

BOARD OF EQUALIZATION

Madison, Nebraska

August 18, 2009

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

Advance notice of meeting was published in the Thursday, August 13, 2009 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 Lee Klein 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 Assessor Jeff Hackerott, and County Clerk Nancy Scheer.

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

Motion made by Uhir and seconded by Klein to approve the minutes of the August 4, 2009 meeting. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

County Assessor Jeff Hackerott submitted the following tax list correction:

#2521: Kent and Lee Sellin dba Sellin Farms Partnership, 55075 843rd Road, Norfolk
Deduction from the tax rolls in the amount of \$96.90 for correction to tax list correction #2511 after receipt of an amended 2008 personal property return

After discussion, it was moved by Uhlir and seconded by McCallum to approve tax list correction #2521. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

The Board of Equalization adjourned at 9:06 A.M.

County Clerk

Chairman

COMMISSIONERS PROCEEDINGS

Madison, Nebraska

August 18, 2009

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, August 13, 2009 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 9:47 A.M. Planning and Zoning Administrator John Johnson was present from 10:14 A.M. to 11:04 A.M.

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

- 1) Approval of minutes of the August 4, 2009 meeting
- 2) RESOLUTION #2009-47

BE IT RESOLVED, that the following securities held in safekeeping by Midwest Independent Bank, Jefferson City, Missouri, to secure deposits of this county in Midwest Bank, N.A., Pierce, Nebraska, be and the same hereby are approved:

DOUGLAS CNTY NEB SAN & IMPT DIST #382

\$150,000.00

Receipt Date: 08/06/2009

Receipt No. JC43421

Midwest Independent Bank

Jefferson City, Missouri

Cusip 25930KAS6

Maturity Date: 11/15/2027

3)

RESOLUTION #2009-48

WHEREAS, the following securities were approved by Resolution #2009-25 on May 27, 2009 to secure deposits of county funds in Wells Fargo Bank Nebraska, N.A., Norfolk, Nebraska:

Depository Bond No. 6604485

Dated: November 12, 2008

\$9,000,000.00

Wells Fargo Bank, N.A.

San Francisco, California

WHEREAS, Wells Fargo Bank Nebraska, N.A., Norfolk, Nebraska desires to decrease the bond amount due to the amount of current county deposits,

NOW, THEREFORE, BE IT RESOLVED, that Public Depository Bond No. 6604485 for pledged securities with Wells Fargo Bank Nebraska, N.A., Norfolk, Nebraska be amended to reduce the surety bond amount from \$9,000,000 to \$2,000,000.

- 4) Acknowledge receipt of the Official Bond of Greg Schindler as Clerk of Sanitary Improvement District No. 5
- 5) Approval of 2009 inventory statements
- 6) Approval of contract with Maximus Inc. for cost allocation plan services for fiscal years 2009, 2010, and 2011
- 7) Approval of 3rd amendment to the sublease agreement with Nebraska Workforce Development Department of Labor for rental of office space for the Madison County General Assistance Program
- 8) Approval of right-of-way acquisition contracts for the Victory Road Project with Elkhorn Valley Ethanol, L.L.C., Norfolk Iron and Metal, Inc., Douglas L. Stevens and Becky S. Stevens, husband and wife, and J. Paul McIntosh and Eleanor McIntosh, husband and wife

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

Motion was 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 Board reviewed the following reports:

- 1) County Clerk July fee report
- 2) County Treasurer fund balance report
- 3) Register of Deeds July fee report
- 4) Clerk of District Court July fee report
- 5) County Sheriff July fee report
- 6) Sale of surplus property report
- 7) Minutes of the July 21, 2009 meeting of PrairieLand RC & D and July newsletter

Pursuant to published legal notice to bidders in the August 6, 2009 and August 13, 2009 editions of The Norfolk Daily News, sealed bids for furnishing one used vibratory asphalt compactor for Road District #1 were received from the following companies:

NMC, Inc.	Norfolk, Nebraska
Road Builders Machinery & Supply Company	Omaha, Nebraska
Rose Equipment Inc.	Lincoln, Nebraska

After review of the bids, motion was made by Uhlir and seconded by Klein to accept the bid submitted by NMC, Inc. for furnishing a 2006 Caterpillar vibratory asphalt compactor for Road District #1. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

Pursuant to published legal notice in the Friday, August 14, 2009 edition of The Norfolk Daily News, Chairman McCallum opened a public hearing at 10:16 A.M. to receive comments regarding the conditional use permit application of Leon Nelson to construct a house on less than 40 acres on property located in Section 23-21-4. Planning and Zoning Administrator John Johnson read the facts regarding the application and the stipulations recommended by the Planning Commission.

Leon Nelson was present during the hearing and explained that he plans to construct a new house on this parcel and one of his children plans to move into his current house.

