

BOARD OF EQUALIZATION

Madison, Nebraska

May 28, 2008

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

Advance notice of meeting was published in the Thursday, May 22, 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, County Treasurer Donna Primrose, County Assessor Jeff Hackerott, 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 May 13, 2008 meeting. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

Public hearing was opened at 9:04 A.M. regarding a Form 451 exemption application submitted by Heartland Independent Baptist Church, Inc., which was submitted after the filing deadline. County Assessor Jeff Hackerott reported that the exemption application submitted by Heartland Independent Baptist Church was for real property consisting of a new church building. He explained that construction started in June 2007 and the structure was completed and occupied in February 2008. He reported that the exemption application was not filed with the County Assessor's Office until March 22, 2008; however, the submission deadline was December 31st. Mr. Hackerott explained that state law provides that if the County Board of Equalization approves the exemption application there will be penalty assessed of 10% of the tax that would have been due or \$100, whichever is less, for each calendar month that the exemption was submitted late. He stated that the penalty to be assessed for the Heartland Independent Baptist Church would be \$300, which is \$100 for each month that the application was submitted after the deadline. No one appeared to offer verbal testimony regarding the exemption application.

County Assessor Jeff Hackerott reported that Prevention Pathways Inc. submitted an application for personal property consisting of office equipment. He explained that the assessed valuation of the personal property is \$7,147; however, the organization has been exempt in previous years and failed to submit the application prior to the December 31st deadline. He reported that the application was filed in the County Assessor's Office on January 8, 2008. County Clerk Nancy Scheer reported that a letter was received by fax transmission on May 27, 2008 from Joyce Alexander. She read the letter during the public hearing which explained that Prevention Pathways is a grant funded nonprofit organization that had grant funds severely reduced

during the 2007-2008 grant year and this does not allow the agency to have a director or office manager. The letter also stated that the agency is being managed with a volunteer Board of Directors, and that although the volunteers try very hard to get everything filed in a timely manner, the filing of the Form 451 exemption application was an oversight. No one appeared during the hearing to offer verbal testimony.

Chairman Uhlir closed the public hearing at 9:10 A.M.

After discussion, it was moved by Klein and seconded by McCallum to approve the exemption applications submitted by Heartland Independent Baptist Church Inc. and Prevention Pathways and direct the County Assessor to assess penalties to each organization as required by state law since the applications were submitted after the statutory filing deadline. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

County Attorney Joseph Smith was present for discussion on the assessment of property owned by Larry Obst that was omitted from the tax rolls. Mr. Smith reported that a building permit application was completed by Mr. Obst five years ago; however, the City of Battle Creek did not submit a copy of the permit to the county so the property was never assessed. He explained that Section 77-1507 provides that the Board may meet at any time for the purpose of assessing any omitted real estate that was not reported to the county. He stated that the controversy might be that the omission of the property was not the fault of the owner or the county. In addition, Mr. Smith reported that the court case of the State ex rel. Mickey vs. Drexel in 1906 concluded that the County Board of Equalization had a duty to assess the value of omitted property. He stated that the Board had this issue in a different context of whether taxes can be forgiven by the Board. He explained that the Board has the power to tax and spend, but no power to not tax when required by law.

County Assessor Jeff Hackerott explained how the property assessment was omitted from the tax rolls. He reported that Mr. and Mrs. Obst constructed a new house in Battle Creek. He reported that on January 1, 2003 the subject property was a vacant lot and on January 1, 2004 a partially completed home was located on the lot. He further reported that on January 1, 2005 and subsequent years thereafter, the home was completed. He stated that the County Assessor's Office never received a copy of the building permit from the City of Battle Creek. Mr. Hackerott explained that he called and spoke to a staff member at the Battle Creek City Clerk's office and this person did not have any idea why the county did not receive a copy of the building permit. He reported that the Battle Creek City office clerk explained that when a building permit is received in the office, the staff faxes or mails a copy to the county. He explained that the real estate lister who works for his office was reviewing the properties in the City of Battle Creek and during the process of taking digital photographs of the all the improvements, the lister realized that he never inspected and listed the subject house. Mr. Hackerott stated that a review of the files in the office revealed that there was no record of the newly constructed house; therefore, the lister returned to the house and gathered the data required for assessment purposes. He reported that he obtained a faxed copy of the building permit from the City of Battle and without studying it very closely he thought the permit was issued in 2008. He explained that it was brought to his attention approximately four weeks ago that the house is older than 2008 and after making several phone calls he confirmed that the building permit was issued in 2003.

Commissioner McCallum questioned what the assessed value of the house was for each year. County Assessor Jeff Hackerott responded that the land was valued each year since 2003; however, the house was not assessed. He reported that he doesn't have any information to assess the value of the incomplete structure for 2004. In addition, he reported that the valuation for the house in 2005 would be \$137,001 and the valuation for the tax years 2006, 2007, and 2008 would be \$147,961.

County Attorney Joseph Smith explained that the Board has two issues to discuss and one would be to allow Mr. Obst an opportunity to testify if the county should assess and then actually set an assessed valuation for each of the tax years. County Assessor Jeff Hackerott explained that Mr. Obst must provide the county with estimated construction cost as of January 1, 2004.

