive testimony regarding the following motor vehicle exemption applications:

VSL Norfolk, LLC	1999 Chevy Silverado, 2004 Ford Terra Van, 2008 GMC Sierra, and 2013 Toyota Camry Van
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County Treasurer Donna Primrose reported VSL Norfolk, LLC application was a new application and a representative for this organization was asked to appear. Tracy Zamora, Administrator for Heritage of Bel-Air/VSL Mission appeared and explained that the vehicles were given to them from their parent company. Since Heritage of Bel-Air is a non-profit organization they are requesting exemption of vehicles listed. After Tracy's explanation County Treasurer Donna Primrose stated that this meets the guidelines for exemption.

No public comments were received during the hearing. Chairman Stinson closed the hearing at 9:02 A.M.

Motion was made by Uhlir and seconded by Schmidt to approve the following motor vehicle exemption application as submitted by VSL/El-Air/VSL LLC. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

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County Assessor Jeff Hackerott explained organizations are required to file a Form 451 exemption application form and this application was received by the July 1st deadline. He reported that Pentecostal Church of God, I.M. was just recently received and qualifies for exemption if the property is:

- 1) Owned by educational, religious, charitable or cemetery organizations
- 2) Used exclusively for educational, religious, charitable or cemetery organizations
- 3) Not owned or used for financial gain or profit to either the owner or user
- 4) Not used for the sale of alcoholic beverage for more than 20 hours per week; and
- 5) Not owned or used by an organization which discriminates in membership or employment based on race, color, or national origin

Chairman Stinson opened a public hearing at 9:04 A.M. to receive testimony regarding exemption applications submitted by educational, religious, and charitable organizations.

County Assessor Jeff Hackerott reported that the following applicants comply with the statutory requirements and he recommended approval of full exemption for Our Savior Lutheran Church.

Pastor Jorge A. Soto, represented from Pentecostal Church of God, I.M. along with his daughter were present. His daughter explained that the church recently purchased the building and will be holding worship services, bible study on Wednesday, Friday, and Sunday's.

Vice-Chairman Schmidt closed the public hearing at 9:08 A.M.

No one spoke in opposite of the application.

Motion was made by Schmidt and seconded by Uhlir to approve application for Pentecostal Church of God, I.M. for permissive exemption. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

The Board of Equalization recessed at 9:09 A.M. to Tuesday, July 23, 2023 at 9:00 A.M.

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ATTEST:



Anne Pruss
Madison County Clerk

Eric Stinson, Chairman
County Board of Equalization

COMMISSIONERS PROCEEDINGS

Madison, Nebraska

July 16, 2024

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 Wednesday, July 10, 2024 edition of The Norfolk Daily News and posted on the Madison County website. A copy of said notice was provided to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed.

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

Present: Commissioners Ron Schmidt, Eric Stinson, and Troy Uhlir, County Clerk Anne Pruss, and County Highway Superintendent Richard Johnson, Clerk Magistrate Monica Rotherham, County Sheriff Todd Volk, and Register of Deeds Diane Nykodym. Norfolk Daily News reporter Austin Svehla was present.

Commissioner Schmidt read the following consent agenda items into the record:

- 1) Approval of minutes of July 2, 2024
- 2) Approval of State Print Shop to be designated to print postcards pertaining to Property Tax Request Act
- 3) Approval of replacement of air conditioner and air handler for Extension/Veterans Service building located at 1305 South 13th Street, in the amount of \$11,279.83
- 4) Authorization for County Board Chairman to execute Change Order No. for removal and replacement of 150 square feet of broken section of sidewalk located at south entrance of Courthouse, net increase of \$1,818.00

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- 5) Authorization for Clerk of District Court to execute sub-award agreement with Nebraska Department of Health and Human Services and Division of Children and Family Services Child Support Enforcement (DHHS)

6)

RESOLUTION #2024-33

WHEREAS, Check No. 24010360, dated June 18, 2024, and drawn on the General Fund in the amount of nine hundred sixty-six dollars and eighty-three cents (\$966.83), was made payable to Electronic Contracting Company, P.O. Box 29195, Lincoln, Nebraska, 68529-9195, and

WHEREAS, Electronic Contracting Company requested cancellation of duplicate payment,

NOW, THEREFORE, BE IT RESOLVED that Check No. 24010360, dated June 18, 2024, and drawn on the General Fund in the amount of nine hundred sixty-six dollars and eighty-three cents (\$966.83), is hereby cancelled.

7)

RESOLUTION #2024-34

WHEREAS, Check No. 24070018, dated July 2, 2024, and drawn on the General Fund in the amount of six hundred ninety-nine dollars and seventy-five cents (\$699.75), was made payable to Crowne Plaza – Kearney, 707 West Talmadge Road, Kearney, Nebraska 68845, and

WHEREAS, Crowne Plaza-Kearney requested cancellation of duplicate payment,

NOW, THEREFORE, BE IT RESOLVED that Check No. 24070018, dated July 2, 2024, and drawn on the General Fund in the amount of six hundred ninety-nine dollars and seventy-five cents (\$699.75), is hereby cancelled.

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

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

Commissioner Uhlir opened public hearing at 9:34 A.M. regarding the advisability of the proposed issuance by the County of Taxable Revenue Bonds, Series 2024 for the benefit of The WELL, Inc. to finance certain capital projects of The Well. Andy Forney, D.A. Davidson, was present and provided information of the WELL is working on obtaining revenue bonds to purchase a building. Mr. Forney a Public Hearing regarding the advisability of the proposed issuance by the County of Taxable Revenue Bonds, Series 2024 for the benefit of The WELL, Inc. to finance certain capital projects. As stated from the previous meeting, this portion of the hearing is to receive public comment on this issuance.

Commissioner Uhlir asked if anyone was present to speak in favor of such issuance. No one appeared in favor.