No one appeared at the hearing to testify in opposition to the conditional use permit application. Chairman McCallum closed the hearing at 10:19 A.M.

After discussion the following resolution was introduced:

RESOLUTION #2009-49

A RESOLUTION GRANTING A CONDITIONAL USE PERMIT FOR CERTAIN LAND LOCATED IN THE COUNTY OF MADISON, NEBRASKA UNDER AUTHORITY GRANTED BY THE MADISON COUNTY ZONING AND SUBDIVISION RESOLUTION AND LEGISLATIVE BILL 186 (1978)

WHEREAS, having given proper notice and holding a public hearing as provided by law and under the authority of and subject to the provision the 2003 Madison County Zoning and Subdivision Resolution and Legislative Bill 186 (1978).

Finding of Facts

1. The application is consistent with the Madison County Comprehensive Plan.
2. The application is consistent with the Madison County Zoning and Subdivision Regulations.
3. There is a small livestock confinement just over a quarter-mile north of the proposed home site.
4. A hog operation is located approximately a half-mile to the northeast on the same section.NOW,

THEREFORE, BE IT RESOLVED, that the Board of Commissioners of Madison County, Nebraska, hereby grants a permanent Conditional Use Permit to Leon and DeAnn Nelson for a single family dwelling on less than forty acres as directed Section 402, "AG-1" Intensive Agriculture District, 2003 Madison County Zoning and Subdivision Resolution, on the following described land:

Southwest ¼ of the Northwest ¼ of Section 23, Township 21 North and Range 4 West of the 6th P.M., Madison County, Nebraska.

NOW, THEREFORE, BE IT ALSO RESOLVED, the below listed conditions must be complied with by all current and future owners of the property described above and failure to comply with said conditions may result in forfeiture of this Conditional Use Permit.

1. This Conditional Use Permit allows a single family home on less than 40 acres.
2. This Conditional Use Permit shall be permanent and will be transferred between owners.
3. With the passage of this permit, the applicant realizes that the new residence is going to be subject to livestock odors, dust and general nuisances. This does not, however, mean that the applicant is giving up the right to be protected by Madison County and the State of Nebraska.
4. A copy of the signed permit must be recorded with the Madison County Register of Deeds office by the Nelsons.

NOW, THEREFORE, BE IT FURTHER RESOLVED, that upon taking effect of this Resolution, the above Conditional Use Permit shall be entered and shown of the Official Zoning Map of Madison County, previously adopted by reference, and said zoning map is hereby reincorporated as a part of the Madison County, Nebraska Zoning and Subdivision Resolution as amended.

Motion was made by Klein and seconded by Uhlir to adopt the foregoing resolution and approve Nelson Farms, Ltd.'s Lot Split. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

Pursuant to published legal notice in the Friday, August 14, 2009 edition of The Norfolk Daily News, Chairman McCallum opened a public hearing at 10:30 A.M. to receive comments regarding the conditional use permit application of Ted Siecke to construct a house on less than 40 acres on property located in Section 2-21-1. Planning and Zoning Administrator John Johnson read the facts regarding the application and the stipulations recommended by the Planning Commission.

Doug Siecke was present during the hearing and stated that his son plans to construct a new house on this 3-acre parcel of land.

No one appeared at the hearing to testify in opposition to the conditional use permit application. Chairman McCallum closed the hearing at 10:33 A.M.

After discussion the following resolution was introduced:

RESOLUTION #2009-50

A RESOLUTION GRANTING A CONDITIONAL USE PERMIT FOR CERTAIN LAND LOCATED IN THE COUNTY OF MADISON, NEBRASKA UNDER AUTHORITY GRANTED BY THE MADISON COUNTY ZONING AND SUBDIVISION RESOLUTION AND LEGISLATIVE BILL 186 (1978)

WHEREAS, having given proper notice and holding a public hearing as provided by law and under the authority of and subject to the provision the 2003 Madison County Zoning and Subdivision Resolution and Legislative Bill 186 (1978).

Finding of Facts

1. The application is consistent with the Madison County Comprehensive Plan.
2. The application is consistent with the Madison County Zoning and Subdivision Regulations.
3. Ted Siecke is familiar with both the positives and negatives of living in the country.
4. At the time of the application an irrigation pivot is located on the quarter, and could subject any residents on the quarter to overspray which could include chemigation.
5. Mr. Siecke's brother also built an acreage on his father's farm.

THEREFORE, BE IT RESOLVED, that the Board of Commissioners of Madison County, Nebraska, hereby grants a permanent Conditional Use Permit to Ted Siecke for a single family dwelling on less than forty acres as directed in Section 402, "AG-1" Intensive Agriculture District, 2003 Madison County Zoning and Subdivision Resolution, on the following described land:

East ½ of the Northeast ¼ and Northeast ¼ of the Southeast ¼ of Section 2, Township 21 North and Range 1 West of the 6th P.M., Madison County, Nebraska.