Larry Obst presented a copy of the building permit issued to him. He stated that he went to the Battle Creek City Clerk's office two or three times questioning why he didn't get a tax statement on the house. He reported that he called the County Assessor's twice during the last several years and no one did anything about it. He reported that he also spoke to the County Assessor's lister when he was in Battle Creek and he asked if anyone from the county was ever going to do anything about getting his house on the tax rolls. He stated that he isn't going to pay back taxes on the house if the county can't get it taxed. Mr. Obst stated that after he spoke with the lister he called the Assessor's Office again and whomever he spoke to started talking about issuing a building permit for 2008. He explained that he questioned how a building permit could be issued when the house was already built. He stated that the reason that the Assessor found out was because they refinanced their house.

County Assessor Jeff Hackerott explained that the person who did the title work for the refinancing called the Treasurer's Office to get the history on the previous years of taxes. He stated that at that time they realized that the taxes were too low for a new house.

County Attorney Joseph Smith inquired whom Mr. Obst called at the courthouse. Larry Obst responded that he called the County Assessor's Office twice and he went to the Battle Creek City Clerk's Office two or three time wondering why something wasn't being done. In addition, he reported that he contacted the person working for the County Assessor who measures houses one day when he was measuring a different property.

County Assessor Jeff Hackerott stated that he was not aware of any of the phone calls made to the Assessor's Office. Mr. Obst stated that he feels that he has bent over backward trying to get his house taxed. He explained that not many people want to go to the courthouse to inquire why their buildings aren't being taxed. He stated that he doesn't feel that he is at fault. County Attorney Joseph Smith explained that this matter is not a fault issue, but it is disappointing that Mr. Obst called the Battle Creek City Clerk's Office and the County Assessor's Office several times and could not get the issue resolved. He explained that the statutes don't state anything about fault, either purposely or accidentally.

Commissioner McCallum stated that, in his opinion, if Mr. Obst didn't get a tax statement after the second year he should have come to a Board of Equalization meeting and advised that he didn't get a tax statement. Mr. Obst responded that he was getting a tax statement; however, it was only for the lot. He explained that after two years, he contacted the City of Battle to resolve the issue.

County Attorney Joseph Smith stated that the other issue that the Board may wish to discuss is whether the valuation is properly set for each of the tax years involved. Mr. Obst stated that he has a problem with paying the prior years' taxes.

Commissioner Klein questioned if Mr. Obst has a right to appeal the valuations set by the County Assessor for the prior years if he disagrees with the values set. County Assessor Jeff Hackerott responded that the owner has 30 days from the date the valuation is established to file a protest. He stated that the Board of Equalization will not set the valuations for each tax year, but will determine if the house should be added to the tax rolls for the years 2004, 2005, 2006, and 2007. Mr. Obst stated that he doesn't have a problem with paying the taxes from the current time forward, but he has a problem with paying taxes for the prior years. Commissioner Klein responded that County Attorney Joseph Smith advised that the Board doesn't have any choice but to add the house onto the tax rolls. Mr. Obst questioned how the county was planning to assess the property for the years 2004 through 2007. County Assessor Jeff Hackerott responded that he would mail an official notice of valuation to the owner for these years. Mr. Obst questioned what the valuation would be for 2004 and County Assessor Jeff Hackerott responded that Mr. Obst must submit the construction costs as of January 1, 2004 and he would be accepting the amount given by the owner because he doesn't have any other way to obtain the costs after four years.

After discussion, it was moved by McCallum and seconded by Klein to direct the County Assessor to add the house constructed and owned by Larry Obst in Battle Creek City to the tax rolls from January 1, 2004 and subsequent years thereafter. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

Chairman Uhlir opened a public hearing at 9:28 A.M. to consider the following motor vehicle exemption applications presented by County Treasurer Donna Primrose:

Eastern Nebraska Baptist Association, 1008 South 6th Street, Norfolk	1999 Pontiac Bonneville
Harvest Church and World Outreach Center, 1810 Channel Road, Norfolk	2001 Dodge Ram Van
Improved Living, Inc., P.O. Box 116, Norfolk	1991 GMC Pickup
St. John Lutheran Church, 305 South 2nd Street, Battle Creek	2004 Haulmark Cargo Trailer
Victory Road Assembly of God, Inc., 200 North Victory Road, Norfolk	1996 Ford Van

County Treasurer Donna Primrose reported that the County Board previously approved exemption applications for these organizations. No one appeared at the hearing to offer verbal testimony. Chairman Uhlir closed the hearing at 9:30 A.M.

After discussion, it was moved by Klein and seconded by McCallum to approve the motor vehicle exemption applications as submitted. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

The Board of Equalization adjourned at 9:30 A.M.

County Clerk

Chairman

COMMISSIONERS PROCEEDINGS

Madison, Nebraska

May 28, 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, May 22, 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 Uhlir, and Lee Klein, and County Clerk Nancy Scheer. Planning and Zoning administrator John Johnson was present from 9:50 A.M. to 10:23 A.M. County Highway Superintendent Richard Johnson joined the meeting at 9:57 A.M.

