

Dakota County Board of Commissioners
Monday, September 28, 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. Present at Roll Call: Hohenstein, Rodriguez, Van Berkum, Bousquet, Reed. Absent: None. Also present was Kim Watson, County Attorney, 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 – September 14, 2026
 - b. Approval of payroll claims for September 13-26, 2026
 - c. Approval of payroll accounts payable claims
 - d. Approval of accounts payable claims
 - e. Approval of Officials Reports- Register of Deeds, County Clerk and Clerk of District Court
3. NEW BUSINESS AND RESOLUTION
 - a. Angela Abts, Nebraska Extension Office, present quarterly updates.
 - b. Board to approve Resolution 26C-018 Clerk of District Court increase of cash fund from \$50.00 to \$100.00 to make change for cash transactions.
 - c. Board to approve or disapprove Resolution 26C-019 for the adoption and appropriations of the proposed 2026-2027 county budget.
 - d. **3:00 p.m.** Public Hearing for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the Final Tax Request at a different amount than the prior year tax request.
 - e. Board to approve or disapprove Resolution 26C-020 setting the County Property Tax Request at \$9,394,467.71 (7.08% increase).
 - f. **3:00 p.m.** Public Hearing for the purpose of giving citizens the opportunity to offer oral or written support, opposition or make neutral comments regarding the presentation of the Dakota County One-and-Six-Year Road Plan with proposal to adopt said Plan.
 - g. Board to approve or disapprove the adoption of the One-and-Six-Year Road Plan.
 - h. Jolene Gubbels, Highway Superintendent, requesting Board to approve the Annual Road Report.
 - i. Board to approve or disapprove Resolution 26C-021 Signing of the County Annual Certification of Program Compliance Form 2025. §39-115, 39-219, 39-2120, 39-2121 and 30-2510(2).
 - j. Stephanie Gatzemeyer, Treasurer, to present report setting out a list of real property in the county on which any taxes are delinquent and not sold at last annual tax sale. §77-1918
 - k. Stephanie Gatzemeyer, Treasurer, requesting Board approval of a journal entry to correct a fund coding error made in August moving funds from Fund 2504 to Fund 0100.
 - l. Board to review and approve each office's notarized inventory statements of all County personal property in the possession of that office as valid and file them in the County Clerk's Office. §23-347
4. OLD BUSINESS AND MISCELLANEOUS
 - a. Jolene Gubbels, Highway Superintendent – Road Report
5. COMMISSIONER COMMITTEE REPORTS
6. MAIL AND/OR EMERGENCY BUSINESS
 - Reminder-County Government Day Wednesday, October 14, 2026
7. ADJOURNMENT

Chair Hohenstein called for Public Comment. There was none.

Chair Hohenstein called for Consent Agenda items. Chair Hohenstein explained that he went through the payroll claims and payroll accounts payable 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 – September 14, 2026; (b) approval of payroll claims for September 13 to 26, 2026; (c) approval of payroll accounts payable claims; (d) approval of accounts payable claims; (e) approval of Officials Reports-Register of Deeds, County Clerk and Clerk of District Court. ROLL CALL VOTE: Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes, Reed-Yes, Hohenstein-Yes. UNANIMOUS MOTION CARRIED.