NOW, THEREFORE, BE IT ALSO RESOLVED, the below listed conditions must be complied with by all current and future owners of the property described above and failure to comply with said conditions may result in forfeiture of this Conditional Use Permit.

1. This Conditional Use Permit allows a single family home on less than 40 acres.
2. This Conditional Use Permit shall be permanent and will be transferred between owners.
3. With the passage of this permit, the applicant and/or residents and/or builder realizes that the new residence is going to be subject to livestock odors, dust and general nuisances. This does not, however, mean that the applicant is giving up the right to be protected by Madison County and the State of Nebraska.
4. Complaints directed towards the pivot this quarter should be directed to the appropriate landowner.
5. A copy of the signed permit must be recorded with the Madison County Register of Deeds office by Ted Siecke.

NOW, THEREFORE, BE IT FURTHER RESOLVED, that upon taking effect of this Resolution, the above Conditional Use Permit shall be entered and shown on the Official Zoning Map of Madison County, previously adopted by reference, and said zoning map is hereby reincorporated as a part of the Madison County, Nebraska Zoning and Subdivision Resolution as amended.

Motion was made by Klein and seconded by Uhlir to adopt the foregoing resolution and approve Siecke Second Lot Split. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

Planning and Zoning Administrator John Johnson reported that the term of Alan Belina on the Joint Planning Commission expires and he does not wish to continue serving on the Board. He also reported that the term of Donald Radenz on the Board of Adjustment expires and he does not wish to be re-appointed. He stated that Mr. Radenz has served on the Board of Adjustment for 30 years. In addition, he reported that another vacancy on the Board of Adjustment was created when Randy Ryan moved out of the county. No names of individuals interested in serving on these Boards were submitted. Chairman McCallum requested Planning and Zoning Administrator John Johnson and the Board members to seek the names of individuals who may fill these vacancies.

No further action was taken.

Andy Snyder, Investment Banker for Smith Hayes Financial Services Corporation, gave a presentation regarding recovery zone bonds. He stated that Smith Hayes has been underwriting bonds since 1985 and when bonds are completed, the company attempts to place the bond back into the county with local banks and investors. He stated that in Nebraska, counties were allocated a volume cap and Madison County was issued \$2,565,000 of economic development bonds.

Mr. Snyder explained that this is a new financing tool that will allow the county to borrow money at a lower interest rate than a traditional tax-exempt bond. Mr. Snyder stated that these funds can only be used for new projects inside a recovery zone and can't be used for refunding an old debt. He explained that the bonds must be issued before 2011. He stated that there are two types of bonds, including economic development bonds and recovery zone facility bonds. He explained that for the economic development bonds, the federal government will allow the county to issue a bond up to \$2.5 million and in return the federal government will pay 45% of the interest that the county owes on the bond. Mr. Snyder explained that the economic development bonds may be used for public infrastructure, including roads and bridges, public facilities, job training facilities, or educational facilities. He stated that these bonds are taxable, so an investor who purchases the bond would get taxed, making the interest rates a little higher than a tax-exempt bond. He reported that Smith Hayes completed an analysis for Buffalo County for a \$3 million bond issue and the federal government would pay back \$1 million towards interest over the 20 year length of the bond, so there are savings with these type of bond issues. Mr. Snyder explained that projects must take place in a recovery zone, which must be deemed by the County Board of Commissioners. He reported that the definition of a recovery zone is any area designated by the county in a reasonable manner, using good faith discretion, having significant poverty, unemployment, rate of home foreclosure, or general distress. He explained that the definition of general distress permits most projects to be considered. He further explained that there is no certification process or federal oversight for the county declaring an area as a recovery zone.

Commissioner Uhlir questioned what the interest rates are for these bonds. Mr. Snyder responded that serial bonds are issued, which have a different interest rate every year between 2.5% to 6.75% over a 20-year period of time. Chairman McCallum questioned if the interest reimbursement from the federal government is received annually and Mr. Snyder responded that the interest is reimbursed twice a year. He explained that the county would be required to pay the interest and the federal government would reimburse the county 45% of the interest paid. County Highway Superintendent Richard Johnson questioned the reimbursement of \$1 million of interest on a \$3 million bond issue. He stated that payment of over \$2 million of interest on a \$3 million bond issue over a 20-year period seems excessive.

Mr. Snyder explained that there could be multiple recovery zones in the county. Chairman McCallum questioned if any amortization documents were available and Mr. Snyder responded that the company could complete an analysis similar to what was completed in Buffalo County. He reported that Buffalo County was looking at completing a loan at a local bank with an interest rate of 4.25%, but the Smith Hayes analysis provided a better interest rate. Chairman McCallum questioned what is used for a bond guarantee and Mr. Snyder responded that recovery zone bonds are part of the federal government's stimulus plan and entities must trust that the federal government will pay back 45% of the interest.