Commissioner Uhlir asked if anyone was present to speak in opposition. No one appeared in opposition.

Hearing was closed at 9:37 A.M.

No action taken.

Commissioner Troy Uhlir opened public hearing at 9:37 A.M. and notice was published on the County's website and the hearing was conducted by the Board of Commissioners on July 16, 2024 regarding the proposal of the County to issue the Bonds for the purposes of financing and refinancing, as the case may be, the cost of the Projects, all interested parties who desired to do so were given the opportunity to express their views orally and in writing for or against the proposed Bonds and the Projects. The Board has considered all oral and written statements which were made or filed for or against the proposed Bonds, and hereby determines that the proposed issuance by the County of the Bonds, for the purposes set forth in the Notice of Public Hearing and described in the preamble hereof, is in the best interest of the County, and the same is hereby approved in accordance with the public approval requirements of Section 147(f) of the Code and the Act.

Andy Forney, D.A. Davidson, was present and provided information of the WELL is working on obtaining revenue bonds to purchase a building. Mr. Forney a Public Hearing regarding the advisability of the proposed issuance by the County of Taxable Revenue Bonds, Series 2024 for the benefit of The WELL, Inc. to finance certain capital projects, an in the aggregate principal amount not to exceed \$7,500,000 and with a Resolution needing the board's approval.

Commissioner Uhlir asked if anyone was present to speak in favor of such issuance. No one appeared in favor.

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Commissioner Uhlir asked if anyone was present to speak in opposition. No one appeared in opposition.

Chairman Uhlir closed the hearing at 9:38 A.M.

After discussion, the following resolution was introduced:

RESOLUTION #2023-35

A RESOLUTION OF THE BOARD OF COMMISSIONERS (THE "BOARD") OF THE COUNTY OF MADISON, NEBRASKA (THE "COUNTY") AUTHORIZING THE ISSUANCE BY THE COUNTY OF ITS (A) REVENUE BOND (THE WELL, INC. PROJECT), TAX-EXEMPT SERIES 2024A (THE "SERIES 2024A BOND"), AND (B) REVENUE BOND (THE WELL, INC. PROJECT), TAXABLE SERIES 2024B (THE "SERIES 2024 BONDS" AND TOGETHER WITH THE SERIES 2024A BONDS, THE "BONDS") IN A COMBINED AGGREGATE PRINCIPAL AMOUNT NOT TO EXCEED SEVEN MILLION FIVE HUNDRED THOUSAND DOLLARS (\$7,500,000), THE PROCEEDS OF WHICH WILL BE LOANED TO THE WELL, INC. (THE "BORROWER") FOR THE PURPOSE OF FINANCING AND REFINANCING CERTAIN CAPITAL PROJECTS OF THE BORROWER; MAKING FINDINGS AND DETERMINATIONS WITH REFERENCE TO THE BONDS; DETERMINING THAT THE BONDS SHALL NOT BE A LIABILITY OF THE COUNTY NOR A CHARGE AGAINST ITS GENERAL CREDIT OR TAXING POWERS; APPROVING AND AUTHORIZING EXECUTION OF ONE OR MORE LOAN AGREEMENTS AND RELATED DOCUMENTS; AUTHORIZING THE SALE OF THE BONDS; PRESCRIBING AND AUTHORIZING THAT THE SERIES 2024B BONDS CONVERT FROM A TAXABLE RATE TO A TAX-EXEMPT RATE UPON THE SATISFACTION OF CERTAIN CONDITIONS; DESIGNATING THE SERIES 2024A BOND AS A "QUALIFIED TAX-EXEMPT OBLIGATION" AND ALLOWING FOR THE DESIGNATION OF THE SERIES 2024B BOND AS A "QUALIFIED TAX-EXEMPT OBLIGATIONS" AFTER SAID CONVERSION, IF IT OCCURS; GRANTING PUBLIC APPROVAL WITHIN THE MEANING OF SECTION 147(F) OF THE INTERNAL REVENUE CODE OF 1986, AS AMENDED; PROVIDING THAT THE INVALIDITY OF ANY PART OF THIS RESOLUTION SHALL NOT AFFECT THE REMAINDER; REPEALING ALL RESOLUTIONS OR PORTIONS THEREOF IN CONFLICT HEREWITH AND PROVIDING FOR THE EFFECTIVE DATE OF THIS RESOLUTION.

RECITALS

WHEREAS, the County of Madison, Nebraska (the "**County**") is a county and body politic created and validly existing under the laws of the State of Nebraska (the "**State**"); and

WHEREAS, the County is authorized and empowered by the provisions of Chapter 13, Article 11, of the Nebraska Reissue Revised Statutes, as amended (the "**Act**"), to finance and refinance projects, as that term is defined in the Act, including, among other things, any land, building, or equipment or other improvement, and all real and personal properties deemed necessary in connection therewith, which shall be suitable for use as a nonprofit enterprise incurred to finance or refinance such land, building, equipment, improvement, or other properties, except that a project under this subdivision shall not include any portion of such land, building, equipment, improvement, or other properties to the extent used for sectarian instruction or study or devotional activities or religious worship, and to issue its revenue and/or refunding bonds for the purpose of financing and

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refinancing the cost of acquisition, construction or purchase of any such projects; and

