

# Commissioner's Record No. 28

MADISON COUNTY, NEBRASKA

Madison, Nebraska

BOARD OF EQUALIZATION

August 26, 2025

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

Advance notice of meeting was published in the Wednesday, August 20, 2025, 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 Uhler, Assessor Deputy Clerk Kathy Pfeifer, and County Clerk Anne Pruss.

Motion made by Uhler and seconded by Schmidt to approve the minutes of August 12, 2025 meeting. Roll call vote: Ayes, Schmidt, Stinson, and Uhler. Nays, none. Motion carried.

County Assessor Jeff Hackerott reported that the following individual requested extensions of the homestead exemption filing deadline. He reported that the letter requesting extension of the filing deadline were received in the Clerk's office prior to the statutory deadline of June 30th as established in §77-3512 Nebraska Revised Statutes. He explained that none of the applicants filed a request for extension in the prior year. Applications submitted by:

- a) Linda Parks

After discussion, a motion was made by Schmidt and seconded by Uhler to approve extension of the homestead exemption filed. Roll call vote: Ayes, Stinson, Schmidt, and Uhler. Nays, none. Motion carried.

Chairman Stinson adjourned the meeting at 9:01 A.M.

ATTEST:



\_\_\_\_\_  
County Clerk Anne M. Pruss

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Eric Stinson, Chairman  
County Board of Equalization

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## COMMISSIONERS PROCEEDINGS

Madison, Nebraska

August 26, 2025

The Board of County Commissioners of Madison County, Nebraska met in regular session at 9:30 A.M.

Advanced notice of meeting was published in the Wednesday, August 20, 2025 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.

Following a moment of Silence and the Pledge of Allegiance to the flag of the United States of America, Chairman Troy Uhler 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 Uhler, County Clerk Anne Pruss, County Highway Superintendent Richard Johnson, Deputy County Assessor Kathy Pfeifer, County Attorney Joe Smith, District Court Clerk Monica Rotherham, Public Defender Matthew Headley, County Sheriff Todd Volk, and County Treasurer Donna Primrose. Norfolk Daily News reporters Austin Svehla was present. Two Citizens in attendance.

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

- 1) Approval of minutes of August 12, 2025
- 2) Acknowledge receipt of the Continuation Certificate for the Public Official Bond of Doug Denney as Secretary/Treasurer of Sanitary & Improvement District #9
- 3) Acknowledge receipt of School Treasurers Bond Certificate for ESU #8
- 4) Approval of purchase of 2004 Load King Lowboy Trailer from Purple Wave Auction in the amount of \$27,500 for Road District #2
- 5) Approval of Agreement with Eagleview dba Pictometry International Corp. for mapping service for county

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- 6) Set public hearing date for September 8, 2025 at 6:00 P.M. to receive input regarding 2025-2026 fiscal year budget and adoption of property tax at an amount different than prior fiscal year
- 7) Agreement for fiscal year 2025-2026 with Moyer & Moyer to provide legal representation of indigent criminal defendants for cases in which the Public Defender's office is unable to provide representation due to conflict
- 8)

RESOLUTION NO. #2025-39  
RESOLUTION OF THE BOARD OF COMMISSIONERS  
MADISON COUNTY, NEBRASKA  
ADOPTING THE LOCAL HAZARD MITIGATION PLAN UPDATE PREPARED BY LOWER ELKHORN  
NATURAL RESOURCES DISTRICT & LEWIS AND CLARK NATURAL RESOURCES DISTRICT

WHEREAS the Federal Disaster Mitigation Act requires proactive pre-disaster planning as a condition of receiving certain financial assistance under the Robert T. Stafford Act.

WHEREAS, the Lower Elkhorn Natural Resources District & Lewis and Clark Natural Resources District, in accordance with the Federal Disaster Mitigation Act, has prepared a Local Hazard Mitigation Plan (LHMP).

WHEREAS, the hazard mitigation plan identifies the hazards for the communities within the Lower Elkhorn Natural Resources District & Lewis and Clark Natural Resources District, including Madison County, Nebraska.

