

Commissioner's Record No. 27

MADISON COUNTY, NEBRASKA

Madison, Nebraska

September 24, 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, September 18, 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 Eric Stinson, Ronald Schmidt, and Troy Uhlir, County Clerk Anne Pruss, and County Highway Superintendent Richard Johnson, and County Sheriff Todd Volk. Norfolk Daily News reporter Sawyer Belair was present.

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

- 1) Approval of minutes of September 10, 2024 meeting
- 2) Approval of Use of County Credit Card and Cardholder Agreement
- 3) Approval of skylights and installation with SGH Concepts in the Sheriff Department in the amount of \$10,932.00
- 4)

WHEREAS, Check No. 24080117, dated July 30, 2024, and drawn on the Road/Bridge Fund in the amount of eleven hundred fifty-nine dollars and forty-three cents (\$1,159.43), was made payable to First Concord Benefits Group, P.O. Box 67220, Lincoln, Nebraska 67220, and

WHEREAS, First Concord Benefits Group requested cancellation of payment in the wrong amount,

NOW, THEREFORE, BE IT RESOLVED that Check No. 24080117, dated July 30, 2024, and drawn on the Road/Bridge Fund in the amount of eleven hundred fifty-nine dollars and forty-three cents (\$1,159.43, is hereby cancelled.

5)

WHEREAS, Check No. 24080361, dated August 27, 2024, and drawn on the General Fund in the amount of thirty-one hundred sixty-three dollars and sixty-four cents (\$3,163.64), was made payable to Firespring Inc., 6935 North 9th Circle, Omaha, Nebraska 68122, and

WHEREAS, Firespring Inc., requested cancellation of duplicate payment,

NOW, THEREFORE, BE IT RESOLVED that Check No. 24080361, dated August 27, 2024, and drawn on the General Fund in the amount of thirty-one hundred sixty-three dollars and sixty-four cents (\$3,163.64),

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

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

Chairman Uhlir stated that the committee has been able to set the final operating budget at \$53,329,634, which is an increase of 1.0% from the prior fiscal year and Property Tax Request of \$18,716,645. This made the final levy be set \$0.326569 cents and last year's levy was set at 0.366317 which is decrease of 10.90% from the 2023-2024 fiscal year. Valuations and Personal Property for this fiscal budget increase 12.17% from 5,109,609,676.00 to 5,731,284,948. In order to have the levy set at this amount the board needed to transfer funds from the Inheritance Tax Funds of \$1.5 million.

After discussion, the following resolutions were introduced:

RESOLUTION #2024-46

WHEREAS, Nebraska Revised Statute §77-1601.02.provides that the Governing Body of Madison County passes by a majority vote a resolution setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE BE IT RESOLVED, by the Madison County Board of Commissioners resolves that:

1. The 2023-2024 property tax request be set as follows:

TOTAL VALUATION	FUND	PROPERTY TAX REQUEST	LEVY
5,731,284,948	General	12,062,478.02	0.210467

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Road/Bridge	0	None
Federal Aid Secondary	6,471,722.87	0.112919
Visitors' Promotion	0	None
Visitors' Improvement	0	None
Register of Deeds Preservation and Modernization	0	None
Drug Law Enforcement	0	None
Drug Testing	0	None
Community Development Grant #2	0	None
Inheritance Tax	0	None
911 Emergency Management	0	None
Law Enforcement Operating	0	None
Drug Court	0	None
Road/Bridge Bond	182,444.18	0.003183
TOTALS	18,716,645.00	0.326569

2. The total assessed value of property differs from last year's total assessed value by 12.17%.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$0.366317 per \$100 of assessed value.
4. Madison County proposes to adopt a property tax request that will cause its tax rate to be \$0.326569 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Madison County will exceed last year's by 1.00%.

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

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, 2024 through June 30, 2025. The total budget requirements of \$53,329,634 will necessitate \$18,716,645 being raised by taxation, and the balance of the total requirements, \$34,612,989 will be provided by county officers' fees, highway allocation, motor vehicle tax, reimbursement from various local, state and federal sources, delinquent taxes, 2023 taxes now in the process of collection, inter-fund transfers, and unexpended cash balance. \$182,444.00 of the property tax requirements will be used to pay principal and interest on bonds previously issued to finance major road construction projects.

The Madison County Board of Commissioners acknowledges the following petty cash amounts on June 30, 2023 in County offices: County Assessor - \$85.00, County Attorney - \$50.00, County Clerk - \$25.00, County Court - \$500.00, Public Defender - \$50.64, County Sheriff - \$3,273.44, County Treasurer - \$1,187.94, and Register of Deeds - \$239.00.

