

PROCEEDINGS OF THE KNOX COUNTY BOARD OF SUPERVISORS

Center, Nebraska

January 7, 2026

9:30 a.m.

A reorganizational meeting of the Knox County Board of Supervisors was held in the Boardroom at the Knox County Courthouse in Center, Nebraska on the date of Wednesday, January 7, 2026 at 9:30 a.m. Present were Supervisors Martin J. O'Connor District #1, Kevin G. Mlady District #2, David L. Pierce District #3, James Sokol, Jr. District #4, Kevin D. Mackeprang District #5, Danny R. Schlote District #6 and James J. Borgmann District #7. Absent was none. Chairman Sokol, Jr. presiding.

County Civil Attorney Myers-Noelle led the Board in the Pledge of Allegiance.

Chairman Sokol, Jr. announced to the public that a copy of the Public Open Meeting Act was posted in the Boardroom.

Notice of the meeting was given in advance thereof by publication in the Niobrara Tribune newspaper, as shown by the Affidavit of Publication attached to these minutes.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgment and receipt of notice and agenda is attached to these minutes. All proceedings hereafter shown were taken while the convened meeting was opened to the attendance of the public.

County Clerk Fischer read the December 24, 2025 meeting minutes. Chairman Sokol, Jr. approved the minutes of the December 24, 2025 meeting.

Chairman Sokol, Jr. opened the public comment session at 9:45 a.m.

Motion by Supr. Schlote, seconded by Supr. Pierce that all claims, audited and approved for payment by the Claims Committee, be allowed subject to delinquent personal taxes. By roll call vote. Ayes all Districts. Nays none. Motion carried. Claims totaling \$329,239.06 are listed at the end of these proceedings.

Chairman Sokol, Jr. moves the Knox County Board of Supervisors recess at 9:57 a.m. on January 7, 2026.

I, Joann M. Fischer, Knox County Clerk, do hereby certify that the County Board minutes are correct to the best of my knowledge.

ATTEST:

COUNTY BOARD OF SUPERVISORS
OF KNOX COUNTY, NEBRASKA

By James Sokol, Jr.
James Sokol, Jr., Chairman

Joann M. Fischer
Joann M. Fischer, Knox County Clerk

The Knox County Board of Supervisors reconvened at 9:57 a.m., as provided by Sec. 23-156, Sec. 23-272, 23-274 Revised Statutes of Nebraska 1943.

Chairman Sokol, Jr. appointed County Clerk Fischer as Temporary Chairperson of the Knox County Board of Supervisors due to the reorganization process.

Temporary Chairperson/County Clerk Fischer called for nominations for the 2026 Chairman of the Knox County Board of Supervisors. Supr. Mackeprang nominated Supr. Sokol, Jr. County Clerk Fischer called for further nominations three times.

Motion by Supr. O'Connor, seconded by Supr. Schlote that nominations cease for the 2026 Chairman of the Knox County Board of Supervisors. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Pierce to cast a unanimous ballot for Supr. Sokol, Jr. for Chairman of the Knox County Board of Supervisors for 2026. By roll call vote. Ayes Districts #1, #2, #3, #5, #6 and #7. Nays none. Abstain District #4. Motion carried. Supr. Sokol, Jr. assumed the duties of the 2026 Chairman of the Knox County Board of Supervisors.

Chairman Sokol, Jr. called for nominations for the 2026 Vice-Chairman of the Knox County Board of Supervisors. Supr. Borgmann nominated Supr. O'Connor. Chairman Sokol, Jr. called for further nominations three times.

Motion by Supr. Mlady, seconded by Supr. Schlote that nominations cease for Vice-Chairman of the Knox County Board of Supervisors for 2026. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Mackeprang to cast a unanimous ballot for Supr. O'Connor for Vice-Chairman of the Knox County Board of Supervisors for 2026. By roll call vote. Ayes Districts #2, #3, #4, #5, #6 and #7. Nays none. Abstain District #1. Motion carried.