WHEREAS, The Well, Inc. (the “**Borrower**”), a Nebraska nonprofit corporation and an organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (“**Code**”), has requested that the County issue its revenue bonds in one or more series in a combined aggregate principal amount not to exceed \$7,500,000, comprised of (i) Revenue Bond (The WELL, Inc. Project), Tax-Exempt Series 2024A (the “**Series 2024A Bond**”), and (ii) Revenue Bond (the WELL, Inc. Project), Taxable Series 2024B (the “**Series 2024B Bond**” and together with the Series 2024A Bond, the “**Bonds**”), and loan the proceeds thereof to the Borrower to finance the costs of (a) acquiring and rehabilitating a building located at 1800 W Pasewalk, Norfolk, Madison County, Nebraska, a portion of which is expected to serve as the Borrower’s new headquarters (the “**New Money Acquisition Project**”), (b) refinancing certain prior loans of the Borrower that financed the acquisition and equipping of buildings located at the following addresses in Norfolk, Madison County, Nebraska: (i) 910 West Park Avenue, (ii) 510-512 Verges Avenue, and (iii) 600 N 12th Street (the “**Refinancing**”), and (c) certain capital improvements, and the purchase of equipment, furniture and other apparatus, for buildings located at the following addresses in Norfolk, Madison County, Nebraska: (i) 910 West Park Avenue, (ii) 510-512 Verges Avenue, (iii) 600 N 12th Street, (iv) 1203 S 8th Street, (v) 306 W Indiana, and (vi) 200 S. 13th Avenue (the “**New Money Improvements Project**” and together with the New Money Acquisition Project and the Refinancing, the “**Projects**”); and

WHEREAS, following publication of a Notice of Public Hearing on the County’s website that was displayed on July 9, 2024 until July 16, 2024, the Board of Commissioners of the County (the “**Board**”) conducted a public hearing on July 16, 2024 pursuant to and in compliance with the requirements of Section 147(f) of the Code, at which all interested parties were given an opportunity to express their views orally or in writing for or against the proposed issuance in one or more series pursuant to a plan of financing of not to exceed \$7,500,000 principal amount of the County’s revenue bonds to finance or refinance, as the case may be, the costs of the Projects; and

WHEREAS, the County has determined that the financing or refinancing, as the case may be, of the Projects, by issuing its bonds and the loan of the proceeds thereof to the Borrower will promote the public purpose of providing access to substance abuse treatment, counseling and other related services in the County; and

WHEREAS, the County has determined and agreed to issue its (a) Series 2024A Bond, and (b) Series 2024B Bond, in the combined aggregate principal amount not to exceed \$7,500,000 under and pursuant to one or more Loan Agreements (collectively, the “**Loan Agreements**”), among the County, the Borrower and one or more lenders to be named therein (collectively, the “**Lender**”), as purchaser of the Bonds, for the purposes described herein and to sell the Bonds to the Lender; and

WHEREAS, there have been prepared in connection with the issuance and sale of the Bonds the following documents (collectively, the “**Financing Documents**”) which have been presented to the Board on this date:

- (1) The form of the Loan Agreements setting forth the respective terms of the Bonds and the conditions and security for the Bonds; and
- (2) The form of the Federal Tax Agreement (the “**Tax Agreement**”) relating to the Series 2024A Bonds between the Borrower

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and the County; and

(3) The form of one or more Combination Deeds of Trust, Security Agreements, Fixture Financing Statements and Assignments of Leases and Rents, from the Borrower to the trustee named therein for the benefit of the Lender, granting a mortgage lien on and a security interest in certain real property and assets described therein (this document not to be executed by the County); and

WHEREAS, it appears that each of the instruments above referred to, which are now before each of the members of the Board, is in appropriate form and is an appropriate instrument for the purposes intended; and

WHEREAS, the principal of, premium, if any, and the interest on the Bonds are to be payable solely from the loan payments from the Borrower under the Loan Agreements and the other funds and collateral pledged thereto, and the Bonds neither constitute a general obligation of the County nor is secured by a pledge of or charge against the general credit or the taxing powers of the County; and

WHEREAS, the Series 2024B Bonds are being initially issued as taxable obligations but upon the satisfaction by the Issuer and Borrower of certain conditions as set forth herein and the in the Loan Agreements, the Series 2024B Bonds shall convert to tax-exempt obligations of the Issuer (the “**Conversion**”); and

WHEREAS, all terms used herein and not otherwise defined herein shall have the meanings assigned to them in the applicable Loan Agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF MADISON, NEBRASKA, AS FOLLOWS:

ARTICLE I

LEGAL AUTHORIZATION; FINDINGS

Section 1.01. Legal Authorization. The County is a body corporate and politic duly organized and existing as a county under the Constitution and laws of the State and is authorized to issue and sell the Bonds pursuant to the provisions of the Act, this Resolution and the Loan Agreements. All terms used herein and not otherwise defined herein shall have the meanings assigned to them in the Loan Agreements.

Section 1.02. Findings and Determinations. Based on certain information from and representations of the Borrower, the Board has heretofore found and determined and does hereby makes the following findings and determinations:

- (a) The loan of the proceeds of the Bonds by the County to the Borrower pursuant to the terms of the Loan Agreements to finance and refinance, as the case may be, the costs of the Projects is in furtherance of the purpose set forth in the Act.
- (b) As represented and warranted by the Borrower, the Projects consist of eligible “projects” as defined in the Act.

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(c) The County has been advised by the Borrower that the estimated cost of the Projects, including, but not limited to, any original issue discount, reserves and the costs of issuance related to the Bonds, is not less than \$7,500,000.

(d) The proceeds from the sale of the Bonds are to be loaned to the Borrower pursuant to the Loan Agreements. The amount necessary to pay the principal of, premium, if any, and interest on the Bond, in the principal amount not to exceed \$7,500,000, is the same as the loan payments required to be paid by the Borrower under the Loan Agreements.

(e) The Loan Agreements provide that the Borrower shall maintain the Projects (unless otherwise contemplated in the Loan Agreements) and carry all proper insurance with respect thereto and shall pay taxes and assessments, if any, with respect to the Projects.

(f) The Bonds do not constitute an indebtedness or obligation as to which the faith and credit of the County, the State, or any other political subdivision of the State are pledged. The Bonds are special, limited obligations of the County, and the County shall pay the principal of, premium, if any, or interest on the Bonds only from payments made to the County under the Loan Agreement and other amounts and collateral pledged thereto. The Bonds shall not constitute nor give rise to a pecuniary liability of the County or a charge against its general credit or its taxing power.