The County budget is not intended to be a line item budget; however, the Madison County Board of Commissioners hereby requests and expects all county officials and department heads to contact the County Board if any expenditure will greatly exceed the amount budgeted for that purpose. The County Board of Commissioners will not approve any claims when the total budget for any office or department exceeds the amount budgeted, unless additional appropriations are approved in the manner prescribed by law.

Inheritance Tax collections are essential to the County budget and have historically been used for funding requests relating to economic development and unique improvements. The budget document includes funding to the County libraries from the Inheritance Tax Fund, which allows for these contributions without the use of property tax revenue. Generally, the largest amount of Inheritance Tax proceeds expended in any given year is for the direct purpose of reducing property taxes and the property tax levy rate. The 2024 Madison County levy rate is \$0.326569 intended to raise \$18,716,645.07 in property taxes. Inheritance Tax funds in the amount of \$1,500,000.00 were used for property tax reduction.

The Board of Commissioners recognizes the need for rural fire protection and has allocated levy authority to all rural fire districts at the rate requested, as prescribed in §77-3443 Nebraska Revised Statutes. Levy allocations were also authorized for the Norfolk Sanitary District, Railroad Transportation Safety District, and the Madison County Agricultural Society.

The primary factors in compiling the budget for this fiscal year were infrastructure upgrades, including existing hard surfaced roads; keeping property tax requirements at or below last fiscal year's property tax request.

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.

Chairman Uhlir set the tax request for 2024-2025 budget request amount different from the prior fiscal year. After discussion, the following resolutions were introduced:

RESOLUTION OF ADOPTION AND APPROPRIATIONS

#2024-47

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2024 to June 30, 2025, prepared by the Budget Making Authority, was transmitted to the County Board on the 13th day of August, 2024, and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Madison County, Nebraska as follows:

Section 1. That the budget for the fiscal year July 1, 2024 to June 30, 2025, as categorically evidenced by the budget Document be, and the same hereby is, adopted as the Budget for Madison County for said fiscal year.

Section 2. That the offices, departments, activities, and institutions herein named are hereby authorized to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2024, and ending June 30, 2025.

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Section 3. That the income necessary to finance the appropriations made, and expenditures authorized shall be provided out of the unencumbered cash balance in each fund, revenues other than taxation to be collected during the fiscal year in each fund, and tax levy requirements for each fund.

Motions were made by Stinson and seconded by Schmidt to approved Resolution #2024-46 and Budget Message, and to accept the adoption and appropriations of the fiscal year July 1, 2024 to June 30, 2025, Resolution #2024-47. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

The following written reports and correspondence were reviewed:

- 1) Fund balance report
- 2) Clerk's fee report, August 2024
- 3) Sherriff's fee report, August 2024

The following claims were audited:

	GENERAL FUND	
Total Net Payroll		193,812.80
Advance Auto Parts	Auto Supplies, County Sheriff	35.37
Mark D Albin	Legal Services, Juvenile Court	669.51
Albracht Disposal Inc.	Garbage, Public Defender	50.00
Allstate Benefits	Insurance Premiums	521.47
Alpha Workforce Health	Employment Exams, County Jail	220.00
American Family Life Assurance Co.	Insurance Premiums	820.48
Appeara	Towel Agreement, Public Defender	49.66
Binswanger Glass	Repairs, Courthouse	135.20
Bishop Business Equipment	Equipment Rental, County Extension	135.53
Black Hills Energy	Heating Fuels, Planning & Zoning	20.05
Black Hills Energy	Heating Fuels, Noxious Weeds	20.04
Blue Cross Blue Shield Of Nebraska	Insurance Premiums	6,197.65
Bob Barker Company Inc.	Uniforms, County Jail	350.95
Brady & Amy's Inc.	Fuel, Courthouse	82.00
Brady & Amy's Inc.	Fuel, Reappraisal	104.10
Brady & Amy's Inc.	Fuel, County Sheriff	2,286.68
Brady & Amy's Inc.	Fuel, Noxious Weeds	126.20
Brodock LLC	Law Enforcement Supplies, County Sheriff	1,000.00
Brogan & Stafford PC	Legal Services, Juvenile Court	1,830.50
Brogan Lamli PC LLO	Legal Services, Juvenile Court	773.28
Century Link	Telephone Service, Probation Office	515.90
Champs Inc.	Maintenance Agreement, County Jail	2,500.00
City Of Norfolk	Utilities, Extension Office	333.74
City Of Norfolk	Utilities, Veterans Service Office	25.15
Cleanest by Farr	Janitorial, Probation Office	450.00
Clerk Of The Supreme Court	District Court Cost	130.00
Clerk Of The Supreme Court	County Court Cost	390.00
Colonial Life & Accident Insurance	Insurance Premiums	191.27
Complete Pest Elimination Inc.	Pest Control, Courthouse	130.00
Complete Pest Elimination Inc.	Pest Control, County Jail	125.00
Constellation Newenergy Gas Div. LLC	Heating Fuels, Courthouse	51.26
Constellation Newenergy Gas Div. LLC	Heating Fuels, County Jail	119.62
Copple Rockey Schlecht & Mason PC LLO	Legal Services, Juvenile Court	1,238.78
Cornhusker Auto Center Inc.	Repairs, County Sheriff	163.35
Cornhusker Auto Center Inc.	Repairs, Noxious Weeds	60.95
Credit Management Services Inc.	Garnish of Wages	89.99
Cubby's Inc.	Fuel, Planning & Zoning	103.32
Cubby's Inc.	Fuel, Noxious Weeds	537.51
Culligan	Contract Services, Juvenile Accountability	43.25
Culligan	Contract Services, Probation Office	82.00
Custom Sports	Uniforms, County Jail	620.00
DAS State Accounting-Central Finance	Data Processing, County Clerk	150.00
Diamond Pharmacy Services	Prescriptions, County Jail	1,328.37
Douglas County Sheriff	District Court Cost	20.70
Egley Fullner Montag Morland & Easland PC	Legal Services, County Court	3,509.83
Egley Fullner Montag Morland & Easland PC	Legal Services, District Court	656.16
Elkhorn Valley Bank & Trust	Health Savings Account	55.00
Encompass Dental Studios, LLC	Medical Treatment, County Jail	326.00
Ewalt Law Office PC LLO	Legal Services, Juvenile Court	464.50
Ewalt Law Office PC LLO	Contract Legal Services	14,166.67
Battle Creek Farmers Cooperative	Fuel, County Sheriff	1,816.32
Field's Hardware	Supplies, Courthouse	95.92
Field's Hardware	Supplies, County Jail	56.95