Chairman Sokol, Jr. announced the 2026 Committees as follows: **CATASTROPHIC LEAVE COMMITTEE** – Chairman James Sokol, Jr., and Supervisors Kevin Mackeprang and Martin O'Connor; **CLAIMS COMMITTEE** – Supervisors Danny Schlote, Chairman James Sokol, Jr. and David Pierce; **COUNTY GENERAL ASSISTANCE** – Supervisors in Respective Districts; **COUNTY MACHINERY CARE COMMITTEE** – Supervisors Martin O'Connor, Kevin Mlady and David Pierce; **COURTHOUSE & GROUNDS COMMITTEE** – Chairman Sokol, Jr. and Supervisors Kevin Mackeprang and David Pierce; **COURTHOUSE SECURITY COMMITTEE** – Board of Supervisors – Chairman Sokol, Jr. and Supervisors Martin O'Connor, Kevin Mlady, David Pierce, Kevin Mackeprang, Danny Schlote and James Borgmann; **COURTHOUSE SUPPLY APPROVAL OFFICER** – County Clerk Joann Fischer; **EMPLOYEE HANDBOOK & PERSONNEL SYSTEM REVIEW COMMITTEE** – Chairman James Sokol, Jr., Supervisor Kevin Mackeprang, County Clerk Joann Fischer, Senior Office Clerk Rhonda Surface, Sheriff Don Henery, Mechanic Jeremy Crosley, Hwy. Supt. Office Manager Katie Fritz, County Assessor Christa Beckmann, County Treasurer Lori Ebel and Civil County Attorney Danielle Myers-Noelle; **FINANCING, BANKING & INSURANCE COMMITTEE** – Supervisors Martin O'Connor, James Borgmann and David Pierce; **PRINTING COMMITTEE** – Chairman James Sokol, Jr. and Supervisors James Borgmann and Kevin Mlady; **PURCHASING COMMITTEE** – Supervisors Martin O'Connor, James Borgmann and Kevin Mackeprang; **ROAD & BRIDGE COMMITTEE** – Chairman James Sokol, Jr., Supervisors Kevin Mlady and David Pierce; **SAFETY COMMITTEE** – Supervisors David Pierce and Kevin Mlady; Emergency Manager Austin Taylor and County Clerk Joann Fischer – Co-Coordinator; Hwy. Supt. Kevin Barta; Road employees Mike Beckman, Mike Jelinek and Chris Rohrer; Custodian Beth Rudloff, Sheriff Don Henery; and Katie Fritz-Secretary; **SAFETY COORDINATORS** – Emergency Manager Austin Taylor and County Clerk Joann Fischer; **AMERICANS WITH DISABILITIES COMMITTEE (ADA)** – Supervisors Kevin Mackeprang, Kevin Mlady and David Pierce; **AMERICANS WITH DISABILITIES COMMITTEE COORDINATOR** – County Clerk Joann M. Fischer; **BLOOMFIELD**

AIRPORT JOINT ZONING BOARD – Supervisor Kevin Mackeprang; **CREIGHTON AIRPORT JOINT ZONING BOARD** – Supervisor James Borgmann; **GOLDENROD REGIONAL HOUSING AGENCY** – Supervisor Kevin Mlady; **HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT (HIPAA) COORDINATOR** – County Clerk Joann M. Fischer and County Treasurer Lori Ebel; **KNOX COUNTY DEVELOPMENT AGENCY** – Supervisors James Borgmann and Kevin Mackeprang; **KNOX COUNTY VISITORS' COMMITTEE** – Supervisor Martin O'Connor; **MISSOURI SEDIMENTATION ACTION COALITION BOARD** – Mark Simpson; **911 EMERGENCY SERVICE BOARD** – Chairman James Sokol, Jr. and Supervisors James Borgmann and David Pierce; **NORTH CENTRAL DISTRICT HEALTH DEPARTMENT BOARD** – Supervisor Kevin Mackeprang and Spirited Citizen Jean Henes (reappointed annually); **NORTHEAST NEBRASKA AREA AGENCY ON AGING** – Supervisor David Pierce; **NORTHEAST NEBRASKA ECONOMIC DEVELOPMENT DISTRICT (NENEDD) BOARD** – Supervisor James Borgmann and Mike Crosley; **NORTHEAST NEBRASKA RC&D** – Chairman James Sokol, Jr. and Supervisor Kevin Mackeprang; **NORTHSTAR SERVICES BOARD** – Supervisor Danny Schlote; **RECREATION RIVER COOPERATING AGENCY** – Supervisor Martin O'Connor; **REGION IV MENTAL HEALTH & SUBSTANCE ABUSE SERVICE DISTRICT** – Supervisor Kevin Mackeprang.

Motion by Supr. Schlote, seconded by Supr. Mackeprang to authorize County Treasurer Ebel to invest all funds for the County for the calendar year 2026. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Borgmann that the current salary of Veterans' Service Officer Kelly Harvey was set at \$23.10 per hour. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mlady, seconded by Supr. Pierce to adopt **Resolution #2026 – 01** appointing the 2026 Grievance Board. By roll call vote. Ayes all Districts. Nays none. Motion carried.

RESOLUTION #2026 – 01

WHEREAS, the Knox County Employee Handbook adopted on August 1, 2023, with revisions on March 6, 2024, sets forth certain protocols for which the formation of a Grievance Board may become necessary; and

WHEREAS, the Knox County Employee Handbook states that the County Clerk shall create the predesignated list of potential Grievance Board members; and

WHEREAS, the Grievance Board members may be called to serve in the event that a matter or matters arise prompting the need for a Grievance Board; and

THEREFORE, the County Clerk has created the following predesignated list of potential Grievance Board members for Knox County:

- Steven Banks
- Kevin Barta
- Christa Beckmann
- James Borgmann
- Lori Ebel
- Joann Fischer
- Matthew Fischer
- Kelly Harvey
- Don Henery
- Kelsy Jelinek
- Kevin Mackeprang
- Kevin Mlady
- Martin O'Connor
- David Pierce
- Dan Schlote
- Michael Skroch
- James Sokol, Jr.
- Austin Taylor

Adopted at Center, Nebraska, this 7th day of January, 2026.

