

Wayne, Nebraska  
October 1, 2019

The Wayne County Board of Equalization meeting was called to order by Chairman Dean Burbach at 9:00 a.m. on Tuesday, October 1, 2019, in the courtroom of the Wayne County Courthouse. Chairman Dean Burbach, Members Terry Sievers and James Rabe, Attorney Amy Miller, Assessor Dawn Duffy, and Clerk Debra Finn were present. Notice of this meeting was published in the Wayne Herald, a legal newspaper, on September 19, 2019. A current copy of the Open Meetings Act was posted and accessible to the public.

A motion was made by Sievers and seconded by Rabe to approve the agenda. Roll call vote: Sievers, Rabe, Burbach – aye; motion carried.

A motion was made by Rabe and seconded by Sievers to approve an acceleration of 2019 personal property tax for Lowell E. & Sharon R. Olson due to a farm sale. Roll call vote: Rabe, Sievers, Burbach – aye; motion carried.

The 2019-20 tax rates were reviewed. A motion to set the following tax rates for 2019-20 fiscal year was made by Rabe and seconded by Sievers. Roll call vote: Rabe, Sievers, Burbach – aye; motion carried.

The meeting was adjourned.

[See Tax Rate Schedule](#)

Debra Finn, Wayne County Clerk

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Wayne, Nebraska  
October 1, 2019

The Wayne County Board of Commissioners meeting was called to order by Chairman James Rabe at 9:05 a.m. on Tuesday, October 1, 2019, in the courtroom of the Wayne County Courthouse. Chairman James Rabe, Members Dean Burbach and Terry Sievers, Attorney Amy Miller, Sheriff Jason Dwinell, and Clerk Debra Finn were present. Notice of this meeting was published in the Wayne Herald, a legal newspaper, on September 19, 2019. A current copy of the Open Meetings Act was posted and accessible to the public.

Rabe presented the following consent agenda items:

- a. Approve minutes of September 17, 2019, as printed in the Commissioners Record
- b. Approve fee reports
- c. Approve payroll
- d. Approve withdrawal of Cusip 73232PEN7 for \$70,000 as pledged by State Nebraska Bank & Trust
- e. Approve Central Services FY 2018 Cost Allocation Plan for recovery of FY 2020 IV-D Child Support costs as prepared by MAXIMUS
- f. Approve UNL Extension Office holiday closedown for December 26-27, December 30-31, and returning on January 2, 2020

A motion was made by Sievers and seconded by Burbach to approve the consent agenda. Roll call vote: Sievers, Burbach, Rabe – aye; motion carried.

A motion was made by Burbach and seconded by Sievers to approve the agenda. Roll call vote: Burbach, Sievers, Rabe – aye; motion carried.

A motion was made Burbach and seconded by Sievers to approve the claims. Roll call vote: Burbach, Sievers, Rabe – aye; motion carried.

Wayne County Treasurer Tammy Paustian gave written notice that she would no longer be making change for the courthouse offices. The notice stated: "We have to keep records of money going in and out of the office; it's just one more place for a possible error." An email from Deann Haeffner, Assistant Deputy State Auditor, was attached that stated she "is not aware of a statute that requires the Treasurer to make change for the public or other offices."

Courthouse offices go to the Treasurer when an office is unable to make the necessary change out of the money they have collected. For example, several customers paying fines with large denomination bills on court day may lead to

a change shortage. Paustian was asked to provide an estimate of how many times a month the Treasurer’s office is asked to make change; she was unable to give an estimate.

A discussion on petty cash funds, courthouse security, and customer convenience ensued. County Attorney Miller confirmed nothing prevented the board from making a motion for the Treasurer to continue making change for courthouse offices. A motion was made by Sievers and seconded by Burbach for the County Treasurer to continue to make change for courthouse offices. Roll call vote: Sievers, Burbach, Rabe – aye; motion carried.