ARTICLE II

AUTHORIZATION AND ISSUANCE OF THE BONDS; AUTHORIZATION OF DOCUMENTS; AUTHORIZATION OF CONVERSION

Section 2.01. Authorization of Issuance of Bonds; Terms of the Bonds. For the purpose of making loans to the Borrower to finance and refinance, as the case may be, the costs of the Projects, the Board authorizes the issuance by the County of revenue bonds in the combined aggregate principal amount not to exceed \$7,500,000 to be designated (a) "County of Madison, Nebraska Revenue Bond (The WELL, Inc. Project), Tax-Exempt Series 2024A" and (b) "County of Madison, Nebraska Revenue Bond (The WELL, Inc. Project), Taxable Series 2024B." The Bonds will be issuable in fully registered form, without coupons, in the denomination or denominations set forth in the applicable Loan Agreement. The Bonds shall be in such series, bear such dates and rates, mature and be payable at such places and in such forms, carry such registration privileges, be subject to redemption, be executed, be in such forms and contain such terms, security, covenants and conditions, all as set forth in the applicable Loan Agreement.

The Bonds shall be executed on behalf of the County by the manual or facsimile signature of the Chair or the Vice Chair of the Board and attested by the manual or facsimile signature of the County Clerk or the County Treasurer, or anyone authorized to sign on their behalf, all of whom are hereby authorized to execute and attest and deliver the Bonds on behalf of the County.

Section 2.02. Sale of the Bond. Pursuant to the Loan Agreements, the Bonds shall be sold to the Lender at a private sale at a price to be determined by the Borrower and the Lender. D.A. Davidson & Co., as placement agent for the Bonds (the "**Placement Agent**"), shall be paid a fee, as placement agent for the Bonds, in an amount to be agreed to by the Borrower and the Placement Agent.

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Section 2.03. Approval of Financing Documents. The form, terms and provisions of the proposed Loan Agreements and Tax Agreement are, in all respects, hereby approved, authorized, ratified and confirmed, and the Chair of the Board, the Vice Chair of the Board, the County Clerk and the County Treasurer (each, including any person authorized to act on his or her behalf, an “**Authorized Officer**”), or each individually, is authorized and directed to execute, acknowledge and deliver each of the Loan Agreements and the Tax Agreement, including counterparts thereof, in the name and on behalf of the County. The Loan Agreements and the Tax Agreement, each as executed and delivered, shall be in substantially the forms now before this meeting and hereby approved, subject to such changes therein as shall be approved by the Authorized Officer executing the same, such execution thereof to constitute conclusive evidence of the County’s approval of any and all changes or revisions therein from the forms of the Loan Agreements and the Tax Agreement now before this meeting; from and after the execution and delivery of the Loan Agreements and the Tax Agreement by the County, the Authorized Officers and all other officers, agents and employees of the County are hereby authorized, empowered and directed to do all such acts and things and to execute all such documents as may be necessary to carry out and comply with the provisions of the Loan Agreements and the Tax Agreement as executed.

Section 2.04. Approval of Conversion and Execution of Documents Related thereto. As set forth in the Recitals hereto, the Series 2024B Bonds will initially be issued as taxable obligations, the interest on which will be taxable to the Lender. At the request of the Borrower, and subject to the Issuer and Borrower satisfying certain conditions as set forth in the Loan Agreements, the Issuer, at the request of the Borrower, has the ability to convert the interest on the Series 2024B Bonds from a taxable rate to a tax-exempt rate on such date as such conditions are satisfied, if at all (the “**Conversion Date**”). Prior to the Conversion Date, the interest on the Series 2024B Bonds for both federal and Nebraska state income taxation is included in the gross income of the holders thereof. The Issuer hereby approves the conditions to Conversion as set forth in the Loan Agreements. The Issuer also hereby authorizes its Authorized Officers to execute any and all documents and certificates to facilitate the Conversion of the Series 2024B Bonds on the Conversion Date, if requested by the Borrower, including, without limitation, a federal tax certificate and accompanying IRS Form 8038.

Section 2.05. Authority to Execute and Deliver Additional Documents; Further Authorizations. The Authorized Officers, or each individually, is authorized to execute and deliver for and on behalf of the County any and all additional certificates, documents and other papers and to perform all other acts as the party signing may deem necessary or appropriate to implement and carry out the purposes and intent of this Resolution.

ARTICLE III

PUBLIC HEARING AND APPROVAL

At the public hearing conducted by the Board on July 16, 2024 regarding the proposal of the County to issue the Bonds for the purposes of financing and refinancing, as the case may be, the cost of the Projects, all interested parties who desired to do so were given the opportunity to express their views orally and in writing for or against the proposed Bonds and the Projects. The Board has considered all oral and written statements which were made or filed for or against the proposed Bonds, and hereby determines that the proposed issuance by the County of the Bonds, for the purposes set forth in the Notice of Public Hearing and described in the preamble hereof, is in the best interest of the County, and the same is hereby approved in accordance with the public approval requirements of Section 147(f) of the Code and the Act.

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ARTICLE IV

MISCELLANEOUS

Section 4.01. Limitation of Rights. With the exception of any rights herein expressly conferred, nothing expressed or mentioned in or to be implied from this Resolution or the Bonds is intended or shall be construed to give to any person, other than the County, the Borrower and the Lender, any legal or equitable right, remedy or claim under or with respect to this Resolution or any covenants, conditions and provisions herein contained; this Resolution and all of the covenants, conditions and provisions hereof being intended to be and being for the sole and exclusive benefit of the County, the Borrower and the Lender as herein provided.

