

Dakota County Board of Commissioners
Monday, August 31, 2026
3:00 p.m. Regular Business Meeting
County Board Meeting Room, First Floor
Dakota County Courthouse, Dakota City, Nebraska

Chair Hohenstein called the meeting to order at 3:00 p.m. Pledge of Allegiance was recited at the BOE meeting held just prior. Present at Roll Call: Hohenstein, Rodriguez, Van Berkum, Reed. Absent: Bousquet. Also present was Kim Watson, County Attorney and Cherie Conley, County Clerk, acting as Board Secretary. The location of the Open Meetings Act was noted.

CALL TO ORDER
PLEDGE OF ALLEGIANCE

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

ROLL CALL – Excused Absence

The Dakota County Board of Commissioners reserves the right to adjust the order of items on this agenda if necessary.

1. PUBLIC COMMENT. The Board of Commissioners will hear comments about any item not on the agenda. The Chair has the discretion to limit the time of comment.
2. CONSENT AGENDA *Any individual item may be removed by a Commissioner for special discussion and consideration. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners.*
 - a. Approval of the previous meeting minutes – August 17, 2026
 - b. Approval of payroll claims for August 16, 2026 to August 29, 2026
 - c. Approval of payroll accounts payable claims
 - d. Approval of any other accounts payable claims (if any)
3. NEW BUSINESS AND RESOLUTIONS
 - a. Approve Resolution 26C-013 to approve final allocation of levy authority for Dakota County Ag Society.
 - b. Approve Resolution 26C-014 to approve final allocation of levy authority for Dakota County Historical Society.
 - c. Approve Resolution 26C-015 to approve final allocation of levy authority for Dakota-Covington Rural Fire Protection District.
 - d. Approve Resolution 26C-016 to approve final allocation of levy authority for Emerson Rural Fire Protection District and Homer Rural Fire Protection.
 - e. Chad Kehrt, Veenstra & Kimm, to present options for repairs to North Bluff Road and estimated costs.
 - f. Board to review, discuss and motion to approve or not approve an option to repair North Bluff Road.
4. OLD BUSINESS AND MISCELLANEOUS
 - a. Jolene Gubbels, Highway Superintendent – Road Report
5. COMMISSIONER COMMITTEE REPORTS
6. MAIL AND/OR EMERGENCY BUSINESS (Who plans to attend December NACO conference Dec 16-18)
7. ADJOURNMENT

Commissioner Van Berkum moved, seconded by Commissioner Reed to excuse Commissioner Bousquet from the meeting. ROLL CALL VOTE: Rodriguez-Yes, Van Berkum-Yes, Reed-Yes, Hohenstein-Yes. UNANIMOUS MOTION CARRIED.

Chair Hohenstein was asked by Commissioner Bousquet to inform the Board that the investigation regarding sale of surplus property has ended as unfounded.

Chair Hohenstein called for Public Comment: None.

Chair Hohenstein called for Consent Agenda items. Chair Hohenstein explained that he went through the payroll claims, and all looked in order. Commissioner Van Berkum moved, seconded by Commissioner Reed to approve the consent agenda items: (a) approval of the previous meeting minutes – August 17, 2026; (b) approval of payroll claims for August 16 to August 29, 2026; (c) approval of payroll accounts payable claims; (d) approval of accounts payable claims-none. ROLL CALL VOTE: Rodriguez-Yes, Van Berkum-Yes, Reed-Yes, Hohenstein-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

Payroll: General Fund Employer: Gross Salaries-\$192,269.80; Net Pay-\$140,296.79; Total Retirement-\$13,895.94; Total FICA-\$14,405.65; Health Plan-\$44,800.00; Dental Plan-\$1,620.00; Life Insurance-\$210.77; Richard Bousquet-\$1,251.25; Martin Hohenstein-\$1,297.40; Jeffrey Reed-\$1,251.25; Rogelio Rodriguez Villalobos-\$1,251.25; Brian Van Berkum-\$1,251.25; Cherie Conley-\$2,613.74; Robin Hansen-\$1,596.01; Paola Ledesma-\$1,707.86; Kathy Abbe-\$1,578.40; Khen Chu-\$1,092.48; Maria Garcia-\$1,426.40; Stephanie Gatzemeyer-\$2,613.74; Jalissa Hattig-\$1,781.60; Brenda Landaverde-\$1,492.00; Emily McNaughton-\$1,414.40; Debera Benton-\$1,636.40; Christy Abts-\$2,613.74; Melissa Collins-\$1,951.20; Joseph O'Neil-\$655.08; Karen Becerra-\$1,867.20; Katherine Wiltgen-\$2,613.74; Louvontree Hunter-\$3,706.21; Debra Jensen-\$1,992.00; Samantha Mitchell-\$1,448.81; Rodney Soole-\$2,424.00; Brent Waldman-\$2,080.00; Tammy Dunn Peterson-\$1,701.20; Jacob Acero-\$3,145.77; Russell Briggs-\$0.00; Timathey Chamberlain-\$2,379.40; Timothy Decker-\$3,265.43; Brian Ellinger-\$3,052.70; Penny Epting-\$3,384.62; Brian Fernau-\$3,126.84; Martin Guerrero-\$2,760.48; Melvin Harrison III-\$3,317.67; Jason James-\$3,286.13;

