

BOARD OF EQUALIZATION

Madison, Nebraska

April 29, 2008

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

Advance notice of meeting was published in the Thursday, April 24, 2008 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Chairman Rick Uhlir called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

Present: Commissioners Jerry McCallum, Rick Uhlir, and Lee Klein, County Treasurer Donna Primrose, County Assessor Jeff Hackerott, and County Clerk Nancy Scheer.

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

Motion made by Klein and seconded by McCallum to approve the minutes of the April 15, 2008 meeting. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

Chairman Uhlir opened a public hearing at 9:03 A.M. to consider a motor vehicle exemption application presented by County Treasurer Donna Primrose for St. Leonard Church, P.O. Box 368, Madison for a 1992 Chevrolet Lumina Van used to transport school students and parishioners to religious activities. County Treasurer Donna Primrose reported that the County Board previously approved exemption applications for this organization. No one appeared at the hearing to offer verbal testimony. Chairman Uhlir closed the hearing at 9:05 A.M.

After discussion, it was moved by McCallum and seconded by Klein to approve the motor vehicle exemption application for St. Leonard Church. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

County Assessor Jeff Hackerott submitted the following tax list corrections:

- #2374: Play Therapy and Counseling, 123 North 4th Street, Norfolk
Addition to the tax rolls in the amount of \$19.98 for 2007 personal property tax schedule which was not filed
- #2375: D & G Enterprises LLC, 1813 Imperial Road, Norfolk
Addition to the tax rolls in the amount of \$369.82 for acceleration of the 2008 personal property tax due to sale of the business equipment on February 20, 2008.
- #2376: Donald and Virginia Raile, 83095 558th Avenue, Madison
Addition to the tax rolls in the amount of \$6.02 for acceleration of the 2008 personal property tax due to sale of the farm equipment on April 19, 2008
- #2377: Country Café, 1221 Omaha Avenue, Norfolk
Addition to the tax rolls in the amount of \$402.82 for correction to the 2007 personal property taxes after review of the 2008 depreciation worksheet listing equipment purchased in 2006
- #2378: Larry Inness, 3912 Norfolk Avenue, Norfolk
Addition to the tax rolls in the amount of \$567.74 for correction to the 2007 personal property taxes after review of the 2008 depreciation worksheet listing equipment purchased in 2006

After discussion, it was moved by McCallum and seconded by Klein to approve tax list corrections #2374 through #2378 as submitted. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

The Board of Equalization adjourned at 9:08 A.M.

County Clerk

Chairman

COMMISSIONERS PROCEEDINGS

Madison, Nebraska

April 29, 2008

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

Advance notice of meeting was published in the Thursday, April 24, 2008 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Chairman McCallum called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

Present: Commissioners Jerry McCallum, Rick Uhlir, and Lee Klein, and County Clerk Nancy Scheer. County Highway Superintendent Richard Johnson joined the meeting at 9:52 A.M. County Attorney Joseph Smith was present from 10:21 A.M. to 10:29 P.M.

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

- 1) Approval of minutes of the April 15, 2008 meeting
- 2) Approval of contract with the Nebraska Department of Roads for surveying services on Project No. RD-81-3(1041), Columbus to Norfolk
- 3) Approval of right-of-way contracts on Project No. C-59-754, Victory Road
- 4) Approval of agreement for road dam construction between Sections 24 and 25, Township 22 North, Range 1 West

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

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

The County Board reviewed the following reports:

- 1) Fund balance report
- 2) County Sheriff March fee report
- 3) Audit report for fiscal year ended June 30, 2007

Pursuant to published legal notice to bidders in the April 17, 2008 and April 24, 2008 editions of The Norfolk Daily News, sealed bids for furnishing a new compact track loader to Madison County were received. Representatives from two companies, Road District #3 foreman Dave Heggemeyer, and two members of the public were present during the bid opening. Bids submitted by the following companies were opened and read aloud:

Murphy Tractor	Grand Island, Nebraska
Nebraska Harvestores Systems, Inc. (2 bids)	Norfolk, Nebraska
Nebraska Machinery Company	Norfolk, Nebraska

After discussion, it was moved by Uhlir and seconded by Klein to accept the bid submitted by Nebraska Harvestore Systems, Inc. for furnishing a 2008 Bobcat T-300 track loader to Road District #3. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

Chairman McCallum reported that the term of Veterans' Service Committee member Darel Heppner expires on June 30, 2008. County Clerk Nancy Scheer reported that a letter signed by Richard Berglund, Commander of American Legion Post 16, and Mel Jones, Commander of the Veterans' of Foreign Wars Post #1644, submitted the names of Darel Heppner and Marvin Jones for consideration by the Board. In addition, Mrs. Scheer reported that a letter was also received from Veterans' Service Officer Mike Smith stating that he had the opportunity of having Darel Heppner serve on the Veterans' Service Committee for ten years and he recommended that the Board re-appoint Mr. Heppner to continue service on the Board because he has been an outstanding member who will stand up for what he feels and he always makes himself available for meetings when needed.

After discussion, it was moved by Klein and seconded by Uhlir to re-appoint Darel Heppner to serve a five-year term on the Veterans' Service Committee from July 1, 2008 through June 30, 2013. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

Clerk Magistrate Lori Bohn and Clerk of the District Court Marjorie Schaffer appeared before the Board to request establishment of a petty cash fund. Clerk of the District Court Marjorie Schaffer reported that she spoke with the county auditor who advised that a petty cash fund could be established; however, putting the funds into a separate cash fund that has its own checking account, checks, and separate ledger accounting system must be done so there is a good paper record. She explained that the funds must come from General Fund and expenditures of the funds must be very accountable. In addition, she stated that the auditor explained that every month the officer in charge of the petty cash account would submit a report to the Board detailing all expenditures and the Board would approve these expenses each month.

Chairman McCallum requested Marjorie Schaffer to obtain a written policy from the accountant explaining the procedures that the county must follow to establish a petty cash account. He also asked what expenditures the officers were requesting to be paid from the petty cash account. Clerk Magistrate Lori Bohn responded that they wanted to use the funds for purchasing flowers or memorials. Chairman McCallum explained that his employees take up a collection when they want to purchase flowers or give memorials.

Clerk of the District Marjorie Schaffer stated that once a year it would be nice to treat the employees to Christmas dinner instead of making each one pay for their own meal. Chairman McCallum questioned if this would only be County and District Court staff and Clerk Magistrate Lori Bohn responded that the money would be used to treat all employees to Christmas dinner.

Chairman McCallum questioned how the petty cash account would be funded and Clerk Magistrate Lori Bohn responded that they would like to use the proceeds from the vending machines. She reported that the monthly revenue from the vending machines is approximately \$80. She explained that Jim Smutny cooks an annual barbeque during the summer and instead of collecting money from each employee, it would be nice to pay for this expense from a petty cash fund.

Chairman McCallum requested the officials to obtain guidelines from the accountant prior to the County Board making a decision. Commissioner Klein also requested that an opinion be obtained from the accountant regarding expenses that can't be paid from a petty cash fund and also inquire if a separate identification number is necessary to establish a petty cash account.

The Board took no action.

Tim Brandl and Raymond Korth were present during a report from the County Attorney regarding a drainage issue onto property located on 825th road.

County Attorney Joseph Smith reported that he spoke with attorney Steven Mossman several days after he met with the County Board at the May 15, 2008 Commissioners' meeting. He stated that he put this item on the agenda in case anything happened on this matter since the last meeting. He stated that he told Mr. Mossman that, if there is a drainage issue, the County Board would probably try to do something. He inquired if the county had proceeded on this matter and County Highway Superintendent Richard Johnson responded that he didn't visit the site because of wet road conditions. County Attorney Joseph Smith stated that Mr. Mossman has been very cooperative and he wanted to put this item back on the agenda so he could update Mr. Mossman on progress made by the county. He explained that he would contact Mr. Mossman and advise that the county is still working on this matter.

