

**MEETING MINUTES: September 12, 2023 CASS COUNTY BOARD OF EQUALIZATION AND CASS COUNTY BOARD OF COMMISSIONERS**

8:00am OPEN PUBLIC HEARING-2023-2024 BUDGET Publication: Online Cass County webpage September 5, 2023 Sarpy County Times September 6, 2023. MEMBERS PRESENT: Sharp, Boyle, DeGarmo, Winker and Murdoch. Others present: Chris Perrone-County Attorney, Gerri Draper-County Clerk.

Notice: A copy of the 'Nebraska Open Meetings Act' is located on the north wall of the County Board Room  
Roll Call  
Pledge of Allegiance

Three copies of the proposed budget statement were available to the public. Presentation was given by board chair outlining the key provisions of the proposed budget statement, including but not limited to, a comparison with the prior year's budget.

CASS COUNTY
NOTICE OF BUDGET HEARING AND BUDGET SUMMARY
PUBLIC NOTICE is hereby given, in compliance with the provisions of Section 13-501 to 13-512, R.R.S. 1943, that the governing body will meet on the 12th day of September 2023 at 8:00 o'clock AM at the Cass County Courthouse, 346 Main Street-Rm 101, Plattsmouth, NE 68048 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

FUNDS	Actual Disbursements 2021-2022 (1)	Actual Disbursements 2022-2023 (2)	Proposed Disbursements 2023-2024 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Real and Personal Property Tax Requirements (6)
GENERAL	23,658,833.68	18,206,874.95	30,355,465.79	5,000,000.00	20,758,176.92	14,647,288.87
ROAD	9,556,282.42	8,760,324.63	10,653,690.05	364,752.70	11,018,442.75	0.00
ROAD SINKING	0.00	0.00	189,737.28	2,700.00	192,437.28	0.00
HIWAY BUYBACK	670,757.64	0.00	1,500,000.00	576,462.94	2,076,462.94	0.00
JUVENILE DIVERSION	37,929.40	26,919.90	22,150.00	950.00	23,100.00	0.00
COMMUNICATION TOWER	2,475.00	76,647.95	106,000.00	48,706.58	154,706.58	0.00
VISITOR PROMOTION	75,819.58	95,458.60	270,000.00	45,678.20	315,678.20	0.00
VISITOR IMPROVEMENT	34,774.34	64,389.40	423,000.00	49,590.87	472,590.87	0.00
RECORD PRESERVATION	24,854.29	8,102.57	135,786.00	18,379.01	154,165.01	0.00
E911	107,780.44	0.00	0.00	0.00	0.00	0.00
OPIOIDS	0.00	0.00	23,007.00	4,508.95	27,515.95	0.00
DRUG LAW ENFORCEMENT	300.00	0.00	10,000.00	4,215.56	14,215.56	0.00
FEMA	204,691.39	126,848.53	500,000.00	3,823.18	503,823.18	0.00
PRIVATE GRANTS	0.00	4,000.00	15,000.00	184.46	15,184.46	0.00
CERT & EMERG TEAMS GRANT	0.00	0.00	50,000.00	961.71	50,961.71	0.00
COVID-AMERICAN RESCUE PLAN	93,517.08	1,134,995.59	3,682,557.90	335,841.54	3,968,399.44	0.00
MAPA-CORONAVIRUS RESPONSE/RELIEF	0.00	0.00	10,000.00	0.00	10,000.00	0.00
TRIBAL	0.00	0.00	82,446.00	0.50	82,446.50	0.00
INHERITANCE	263.41	5,002,848.40	4,000,000.00	1,459,259.84	5,459,259.84	0.00
KENO/LOTTERY	51,128.25	54,003.25	175,000.00	26,257.38	201,257.38	0.00
E911	161,438.08	30,934.21	74,743.00	29,666.17	104,409.17	0.00
E911 WIRELESS	30,959.44	46,661.00	435,094.45	4,118.78	439,213.23	0.00
GRAND TOTAL	34,711,804.44	33,639,008.98	52,713,677.47	7,976,058.37	46,042,446.97	14,597,288.87
Unused Budget Authority created for next year						1,203,256.32

Chairman Murdoch gave an overview of the 2023-2024 budget summary, noting the following:

- The 2023-2024 Property Tax Request is \$14,597,288.87
- The total assessed value of property differs from last year's total assessed value by 2.821 percent
- 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 \$ 0.307366
- Cass County proposes to adopt a property tax request that will cause its tax rate to be \$ 0.321806 per \$100 of assessed value.
- Based on the proposed property tax request and change in revenue, the total operating budget of Cass County will exceed last year's by 4.698 percent

Chairman asked for comments from the board, Winkler noted that the cash reserve and inheritance funds have been used in previous years, along with keeping the levy low which has affected this year's budget process, department heads have assisted the financial committee to balance the budget. Murdoch and Sharp noted that Inheritance has been used for road projects and going forward this will have to change due to the new changes to inheritance taxes.

