

PROCEEDINGS OF THE KNOX COUNTY BOARD OF SUPERVISORS

Center, Nebraska
September 23, 2026
9:00 a.m.

The Knox County Board of Supervisors met in the Boardroom at the Knox County Courthouse in Center, Nebraska on the date of Wednesday, September 23, 2026, at 9:00 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 Assessor Beckmann 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 available.

Chairman Sokol, Jr. dispensed with reading of the minutes of the September 16, 2026 Supervisors meeting.

At 9:16 a.m., Chairman Sokol, Jr. opened the advertised Budget Hearing for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the 2026/2027 Knox County proposed budget.

Discussion was held on the 2026/2027 proposed Knox County budget and the proposed 2026 tax request.

Chairman Sokol, Jr. closed the open budget hearing at 10:21 a.m. Present were County Clerk Fischer, County Assessor Beckmann and County Treasurer Ebel.

At 10:22 a.m., Chairman Sokol, Jr. opened the advertised special public hearing for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the Final 2026 Tax Request.

Chairman Sokol, Jr. closed the open special hearing on the Final 2026 Tax Request at 10:31 a.m. Present were County Clerk Fischer, County Assessor Beckmann and County Treasurer Ebel.

Motion by Supr. O'Connor, seconded by Supr. Pierce to adopt **Resolution #2026-21** for the Adoption and Appropriations of the 2026/2027 Knox County Budget. By roll call vote. Ayes all Districts. Nays none. Motion carried.

KNOX COUNTY
RESOLUTION OF ADOPTION AND APPROPRIATIONS
RESOLUTION #2026 - 21

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2026 to June 30, 2027, prepared by the Budget Making Authority, was transmitted to the County Board on the 23rd day of September, 2026.

NOW, THEREFORE, BE IT RESOLVED, by the Board of SUPERVISORS of Knox County, Nebraska as follows:

SECTION 1. That the budget for the Fiscal Year July 1, 2026 to June 30, 2027, as categorically evidenced by the Budget Document be, and the same hereby is, adopted as the Budget for Knox 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, 2026 and ending June 30, 2027.

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.

DATED AND PASSED THIS 23rd DAY OF SEPTEMBER 2026.

BOARD OF SUPERVISORS
KNOX COUNTY, NEBRASKA

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. Mlady, seconded Supr. Borgmann to adopt **Resolution #2026 - 22** setting the 2026 property tax request at \$4,474,100.84 with a levy of 0.124804 per \$100 of valuation. By roll call vote. Ayes all Districts. Nays none. Motion carried.

RESOLUTION #2026 - 22
RESOLUTION SETTING THE PROPERTY TAX REQUEST

WHEREAS, Nebraska Revised Statutes 77-1632 and 77-1633 provide that the Governing Body of Knox County passes by a majority vote a resolution or ordinance 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, the Governing Body of Knox County, resolves that:

1. The 2026-2027 property tax request be set at \$4,474,100.84.
2. The total assessed value of property increased from last year's total assessed value by 13.81%.
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 \$0.116107 per \$100 of assessed value.
4. Knox County proposes to adopt a property tax request that will cause its tax rate to be \$0.124804 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the operating budget of Knox County will be \$28,314,125.48 (does not include \$1,500,000 for cash

reserve in the General Fund), which is 21% more than the last fiscal year's operating budget.
6. The cash reserve for the General Fund remains at \$1,500,000.00.
Dated this 23rd day of September 2026.

BOARD OF SUPERVISORS
KNOX COUNTY, NEBRASKA

<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. Schlote, seconded by Supr. O'Connor to authorize Chairman Sokol, Jr. to sign the Budget Message of the adopted 2026/2027 Knox County Budget. By roll call vote. Ayes all Districts. Nays none. Motion carried.
Motion by Supr. Mackeprang, seconded by Supr. Borgmann to adopt **Resolution #2026 - 23** to make monthly transfers through the claims process from the Knox County General Fund to the Knox County Road Fund during the 2026/2027 Fiscal Year. By roll call vote. Ayes all Districts. Nays none. Absent was none. Motion carried.