Kimberly Johnson-\$1,085.93; Jared Junge-\$2,814.20; Jose Magana-\$3,048.87; Keaton Mueller-\$2,786.21; Gregory Nyhof-\$3,107.16; Kelsey O'Neill-\$2,249.50; Cesar Ponce Robles-\$2,324.89; Mardi Schnee-\$1,458.95; Shantel Drum-\$1,267.66; Sarah Hammond-\$2,717.42; Debra Schmiedt-\$4,106.35; Greta Skinner-\$1,400.00; Kimberly Watson-\$4,081.09; Summer Adair-\$2,071.89; Itzel Aleman-\$1,792.56; Roberto Alvarez-Arreola-\$1,838.28; Shaelee Barreras-\$2,878.31; Samantha Carroll-\$1,866.38; Charlotte Coleman-\$1,820.28; Adilene Delgadillo Alvarez-\$1,749.88; Javier Delgadillo Alvarez-\$845.60; Jennifer Fuentes-\$2,060.62; Tyler Fulkerth-\$2,580.65; Kara Groetken-\$2,041.80; McKenna Hammer-\$1,831.25; Todd Hammer-\$2,555.22; Brenda Irwin-\$1,733.60; Daron Jackson-\$1,771.56; Dustin Johnson-\$2,086.58; Hannah Keatts-\$1,803.11; Jared Magana-\$1,820.28; Yahye Mahamed-\$1,771.56; Jennifer Marquez-\$2,046.43; Skyler Miner-\$2,522.01; Lucas Moulton-\$1,841.28; Kimberly Peterson-\$2,602.96; Travis Rivera-\$1,880.48; Michele Rohde-\$1,888.11; Jesus Ruelas-Hernandez-\$852.16; Jeremy Russell-\$1,763.20; Jennifer Svendsen-\$3,401.05; Cody Thomas-\$2,393.29; Todd Uhl Jr-\$1,792.56; Armando Valerio-\$1,899.91; Daniel Vasquez-\$1,771.56; Randall Walsh-\$2,928.84; Alondra Zermeno-Mendez-\$2,169.09; Deanna Hagberg-\$2,334.36; Jolene Gubbels-\$2,370.20; Jennifer Ankerstjerne-\$2,000.84; Theresa Grove-\$2,657.60; Johanna Marquez-\$1,411.20; Courtney Swick-\$1,772.25; Nicholas Nieman-\$2,575.13;