Payroll: General Fund Employer: Gross Salaries-\$195,406.18; Net Pay-\$142,944.40; Total Retirement-\$14,060.36; Total FICA-\$14,644.40; Health Plan-\$44,800.00; Dental Plan-\$1,620.00; Life Insurance-\$211.79; 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; Jacqueline Cancino-\$1,689.38; Cherie Conley-\$2,613.74; Robin Hansen-\$1,680.00; Paola Ledesma-\$1,718.95; Kathy Abbe-\$1,578.40; Khen Chu-\$1,365.60; 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-\$1,654.40; 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-\$1,920.00; Samantha Mitchell-\$1,448.81; Samantha Mitchell-\$0.00; Rodney Soole-\$2,424.00; Brent Waldman-\$2,080.00; Tammy Dunn Peterson-\$1,677.61; Jacob Acero-\$3,270.61; Timathey Chamberlain-\$2,258.00; Timothy Decker-\$3,265.43; Timothy Decker-\$0.00; Brian Ellinger-\$3,186.20; Penny Epting-\$3,384.62; Brian Fernau-\$2,726.40; Tyler Fulkerth-\$0.00; Martin Guerrero-\$3,050.16; Melvin Harrison III-\$3,592.71; Jason James-\$2,755.52; Kimberly Johnson-\$874.51; Jared Junge-\$2,762.40; Jaime Keatts-\$0.00; Jose Magana-\$2,826.95; Keaton Mueller-\$2,598.46; Gregory Nyhof-\$2,938.65; Kelsey O'Neill-\$3,315.78; Cesar Ponce Robles-\$2,595.91; Mardi Schnee-\$1,454.40; 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; Jacob Acero-\$0.00; Summer Adair-\$2,102.33; Itzel Aleman-\$2,107.09; Roberto Alvarez-Arreola-\$1,838.28; Shaelee Barreras-\$3,027.94; Samantha Carroll-\$1,535.75; Charlotte Coleman-\$1,888.44; Adilene Delgadillo Alvarez-\$848.60; Javier Delgadillo Alvarez-\$908.87; Jennifer Fuentes-\$2,105.15; Tyler Fulkerth-\$2,580.65; Kara Groetken-\$2,004.90; McKenna Hammer-\$1,838.04; Todd Hammer-\$2,796.93; Brenda Irwin-\$1,728.24; Daron Jackson-\$1,834.99; Dustin Johnson-\$2,077.50; Hannah Keatts-\$1,805.36; Jared Magana-\$1,896.63; Yahye Mahamed-\$1,386.67; Jennifer Marquez-\$2,046.43; Skyler Miner-\$2,151.54; Lucas Moulton-\$1,994.35; Brandon Nunez-Diaz-\$850.85; Elijah Parker-\$753.97; Kimberly Peterson-\$2,340.97; Jose Ramirez-\$1,429.35; Travis Rivera-\$1,862.95; Michele Rohde-\$1,862.60; Jeremy Russell-\$1,763.26; Jennifer Svendsen-\$3,346.19; Cody Thomas-\$2,138.14; Todd Uhl Jr-\$1,852.47; Armando Valerio-\$1,891.40; Daniel Vasquez-\$1,869.92; Randall Walsh-\$2,928.84; Alondra Zermeno-Mendez-\$2,236.29; Deanna Hagberg-\$2,334.36; Jolene Gubbels-\$2,373.32; Jennifer Ankerstjerne-\$1,951.73; Theresa Grove-\$2,657.60; Johanna Marquez-\$1,411.20; Courtney Swick-\$1,753.13; Nicholas Nieman-\$2,575.13; **General Fund Employee:** Federal Tax-\$12,445.46; State Tax-\$5,936.73; Soc Sec-\$11,868.65; Medicare-\$2,775.75; Extra Fit-\$1,396.00; Extra Sit-\$420.00; Retirement-\$9,725.79; 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-\$1,494.71; Flex Plan Medical-\$896.66; Flex Dependent Care-\$312.50; VSP Vision Prem-\$410.15; 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-\$22,003.42; Net Pay-\$15,820.28; Retirement-\$1,485.24; Total FICA-\$1,607.62; 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 Kneifl-\$2,145.61; Kimon Litras-\$2,181.60; Brandon Miller-\$2,121.60; Tanya Orr-\$1,902.81; Dean Pallas-\$2,371.32; Robert Schmidt-\$636.48; Gunner Stanwick-\$2,121.60; **Road Fund Employee:** Federal Tax-\$1,507.74; State Tax-\$665.24; FICA-\$1,302.90; Medicare-\$304.72; Extra Fit-\$65.00; Retirement-\$990.14; Health Plan-\$700.00; Dental Plan-\$63.00; Colonial Health-PreTax-\$90.79; Flex Plan Medical-\$40.00; Road Union Dues-\$300.00; 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-\$1,592.92; Net Pay-\$1,211.98; Retirement-\$107.52; Total FICA-\$118.03; Health Plan-\$560.00; Life Insurance-\$2.55; Chloe Coover-\$1,592.92; **Health Planning Grant Employee 2502:** Federal Tax-\$92.70; State Tax-\$48.53; FICA-\$95.66; Medicare-\$22.37; Retirement-\$71.68; Flex Plan Medical-\$50.00; **Health Program Grant Employer 2504:** Gross Salaries-\$1,858.71; Net Pay-\$1,445.87; Retirement-\$125.46; Total FICA-\$139.35; Health Plan-\$560.00; Dental Plan-\$20.00; Life Insurance-\$2.55; Yesica Saldana Cisneros-\$1,858.71; **Health Program Grant Employee 2504:** Federal Tax-\$104.87; State Tax-\$47.89; FICA-\$112.94; Medicare-\$26.41; Retirement-\$83.64; 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.