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

- 1) Approval of minutes of the May 13, 2008 meeting
- 2)

RESOLUTION #2008-31

BE IT RESOLVED, that the following securities held in safekeeping by U.S. Bancorp, St. Paul, Minnesota, to secure deposits of this county in U.S. Bank, Norfolk, Nebraska, be and the same hereby are approved:

FNMA POOL 720327	U.S. Bancorp
Dated: 05/13/2008	St. Paul, Minnesota
\$850,000.00	Cusip 31401WHC6
FHLMC GOLD POOL L00022	U.S. Bancorp
Dated: 05/16/2008	St. Paul, Minnesota
\$2,435,000.00	Cusip 3128DFAX6

3)

RESOLUTION #2008-32

WHEREAS, the following securities were approved by Resolution #2007-52 on October 16, 2007 to secure deposits of county funds in Wells Fargo Bank Nebraska, N.A., Norfolk, Nebraska:

Depository Bond No. 8213-62-86
Dated: October 3, 2007
\$15,000,000.00

Wells Fargo Bank, N.A.
San Francisco, California

WHEREAS, Wells Fargo Bank Nebraska, N.A., Norfolk, Nebraska desires to increase the bond amount to secure additional deposits of the county,

NOW, THEREFORE, BE IT RESOLVED, that a public depository bond rider for pledged securities with Wells Fargo Bank Nebraska, N.A., Norfolk, Nebraska be amended as follows:

Depository Bond No. 8213-62-86
Dated: October 3, 2007
\$15,200,000.00

Wells Fargo Bank, N.A.
San Francisco, California

4)

RESOLUTION #2008-33

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; and

WHEREAS, Resolution #2008-27 was adopted by the Madison County Board of Commissioners on April 15, 2008 setting the public hearing date for May 27, 2008; and

WHEREAS, the public hearing date should have been set for May 28, 2008 which requires cancellation of the originally scheduled public hearing and setting a new public hearing date to provide for required notice to the public;

NOW, THEREFORE BE IT RESOLVED that a public hearing be held on June 24, 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 2 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 Resolution #2008-27 adopted by the Madison County Board of Commissioners on April 15, 2008 is hereby rescinded.

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.

- 5) Approval of Change Order with SemMaterials, L.P. for supplying additional asphaltic material for Project No. C-59-743 (Lindsay Road)
- 6) Approval of proposal from Morrow, Davies & Toelle to provide audit services for the fiscal year ending June 30, 2008
- 7) Approval of Region 11 budget for 2008-2009 fiscal year

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 Treasurer fund balance report
- 2) Sale of surplus property report
- 3) Minutes of the April 15, 2008 meeting of PrairieLand RC&D and May newsletter

The Board reviewed a letter dated May 15, 2008 that was received from County Attorney Joseph Smith regarding a salary raise for Marci Hjorth. Chairman McCallum stated that future salary changes made during the fiscal year would need to be addressed prior to submission of the claim.

The Board took no further action.

Pursuant to published legal notice in the Saturday, May 17, 2008 edition of The Norfolk Daily News, Chairman McCallum opened a public hearing at 10:00 A.M. to receive citizens' comments regarding a proposed amendment to the Madison County Zoning Regulations to allow for a lot split of an existing grandfathered livestock operation of less than 300 Head Equivalent to less than 40 acres, provided the farmstead is included as part of the lot split.

Planning and Zoning Administrator John Johnson explained the history of this proposed amendment by stating that he received a call from an individual who wanted to sell a small hog confinement to his son and keep the farm ground. He reported that the parent wanted to lot split three acres with the hog confinement, which would require a conditional use permit. He stated that in some cases, if the applicant was grandfathered and there were only a few animals, it would be easier to treat the application as a farmstead split. He reported that when he discussed this matter with the members of the Planning Commission they wanted to require a minimum of ten acres. Chairman McCallum questioned if there would be a stipulation that the parcel

must be 160 acres before the lot split would be considered and Planning and Zoning Administrator John Johnson responded that this is implied in another portion of the zoning regulations, but it could be added to this proposal. Mr. Johnson explained that if an individual brings a split with a farmstead that has an active animal confinement with three hundred animal units or less they would be required to have a minimum of ten acres. He explained that if forty acres are involved, more animal units are allowed, but once the applicant has only ten acres the farm status is lost because the county zoning regulations and state statutes require a farm to be twenty acres generating \$1,000 of revenue.

Commissioner Klein questioned why the Planning Commission wants to limit this split from a quarter section of ground because there are many 80-acre parcels in the county. Planning and Zoning Administrator John Johnson stated that a parcel could only be classified as a farmstead if it was established prior to July 1, 1987. Commissioner Klein reiterated that there are many 80-acre parcels with livestock that are operating as farmsteads.

Planning and Zoning Administrator John Johnson stated that the only comments that he has received on this proposed amendment were from the person who was involved with this proposal and that individual questioned why the number of acres to be split from the farmstead needed to be ten acres. He reported that the Planning Commission approved the ten-acre requirement and several members have livestock operations. Chairman McCallum stated that ten acres is suitable so that the livestock operation is not so confined.

No comments from the public were received during the hearing. Chairman McCallum closed the public hearing at 10:10 A.M.

After discussion, it was moved by Klein and seconded by Uhlir to request the Planning Commission to reconsider the proposed amendment to the zoning regulations allowing for a lot split of an existing grandfathered livestock operation of less than 300 Head Equivalent to less than 40 acres. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

Linda Rohde, appeared before the Board on behalf of Allen Sievertsen, the manager of the ethanol plant located northeast of Norfolk. She stated that Mr. Seivertsen asked her to inquire about the anticipated completion date for repairs to the ethanol plant road so he can pass along this information to the corporate office.

County Highway Superintendent Richard Johnson explained that the plans are basically done and he has two of the four required properties for right-of-way. He stated that he has issues with the plans because they were designed to accommodate the drainage project that the county, City of Norfolk, and the ethanol plant agreed to by a letter of intent several years ago. He stated that this impacts the proposed construction on Victory Road from the standpoint of putting a quadruple 12' by 6' box culvert under Victory Road allowing drainage to Spring Branch. He stated that he is hopeful that the drainage would be resolved and he is looking at other possibilities. He explained that until a decision is made on the drainage matter, he doesn't want to put the plans out to bid for a \$150,000 box culvert and then decide that the box culvert won't be built.