WHEREAS, the LHMP includes a plan for monitoring, evaluating, and future updates.

WHEREAS, the LHMP was developed through engaging the partners in the process and soliciting input on the existing risks in each community.

WHEREAS, the LHMP is a way to reduce or alleviate the loss of life, personal injury, and property damage that can result from a disaster through long- and short-term strategies.

WHEREAS, the LHMP prepared by the Lower Elkhorn Natural Resources District & Lewis and Clark Natural Resources District will be reviewed and approved by the Nebraska Emergency Management Agency and Federal Emergency Management Agency.

Upon motion duly made, and unanimously passed, it was

RESOLVED, that Madison County, Nebraska is to adopt the LHMP prepared by the Lower Elkhorn Natural Resources District & Lewis and Clark Natural Resources District.

RESOLVED, that Madison County, Nebraska will use the adopted and approved portions of the LHMP to guide pre- and post-disaster mitigation of the hazards identified.

RESOLVED, that Madison County, Nebraska will coordinate the strategies identified in the LHMP with other planning programs and mechanisms under its jurisdictional authority.

RESOLVED, that Madison County, Nebraska, will continue with its support of the Steering Committee and continue to participate in the Planning Partnership as described by the LHMP.

RESOLVED, that Madison County, Nebraska will help to promote and support the mitigation successes of all LHMP Planning Partners.

9)

RESOLUTION #2025-40

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

WHEREAS, the Madison County Board of Commissioners has received levy allocation requests from various political subdivisions for the 2025-2026 fiscal year; and

WHEREAS the Battle Creek, Madison, Meadow Grove, Newman Grove, and Norfolk Rural Fire Districts are members of a Mutual Finance Organization, with each of the fire districts requesting that the levy rate be set at 3.0 cents per hundred dollars of valuation; and

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

NOW, THEREFORE, BE IT RESOLVED, that the following levy allocations are hereby authorized for the 2025-2026 fiscal year:

SUBDIVISION	PROPERTY TAX AMOUNT	VALUATION	LEVY ALLOCATED
Battle Creek Rural Fire District All Funds			.030000
Madison Rural Fire District All Funds			.030000
Meadow Grove Rural Fire District All Funds			.030000
Newman Grove Rural Fire District All Funds			.030000
Norfolk Rural Fire District All Funds			.030000

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Madison County Agricultural Society General Fund	\$513,290.00	6,406,772,807	.008012
Norfolk Sanitary District General Fund	\$129,257.00	2,907,516,924	.004446
Railroad Safety District General Fund	\$140,000.00	6,406,772,807	.002185

10)

### RESOLUTION #2025-41

WHEREAS, Check No. 25080281, dated August 12, 2025, and drawn on the Road/Bridge Fund in the amount of one hundred eleven dollars and sixty-three cents (\$111.63), was made payable to Jesse Jensen, 55439 835th Road, Norfolk, Nebraska 68701, and

WHEREAS, Madison County requested cancellation of incorrect payment,

NOW, THEREFORE, BE IT RESOLVED that Check No. 25080281, dated August 12, 2025, and drawn on the Road/Bridge Fund in the amount of one hundred eleven dollars and sixty-three cents (\$111.63), is hereby cancelled.

11)

### RESOLUTION #2025-42

WHEREAS, Check No. 25080284, dated August 12, 2025, and drawn on the Road/Bridge Fund in the amount of ninety-six dollars and seventy-one cents (\$96.71), was made payable to Timothy Leathers, 412 South Elm Street, P.O. Box 173, Tilden, Nebraska 68781, and

WHEREAS, Madison County requested cancellation of incorrect payment,

NOW, THEREFORE, BE IT RESOLVED that Check No. 25080284, dated August 12, 2025, and drawn on the Road/Bridge Fund in the amount of ninety-six dollars and seventy-one cents (\$96.71), is hereby cancelled.

