

BOARD OF EQUALIZATION

Madison, Nebraska

February 2, 2010

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

Advance notice of meeting was published in the Thursday, January 28, 2010 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 was made by Uhlir and seconded by Klein to approve the agenda for the meeting. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

Motion was made by McCallum and seconded by Uhlir to approve the minutes of the January 20, 2010 meeting. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

County Assessor Jeff Hackerott submitted the following tax list corrections:

- #2568: Lillian Wittler, Trustee, 625 East Sheridan, Suite 1, West Point, Nebraska 68788
Deduction from the tax rolls in the amount of \$1,719.30 for correction to the 2009 real estate taxes due to 100% approval of homestead exemption by the state
- #2569: Lorraine DeCamp, c/o Barb Strong, 53927 838th Road, Meadow Grove
Addition to the tax rolls in the amount of \$445.80 for correction to the 2007 real estate taxes due to the addition of irrigation
- #2570: Lorraine DeCamp, c/o Barb Strong, 53927 838th Road, Meadow Grove
Addition to the tax rolls in the amount of \$403.54 for correction to the 2008 real estate taxes due to the addition of irrigation
- #2571: Lorraine DeCamp, c/o Barb Strong, 53927 838th Road, Meadow Grove
Addition to the tax rolls in the amount of \$292.20 for correction to the 2009 real estate taxes due to the addition of irrigation
- #2572: Kelvin and Sandra Bonner, 54181 829th Road, Lindsay
Addition to the tax rolls in the amount of \$537.82 for correction to the 2007 real estate taxes due to the addition of irrigation
- #2573: Kelvin and Sandra Bonner, 54181 829th Road, Lindsay
Addition to the tax rolls in the amount of \$515.30 for correction to the 2008 real estate taxes due to the addition of irrigation
- #2574: Kelvin and Sandra Bonner, 54181 829th Road, Lindsay
Addition to the tax rolls in the amount of \$460.84 for correction to the 2009 real estate taxes due to the addition of irrigation
- #2575: Kelvin and Sandra Bonner, 54181 829th Road, Lindsay
Addition to the tax rolls in the amount of \$1,339.88 for correction to the 2007 real estate taxes due to the addition of irrigation
- #2576: Kelvin and Sandra Bonner, 54181 829th Road, Lindsay
Addition to the tax rolls in the amount of \$1,275.36 for correction to the 2008 real estate taxes due to the addition of irrigation
- #2577: Randy and Deborah Sunderman, 54971 840th Road, Norfolk
Addition to the tax rolls in the amount of \$1,278.98 for correction to the 2009 real estate taxes due to the addition of irrigation
- #2578: Kelvin and Sandra Bonner, 54181 829th Road, Lindsay
Addition to the tax rolls in the amount of \$1,173.08 for correction to the 2007 real estate taxes due to the addition of irrigation
- #2579: Kelvin and Sandra Bonner, 54181 829th Road, Lindsay
Addition to the tax rolls in the amount of \$1,135.04 for correction to the 2008 real estate taxes due to the addition of irrigation
- #2580: Randy and Deborah Sunderman, 54971 840th Road, Norfolk
Addition to the tax rolls in the amount of \$1,002.00 for correction to the 2009 real estate taxes due to the addition of irrigation
- #2581: Linn Chiropractic Center, P.C., 900 Omaha Avenue, Norfolk
Deduction from the tax rolls in the amount of \$259.72 for correction to the 2009 personal property taxes due to application software that was taxed as operational software
- #2582: Linn Chiropractic Center, P.C., 900 Omaha Avenue, Norfolk
Deduction from the tax rolls in the amount of \$342.16 for correction to the 2008 personal property taxes due to the application software that was taxed as operational software
- #2583: Lorraine DeCamp, c/o Robert DeCamp, 9035 Buckwheat Street, San Diego, California 92129
Addition to the tax rolls in the amount of \$1,200.24 for correction to the 2009 real estate taxes due to the addition of irrigation

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

The Board of Equalization adjourned at 9:07 A.M.

County Clerk

Chairman

COMMISSIONERS PROCEEDINGS

Madison, Nebraska

February 2, 2010

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, January 28, 2010 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 Jerry 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. County Highway Superintendent Richard Johnson joined the meeting at 9:50 A.M. and Planning and Zoning Administrator John Johnson joined the meeting at 9:58 A.M.

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

- 1) Approval of minutes of the January 20, 2010 meeting
- 2) Authorization for Board Chairman to execute the Juvenile Diversion County Aid and County Aid Enhancement grants for 2010-2011 fiscal year
- 3) Approval of agreement with Connecting Point for computer preventative maintenance program

4) **RESOLUTION #2010-5**

BE IT RESOLVED, that the withdrawal by U.S. Bank N.A., Norfolk, Nebraska, of the following securities held in safekeeping by U.S. Bancorp, St. Paul, Minnesota, to secure deposits of the County in said bank, is hereby approved:

FNMA POOL 735211	U.S. Bancorp
Cusip 31402QYG0	St. Paul, Minnesota
\$800,000.00	Dated: 05/08/2007

5) **RESOLUTION #2010-6**

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

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

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

FHLMC AGENCY	\$250,000.00	Federal Home Loan Bank
Rate 2.500%	Maturity 04/28/2016	of Topeka
Receipt Date: 01/25/201	Cusip 3128X8WK4	Topeka, Kansas
Receipt No. 594506		

Motion was 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 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.