Linda Rohde reported that the ethanol plant has changed the speed limit on the road inside the plant to 10 miles per hour because the road is dangerous. Chairman McCallum questioned if there was controversy between the city and the county that is delaying the project. County Highway Superintendent Richard Johnson responded that he would not say that it was controversy;

however, there are issues that he would rather discuss in executive session. He stated that the plans that the City of Norfolk had Kirkham Michael & Associates prepare include construction of the box culvert, condemnation, and a lot of money. He explained that the plans include work under the railroad and Victory Road and digging a mile plus of 35 to 40 foot wide channel. He explained that the drainage must be accommodated when the road is built. He explained that if the drainage project is going to be completed, then the box culvert could be constructed and the project can proceed; however, if the drainage project is not completed, then other options need to be considered.

Linda Rohde stated that the corporate office personnel are coming to the area during the next several months and they will want information regarding the road situation. He stated that local people are calling the corporate office complaining about the road conditions and subsequently the corporate staff contacts the plant manager.

Commissioner Klein stated that there was an agreement regarding cost sharing for this project and he questioned if the agreement was still in force. County Highway Superintendent Richard Johnson responded that there are some problems with the drainage agreement. Linda Rohde stated that the ethanol plant agreed to pay for a portion of the road construction costs. County Highway Superintendent Richard Johnson stated that the agreement for the road construction costs is fine. He explained that the agreement for the road going into the ethanol plant provided that the ethanol plant would pay half of the costs and the City of Norfolk and Madison County would equally share the other half of the costs.

Chairman McCallum questioned if the problem with the drainage agreement is between the City of Norfolk and Madison County. County Highway Superintendent Richard Johnson responded that he would not provide any additional information regarding this agreement in public session.

The Board took no action.

Todd Drapal, representing OCI Insurance & Financial Services, and Jeremy Mumm, representing Fulcrum Financial Group, LLC appeared before the Board regarding health insurance. Chairman McCallum explained that Madison County is in the process of renewing the health insurance contact for the next fiscal year with NACO Blue Cross-Blue Shield.

Todd Drapal stated that the NACO health insurance premiums increased 8.49% for the next fiscal year and any increase makes a significant difference in budget planning. He stated that OCI Insurance is a general agency for various agents, such as Fulcrum Financial, and they administer employee benefits. He stated that OCI Insurance is the single largest distribution for Coventry Health and United Health Care products and number three for distribution of Blue Cross-Blue Shield products in the State of Nebraska. He reported that OCI has approached several of the carriers with NACO business and some of the initial quotes have seen a 20% to 25% savings in premiums, which are significant. Mr. Drapal reported that he works with Platte County in a consulting capacity on their health plan.

Chairman McCallum questioned which company provides health insurance to Platte County employees and Mr. Drapal responded that Platte County is with Benefit Administrative Systems and they are self-insured. He stated that Madison County would be a candidate for a self-funding plan, which would include payment of administrative costs and a premium to a stop loss

carrier. He explained that the county would have a risk for claims up to the stop loss limits that the county selects. He explained that the county would select a specific stop loss amount for each member and then set an aggregate limit for the entire group.

Chairman McCallum stated that he spoke to many counties who switched to self-funding and many experienced financial difficulties and some have a hard time getting out of the self-funded plan. Mr. Drapal responded that there are some fully insured options for the Board to consider. He stated that several credible insurance carriers, including Coventry, United Health Care, and Principle, could submit quotes. He explained that Coventry works with the City of Omaha, Lincoln, and Grand Island and many counties.

Chairman McCallum stated that the bottom line is the quality of health insurance benefits, not just the premiums. He stated that the best time to consider different health insurance plans is in January or February. He stated that he would like to see a history of the premium changes with the insurance carriers after they transfer to a different company. He stated that the initial premiums are usually very good and then after several years the groups experience substantial premium increases. Mr. Drapal responded that Madison County should check with Washington County because their employees were with both NACO and United Health Care and he moved the entire group over to the United Health Care and they have been consistently having lower premium increases than the NACO pool. Chairman McCallum stated that Madison County has been with the NACO insurance pool for many years, and before a drastic change is made, there should be lengthy discussions with the officials. Mr. Drapal concurred that it would be beneficial to appoint an insurance committee to study the issue before making a change.

Commissioner Klein stated that the County Board also should consider that this is an election year with all the presidential candidates talking about streamlining the health insurance industry. He stated that no matter which candidate becomes the next president there would be some considerable changes in the health care industry. Mr. Drapal stated that there would be some changes; however, the changes will be much slower than what is discussed on the campaign trail.

Mr. Drapal submitted an employee enrollment form reflecting the data that is required for a company to submit a health insurance proposal. He stated that he came to the meeting to introduce several companies that have stability and quality and Coventry and United Health Care have both proven themselves in the health insurance industry. He stated that there is stability with the NACO insurance pool; however, a pool can get to the point of where there is adverse selection because the healthier groups tend to leave because they can save some money and that leaves the sicker groups remaining in the pool. He stated that this is one reason that association plans do not succeed. He questioned if the county would authorize the employees to complete the enrollment forms so an insurance quote could be prepared. The Board members agreed that they did not want to proceed with a quote at this time.

Mr. Drapal also distributed a sample benefit booklet and explained that OCI excels in benefit communication to employees. He explained that OCI could prepare a packet that summarized the benefits offered by Madison County.

