

# BOARD OF EQUALIZATION

Madison, Nebraska

April 15, 2008

The Board of Equalization of Madison County, Nebraska met at 9:00 A.M.

Advance notice of meeting was published in the Thursday, April 10, 2008 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Chairman Rick Uhlir called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

Present: Commissioners Jerry McCallum, Rick Uhlir, and Lee Klein, Deputy County Assessor Judy Bickley, and County Clerk Nancy Scheer.

Motion made by McCallum and seconded by Klein to approve the agenda for the meeting. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

Motion made by Klein and seconded by McCallum to approve the minutes of the April 1, 2008 meeting. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

Deputy County Assessor Judy Bickley submitted the following tax list corrections:

#2373: H.H. Hall Inc., DBA McDonalds, 813 South 13th Street, Norfolk

Addition to the tax rolls in the amount of \$129.98 for acceleration of 2008 personal property taxes due to the removal and junking of business equipment on January 27, 2008

After discussion, it was moved by McCallum and seconded by Klein to approve tax list correction #2373 as submitted. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

The Board of Equalization adjourned at 9:03 A.M.

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County Clerk

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Chairman

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**COMMISSIONERS PROCEEDINGS**

Madison, Nebraska

April 15, 2008

The Board of County Commissioners of Madison County, Nebraska met in regular session at 9:30 A.M.

Advance notice of meeting was published in the Thursday, April 10, 2008 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Chairman McCallum called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

Present: Commissioners Jerry McCallum, Rick Uhler, and Lee Klein, and County Clerk Nancy Scheer. County Highway Superintendent Richard Johnson joined the meeting at 9:58 A.M. Planning and Zoning Administrator John Johnson was present from 10: 27 A.M. to 10:51 A.M. County Attorney Joseph Smith was present from 10:15 A.M. to 10:50 P.M.

Chairman McCallum read the following consent agenda items into the record:

- 1) Approval of minutes of the April1, 2008 meeting
- 2) RESOLUTION #2008-27

WHEREAS, Richard C. Johnson, Madison County Highway Superintendent, has submitted a written report to the Madison County Board of Commissioners as directed by Resolution #2008-21 dated March 18, 2008; and

WHEREAS, State Statute requires, that prior to taking action upon vacation or abandonment of a county road, the County Board shall conduct a public hearing on same;

NOW, THEREFORE BE IT RESOLVED that a public hearing be held on May 27, 2008 at 10:30 A.M. in the Commissioners' room at the Courthouse in Madison, Nebraska to receive input regarding vacation of the following described road:

The road beginning at the N 1/4 Corner of Section 29, Township 21 North, Range 2 West of the 6th P.M., Madison County, Nebraska and running south to the S 1/4 Corner of said Section 29.

BE IT FURTHER RESOLVED that this resolution be published once a week for three consecutive weeks in The Norfolk Daily News and, if possible, copies of this resolution be served by certified mail to owners of land abutting on or adjacent to said road.

3)

RESOLUTION #2008-28

BE IT RESOLVED, that the withdrawal by the Madison County Bank, Madison, Nebraska of the following securities, held in safekeeping by Federal Home Loan Bank, Topeka, Kansas, to secure deposits of the county in said bank, to wit:

FHLMC AGENCY	\$250,000.00	Federal Home Loan Bank
Rate 4.500%	Maturity Date 07/16/2013	of Topeka
Receipt Date: 02/11/05	Cusip 3128X1PT8	Topeka, Kansas
Receipt No. 251558		

and the substitution of the following securities be and the same hereby are approved:

FNMA AGENCY	\$250,000.00	Federal Home Loan Bank
Rate 4.140%	Maturity 02/04/2015	of Topeka
Receipt Date: 04/10/2008	Cusip 3136F8R98	Topeka, Kansas
Receipt No. 496811		

- 3) Authorization to advertise for bids for a compact track loader for Road District #3 and set the bid opening date for April 29, 2008
- 4) Approval of interlocal agreement with Stanton County for the use of STPD funds on Project No. STP-2482(3), Nucor Road Project

Motion made by Klein and seconded by Uhlir to approve the consent agenda. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

Motion made by Uhlir and seconded by Klein to approve the regular agenda. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

The County Board reviewed the following reports:

- 1) County Clerk March fee report
- 2) Fund balance report
- 3) Register of Deeds March fee report
- 4) Clerk of the District Court March fee report
- 5) 1st Quarter Veterans' Aid Fund financial report
- 6) Sale of surplus property report
- 7) Minutes of the March 18, 2008 meeting of PrairieLand RC&D and April newsletter
- 8) 1st Quarter report and 2nd Quarter newsletter for CASA of Northeast Nebraska

Pursuant to published legal notice to bidders in the April 3, 2008 and April 10, 2008 editions of The Norfolk Daily News, sealed bids for furnishing culvert pipe to Madison County for the 2008-2009 fiscal year were received. Representatives from three companies were present during the bid opening. Bids submitted by the following companies were opened and read aloud:

B's Enterprises, Inc.	Norfolk, Nebraska
Midwest Service & Sales	Schuyler, Nebraska
Presco Sales & Service, Inc.	Allen, Nebraska

After discussion, it was moved by Uhlir and seconded by Klein to award a contract to B's Enterprises for furnishing culvert pipe to Madison County for the 2008-2009 fiscal year and authorize the Board Chairman to execute a contract with the company. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

Pursuant to published legal notice to bidders in the April 3, 2008 and April 10, 2008 editions of The Norfolk Daily News, sealed bids for furnishing grader blades to Madison County for the 2008-2009 fiscal year were received. Representatives from three companies were present during the bid opening. Bids submitted by the following companies were opened and read aloud:

B's Enterprises, Inc.	Norfolk, Nebraska
Midwest Service & Sales	Schuyler, Nebraska
Nebraska Machinery Company	Norfolk, Nebraska
Presco Sales & Service, Inc.	Allen, Nebraska
Valk Manufacturing Company	New Kingstown, Pennsylvania

After discussion, it was moved by Uhlir and seconded by Klein to award the following contracts for furnishing grader blades to Madison County for the 2008-2009 fiscal year and authorize the Board Chairman to execute contracts with each company:

B's Enterprises: Thru hardened blades 5/8" x 8" and 1" x 8" and High carbon blades 1/2" x 8"

Nebraska Machinery Company: Thru hardened blades 1/2" x 8" and High carbon blades 1/2" x 8" and 5/8" x 8"

Presco Sales & Service: High carbon blades 1" x 8"

Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

Attorney Steve Mossman, representing Kenneth and Patricia Brandl, met with the Board to discuss a drainage issue onto property located in the SE¼ of Section 18, Township 21 North, Range 2 West. He submitted several maps of the area for the Board to review.

Mr. Mossman explained that in 2002 there was a 34-foot bridge that crossed 825th Road that was removed and replaced by the county with a series of culverts. He reported that currently there are two culverts under 825th Road. He stated that the reason they are attending the meeting is because they believe that the flow and drainage of Union Creek has been impeded by the culverts that were installed to replace the bridge. He reported that when there has been a rain event, Union Creek has been

forced out of the channel and it has caused a lot of damage to the Brandl's property and farming operation located in the SE $\frac{1}{4}$  of Section 18. Mr. Mossman stated that he knows that Union Creek has been a problem in this area and it will probably always be a problem. He explained that they are coming before the County Commissioners to present their case and see if they can come to a solution. He reported that in 2007 the Brandl's had the Department of Agriculture Farm Service Agency measure how much of their crop was damaged and the number of acres certified was 106. He offered the measurement record from the Farm Service Agency that reflected the area where crops were damaged. He stated that over the last several years the ability of the Brandl's to farm this ground has basically been destroyed.

Tim Brandl, son of Kenneth and Patricia Brandl, stated that he has been farming the property located in the SE $\frac{1}{4}$  of Section 18. He reported that one culvert was installed first and then they spoke to County Highway Superintendent Richard Johnson who decided that one culvert wouldn't handle the flow, so that culvert was removed. He submitted pictures showing a 45-foot bridge upstream and another picture showing a 36-foot bridge upstream. He reported that flow from these bridges dumps into two 8-foot culverts. He submitted pictures showing the two 8 foot culverts with 7 feet of dirt in between them that floods the creek. He stated that anyone could look at the two bridges and see that dumping that water flow into two little culverts won't work. He stated that they are attending the meeting to try to get the culverts removed and get something decent put in.

Tim Brandl reported that what is happening is that water is backing up on his parent's farm and running around the road and making two different channels across the road. He explained that, if the county leaves the culverts installed, two more culverts would need to be installed in the future because two more drainage ditches will form because the current culverts aren't adequate. Mr. Brandl explained that the culverts are only handling about half of the flow that the bridge handled. He reported that the culverts were plugged four times out of seven floods, which is not acceptable. He stated that they had to clean out the culverts once on their own and pay for it. He stated that everyone says that cornstalks plug the creek; however, it is tree branches that fell from the ice storms that plug the culverts. He explained that cornstalks alone would not plug a culvert because water will wash them through as long as they don't catch on anything else. He stated that they are asking for another solution, such as removing the culverts, so it stops damaging their farmland and Ray Korth's farm. He suggested working with the county to install a spillway, which would be something that is located in the bottom of the creek so that water and trash can wash straight through and not catch everything that comes down the creek. Mr. Brandl stated that the culvert plugs up and then everything that comes down the creek ends up on their farm. He explained that, when the water goes down, there are big trees up to 200 yards out into the field. He stated that, if the water was rushing through the area, trash and trees wouldn't end up out in the field. Mr. Brandl reported that he has pictures reflecting what is happening downstream and upstream. He stated that since the water can't get through the culverts, the water is rushing back in and plugging the creek up. He explained that as soon as the water gets to a certain point, it stops, goes around the road, runs back in the creek, and stops the flow. He submitted pictures reflecting how the water is backing up onto their land and running down the road, which is ruined. He explained that the pictures reflect how the water floods the property by bottle necking it all in one spot and subsequently plugging the culverts and then running out along the road.