Section 4.02. Severability. If any provision of this Resolution shall be held or deemed to be or shall, in fact, be illegal, inoperative or unenforceable, the same shall not affect any other provision or provisions herein contained or render the same invalid, inoperative or unenforceable to any extent whatever.

Section 4.03 Immunity of Officers. No recourse for the payment of any part of the principal of, premium, if any, or interest on the Bonds for the satisfaction of any liability arising from, founded upon or existing by reason of the issue, purchase or ownership of the Bonds shall be had against any official, officer, member or agent of the County or the State, all such liability to be expressly released and waived as a condition of and as a part of the consideration for the issue, sale and purchase of the Bonds.

Section 4.04. Authorization to Designate the Bonds as Bank-Qualified Obligations. The Board may designate (a) the Series 2024A Bonds, as “qualified tax-exempt obligations” under Section 265(b)(3) of the Code on the original issue date of the Series 2024A Bonds, and (b) the Series 2024B Bonds, as “qualified tax-exempt obligations” under Section 265(b)(3) of the Code on the Conversion Date. Such designation shall be set forth in the Loan Agreements or the Tax Agreement and the tax agreement relating to the Series 2024B Bonds which will be required to effect Conversion.

(i) If the Board designates either series of Bonds, as “qualified tax-exempt obligations” under Section 265(b)(3) of the Code and seeks to use a portion of the County’s current year’s bank qualified allocation, the County shall represent that:

(1) the aggregate face amount of all tax-exempt obligations (other than private activity bonds that are not “qualified 501(c)(3) bonds” and certain refunding bonds) which will be issued by the County (and all subordinate entities thereof) during the current calendar year is not reasonably expected to exceed \$10,000,000; and

(2) the County (including all subordinate entities thereof) will not issue an aggregate principal amount of tax-exempt obligations (other than private activity bonds that are not “qualified 501(c)(3) bonds” and certain refunding bonds) during the current calendar year, including the Bonds, in excess of \$10,000,000, without first obtaining an opinion of nationally recognized counsel in the area of municipal finance that the designation of the Bonds as “qualified tax-exempt obligations” will not be adversely affected.

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Section 4.05. Post-Issuance Compliance Procedures. In connection with the issuance of any series of the Bonds issued as tax-exempt obligations (either on the original issue date or subsequent to such original issue date), the Board approves and adopts the post-issuance compliance policies and procedures substantially in the form attached hereto as Exhibit A and made a part hereof (the “**Post-Issuance Compliance Policies and Procedures**”) as may be supplemented from time to time as provided in the Post-Issuance Compliance Policies and Procedures. The Board authorizes and directs the officers and staff members of the County listed in the Post-Issuance Policies and Procedures (each, an “**Authorized County Representative**”) to take such actions as any such Authorized County Representative, after appropriate consultation with Bond Counsel to the County, deems necessary, appropriate or desirable to finalize the Post-Issuance Compliance Policies and Procedures and to effect the implementation thereof. Notwithstanding the foregoing, pursuant to the Tax Agreement (and the tax agreement relating to the Series 2024B Bonds, if and when executed) the County will assign to the Borrower its obligations with respect to post-issuance tax compliance as it pertains to the any series of Bonds issued as tax-exempt obligations, and the Borrower’s acceptance of such assignment will be a condition to the issuance of the any bonds issued as (or will subsequently be) tax-exempt obligations.

Section 4.06. Incorporation of the Act. This Resolution does hereby incorporate by reference, as though fully set out herein, the provisions of the Act.

Section 4.07. Prior Resolutions. To the extent that the provisions of this Resolution conflict with provisions of prior resolutions, or parts thereof, the provisions of this Resolution shall control, to the extent of such conflicts.

Section 4.08. Effective Date. This Resolution shall be in full force and effect immediately upon its passage and approval.

Section 4.09. Captions. The captions or headings in this Resolution are for convenience only and in no way define, limit or describe the scope or intent of any provisions or sections of this Resolution.

Section 4.10. Validity of the Bonds. The Bonds shall contain a recital that the Bonds are issued pursuant to and under the Act, and such recital shall be conclusive evidence of its validity and of the regularity of its issuance.

Motion made by Schmidt and seconded by Uhlir to approve resolution authorizing the issuance by the County of Taxable Revenue Bonds, Series 2024 Revenue Bonds, Series 2024 for the benefit of The WELL to finance capital project of The WELL, in the aggregate principal amount not to exceed \$7,500,000. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Nate Klinginsmith, Direct Account Manager for Trane was present to discuss the proposed maintenance agreement for the new system installed at the Courthouse. He provided a detailed equipment list and service schedule, along with the process on the HVAC system installation,

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including outstanding issues and training that need to be completed. He explained that the service agreement includes equipment maintenance and inspections and advised the importance of having an agreement for these services. Commissioner Eric Stinson discussed the cost and duration of the agreement. Mr. Klinginsmith explained that the agreement has been adjusted over time due to changes in labor costs, lengths of agreement, and addition of new equipment. He emphasized the importance of maintaining the HVAC equipment, even in the first 3 years of installation, to avoid costly repairs and downtime. He stated that the contract for maintenance services will start in October, and with fall visits for boiler and air handlers, and spring visits for rooftop units.

Motion made by Schmidt and seconded by Uhlir to approve of maintenance agreement with Trane for HVAC system. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

City of Norfolk's Steven Rames, City Engineer and Danielle Myers-Noelle, City Attorney presented an Interlocal Agreement with City of Norfolk and Resolution authorizing a 4 year, ½ cent sales tax to fund Police Station Expansion/Renovation with residual going to street improvements on November, 2024 General Election ballot. Mr. Rames explained the purpose for the Interlocal agreement which is due to the city seeking to increase their sales tax higher and must be a part to an interlocal agreement which creates a separate legal or administrative entity relating to a public infrastructure project per Nebraska State Statute §77-273, 142(3). He further advised that the agreement outlines the responsibilities and obligations of each party. Commissioner Schmidt asked when Mr. Rames felt that the city would begin receiving funds, if the people vote in favor of this. Mr. Rames stated that he believes the city will start receiving funds as early as April, and if the project would begin earlier the City would use reserve funds to cover costs.