The County Board took no action.

The following claims were audited:

		GENERAL FUND	
Total Net Payroll			106,473.24
Shelly Acuna	Rent, County Relief		250.00
Doris Adams	Election Board Services, Election Commissioner		86.97
Mark Albin	Legal Services, District Court		142.95
Nancy Albracht	Canvassing Board Services, Election Commissioner		38.93
Alltel	Telephone Services, County Sheriff		1,106.54
Ken Alstadt	Rent, County Relief		500.00
Ameritas Life Insurance Corporation	Employee Share Retirement		6,764.30
Ameritas Life Insurance Corporation	Employer Share Retirement		9,934.78
Margaret Anding	Election Board Services, Election Commissioner		86.97
Aquila	Gas Service, Courthouse		967.23
Aquila	Gas Service, County Jail		2,256.87
Aquila	Gas Service, County Relief		652.71
Carol Arment	Election Board Services, Election Commissioner		86.97
Therese Arnold	Election Board Services, Election Commissioner		77.51
Susan Askew	Election Board Services, Election Commissioner		86.97
Cheryl Baumann	Election Board Services, Election Commissioner		113.58
Darlene Becker	Election Board Services, Election Commissioner		84.05
Jennifer Birmingham	Legal Services, County Court		2,381.25
Blue Cross Blue Shield of Nebraska	Insurance Premiums		99,158.64
Rosemary Bohn	Election Board Services, Election Commissioner		86.97
Karla Boldt	Supplies, Veterans' Service Office		24.96
Bomgaars Supply Inc.	Supplies, Courthouse		108.50
Mike Bowersox	Uniforms, County Sheriff		450.99
Brandl Electric	Services, Courthouse		827.27
Lena Braun	Election Board Services, Election Commissioner		85.51
Everett Breach	Election Board Services, Election Commissioner		112.12
Brogan & Gray, P.C., L.L.O.	Legal Services, District Court		6,019.60
Brogan & Stafford, P.C.	Legal Services, County Court		317.80
Buck's Specialty	Uniforms, County Sheriff		48.22
Heather Buckendahl	Election Board Services, Election Commissioner		31.40
Budget Inn	Rent, County Relief		500.00
Capital One Bank	Supplies, Law Enforcement		41.57
Carney Law, P.C.	Legal Services, County Court		1,245.60

Joy Carney	Election Board Services, Election Commissioner	86.97
Christ Lutheran Church	Polling Place Rental, Election Commissioner	100.00
Christ Lutheran School	Supplies, Courthouse	126.00
CMRS-FP	Postage, County Sheriff	2,000.00
Connecting Point	Equipment, County Assessor	2,000.00
Connecting Point	Equipment, Reappraisal	555.99
Connecting Point	Equipment, County Sheriff	442.00
Connecting Point	Equipment, Probation	2,262.00
Copple, Rockey & McKeever, P.C., L.L.O.	Legal Services, County Court	1,310.72
Barbara Copple	Election Board Services, Election Commissioner	86.97
Lewis Copple	Election Board Services, Election Commissioner	86.97
Copycraft Printing	Supplies, Probation	71.00
Cornhusker Auto Center	Vehicle, County Sheriff	22,227.00
Correctional Counseling Inc.	Services, Probation	173.44
Credit Management Services, Inc.	Garnish of Wages	102.61
Creighton University Medical Center	Forensic Services, Law Enforcement	444.08
Culligan	Drinking Water Service, County Jail	76.75
Theresa Dahlberg	Election Board Services, Election Commissioner	63.57
Dakota Business Systems	Equipment Lease, Probation	72.00
Carolyn Dannelly	Election Board Services, Election Commissioner	86.97
DDSS Inc.	Services, County Attorney	55.40
DDSS Inc.	Contract Services, Courthouse	753.04
Department of Motor Vehicles	Copies, Law Enforcement	4.00
Janice DeWalt	Election Board Services, Election Commissioner	112.12
Sharon Dohmen	Election Board Services, Election Commissioner	86.97
Douglas County Sheriff's Office	Registration, Law Enforcement	200.00
Gary Drahota	Election Board Services, Election Commissioner	91.97
Carol Dreier	Election Board Services, Election Commissioner	43.10
Eakes Office Products Center	Supplies, County Jail	226.65
Eakes Office Products Center	Supplies, Equipment, Probation	392.47
Earl May Seed & Nursery	Supplies, Courthouse	38.97
Erma Eggerling	Election Board Services, Election Commissioner	90.51
Electric Fixture & Supply	Supplies, Courthouse	148.08
Elite Office Products	Copier Maintenance, County Court	90.65
Donna Ellenberger	Election Board Services, Election Commissioner	86.97
Enviromaster Inc.	Supplies, County Jail	42.00