General Fund Employee: Federal Tax-\$12,352.45; State Tax-\$5,846.12; Soc Sec-\$11,675.18; Medicare-\$2,730.47; Extra Fit-\$1,406.00; Extra Sit-\$430.00; Retirement-\$9,611.39; Health Plan-\$1,600.00; Dental Plan-\$357.00; Colonial Health-\$223.93; Sheriff Union Dues-\$790.33; Colonial Life/Disability-\$202.17; Deferred Comp-\$1,301.60; Garnishments-\$1,538.80; Flex Plan Medical-\$896.66; Flex Dependent Care-\$312.50; VSP Vision Prem-\$394.06; Legal Shield-\$128.61; Liberty Nat'l Pretax-\$81.74; Liberty Nat'l Post tax-\$0.00; VSP Vision Base-\$94.00; **Road Fund Employer:** Gross Salaries-\$22,627.90; Net Pay-\$16,299.70; Retirement-\$1,527.40; Total FICA-\$1,655.40; Health Plan-\$6,160.00; Dental Plan-\$220.00; Life Insurance-\$26.52; Tristin Eifert-\$2,121.60; Michael Fuchser-\$2,121.60; Robert Hacker-\$2,157.60; Scott Jorgneson-\$2,121.60; David Kneiff-\$2,346.75; Kimon Litras-\$2,386.15; Brandon Miller-\$2,121.60; Tanya Orr-\$2,121.60; Dean Pallas-\$2,371.32; Robert Schmidt-\$636.48; Gunner Stanwick-\$2,121.60; **Road Fund Employee:** Federal Tax-\$1,576.02; State Tax-\$691.14; FICA-\$1,341.62; Medicare-\$313.78; Extra Fit-\$65.00; Retirement-\$1,018.24; Health Plan-\$700.00; Dental Plan-\$63.00; Colonial Health-PreTax-\$90.79; Flex Plan Medical-\$40.00; Road Union Dues-\$275.00; VSP Vision Prem-\$67.33; Legal Shield-\$58.34; Liberty National PreTax-\$6.50; VSP Vision Base-\$21.44; **Health Planning Grant Employer 2502:** Gross Salaries-\$1,523.67; Net Pay-\$1,161.93; Retirement-\$102.85; Total FICA-\$112.74; Health Plan-\$560.00; Life Insurance-\$2.55; Chloe Coover-\$1,523.67; **Health Planning Grant Employee 2502:** Federal Tax-\$84.77; State Tax-\$45.66; FICA-\$91.37; Medicare-\$21.37; Retirement-\$68.57; Flex Plan Medical-\$50.00; **Health Program Grant Employer 2504:** Gross Salaries-\$1,852.87; Net Pay-\$1,441.64; Retirement-\$125.07; Total FICA-\$138.91; Health Plan-\$560.00; Dental Plan-\$20.00; Life Insurance-\$2.55; Yesica Saldana Cisneros-\$1,852.87; **Health Program Grant Employee 2504:** Federal Tax-\$104.20; State Tax-\$47.65; FICA-\$112.58; Medicare-\$26.33; Retirement-\$83.38; Dental Plan-\$21.00; VSP Vision Base-\$16.09; **Juvenile Services Aid Employer 2507:** Gross Salaries-\$1,702.20; Net Pay-\$1,239.64; Retirement-\$114.90; Total FICA-\$112.08; Health Plan-\$560.00; Dental Plan-\$20.00; Life Insurance-\$2.55; Kristin Robinette-\$1,702.20; **Juvenile Services Aid Employee 2507:** State Tax-\$36.79; FICA-\$90.84; Medicare-\$21.24; Retirement-\$76.60; Health Plan-\$200.00; Dental Plan-\$21.00; VSP Vision Prem-\$16.09; **Obesity DCHD Grant Employer 2508:** Gross Salaries-\$144.00; Net Pay-\$132.23; Total FICA-\$11.02; Emma Ankerstjerne-\$144.00; **Obesity DCHD Grant Employee 2508:** State Tax-\$0.75; FICA-\$8.93; Medicare-\$2.09.

Payroll Accounts Payable: General Fund: Collection Service Center, garnishment-\$632.57; Colonial Life & Accident, life insurance premium-\$426.10; Dental Account, premium-\$1,977.00; FSA Dep Care - \$312.50; FSA Medical-\$896.66; Health Plan, premium-\$46,400.00; Fraternal Order of Police #49, union dues-\$790.33; Federal Withholding, federal taxes-\$13,758.45; Globe Life Liberty, premium-\$81.74; Hawkeye Adjustment Services, garnishment-\$274.85; Legalshield, premium-\$128.61; Life Insurance, premium-\$210.77; Nationwide Retirement Solutions, contributions-\$1,301.60; Nebraska Child Support, garnishments-\$631.38; Neb Dept of Revenue, state taxes-\$6,276.12; Point C – admin fees, \$77.00; Principal Life Insurance-premiums, \$2,842.82; Ameritas Retirement, contributions-\$23,507.33; Social Security, FICA & MEDI-\$28,811.30; VSP, premium-\$488.06. **Road Fund:** Colonial Life & Accident, life insurance premium-\$90.79; Dental Account, premium-\$283.00; FSA Medical-\$40.00; Health Plan, premium-\$6,860.00; Federal Withholding, federal taxes-\$1,641.02; Globe Life Liberty, premium-\$6.50; Legalshield, premium-\$58.34; Life Insurance, premium-\$26.52; Neb Dept of Revenue, state taxes-\$691.14; Nebraska Public Empl Local 251, union dues-\$275.00; Ameritas Retirement, contributions-\$2,545.64; Social Security, FICA & MEDI-\$3,310.8; VSP, premium-\$88.77; **Insurance Fund 1275:** Point C FSA-Withdrawals, \$2,921.56; Point C – Auto Withdrawals, \$31,190.24; Point C Medical-admin fees, \$27,758.72; **Health Fund 2502:** DC FSA–medical claims-\$50.00; Medical Account, premium-\$560.00; Federal Withholding, federal taxes-\$84.77; Life Insurance, premium-\$2.55; Neb Dept of Revenue, state taxes-\$45.66; Principal Life – premiums, \$25.12; Ameritas Retirement, contributions-\$171.42; Social Security, FICA & MEDI-\$225.48; **Health Fund 2504:** Dental Account, premium-\$41.00; Health Plan, premium-\$560.00; Federal Withholding, federal taxes-\$104.20; Life Insurance, premium-\$2.55; Neb Dept of Revenue, state taxes-\$47.65; Principal Life-premiums, \$27.56; Ameritas Retirement, contributions-\$208.45; Social Security, FICA & MEDI-\$277.82; VSP, premium-\$16.09; **Juvenile Services Fund 2507:** Dental Account, premium-\$41.00; Health Plan, premium-\$760.00; Life Insurance, premium-\$2.55; Neb Dept of Revenue, state taxes-\$36.79; Principal Life-premiums, \$23.87; Ameritas Retirement, contributions-\$191.50; Social Security, FICA & MEDI-\$224.16; VSP, premium-\$16.09; **Obesity Grant 2508:** Neb Dept of Revenue, state taxes-\$0.75; Social Security, FICA & MEDI-\$22.04.