The County Board took no further action.

The following claims were audited:

GENERAL FUND

Total Net Payroll		105,565.80
Joseph Abler	Mileage, Public Defender	121.20
Mark Albin	Legal Services, County Court	2,644.67
Alltel	Telephone Services, County Sheriff	1,074.14
American Family Life Assurance Company	Insurance Premiums	616.02
Ameritas Life Insurance Corporation	Employee Share Retirement	6,741.33
Ameritas Life Insurance Corporation	Employer Share Retirement	9,903.98
Ameritas Life Insurance Corporation	Insurance Premiums	302.47
Anchor House	Rent, County Relief	200.00
APC LLC	Expert Witness Fees, Law Enforcement	1,390.00
Aquila	Gas Service, Planning and Zoning	156.49
Aquila	Gas Service, County Relief	209.36
Bankers United Life Assurance Company	Insurance Premiums	9.00
Beckman's Service Center	Repairs, County Sheriff	28.50
BHS	Services, Juvenile Diversion	235.75
BI Inc.	Monitoring Services, Juvenile Diversion	288.47
Blue Cross Blue Shield	Insurance Premiums	97,304.67
Bomgaars	Supplies, Courthouse	67.08
Bessie Bove	Prior Service Benefits	12.00
Brogan & Gray, P.C., L.L.O.	Legal Services, District Court	3,638.66
Brogan & Stafford, P.C.	Legal Services, County Court	1,525.75
Budget Inn	Rent, County Relief	250.00
Cableone	Internet Services, Public Defender	95.00
Capital One Bank	Meals, Postage, Law Enforcement	32.77
Capital One Bank	Supplies, Victim Witness	262.01
Carney Law P.C.	Legal Services, County Court	1,410.60
Cartridge World	Supplies, County Assessor	44.99
Central United Life Insurance Company	Insurance Premiums	55.01
Clerk of the Supreme Court	Copies, Law Enforcement	1.00
Clerk of the Supreme Court	Court Costs, County Court	172.00
Colonial Life and Accident Insurance	Insurance Premiums	92.79
Connecting Point	Computer Services, County Sheriff	780.18
Connecting Point	Supplies, County Attorney	78.00
Connecting Point	Equipment, Courthouse	1,168.00
Copple, Rockey & McKeever, P.C., L.L.O.	Legal Services, County Court	3,815.12
Corvette Restorations	Repairs, Reappraisal	787.50
Credit Management Services Inc.	Garnish of Wages	102.61
Creighton University School of Law	Registration, County Attorney	300.00
Culligan	Drinking Water Service, County Jail	61.75
DDSS Inc.	Services, County Sheriff	150.80
DDSS Inc.	Equipment, Services, County Attorney	1,284.62
Dent Specialists	Repairs, County Sheriff	612.63
Department of Motor Vehicles	Copies, Law Enforcement	4.00
Douglas County Court	Copies, Law Enforcement	2.50
Richard Drummond	Uniforms, County Sheriff	70.60
Eakes Office Plus	Copier Maintenance, District Court	177.68
Eakes Office Plus	Supplies, County Jail	450.04
Election Systems & Software Inc.	Election Services, Election Commissioner	3,459.14
Electric Fixture & Supply Company	Supplies, County Jail	766.75
Enviromaster, Inc.	Supplies, County Jail	42.00
Faith Regional Health Services	Medical Services, County Jail	5,921.40
Faith Regional Health Services	Medical Services, Juvenile Detention	512.00
Helen Finkral	Prior Service Benefits	23.08
First Concord Benefits Group	Flexible Benefits Plan	2,168.10
Fitzgerald, Vetter and Temple	Legal Services, County Court	7,054.60
Floor Maintenance	Supplies, Courthouse	82.31
Gall's Inc.	Equipment, County Sheriff	489.99
Gall's Inc.	Uniforms, County Jail	117.98
Vickie Green	Postage, Planning and Zoning	16.41
Hartford Life Insurance Company	Deferred Compensation	280.00
Jean Hartner	Uniforms, County Jail	138.59
Hauge Associates Inc.	Garnish of Wages	128.50
Holiday Inn of Kearney	Lodging, County Sheriff	135.90
HSBC Business Solutions	Supplies, County Attorney	6.88
Independent Tabulation Inc.	Supplies, Election Commissioner	81.66
Jack's Uniforms & Equipment	Uniforms, County Sheriff	88.09
Johnson Morland Easland & Lohrberg, P.C.	Legal Services, County Court	1,266.50
JS Wurm and Associates	Transcript, Law Enforcement	55.40
Lee Klein	Lodging, Meal, County Board	102.40
Kralik's Sew & Vac Center	Supplies, Courthouse	260.65
Kathleen Laughlin	Garnish of Wages	76.62
Louderback Drug	Prescriptions, County Jail	1,140.69
Madison County Clerk	Federal Tax Deposit	37,677.17
Madison County Court	Transcript, County Court	3,755.00
Madison County Sheriff	Court Costs, Mental Health	279.67
Madison County Sheriff	Court Costs, District Court	349.02
Madison County Sheriff	Court Costs, County Court	808.16
Madison Star Mail	Supplies, Election Commissioner	138.38