Andy Forney of D.A. Davidson & Co. said the interest rates have been a little volatile since the last meeting but have come back down. In the scenario presented, the county will save approximately \$64,000 over the seven-year repayment period; which will result in a smaller final payment. This scenario does not include the December 2019 bond payment. A motion was made by Sievers and seconded by Burbach to adopt Resolution No. 19-22, calling Highway Allocation Fund Pledge Bonds, Series 2014. Roll call vote: Sievers, Burbach, Rabe – aye; motion carried.

**Resolution No. 19-22:** “BE IT RESOLVED BY THE CHAIRPERSON AND COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF WAYNE, NEBRASKA, AS FOLLOWS:

Section 1. That the following bonds (herein the “Called Bonds”) issued by the County of Wayne, Nebraska are hereby called for redemption at par plus accrued interest on such date as set forth in the Designation of Call Date (as defined below):

Highway Allocation Fund Pledge Bonds, Series 2014, dated May 12, 2014, in the outstanding principal amount of \$1,365,000\*, numbered as they are shown on the books and records of the Paying Agent and Registrar, maturing in the principal amount and bearing CUSIP numbers as follows:

<u>Principal Amount</u>	<u>Maturity Date</u>	<u>CUSIP No.</u>
\$175,000	December 15, 2022	945798 AX4
\$190,000	December 15, 2023	945798 AY2
\$200,000	December 15, 2024	945798 AZ9
\$250,000	December 15, 2025	945798 BA3
\$275,000	December 15, 2026	945798 BB1
\$275,000	December 15, 2027	945798 BC9

\*The Highway Allocation Fund Pledge Bonds, Series 2014, maturing on December 15, 2019, on December 15, 2020, and on December 15, 2021, are not being called for redemption by this resolution.

Section 2. The Called Bonds are payable at the office of BOKF, National Association, Paying Agent and Registrar, at the offices of said Paying Agent and Registrar in Lincoln, Nebraska.

Section 3. The Chairperson of the County Board of Commissioners or the County Clerk of the County (each, an “Authorized Officer”) are hereby authorized at any time on or after the date of this resolution to determine the call date for the Called Bonds on behalf of the County and such determination, when made in writing (the “Designation of Call Date”), shall constitute the action of the County without further action of the Chairperson and Board. The Call Date shall be set for any time on or after October 1, 2019, provided, however, that on and after April 30, 2020, the Authorized Officers shall have no authority to make any such determination hereunder without further action of the Chairperson and Board of the County and this resolution shall be of no further force and effect.

Section 4. A copy of this resolution shall be filed with BOKF, National Association, in Lincoln, Nebraska, as Paying Agent and Registrar and said Paying Agent and Registrar is hereby instructed to give notice of redemption in the manner provided for in the resolution authorizing said bonds and in accordance with the Designation of Call Date.”

A resolution to issue highway allocation fund pledge bonds, in the principal amount of not to exceed \$1,730,000, was reviewed. The bond will mature in 2027 with principal payments starting at \$170,000 and ending at \$275,000. The average coupon rate is estimated to be 2.50% Motion by Sievers, second by Burbach to adopt Resolution No. 19-23 authorizing the issuance of not to exceed \$1,730,000 Highway Allocation Fund Pledge Bonds, Series 2019. Roll call vote: Sievers, Burbach, Rabe - aye; motion carried.

Wayne City Administrator Wes Blecke and Roger Protzman of JEO Consulting Group presented a utility permit application to run a new water transmission line down 575 Ave from north of 861 Rd to about a half-mile south of 857 Rd, then go east, a little south, and pick up Muhs Acres. They will be laying a 16” pipe encased in a 24” pipe sleeve.

There will be seven road crossings and one water service crossing. The project is scheduled for a March 1, 2020 start date and October 1, 2020 completion date. A motion was made by Burbach and seconded by Sievers to authorize Highway Superintendent Casey to approve the application. Roll call vote: Burbach, Sievers, Rabe – aye; motion carried.