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First Concord Benefits Group	Insurance Premiums	4,068.69
Fitzgerald Vetter Temple Bartell & Henderson	Legal Services, Juvenile Court	906.28
Floor Maintenance and Paper Supply	Janitorial Supplies, Courthouse	49.34
Frontier Bank	Office Supplies, County Jail	23.13
Galls LLC	Uniforms, County Jail	66.99
Gordy's Towing & Repair	Repairs, County Sheriff	120.00
Graham Tire Company	Repairs, County Sheriff	29.11
Guaranteed Lawn Care	Lawn Service, Extension Office	126.00
Guaranteed Lawn Care	Lawn Services, Veterans Service Office	84.00
Jeffery Hackerott	Meal Reimbursement, County Assessor	29.16
Jeffery Hackerott	Fuel Reimbursement, Reappraisal	27.00
Gregg Hanson	Meals & Mileage, Veterans Service Office	218.38
Naomi Hemphill	Cleaning Services, Public Defender	90.00
Holiday Inn Express & Suites	Lodging, County Assessor	214.00
Hollman Media	Data Processing Costs, County Sheriff	115.00
Carey Hopkins	Mileage, Community Based Grant	65.66
Jack's Uniforms & Equipment	Law Enforcement Supplies, County Jail	33.94
Justice Works	IT Consultant Services, Public Defender	175.00
Matthew Kiernan	Mileage, County Attorney	18.09
Michelle Kroupa	Cleaning Services, County Extension	370.00
Lincoln Marriott Cornhusker Hotel	Lodging, Veterans Service Office	363.00
Madison County Clerk	Tax Deposit and Retirement	102,400.00
Madison County Sheriff	Civil Process Fees, County Court	579.90
Madison County Sheriff	Civil Process Fees, District Court	552.01
Madison County Sheriff	Fuel, County Sheriff	261.83
Madison County Treasurer	Blue Cross Blue Shield Reimbursement	200.00
Madison National Life	Insurance Premiums	587.66
Medtox Laboratories Inc.	Drug Testing, County Attorney	119.81
Menards	Supplies, Courthouse	12.04
Menards	Supplies, County Jail	18.15
Microfilm Imaging Systems Inc.	Microfilming Costs, County Court	258.50
Motorola Solutions Inc.	Law Enforcement Supplies, County Sheriff	1,047.00
Moyer & Moyer	Legal Services, District Court	3,340.25
Nationwide Retirement Solutions	Deferred Compensation	1,413.85
Nebraska Child Support Pymt Center	Garnish of Wages	257.08
Nebraska Health & Human Services	Institutional Costs	2,720.00
Nebraska Law Enforcement	Recertification, County Sheriff	160.00
Nebraska Public Power District	Utilities, Planning and Zoning	69.45
Nebraska Public Power District	Utilities, Probation Office	528.57
Nebraska Public Power District	Utilities, Noxious Weeds	101.09
Nebraska Wind & Solar	Conference Fees, Planning and Zoning	525.00
Norfolk Daily News	Publishing Costs, County Jail	718.20
Norfolk Daily News	Publishing Costs, County Offices	281.73
Norfolk Motor Company	Vehicle Maintenance, Planning & Zoning	84.20
Norfolk Motor Company	Vehicle Maintenance, County Sheriff	1,490.40
Northeast Nebraska News Company	Publishing Costs, County Jail	264.00
Nykodym Lawn Service	Lawn Services, Public Defender	385.00
Oasis Counseling International	Medical Exams, County Sheriff	462.00
Olson's Pest Technicians	Pest Control, Extension Office	41.40
Olson's Pest Technicians	Pest Control, Veterans Service Office	27.60
One Office Solution	Office Supplies, District Court	320.09
Osborne Motors Inc.	Vehicle Repairs, County Sheriff	77.50
Physicians Laboratory Services Inc.	Autopsy, Law Enforcement	945.00
Pitney Bowes Global Finance Service	Equipment Rental, Register of Deeds	1,074.99
Pitney Bowes Inc	Supplies, County Offices	531.18
Precision Technology Inc	Data Processing Equipment, County Sheriff	396.98
Precision Technology Inc	Office Equipment, Probation Office	6,728.00
Precision Technology Inc	Data Processing, License, Security Costs, County Offices	16,213.88
Priority Communications & Solutions	Telephone Service, Probation Office	65.00
Anne M Pruss	Postage, County Clerk	30.45
Anne M Pruss	Mileage, Election Commissioner	188.04
Radar's Repair	Repairs, Extension Office	120.00
Radar's Repair	Repairs, Veterans Service Office	80.00
Region 4 Behavioral Health System	Quarterly Funding	19,971.75
Relx Inc. dba Lexis Nexis	Subscription, County Attorney	1,095.00
Reynoldson's Inc.	Supplies, County Sheriff	12.60
Real Estate Solutions Team LLC	Rental Expense, Juvenile Accountability	2,290.00
William Rusk	Lodging & Meals, County Sheriff	191.48
Stealth Broadband	Internet and Phone Service, Planning and Zoning	146.44
Stealth Broadband	Internet and Phone Service, Public Defender	547.20
Stealth Broadband	Internet and Phone Service, Extension Office	269.51
Stealth Broadband	Internet, Probation Office	420.80
Stealth Broadband	Internet and Phone Service, Noxious Weeds	146.44
Stealth Broadband	Phone Service, Veterans Service Office	176.86
Stealth Broadband	Internet and Phone Service, County Offices	2,279.45

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Stratton Delay Doele Carlson Buettner & Stover	Legal Services, Juvenile Court	1,354.62
Summit Food Service LLC	Meals, County Jail	13,180.60
Donald G Svitak	Postage, Noxious Weeds	51.80
Teeco Inc.	Contract Services, Planning and Zoning	4.48
Teeco Inc.	Contract Services, Noxious Weeds	4.47
Trane	Contract Services, Courthouse	15,050.00
U-Save Pharmacy Of Norfolk Inc.	Health Related Costs, County Jail	2,342.11
Uline	Furniture, Courthouse	674.91
US Bank Corporate Payment System	Uniforms, Supplies, Fuel, Equipment, County Sheriff	3,142.09
US Bank Corporate Payment System	Medical Treatment, Supplies, County Jail	625.90
US Bank Corporate Payment System	Vehicle Repairs, Office Supplies, Juvenile Acct.	302.96
Verizon Wireless	Cell Phone, County Sheriff	1,807.21
Verizon Wireless	Cell Phone, Law Enforcement	60.94
Vigilnet America LLC	Contract Services, Community Based Grant	187.50
Vision Service Plan	Insurance Premiums	716.65
Waste Connections of NE INC.	Garbage, Planning and Zoning	42.75
Waste Connections of NE INC.	Garbage, Extension Office	21.90
Waste Connections of NE INC.	Garbage, Probation Office	170.70
Waste Connections of NE INC.	Garbage, Noxious Weeds	42.75
Waste Connections of NE INC.	Garbage, Veterans Service	14.60
	Total General Claims with Payroll	460,006.05