KNOX COUNTY BOARD OF SUPERVISORS

<u>James Sokol, Jr. /s/</u> James Sokol, Jr., District #4, Chairman	<u>Martin J. O'Connor /s/</u> Martin J. O'Connor, District #1	<u>Kevin G. Mlady /s/</u> Kevin G. Mlady, District #2
<u>David L. Pierce /s/</u> David L. Pierce, District #3	<u>Kevin D. Mackeprang /s/</u> Kevin D. Mackeprang, District #5	<u>Danny R. Schlote /s/</u> Danny R. Schlote, District #6
ATTEST: (Seal) <u>Joann M. Fischer /s/</u> Joann M. Fischer, Knox County Clerk	<u>James J. Borgmann /s/</u> James J. Borgmann, District #7	

Motion by Supr. O'Connor, seconded by Supr. Borgmann to place on file the Knox County Credit Card Accounts Report as of January 1, 2026. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Pierce, seconded by Supr. Schlote to adopt the 2026 Clothing Allowance Report as follows: Assessor's Office Staff - \$20 per pay period, Jailors/Dispatchers - \$30 per pay period, Sheriff and Deputy Sheriffs - \$60 per pay period, Weed Superintendent - \$25 per pay period during seasonal work period, and Road Employees - \$25 per pay period. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mlady, seconded by Supr. Pierce to designate all 2026 Notices of Meeting be posted on the Knox County Website being knoxcountyne.gov; the Notice of Meeting for the first regular meeting of each month be published in the Niobrara Tribune newspaper and posted on their website; the Notice of Meeting for the second regular meeting of each month be published in the Wausa Gazette newspaper and their website; the Notice of Meeting for the third regular meeting that will be held in April and September 2026 and special meeting/quorum meeting notices will be published in both the Niobrara Tribune and Wausa Gazette newspapers and their websites; and all Notices of Meeting will be posted

on the statewide public notice website of <https://www.nepublicnotices.com>. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Chairman Sokol, Jr. moves the Board recess at 10:10 a.m. for Board of Equalization.

The Knox County Board of Supervisors reconvened at 10:24 a.m. with all members present.

Hwy. Supt. Barta met with the Board on the following: 1.) Discussion was held on the Road employees' lunch hours. As per the Knox County Employee Handbook, outside employees are paid hourly for eight hours per day and five days per week with normal outside hours of 7:00 a.m. to 3:30 p.m. and a one-half hour of lunch break that is unpaid time. The employees are to clock in and out for lunch breaks. A number of outside employees are not clocking in and out for lunch breaks while others are resulting in no consistency. Civil County Attorney Myers-Noelle will research the matter; 2.) Motion by Supr. Pierce, seconded by Supr. Mackeprang to authorize Chairman Sokol, Jr. to sign a Master Professional Services Agreement and Work Order to Master Professional Services Agreement with Speece Lewis, a Bowman Company, for engineering and/or services they may provide if needed by Knox County. By roll call vote. Ayes all Districts. Nays none. Motion carried; 3.) The One-and-Six Year Road Hearing will be held on Wednesday, February 4, 2026 at 10:30 a.m.; 4.) Discussion was held on incorporating Office Clerk Justine Wagner into the NIRMA process that is handled by Office Manager Katie Fritz who is the NIRMA contact person. The Board said this was a good decision to add another person to the NIRMA process; 5.) County Shed safety inspections will be done on Friday, February 13; 6.) Motion by Supr. Mlady, seconded by Supr. Schlote to add to the agenda by emergency action "Discuss, consider & take all necessary action on purchasing a used tractor to pull drags". By roll call vote. Ayes all Districts. Nays none. Motion carried. The agenda was revised and reposted on the website along with the original agenda. Discussion ensued on the purchasing of a used Case International 7220 tractor from a private party. No action was taken and the matter will be placed on the January 21, 2026 agenda.

Zoning Administrator Jelinek met with the Board on the following: 1.) Motion by Supr. Schlote, seconded by Supr. Pierce to place on file the Report to Board from the Planning Commission of Amendment Recommendation to Land Use Categories/Matrix Section 4.07 for all zoned areas. By roll call vote. Ayes all Districts. Nays none. Motion carried. The Board and Z.A. Jelinek reviewed the recommendation, concerns and the areas that will be affected with the proposed changes. Chairman Sokol, Jr. opened the advertised hearing at 11:17 a.m.