Highway Superintendent Mark Casey reported:

- A driveway permit application for the Plum Creek Wind Energy project and a \$1,000 application fee has been received.
- Plans are still needed for some of the Sholes Wind Energy Project access roads that do not meet sight distance requirements. Burbach has stopped construction on the main roads due to harvest.
- The next CBMP round of applications is due at the end of November; the (north) fracture critical bridge by Brent Weich, and the Greenwald bridge will be submitted
- Mainelli-Wagner has finished the paperwork for two box culvert projects – to replace bridge C009013640 on mile 579 of 847<sup>th</sup> Rd, and C009000925 on mile 859 of 562<sup>nd</sup> Ave. Bids will be opened on November 5<sup>th</sup> at 9:45 a.m.
- About 2/3 of the bridge inspections are done

Doug Elting of Berggren Architects and Eli Dull of Kingery Construction Co. presented estimates for change order requests. For the west entrance to the building, the board selected PR 005, a new catch basin at NW corner of the building; \$7,070.00. For the east entrance PR 007.1 was selected, remove and replace approach to south entry; \$5,270.00. The granite steps for the south entrance should arrive on October 2<sup>nd</sup>, but the sandstone won't arrive until November. A motion was made by Burbach and seconded by Sievers to authorize the Chairman to sign ASI #1 outlining the prioritization of work, and how work should be done on the courthouse restoration project. Roll call vote: Burbach, Sievers, Rabe – aye; motion carried.

**Fee Reports: None.**

**Abbreviations: PS** - Personal Services, **OE** - Operating Expenses, **SU** - Supplies, **MA** - Materials, **ER** - Equipment Rental, **CO** - Capital Outlays, **RP** - Repairs, **RE** - Reimbursement.

**Claims:**

GENERAL FUND		Salaries \$60,673.42;
Barnes, Ann M.	RE	372.36
Black Hills Energy	OE	20.49
Bomgaars	SU	101.27
CardMember Service	MA	47.76
Consolidated Management Company	OE	55.02
Cornhusker State Industries	CO	1,923.00
Dakota County Court	OE	3.75
DAS State Accounting	OE,ER	143.88
Eakes Office Solutions	RP	247.79
Interstate All Battery Center	RP	52.25
MailFinance	ER	1,284.27
Main Street Garage LLC	RP	503.71
Miller Law	OE,SU,ER	4,113.80
Nebraska Co Assessors Assoc	OE	50.00
One Office Solution	SU	672.36
Pierce County Sheriff's Dept	OE	600.00
Quality Printing & Office Supplies	SU	224.19
Ramada Inn, Kearney	OE	99.00
Tacos & More	OE	27.96
Thurston Co Sheriff	OE	3,750.00
Vakoc Builder's Resource	SU	37.41
Wanek Pharmacy	OE	993.68

**COUNTY ROAD FUND**

**Salaries \$32,064.70;**

Bauer Built	RP	175.00
Bomgaars	RP,SU	286.02
Fredrickson Oil Company	MA	37.50
Grossenburg Implement	RP	271.88
Martin Marietta Materials	MA	10,713.31
Matteo Sand & Gravel Co Inc.	MA	9,730.32
Menard's	SU	4.99
Midwest Service and Sales Co.	MA	9,571.90
NMC Exchange LLC	RP	10.37
Northeast Power	OE	156.20
Overhead Door Co of Norfolk	RP	223.25
RDO Truck Centers	RP	648.78
Rollin' Coal Trucking LLC	OE	2,934.77
Shady Rows Trucking LLC	OE	3,029.13
Weldon Parts Norfolk	RP	21.63

**INHERITANCE TAX FUND**

Leona Mae Lessmann Estate	OE	875.25
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Meeting was adjourned.

Debra Finn, Wayne County Clerk

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STATE OF NEBRASKA        )  
  ) **ss.**  
COUNTY OF WAYNE        )

I, the undersigned, County Clerk of Wayne County, Nebraska, hereby certify that all of the subjects included in the attached proceedings were contained in the agenda for the meeting of October 1, 2019, kept continually current and available for the public inspection at the office of the County Clerk; that such subjects were contained in said agenda for at least 24 hours prior to said meeting; that the said minutes of the meeting of the County Commissioners of the County of Wayne were in written form and available for public inspection within 10 working days and prior to the next convened meeting of said body.