Mr. Snyder reported that if the County Board decides not to use the recovery zone bonds allocated to the county, the funds would be returned to the state so they could be distributed to another county who could use the funds or the funds could be given to a beneficiary within the county, such as the City of Madison or any other entity.

Commissioner Klein questioned if the county could declare an area a recovery zone if a contract is almost ready to be awarded on a project. Mr. Snyder responded that the county must declare a recovery zone before the project starts. He explained that he is working closely with a bond attorney to determine what process a county must use to declare a recovery zone. He stated that as soon as he has this information he would be glad to share it with the county.

Mr. Snyder explained that the recovery zone facility bonds are for private businesses that may wish to move to Madison County or a business that is already established. He explained that private businesses who wanted to issue tax-exempt bonds were required to go through Nebraska Investment Finance Authority. He reported that the federal government allocated \$3.8 million in Madison County for the recovery zone facility bonds. Mr. Snyder explained that these bonds must pass through the county, which requires the business to come to the County Board seeking approval for issuance of the bonds. He explained that Madison County would not be obligated to back any bonds that are issued. He stated that the advantage for the business is that a tax-exempt bond could be issued, which may provide lower interest rates than a local bank.

Chairman McCallum stated that he would have additional information regarding how to declare an area a recovery zone and how to allocate the funds to another entity that could use the bonds. Chairman McCallum stated that he would like to see a debt service schedule. He stated that Madison County has plenty of projects that could be completed with recovery zone bonds.

Mr. Snyder reported that Build America Bonds are also available and there is no limitation on the amount that could be bonded. He explained that these bonds are taxable and the federal government pays back 35% of the interest. He stated that the Build American Bonds have been available for eight months.

The Board took no action.

Joe Ferguson, Tammy Day, and Paula Pflueger met with the County Board to discuss the Norfolk Area Community Foundation. Joe Ferguson stated that the county has realized the benefit of wealth because of the asset of the Inheritance Tax Fund. He stated that the Norfolk Area Community Foundation is a different twist on the transfer of wealth.

Tammy Day explained that the Norfolk Area Community Foundation is affiliated with the Nebraska Community Foundation. She stated that the organizations work with people to build permanent endowments that would generate income for their community. She explained that there was a study that reflected that over the next 40 years there would be a large wealth transfer happening from one generation to another. She stated that this wealth transfer could be in land, assets, or money. She reported that the study estimates that \$6 billion would transfer over the next 40 years, which is an average of \$119 million each year that would change hands each year in Madison County. Mrs. Day explained that, due to the lack of estate planning or because people move away, a lot of money leaves the county and the area does not benefit. She stated that the Norfolk Area Community Foundation hopes to capture some of the wealth transfer and have the funds permanently endowed for projects in the future. She stated that if 5% would be retained that would amount to an endowment of over \$59 million, which would generate over \$3 million annually for community projects. Mrs. Day stated that some people would contribute money to place in the permanent endowment because they don't know what the community would need in the next 20 years. She explained that some people have a passion for certain things, such as downtown Norfolk, so these individuals would designate their funds to be used for the needs of downtown Norfolk. She stated that the goal of the organization is to be available for donations so that the community and county would benefit.

Paula Pflueger stated that the Norfolk Area Community Foundation also wants to work hand in hand with other foundations in the community and area, not competing with the other foundations, but working along side of them. She stated that many times individuals have a passion about a particular project, such as the art center, museum, hospital, or college. In addition, she stated that some individuals don't have a passion for one particular institution, but they want to benefit their community and this would be a foundation that would allow individuals to achieve that goal without specifying one project.

Joe Ferguson explained that some groups are already using a foundation as a way to receive donated funds. He stated that the Board may be familiar with the Norfolk Area Recruiters and the Norfolk Area Community Foundation handles their financial assets. He stated that Liberty Centre, Neighbor Works Northeast Nebraska, Community Theatre, and the Veterans' Home projects were all recipients of donated funds. Tammy Day explained that the organization could have the benefit of the administration and the knowledge of an organization without having to do the work all on their own. She stated that the Norfolk Area Community Foundation would also provide assistance to other nonprofit organizations as they move forward with endowments or different projects to help them move forward.

Commissioner Uhlir questioned the progress of the Veterans' Home project and Joe Ferguson responded that work is being completed on the final plans; however, fund raising is not finished. He reported that Affiliated Foods has committed to building the flag park and another organization is looking at financing the pavilion. Commissioner Uhlir suggested a therapy pool for the Veterans' Home and Joe Ferguson responded that this project and a place to fish both have been discussed.

Chairman McCallum questioned how the organization is providing information to the public about the organization and Paula Pflueger responded that a Founder's Group has formed and they are asking individuals to make a one-time contribution of \$1,000 to be founding members. She stated that they would go to elected officials, civic organizations, and coordinate some public seminars to raise awareness about the Norfolk Area Community Foundation.