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

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

The Board reviewed a physician services billing from Bryan Medical Center in Lincoln related to a recent Emergency Protective Custody (EPC) case. County Attorney Joe Smith provided background, stating that the patient was transported to Bryan after local hospitals declined to admit. The hospital has billed the county for physician charges.

While prior facility charges were negotiated down to Medicaid rates, the current bill pertains to physician fees. Discussion followed on the ongoing challenges associated with non-network EPC placements. Sheriff's Office personnel advised that some patients are turned away by local emergency rooms, leaving no alternative but transport to Lincoln.

Motion made by Stinson and seconded by Uhlir to approve payment of physician service charges submitted by Bryan Medical Center in Lincoln related to a recent Emergency Protective Custody (EPC) case in the amount of \$680.00. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

County Attorney Joe Smith presented a claim submitted by Homes for Funerals in the amount of \$3,167.66 for cremation charges for an indigent individual from 2024. He explained that Homes for Funerals had contacted family members to determine if the deceased had any remaining assets, and none were found. Mr. Smith further stated that the County contracts cremation services to local funeral homes, but the current contract provides for a reimbursement amount of \$2,200.00, not the \$3,167.66 requested. Commissioner Stinson reported that he had researched the invoice and agreed with Mr. Smith that the County should only reimburse the contracted amount.

Motion made by Stinson and seconded by Schmidt to approve payment to approve payment to Homes for Funerals in the amount of \$2,200.00 for cremation services of an indigent individual, consistent with the current county contract, and to deny payment of the remaining balance of \$967.66. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

County Clerk Anne Pruss presented the Board of Commissioners with documents pertaining to pending litigation for CIR Case 1575, Fraternal Order of Police Lodge #94, submitted by Woods & Aitken attorney Sarah L. Carstensen. Chairman Troy Uhlir suggested that the Board enter into Executive Session to further discuss this information.

Motion made by Commissioner Stinson and seconded by Commissioner Schmidt to enter into Executive Session at 9:44 A.M. to review and discuss the documents. The following individuals were in attendance during the session: Commissioners Stinson,

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Schmidt, and Uhlir; County Attorney Joe Smith; County Sheriff Todd Volk; and County Clerk Anne Pruss. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Motion made by Commissioner Uhlir and seconded by Commissioner Stinson to exit Executive Session at 9:55 A.M. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

No action taken.

Chairman Troy Uhlir opened discussion by reviewing levy changes and overall budget figures. He reported that the levy had decreased from .326569 to .308280, marking nearly a ten-point decrease over the past four years. Despite the levy drop, the current year's request represented an increase of approximately \$1 million compared to the prior year. County Clerk Anne Pruss added that valuations had risen by 11.7%, contributing to the lower levy. She observed that this year's levy was among the lowest since 2001. Commissioner Ronald Schmidt emphasized that farmland valuations had significantly impacted county revenues. He cautioned that inflation remained the county's greatest challenge, as it affected the cost of all goods and services. Commissioners discussed the impact of reduced ARPA funds, lower cash on hand compared to prior years, and the need for continued construction and economic growth to maintain the tax base should valuations decline in future years.

**ROAD AND BRIDGE FUND:** Discussion turned to the Road and Bridge budget. Commissioner Eric Stinson noted that this fund had already been reduced as far as possible and further reductions would hinder essential operations. County Clerk Anne Pruss and Commissioner Ronald Schmidt reviewed specific line items, including equipment repairs, shop supplies, blades, fuel, and traffic control. They noted a discrepancy where \$527,000 had been spent on equipment repairs in the prior year, yet only \$325,000 was budgeted for the current year. Upon investigation, it was determined that several equipment purchases had been miscoded as repairs, explaining the anomaly. Adjustments were made to align line items with actual expenditures. Reductions were applied where feasible, including lowering allocations for greater blades, traffic control, and miscellaneous supplies. Commissioner Schmidt expressed some discomfort with cutting the repair budget but acknowledged that \$325,000 would likely be sufficient moving forward. The Board reached consensus that the adjustments were reasonable.