Steve Mossman explained that there are three issues and the first issue is that water is being backed up onto the Brandl property, which is interfering with their ability to farm. He stated that the second issue is the additional drainage, which is causing channelization outside the channel of Union Creek and that continues to form a channel on the downstream side on the Korth

property. In addition, he stated that the third issue is water running over the road in that area and the liability associated with that. He reported that the Brandls have spoken with the Lower Elkhorn Natural Resources District who advised that this was an issue that needed to be worked out with Madison County and the neighboring landowners. Mr. Mossman reported that the Brandls circulated a petition. He stated that the Brandls understood that the capacity of the original bridge was 1,500 cubic feet per minute and that the capacity of the two culverts currently installed in the area is 440 cubic feet per minute, which would be approximately 30% of the original capacity. He reported that the petitions that Brandls circulated request that the culverts be removed and a bridge with the capacity that originally existed be installed. Mr. Mossman submitted the petitions containing 82 signatures. He explained that the property is owned by a trust and a number of Brandl family members are involved in the trust, so many of the petition signatures are Brandl children and grandchildren. He stated that they are attending the meeting because there needs to be a solution. He explained that the Lower Elkhorn Natural Resources District suggests that the solution should be between the county and the neighboring landowners, many of which are in attendance at the meeting. Mr. Mossman stated that the law is very clear in this area in that the county, through structures, can not impede the flow of the water draining and has to provide passage for not only water, but the Supreme Court has also said that debris carried in the channel needs to be passed.

County Highway Superintendent Richard Johnson questioned where the 1,500 cubic feet per minute and 440 cubic feet per minute figures come from. Tim Brandl responded that an engineer from Lincoln provided the information regarding the capacity of the bridge and culverts. Steve Mossman questioned if the county completed any studies in terms of water flow. County Highway Superintendent Richard Johnson responded that the culverts will handle the ordinary flow and the road isn't really an issue because the road is lower than the fence line so when the water goes over the road, it simply goes over. He stated that the road doesn't really impact the water flow from that standpoint. Steven Mossman asked about the difference between the capacity of the bridge and the capacity of the culverts and County Highway Superintendent Richard Johnson responded that the culverts can handle the normal flow of Union Creek. Steve Mossman stated that this is not what the Brandls and their neighbors are seeing on their land.

Tim Brandl questioned what the normal flow was for Union Creek. He stated that he doesn't care about normal flow. He explained that the county is slowing down the water and backing it up on their farm. He stated that if they did that to anyone they would be in big trouble. He reported that they have put up with the water for this long, which isn't right. He stated that he can't actually believe that it happened. He stated that he doesn't care about normal flow, but he cares about when it floods to get the water away. Mr. Brandl explained that when it rains three inches by Green Garden the regular water was gone by the time the floodwater got to this location. He reported that when it rains three inches at this location the culvert is plugged up instantly, so when the floodwater comes, it hurts everyone downstream. He stated that when floodwaters come from Petersburg the area is already flooded and then it becomes a massive flood. He questioned what normal flow was.

Steve Mossman stated that the courts have described it as what can reasonably be anticipated and that would certainly take into account the perennial flow of Union Creek and any anticipated rain events that are within the range of possibilities. Tim Brandl stated that the normal flow of the creek is probably a 36-inch culvert, but the county didn't put in a 36-inch culvert. He explained that normal flow is not two 9-foot culverts and he questioned what the county is anticipating by putting in two big culverts. He stated that they pay their taxes and all they want is to have the county remove the culverts until they can get things straightened out. Mr. Brandl requested the county to remove the culverts and let the creek dig itself back out. He stated that the

creek has silted in four feet during the last 20 years. He stated that the bad part was when the county put the first culvert in without anything else and it plugged up. He stated that they dug the culvert out once. Mr. Brandl questioned how many times they should dig out the culvert.

County Attorney Joseph Smith stated that Steve Mossman is probably right in regard to reasonably anticipated flow of water as opposed to flow on a dry day. County Highway Superintendent Richard Johnson explained that normal flow is what the flow is most of the time.

Patricia Brandl stated that she has farmed with her husband and brothers and their children over 40 years. She stated that over these years they planted corn and beans and rotated the crops. She stated that no one can say that this farm is wetland that can't be farmed because it can be proved according to the acres recorded. She stated that they never once cleaned out the creek or under the bridge. She stated that this last year they couldn't be down there every time it rained to clean out the culvert so the water could get off their land. Mrs. Brandl questioned how the county can say normal flow when the creek can't flow. She also questioned if the county was going to clean out the culverts every time after a rain. She stated that they should really present the Commissioners with the bill that they paid for hiring someone to clean out the creek. She stated that they not only cleaned out the creek; but, once when they heard there was a rain coming they hired someone to quickly clean the culverts out. She explained that it rained again that night and the culverts were full again and plugged up.