Pursuant to published legal notice in the Saturday, January 23, 2010 edition of The Norfolk Daily News, Chairman McCallum opened a public hearing at 10:00 A.M. to receive comments regarding a proposed amendment to the 2003 Madison County Subdivision regulations.

Planning and Zoning Administrator John Johnson explained that the proposed amendments would allow the county to establish section corners, quarter corners, and also driveways with GPS coordinates. He reported that eventually the section corners and quarter corners must be completed for the GIS system located both in Planning Department and also in the County Assessor's office. He explained that he has GPS coordinates he could determine a 911 address without having to drive to the location.

Planning and Zoning Administrator John Johnson explained that the proposed changes to the sketch plats include obtaining a draft copy before submitting a pre-plat or lot split. He explained that the Planning Office works predominately with three surveyors, including Johnson Engineering, Schroeder Land Surveying, and JEO, and these surveyors normally submit a draft sketch plat. He reported that the office occasionally receives plats from other surveyors and the basic reason for a sketch plan is to keep the requirements consistent, especially for surveyors who live outside the county and bring in a plat that they think is final and then an error is found resulting in the plat being returned for correction, which costs the customer more money.

Planning and Zoning Administrator John Johnson reported that the final proposed amendment would allow final subdivision plats to be approved by the Planning Administrator. He explained that once a preliminary plat is approved, that same plat is approved as a final plat and he is attesting that there have been no changes since the preliminary plat. He explained that approval of this change to the regulations would eliminate the need to bring the plat to the Planning Commission and County Board unless changes are made to the preliminary plat. He stated that this amendment would make it easier for individuals applying for a subdivision. He reported that the Zoning Regulations were amended approximately one year ago to include public hearings for subdivisions at both the Planning Commission and County Board level, but this amendment would speed up the process. He explained that notification was sent to the four surveying firms in Norfolk regarding the Planning Commission hearing on these proposed amendments and LaVern Schroeder was the only one who attended the public hearing.

County Highway Superintendent Richard Johnson reported that he didn't have a problem with the proposed amendments

to the Subdivision regulations.

Commissioner Klein stated that anytime things are streamlined it is good. Chairman McCallum stated that, in his opinion, the proposed amendments are a method to improve service to customers.

No comments were received from the public. Chairman McCallum closed the hearing at 10:07 A.M.

After discussion, the following resolution was introduced:

RESOLUTION #2010-7

A RESOLUTION AMENDING CERTAIN LANGUAGE IN THE MADISON COUNTY ZONING AND SUBDIVISION RESOLUTIONS UNDER THE AUTHORITY GRANTED BY SECTIONS 23-114.01 THROUGH 223-114.05 AND 23-165 OF THE REVISED STATUTES OF NEBRASKA, 1943.

WHEREAS, having received a recommendation for approval from the Madison County Joint Planning Commission and proper notice been given and public hearing held as provided by law.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Commissioners of Madison County, Nebraska, hereby amends the Madison County Zoning and Subdivision Resolution by amending the following language into the Subdivision Regulations, specifically Section 7, 9, 10 403 and 404. New additional language is shown in *italics* and passages removed are shown as ~~stricken~~ as described in detail below.

SECTION 7. DEFINITIONS:

20. *Sketch Plat: A sketch map of a subdivision of sufficient accuracy to be used for the purpose of discussion and classification preparatory to the preparation of the preliminary plat (or final plat in the case of minor subdivisions) to enable the subdivider to save time and expense in reaching general agreement with the Planning Commission as to the form of the plat and the objectives of these Regulations.*

SECTION 9.

GENERAL PROCEDURE:

Whenever any subdivision of land is proposed, before any contract is made for the sale of any part thereof, and before any building permits are granted, the subdividing owner shall apply for and secure approval of such proposed subdivision in accordance with the following procedure, which anticipates two steps for a minor subdivision and three steps for a major subdivision:

1. **Minor Subdivision:**
 - a. *Sketch Plat.*
 - b. *Final Subdivision Plat.*
2. **Major Subdivision:**
 - a. *Sketch Plat.*
 - b. *Preliminary Plat.*
 - c. *Final Subdivision Plat.*

SECTION 10.

~~PRE-APPLICATION:~~ **SKETCH PLAT:** Prior to the filing of the ~~Preliminary Sketch Plat~~, the subdivider shall contact the ~~Zoning Administrator Engineer having jurisdiction, the official authorized in administering the Zoning Regulations~~ and other Administrative personnel to determine:

1. Procedure for filing plats.
2. Availability of public sewer and water, soils conditions and drainage system.
3. Master Plan requirements for major streets, land use, parks, schools, and public open spaces.
4. Zoning requirements for the property in question and adjacent properties.
5. *Name of subdivision.*
6. *After approval of the sketch plat by the Zoning Administrator the subdivider may submit a preliminary plat for a major subdivision or the final plat for a minor subdivision (lot split).*

~~SECTION 10.~~ 11.

PRELIMINARY PLATS: After reaching the preliminary conclusions regarding the requirements for the proposed subdivision, the subdivider shall submit a Preliminary Plat together with any supplementary information necessary.