The Chair opened the floor for public input, hearing from (1) audience member: Senator Rob Clements-Elmwood regarding inheritance taxes.

Chair reiterated the floor was open for public comment, all members of the public wishing to address the governing body were provided a reasonable amount of time to do so, with no further comments being received the chair then asked for motion to close the public hearing.

8:07am CLOSE PUBLIC HEARING: MOTION: Winkler moved, DeGarmo seconded. Motion carried 5-0

8:07am CONVENE BOARD OF COMMISSIONERS: MEMBERS PRESENT: Sharp, Boyle, DeGarmo, Winkler and Murdoch. Others present: Chris Perrone-County Attorney, Gerri Draper-County Clerk.

CONSENT AGENDA: Previous Meeting Minutes, Claims, Payroll/Time Balance Reports and Fees

MOTION: Boyle moved, Winkler seconded to approve consent agenda as prepared. Motion carried 5-0

GENERAL: Accelerated Graphx \$60.00 (Srv) All Copy Products \$102.40 (Sup) Amazon \$1,540.69 (Sup) American Security Cabinets \$2,992.00 (Srv) Ameritas Life Insurance \$33,094.93 (Ins) Axon Enterprises \$495.00 (Srv) Betterway Tire & Auto \$769.41 (Srv) Black Hills Energy \$160.93 (Srv) Bob Barker Company \$4,988.02 (Srv) Boundtree Medical \$978.85 (Srv) Linda Brouhard \$60.00 (Reim) Buzzcuts Lawn care \$88.00 (Srv) Cash-Wa Distributing \$1,496.20 (Sup) Cass County Court \$930.00 (Srv) Cass County Historical Society \$3,333.33 (Srv) Cass County Refuse \$139.00 (Srv) Cass County Sheriff \$333.26 (Srv) Cass County Sheriff \$55.27 (Reim) Chemsearch \$472.55 (Sup) Clerk of the District Court \$183.00 (Srv) Comdata Corporation \$528.04 (Srv) Cassie Cox \$60.00 (Reim) DAS Central Finance \$1144.49 (Srv) DAS State Accounting \$8,176.91 (Srv) Des Moines Stamp \$56.50 (Sup) Douglas County Sheriff Dept \$67.87 (Srv) Geri Draper \$60.00 (Reim) Eakes Office Solutions \$1,638.31 (Sup) Harold Ehmke \$15.00 (Reim) Village of Elmwood \$60.47 (Srv) EMS Connect \$84.50 (Srv) Fankhauser, Nelsen, Werts, Ziskey, & Merwin \$1,187.50 (Srv) Eugene Farris \$9.00 (Reim) Fireguard \$1,365.54 (Srv) First State Bank \$32,751.36 (Ins) Taylor Fleischman \$60.00 (Reim) Travis Frye \$88.50 (Reim) Futurity IT \$2,300.00 (Srv) Galls \$147.31 (Sup) Gary Gross Truck & Accessories \$1,000.00 (Srv) Government Forms & Supplies \$526.35 (Sup) Graham Tire \$562.16 (Srv) Grainger \$77.01 (Sup) Village of Greenwood \$166.58 (Srv) Hayes Mechanical \$5,231.89 (Srv) Henry-Hobscheidt Service Center \$38.66 (Srv) HTBSCredit \$107.82 (Srv) Hometown Leasing \$620.36 (Srv) Mike Jensen \$60.00 (Reim) K&B Lawn Care \$350.00 (Srv) Lancaster County Sheriff's Dept \$6.69 (Srv) LG Cleaners \$74.55 (Srv) Gerald Liess \$800.00 (Srv) Omaha World Harold \$790.40 (Srv) Mainelli Wagner & Associates \$1,895.14 (Srv) Matheson Tri-Gas \$810.62 (Srv) Brandon McClane \$60.00 (Reim) Brook McConnaughey \$60.00 (Reim) My Central Supply \$827.26 (Sup) Meeske Ace Hardware \$42.04 (Sup) Menards \$363.78 (Sup) Menards Capital