Steve Mossman submitted the NRCS wetland determination for the Brandl property that reflects that 1.7 acres of the parcel is wetlands, which is simply the channel of Union Creek.

Ray Korth stated that he owns land on the south side of the Brandl property. He reported that when the water comes through the area it cuts a new creek and it has already ruined 10 acres of his farm. He submitted pictures reflecting that the culverts were completely blocked up and didn't allow any percentage of water to flow through. He reported that the water cut new channels on both the east and west sides of the culverts. Mr. Korth stated that, in his opinion, a bridge should be installed to get rid of the water. He stated that the culverts would not work.

Dan Korth stated that five or six years ago the road was two or three feet higher and was in pretty good shape. He explained that he was working in the fields back then and the county was hauling dirt off the road and putting it onto the road to the west. He reported that the county denies this; however, he saw it happen. He stated that the county removed several feet of dirt and he doesn't understand why the county was doing that.

Terry Hittner stated that he farms a mile west of the Brandl property and the culverts are holding water back on the land that he farms because it can't get away and it is causing damage. He reported that there are two big bridges upstream from this location and the county is blocking the water at this location with culverts.

Art Dohmen stated that he agrees with Dan Korth's statement because he also witnessed the county removing dirt from the road.

Ervin Dohmen reported that he lives downstream and the water backs up and then it comes with such a force that it spreads all over the quarter section of land that he farms. He stated that the water has to come around some place and it spreads out all over and he also has a mess because of it.

Kenneth Brandl stated that he doesn't know who made up the line about normal flow. He reported that he owned this farm for 44 years and he never had any trouble until the county removed the 34-foot bridge. He stated that, when it floods, the bridge would take away the local water and then when the other flood came down Union Creek, it could also handle this water. He stated that this area is a major watershed and Union Creek is a major drainage area. He stated that normal flow doesn't have anything to do with it. He stated that these culverts are affecting the entire Union Creek watershed. Mr. Brandl stated that people are saying that this issue is Brandl against the county; however, he stated that he is not going to defend the entire watershed. He reported that the entire watershed is a problem because of the culverts under 825th Road. He stated that he never thought that in his life he would ever see the county plug a major drainage ditch on purpose with the intention to force the water out and do as much possible damage as it could to a major watershed. He advised the county to forget the normal flow because it is against the law for an engineer or County Commissioner or any one person to plug a major drainage ditch in a major watershed.

Chairman McCallum responded that the county removed the single culvert. He explained that the county engineer completed a hydrology study and recommended the installation of two culverts; so, it was not solely his decision, but was recommended by the County Engineer.

Tim Brandl stated that no studies were completed until the county put the culvert in and then three feet of dirt filled in after the county put in one culvert. He stated that the study should not have been completed after one culvert was installed. Steve Mossman stated that re-discussing the history would not solve anything. Chairman McCallum stated that the county doesn't know if a hydrology study was completed prior to the bridge installation or if it was the right structure.

Steve Mossman stated that everyone upstream and downstream has the same story about a drainage issue at this location. He requested the Board to continue working and meeting on this problem to get a resolution.

Tim Brandl stated that it would really help if the county would remove the culverts so that the creek could clean itself out for one or two years. He stated that they would put up with it for one or two years until the creek cleans itself out.

Commissioner Uhlir stated that if the road is not a major thoroughfare maybe the county could make a low water crossing until a final decision can be reached. Chairman McCallum requested an opportunity for the county to discuss the matter with the County Engineer. Steve Mossman requested that the County Attorney or County Engineer communicate directly with him so he could filter the information to the group of citizens.

Patricia Brandl stated that she and her husband also spoke about installation of a low water crossing. She questioned what happens if it doesn't rain by Green Garden and all the people around the area can't travel the road because water is standing in it due to rains occurring further upstream. She stated that they can't drive on the road in its current condition. Chairman McCallum responded that this is the reason that a low water crossing wasn't installed. He stated that the county must look at liabilities since this is a public road.

Kenneth Brandl stated that he offered the county \$20,000 to install a bridge and instead the county wasted \$10,000 to destroy the road and destroy the watershed. Steve Mossman reiterated that the county should look at a solution going forward.

The County Board took no action.

Warren Woodruff was present for discussion on his application received from the Nebraska Liquor Control Commission for manager of Evergreen Hill Golf, Inc. County Clerk Nancy Scheer reported that a background examination report, signed by Investigator Michael Bowersox, reflected that there appears to be nothing in the examination that would suggest a reason for denying the liquor license application.