Payroll Accounts Payable: General Fund: Collection Service Center, garnishment-\$863.33; 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-\$13,841.46; Globe Life Liberty, premium-\$81.74; Legalshield, premium-\$128.61; Life Insurance, premium-\$211.79; Nationwide Retirement Solutions, contributions-\$1,301.60; Nebraska Child Support, garnishments-\$631.38; Neb Dept of Revenue, state taxes-\$6,356.73; Point C – admin fees, \$77.00; Principal Life Insurance-premiums, \$3,158.27; Ameritas Retirement, contributions-\$23,786.15; Social Security, FICA & MEDI-\$29,288.80; VSP, premium-\$504.15. **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-\$1,572.74; Globe Life Liberty, premium-\$6.50; Legalshield, premium-\$58.34; Life Insurance, premium-\$26.52; Neb Dept of Revenue, state taxes-\$665.24; Nebraska Public Empl Local 251, union dues-\$300.00; Ameritas Retirement, contributions-\$2,475.38; Social Security, FICA & MEDI-\$3,215.24; VSP, premium-\$88.77; **Insurance Fund 1275:** Point C FSA-Withdrawals, \$2,730.85; Point C – Auto Withdrawals, \$9,135.76; Point C Medical-admin fees, \$27,536.18; **Health Fund 2502:** DC FSA-medical claims-\$50.00; Medical Account, premium-\$560.00; Federal Withholding, federal taxes-\$92.70; Life Insurance, premium-\$2.55; Neb Dept of Revenue, state taxes-\$48.53; Principal Life – premiums, \$25.12; Ameritas Retirement, contributions-\$179.20; Social Security, FICA & MEDI-\$236.06; **Health Fund 2504:** Dental Account, premium-

\$41.00; Health Plan, premium-\$560.00; Federal Withholding, federal taxes-\$104.87; Life Insurance, premium-\$2.55; Neb Dept of Revenue, state taxes-\$47.89; Principal Life-premiums, \$27.56; Ameritas Retirement, contributions-\$209.10; Social Security, FICA & MEDI-\$278.70; 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.