1. **Submission of a Preliminary Plat:**

- a. Filing Fee: A filing fee of \$50.00 shall accompany the filing of each Preliminary Plat, plus \$2.00 for each lot.
- b. Number of Copies: The subdivider shall submit sixteen (16) copies of the Preliminary Plat and sixteen (16) of a Vicinity Map (if not on the Preliminary Plat) showing the location of the proposed subdivision (see attached sample plat). These plans shall be filed with the Zoning Administrator at least fifteen (15) days prior to a regular Planning Commission meeting at which the Preliminary Plat is to be considered.
- c. Applicant shall present the Zoning Administrator with a property list certified to by a registered abstractor of the record title holders within one-thousand (1,000) feet of the proposed subdivision. The notification area of property owners may be increased based upon the application of use and the required distances in each district or otherwise specified in these Regulations. The Zoning Administrator reserves the right to give notice to any other person(s) or agency as deemed necessary. Failure to receive such notice shall not invalidate any proceedings in connection with the application for a conditional use.
- d. Required Contents for Preliminary Plats Shall Contain:
 - i. ~~The proposed name of the subdivision. (The name shall not duplicate or too closely resemble the name or names of any existing subdivision.)~~
 - ii. ~~The location of the boundary lines of the subdivisions and reference to the section or quarter section line.~~
 - iii. ~~The names and addresses of the developer, surveyor, landscape architect, architect, or engineer who prepared the plat.~~
 - iv. ~~Scale of the plat, 1" = 100' or larger.~~
 - v. ~~Date of preparation and north arrow.~~

vi. Existing Conditions:

1. Location, width and name of platted streets or other public ways, railroads and utility rights-of-way, parks and other public open spaces and permanent buildings within or adjacent to the proposed subdivision shall be shown on the Preliminary Plat.
2. All existing sewers, water mains, gas mains, culverts or other underground installations, within the proposed subdivision or adjacent thereto, with pipe size and manholes, grades and location shall be shown.
3. Names of adjacent subdivision together with arrangement of streets and lots, and owners of adjacent parcels of unsubdivided land shall be shown.
4. Topography (unless specifically waived) with contour intervals of not more than one foot, referred to Municipality of U.S.G.S. datum shall be shown, also location of water courses, bridges, wooded areas, lakes, ravines, and such other features as may be pertinent to the subdivision shall be shown.

vii. The general arrangements of lots and their approximate size.

viii. Location and width of proposed streets, alleys, pedestrian ways and easements.

ix. The general plan of sewage disposal, water supply and utilities, in areas where public sewers and/or water are proposed to serve the subdivision. In other cases, a notation shall be made on the plat indicating type of sewage disposal and water system proposed.

x. Location and size of proposed parks, playgrounds, churches, school sites or other special uses or land to be considered for reservation for public use.

xi. A soils map identifying types of soil, adequate in detail to make reasonable determination of existing conditions.

2. **Information:** The final plat shall show and contain the following information:

- a. Name of subdivision (not to duplicate or too closely resemble the name of any existing subdivision).
- b. Location of section, township, range, county, and state, including the descriptive boundaries of the subdivisions based on an accurate traverse, giving angular and linear dimensions which must be mathematically correct. The allowable error of closing on any portion of the plat shall be one foot in 10,000.
- c. The location of monuments or benchmarks shall be shown and described on the final plat. Location of such monuments shall be shown in reference to existing official monuments or the nearest established street lines, including the true angles and distances to such reference points or monuments.
- d. The location of lots, streets, public highways, alleys, parks, and other features, with accurate dimensions in feet and decimals of feet with the length of radii on all curves, and other information necessary to reproduce the plat on the ground.
- e. Lots shall be numbered clearly. Blocks shall be numbered or lettered clearly in the center of the block.
- f. The exact locations, widths and names of all streets and alleys to be dedicated.
- g. Boundary lines and description of the boundary lines of any area other than streets and alleys, which are to be dedicated or reserved for public use.
- h. Building setback lines on the front and side streets with dimensions.
- i. Name, signature and seal, if any, of the surveyor or the licensed engineer making the plat.
- j. Scale of the plat (scale to be shown graphically and in feet per inch), date of preparation and north arrow.
- k. Statement dedicating all easements, streets, alleys, and all other public areas not previously dedicated.
- l. GPS coordinates of the center of the driveway for each lot, locations of existing well, quarter and section corners using the NDA83 Nebraska State Plane Coordinate System.
- m. The following certificates, which may be combined where appropriated:
 - i. A certificate signed and acknowledged by all parties having any record, title, or interest in the land subdivided, and consenting to the preparation and recording of the said subdivision map.
 - ii. A certificate signed and acknowledged as above, dedicating all parcels of land shown on the final plat and intended for any public use of the lot owners of the subdivision, their licensees, visitors, tenants and servants.
 - iii. A certificate signed by the licensed professional engineer or surveyor responsible for the survey and final map. The signature of the said engineer or surveyor shall be accompanied by his seal.

iv. The acknowledgment of a notary in the following form:

State of _____, County of _____, SS.

Be it remembered that on this _____ day of _____, 20____, before me, a notary public in and for said County and State, came _____, to me personally known to be the same person who executed the foregoing instrument of writing and duly acknowledged the execution of same. In testimony whereof, I have hereunto set my hand and affixed my notarial seal the day and year above written.

(SEAL)

Notary Public

My Commission Expires: _____

v. The certificate of the Joint Planning Commission in the following form:

This plat of _____ Addition has been submitted to and approved by the Planning Commission this _____ day of _____, 20_____.