After discussion, it was moved by Uhlir and seconded by Klein to recommend approval of the application of Warren Woodruff as corporate manager of Evergreen Hill Golf, Inc. to the Nebraska Liquor Control Commission. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

Raymond Meyer, representative from Midwest Insurance & Associates, Inc., met with the County Board to present information regarding group health insurance. Mr. Meyer reported that he has worked in the health insurance industry for 18 years and that he has several county groups throughout Nebraska and also works with cities and hospitals. He stated that many counties are contacting him this year because of the number of county group who insure with his company. He explained that he deals in partial self-funded insurance programs and some counties have switched to this partial self-funded program. Mr. Meyer explained that the program he is offering could look like a fully insured contract with monthly and annual cap limitations. He stated that under the NACO program, if the county is paying \$1 million in annual premiums and has expenses of \$800,000, the \$200,000 difference goes into the NACO pool to absorb costs for other employees; however, under a partial self-funded plan this balance would stay with the county. He stated that the biggest key is the rising cost of health care; but, the biggest health cost is that people don't take care of themselves. He explained that a quality wellness program is necessary to have healthy employees who then can be productive employees. Mr. Meyer recommended annual health screenings with the cost of these screenings fully paid by the insurance plan on first dollar coverage. He stated that these screenings would help reduce other claims in the future and make the health plan work. He explained that the insurance plan offered by Midwest Insurance & Associates includes an annual wellness screening for all plan members and each participant received a 15-page report. He reported that the success ratio from the wellness screening has been tremendous. In addition, he reported that health care today is much more than premium dollars and many groups are only focusing on premiums.

Mr. Meyer explained that the partial self-funded health plan would be designed specifically for the county group and he can prepare a quote. He reported that current county groups insured through Midwest Insurance & Associates include Dawson, Cherry, Red Willow, and Nuckolls. He reported that the largest premium increase last year was 5.2% and many groups had a premium decrease. He stated that the average age of the NACO group hurts the premiums for the entire group. He stated that prescription drugs is a major cost and Midwest Insurance tries to reduce the drug cost to the subscribers. In addition, he explained that claims are paid within five to six days after receipt of claims from the providers and Midlands Choice is the PPO network used by Midwest Insurance & Associates. He reiterated that the wellness program makes the health insurance plan work.

Chairman McCallum stated that the risk factor is too high to switch between health insurance plans because of the age of the many of the county employees. He stated that Cherry County was not able to get back into the NACO health insurance program. Commissioner Klein stated that he is not in favor of switching to a different health insurance company because Madison County is too small of a group. He stated that if the county has several subscribers who have major health problems the county would not be able to buy the premiums back down and that switching health insurance companies requires the county to take on additional work. He stated that the fiduciary responsibility of the County Board is to cover the people that pay taxes and if the county can accomplish this by writing the risk off on a big group of people and not add extra work to the county it should not switch health insurance companies. In addition, he stated that he is not a fan of partial self-funded insurance plans.

Mr. Meyer responded that he has one partial self-funded health insurance group that only has 18 members and there have been major health conditions in the group. He explained that his main goal is to take care of the employees and then the group would reap the benefits later. He stated that he has had some groups for many years and more groups keep switching to Midwest Insurance & Associates.

Chairman McCallum stated that county employees aren't coming to the Board meetings telling the Commissioners that the health insurance plan is not good. He stated that if the county changes companies and then in the future wants to go back to NACO, it is difficult. He explained that NACO won't let a county group return to the NACO insurance plan for a minimum of two years.

Ray Meyer responded that NACO threatens the county groups with the stipulation that if they change from the NACO group, they can't return for two years. He explained that he had fully insured groups that have left Midwest Insurance & Associates one year and returned the next year. He stated that if Madison County would choose to look at changing health insurance contracts, he could contact the County Clerk and obtain information to prepare a proposal.

No action was taken by the County Board.

The following claims were audited:

GENERAL FUND

Total Net Payroll		104,052.44
Mark Albin	Legal Services, County Court	2,250.53
Albracht Disposal Service	Garbage Services, Public Defender	41.00
Albracht Disposal Service	Garbage Services, Courthouse	94.00
Albracht Disposal Service	Garbage Services, County Jail	155.00
Alltel	Telephone Services, Planning and Zoning	165.69
American Family Life Assurance Co.	Insurance Premiums	616.51
Ameritas Life Insurance Corporation	Employee Share Retirement	6,706.00
Ameritas Life Insurance Corporation	Employer Share Retirement	9,851.01
Ameritas Life Insurance Corporation	Insurance Premiums	268.75
Appera	Mat Service, Public Defender	29.22