ROAD BRIDGE FUND

Total Net Payroll		38563.06
Allstate Benefits	Insurance Premiums	76.40
American Family Life Assurance Co	Insurance Premiums	391.96
ARL Credit Services	Garnish of Wages	215.62
Bauer Built Inc.	Tire Repair	32.00
Black Hills Energy	Heating Fuels	95.47
Blue Cross Blue Shield Of Nebraska	Insurance Premiums	1,644.11
Brady & Amy's Inc.	Fuel	688.88
Central Sand & Gravel	Gravel	3,944.75
City Of Norfolk	Utilities	43.50
Colonial Life & Accident Insurance	Insurance Premiums	474.43
Constellation Newenergy Gas Div. LLC	Heating Fuels	35.18
Credit Management Services	Garnish of Wages	211.36
Cubby's Inc.	Shop Supplies	8.77
Dale R Johnson Ent Inc	Gravel	46,571.88
Field's Hardware	Shop Supplies	10.98
First Concord Benefits Group	Insurance Premiums	3,028.31
Grubb Grinding	Repairs	4,050.00
Hotsy Equipment Company	Repairs	231.75
J & A Traffic Products	Traffic Control	220.00
Kelly Supply Company	Supplies	148.00
Knife River Midwest LLC	Asphalt	2,580.00
Lawson Products	Shop Supplies	39.30
Loup Power District	Utilities	74.86
Madison County Clerk	Tax Deposit and Retirement	20,646.83
Madison National Life Insurance Co	Insurance Premiums	111.07
Mainelli Wagner & Associates Inc.	Engineering Fees	21,774.11
William M. Marx	Equipment and Parts	9,098.36
Matteo Sand & Gravel Co Inc.	Gravel	893.20
Meisinger Oil Co Inc.	Fuel	8,688.10
Menards	Shop Supplies	154.01
Nationwide Retirement Solutions	Deferred Compensation	1,225.00
Nebraska Public Power District	Utilities	232.45
Pinkelman Truck & Trailer	Parts and Repairs	3,219.36
Quality Iron & Metal Inc.	Fuel	73.10
Quick Service Oil	Fuel	2,438.10
Sioux City Tarp Inc.	Parts and Repairs	229.06
Smutny Repair	Parts and Repairs	224.47
Stealth Broadband	Internet and Phone Service	863.98
Verizon Wireless	Cell Phone	126.01
Vision Service Plan	Insurance Premiums	167.48
Zoubek Oil Co. Inc.	Fuel	9,539.71
	Total Road Bridge Claims with Payroll	183,084.97

FEDERAL AID SECONDARY FUND

A & R Construction Inc	Capital Outlay Projects	114,430.36
Mainelli Wagner & Associates Inc	Engineering Fees	191,842.85
	Total Federal Aid Secondary Fund	306,273.21

VISITORS PROMOTION FUND

Norfolk Area Visitors Bureau	Administration Fees	10,330.64
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	Total Visitors Promotion Fund	10,330.64
VISITORS IMPROVEMENT FUND		
Norfolk Area Visitors Bureau	Administration Fees	8,361.45
	Total Visitors Improvement Fund	8,361.45
DRUG TESTING FUND		
Med Glove Supply	Supplies	345.00
	Total Drug Testing Fund	345.00
COVID AMERICAN RESCUE PLAN FUND		
Mahoney Fire Sprinkler Inc		3,690.00
Trane		3,077.92
Volkman Plumbing & Heating Inc		18,898.00
	Total Covid American Rescue Plan Fund	25,665.92
LAW ENFORCEMENT OPERATING FUND		
Bob Barker Company Inc		1,699.50
US Corporate Bank System	Utilities	166.74
	Total Law Enforcement Fund	1,866.24
DRUG COURT FUND		
Precision Technology Inc	Office Equipment	2,327.00
US Corporate Bank System	Incentives	141.46
	Total Drug Court Fund	2,468.46
	Total Claims with Payroll	998,401.94

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

The Board adjourned at 10:32 A.M. to Tuesday, October 8, 2024 at 9:30 A.M.

ATTEST:



County Clerk Anne M. Pruss

Troy Uhlir, Chairman
County Board of Commissioners