Motion made by Schmidt and seconded by Uhlir to approve Interlocal Agreement with City of Norfolk and Resolution authorizing a 4 year, ½ cent sales tax to fund Police Station Expansion/Renovation with residual going to street improvements on November, 2024 General Election ballot. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

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Monica Rotherham, Mental Health Clerk/District Court billing rate for Mental Health Board members. She discussed that with the increase rate for Court Reporters it brought up the question of rates for Mental Health Board members. She contacted Ryan Stover, Chairman of the Mental Health Board, and he stated that it should be an hourly rate as set by the presiding judge of the District Courts. The \$50 rate that the members are receiving has been approved by the presiding Judge Kube, to increase the rate to \$100. Ms. Rotherham also asked when the rates for Mental Health members and Court Reporters should go into effect, and County Clerk Anne Pruss suggested implementing this increase at the same time the county approves wage increases for employee's which is the pay period including October 1st. After discussion, the board agreed to start the new increases during the October 1st pay period.

Motion made by Stinson and seconded by Uhlir to approve request for rate increase for Mental Health Board members to \$100 per hearing with an hourly rate of \$100 per hour to be billed in 15 minute increments to begin during the pay period of October 1st. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

County Sheriff Todd Volk presented updated documents reflecting the proposed wages for 2024-2025 fiscal year. He explained that he was able to reduce some operating expenses to lower his budget total costs. Mr. Volk stated that his overall budget for everything is at a 4.07 increase which is mostly wages.

No action taken.

Budget Committee members, Troy Uhlir, Richard Johnson, and Anne Pruss presented a preliminary 2024-2025 Fiscal Year Budget requests. County Clerk Anne Pruss read the tentative schedule. She explained that Mr. Uhlir and Mr. Johnson have been working to the Road/Bridge budgets and herself on the General Budget.

No action taken.

The following written reports and correspondence were reviewed:

- 1) Fund balance report
- 2) Clerks fee report, June 2024

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- 3) District Courts fee report, June 2024
- 4) Register of Deeds fee report, June 2024
- 5) City of Newman Grove ARPA 2nd Quarter report, 2024
- 6) Economic Development Operating budget for 2024-2025 fiscal year
- 7) Notice of Public Hearing for Madison County Joint Planning Commission and City of Newman Grove for blight study for Redevelopment Area C within the City of Newman Grove
- 8) Northeast Nebraska Economic Development District Thank You for support as a member for 2024-2025 fiscal year

The following claims were audited:

GENERAL FUND

Total Net Payroll		196,732.68
Advanced Correctional Healthcare	Medical Treatment, County Jail	25,337.99
Mark D Albin	Legal Services, Juvenile Court	1,153.77
Albracht Disposal Inc.	Garbage, Public Defender	50.00
Albracht Disposal Inc.	Garbage, Courthouse	57.68
Albracht Disposal Inc.	Garbage, County Jail	185.40
Allstate Benefits	Insurance Premiums	521.47
American Family Life Assurance	Insurance Premiums	820.48
Appearra	Linen and Towel Service, Public Defender	49.66
Appearra	Towel and Mop Service, Courthouse	283.69
Appearra	Towel Service, County Jail	165.28
A1 Storage	Rental Expense, County Sheriff	960.00
Black Hills Energy	Heating Fuels, Courthouse	109.56
Black Hills Energy	Heating Fuels, County Jail	321.63
Blue Cross Blue Shield Of Nebraska	Insurance Premiums	6,066.75
Brady & Amy's Inc.	Fuel, Courthouse	115.70
Brady & Amy's Inc.	Fuel, County Sheriff	2,784.11
Brady & Amy's Inc.	Fuel, Noxious Weeds	544.28
Brogan Lamlli PC LLO	Legal Services, Juvenile Court	3,988.93
Capital One	Office Supplies, County Attorney	81.00

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Carney Law PC LLO	Legal Services, Juvenile Court	2,484.29
Carney Law PC LLO	Legal Services, County Court	66.50
Century Link	Telephone Service, Probation Office	556.37
Maria Izabel Chavez	Interpreting Services, Public Defender	150.00
City Of Madison	Utilities, Public Defender	159.11
City Of Madison	Utilities, Courthouse	3,095.53
City Of Madison	Utilities, County Jail	4,357.62
Clerk Of The Supreme Court	District Court Costs	260.00
Colonial Life & Accident Insurance	Insurance Premiums	196.15
Comfort Inn Kearney	Lodging, Register of Deeds	239.90
Complete Pest Elimination Inc.	Pest Control, County Jail	125.00
Crowne Plaza Kearney	Lodging, Commissioners	139.95
Cubby's Inc.	Fuel, Planning and Zoning	67.02
Cubby's Inc.	Fuel, Extension Office	71.96
Cubby's Inc.	Fuel, Noxious Weeds	425.39
Culligan	Contract Services, Juvenile Accountability	34.50
Culligan	Contract Services, Probation Office	82.00
Cuming County Clerk	Contract Services, Community Based Grant	1,174.20
Custom Sports	Uniforms, County Jail	30.00
Dent Specialists Car Care Center	Repairs, County Sheriff	69.68
Dept Of Revenue-Property Assessment	Training, County Assessor	420.00
Diamond Drugs Inc.	Medical Treatment, County Jail	1,260.10
Eakes Inc.	Equipment Rental, District Court	92.13
Eakes Inc.	Office Supplies, County Sheriff	12.99
Eakes Inc.	Office Supplies, County Attorney	129.34
Eakes Inc.	Office Supplies, County Jail	193.00
Electronic Contracting Company	Repairs, County Jail	137.82
Electronic Contracting Company	Contract Services, Courthouse	137.81
Electronic Engineering	Law Enforcement Supplies, County Sheriff	691.20
Electronic Engineering	Law Enforcement Supplies, County Jail	207.57
Elkhorn Rural Public Power District	Utilities, Comminutions	121.54