(SEAL)

Chairman

Secretary

vi. The certificate of the Zoning Administrator in the following form:

This plat of _____ has been submitted to and approved by the Madison County Planning Commission this _____ day of _____, 20____.

Chairman

Secretary

vii. The certificate of the County Treasurer in the following form:

All taxes on this property have been paid and are current and this plat is approved by the Madison County Treasurer this _____ day of _____, 20____.

Madison County Treasurer

viii. The acceptance of dedications by the Board of Madison County Commissioners, when required, in the following forms:

The dedications shown on this plat accepted by the Board of County Commissioners of Madison County, Nebraska, this _____ day of _____, 20____.

ATTEST:

Chairman

County Clerk

Commissioner

Commissioner

2. Approval or Disapproval of the Preliminary Plat:

- a. A Public Hearing shall be held by the Planning Commission prior to approval of the preliminary plat.
 - i. At least ten (10) days prior to the hearing, the Madison County Planning Department shall notify the:
 - 1. School District with jurisdiction
 - 2. Property owners within 1,000 ft. of the subdivision as defined through a list provided to the applicant by a certified abstractor.
 - ii. At least twenty (20) days prior to the hearing, the applicant shall notify the:
 - 1. Appropriate Fire District
 - 2. Natural Resource District
 - 3. Nebraska Department of Environmental Quality
 - 4. Madison County Highway Superintendent
 - 5. Madison County Sheriff
 - 6. Appropriate Public Power District
 - 7. Nebraska Department of Roads (if subdivision is within one-half (1/2) mile of any state or federal highway)
 - iii. Action by the Planning Commission shall be conveyed to the subdivider in writing within ten days after the official Planning Commission Meeting, at which time the plat was considered. In case the plat is disapproved, the subdivider shall be notified of the reason for such action and what requirements shall be necessary to approval of the Planning commission.
 - iv. The Preliminary Plat shall then be submitted to the county Board of commissioners for a Public Hearing and review.
- b. The approval of the Preliminary Plat does not constitute an acceptance of the subdivision, but is deemed to be an authorization to proceed with the preparation of the Final Plat. The approval of the Preliminary Plat shall only be effective for a period of one (1) year, unless an extension is granted by the Planning Commission. If the Final Plat has not been submitted for approval within this specific period, the applicant must resubmit the Preliminary Plat as a new application.
- I. The following certificates, which may be combined where appropriated:
 - i. A certificate signed and acknowledged by all parties having any record, title, or interest in the land subdivided, and consenting to the preparation and recording of the said subdivision map.
 - ii. A certificate signed and acknowledged as above, dedicating all parcels of land shown on the final plat and intended for any public use of the lot owners of the subdivision, their licensees, visitors, tenants and servants.
 - iii. A certificate signed by the licensed professional engineer or surveyor responsible for the survey and final map. The signature of the said engineer or surveyor shall be accompanied by his seal.

i. The acknowledgment of a notary in the following form:

State of _____, County of _____, SS.

Be it remembered that on this _____ day of _____, 20____, before me, a notary public in and for said County and State, came _____, to me personally known to be the same person who executed the foregoing instrument of writing and duly acknowledged the execution of same. In testimony whereof, I have hereunto set my hand and affixed my notarial seal the day and year above written.

(SEAL)

Notary Public

- iv. My Commission Expires: _____
v. The certificate of the Zoning Administrator in the following form:

This Final Plat of _____ has been submitted to and approved by the Madison County Zoning Administrator on this _____ day of _____, 20____.
and is certified not to have any changes from the plat as previously approved by the Madison County Planning Commission and the Madison County Board of Commissioner on the _____ day of _____, 20____ and on the _____ day of _____, 20____ respectively.

Zoning Administrator

- vi. The certificate of the County Treasurer in the following form:

All taxes on this property have been paid and are current and this plat is approved by the Madison County Treasurer this _____ day of _____, 20____.

Madison County Treasurer

- vii. The certificate of the Register of Deeds in the following form:

State of Nebraska, County of Madison, SS.

This is to certify that this instrument was filed for record in the Register of Deeds office at Madison, Madison County, Nebraska on the _____ day of _____, 20____.

Register of Deeds

Deputy

SECTION 12

FINAL PLAT:

1. **Submission:**

- a. *After approval of the Preliminary Plat, the subdivider shall submit for approval of the Zoning Administrator a Final Plat (see attached sample plat). The Zoning Administrator shall certify no changes have been made since the approval of the Preliminary Plat.*

3. *Consideration by the Zoning Administrator. If the Zoning Administrator rejects or withholds approval of the Final Plat or find the final plat is not as the Preliminary Plat was approved. The Zoning Administrator shall submit the Final Plat to the Planning Commission and the County Board for final approval. The Zoning Administrator shall forward the proposed plat together with the report of the Planning Commission, stating the reason for their action. The Planning Commission and/or County Board may make such findings and determinations as they deem necessary.*

Lot Split Certificate

SECTION 3.

Approval Guidelines: Approval or disapproval of lot splits shall be made, based on the following guidelines:

1. No lot split shall be approved if:

- a. A new street or alley is needed or proposed.
- b. A vacation of streets, alleys, setback lines, access control or easements is required or proposed.
- c. If such action will result in significant increases in service requirements, e.g., utilities, schools, traffic control, streets, etc.; or will interfere with maintaining existing service levels.
- d. If such split will result in a tract without direct access to a street.
- e. A substandard-sized lot or parcel will be created.
- f. *GPS coordinates of the center of the driveway for each lot, locations of existing well, quarter and section corners using the NDA83 Nebraska State Plane Coordinate System.*

A duly advertised hearing has been held by the Madison County Joint Planning Commission and the Madison County Board of Commissioners after a recommendation for approval by the said Joint Planning Commission.