RESOLUTION #2026 - 23

WHEREAS, due to Section 39-1904 of the Nebraska Revised Statutes, the 2026-2027 Knox County Road budget does not include a property tax dollar request, and
WHEREAS, the 2026-2027 Knox County budget was balanced by a fund transfer of \$1,649,320.30 from the Knox County General Fund to the Knox County Road Fund, and
WHEREAS, transfers through the claims process were needed from the Knox County General Fund to the Knox County Road Fund until the 2026-2027 budget was adopted to cover incurred expenses for July and August, 2026, and
WHEREAS, the Knox County Board of Supervisors adopted Resolution #2026-12 directing the Knox County Clerk to transfer through the claims process \$60,655.21 in July, 2026 and \$60,655.21 in August, 2026, from the Knox County General Fund to the Knox County Road Fund to cover the incurred expenses for July and August, and
WHEREAS, a remainder of \$1,528,009.88 needs to be transferred from September 2026 through June 2027 from the General Fund to the Road Fund, and
NOW, THEREFORE BE IT RESOLVED by the Knox County Board of Supervisors that the 2026/2027 Knox County budget has now been adopted, and
NOW, THEREFORE BE IT FURTHER RESOLVED that the Knox County Clerk is hereby directed to make monthly transfers through the claims process from the Knox County General Fund to the Knox County Road Fund to be as follows: **\$152,801.06 for September 2026 and \$152,800.98 for October 2026 through June of 2027.**
Dated this 23rd day of September 2026.

BOARD OF SUPERVISORS
KNOX COUNTY, NEBRASKA

<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. Mackeprang, seconded by Supr. Mlady to adopt **Resolution #2026 - 24** to transfer through the claims process \$303,240.90 as tax relief from the Inheritance Fund to the General Fund during the 2026/2027 Fiscal Year which will be the sixth loan repayment for the Bloomfield North road project. By roll call vote. Ayes all Districts. Nays none. Motion carried.

RESOLUTION #2026 - 24

WHEREAS, due to unfunded mandates, escalating prices, valuation increases, and loss of revenues, a transfer of funds from the Inheritance Fund would create a tax relief to the taxpayers of Knox County for the fiscal year 2026-2027, and
WHEREAS, transferring \$303,240.92 from the Inheritance Fund to the Knox County General Fund would then be transferred to the Flowage Easement Road Fund for the Bloomfield North project and create that needed tax relief, and
NOW, THEREFORE BE IT RESOLVED the Knox County Board of Supervisors approves the **transfer of \$303,240.92 through the claims process from the Knox County Inheritance Fund to the Knox County General Fund during the 2026/2027 Fiscal Year as tax relief.**
Dated this 23rd day of September 2026.

BOARD OF SUPERVISORS
KNOX COUNTY, NEBRASKA

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. Schlote, seconded by Supr. Pierce to adopt **Resolution #2026 – 25** to transfer through the claims process during the Fiscal Year 2026/2027 \$600,000.00 from the Inheritance Fund to the General Fund as tax relief. By roll call vote. Ayes all Districts. Nays none. Motion carried.

RESOLUTION #2026 - 25

WHEREAS, due to unfunded mandates, escalating prices, valuation increases, and loss of revenues, a transfer of funds from the Inheritance Fund would create tax relief to the taxpayers of Knox County for the Fiscal Year 2026-2027, and

WHEREAS, transferring \$600,000.00 from the Inheritance Fund to the Knox County General Fund would create that needed tax relief, and

NOW, THEREFORE BE IT RESOLVED the Knox County Board of Supervisors approve the **transfer of \$600,000.00 through the claims process from the Knox County Inheritance Fund to the Knox County General Fund during the 2026/2027 Fiscal Year as tax relief.**

Dated this 23rd day of September 2026.

BOARD OF SUPERVISORS
KNOX COUNTY, NEBRASKA

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. O'Connor, seconded by Supr. Mackeprang to adopt **Resolution #2026 – 26** to transfer through the claims process during the Fiscal Year 2026/2027 from the Child Support Fund to the General Fund as tax relief. By roll call vote. Ayes all Districts. Nays none. Motion carried.