Appeara	Mat Service, Courthouse	177.50
Aquila	Gas Service, Courthouse	1,574.19
Aquila	Gas Service, County Jail	3,039.92
Aquila	Gas Service, County Relief	300.00
Aramark Correctional Services	Meals, County Jail	17,116.00
A T & T	Telephone Services, Public Defender	157.71
Bankers United Life Assurance Company	Insurance Premiums	9.00
Battle Creek Farmers Coop	Supplies, County Sheriff	18.35
Big Red Printing	Supplies, District Court	79.29
Bill Blank Agency Inc.	Equipment, Courthouse	110.00
Jennifer Birmingham	Legal Services, District Court	2,013.75
Brandl Electric	Services, County Sheriff	751.77
Brandl Electric	Services, Victim Witness	81.80
Gary Bring, D.D.S.	Dental Services, County Jail	242.00
Joanie Brugger	Mileage, Victim Witness	135.85
BTS Inc.	Services, Probation	40.00
Budget Inn	Rent, County Relief	500.00
Leah Buhrman	Mileage, District Court	61.61
Cableone	Internet Services, Planning and Zoning	59.00
Carney Law, P.C.	Legal Services, District Court	2,290.45
Carney Law, P.C.	Legal Services, County Court	353.86
Cartridge World	Supplies, Probation	86.99
Central United Life Insurance Company	Insurance Premiums	55.01
City of Madison	Rent, Utilities, Public Defender	473.45
City of Madison	Utilities, Courthouse	1,279.11
City of Madison	Utilities, County Jail	3,125.51
City of Norfolk	Utilities, Veterans' Service Office	26.09
Colonial Life and Accident Insurance	Insurance Premiums	92.79
Connecting Point	Software, County Treasurer	39.00
Connecting Point	Supplies, County Sheriff	622.14
Connecting Point	Equipment, County Jail	83.00
Connecting Point	Internet Services, Supplies, Probation	206.95
Connecting Point	Contract Services, Internet Services, Courthouse	6,297.90
Copycraft Printing	Supplies, Probation	314.69
Cornhusker Auto Center	Repairs, County Sheriff	414.47
Credit Management Services, Inc.	Garnish of Wages	102.61

CVSOAN Treasurer	Registration, Veterans' Service Office	85.00
Dakota Business Systems	Equipment Lease, Probation	72.00
DDSS Inc.	Services, County Sheriff	55.40
DDSS Inc.	Services, County Attorney	542.76
DDSS Inc.	Contract Services, Courthouse	1,424.40
Digital Ally, Inc.	Equipment, County Sheriff	20,125.00
Don's Auto Repair Inc.	Repairs, County Sheriff	28.15
Douglas County	Rent, County Relief	1,560.00
Eakes Office Products Center	Supplies, Election Commissioner	48.96
Eakes Office Products Center	Supplies, County Court	275.59
Eakes Office Products Center	Supplies, County Attorney	980.23
Eakes Office Products Center	Supplies, County Jail	285.82
Eakes Office Products Center	Supplies, Probation	530.04
Election Systems & Software	Ballot Printing, Election Commissioner	6,474.83
Elkhorn Logan Valley Public Health Department	Administrative Expense, County Relief	5,563.46
Enviromaster, Inc.	Supplies, County Jail	42.00
Faith Regional Health Services	Medical Services, County Sheriff	67.00
Faith Regional Health Services	Medical Services, County Jail	1,444.00
Faith Regional Health Services	Medical Services, County Relief	665.00
Faith Regional Physician Services	Medical Services, County Jail	1,901.00
Farner Company Inc.	Supplies, Probation	105.02
Field's Hardware	Supplies, Courthouse	109.56
Field's Hardware	Supplies, County Jail	229.15
First Concord Benefits Group	Flexible Benefit Plan	2,061.60
Fleet Services	Fuel, County Sheriff	36.28
Floor Maintenance & Paper Supply	Supplies, County Jail	515.80
Gall's Inc.	Uniforms, County Sheriff	162.01
Gillette Printing	Supplies, County Sheriff	127.00
Gordy's Towing and Repair	Repairs, County Sheriff	280.07
Hartford Life Insurance Company	Deferred Compensation	280.00
Hauge Associates Inc.	Garnish of Wages	128.50
Brenda Herrod	Witness Fees, County Court	36.16
Hy-Vee Pharmacy	Prescriptions, County Relief	1,125.64
Jack's Uniforms	Uniforms, County Sheriff	119.88
Jack's Uniforms	Uniforms, County Jail	283.54
Jerry's Standard	Fuel, County Sheriff	469.59

Jewell, Collins, DeLay & Flood	Legal Services, County Court	721.46
Nancy Jochum-Schramm	Transcript, Law Enforcement	19.50
Johnson, Morland, Easland, & Lohrberg, P.C.	Legal Services, District Court	476.25
J.W. Jones, M.D.	Autopsy Costs, Law Enforcement	900.00
Kralik's Sew & Vac Center	Equipment, Supplies, Courthouse	1,500.93
Dona Kratochvil	Repairs, County Jail	93.88
Latimer Reporting	Transcript, Law Enforcement	99.40
Kathleen Laughlin	Garnish of Wages	76.62
Betty Lopez	Rent, County Relief	250.00
Louderback Drug	Prescriptions, County Jail	833.97
Louderback Drug	Prescriptions, Juvenile Detention	17.36
Madison Ampride	Fuel, Courthouse	151.65
Madison Ampride	Fuel, County Sheriff	768.67
Madison Body Shop	Repairs, County Sheriff	75.00
Madison County Bank	Supplies, County Attorney	43.19
Madison County Clerk	Federal Tax Deposit	33,038.06
Madison County Clerk of District Court	Court Costs, District Court	860.00
Madison County Court	Court Costs, County Court	1,422.50
Madison County Sheriff	Supplies, County Jail	12.56
Madison County Sheriff	Court Costs, Mental Health	381.38
Madison County Sheriff	Court Costs, District Court	1,494.33
Madison County Sheriff	Court Costs, County Court	338.66
Madison County Sheriff	Parking, County Sheriff	12.00
Madison County Veterans Service Office	Veterans Aid, Veterans Service Office	2,000.00
Madison County Veterinary Clinic	Impound Fees, County Sheriff	44.90
Microfilm Imaging Systems Inc.	Supplies, Register of Deeds	35.50
Midwest Plumbing & Heating	Repairs, County Jail	173.55
MIPS Inc.	Computer Support, County Clerk	483.18
MIPS Inc.	Computer Support, County Treasurer	809.07
Morrissey Motor Company	Repairs, County Sheriff	27.25
Moyer, Egley, Fullner, Montag & Keenan	Legal Services, District Court	1,289.55
Nebraska Child Support Payment Center	Garnish of Wages	505.84
Nebraska Department of Revenue	State Income Tax	4,141.42
Nebraska Health & Human Services	State Institutions Funding	1,263.00
Nebraska Public Power District	Utilities, County Relief	250.00
NMG, LLC	Medical Services, County Jail	241.00