Joe Ferguson explained that one of the goals of the organization is to relieve pressure for some projects that don't have adequate funding. He explained that once the funds have been built up there would be a Fund Advisory Committee that would review proposals from different groups that would recommend funding for various projects.

Commissioner Klein stated that if individuals retire and move out-of-state, suddenly there is no connection to the hometown. Paula Pflueger explained that if the wealth is transferred to the children who have left the community then the community does not benefit. She stated that they like to encourage individuals to also consider the community foundation or some charity in addition to the heirs. She stated that they don't want to try to eliminate children, but encourage philanthropy.

Tammy Day stated that encouraging donations to the community foundation would result in everyone benefiting. She stated that the Founders Club is a way to raise awareness because the large gifts come mainly through estates, life insurance, and charitable annuities. Joe Ferguson explained that many other communities already have a foundation in place and are already seeing the impact. He stated that they are very proud to have Jerry Hughes as one of the Board members. He stated that Mr. Hughes has committed to a sizable amount in his will to pay back the community that made him successful and they are hopeful that others will follow his example. He stated that the Community Foundation is about making an investment for the long haul.

Tammy Day stated that many communities are focusing on entrepreneurship, youth engagement, and other things that will actually continue to sustain the communities into the future. She explained that a good example is a life insurance policy that Connie Day left to the Nebraska Community Foundation that would fund projects that related to children within a seven county area. She stated that one of the projects that was funded was a recent survey of hundreds of youth in the seven county area and over 50% of the youth indicated that they would like to come back or stay in their community after they finish their education. She explained that the Community Foundation could serve a real need in helping the communities grow to provide the things that make people want to stay.

Paula Pflueger encouraged the Commissioners to consider being founding members of the Norfolk Area Community Foundation. Joe Ferguson explained that founding members must contribute \$1,000 and it could be paid over several years. He stated that they would like masses of people to buy into this foundation, instead of targeting a few individuals. He stated that the community is very good about donating funds for various projects; however, this organization is not about going out to campaign, but it is about making an investment for the long haul.

Tammy Day stated that the Fund Advisory Committee could be aware of projects that need funding. She stated that 50 years from now, no one knows what the community would need, so that is the nice part about having an unrestricted endowment and a Board who can be good stewards of the money and also mindful of the communities' needs.

The Board took no action.

Budget committee members Richard Johnson and Nancy Scheer presented a summary of the 2009-2010 fiscal year budget. They submitted a report listing the office functions in the General Fund and explained that the first draft of this report was reviewed at the August 4, 2009 meeting; however, the County Board, County Relief, Miscellaneous General, and Capital Acquisitions office functions were incomplete at that meeting. They explained that reduction in the County Relief office function was due to \$90,000 in funding appropriated for the Community Health Care Clinics two years ago; however, a claim was not submitted before the fiscal year end, so the \$90,000 funding was reallocated last fiscal year along with an additional \$90,000.

The committee members submitted a report detailing each line item budgeted in the Miscellaneous General office function and answered questions regarding increases and decreases in various line items. They also reported that the Capital Acquisitions budget includes a \$150,000 appropriation for an addition to the Public Defender's building and funding for the courthouse ADA project. They also explained that \$600,000 was previously budgeted in this office function for the Ethanol Plant drainage project to take advantage of the lid, but these costs will be paid from the same fund as all other costs associated with the road project.

County Highway Superintendent Richard Johnson reviewed the Road/Bridge Fund budget and reported that the first draft reflects a 7.69% increase from the prior year, which would provide approximately \$100,000 in additional funds for each road district. He reported that \$700,000 of bond proceeds were deposited into Road/Bridge Fund for major road projects and this amount is not included in the increase. In addition, he reviewed a listing of the major projects and estimated costs to be paid from the Federal Aid Secondary budget. He reported that the report lists the estimated costs and the sources of revenue for

payment of the \$4,606,453 costs associated with Victory Road, Nucor Road, Ethanol Road, District #1 soft match projects, road overlays in District #2, and District #3 soft match project. He explained that the completion of all these projects would require an estimated property tax of \$1,007,293 to be levied in Federal Aid Secondary Fund.

Budget committee members reviewed the anticipated expenditures from all other county funds. They explained that these funds, with the exception of Noxious Weed Fund and Road/Bridge Bond Fund, do not require any property tax collections to support the anticipated expenditures. They reported that property tax collections would be levied in General Fund, Federal Aid Secondary Fund, and Road/Bridge Bond Fund. They also proposed to add \$1 million to the Federal Aid Secondary Fund for the future Nucor Road project.