RESOLUTION #2026 - 26

WHEREAS, Knox County is part of the Seventh Judicial District, and

WHEREAS, \$12,000 is proposed in the District Judge Function within the Knox County General Fund budget, and

WHEREAS, typically the cost is \$6,000 per year however there will be two payments of \$6,000 each during the 2026/2027 Fiscal Year due to the District Judges' ordering that all of the counties in the 7th Judicial District reimburse Madison and Wayne Counties for two years of Judges' expenses and bailiff salary due to the fact that with two Judges retiring and turnover of the bailiff more than once the reimbursement is a year behind in being claimed thus each county will be paying two years' reimbursement within one budget year, and

WHEREAS, the reimbursed funds will also cover an approximate \$240 per month expense of each county to be reimbursed to Madison County for paying the monthly WestLaw AI Interactive Law Library that has been leased by the 7th Judicial District Judges, and

WHEREAS, a transfer in the amount of \$6,000.00 from the Child Support Fund to the County General Fund would be tax relief as the \$6,000.00 would assist in paying a portion of the District Court Judge expense, and

NOW, THEREFORE BE IT RESOLVED the Knox County Board of Supervisors approves the **transfer of \$6,000.00 through the claims process from the Child Support Fund to the Knox County General Fund during the 2026/2027 Fiscal Year as tax relief and to be used to pay a portion of the District Court Judge expense.**

DATED this 23rd day of September 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. Mackeprang, seconded by Supr. Borgmann to adopt **Resolution #2026 - 27** to transfer through the claims process \$303,240.92 from the General Fund to the Flowage Easement Fund to be used as the sixth loan repayment for the Bloomfield North Road project with the transfer to be made during the 2026/2027 Fiscal Year. By roll call vote. Ayes all Districts. Nays none. Motion carried.

RESOLUTION #2026 - 27

WHEREAS, the Knox County Board of Supervisors approved at their February 13, 2020 meeting, a road project named "Bloomfield North" project where the County would oil 7.4 miles between Hwy. 84 and Hwy. 12 on 543 Ave. North of Bloomfield would be milled, graded and oiled with hot-mix by Western Engineering Co., Inc., Harlan, IA, in the amount of approximately \$3.03 million, and

WHEREAS, the Knox County Board approved at their August 26, 2021 meeting to pay for the Bloomfield North project from the Flowage Easement Road Fund, as a loan to be repaid over 10 years or earlier and the repayment to be made by taxation, or if needed sometime during the repayment period, to use some funds from the Inheritance Fund, and

WHEREAS, the Flowage Easement Road Fund was created when the County of Knox sued the U.S. Corps of Engineers and received \$10,049,868 from the Court settlement to cover the expenses associated with rebuilding bridges and roads damaged by the Missouri River and its' tributaries due to sedimentation, and

WHEREAS, the funds to repay the loan to the Flowage Easement Road Fund will be collected in the General Fund and then transferred to the Flowage Easement Road Fund, and

WHEREAS, the project was completed in the 2020/2021 fiscal year with the final cost of the project being \$3,032,409.17 making a total of \$303,240.92 due each year for 10 years, and

WHEREAS, loan repayments in the amount of \$303,240.92 from the General Fund to the Flowage Easement Road Fund were made in 2021/2022, 2022/2023, 2023/2024, 2024/2025 and 2025/2026 fiscal years and

NOW, BE IT THEREFORE RESOLVED that the Knox County Board of Supervisors adopted the 2026/2027 Knox County budget, and

BE IT FURTHER RESOLVED, that the Knox County Board of Supervisors approves the **transfer of \$303,240.92 from the General Fund to the Flowage Easement Road Fund through the claims process during the 2026/2027 Fiscal Year** to be used as the sixth partial loan repayment for the Bloomfield North Road project.

Dated this 23rd day of September 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. Pierce, seconded by Supr. Mlady to adopt **Resolution #2026 – 28** to transfer through the claims process \$35,000 during the Fiscal Year 2026/2027 from the General Fund to the C & C Development Fund for the 2026/2027 Budget Year. By roll call vote. Ayes all Districts. Nays none. Motion carried.