Accounts Payable: General Fund: Dakota County Star, publications-\$1,407.75; Dakota County Star, publications-\$85.00; GreatAmerica Financial, copier contract-\$146.86; One Office, supplies-\$275.00; DAS State Finance, state software-\$184.00; GreatAmerica Financial, copier contract-\$71.19; MIPS, state software-\$1,114.42; One Office, supplies-\$296.55; Security Shredding, shredding-\$80.00; US Bank, workshop-\$30.00; Margie Rahn, prior year service-\$12.00; Christy Abts, mileage, meals-\$544.45; Melissa Collins, meals-\$68.29; GreatAmerica Financial, copier contract-\$290.14; Holiday Inn Kearney, lodging-\$839.70; Innovative Appraisal Service, assessment hours-\$3,605.00; MIPS, state software-\$2,078.78; Security Shredding, shredding-\$40.00; US Bank, workshop-\$60.00; Dakota County Star, publications-\$798.40; ES&S, memory device-\$180.00; Secretary of State, id cards-\$60.00; Security Shredding, shredding-\$80.00; Dakota County Star, publications-\$21.67; Marco, copier contract-\$125.22; RTI, IT support-\$6,083.40; GreatAmerica Financial, copier contract-\$136.87; MIPS, state software-\$131.38; Security Shredding, shredding-\$40.00; Kathy Wiltgen, mileage-\$123.72; Dakota County Court, check orders-\$75.00; Marco, copier contract-\$373.59; Microfilm Imaging, scannings-\$153.00; OPD Business Solutions, office depot-\$52.45; Security Shredding, shredding-\$20.00; US Bank, supplies-\$149.00; Perla Alarcon-Flory, interpreter fees-\$150.00; Leaf, copier contract-\$174.54; Crary Huff Law, atty fees-\$175.00; Dakota County Court, court costs-\$1,378.00; Dakota County Sheriff, papers, warrants-\$797.42; District Court, court cost-\$880.00; Cheryl Jensen, witness fee, mileage-\$20.76; Stuart Mills, atty fees-\$578.15; Piper & Story, atty fees-\$3,160.50; Robert Wichser, atty fees-\$12,034.76; US Bank, workshop-\$30.00; AG Construction, building repair-\$14,158.00; City of Dakota City, utilities-\$238.08; Gill Hauling, dumpster-\$267.25; Guarantee Roofing, building repair-\$195.00; Menards, ground supplies-\$7.21; MidAmerican Energy, utilities-\$510.78; Midwest Alarm Services, building repair-\$513.39; NPPD, utilities-\$2,211.88; Robertson Imp, tractor repair-\$116.97; Trembly, pest control-\$110.00; US Bank, fuel-\$211.28; Angela Abts, mileage-\$193.80; Julie Boyle, mileage-\$527.90; GreatAmerica Financial, copier contract-\$305.00; PMRNRD, monthly rent-\$750.00; Tammy Peterson, mileage-\$106.40; US Bank, office supplies-\$257.87; Angel Amor, LE supplies-\$1,775.00; AT&T, photos-\$549.93; AutoZone, supplies-\$56.08; Benchmark Gov Solutions, training meals-\$255.05; Billon, vehicle repairs-\$785.96; Linda Carson, prior year service-\$11.00; City of So Sioux City, fuel-\$7,955.43; Crystal Oil, fuel-\$255.11; Dakota County Jail, lodging-\$120.11; Dakota County Treasurer, titles-\$30.00; Fremont Tire, tire repairs, grease/oil-\$216.43; Groves Emergency Lighting, vehicle repairs-\$2,276.55; Jack's Uniforms, uniforms-\$3,068.45; Nebraska Public Health Environment, breath analysis cost-\$105.00; Northtown Automotive, vehicle repairs-\$4,951.20; Physicians Laboratory, coroner-\$3,175.00; Team Trouble Chasers, vehicle repairs-\$350.00; TransUnion Risk, search services-\$132.45; Uline, LE furniture-\$880.90; US Bank, LE supplies, fuel, trainings, office supplies-\$4,096.08; Wilmes, supplies-\$3.97; WIT, training-\$364.00; Marco, copier contract-\$483.67; Nebraska.gov, certified searches-\$109.00; Security Shredding, shredding-\$40.00; US Bank, phones-\$73.45; City of So Sioux City, LEC cost shares-\$54,113.09; A Team, building repair-\$6,127.77; AT&T, phones-\$77.12; Bob Barker, inmate supplies-\$606.35; Charm-Tex, inmate supplies-\$5,021.80; Cidnet, inmate supplies-\$200.00; City of Dakota City, utilities-\$2,408.13; City of So Sioux City, fuel-\$506.04; CNO, inmate medical-\$239.00; Dept. of Correctional Service, inmate boarding-\$5,606.83; DAS State Finance, interpreter fees-\$105.84; Diamond Drug, inmate medical-\$1,956.86; Eakes, janitorial supplies-\$4,766.33; Family 1st Dental, inmate medical-\$953.00; Fremont Tire, tire repairs-\$27.81; Gill Hauling, dumpster-\$482.00; GPR, medical waste disposal-\$106.00; Holiday Inn Express-North Platte, lodging-\$1,650.00; Hot Water Products, plumbing parts-\$3,503.14; Jack's Uniforms, uniforms-\$5,513.50; Legal & Liability Risk Management, training-\$1,275.00; Mckesson Medical, inmate medical-\$257.91; Menards, building supplies-\$79.28; Merchants Bonding, notary bonds-\$280.00; MidAmerican Energy, utilities-\$311.38; MLB Health, medical fees-\$5,000.00; NPPD, utilities-\$4,476.13; R Rohan Electric, building repair-\$2,302.83; Security Shredding, shredding-\$40.00; Siouxland Diagnostic, inmate medical-\$158.85; St. Lukes Dept. Lab Services, inmate labs-\$13.19; Summit Food Service, food and beverage-\$47,809.62; Total Fire & Security, building inspections-\$1,834.00; Trembly, pest control-\$200.00; Tucker Glass, vehicle repairs-\$60.00; Uline, correctional facility equipment-\$933.48; US Bank, inmate medical, building repairs, trainings, fuel, supplies-\$3,595.88; Wells Fargo, copier contract, copies-\$542.01; Wilmes, building supplies-\$34.93; Winnelson, building repair-\$209.08; WIT, training-\$676.00; City of So Sioux City, fuel-\$37.80; Verizon, phone-\$39.93; Dakota County Star, publications-\$144.00; US Bank, meals-\$38.70; Verizon, phones-\$40.01; Ford Motor Credit, lease payment-\$912.16; Marco Technologies, copier contract-\$365.65; US Bank, supplies, misc-\$805.33; Thomas Wentz, consulting fee-\$250.00; Holiday Inn Kearney, lodging-\$389.85; Nicholas Nieman, mileage, meals-\$695.31; US Bank, online legal research-\$406.00; Beatrice State Development, institution-\$270.00; DAS State Acctg, state software-\$150.00; Electronic Engineering, panic button-\$29.95; Im On, phones-\$770.28; Innovative Appraisal Service, referee fees for TERC hearings-\$700.00; Cindy Krusemark, cementary upkeep-\$500.00; David Krusemark, cementary upkeep-\$500.00; Lincoln Regional Center, institution-\$11,528.12; Lutz & Company, budget review-\$5,785.00; MIPS, state software-\$774.70; NIRMA, deductible-\$7,500.00; One Office, supplies-\$2,116.00; Region 4 Behavioral Health, mental health-\$10,987.75; South Sioux City Community Schools, annual joint meeting-\$225.00; US Bank, link, postage-\$340.79; Road Improvement Fund, budget transfer-\$1,168.12; **Road Fund:** John R Anderson Trucking Inc, gravel-\$12,163.71; Black Hills Energy, utilities-\$54.85; Bomgaars, shop supplies-\$161.41; Bosselman Pump & Pantry, fuel-\$7,974.42; Boyer Sand & Rock INC, gravel-\$29,964.56; Cornhusker International, parts-\$793.94; Dakota County Star, publications-\$12.09; Fastenal, supplies-\$19.85; Frame Aligners Inc, parts and labor-\$395.66; Grossenburg Implement,