Commissioner Reed moved, seconded by Commissioner Hohenstein to approve Resolution 26C-013 Levy Allocation for the Dakota County Ag Society (0.007277). ROLL CALL VOTE: Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

LEVY ALLOCATION FOR MISCELLANEOUS SUBDIVISION
RESOLUTION 26C-013

Whereas, Nebraska Revised Statute 77-3443(3) provides that miscellaneous subdivisions are subject to levy allocation by the County Board; and,
Whereas, the miscellaneous subdivisions have filed a preliminary tax request with the County Board; and,
Whereas, the County Board must determine the final allocation of levy authority for its subdivisions.
Therefore, the Dakota County Board of Commissioners hereby allocates to the miscellaneous subdivision as follows:

Subdivision	Property Tax Request	Property Tax Allocation	Levy*
Dakota Co Ag Society			
General	\$130,000.00	\$130,000.00	0.004113
Capital Improvement	<u>\$100,000.00</u>	<u>\$100,000.00</u>	<u>0.003164</u>
TOTAL	\$230,000.00	\$230,000.00	0.007277

*Levy Allocation is the rate per \$100 valuation.

Passed and adopted this 31st day of August 2026.

Commissioner Reed moved, seconded by Commissioner Van Berkum to approve Resolution 26C-014 Levy Allocation for the Dakota County Historical Society (0.001776). ROLL CALL VOTE: Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Reed-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

LEVY ALLOCATION FOR MISCELLANEOUS SUBDIVISION
RESOLUTION 26C-014

Whereas, Nebraska Revised Statute 77-3443(3) provides that miscellaneous subdivisions are subject to levy allocation by the County Board; and,
Whereas, the miscellaneous subdivisions have filed a preliminary tax request with the County Board; and,
Whereas, the County Board must determine the final allocation of levy authority for its subdivisions.
Therefore, the Dakota County Board of Commissioners hereby allocates to the miscellaneous subdivision as follows:

Subdivision	Property Tax Request	Property Tax Allocation	Levy*
<u>Dakota County Historical Society</u>			
General Fund	<u>\$ 56,122.00</u>	<u>\$ 56,122.00</u>	<u>0.001776</u>
TOTAL	\$ 56,122.00	\$ 56,122.00	0.001776

*Levy Allocation is the rate per \$100 valuation.

Passed and adopted this 31st day of August 2026.