Nikki Pinkelman with Cedar County Transit met with the Board to discuss the 2026 contract for public transit between Cedar County and Knox County. Rates were reduced several years ago but the rates will increase this year due to the NDOT cutting some of the funding. There are fourteen vehicles in the Cedar County Transit fleet and there are eighteen drivers. On average, twelve to fourteen vehicles are out each weekday. Motion by Supr. Schlote, seconded by Supr. Mackeprang to approve the 2026 Purchase of Service Contract for Transportation Services between Cedar County Transit and the Knox County Board of Supervisors with an estimated cost of \$33,045 for 2026 for Knox County with a monthly payment of \$2,750.00 to be paid by Knox County to Cedar County. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Zoning Administrator Jelinek and the Board continued with the public hearing. Discussion ensued on concerns of shipping containers being located south and north of the Rec Road and in the lake area overlay, and applying for and issuing permits. Chairman Sokol, Jr. closed the public hearing at 11:43 a.m.

Motion by Supr. Schlote, seconded by Supr. Mackeprang to change the Use Category of "Warehousing and Storage" Use Type "Outdoor storage containers" in AGP, AGT to permitted, leaving VAD as "Conditional Use" and to leave all other zones as not permitted with the exception of AGT in Herrick, North Frankfort and Frankfort Townships and though changes were recommended by the Planning Commission, Warehousing and Storage use Category, Use Type of "Storage facilities similar to Portable On-demand storage facilities" will remain as temporary in all zones and to incorporate these changes in **Resolution #2026 - 02**. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Pierce to change the Use Category of "Accessory Uses" Use Type "Portable on-demand storage containers" in AGP and AGT from "Temporary Use" to "Permitted Use" and leave all other zones as temporary, "Storage building using multiple storage containers" change AGP and AGT from "Conditional Use Permit" to "Permitted" leave VAD as "Conditional Use permit," and the other zones as "Not Permitted" with the exception of AGT in Herrick, North Frankfort and Frankfort Townships and though changes were recommended by the Planning Commission, Warehousing and Storage use Category, Use Type of "Storage facilities similar to Portable On-demand storage facilities" will remain as temporary in all zones and to incorporate these changes in **Resolution #2026 - 02**. By roll call vote. Ayes all Districts. Nays none. Motion carried.

RESOLUTION #2026 - 02

WHEREAS, the duly appointed Planning Commission of Knox County, Nebraska has prepared amendments to the Zoning Regulations for Knox County, Nebraska; and

WHEREAS, the Planning Commission has given public notice as required by the Nebraska State Statutes, of a hearing held on the 9th day of December 2025, at the Board of Supervisors' meeting room in the Knox County Courthouse on the proposed amendments; and

WHEREAS, the public hearing has been held pursuant to said notice and all statements received at the hearing have been duly considered by the Planning Commission;

AND WHEREAS the Knox County Planning Commission has reviewed the amendments and make recommendation to the Knox County Board of Supervisors for approval;

THEREFORE, BE IT RESOLVED BY THE KNOX COUNTY BOARD OF SUPERVISORS THAT THE FOLLOWING AMENDMENTS BE APPROVED AND ADOPTED:

KNOX COUNTY ZONING REGULATIONS

Section 4.07 Land Use Categories/Matrix

Use Category – Warehousing and Storage – Use Type – Outdoor Storage Containers – AGP and AGT zones change from "Not Permitted" to "Permitted," VAD zone stays as "Conditional Use Permit," except for AGT zone in the townships of Frankfort, Herrick and North Frankfort.

Use Category – Accessory Uses – Use Type – Portable on-demand storage containers – AGP and AGT zones change from “Temporary” to “Permitted Use” and leave all other zones as “Temporary” except for AGT zone in the townships of Frankfort, Herrick and North Frankfort.

Use Category – Accessory Uses – Use Type – Storage building using multiple storage containers – change AGP and AGT zones from “Conditional Use Permit” to “Permitted Use” and VAD zone stays “Conditional Use Permit,” except for AGT zone in the townships of Frankfort, Herrick and North Frankfort.

Dated this 7th day of January 2026.

KNOX COUNTY BOARD OF SUPERVISORS

<u>James Sokol, Jr. /s/</u> James Sokol, Jr., District #4, Chairman	<u>Martin J. O'Connor /s/</u> Martin J. O'Connor, District #1	<u>Kevin G. Mlady /s/</u> Kevin G. Mlady, District #2
<u>David L. Pierce /s/</u> David L. Pierce, District #3	<u>Kevin D. Mackeprang /s/</u> Kevin D. Mackeprang, District #5	<u>Danny R. Schlote /s/</u> Danny R. Schlote, District #6
ATTEST: (Seal) <u>Joann M. Fischer /s/</u> Joann M. Fischer, Knox County Clerk	<u>James J. Borgmann /s/</u> James J. Borgmann, District #7	

Zoning Administrator Jelinek continued with the following: 2.) Motion by Supr. Borgmann, seconded by Supr. Mlady to place on file the December Permits Report. By roll call vote. Ayes all Districts. Nays none. Motion carried; 3.) Motion by Supr. O'Connor, seconded by Supr. Borgmann to place on file the 2025 Permits Report. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Chairman Sokol, Jr. moves the Board recess at 12:00 p.m. for lunch.

The Knox County Board of Supervisors reconvened at 1:00 p.m. with all members present.