RESOLUTION #2026 - 28

WHEREAS, Knox County entered into an Interlocal Cooperation Act Agreement with other entities in Knox County and Great Plains Communications, Inc. for the creation of the Knox County Development Agency, and

WHEREAS, the Knox County Development Agency hires an executive director to operate the program so as to educate and organize promotion, encouragement, development, research, increased knowledge, appreciation and practice of economic development and to help to preserve and enhance the Knox County community's economic growth, and

WHEREAS, Knox County has contributed \$25,000 towards the Executive Director's salary plus benefits that includes full family County-paid health insurance, health insurance stipend, a County-paid single dental/vision insurance policy, a County-paid \$15,000 single life insurance policy, the County-paid retirement rate and the County's share of FICA/MEDICARE (Social Security) along with an office space in the past, and

WHEREAS, the contribution of \$25,000 was made from 2001 through Fiscal Year 2025-2026 and an increase is needed as the full salary has increased for the executive director throughout the years so the Board of Supervisors will increase the contribution to \$35,000 for Fiscal Year 2026-2027, and

WHEREAS, the taxes to pay Knox County's share of the Interlocal Agreement are collected in the General Fund and is to be transferred to the C & C Development Fund, and

WHEREAS, the 2026/2027 Knox County budget is approved, and

NOW, THEREFORE BE IT RESOLVED, the Knox County Board of Supervisors approves the transfer of \$35,000 during the Fiscal Year 2026/2027 through the claims process from the General Fund to the C & C Development Fund to pay the budgeted amount for the Executive Director's salary, and

BE IT FURTHER RESOLVED, the full family health insurance benefit premium, the County-paid single dental/vision insurance benefit premium, the County-paid premium for a \$15,000 single life insurance policy, the County-paid retirement rate and the County's share of FICA/MEDICARE (Social Security) will be paid from the General Fund.

Dated this 23rd day of September 2026.

BOARD OF SUPERVISORS
KNOX COUNTY, NEBRASKA

<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
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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. Schlote, seconded by Supr. Borgmann to adopt **Resolution #2026 – 29** to transfer through the claims process \$10,000.00 of NG911 from the 911 Wireless Service Fund to the 911 Wireless Service Holding Fund during the Fiscal Year 2026/2027. By roll call vote. Ayes all Districts. Nays none. Motion carried.

RESOLUTION #2026 - 29

WHEREAS, the Knox County 911 Wireless Service Holding Fund was created in the 2009-2010 budget for funds received from the Nebraska Public Service Commission, and

WHEREAS, it has been determined that wireless funds cannot be co-mingled with any other funding source, and

WHEREAS, such funds are to be expended in compliance with the Nebraska Public Service Commission requirements, and

WHEREAS, the 911 Wireless Service Holding Fund, with combined Legacy and NG911 funds, held a balance of \$53,332.68 as of June 30, 2026, and

WHEREAS, of the \$53,332.68 in the 911 Wireless Service Holding Fund, \$12,332.68 is Legacy funds remaining and shall be depleted by June 30, 2028, in accordance with the pay down mandate by the Nebraska Public Service Commission, and

WHEREAS, the remaining NG911 balance, and any further NG911 fund allocated to this account, may be set aside with no depletion deadline nor approval needed by the Nebraska Public Service Commission, for funding current or future eligible expenses related to 911, and

NOW, THEREFORE BE IT RESOLVED by the Knox County Board of Supervisors approve the **transfer through the claims process of \$10,000.00 of NG911 funds from the 911 Wireless Service Fund to the 911 Wireless Service Holding Fund during the 2026/2027 Fiscal Year.**

Dated this 23rd day of September 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

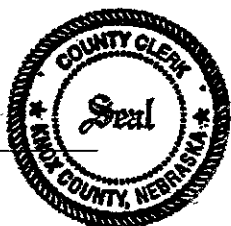
James J. Borgmann /s/
James J. Borgmann, District #7

Chairman Sokol, Jr. adjourned the Knox County Board of Supervisors at 11:22 a.m. on Wednesday, September 23, 2026, until Wednesday, September 30, 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
Joann M. Fischer, Knox County Clerk



COUNTY BOARD OF SUPERVISORS
OF KNOX COUNTY, NEBRASKA

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