blades-\$266.00; H204U, water service-\$57.10; Heartland Tire, tires-\$3,714.65; Industrial Diversified Inc, labor-\$900.00; Jim Hawk Truck Trailers Inc, parts, labor-\$1,070.89; Kimon, Litras, reimbursement-\$192.59; Kings Disposal, dumpster-\$70.00; Marx Trailer, parts-\$103.02; Medical Enterprises, drug testing-\$7.50; M&H Sand & Gravel, gravel-\$6,992.72; Menards, supplies-\$13.57; MidAmerican Energy, utilities-\$9.82; Northeast Power, utilities-\$389.26; Northern Truck Equip Corp, parts-\$6,818.20; Northeast NE Telephone, phone-\$106.95; NPPD, utilities-\$115.41; O'Reilly Auto Parts, supplies-\$473.05; Overhead Door, repairs-\$654.00; Power Plan/ Murphy, supplies-\$2,700.67; Sapp Bros Petroleum, supplies-\$8,176.32; Sioux City Truck Sales Inc, shop supply-\$194.29; Siouxland Hydraulics, parts-\$18.09; Stan Houston Equip, asphalt-\$972.45; Tri-state Comm, labor-\$418.00; US Bank, misc-\$144.19; Verizon Connect, gps-\$351.05; Verizon Wireless, cell phone-\$39.93; Village of Emerson, utilities mis-\$80.51; Warren Oil, diesel-\$11,783.12; Wilmes Hardware, supplies-\$128.09; Ziegler's, blades-\$2,170.56; **0802 Road Improvement:** Veenstra & Kimm, S Bluff road culvert extension-\$1,168.12; **990 Visitor Promo:** SSC Chamber of Commerce, visitor promo-\$27,714.35; **1150 P&M Fund:** Microfilm Imaging, scanning-\$165.00; MIPS, state software-\$638.01; **2502 Health Dept Program Grants:** Chole Coover, mileage, meals-\$139.69; US Bank, phone-\$104.14; **2504 Health Planning Grant:** Theresa Grove, reimbursement-\$36.23; IHeartMedia, radio ad-\$1,150.00; US Bank, website, supplies-\$216.92; Verizon, phone-\$79.94; **2508 Health Obesity Grant:** US Bank, gargen supplies-\$272.07; **Public Safety 2960:** RFD Sales Tax, tax month-\$31,997.54.