Patty Eucker	Election Board Services, Election Commissioner	86.97
Doris Eymann	Election Board Services, Election Commissioner	133.33
Faith Regional Health Services	Medical Services, County Jail	406.00
Faith Regional Health Services	Medical Services, County Relief	12,090.52
Farner Company Inc.	Supplies, Probation	185.24
First Concord Benefits Group	Flexible Benefit Plan	2,121.60
Dan Fitzgerald	Election Board Services, Election Commissioner	37.25
Fleet Services	Fuel, County Sheriff	240.75
Theresa Folkers	Election Board Services, Election Commissioner	112.12
Nancy Foll	Election Board Services, Election Commissioner	86.97
Kim Foster	Election Board Services, Election Commissioner	96.07
Helen Fowlkes	Election Board Services, Election Commissioner	48.95
Marcella Frauendorfer	Election Board Services, Election Commissioner	100.00
Darlene Freudenburg	Election Board Services, Election Commissioner	84.05
Peggy Freudenburg	Election Board Services, Election Commissioner	78.97
Janet Frey	Election Board Services, Election Commissioner	86.97
Daniel Fullner	Mileage, Mental Health	20.20
Gall's Inc.	Uniforms, County Jail	386.90
Elaine Geyer	Election Board Services, Election Commissioner	86.97
Jan Goff	Election Board Services, Election Commissioner	86.97
Judy Goodwater	Election Board Services, Election Commissioner	112.12
Vickie Green	Postage, Planning and Zoning	32.49
Kayla Grone	Services, Probation	100.00
Hartford Life Insurance Company	Deferred Compensation	280.00
Gloria Hatterman	Election Board Services, Election Commissioner	139.89
Hauge Associates Inc.	Garnish of Wages	128.50
Midge Hedrick	Election Board Services, Election Commissioner	85.51
Robert Hekrdle	Election Night Services, Election Commissioner	11.30
Tresa Hekrdle	Election Night Services, Election Commissioner	11.30
Deborah Helmick	Election Board Services, Election Commissioner	112.05
Doris Hilgert	Election Board Services, Election Commissioner	89.05
Clara Hinken	Election Board Services, Election Commissioner	85.51
Margaret Hipp	Election Board Services, Election Commissioner	84.05
Marci Hjorth	Mileage, Law Enforcement	66.86
Betty Hofmann	Election Board Services, Election Commissioner	46.02
HSBC Business Solutions	Supplies, Planning and Zoning	107.25

Nancy Hughes	Election Board Services, Election Commissioner	46.02
Frances Hupp	Election Board Services, Election Commissioner	88.43
Hy-Vee Pharmacy	Prescriptions, County Relief	32.92
Intab Inc.	Supplies, Election Commissioner	172.25
Jack's Uniforms	Uniforms, County Sheriff	409.58
Jack's Uniforms	Uniforms, County Jail	129.89
Tim Janousek	Election Board Services, Election Commissioner	32.86
Karon Jansen	Election Board Services, Election Commissioner	86.97
Mary Ann Jenson	Election Board Services, Election Commissioner	112.12
Carol Jessen	Election Board Services, Election Commissioner	85.51
Jewell, Collins, DeLay & Flood	Legal Services, County Court	202.63
John's Disposal	Garbage Service, Probation	44.00
Connie Johnson	Election Board Services, Election Commissioner	88.43
Johnson, Morland, Easland, & Lohrberg, P.C.	Legal Services, County Court	2,792.50
Roxanne Johnson	Election Board Services, Election Commissioner	85.51
Velma Johnson	Election Board Services, Election Commissioner	86.97
Johnson's Inc.	Repairs, Veterans' Service Office	65.00
Bill Kenny	Election Board Services, Election Commissioner	112.12
Joan Kenny	Election Board Services, Election Commissioner	86.97
Ruth Kment	Election Board Services, Election Commissioner	85.51
Ethan Knapp	Election Night Services, Election Commissioner	10.70
Donna Kortje	Election Board Services, Election Commissioner	86.97
Larry Kortje	Election Board Services, Election Commissioner	86.97
Ruth Kuchar	Election Board Services, Election Commissioner	86.97
Nancy Landen	Election Board Services, Election Commissioner	38.02
Kathleen Laughlin	Garnish of Wages	76.62
Delores Leffers	Election Board Services, Election Commissioner	86.97
Florence Leland	Election Board Services, Election Commissioner	48.95
Kristina Lenser	Services, Probation	100.00
Yvonne Lichtenberg	Election Board Services, Election Commissioner	86.97
Mary Lindahl	Election Board Services, Election Commissioner	86.97
Lucille Loberg	Election Board Services, Election Commissioner	86.97
Michael Long	Mileage, Law Enforcement	268.16
Joan Lopes	Election Board Services, Election Commissioner	86.97
Louderback Drug	Prescriptions, County Jail	328.65
Joan Lux	Election Services, Election Commissioner	74.28

Madison County Clerk	Title Fee, County Sheriff	10.00
Madison County Clerk	Tax Deposit	38,088.76
Madison County Sheriff	Supplies, County Jail	113.86
Madison County Sheriff	Court Costs, Mental Health	303.33
Madison County Sheriff	Court Costs, District Court	25.00
Madison County Sheriff	Court Costs, County Court	541.14
Madison County Sheriff	Meals, Lodging, Travel Expense, County Sheriff	428.16
Madison County Treasurer	Tire Tax, County Sheriff	5.00
Gene Marshall	Election Board Services, Election Commissioner	85.51
Leona Maseman	Election Board Services, Election Commissioner	86.97
Christal McDonald	Court Reporting, Mental Health	50.00
Menards	Supplies, County Sheriff	14.94
Menards	Supplies, Probation	10.98
Microfilm Imaging Systems Inc.	Services, County Court	1,021.32
Midwest Plumbing & Heating	Repairs, County Jail	236.69
Erin Miller	Election Board Services, Election Commissioner	56.71
Liz Miller	Election Board Services, Election Commissioner	40.95
Cynthia Mohl	Election Board Services, Election Commissioner	48.95
Elaine Moschenross	Election Board Services, Election Commissioner	84.05
Mount Olive Lutheran Church	Polling Place Rental, Election Commissioner	50.00
MS Data Services	Services, District Court	262.00
NACO	Publications, District Court	30.00
Judy Nathan	Election Board Services, Election Commissioner	86.97
Nebraska Child Support Payment Center	Garnish of Wages	505.84
Nebraska Health & Human Services	State Institutions Funding	1,089.00
Nebraska Public Power District	Utilities, Planning and Zoning	128.67
Nebraska Public Power District	Utilities, Veterans' Service Office	29.31
Alyce Nelson	Election Board Services, Election Commissioner	84.05
Phyllis Newhard	Election Board Services, Election Commissioner	86.97
Newman Grove Reporter	Publication Costs, Election Commissioner	310.80
NMG, LLC	Medical Services, County Jail	1,695.00
Sharyn Nore	Election Board Services, Election Commissioner	86.97
Norfolk Daily News	Publication Costs, County Assessor	147.00
Norfolk Daily News	Publication Costs, Courthouse	370.42
Norfolk Office Equipment	Equipment, Law Enforcement	8,370.96
Northeast Community College	Registration, County Jail	140.00