The Board and elected officials met with the Board on the 2027-2030 elected officials' salaries. The Board is required to set the 2027-2030 elected officials' salaries before January 15, 2026. Discussion was held on past increases, area counties, officials with multiple duties/titles and noting that no additional pay has been made to most of the elected officials with extra duties, NACO Guidelines and recommendations for Knox County officials, and appreciation for the Board's consideration. Motion by Supr. Mackeprang, seconded by Supr. Pierce to give a 4% increase in 2027 and a 3% increase each in 2028, 2029 and 2030 for the salaries for the County Assessor, County Attorney, County Clerk, County Clerk of District Court, County Sheriff base salary and County Treasurer, increase the amount paid to the Sheriff for operating a jail from \$8,400 to \$9,000 per year for 2027 - 2030, the law enforcement contract amount to the Sheriff to remain each year beginning at 2027 at \$500 per month per law enforcement contract not to exceed \$1,000 per month, County Surveyor to remain at \$1,500 per month for 2027-2030, deputies' salaries to be at least 77% of the elected officials' salaries (not including law enforcement deputies) and full benefits as shown on **Resolution #2026 - 03**. By roll call vote. Ayes Districts #2, #3, #4, #5 and #7. Nays Districts #1 and #6. Motion carried.

RESOLUTION #2026 – 03
A RESOLUTION ESTABLISHED SALARIES FOR THE
ELECTED OFFICIALS OF KNOX COUNTY, NEBRASKA

WHEREAS, pursuant to Section 23-1114 of the Revised Statutes of the State of Nebraska, the Knox County Board of Supervisors is required to determine and set the salaries of the various elected officials of the County prior to January 15th of the year in which a General Election will be held for the respective offices, and

WHEREAS, 2026 is an election year in which elective county offices are to be filled pursuant to the election process by virtue of the 2026 Primary Election to be held on May 12, 2026, and the General Election to be held on November 3, 2026, and

WHEREAS, Nebraska Association of County Officials (NACO) did a salary study and published “2027-2030 Salary Recommendations for County Officials” in October of 2025, and

WHEREAS, the NACO salary study states a minimum base salary of elected officials and in Knox County, NACO recommended the minimum salary to be between \$83,714 and \$88,358 for the year of 2027 with annual increases for the years 2028, 2029, and 2030 for elected officials, and

WHEREAS, the NACO salary study states a minimum salary for County Board members and County Board Chairs and in Knox County, NACO recommended the minimum salary to be \$33,486 for the County Board members for the year of 2027 and the minimum salary for the year of 2027 for the County Board Chair to be \$34,935, and

WHEREAS, the Knox County Board of Supervisors, have met to establish the salaries for the elected officials of Knox County, Nebraska, and reviewed the NACO salary study, and salaries of comparable positions in other governmental sectors; and

NOW, THEREFORE BE IT RESOLVED, by the County Board of Supervisors of Knox County, Nebraska, that:

County Assessor. The annual salary for the office of County Assessor for calendar year 2027 shall be established at \$78,312.00, being a 4% increase of the 2026 annual salary. For each year thereafter there shall be a 3% increase added to the previous year's salary so the total amount for the calendar year 2028 shall be \$80,661.36, for the calendar year 2029 shall be \$83,081.20, and for the calendar year 2030 shall be \$85,573.64.

County Attorney. The annual salary for the office of County Attorney for calendar year 2027 shall be established at \$78,312.00, being a 4% increase of the 2026 annual salary. For each year thereafter there shall be a 3% increase added to the previous year's salary so the total amount for the calendar year 2028 shall be \$80,661.36, for the calendar year 2029 shall be \$83,081.20, and for the calendar year 2030 shall be \$85,573.64.

County Clerk. The annual salary for the office of County Clerk for calendar year 2027 shall be established at \$78,312.00, being a 4% increase of the 2026 annual salary. For each year thereafter, there shall be a 3% increase added

to the previous year's salary so the total amount for the calendar year 2028 shall be \$80,661.36, for the calendar year 2029 shall be \$83,081.20, and for the calendar year 2030 shall be \$85,573.64.

Clerk of District Court. The annual salary for the office of Clerk of District Court for calendar year 2027 shall be established at \$78,312.00, being a 4% increase of the 2026 annual salary. For each year thereafter there shall be a 3% increase added to the previous year's salary so the total amount for the calendar year 2028 shall be \$80,661.36, for the calendar year 2029 shall be \$83,081.20, and for the calendar year 2030 shall be \$85,573.64.

County Sheriff. The annual BASE salary for the office of County Sheriff for calendar year 2027 shall be established at \$78,312.00, being a 4% increase of the 2026 annual salary. For each year thereafter there shall be a 3% increase added to the previous year's BASE salary so the total amount for the calendar year 2028 shall be \$80,661.36, for the calendar year 2029 shall be \$83,081.20, and for the calendar year 2030 shall be \$85,573.64. In addition, the County Sheriff shall receive \$9,000 per year to manage the County Jail. In the event the County enters into a contract with a city or village to provide contract law enforcement, the Sheriff will receive an additional salary of \$500 per city or village, not to exceed \$1,000 per month.