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Elkhorn Valley Bank & Trust	Health Savings Account	35.00
Emblem Enterprises Inc.	Law Enforcement Supplies, County Sheriff	57.49
Faith Regional Health Services	Medical Treatment, County Jail	4,890.05
Battle Creek Farmers Cooperative	Fuel, County Sheriff	2,577.66
Field's Hardware	Supplies, Courthouse	67.95
Field's Hardware	Supplies, County Jail	336.09
First Concord Benefits Group	Insurance Premiums	8,901.98
Floor Maintenance and Paper Supply	Janitorial Supplies, Courthouse	187.70
Galls LLC	Uniforms, County Sheriff	66.19
Galls LLC	Uniforms, County Jail	330.57
Galyen Boettcher Baier PC LLO	Legal Services, Juvenile Court	2,121.48
Gordy's Towing & Repair	Repairs, County Sheriff	1,385.26
Graham Tire Company	Tire Repair, County Sheriff	29.11
Matthew A Headley	Postage, Public Defender	250.00
Hertz Corporation	Vehicle Rental, County Sheriff	693.51
Brian Koch	Repairs, Noxious Weeds	49.15
Hilliges & Associates LLC	Polygraph Exam, Public Defender	250.00
Home For Funerals	Cremation Fees, Law Enforcement	4,400.00
Hometown Leasing	Rental Expense, Probation Office	558.55
Carey Hopkins	Mileage, Community Based Grant	41.54
John's Disposal Inc.	Garbage, Planning and Zoning	28.50
John's Disposal Inc.	Garbage, Extension Office	21.90
John's Disposal Inc.	Garbage, Probation Office	173.00
John's Disposal Inc.	Garbage, Noxious Weeds	28.50
John's Disposal Inc.	Garbage, Veterans Service	14.60
Johnson's Heating & Plumbing	Repairs, Public Defender	198.54
Justice Works	IT Consultant Services, Public Defender	175.00
LabCorp	Medical Treatment, County Jail	35.77
Language Line Services Inc.	Interpreting Services, Public Defender	13.57
Lifevac	Law Enforcement Supplies	165.95
Madison County Clerk	Tax Deposit and Retirement	103,952.86

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Madison County Clerk Of Dist. Court	Civil Process Fees, District Court	1,694.00
Madison County Court	Civil Process Fees, County Court	1,950.00
Madison County Sheriff	Civil Process Fees, County Court	684.80
Madison County Sheriff	Civil Process Fees, District Court	1,712.50
Madison County Sheriff	Civil Process Fees, Mental Health	43.80
Madison County Treasurer	Blue Cross Blue Shield Reimbursement	270.09
Madison County Treasurer	Law Enforcement Supplies & Prior Year Voided Check, County Sheriff	706.20
Madison County Treasurer	Prior Year Voided Check, County Jail	137.82
Madison County Treasurer	Prior Year Voided Check, Courthouse	137.81
Madison National Life Insurance Co.	Insurance Premiums	643.81
McKesson Medical-Surgical	Health Related Costs, County Jail	60.86
Heather McWhorter	Cell Phone Reimbursement, Planning and Zoning	150.00
Microfilm Imaging Systems Inc.	Data Processing Costs, District Court	12.00
Microfilm Imaging Systems Inc.	Microfilming Costs, County Court	888.00
Midtown Health Center Inc.	Quarterly Funding	31,306.38
Midwest Ob/Gyn Clinic PC	Medical Treatment, County Jail	457.23
MIPS Inc.	Data Processing Costs, Register of Deeds	243.94
Motoplex Of Norfolk	Repairs, County Sheriff	376.05
Motorola Solutions	Contract Services, Communications	6,762.00
Moyer Moyer & Lafleur	Legal Services, Juvenile Court	5,728.75
Moyer Moyer & Lafleur	Legal Services, District Court	8,573.70
Moyer Moyer & Lafleur	Legal Services, District Court	1,723.55
Nationwide Retirement Solutions	Deferred Compensation	1,413.85
Nebraska Child Support Payment Center	Garnish of Wages	257.08
Nebraska Dept Of Labor - UI Tax	Unemployment Contributions	3,636.00
Nebraska Law Enforcement Training Center	Training, County Jail	175.00
Nebraska Public Power District	Utilities, Probation Office	463.88
Nebraska.Gov	Subscription, County Attorney	1.00
Norfolk Daily News	Publication Costs, County Offices	367.21
Northeast NE Juvenile Services Inc.	Board of Prisoners Costs	13,635.00
Brian Nykodym	Lawn Service, Public Defender	265.00