Northeast Nebraska Juvenile Services Inc.	Board of Juveniles, Juvenile Detention	24,383.75
Northeast Nebraska Shooting Association	Range Fees, County Sheriff	600.00
Lois Oberle	Election Board Services, Election Commissioner	84.05
Beverly Ohlman	Election Board Services, Election Commissioner	51.87
Otoe County Sheriff	Service Fees, County Court	5.00
Judith Otten	Election Board Services, Election Commissioner	114.14
Patricia Otto	Election Board Services, Election Commissioner	86.97
Our Savior Lutheran Church	Polling Place Rental, Election Commissioner	150.00
Ardene Peitzmeier	Election Board Services, Election Commissioner	86.97
Priscilla Petersen	Election Board Services, Election Commissioner	84.05
Kay Peterson	Election Board Services, Election Commissioner	98.09
Richard Pfeifer	Election Board Services, Election Commissioner	107.12
Phillips 66	Fuel, County Sheriff	244.75
Pierce County Sheriff	Service Fees, District Court	25.50
David Prather	Meals, County Sheriff	23.36
Puppy Love	Impound Fees, County Sheriff	75.00
Quality Inn & Suites	Lodging, County Sheriff	189.90
Quality Inn & Suites	Lodging, County Jail	217.11
Quill Corporation	Supplies, County Court	419.63
Qwest	Telephone Service, District Judge	101.03
Qwest	Telephone Service, County Jail	17.66
Qwest	Telephone Service, Probation	685.35
Radio Shack	Supplies, Probation	49.99
Radio Shack	Equipment, County Sheriff	79.99
Donna Rector	Election Board Services, Election Commissioner	86.97
Mildred Remmereid	Election Board Services, Election Commissioner	86.97
Jane Reuss	Election Board Services, Election Commissioner	78.97
Maralyn Reznicek	Election Board Services, Election Commissioner	112.12
Jeanne Rix	Election Board Services, Election Commissioner	86.97
Donna Rodekohr	Election Board Services, Election Commissioner	86.97
Vivian Ropte	Election Board Services, Election Commissioner	84.05
Darlene Ross	Election Board Services, Election Commissioner	78.97
Lynne Rowan	Election Board Services, Election Commissioner	84.05
Rosemary Rutten	Election Board Services, Election Commissioner	85.51
Sanne Repair	Repairs, Supplies, County Sheriff	1,537.79
Nancy Scheer	Mileage, Election Commissioner	81.22

Marvella Scheffer	Election Board Services, Election Commissioner	84.05
Schmitz Pest Services	Services, County Jail	200.00
Renee Schmitz	Rent, County Relief	250.00
Robert Schulz	Election Board Services, Election Commissioner	86.97
Mardell Schwartz	Election Board Services, Election Commissioner	86.97
Shell Fleet Plus	Fuel, Planning and Zoning	191.61
Joan Sila	Election Board Services, Election Commissioner	86.97
Ada Smith	Election Board Services, Election Commissioner	23.40
Alice Smith	Election Board Services, Election Commissioner	48.95
Deborah Smith	Election Board Services, Election Commissioner	86.97
Mike Smith	Meals, Mileage, Veterans' Service Office	176.06
St. John Lutheran Church	Polling Place Rental, Election Commissioner	65.00
St. Patrick Catholic Church	Polling Place Rental, Election Commissioner	65.00
State of Nebraska DAS IMServices	Services, County Sheriff	1.80
Vern Steinman	Election Board Services, Election Commissioner	89.05
Stratton & Kube, P.C.	Legal Services, County Court	1,206.72
Betty Sunderman	Election Board Services, Election Commissioner	84.05
Darlene Sunderman	Election Board Services, Election Commissioner	86.97
Carol Tegeler	Election Board Services, Election Commissioner	51.87
Richard Tegeler	Election Board Services, Election Commissioner	43.10
The Day Companies	Rent, Probation	2,400.00
Tilden American Legion Post #170	Polling Place Rental, Election Commissioner	50.00
Tilden Citizen/Meadow Grove News	Publication Costs, Election Commissioner	507.38
Tilly's	Fuel, County Sheriff	76.17
Barbara Timperley	Election Board Services, Election Commissioner	115.71
Polly Timperley	Election Board Services Election Commissioner	105.61
Trane US Inc.	Maintenance Agreement, Courthouse	871.56
Treat American Food Services	Meals, County Jail	66.77
Trinity Episcopal Church	Polling Place Rental, Election Commissioner	35.00
David Uher	Legal Services, County Court	191.84
United Bank of Iowa	Copier Maintenance, Probation	316.00
Evelyn Velder	Election Board Services, Election Commissioner	112.12
Delores Wachter	Election Board Services, Election Commissioner	86.97
Brett Walker	Mileage, Juvenile Diversion	41.41
Walmart Community	Supplies, Reappraisal	59.00
Aaron Walter	Election Board Services, Election Commissioner	84.05