County Surveyor. The annual salary for the office of County Surveyor shall be established at \$1,500.00 for the calendar years 2027, 2028, 2029 and 2030.

County Treasurer. The annual salary for the office of County Treasurer for calendar year 2027 shall be established at \$78,312.00, being a 4% increase of the 2026 annual salary. For each year thereafter there shall be a 3% increase added to the previous year's salary so the total amount for the calendar year 2028 shall be \$80,661.36, for the calendar year 2029 shall be \$83,081.20, and for the calendar year 2030 shall be \$85,573.64.

Deputies. The salaries of the Deputies of the County Assessor, the County Clerk, the County Clerk of District Court and the County Treasurer shall be at least 77% of the respective elected officials because deputies occasionally put in overtime, work as election workers in the County Clerk's Office on election nights or may work in other capacities for Knox County and would receive wages in addition to their original salaries.

Benefits. In addition to the above salary each Elected Officials shall receive during his or her term of office a single health insurance coverage policy, a single dental/vision insurance coverage policy and a \$15,000 life insurance policy. If the County offers full family to employees, the same will be available for Elected Officials and Supervisors. Elected Officials shall be enrolled in and shall receive the benefits of the County Employee's Retirement System, to participate in such programs on the effective date of such programs as approved by the County Board.

Cash in Lieu of Health Insurance. In addition to the above stated salary, an elected official shall receive during his or her term of office at county expense an opt-out provision (aka "cash in lieu of" health insurance provisions) if an elected official opts out of the County health and medical plan, the same as offered to all eligible Knox County employees. This option will be available as permitted by Federal and State statutes and rules and regulations of agencies, including US Department of Treasury, US Internal Revenue Service, Center for Medicare and Medicaid Services (CMS) and US Department of Health and Human Services (HHS). Pursuant to the "cash in lieu of" health insurance program adopted by the Knox County Board of Supervisors and as allowed by State and Federal law and rules and regulations, an elected official shall receive "cash in lieu" of health insurance the same as offered to all eligible Knox County employees.

Resolution approved passed and adopted this 7th day of January 2026.

KNOX COUNTY BOARD OF SUPERVISORS

James Sokol, Jr. /s/
James Sokol, Jr., District #4, Chairman

Martin J. O'Connor /s/ Nay vote
Martin J. O'Connor, District #1

Kevin G. Mlady /s/
Kevin G. Mlady, District #2

David L. Pierce /s/
David L. Pierce, District #3

Kevin D. Mackeprang /s/
Kevin D. Mackeprang, District #5

Danny R. Schlote /s/ Nay vote
Danny R. Schlote, District #6

ATTEST: (Seal)

Joann M. Fischer /s/
Joann M. Fischer, Knox County Clerk

James J. Borgmann /s/
James J. Borgmann, District #7

Motion by Supr. Schlote, seconded by Supr. Mackeprang to increase the salary for the Knox County Board of Supervisors (not including Chairman) by 2% from 2026 to 2027/2028 where the salary will be \$30,722.40 for the first 2-year period for each of 2027 and 2028 and increased by 2% for the second 2-year period where the salary will be \$31,336.84 for each of 2029 and 2030, and the Chairman of the Knox County Board of Supervisors will receive a \$1,200 per year over the base salary so the Chairman salary will be \$31,922.40 for each of 2027 and 2028 and \$32,536.84 for each of 2029 and 2030 as shown on **Resolution #2026 - 04**. By roll call vote. Ayes all Districts. Nays none. Motion carried.

RESOLUTION #2026 - 04

A RESOLUTION ESTABLISHED SALARIES FOR THE ELECTED BOARD OF SUPERVISORS OF KNOX COUNTY, NEBRASKA

WHEREAS, pursuant to Section 23-1114 of the Revised Statutes of the State of Nebraska, the Knox County Board of Supervisors is required to determine and set the salaries of the various elected officials of the County prior to January 15th of the year in which a General Election will be held for the respective offices, and

WHEREAS, 2026 is an election year in which elective county offices are to be filled pursuant to the election process by virtue of the 2026 Primary Election to be held on May 12, 2026, and the General Election to be held on November 3, 2026, and

WHEREAS, Nebraska Association of County Officials (NACO) did a salary study and published "2027-2030 Salary Recommendations for County Officials" in October of 2025, and

WHEREAS, the NACO salary study states a minimum salary for County Board members and County Board Chairs and in Knox County, NACO recommended the minimum salary to be \$33,486 for the County Board members for the year of 2027 and the minimum salary for the year of 2027 for the County Board Chair to be \$34,935, and

WHEREAS, the Knox County Board of Supervisors, have met to establish the salaries for the elected officials of Knox County, Nebraska, and reviewed the NACO salary study, and salaries of comparable positions in other governmental sectors; and

NOW, THEREFORE BE IT RESOLVED, by the County Board of Supervisors of Knox County, Nebraska, that:

County Supervisor. The annual salary for the calendar year 2027 for the office of County Supervisor shall be established at an increase of 2% of the 2026 annual salary and shall be \$30,722.40 for the calendar years of 2027 and 2028. For the calendar years of 2029 and 2030, an increase of 2% shall be established and the salary shall be \$31,336.85 for the calendar years of 2029 and 2030.