One Trade \$36.54 (Srv) Metlife \$174.24 (Ins) MIPS \$5793.00 (Srv) Linn Moore \$60.00 (Reim) NACO \$135.00 (Srv) Nebraska Medicine \$607.79 (Srv) Nebraska Public Health Environment \$315.00 (Srv) NPPD \$14,295.69 (Srv) Todd O'Connor \$60.00 (Reim) OPPD \$310.88 (Srv) Omega Chemical \$243.86 (Srv) H.S.A \$2,500.00 (Ins) O'Reilly Auto Parts \$35.97 (Sup) Oxen Technology \$1,112.00 (Srv) Paper Tiger Shredding \$188.00 (Srv) Papillion Sanitation \$473.84 (Srv) Perfection Auto Repair \$63.25 (Srv) City of Plattsmouth \$1,090.60 (Srv) Laura Pohlmeier \$60.00 (Reim) Pottawattamie County Sheriff \$103.00 (Srv) Sandra Prall \$331.52 (Reim) Proxy Networks Inc \$3,728.96 (Srv) Quik Dump Refuse \$36.91 (Srv) Ricoh \$137.23 (Srv) Roby Funeral Home \$1,000.00 (Srv) Rural Water Dist #1 \$38.00 (Srv) Sabre Industries \$1,250.00 (Srv) Sarpy County Sheriff Dept \$53.96 (Srv) Seiler Instrument & MFG \$695.00 (Srv) Jennifer Sommer \$2,175.00 (Srv) Staples Business Credit \$1,348.21 (Sup) Stericycle \$194.50 (Srv) William Sterrett \$60.00 (Reim) Lauren Stohlmann \$166.22 (Reim) Summit Food Service \$4,789.47 (Sup) The Home Depot Pro \$209.72 (Sup) Leonard Thorne \$60.00 (Reim) Mary Tilson \$508.94 (Srv) TK Elevator Corporation \$500.72 (Srv) Transunion Risk & Alternative \$75.00 (Srv) United Healthcare \$74,004.87 (Ins) US Bank \$483.83 (Srv) US Bank Voyager \$13,189.91 (Srv) Verizon Wireless \$3,802.31 (Srv) Warren Wade \$19.00 (Reim) Jeb Wika \$60.00 (Reim) Windstream \$13,561.76 (Srv) Zelle \$5,573.36 (Srv) 201 Main Street \$2,960.00 (Reim) CLAIMS: \$275,328.51 PAYROLL: \$384,349.26 TOTAL: \$659,677.77 ROADS: AKRS Equipment \$818.38 (Srv) Allied Oil & Tire Company \$654.34 (Srv) Aramark \$535.80 (Srv) Inland Truck Parts Company \$146.58 (Sup) Keckler Oil Company \$21.15 (Srv) Mainelli Wagner & Associates \$46,809.87 (Srv) Martin Marietta \$81,734.48 (Srv) Meeske Ace Hardware \$83.78 (Sup) Meeske Auto Parts \$2,197.64 (Sup) MIPS \$146.45 (Srv) Murphy Tractor & Equip \$1,483.45 (Srv) NMC \$890.95 (Srv) Nancy Phillips \$1,455.00 (Srv) Pomp's Tire Service \$2,228.80 (Srv) Sapp Bros \$15,355.35 (Srv) Ulmer Construction \$797.21 (Srv) US Bank Voyager \$3,019.07 (Srv) Western Sand & Gravel \$80.28 (Sup) CLAIMS: \$158,458.58 PAYROLL: \$64,864.70 TOTAL: \$223,323.28 HIWAY BUYBACK: KEA Constructors \$138,684.42 (Srv) TOTAL: \$138,684.42 VISITOR PROMOTION: Flagship Publishing \$6,702.00 (Srv) Carl Reichart \$415.27 (Reim) CLAIMS: \$7,117.27 PAYROLL: \$1,183.50 TOTAL: \$8,300.77 VISITOR IMPROVEMENT: Omaha Sports Commission \$2,975.00 (Srv) RECORD PRESERVATION: MIPS \$278.64 (Srv) FEMA: Comdata Corporation \$490.00 (Srv) TOTAL: \$490.00 COVID AMERICAN RESCUE PLAN: Brooks-Jeffrey Marketing \$2,995.00 (Srv) Construction Containers \$392.75 (Srv) Larry Gulizia \$610.00 (Srv) Menards Capital One Trade \$1,207.19 (Srv) TOTAL: \$5,204.94 MAPA: Mainelli Wagner & Associates \$5,037.44 TOTAL: \$5,037.44 OVERALL GRAND TOTAL: \$1,043,972.26