Angela Abts, Nebraska Extension Office, presented their quarterly updates regarding the different programs they have been working on. She introduced two 4-H Ambassadors – Matthew Bousquet and Benjimen Bousquet and they spoke on the different projects they are involved in with 4-H. Commissioner Hohenstein moved, seconded by Commissioner Van Berkum to approve the National 4-H Week Proclamation making October 4-10, 2026, National 4-H week throughout Dakota County. ROLL CALL VOTE: Van Berkum-Yes, Bousquet-Yes, Reed-Yes, Hohenstein-Yes, Rodriguez-Yes. UNANIMOUS MOTION CARRIED.

Commissioner Reed moved, seconded by Commissioner Bousquet to approve Resolution 26C-018 Clerk of District Court increase of cash fund from \$50.00 to \$100.00 to make change for cash transactions. ROLL CALL VOTE: Van Berkum-Yes, Bousquet-Yes, Reed-Yes, Hohenstein-Yes, Rodriguez-Yes. UNANIMOUS MOTION CARRIED.

**RESOLUTION 26C-018
RESOLUTION TO INCREASE CHANGE FUND FOR CLERK OF DISTRICT COURT**

WHEREAS, Nebraska Revised Statute § 23-106(2) authorizes the County Board of Commissioners to establish a petty cash fund for the County for the purpose of making payments for subsidiary general operational expenditures and purchases, and

WHEREAS, Nebraska Revised Statute § 23-106(2) requires the County Board of Commissioners to set, by resolution, the amount of money to be carried in such petty cash fund and the dollar limit of an expenditure from such fund and state such amount in the fiscal policy of the County Board of Commissioners budget message, and

WHEREAS, the County Board of Commissioners acknowledges the necessity for the Clerk of the District Court to have a petty cash/change fund in order to allow the Clerk of the District Court to make change upon receipt of cash payments, and

WHEREAS, the County Board of Commissioners has deemed it necessary to increase the established petty cash/change fund for the Clerk of the District Court from \$50.00 to \$100.00, which may change in makeup but not in total, and

THEREFORE, BE IT RESOLVED, that the County Board of Commissioners hereby increases established petty cash/change fund for the Clerk of the District from \$50.00 to \$100.00, which may change in makeup but not in total, to allow the Clerk of the District Court to make change upon receipt of cash payments.

Resolved this 28th day of September 2026.

Commissioner Reed moved, seconded by Commissioner Van Berkum to approve Resolution 26C-019 for the adoption and appropriations of the proposed 2026-2027 county budget. ROLL CALL VOTE: Bousquet-Yes, Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

RESOLUTION 26C-019 OF ADOPTION AND APPROPRIATIONS

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2026, prepared by the Budget Making Authority, was transmitted to the County Board on the 28th day of September 2026.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Dakota 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 Dakota 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 28th DAY OF SEPTEMBER 2026.

Chair Hohenstein opened the Public Hearing for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the Final Tax Request at a different amount than the prior year tax request at 3:16 p.m. There were no comments in support, opposition or criticism. Chair Hohenstein closed the Public Hearing at 3:18 p.m.

Commissioner Reed moved, seconded by Commissioner Hohenstein to approve Resolution 26C-020 setting the County Property Tax Request at \$9,394,467.71 (7.08% increase). ROLL CALL VOTE: Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes. UNANIMOUS MOTION CARRIED.

**RESOLUTION 26C-020
SETTING THE PROPERTY TAX REQUEST**

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provide that the Governing Body of the Dakota 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, the Governing Body of Dakota County, resolves that:

1. The 2026-2027 General Fund property tax request be set at \$9,394,467.71.
2. The total assessed value of property differs from last year's total assessed value by 4.00%.
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 \$0.277609 per \$100 of assessed value.
4. Dakota County proposes adopting a property tax request that will cause its tax rate to be \$0.297252 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Dakota County will be increased from last year's budget by 7.08 percent.
6. A copy of this resolution to be certified and forwarded to the County Clerk on or before October 16, 2026.

Adopted this 28th day of September 2026.

Chair Hohenstein opened the Public Hearing for the purpose of giving citizens the opportunity to offer oral or written support, opposition or make neutral comment regarding the presentation of the Dakota County One-and-Six-Year Road Plan with proposal to adopt said Plan at 3:20 p.m. Highway Superintendent, Jolene Gubbels, presented the One-and-Six-Year Road Plan and listed the projects. There were no other comments in support, opposition or criticism. Chair Hohenstein closed the public hearing at 3:25 p.m.