Chairman of the Board of County Supervisors. The annual BASE salary for the calendar year 2027 for the office of Chairman of the Board of County Supervisors shall be established at an increase of 2% of the 2026 annual salary and shall be \$30,722.40 for the calendar years of 2027 and 2028. For the calendar years of 2029 and 2030, an increase of 2% will be established where the BASE salary shall be \$31,336.85 for the calendar years of 2029 and 2030. In addition, the Chairman of the Board of County Supervisors shall receive an additional \$1,200.00 in the calendar years of 2027, 2028, 2029 and 2030.

Benefits. In addition to the above salary each Board member shall receive during his or her term of office a single health insurance coverage policy, a single dental/vision insurance coverage policy and a \$15,000 life insurance policy. If the County offers full family to employees, the same will be available for Board of Supervisors' members. Elected Board members shall be enrolled in and shall receive the benefits of the County Employee's Retirement System, to participate in such programs on the effective date of such programs as approved by the County Board.

Cash in Lieu of Health Insurance. In addition to the above stated salary, a Board member shall receive during his or her term of office at county expense an opt-out provision (aka "cash in lieu of" health insurance provisions) if a Board member opts out of the County health and medical plan, the same as offered to all eligible Knox County employees. This option will be available as permitted by Federal and State statutes and rules and regulations of agencies, including US Department of Treasury, US Internal Revenue Service, Center for Medicare and Medicaid Services (CMS) and US Department of Health and Human Services (HHS). Pursuant to the "cash in lieu of" health insurance program adopted by the Knox County Board of Supervisors and as allowed by State and Federal law and rules and regulations, an elected official shall receive "cash in lieu" of health insurance the same as offered to all eligible Knox County employees.

Resolution approved passed and adopted this 7th day of January 2026.

KNOX COUNTY BOARD OF SUPERVISORS

James Sokol, Jr. /s/
James Sokol, Jr., District #4, Chairman

Martin J. O'Connor /s/
Martin J. O'Connor, District #1

Kevin G. Mlady /s/
Kevin G. Mlady, District #2

David L. Pierce /s/
David L. Pierce, District #3

Kevin D. Mackeprang /s/
Kevin D. Mackeprang, District #5

Danny R. Schlote /s/
Danny R. Schlote, District #6

ATTEST: (Seal)

Joann M. Fischer /s/
Joann M. Fischer, Knox County Clerk

James J. Borgmann /s/
James J. Borgmann, District #7

Motion by Supr. Borgmann, seconded by Supr. Mlady to place on file the Receipts Revenue List of December 22, 2025 through January 2, 2026. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Pierce, seconded by Supr. Mackeprang to place on file the Clerk of District Court December 2025 Fee Report. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Schlote, seconded by Supr. Mlady to cancel Check #25120166 payable to Tyler Technologies in the amount of \$475.94 written from the General Fund. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. O'Connor, seconded by Supr. Borgmann to authorize Chairman Sokol, Jr. to sign the Memorandum of Understanding for the Nebraska Crime Commission's 2026-2027 Community Base and Juvenile Services Grant Application with Madison County. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Motion by Supr. Mackeprang, seconded by Supr. Pierce to set the 2026 mileage rate as the same as the 2026 IRS mileage rates being 72.5 cents per mile and County Sheriff paper serving mileage rate at 75.5 cents per mile. By roll call vote. Ayes all Districts. Nays none. Motion carried.

Committee update was given by Chairman Sokol, Jr. from the Building and Grounds Committee. Katrina Burkhardt had presented information to the Building and Grounds Committee on November 26, 2025 regarding micro surge meters that measure the levels of energy present. At this time the Government of Kazakhstan is the only country that has certified this to be the official means of measuring RF Energy on building wires. Mrs. Burkhardt asked if she could inspect the Courthouse with the meters. The Building and Grounds Committee said when the State mandates this type of inspection they will let the State conduct that inspection.

Officials' update was given by Supr. Mackeprang who thanked Senior Office Clerk Rhonda Surface on a payroll review of how the Sheriff deputies have been paid and the correlation with the "Big Beautiful Bill" on qualified overtime.