1. Regular Agenda:

MOTION: Winkler moved, DeGarmo seconded to approve agenda as prepared. Motion carried 5-0

2. Past Meetings Attended by Commissioners:

- Sharp: None
- Boyle: None
- DeGarmo: None
- Winkler: Met with Lower Platte South and Director of the SAC Museum regarding museum improvements, coordinated meeting with Mahoney State Park and the Museum regarding a possible trail in between the 2 locations.
- Murdoch: None

3. Public Hearing/Action (8:15am): None scheduled

4. Litigation & Legal Matters-Christopher Perrone, County Attorney: None scheduled

5. Road Matters-Lenny Thorne, Highway Superintendent:

5A. Discuss/Action- Phil Lepert, Black Top 12<sup>th</sup> Ave. Discussion held no action taken

5B. Discuss/Action- Terminate Contract with Kerns Excavating for Project #929 Webster Blvd Turn Lane Thorne advised that he spoke with Terry Kerns about canceling the project who agreed

MOTION: Sharp moved, Murdoch seconded to exercise the right under contract to terminate project. Motion carried 5-0

5C. Discuss/Action- RES 2023-11 Authorize Chairman to sign agreement with NDOT for HSIP-STWD(203) Statewide Stop Sign Program

MOTION: DeGarmo moved, Boyle seconded to authorize chairman to sign agreement, and adopt resolution 2023-11 as prepared. Motion carried 5-0

Thorne updated the board on the 108<sup>th</sup> Street project

6. New Business & Unfinished Business:

6A. Discuss/Action- Ed James- Cass County American Legion Post Commander, requesting KENO funds for meals (2023 County Government Day)

MOTION: Sharp moved, Winkler seconded to authorize the use of KENO funds up to \$1,200 for county government day meals, clerk is authorize to process payment as necessary. Motion carried 5-0

6B. Discuss/Action- 2023 Inventory; Board review & approval per State Statute 23-347 & 23-348.01

MOTION: Winkler moved, Boyle seconded approve inventory as presented, a copy of the inventory is on file at the Clerk's office. Motion carried 5-0

6C. Discuss/Action- Chad Korte-Interim EMA Director, KOTD tower site stump removal

Korte advised the board that adjacent property owners has requested that the tree stumps be removed for mowing purposes, board authorizes Korte to take bids for stump removal.

6D. Discuss/Action- Robert Sorenson-Sheriff, Discuss/approval Surface Sealers Inc. quote for Cass County Jail showers

Sorenson presented a quote from Surface Sealers Inc. for 15 areas in the jail costing \$15,000 each, Sorenson selected 13 areas for a total repair cost of \$195,000.00

MOTION: Sharp moved, Murdoch seconded to authorize use of ARPA funds in the amount of \$195,000 to Surface Sealers Inc. for shower repairs. Motion carried 5-0

6E. Discuss/Action- Continuous Agenda Item(s) Budgetary items; Building(s). Chair stated again the County will be attending the Property Tax Request Act-Joint Public Hearing on September 20, 2023 at 6:15p.m. at the Plattsmouth Community Center

Other Business Matters/Public Input & Comments:

Senator Robert Clements- Elmwood, asked to address the board regarding internet services for South Bend and the surrounding lake areas noting his concerns with tower fees, DeGarmo asked if Next-Link has reached out to the Zoning Office, Mike Jensen- Zoning Administrator stated his office has not been contacted, the board asked that the Zoning Administrator work with Clements and Next-Link so the item can be scheduled for a future board meeting.

9:02am ADJOURN: MOTION: Winker moved, DeGarmo seconded. Motion carried 5-0

I, Gerri Draper, the undersigned Clerk of Cass County, Nebraska do hereby certify the above minutes were taken by me, and are true and correct to the best of my knowledge and are part of the official records of this office. I therefore set my hand and affix the County Seal this 12th day of September, 2023.

State of Nebraska)  
County of Cass) <sup>ss.</sup>

Gerri Draper, County Clerk

We, the undersigned Board of Commissioners of Cass County, Nebraska do hereby certify the above minutes are true and correct to the best of our knowledge, and are part of the official records of the Cass County Clerk's Office. We therefore set our hands this 12th day of September, 2023.

Dale Sharp-Dist. 1, Taylor Boyle-Dist. 2, Alex DeGarmo-Dist. 3, John Winkler-Dist. 4, Duane Murdoch-Dist. 5  
*Cass County Board of Commissioners*