Linda Weich	Election Board Services, Election Commissioner	88.43
Vicky Werner	Election Board Services, Election Commissioner	86.97
Western Office Plus	Supplies, County Clerk	73.30
Western Office Plus	Supplies, Register of Deeds	496.84
Western Office Plus	Supplies, District Court	238.00
Western Office Plus	Supplies, County Sheriff	230.90
Western Office Plus	Supplies, Probation	1,916.00
Fred Whaley	Fuel, Reappraisal	60.05
Donna Wiedenbach	Election Board Services, Election Commissioner	43.10
Jacqueline Wiese	Election Board Services, Election Commissioner	121.21
Norma Jean Wilbur	Election Board Services, Election Commissioner	86.97
Jane Witt	Election Board Services, Election Commissioner	88.43
Janie Witzel	Election Board Services, Election Commissioner	105.05
Dolores Woodruff	Election Board Services, Election Commissioner	86.97

ROAD/BRIDGE FUND

Total Net Payroll		23,941.07
Alltel	Telephone Services, District #2	110.59
Ameritas Life Insurance Corporation	Employee Share Retirement	1,438.10
Ameritas Life Insurance Corporation	Employer Share Retirement	2,157.19
Aquila	Gas Service, District #1, #2, #3	773.90
Blue Cross Blue Shield of Nebraska	Insurance Premiums	26,436.62
Bomgaars Supply Inc.	Supplies, District #1, #2, #3	902.21
Carquest Auto of Norfolk	Supplies, Repairs, District #2, #3	84.82
DAS Central Finance	Telephone Services, District #2	24.58
Dent Specialists LLC	Repairs, District #1	36.35
Fastenal Company	Supplies, District #3	6.86
First Concord Benefits Group	Flexible Benefits Plan	570.73
Hartford Life Insurance Company	Deferred Compensation	40.00
Hotsy Equipment Company	Repairs, District #1	162.62
John Deere Credit	Equipment Lease, District #2	3,128.45
K & C Grain Inc.	Gravel, District #2	1,581.39
Linweld Inc.	Supplies, District #3	84.06
Loup Power District	Utilities, District #1	112.36
Madison County Clerk	Federal Tax Deposit	8,138.61

Matteo Sand & Gravel Co. Inc.	Gravel, District #1, #2, #3	19,290.89
Meisinger Oil Co. Inc.	Fuel, District #1, #2, #3	22,092.31
Nebraska Child Support Payment Center	Garnish of Wages	230.77
Nebraska Harvestore Systems	Supplies, District #2	30.42
Nebraska Machinery Company	Repairs, District #2, #3	483.13
Nebraska Public Power District	Utilities, District #2	105.86
Powerplan	Repairs, District #1	650.38
Rose Equipment Inc.	Repairs, District #2	26.89
Snap On Tools	Tools, District #2	5.00
The Grove	Fuel, District #1	308.05
Tube City IMS LLC	Rock, District #1	433.68

FEDERAL AID SECONDARY FUND

Bomgaars Supply Inc.	Supplies	1,623.04
Johnson Engineering Company	Services	1,775.00
Matteo Sand & Gravel Co. Inc.	Gravel	5,441.10

VISITORS PROMOTION FUND

Christian Cross Festival	Grant	1,000.00
Norfolk Area Chamber of Commerce	Administrative Expense	8,579.48

VISITORS IMPROVEMENT FUND

Norfolk Chamber of Commerce	Administrative Expense	8,174.73
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LAW ENFORCEMENT OPERATING FUND

Eakes Office Products	Supplies	369.24
Madison County Sheriff	Supplies	333.84

DRUG COURT FUND

Redwood Toxicology Laboratory Inc.	Drug Testing	382.55
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NOXIOUS WEED FUND

Total Net Payroll		2,587.20
Ameritas Life Insurance Corporation	Employee Share Retirement	113.31
Ameritas Life Insurance Corporation	Employer Share Retirement	169.99
Arkfeld Manufacturing Inc.	Repairs	160.20
Blue Cross Blue Shield of Nebraska	Insurance Premiums	2,365.02
Bomgaars	Supplies	231.64
Cableone	Internet Services	49.00
DAS Central Finance	Telephone Services	46.63
Eudell Feldman	Mileage	24.75
HSBC Business Solutions	Supplies, Equipment	118.23
John's Disposal	Garbage Service	26.00
August Klug	Mileage	6.06
Madison County Clerk	Tax Deposit	787.02
Menards	Supplies	104.56
Nick's TV and Small Appliance	Repairs	22.15
Norfolk Daily News	Publication Costs	67.20
Radio.com	Equipment	220.30
Earl Reeves	Mileage	15.15
Orin Rinkel	Mileage	10.10
C.J. Rudnick	Repairs	4.27
Schaben Industries	Repairs	123.41
Al Worley	Repairs	279.70

911 EMERGENCY FUND

Geocomm Inc.	Services, Training	683.32
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Motion made by Uhlir and seconded by Klein 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 11:12 A.M. to Tuesday, June 10, 2008 at 9:30 A.M.

County Clerk

Chairman