NOW, THEREFORE, LET IT BE FURTHER RESOLVED, that this Resolution shall take effect and be in force no sooner than the 2nd day of February, 2010.

Motion was made by Klein and seconded by Uhlir that the foregoing resolution be adopted. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

Chad Christensen, representative from Nationwide Retirement Solutions, met with the County Board to discuss a deferred compensation plan. Deputy County Clerk Carol Knapp was in attendance.

Chad Christnesen explained that Madison County currently has a deferred compensation plan with another company and

he requested an opportunity to either be added as a side-by-side provider or be an exclusive provider. He reported that Nationwide offers a 457 deferred compensation plan that allows employees to defer extra dollars in addition to what they are contributing to the state retirement plan. He stated that employees do not have the option to contribute additional funds to the state retirement plan, so if they want to save extra money on a pre-tax basis, the employees could use a 457 deferred compensation plan. He reported that the 457 deferred compensation plan allows employees to defer money through payroll deductions from a minimum of \$15 per pay period to a maximum of \$16,500 per year. Mr. Christensen explained that the money grows tax deferred and upon separation of employment with the county, the employee could start using the money immediately. He stated that the difference between a deferred compensation plan and an IRA or 401K, is that employees must wait until age 59½ to withdraw funds from an IRA and 401K plan. He explained that some employees may retire before age 59½ and they don't have access to any of their retirement funds to pay for living expenses; but, the deferred compensation plan permits an employee to withdraw funds at any age. He stated that Nationwide would work with the employee to set up income options to either generate monthly benefits or lump sum withdrawals. He reported that individuals could also start or stop payments, increase or decrease payments, or leave the account to a later time.

Chad Christensen explained that Nationwide Retirement Solutions is partnered with both the National Association of County Officials and the Nebraska Association of County Officials as a preferred provider for deferred compensation. He stated that he is the representative from Lincoln and he handles accounts in both Nebraska and Iowa, serving approximately 90 counties. He stated that he would like Nationwide Solutions to be the deferred compensation provider for Madison County and increase the participation in Nebraska. He stated that the main goal of Nationwide Retirement Solutions is to educate employees on how to save for retirement, how to manage risk, and explain the benefits of putting money in the market or leaving money in fixed accounts. Mr. Christensen reported that Nationwide has three processes, including the Join It program that encourages employees to take an active role to save for retirement, the Learn It phase that helps participants to increase their education on how to use retirement plans and manage risk, and the Live It phase in which Nationwide helps the participants to use the funds in retirement. He explained that Nationwide works with the employees from the beginning all the way to the end, so even when employees leave county employment, they still retain services from Nationwide as long as they have an account with the company. He reported that the enrollment brochure is a great tool that he reviews with every participant. He stated that he would conduct one-on-one meetings or educational seminars to explain the plan to employees. He explained that the educational meetings would help employees to identify an investor profile after answering a series of time horizon and risk tolerance questions. He stated that most people who try to invest in the market don't know what type of risk they want to take; however, the education seminars would assist individuals with identifying what types of risks they want to take. He explained that information obtained from the education seminars could be applied both to a deferred compensation plan and the county retirement plan.

Commissioner Uhlir questioned if funds accumulated in the county retirement plan could be rolled into a deferred compensation plan and Mr. Christensen responded that it could be rolled over into a deferred compensation plan. He further explained that the county retirement plan is a defined contribution plan and upon retirement, the county plan could be consolidated into the deferred compensation plan.

Mr. Christensen stated that Madison County currently has Hartford as a deferred compensation provider and Nationwide would work with the existing Hartford plan members plan to determine if they want to move their funds to a Nationwide account. He stated that if the county decides to keep one provider in the future, Nationwide would like to be that provider. He stated that having one deferred compensation provider would make it easier for the Clerk to administer payroll deductions. Mr. Christensen explained that he recently set up a new plan with Keith County who also had participants enrolled in the Hartford plan, and he was able to move some of the participants to the Nationwide plan without incurring any fees to the participants.

Commissioner Klein questioned if Nationwide had retirement plans that participants pay the taxes on when saving the money, such as a Roth. Mr. Christensen responded that Nationwide Retirement Solutions does not have a Roth 457 plan, but Roth 401K plans are available. Commissioner Klein explained that more investors are recommending this type of retirement plan because they think it is cheaper to pay the income tax today instead of paying it later when the rates may be higher. Mr. Christensen responded that there are many plans available and he recommends that each individual must determine if they would benefit from a Roth or a 457 deferred compensation plan. He stated that, in his opinion, a combination of both plans is best because individuals could control what their tax brackets would be in retirement. He explained that Nationwide wants to make it easy for employees to save money for retirement and one of the easiest ways is to save through a payroll deduction plan.