IN WITNESS WHEREOF, I have hereunto set my hand this 3rd day of October, 2019.

Debra Finn, Wayne County Clerk

**2019 TAX RATES**  
**Wayne County, Nebraska**

Tax Rates are set as cents per \$100 of Actual Valuation

<u>Governmental Entity</u>	<u>Valuation</u>	<u>Fund</u>	<u>Tax Request</u>	2019
				<u>Tax Rate</u>
<b>Wayne County</b>	1,922,404,934	General	\$ 3,975,018.40	0.206773
		Road/Bridge Imp	\$ 386,465.21	0.020103
		County Improvement	\$ 500,000.00	<u>0.026009</u>
		Total	\$ 4,861,483.61	0.252885
<b>Ag Society</b>	1,922,404,934	General	\$ 90,000.00	0.004682
<b>ESU #1</b>	10,964,304,225	General	\$ 1,644,645.62	0.015000
<b><u>CITIES AND VILLAGES</u></b>				
<b>Village of Carroll</b>	6,769,479	General	\$ 27,891.00	0.412011
<b>Village of Hoskins</b>	11,013,701	General	\$ 44,000.00	0.399502
<b>Village of Sholes</b>	797,845	General	\$ -	0.00000
<b>City of Wayne</b>	238,088,327	General	\$ 879,121.00	0.369242
		Bond	\$ 101,000.00	<u>0.042421</u>
		Total	\$ 980,121.00	0.411663
<b>Wayne Airport Authority</b>	238,088,327	Airport General	\$ 74,526.14	0.031302
		Airport Bond	\$ 14,680.00	<u>0.006166</u>
		Total	\$ 89,206.14	0.037468
<b>Village of Winside</b>	13,913,007	General	\$ 69,031.00	0.496162
		Bond	\$ 21,869.00	<u>0.157184</u>
		Total	\$ 90,900.00	0.653346
<b><u>RURAL FIRE PROTECTION DISTRICTS</u></b>				
<b>Carroll Fire Dist #1</b>	327,688,913	General	\$ 37,461.00	0.011432
		Bond	\$ 31,593.00	<u>0.009641</u>
		Total	\$ 69,054.00	0.021073
<b>Wayne Fire Dist #2</b>	554,006,353	General	\$ 64,000.00	0.011552
		Sinking	\$ 21,000.00	<u>0.003791</u>
		Total	\$ 85,000.00	0.015343
<b>Hoskins Fire Dist #3</b>	464,223,455	General	\$ 55,000.00	0.011848
		Sinking	\$ 10,500.00	<u>0.002262</u>
		Total	\$ 65,500.00	0.014110
<b>Winside Fire Dist #4</b>	203,001,303	General	\$ 35,148.00	0.017314
		Sinking	\$ 14,000.00	<u>0.006897</u>
		Total	\$ 49,148.00	0.024211
<b>Wakefield Fire Dist #9</b>	344,087,977	General	MFO Levy	0.030000
<b><u>SCHOOL DISTRICTS</u></b>				
<b>School District #17</b> <b>Wayne</b>	940,972,248	General	\$ 8,352,194.00	0.887613
		Special Building	\$ 526,451.25	0.055948
		Qualified Capital Bond	\$ 481,998.00	0.051223
		Bond	\$ 312,341.00	<u>0.033173</u>
	Total	\$ 9,672,984.25	1.027957	
<b>School Dist #560</b> <b>Wakefield</b>	503,518,452	General	\$ 4,697,198.00	0.932875
		Special Building	\$ 126,632.00	0.025149
		Qualified Capital	\$ 102,876.00	<u>0.020431</u>
		Total	\$ 4,926,706.00	0.978455
<b>School District #95R</b> <b>Winside</b>	405,489,102	General	\$ 2,794,271.00	0.689111
		Special Building	\$ 327,429.00	<u>0.080749</u>
		Total	\$ 3,121,700.00	0.769860