Budget committee members questioned where the County Board would like the levy set for the next fiscal year. They reported that the levy allocations for the prior year were approximately 6 cents and it appears that the allocations will be approximately the same amount this year. They estimated that the levy would be approximately 44 cents based upon last year's property valuation. Chairman McCallum questioned how much the levy could be reduced with Inheritance Tax funds and budget committee members responded that nothing has been done with these funds.

Commissioner Uhrir questioned how much could be trimmed from the proposed expenditures and budget committee members responded that most of the office functions in General Fund submitted budget requests with a 2% increase. Commissioner Klein stated that the levy was reduced during recent years, but sometimes it is better to budget for some projects and get them completed instead of delaying them for the future. He further stated that when inflation starts back, the cost for major projects would increase very rapidly. He stated that he doesn't like to cut back on projects that have already been delayed four to six years and need to get completed. After discussion, the Board members agreed to try to keep the levy at approximately 40 cents.

Budget committee members reviewed the LC-3 supporting schedule for calculation of restricted funds and the lid computation form. They reported that a reduction of \$275,364 is required to comply with the statutory lid requirements. They reported that they would prepare recommendations for compliance with the lid for review at the next meeting.

The Board took no action.

The following claims were audited:

GENERAL FUND		
Total Net Payroll		107,317.86
Ronald Albin	Legal Services, County Court	1,778.13
Alltel	Telephone Services, County Extension	92.47
Alltel	Telephone Services, County Sheriff	1,280.99
American Family Life Assurance Company	Insurance Premiums	520.39
Ameritas Life Insurance Corporation	Employee Share Retirement	6,815.61
Ameritas Life Insurance Corporation	Employer Share Retirement	10,014.48
Ameritas Life Insurance Corporation	Insurance Premiums	356.66

Antelope County Sheriff	Service Fees, County Court	18.50
Aramark Correctional Services	Supplies, Meals, County Jail	383.22
AS Central Services	Telephone Services, Planning and Zoning	43.62
AS Central Services	Telephone Services, County Sheriff	262.29
AS Central Services	Telephone Services, County Jail	441.71
AS Central Services	Telephone Services, Veterans' Service Office	55.99
BHS	Services, Juvenile Diversion	437.50
BI Inc.	Monitoring Services, Juvenile Diversion	1,639.51
Big Red Printing	Supplies, District Court	88.77
Black Hills Energy	Gas Service, Planning and Zoning	17.11
Black Hills Energy	Gas Service, Veterans' Service Office	18.18
Bessie Bove	Prior Service Benefits	12.00
Brogan & Gray, P.C., L.L.O.	Legal Services, District Court	10,488.11
Brogan & Stafford, P.C.	Legal Services, County Court	1,690.25
Cabela's Marketing and Brand Management Inc.	Equipment, County Jail	82.19
Cableone	Internet Services, County Sheriff	1,271.40
Capital One Bank	Registration, County Attorney	725.00
Carney Law, P.C.	Legal Services, District Court	436.50
Central Restaurant Products	Supplies, County Jail	248.92
Central United Life Insurance Company	Insurance Premiums	37.20
Century 21 Ringer Partners	Rent, County Relief	150.00
Champs Inc.	Maintenance Agreement, County Jail	2,166.00
City of Madison	Utilities, Courthouse	124.99
City of Madison	Utilities, County Jail	708.27
Clerk of the Supreme Court	Court Costs, District Court	172.00
Colonial Life and Accident Insurance	Insurance Premiums	154.67
Connecting Point	Equipment, Supplies, County Sheriff	187.94
Connecting Point	Supplies, County Jail	104.00
Connecting Point	Equipment, Probation	2,204.00
Constellation Energy	Gas Service, Planning and Zoning	5.10
Constellation Energy	Gas Service, Veterans' Service Office	3.83
Copple, Rockey & McKeever, P.C., L.L.O.	Legal Services, County Court	297.28
Credit Bureau Services	Garnish of Wages	216.06
Credit Management Services	Garnish of Wages	120.01
Crown Point Apartments	Rent, County Relief	210.00
Cummins Central Power, L.L.C.	Maintenance Agreement, County Jail	2,039.23
DDSS, Inc.	Services, County Attorney	139.60