Mr. Christensen stated that he has been working in the retirement industry since 1999 and has a master's degree in finance. He reported that the deferred compensation plan is a voluntary program and Nationwide has a national average of 34% participation. Chairman McCallum questioned how many employees were currently participating in the Hartford plan and County Clerk Nancy Scheer responded that four participants are contributing to the Hartford deferred compensation plan and that the county has approximately 135 full-time employees. Mr. Christensen responded that the goal of Nationwide would be to get 35 to 40 Madison County employees enrolled in the Nationwide plan during the next three to five years. He stated that the county retirement plan is not going to generate enough money for people to retire. He explained that the county retirement plan, along with social security, may be adequate to pay the bills, but it may not give individuals the life style that they want. He stated that Nationwide tries to encourage people to save extra dollars. Mr. Christensen explained that if the county wants to adopt the Nationwide plan the process includes adoption of plan participation documents. He stated that once the plan documents are approved, he would conduct educational seminars and thereafter conduct semi-annual or annual meetings.

Chairman McCallum stated that many insurance meetings are held for county employees and the county loses a lot of productive work hours. He questioned if the educational seminars could be conducted on the employees' personal time such as after the Road/Bridge employees get off work at 3:30 PM. or after 5:00 P.M. for courthouse employees. Mr. Christensen responded that he could combine his meetings with other meetings already scheduled, such as weekly staff meetings, safety meetings, or shift changes in the Jail and Sheriff's offices. He reported that he would schedule several meetings and work around the employees' schedules, such as coming in before work hours or staying after work hours. He explained that he would send out flyers to determine who may be interested in hearing information regarding a deferred compensation plan. He stated that Nationwide has different methods to provide education that does not hamper staff productivity.

Chairman McCallum questioned if any employees participating in the Hartford plan are unhappy about the plan and County Clerk Nancy Scheer responded that she was not aware of any complaints. Mr. Christensen questioned if Hartford provides information to county employees on a regular basis and County Clerk Nancy Scheer responded that they do not. Mr. Christensen stated that this is the biggest area where Nationwide could provide assistance.

Chairman McCallum stated that if there is an advantage to having Nationwide then the county should consider it. He suggested meeting with the elected officials to determine if there was any interest in changing companies because of the education provided by Nationwide. Commissioner Klein stated that it would be beneficial for employees to hear information about a deferred compensation plan since there are only four participants. County Clerk Nancy Scheer reported that more people were initially on the plan; however, as the market declined participants stopped their contributions. In addition, she explained that Hartford offered initial enrollment of employees; however, they have not serviced the plan for a number of years.

Chairman Klein inquired what the County Clerk's staff opinion was of allowing Nationwide to offer a deferred compensation plan. County Clerk Nancy Scheer responded that she would prefer to administer only one deferred compensation plan; however, it would be unfair to prevent another company from offering a deferred compensation plan if the current members do not want to roll their contributions over to Nationwide. She also asked for guidance from the Board on arranging meetings with county employees. Commissioner Klein stated that if meetings could be arranged at times that would not interrupt work schedules he would permit Nationwide to offer a deferred compensation plan to employees.

After discussion, a motion was made by Uhlir and seconded by Klein to authorize Nationwide Retirement Solutions to meet with county employees regarding a deferred compensation plan. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

The Board reviewed the following reports and correspondence:

- Fund balance report
- County Treasurer semi-annual report from July through December 2009
- Letter from Nebraska Jail Standards Division regarding evaluation of the Madison County Jail
- Letter of thanks from Northeast Community College Foundation

Motion was made by Klein and seconded by Uhlir to deny a claim payable to Larry Funk Farms in the amount of \$100.00 for one mile of snow removal between 845 Road and 846 Road on 540 Avenue on January 11, 2010. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

The following claims were audited:

GENERAL FUND		
Total Net Payroll		111,648.09
Albracht Disposal Service Inc.	Garbage Service, Courthouse	94.00
American Family Life Assurance Company	Insurance Premiums	546.04
American Planning Association	Subscription, Planning and Zoning	333.00
Ameritas Life Insurance Corporation	Employee Share Retirement	7,182.02
Ameritas Life Insurance Corporation	Employer Share Retirement	10,552.49
Ameritas Life Insurance Corporation	Insurance Premiums	351.36
AS Central Services	Telephone Services, Planning and Zoning	83.57
AS Central Services	Telephone Services, Veterans' Service Office	99.19
AS Central Services	Telephone Services, County Sheriff	32.00
Big Red Printing	Supplies, Juvenile Diversion	65.50
Big Red Printing	Supplies, District Court	630.78
Black Hills Energy	Gas Service, Planning and Zoning	54.97
Black Hills Stage Lines, Inc.	Transportation Costs, County Relief	165.50
Blue Cross Blue Shield of Nebraska	Insurance Premiums	106,119.20
Bob Barker Company Inc.	Supplies, County Jail	248.86
Lori Bohn	Transcript, County Court	113.75
Bomgaars Supply Inc.	Supplies, Courthouse	21.99
Bessie Bove	Prior Service Benefits	12.00
Brogan and Gray, P.C.	Legal Services, County Court	843.60
Brogan and Stafford, P.C.	Legal Services, County Court	586.73
Bryan LGH Medical Center	Copies, Law Enforcement	45.50
Budget Inn	Rent, County Relief	250.00
Capital One	Fees, Law Enforcement	5.07
Central United Life Insurance Company	Insurance Premiums	37.20
Champs Inc.	Maintenance Agreement, County Jail	2,166.00
City of Madison	Utilities, Courthouse	134.18
City of Madison	Utilities, County Jail	760.33
City of Norfolk	Inter-local Agreement	21,628.51
Clerk of the Supreme Court	Fees, District Court	123.00
Colonial Life and Accident Insurance	Insurance Premiums	154.67
Connecting Point	Supplies, Data Processing	1,002.00
Connecting Point	Services, District Court	41.25
Constellation Energy	Gas Service, Planning and Zoning	191.53
Copple, Rockey, & McKeever, P.C., L.L.O.	Legal Services, County Court	806.84
Copycraft Printing	Supplies, Probation	151.80
Cornhusker Auto Center	Repairs, County Sheriff	241.50
Correctional Counseling Inc.	Supplies, Probation	264.17
Credit Management Services Inc.	Garnish of Wages	126.09
Culligan	Drinking Water Service, County Jail	89.75
Customer Care	Publications, Planning and Zoning	158.00
Dent Specialists	Repairs, County Sheriff	175.47
Dental Distributors Inc.	Supplies, County Sheriff	166.83
Don's Auto Repair Inc.	Repairs, County Sheriff	32.80
Eakes Office Plus	Supplies, County Sheriff	40.44
Eakes Office Plus	Supplies, County Jail	283.73
EDM Publishers	Subscription, Planning and Zoning	89.00
Egley, Fullner, Montag and Hockabout	Legal Services, District Court	1,513.66
Electrical Engineering & Equipment	Supplies, Courthouse	95.57