Commissioner Rodriguez moved, seconded by Commissioner Van Berkum to approve Resolution 26C-015 Levy Allocation for the Dakota-Covington Rural Fire Protection District (0.020637). ROLL CALL VOTE: Rodriguez-Yes, Van Berkum-Yes, Reed-Yes, Hohenstein-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

LEVY ALLOCATION FOR MISCELLANEOUS SUBDIVISION
RESOLUTION 26C-015

Whereas, Nebraska Revised Statute 77-3443(3) provides that miscellaneous subdivisions are subject to levy allocation by the County Board; and,
Whereas, the miscellaneous subdivisions have filed a preliminary tax request with the County Board; and,
Whereas, the County Board must determine the final allocation of levy authority for its subdivisions.
Therefore, the Dakota County Board of Commissioners hereby allocates to the miscellaneous subdivision as follows:

Subdivision	Property Tax Request	Property Tax Allocation	Levy*
<u>Dakota-Covington Rural Fire Protection District</u>			
General Fund	\$ 85,849.15	\$ 85,849.15	0.011368
Sinking Fund	<u>\$ 70,000.00</u>	<u>\$ 70,000.00</u>	<u>0.009269</u>
TOTAL	\$155,849.15	\$155,849.15	0.020637

*Levy Allocation is the rate per \$100 valuation.

Passed and adopted this 31st day of August 2026.

Commissioner Van Berkum moved, seconded by Commissioner Rodriguez to approve Resolution 26C-016 Levy Allocation for MFO Rural Fire Departments Emerson (0.020428) and Homer (0.03112).
ROLL CALL VOTE: Van Berkum-Yes, Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Bousquet-Absent. UNANIMOUS MOTION CARRIED.

LEVY ALLOCATION FOR MISCELLANEOUS SUBDIVISION
RESOLUTION 26C-016

Whereas, Nebraska Revised Statute 77-3443(3) provides that miscellaneous subdivisions are subject to levy allocation by the County Board; and,

Whereas, the miscellaneous subdivisions have filed a preliminary tax request with the County Board; and,

Whereas, the Fire Districts in a Mutual Finance Organization (MFO) for a least one out of every three fiscal years covered by the MFO Interlocal Cooperation Agreement, agrees to a common property tax levy of three cents (\$0.03) per one hundred dollars of assessed valuation, and

Whereas, the County Board must determine the final allocation of levy authority for its subdivisions.

Therefore, the Dakota County Board of Commissioners hereby allocates to the miscellaneous subdivision as follows:

Subdivision	Property Tax Request	Property Tax Allocation	Levy*
<u>Emerson Rural Fire Protection District</u>			
General Fund	\$ 70,000.00	\$ 70,000.00	0.011569
Bond Fund	<u>\$ 53,600.00</u>	<u>\$ 53,600.00</u>	<u>0.008859</u>
TOTAL	\$123,600.00	\$123,600.00	0.020428
<u>Homer Rural Fire Protection District</u>			
General Fund	\$118,679.44	\$118,679.44	0.029544
Sinking Fund	<u>\$ 6,300.00</u>	<u>\$ 6,300.00</u>	<u>0.001568</u>
TOTAL	\$124,979.44	\$124,979.44	0.031112

*Levy Allocation is the rate per \$100 valuation.

Passed and adopted this 31st day of August 2026.

Chad Kehrt, Veenstra & Kimm, presented a couple of options for repairs to North Bluff Road and estimated costs. 1) completely redo the whole road with 10-inch pavement – cost around \$11 million plus interest and 2) rubbelize the road (grind current concrete to rubble and pack it for sublayer) and apply an 8-inch asphalt overtop with 3-foot shoulders and water drainage tiles – cost approximately 6-7 million plus interest. Currently there are about 750 square yards of road that need to be repaired soon. Costs are approximately \$160,000 to \$170,000. The Board discussed the options and decided this project is not feasible this year and asked Mr. Kehrt to put together information to bid out for patching repairs to North Bluff Road and come back for approval.

Jolene Gubbels, Highway Superintendent, presented the Bi-weekly Road Report for August 16 to August 29, 2026. Total Road Maintenance – 383.5 hours; overtime hours – 43.5 hours; tree/debris removal – 3 hours; magnet – 6 hours; gravel hauling – 150 hours; total tons hauled – 2211.59 on roads; sign repair – 22 hours. Several Road concerns. Board asked Jolene to check into a resident's request to pay for paving of a county road to his house from M Avenue.

Commissioner Committee Reports: Commissioner Rodriguez will be attending the Warhorse Casino groundbreaking.

Mail and/or Emergency Business: Commissioner Reed and Commissioner Hohenstein plan on attending the Annual NACO conference in December.

Commissioner Van Berkum moved to adjourn the meeting. All in favor. Chair Hohenstein adjourned the Board of Commissioners meeting of August 31, 2026, at 3:23 p.m.

Dakota County Board of Commissioners

Martin Hohenstein Chair

Cherie Conley, County Clerk/Secretary