DDSS, Inc.	Services, Courthouse	1,181.20
Dent Specialists	Repairs, County Sheriff	132.17
Douglas County Sheriff	Service Fees, District Court	19.16
Eakes Office Plus	Copier Maintenance, District Court	241.49
Eakes Office Plus	Supplies, County Sheriff	27.98
Eakes Office Plus	Supplies, County Jail	167.00
Eakes Office Plus	Supplies, Equipment, Probation	901.58
Elite Office Products	Copier Maintenance, County Court	92.05
Elkhorn Logan Valley Public Health Department	Administrative Costs, County Relief	6,934.51
Enviromaster Inc.	Supplies, County Jail	42.00
First Concord Benefits Group	Flexible Benefit Plan	2,218.31
Floor Maintenance & Paper Supply Company	Supplies, Probation	66.05
Francotyp-Postalia Inc.	Equipment Rental, County Sheriff	397.15
Carla Frisch	Mileage, County Extension	97.02
Frontier	Telephone Services, Public Defender	276.74
Frontier	Telephone Services, Courthouse	1,357.58
Dan Fullner	Mileage, Mental Health	74.80
Gall's Inc.	Supplies, County Sheriff	97.98
Gall's Inc.	Uniforms, County Jail	1,501.55
General Reporting Service	Transcripts, District Court	52.14
Goodwin Tucker	Repairs, County Jail	143.40
Gordy's Towing & Repair	Repairs, County Sheriff	92.79
Group Link, Inc.	Insurance Premiums	274.92
Hall County Court	Copies, Law Enforcement	2.00
Hartford Life Insurance Company	Deferred Compensation	175.00
Heartland Fire Protection	Services, County Jail	45.00
Holt County Sheriff	Service Fees, District Court	6.50
Home For Funerals	County Burial, County Relief	1,650.00
Jeffrey Hrouda	Legal Services, District Court	2,496.84
Independent Housing	Rent, County Relief	25.00
Jack's Uniforms	Uniforms, County Sheriff	77.38
Jewell, Collins, DeLay & Flood	Legal Services, County Court	1,901.10
Pam Kesting	Mileage, Meals, County Extension	245.45
Kay Knapp	Mileage, Meals, County Extension	178.49
Kevin LaVey	Witness Fees, County Court	20.00
Leisure Lodge	Rent, County Relief	125.00
Louderback Drug	Prescriptions, County Jail	1,146.03

Madison County Clerk	Tax Deposit	36,153.08
Madison County Court	Transcript, Public Defender	32.50
Madison County Sheriff Inmate Fund	Supplies, Uniforms, County Jail	91.60
Madison County Sheriff	Service Fees, Mental Health	136.87
Madison County Sheriff	Court Costs, District Court	1,058.24
Madison County Sheriff	Court Costs, County Court	2,571.24
Madison County Veterans' Service Office	Veterans' Aid Costs	2,000.00
Madison County Veterinary Clinic	Impound Fees, Services, County Sheriff	65.00
Madison National Life	Insurance Premiums	125.31
Maintenance Engineering LTD	Supplies, County Jail	428.04
Christal McDonald	Court Reporting, Mental Health	100.00
Menards	Supplies, County Sheriff	68.34
Menards	Supplies, County Jail	979.41
Midwest Plumbing & Heating	Repairs, County Jail	557.61
NACO Planning & Zoning	Registration, Planning and Zoning	35.00
Nebraska Child Support Payment Center	Garnish of Wages	759.69
Nebraska Public Power District	Utilities, Planning and Zoning	109.44
Nebraska Public Power District	Utilities, Veterans' Service Office	79.09
Sarah Nelson	Mileage, County Extension	232.10
NMG LLC	Medical Services, County Jail	1,387.00
Norfolk Daily News	Publication Costs, County Extension	5.14
Norfolk Daily News	Publication Costs, Courthouse	629.09
Northeast Community College	Lease, Operating Costs, County Extension	3,679.35
Northeast Nebraska Juvenile Services	Board of Prisoners, Juvenile Diversion	13,453.75
Northeast Research & Extension Center	Telephone Services, Supplies, Postage, County Extension	851.27
Valorie Olson	Court Reporting, Mental Health	100.00
Sherry Peterson	Mileage, Juvenile Diversion	434.09
Charlotte Poncelow	Prior Service Benefits	69.24
Quill Corporation	Supplies, County Court	428.40
Qwest	Telephone Services, District Judge	125.08
Qwest	Telephone Services, Probation	123.24
Reynoldson's	Fuel, County Sheriff	250.35
Rodeway Inn	Lodging, County Extension	110.84
Shell Fleet Plus	Fuel, Planning and Zoning	180.10
Lee Sherry	Mileage, Meals, County Extension	273.29
Shopko	Supplies, Planning and Zoning	66.96
Stanton County Court	Copies, Law Enforcement	2.50

Stanton County Sheriff	Service Fees, District Court	21.00
Stericycle Inc.	Services, County Jail	70.00
Stratton Law, P.C.	Legal Services, County Court	2,587.19
Dale Taylor	Interpreting Services, Public Defender	483.75
U.S. Cellular	Telephone Services, Law Enforcement	126.58
David Uher	Legal Services, County Court	3,050.30
United Bank of Iowa	Copier Maintenance, Probation	422.40
U.S. Bank Corporate Payment System	Car Washes, Fuel, County Sheriff	78.34
Voigt Locksmith	Supplies, County Sheriff	1.25
Western Office Products Plus	Supplies, District Court	217.37
Western Office Products Plus	Supplies, County Sheriff	6.19
Western Office Products Plus	Supplies, Probation	912.94
Western Office Products Plus	Supplies, Veterans' Service Office	16.95