Elite Office Products	Copier Maintenance, County Court	80.16
Elkhorn Logan Valley Public Health Department	Administrative Expense, County Relief	7,330.22
Enviromaster Inc.	Supplies, County Jail	42.00
Faith Regional Health Services	Medical Services, County Jail	4,460.50
First Concord Benefits Group	Deductible Buy-Down, Administrative Fees	20,792.13
Floor Maintenance & Paper Supply Company	Supplies, County Jail	917.18
Floor Maintenance & Paper Supply Company	Supplies, Probation	90.83
Darvin Fowlkes	Uniforms, County Jail	58.72
Frontier	Telephone Services, Courthouse	1,370.39
Gall's Inc.	Uniforms, Equipment, County Sheriff	191.29
Gasrite Inc.	Fuel, County Sheriff	1,735.16
Gillette Printing	Supplies, County Sheriff	159.00
Gordy's Towing & Repair	Repairs, County Sheriff	40.18
Group Link Inc.	Insurance Premiums	304.46
Hartford Life Insurance Company	Deferred Compensation Plan	175.00
Holiday Inn Express Hotel & Suites	Lodging, County Extension	350.00
Hy-Vee West Pharmacy	Prescriptions, County Jail	22.35
Jack's Uniforms	Supplies, Equipment, County Sheriff	738.33
Jurgens Repair	Repairs, Courthouse	372.38
Lancaster County Sheriff	Service Fees, District Court	6.00
Latimer Reporting	Transcripts, Law Enforcement	65.00
Louderback Drug	Prescriptions, County Jail	4,157.74
Madison County Clerk	Tax Deposit	38,817.19
Madison County Sheriff	Supplies, County Jail	130.81
Madison County Sheriff	Service Fees, Mental Health	104.39
Madison County Sheriff	Court Costs, District Court	638.55
Madison County Sheriff	Court Costs, County Court	1,167.63
Madison County Treasurer	Insurance Reimbursement	25.00
Madison National Life	Insurance Premiums	127.23
Veronica Martinez	Interpreting Services, Mileage, Juvenile Diversion	233.20
Menards	Supplies, Probation	39.87
Midwest Plumbing & Heating	Repairs, County Jail	89.25
MIPS	Computer Support, County Clerk	511.97
MIPS	Computer Support, County Treasurer	881.75
MOCIC	Dues, County Sheriff	150.00
NACO	Publication, County Treasurer	16.00
NACO	Dues, Planning and Zoning	60.00
Nebraska Association of County Officials	Supplies, County Assessor	10.00
Nebraska Association of County Officials	COBRA Insurance Premium	1,099.26
Nebraska Child Support Payment Center	Garnish of Wages	759.69
Nebraska Public Power District	Utilities, Planning and Zoning	112.47
Nebraska Public Power District	Utilities, Veterans' Service Office	36.06
NMG LLC	Medical Services, County Jail	1,260.00
Norfolk Daily News	Publication Costs, County Extension	13.37
Norfolk Daily News	Publication Costs, Election Commissioner	502.50
Norfolk Daily News	Publication Costs, Courthouse	227.04
Norfolk Surgery	Medical Services, County Jail	1,594.00
Northeast Community College	Lease, Operating Fees, County Extension	3,773.79
Northeast Nebraska Juvenile Services Inc.	Board of Juveniles, Juvenile Detention	22,068.75
Northeast Research and Extension Center	Telephone Services, Supplies, County Extension	730.14
Valorie Olson	Court Reporting, Mental Health	50.00
Sherry Peterson	Mileage, Telephone Services, Juvenile Detention	274.59
Pierce County Sheriff	Service Fees, District Court	21.50
Platte County Sheriff	Service Fees, District Court	94.00
Sarah Polacek	Mileage, County Extension	197.80
Qwest	Telephone Services, District Judge	133.18
Qwest	Telephone Services, Probation	96.52
Santa Marianita Clinic, P.C.	Medical Services, County Jail	170.00
Nancy Scheer	Postage, Election Commissioner	142.14
Shell Fleet Plus	Fuel, Planning and Zoning	179.51
Shell Fleet Plus	Fuel, Reappraisal	123.93
Shell Fleet Plus	Fuel, County Sheriff	292.15
Lee Sherry	Mileage, Meals, County Extension	174.84
Shopko	Supplies, Planning and Zoning	13.36
Stratton Law, P.C.	Legal Services, County Court	576.32
Target Bank Business Card Services	Supplies, County Sheriff	67.60
David Uher	Legal Services, County Court	1,072.00
Verizon Wireless	Telephone Services, County Extension	89.69
Verizon Wireless	Telephone Services, County Sheriff	1,128.58
Western Office Plus	Supplies, District Court	440.47
Western Office Plus	Supplies, County Sheriff	14.28
Woodbury County Board of Supervisors	Medical Services, Law Enforcement	100.00