Norfolk Daily News	Publication Costs, Courthouse	601.20
Northeast Community College	Registration, County Jail	100.00
Office Systems Co.	Repairs, District Court	369.57
Rita Olberding	Postage, District Judge	164.00
Valorie Olson	Court Reporting, Mental Health	50.00
Marvin Pfeifer	Snow Removal, Public Defender	205.00
Platte County Court	Copies, Law Enforcement	6.75
Platte County Sheriff	Service Fees, District Court	5.50
Quality Food Center	Supplies, Probation	18.90
Quartermaster Inc.	Uniforms, County Sheriff	52.98
Qwest	Telephone Service, County Jail	17.66
Qwest	Telephone Service, Probation	472.46
RAD Inc.	Supplies, County Sheriff	312.00
Region IV Inc.	Quarterly Contribution	9,147.75
Reynoldson's Inc.	Fuel, County Sheriff	729.88
Safeguard Business Systems	Supplies, County Court	233.76
Monica Sanchez	Witness Fees, County Court	21.01
Marjorie Schaffer	Mileage, District Court	106.05
Scheer's Ace Hardware	Repairs, Courthouse	36.47
Lori Schrader	Witness Fees, County Court	20.00
Schroeder Land Surveying	Services, County Surveyor	1,592.00
Seward County Court	Copies, Law Enforcement	2.75
Shell Fleet Plus	Fuel, County Sheriff	3,188.36
Short Stop	Fuel, County Sheriff	444.11
Crystal Soloria	Witness Fees, County Court	21.01
Span Publishing Inc.	Publications, County Sheriff	536.40
Span Publishing Inc.	Publications, County Jail	268.20
Sta. Marianita Clinic	Medical Services, County Relief	64.00
Stanton County Sheriff	Service Fees, County Court	40.00
Stratton & Kube, P.C.	Legal Services, County Court	386.23
Telebeep	Equipment, County Jail	679.00
Max Thramer	Rent, County Relief	250.00
U.S. Cellular	Telephone Services, Law Enforcement	60.80
David Uher	Legal Services, County Court	1,365.53
United States Postal Service	Box Rent, Probation	104.00
Urgent Care Center of Norfolk	Medical Services, County Jail	93.00

Walgreens Pharmacy	Prescriptions, County Relief	112.95
Walmart Community	Supplies, Reappraisal	42.14
Dana Watts	Witness Fees, County Court	20.00
Melissa Wentling	Mileage, Public Defender	82.82
Western Office Plus	Supplies, County Assessor	230.30
Western Office Plus	Supplies, County Clerk	.99
Western Office Plus	Supplies, District Court	21.77
Western Office Plus	Supplies, County Court	102.00
Western Office Plus	Supplies, County Sheriff	31.98
Western Office Plus	Supplies, County Attorney	76.58
Western Office Plus	Supplies, Probation	5.18
White Star Oil Co.	Repairs, Fuel, County Sheriff	84.55
Zee Medical Service	Supplies, County Sheriff	36.65
9-1-1 Magazine	Subscription, County Jail	64.95

#### ROAD/BRIDGE FUND

Total Net Payroll		24,421.56
AG Industrial Engine Machine Inc.	Parts, District #2	36.05
Agrelant Genetics	Fuel, District #3	1,942.00
Albracht Disposal Services Inc.	Garbage Services, District #1	40.00
American Family Life Assurance Co.	Insurance Premiums	187.77
Ameritas Life Insurance Corporation	Employee Share Retirement	1,493.02
Ameritas Life Insurance Corporation	Employer Share Retirement	2,239.58
Ameritas Life Insurance Corporation	Insurance Premiums	60.34
Appeara	Towel Service, District #1, #2	164.81
Aquila	Gas Service, District #1	950.63
B's Enterprises Inc.	Signs, Culverts, Supplies, District #1, #3	1,644.35
Banker's United Life Assurance Company	Insurance Premiums	44.59
Battle Creek Farmers Coop	Fuel, District #1, #2, #3	22,107.81
Battle Creek Municipal Light & Power	Utilities, District #3	168.93
Bauer Built Inc.	Repairs, District #1, #2, #3	1,029.02
Beck's Equipment	Equipment, District #3	6,775.00
Brandl Electric	Services, District #1	57.06
Carquest Auto of Norfolk	Parts, Repairs, District #2	358.84
Central Sand & Gravel	Gravel, District #1	12,743.68
City of Madison	Utilities, District #1	585.55