Commissioner Van Berkum moved, seconded by Commissioner Reed to approve adopting the One-and-Six-Year Road Plan as presented by Jolene Gubbels, Highway Superintendent. ROLL CALL VOTE: Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes, Reed-Yes. UNANIMOUS MOTION CARRIED.

Jolene Gubbels, Highway Superintendent, presented the Annual Road Report with the revenues, expenses, projects, inventory and machine costs. Commissioner Reed moved, seconded by Commissioner Bousquet to approve the Annual Road Report as presented by Jolene Gubbels, Highway Superintendent. ROLL CALL VOTE: Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes, Reed-Yes, Hohenstein-Yes. UNANIMOUS MOTION CARRIED.

Commissioner Reed moved, seconded by Commissioner Van Berkum to approve Resolution 26C-021 Signing of the County Annual Certification of Program Compliance Form 2026. §39-115, 39-219, 39-2120, 39-2121 and 30-2510(2). ROLL CALL VOTE: Van Berkum-Yes, Bousquet-Yes, Reed-Yes, Hohenstein-Yes, Rodriguez-Yes. UNANIMOUS MOTION CARRIED.

RESOLUTION
SIGNING OF THE
COUNTY ANNUAL CERTIFICATION OF PROGRAM COMPLIANCE
2026

Resolution No. 26C-021

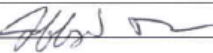
Whereas: State of Nebraska Statutes, sections 39-2115, 39-2119, 39-2120, 39-2121, and 39-2510(2), requires an annual certification of program compliance to the Nebraska Board of Public Roads Classifications and standards; and

Whereas: State of Nebraska Statute, section 39-2120 also requires that the annual certification of program compliance by each county shall be signed by the County Board Chairperson and shall include the resolution of the governing body of the county authorizing the signing of the certification

Be it resolved that the County Board Chairperson of Dakota County is hereby authorized to sign the County Annual Certification of Program Compliance.
(Print name of county)

Adopted this 28th day of September, 2026 at Dakota City/County Nebraska.
(Month)

County Board Members





County Board Member Reed
Moved the adoption of said resolution
Member Van Berkum Seconded the Motion
Roll Call: 5 Yes 0 No 0 Abstained 0 Absent
Resolution adopted, signed, and billed as adopted.

Attest:

Cherie Conley
(Signature of Clerk)



Stephanie Gatzemeyer, Treasurer, presented a report setting out a list of real property in the county on which any taxes are delinquent and not sold at last annual tax sale pursuant to §77-1918

Commissioner Reed moved, seconded by Commissioner Hohenstein to approve the Treasurer submitting a journal entry to correct a fund coding error made in August moving funds from Fund 2504 to Fund 0100. ROLL CALL VOTE: Bousquet-Yes, Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Commissioner Hohenstein moved, seconded by Commissioner Bousquet to approve each office's notarized inventory statement of all County personal property in the possession of that officer as valid for the year ending June 30, 2026, and that are filed with the County Clerk's Office pursuant to §23-347. ROLL CALL VOTE: Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes. UNANIMOUS MOTION CARRIED.

Jolene Gubbels, Highway Superintendent, presented the Bi-weekly Road Report for September 13 to September 26, 2026. Total Road Maintenance – 45.5 hours; overtime hours – 2 hours; bridge maintenance – 10 hours; culverts/Rd projects – 48 hours (142nd St, S Bluff Road, and N Bluff Road); asphalt patching – 3 hours N Bluff RD; gravel hauling – 137 hours; total tons hauled – 473.99 on roads; sign repair – 52 hours. Road concerns-grading and gravel. Working on a congressional grant to help with paving M Avenue.

Commissioner Committee Reports: Commissioner Rodriguez attended a recycling summit. Commissioner Hohenstein reported on the "Pink Postcard" budget meeting. Commented that all Dakota County Department heads are doing a good job keeping budgets down.

Mail and/or Emergency Business: Commissioner Van Berkum volunteered to represent the Board at County Government Day on October 14, 2026.

Commissioner Van Berkum moved to adjourn, Commissioner Bousquet seconded. All in favor. Chair Hohenstein adjourned the Board of Commissioners meeting of September 28, 2026, at 3:45 p.m.

Dakota County Board of Commissioners

Martin Hohenstein Chair

Cherie Conley, County Clerk/Secretary