ROAD/BRIDGE FUND

Total Net Payroll		27,015.93
Ag Reliant Genetics	Fuel, District #3	952.50
Albracht Disposal Service Inc.	Garbage Services, District #1	40.00
American Family Life Assurance Company	Insurance Premiums	318.88

Ameritas Life Insurance Corporation	Employees Share Retirement	1,612.51
Ameritas Life Insurance Corporation	Employers Share Retirement	2,418.49
Ameritas Life Insurance Corporation	Insurance Premiums	114.32
AS Central Services	Telephone Services, District #2	48.54
B's Enterprises Inc.	Blades, Supplies, District #2, #3	2,594.00
Battle Creek Municipal Light and Power	Utilities, District #3	225.50
Black Hills Energy	Gas Service, District #1, #2, #3	562.60
Blue Cross Blue Shield of Nebraska	Insurance Premiums	30,519.39
Bomgaars Supply Inc.	Supplies, District #1, #2, #3	674.39
City of Madison	Utilities, District #1	661.12
City of Newman Grove	Utilities, District #1	50.00
Colonial Life and Accident Insurance	Insurance Premiums	121.80
Constellation Energy	Gas Service, District #1, #2	2,470.21
Cornhusker International Trucks	Repairs, District #2	3,994.50
Dinkel Implement Company	Equipment Rental, District #2, #3	15,941.10
Eastern Nebraska Telephone	Telephone Services, District #3	88.47
Fastenal	Parts, District #2, #3	77.93
First Concord Benefits Group	Admin Fee, Deductible Buy-Down, District #1, #2, #3	3,965.47
Frontier	Telephone Services, District #1, #3	198.52
Green Line Equipment	Equipment Rental, District #3	10,150.00
Group Link, Inc.	Insurance Premiums	12.42
Hi-Lo Equipment Inc.	Repairs, District #1	800.00
Johnson Engineering Company	Engineering, Bookkeeping Services, District #1, #2, #3	3,375.00
K & C Grain Inc.	Salt, District #2	1,454.20
Kelly Supply Company	Parts, District #2	9.14
Kimball Midwest	Parts, District #2	41.52
Linweld Inc.	Supplies, District #1	41.20
Loup Power District	Utilities, District #1	208.94
Madison County Clerk	Tax Deposit	8,677.90
Madison County Treasurer	Title, District #3	10.00
Madison National Life	Insurance Premiums	37.02
Menards	Supplies, District #3	18.12
NAPA Auto Parts of Norfolk	Parts, District #1, #2	1,063.18
Nebraska Harvestore Systems Inc.	Repairs, District #2	856.07
Nebraska Public Power District	Utilities, District #3	267.65
NMC Exchange LLC	Repairs, District #1, #2, #3	3,148.33
Northeast Glass	Parts, District #3	135.00
Northeast Machine and Manufacturing	Parts, District #3	1,194.82
Powerplan	Equipment Rental, District #2	2,500.00
Sears Commercial One	Tools, District #1	39.99
Telebeep Wireless	Internet Services, District #2, #3	141.96
Transamerica Life Insurance Company	Insurance Premiums	49.28
U.S. Cellular	Telephone Services, District #1, #2, #3	256.00

FEDERAL AID SECONDARY FUND

Johnson Engineering Company	Services	3,795.00
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DRUG TESTING FUND

Repco Marketing Inc.	Drug Tests	35.75
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LAW ENFORCEMENT OPERATING FUND

AET, L.L.C.	Equipment	9,223.75
Davis Distributors	Supplies	209.19
Eakes Office Plus	Supplies	122.37
Madison County Sheriff	Supplies	351.71
Norfolk Daily News	Subscriptions	1,807.50

DRUG COURT FUND

A Small Affair	Supplies	40.00
Redwood Toxicology Laboratory	Drug Tests	89.30

NOXIOUS WEED FUND

Total Net Payroll		1,591.07
Ameritas Life Insurance Corporation	Employee Share Retirement	104.26
Ameritas Life Insurance Corporation	Employer Share Retirement	156.38
Blue Cross Blue Shield of Nebraska	Insurance Premiums	1,269.34
First Concord Benefits Group	Flexible Benefit Plan	50.00

Madison County Clerk	Tax Deposit	499.18
Nebraska Child Support Payment Center	Garnish of Wages	245.70

911 EMERGENCY FUND

Eastern Nebraska Telephone	Telephone Service	127.86
Frontier	Telephone Service	160.41
Geocomm Inc.	Data Processing	250.00
Qwest	Telephone Service	1,096.10

Motion was made by Uhlir and seconded by Klein 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 11:00 A.M. to Wednesday, February 17, 2010 at 9:30 A.M.

County Clerk

Chairman