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One Office Solution	Office Supplies, County Clerk	54.95
One Office Solution	Copier Rental, Register of Deeds	86.40
One Office Solution	Office Supplies, Election Commissioner	54.95
One Office Solution	Office Supplies, District Court	23.79
One Office Solution	Office Supplies, County Court	12.36
One Office Solution	Office Supplies, Public Defender	96.15
One Office Solution	Office Supplies, County Sheriff	43.80
One Office Solution	Office Supplies, County Attorney	250.00
One Office Solution	Office Supplies, County Jail	104.00
Osborne Motors Inc.	Repairs, County Sheriff	478.38
Phillips 66 Co/Synch	Fuel, County Sheriff	169.22
Sarah Polacek	Mileage and Office Supplies, Extension Office	368.92
Precision Technology Inc.	Contract Services, Probation Office	613.00
Precision Technology Inc.	Security Costs and Licensing, County Offices	7,023.14
Rentokil North American Inc.	Pest Control, Public Defender	78.31
Priority Communications & Solutions	Telephone Service, Probation Office	90.00
Anne M Pruss	Postage, Election Office	160.06
Radiology Consultants PC	Medical Treatment, County Jail	22.10
Region IV Inc.	Quarterly Funding	9,147.75
Real Estate Solutions Team LLC	Rental Fee, Juvenile Accountability	2,150.00
Maria Nieves Salavera	Mileage, Community Based Grant	19.43
Sixta C Sass	Interpreting Services, Public Defender	180.00
Alderson Group	Fuel, County Sheriff	135.76
Matthew Soltys	Lodging, Meals, and Mileage, Public Defender	374.08
Summit Food Service LLC	Inmate Meals, County Jail	13,663.15
Teeco Inc.	Contract Services, Planning and Zoning	8.48
Teeco Inc.	Contract Services, Noxious Weeds	8.47
The Windshield Doctors Inc.	Repairs, County Sheriff	325.00
Thomson Reuters West	Law Library, Public Defender	471.26
U-Save Pharmacy Of Norfolk Inc.	Health Related Costs, County Jail	3,096.35
US Corporate Bank System	Fuel, Lodging, Meals, Supplies, and Trainings, County Sheriff	4,337.53

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US Corporate Bank System	Supplies and Uniforms, County Jail	440.43
Verizon Wireless	Cell Phone, Extension Office	308.52
Verizon Wireless	Cell Phone, Noxious Weeds	58.85
Vigilnet America LLC	Contract Services, Community Based Grant	270.00
Vision Service Plan	Insurance Premiums	695.16
Wex Bank	Fuel, County Sheriff	3,753.06
Zelle LLC	Human Resource Consulting Fees, County Offices	5,075.71
Zodiac Properties LLC Midwest Bank	Rental Fee, Probation Offices	12,253.21
	Total General Claims with Payroll	540,535.24

ROAD BRIDGE FUND

Total Net Payroll		36,486.72
General Parts Distribution LLC	Parts	14.14
Allstate Benefits	Insurance Premiums	76.40
American Family Life Assurance	Insurance Premiums	391.96
Appeara	Towel and Uniform Service	1,190.34
Black Hills Energy	Heating Fuels	231.59
Blue Cross Blue Shield Of Nebraska	Insurance Premiums	1,559.75
Brady & Amy's Inc.	Fuel	412.27
Colonial Life & Accident Insurance	Insurance Premiums	379.03
Credit Management Services	Garnish of Wages	211.36
Culligan	Contract Services	93.90
D & L Towing & Recovery LLC	Towing Fees	1,865.00
Dinkel Implement Company	Parts and Repairs	1,582.77
Battle Creek Farmers Cooperative	Fuel	5,272.81
Field's Hardware	Shop Supplies	17.99
First Concord Benefits Group	Insurance Premiums	2,016.56
Grubb Grinding LLC	Parts and Repairs	4,411.56
Island Supply Welding Company	Shop Supplies	28.80
Lawson Products	Shop Supplies	593.27
Madison County Clerk	Tax Deposit and Retirement	18,477.48

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Madison National Life Insurance Co.	Insurance Premiums	111.07
Matheson Tri-Gas Inc.	Shop Supplies	40.57
Meisinger Oil Co Inc.	Repairs	6,782.26
Menards	Shop Tools	22.99
Mitchell Equipment - Humphrey	Parts	32.25
Nationwide Retirement Solutions	Deferred Compensation	1,225.00
Nextlink Internet	Internet Service	15.00
One Office Solution	Office Supplies	159.60
Pinkelman Truck & Trailer	Parts and Repairs	2,278.89
Powerplan	Parts and Repairs	1,160.59
Quality Iron & Metal Inc.	Pavement Marking	359.50
Quick Service Oil	Fuel	2,479.64
Road Builders Machinery & Supply Co.	Parts	43.14
Seals & Service Inc.	Parts and Repairs	1,152.00
Smutny Repair	Parts and Repairs	2,318.18
Teeco Inc.	Contract Services	62.45
US Corporate Bank System	Office Supplies	39.95
Verizon Wireless	Cell Phone	125.81
Vision Service Plan	Insurance Premiums	157.82
Weldon Parts Inc.	Parts	99.26
Zoubek Oil Co. Inc.	Fuel	1,741.30
	Total Road Bridge Claims with Payroll	<u>95,720.97</u>

VISITORS PROMOTION FUND

Norfolk Area Visitors Bureau	Administration Fees	<u>8,869.66</u>
	Total Visitors Promotion Fund	8,869.66

VISITORS IMPROVEMENT FUND

Norfolk Area Visitors Bureau	Administration Fees	<u>10,622.36</u>
	Total Visitors Improvement Fund	10,622.36

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ROD PRESERVATION & MODERNIZATION FUND

Eakes Inc.	Office Supplies	327.97
MIPS Inc.	Data Processing	582.24
One Office Solution	Office Supplies	140.56
Total ROD Preservation & Modernization Fund		<u>1,050.77</u>

COVID AMERICAN RESCUE PLAN

Motorola Solutions	Statewide Radio System	44,852.25
Total Covid American Rescue Fund		<u>44,852.25</u>

LAW ENFORCEMENT OPERATING FUND

US Corporate Bank System	Utilities	166.74
Total Law Enforcement Operating Fund		<u>166.74</u>

DRUG COURT FUND

Matthew McManigal	Incentives	85.00
Total Drug Court Fund		<u>85.00</u>

Total Claims with Payroll 701,902.99

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

The Board adjourned at 11:29 A.M. to Tuesday July 30, 2023 at 9:30 A.M.

ATTEST:



County Clerk Anne M. Pruss

Troy Uhlir, Chairman