**REVENUE AND ADJUSTMENTS:** The Board next considered interfund transfers and inheritance tax allocations. County Clerk Anne Pruss calculated necessary reductions to bring the budget into balance, including a \$1,638,055.90 decrease in inheritance tax use. Commissioner Schmidt explained that this adjustment ensured the county remained under the statutory "pink card" threshold, thereby avoiding a special election hearing. Commissioner Stinson emphasized that the county had stayed within compliance and continued to exercise fiscal restraint.

**WAGE DISCUSSION:** Elected officials and office staff joined the session for the wage discussion. County Clerk Anne Pruss presented recalculated wage figures. She explained that the original submission of \$9.2 million in wages was reduced by \$126,000 after correcting calculation errors. She noted that deputy salaries were statutorily tied to elected officials' salaries and could not be modified independently. Clerical and hourly wages, however, were subject to adjustment by the Board. Chairman Troy Uhlir commented that a \$2.00 per hour increase translated into approximately \$4,160 annually per employee. He felt that while some employees had received raises above 12–15% in recent years, a flat \$2.00 increase would be more equitable and sustainable. Commissioner Schmidt expressed support for a flat-rate raise rather than a percentage-based system, explaining that percentage increases disproportionately benefited higher-paid employees. He described the \$2.00 raise as generous and fair. Clerk of District Court Monica Rotherham raised concerns about longevity, noting that employees with decades of service could "cap out" without recognition for their experience. She suggested future consideration of longevity or merit pay adjustments. Sheriff Todd Volk voiced objections to limiting raises to \$2.00, arguing that employees in his office carried significant responsibilities that often overlapped with certified officer duties. He warned that other employers were offering higher wages and better insurance packages, making recruitment and retention increasingly difficult. Commissioner Uhlir cautioned that some departments, including the Public Defender's Office, had already received significant wage increases in recent years. He stressed the importance of long-term sustainability and avoiding unsustainable precedent.

Commissioner Schmidt reiterated that he was comfortable with a \$2.00 increase across the board. Clerk Pruss clarified that the proposed motion would establish a minimum \$20.00 per hour wage for all full-time employees and provide a \$2.00 per hour raise for others, excluding deputies, jail staff, and law enforcement personnel on merit or step schedules. Register of Deeds Diane Nykodym asked about statutory minimums for deputy salaries, expressing concern that deputies might fall below the required 72% of elected officials' salaries. Clerk Pruss confirmed that all deputy salaries remained compliant with state law. The Board also discussed the value of benefits. Commissioner Schmidt and Clerk Pruss emphasized that county-paid health insurance and retirement contributions substantially increased overall compensation. They noted that many employees did not fully recognize the value of benefits when comparing their wages to private-sector positions. Commissioner Stinson cautioned against allowing mid-year raises outside the approved budget, as doing so could create inequities between departments and set difficult precedents.

Motion made by Commissioner Schmidt and seconded by Commissioner Stinson, that for the 2025–2026 fiscal year budget, only full-time and clerical (non-exempt) employees will receive up to a \$2.00 per hour raise effective with the pay period that includes October 1, 2025. Part-time and salaried (exempt) employees are not included in this action. Salaried employees will receive the amount submitted by their elected official, and employees who receive merit or step raises will receive them when due. Employees making less than \$20.00 per hour will receive the raise. If the approved \$2.00 raise does not bring the employee to \$20.00 per hour, their wage will be increased to meet that level. This motion is intended to apply only to the 2025–2026 fiscal year budget cycle. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

The following written report and correspondence were reviewed:

- 1) Fund Balance report
- 2) Notice of Public Hearing for consideration of proposed redevelopment plan for certain property within the City of Tilden

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3) NENEDD 2024-2025 Annual Report

Review and process claims:

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

The Board adjourned at 11:53 A.M. to Tuesday, September 9, 2025, at 9:30 A.M.

ATTEST:



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County Clerk Anne M. Pruss

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Troy Uhlir, Chairman  
County Board of Commissioners