ROAD/BRIDGE FUND

Total Net Payroll		27,587.70
American Family Life Assurance Company	Insurance Premiums	318.89
Ameritas Life Insurance Corporation	Employees Share Retirement	1,627.98
Ameritas Life Insurance Corporation	Employers Share Retirement	2,442.06
Ameritas Life Insurance Corporation	Insurance Premiums	114.32
AS Central Services	Data Processing Costs, District #2	24.48
Asphalt and Concrete Materials Company	Asphaltic Materials, District #1	2,135.84
Battle Creek Farmers Cooperative	Fuel, District #3	6,507.45
Battle Creek Municipal Light & Power	Utilities, District #3	117.90
Black Hills Energy	Gas Service, District #1, #2, #3	98.01
Bomgaars	Supplies, District #1, #2	419.17
Carhart Lumber Company	Supplies, District #3	4.29
Caterpillar Financial Services Corporation	Equipment Lease, District #2	1,913.64
City of Madison	Utilities, District #1	373.74
City of Newman Grove	Utilities, District #1	50.00
Colonial Life and Accident Insurance	Insurance Premiums	121.80
Constellation Energy	Gas Service, District #2, #3	71.46
Cornhusker Auto Center	Parts, District #1	64.40
Dinkel Implement Company	Equipment Rental, District #1	5,749.38
Eastern Nebraska Telephone	Telephone Services, District #3	88.25
Eisenmann Supplies Inc.	Parts, District #1	9.38
Filter Care of Nebraska	Services, District #1, #2	164.95

First Concord Benefits Group	Flexible Benefit Plan	555.60
Flinn Paving Company Inc.	Contract Services, District #2	135,451.54
Floor Maintenance & Paper Supply Company	Supplies, District #3	163.61
Freudenburg Tools	Tools, District #1	53.80
Frontier	Telephone Services, District #1, #3	233.15
GI Trailer	Repairs, District #1	449.77
Group Link, Inc.	Insurance Premiums	12.42
Hotsy Equipment Company	Parts, District #1	155.18
Husker Steel Inc.	Bridge Materials, District #3	11,571.84
Jebro Inc.	Asphaltic Materials, District #3	19,456.83
Johnson Engineering	Engineering Services, District #1, #2, #3	650.00
K & C Grain	Gravel, District #2	2,455.02
Kayton International Inc.	Parts, District #3	148.06
Kelly Supply Company	Parts, District #2	31.31
Ervin Klentz	Prior Service Benefits, District #2	13.00
Linweld Inc.	Supplies, District #1, #3	162.53
Madison County Clerk	Tax Deposit	8,469.09
Madison National Life	Insurance Premiums	36.89
Matteo Sand & Gravel Co. Inc.	Gravel, District #1, #2, #3	5,450.79
Menards	Supplies, District #1	28.55
NAPA Auto Parts of Norfolk	Parts, District #1, #2, #3	828.96
Nebraska Public Power District	Utilities, District #2, #3	246.54
NMC Exchange LLC	Repairs, District #1, #2, #3	529.80
Powerplan	Equipment Rental, District #2	2,500.00
Prime Sanitation	Garbage Service, District #2	53.75
Road Builders Machinery and Supplies Co. Inc.	Repairs, District #2	673.60
Telebeep Wireless	Internet Services, District #2, #3	141.96
Transamerica Life Assurance Company	Insurance Premiums	44.57
Truck Center of Norfolk	Repairs, District #3	2,938.74
U.S. Cellular	Telephone Service, District #1, #2, #3	242.34

FEDERAL AID SECONDARY FUND

Johnson Engineering Company	Engineering Services	1,625.00
Mainelli Wagner & Associates Inc.	Engineering Services	14,865.00
Norfolk Construction Co. Inc.	Bridge Materials	5,620.00

DRUG TESTING FUND

Nebraska Public Health Environment Lab	Drug Test	84.00
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LAW ENFORCEMENT OPERATING FUND

Davis Distributors, Inc.	Supplies	256.16
Madison County Sheriff	Subscription, Supplies	289.73

DRUG COURT FUND

Pam Wells	Meals	131.12
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NOXIOUS WEED FUND

Total Net Payroll		1,714.29
Ameritas Life Insurance Corporation	Employee Share Retirement	63.76
Ameritas Life Insurance Corporation	Employer Share Retirement	95.63
Madison County Clerk	Tax Deposit	523.76

911 EMERGENCY FUND

Frontier	Telephone Service	160.41
Qwest	Telephone Service	1,109.34

Motion was made by Klein and seconded by Uhlir to approve the claims as audited and authorize the County Clerk to issue checks for payment of said claims. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

The Board adjourned at 12:25 P.M. to Tuesday, September 1, 2009 at 9:30 A.M.

County Clerk

Chairman