GENERAL FUND. Salaries, 104,942.54; Antelope County Sheriff, house prisoner, 90.00; Applied Connective Technologies, IT, 5,429.93; AT&T Mobility, cell phone, 125.46; Bomgaars, bolts, 2.00; Classic Carpet Care, mop rental, 50.00; Clerk of District Court, court costs, 153.00; Collector of Internal Revenue, Social Security County pays, 8,008.09; Comfort Inn, lodging, 3,623.55; County of Knox Employee Benefit c/o Healthcare Solutions Group Inc., insurance County pays, 41,857.50; DAS State Accounting-Central Finance, teletype, 537.60; Eakes Office Solutions, copier agreement/supplies/paper, 2,009.36; Echo Group Inc., bulbs, 146.70; First National Bank Omaha, gas/supplies/meals/postage, 2,943.84; Gragert's Grocery, jail food, 666.24; Great Plains Communications, phone/internet/fax, 1,230.55; Heartland Fire Protection, recertification, 229.15; Heartland Heating & Air Conditioning Inc., quarterly bill, 3,420.00; Landmark Surveying, surveyor fees, 875.00; Lincoln National Life Insurance Co., insurance

County pays, 152.16; MIPS Inc., computer programs/jury list, 20,300.49; Nebraska County Assessors Association, dues, 100.00; Nebraska Weed Control Association, registration, 150.00; Nebraska Sheriffs' Association, dues, 530.00; North Central Public Power District, electricity, 2,372.18; O'Neill Shopper, publishing,49.00; Opsahl-Kostel Funeral Home, county burial, 1,200.00; Pitney Bowes, meter lease, 171.30; Platte Valley Communications, radio equipment, 738.38; Principal Life Insurance Company, insurance County pays, 1,183.20; Quill Corporation, office supplies, 175.11; Retirement Plans Division of Ameritas, retirement County pays, 7,362.53; US Cellular, cell phones, 109.00; US Cellular, cell phones, 290.57; Verdigre Eagle, publishing, 346.50; Willie's Service, oil change, 48.06.

ROAD FUND. Salaries, 39,003.86; Bauer Built Inc., tires, 1,776.08; Big Red Mini Mart, gas, 149.62; City of Bloomfield, water, 35.00; Collector of Internal Revenue, Social Security County pays, 2,926.66; County of Knox Employee Benefit c/o Healthcare Solutions Group Inc., insurance County pays, 14,240.50; Freeman Oil Co. Inc., diesel, 1,320.40; Great Plains Communications, phone, 213.79; Grossenburg Implement, repairs/filters/oil, 9,121.47; Herbert Feed & Grain Co., diesel, 2,833.35; Jebro Inc., crs-2, 5,345.76; JEO Consulting Group Inc., engineer fees, 4,105.25; Kayton International Inc., equipment rental, 4,602.00; Lincoln National Life Insurance Co., insurance County pays, 60.23; Mainelli Wagner & Associates Inc., engineer fees, 1,884.70; N&B Gas Company, propane, 2,580.00; Nebraska Public Power District, electricity, 64.08; North Central Public Power District, electricity, 456.54; Principal Life Insurance Company, insurance County pays, 443.70; Retirement Plans Div. of Ameritas, retirement County pays, 2,572.78 ; State of Nebraska Motor Fuels Division, diesel tax, 1,581.00; US Cellular, cell phones, 594.10; Verdigre Eagle, publishing, 8.80.

CHILD SUPPORT FUND. First National Bank Omaha, courtroom upgrade, 408.54; Great Plains Communication, phone/internet/fax, 168.56; Matthew R. Fischer, reimburse calendars, 70.47; Nebraska Clerks of District Court Association, dues, 50.00.

VISITOR'S PROMO FUND. Salaries, 1,838.40.

ROD PRES/MOD FUND. MIPS Inc., computer program, 398.74.

C&C DEVELOPMENT FUND. First National Bank Omaha, gas/leadership meal/registration/postage, 394.42; Great Plains Communication, phone/internet/fax, 61.91; US Cellular, cell phone, 62.00.

INHERITANCE FUND. Hanna LK Jensen, court appointed attorney, 5,868.50; NIRMA, deductible, 5,000.00; Rodney W. Smith, public defender contract, 2,083.33; Sunflower Law LLC, special county attorney, 3,268.75.

KENO FUND. J&J Sanitation, deer dumpsters, 624.03.

911 EMERGENCY FUND. Great Plains Communications, phone/internet, 234.81; OPTK Networks, networking, 228.44.


911 WIRELESS SERVICE FUND. Great Plains Communications, phone/internet, 406.46; OPTK Networks, networking, 533.04.

TOTALS

General Fund	\$211,618.99
Road Fund	95,919.67
Child Support Fund	697.57
Visitor's Promo Fund	1,838.40
ROD Pres/Mod Fund	398.74
C & C Development Fund	518.33
Inheritance Fund	16,220.58
Keno Fund	624.03
911 Emergency Fund	463.25
911 Wireless Service Fund	939.50
Total	\$329,239.06


Chairman Sokol, Jr. adjourned the Knox County Board of Supervisors at 2:29 p.m. on Wednesday, January 7, 2026 until Wednesday, January 21, 2026 at 9:30 a.m. for a regular meeting.
I, Joann M. Fischer, Knox County Clerk, do hereby certify that the County Board of Supervisors' minutes are correct to the best of my knowledge.

ATTEST:


Joann M. Fischer, Knox County Clerk



COUNTY BOARD OF SUPERVISORS
OF KNOX COUNTY, NEBRASKA

By 
James Sokol, Jr., Chairman