City of Newman Grove	Utilities, District #1	50.00
Colonial Life and Accident Insurance	Insurance Premiums	90.11
Connecting Point	Supplies, District #1	32.99
Cornhusker Auto Center	Repairs, District #1	156.40
Dell Marketing LP	Equipment, District #3	2,924.91
Dinkel Implement Co.	Repairs, District #1	3,539.84
Elkhorn Valley Sand & Gravel	Gravel, District #1	290.46
Fastenal Company	Repairs, District #3	40.21
Field's Hardware	Supplies, District #1	70.94
Filter Care of Nebraska	Services, District #1, #2	158.95
First Concord Benefits Group	Flexible Benefits Plan	570.73
Freudenburg Tools	Tools, District #1	109.90
Hartford Life Insurance Company	Deferred Compensation	40.00
Hegemann Sunflower Sales & Repair	Parts, District #1	116.48
Henkel Oil Company	Supplies, District #2	462.84
Bruce Huntley	Commercial Drivers License	10.00
Johnson Engineering Company	Engineering, Bookkeeping Services, District #1, #2, #3	1,050.00
Kayton International Inc.	Repairs, District #2	67.29
Kimball Midwest	Parts, District #1	135.61
Linweld Inc.	Supplies, District #1, #3	412.37
Loup Power District	Utilities, District #1	105.11
Madison Ampride Inc.	Fuel, District #1	1,013.12
Madison County Clerk	Federal Tax Deposit	7,604.64
Madison Food Pride	Supplies, District #1	36.00
Matteo Sand & Gravel Co. Inc.	Gravel, District #1, #2, #3	28,147.21
Meisinger Oil Co. Inc.	Fuel, District #1, #2	2,873.61
Menards	Supplies, District #3	36.41
NAPA Auto Parts of Norfolk	Repairs, District #2, #3	204.02
Nebraska Child Support Payment Center	Garnish of Wages	230.77
Nebraska Department of Revenue	State Income Tax	906.37
Nebraska Harvestore Systems	Supplies, District #1	51.92
Nebraska Machinery Company	Repairs, District #1, #3	143.53
Norfolk Auto Center	Supplies, District #2	139.90
Norfolk Auto Supply Inc.	Parts, District #3	50.16
Norfolk Implement Inc.	Repairs, District #1	224.78
Norfolk Transmission & Muffler Service Inc.	Repairs, District #2	85.00

Stan Petersen	Equipment, District #3	500.00
Progas LLC	Fuel, District #3	1,058.59
Quick Serve Oil Company Inc.	Repairs, District #3	10.00
RF Machine Works	Parts, District #1, #3	130.00
Radiant Heating Systems Inc.	Repairs, District #1	1,627.50
Red Bud Inc.	Supplies, District #3	174.80
Reigle Implement Co. Inc.	Repairs, Supplies, District #1	254.00
State of Nebraska	Fuel Tax, District #3	356.00
Telebeep Wireless	Repairs, District #1	79.95
The Grove	Fuel, District #1	156.01
Truck Center of Norfolk	Repairs, District #1, #2, #3	420.29
Tube City IMS LLC	Rock, District #2	462.96
Weldon Industries Inc.	Repairs, District #1, #3	144.90
Western Office Plus	Supplies, District #1	359.99
Zippy Lube	Services, District #3	39.03

FEDERAL AID SECONDARY FUND

Laker Chemical Inc.	Repairs	3,102.50
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DRUG TESTING FUND

Faith Regional Health Services	Drug Test	17.00
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LAW ENFORCEMENT OPERATING FUND

Madison County Sheriff	Supplies	220.04
T-Netix	Telephone Services	5,250.00

DRUG COURT FUND

Menards	Supplies	17.94
Redwood Toxicology Laboratory Inc.	Drug Testing	118.80
Pamela Wells	Supplies	46.35

NOXIOUS WEED FUND

Total Net Payroll		2,540.78
Ameritas Life Insurance Corporation	Employee Share Retirement	145.87
Ameritas Life Insurance Corporation	Employer Share Retirement	218.81
First Concord Benefits Group	Flexible Benefit Plan	60.00
Madison County Clerk	Federal Tax Deposit	669.82
Nebraska Department of Revenue	State Income Tax	68.52

911 EMERGENCY FUND

Geocomm Inc.	Services, Training	683.32
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Motion made by Klein and seconded by Uhlir that the claims be approved as audited and that checks be drawn for payment. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

The Board adjourned at 11:30 A.M. to Tuesday, April 29, 2008 at 9:30 A.M.

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County Clerk

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Chairman