Maximus Inc.	Cost Allocation Plan, District Court	2,452.71
Christal McDonald	Court Reporting, Mental Health	250.00
Morrow, Davies & Toelle, P.C.	Audit Services	11,500.00
Nebraska Child Support Payment Center	Garnish of Wages	505.84
Nebraska Public Power District	Utilities, Planning and Zoning	125.41
Nebraska Public Power District	Utilities, Veterans' Service Office	33.91
NMG LLC	Medical Services, County Jail	1,037.00
Norfolk Daily News	Publication Costs, Courthouse	23.14
Northeast Medical Imaging, P.C.	Medical Services, County Jail	760.00
Northeast Nebraska Juvenile Services Inc.	Board of Juveniles, Juvenile Detention	20,036.25
Oasis Counseling International	Services, Juvenile Diversion	63.27
Sherry Peterson	Mileage, Supplies, Juvenile Diversion	154.94
Phillips 66	Fuel, County Sheriff	136.37
Pierce County Sheriff	Service Fees, District Court	16.00
Pizza Hut	Jury Meals, County Court	40.89
Postmaster	Postage, Planning and Zoning	250.00
Qwest	Telephone Service, District Judge	102.76
Qwest	Telephone Service, Probation	121.88
Robinson Textiles	Uniforms, County Jail	1,121.86
Rodeway Inn & Suites	Lodging, District Court	62.99
William Rusk	Meal, County Sheriff	6.62
Marjorie Schaffer	Meals, Mileage, District Court	189.64
Schmitz Pest Services	Services, County Jail	200.00
Secretary of State	Supplies, Election Commissioner	25.00
Shell Fleet Plus	Fuel, Planning and Zoning	254.06
Shell Fleet Plus	Fuel, Reappraisal	194.05
Shopko	Supplies, Planning and Zoning	89.82
Skyline Motel	Rent, County Relief	250.00
Mike Smith	Repairs, Veterans' Service Office	38.86
State of Nebraska DAS IMServices	Data Processing Costs, County Sheriff	1.73
State of Nebraska Department of Revenue	Data Processing Costs, County Assessor	5,996.90
Stratton & Kube, P.C.	Legal Services, County Court	212.68
Glen Uher	Services, County Jail	145.82
Melissa Wentling	Lodging, Meals, Public Defender	1,242.80
West Payment Center	Subscription, County Sheriff	230.04
West Payment Center	Publications, County Attorney	97.00
West Payment Center	Publications, County Jail	97.00
West Payment Center	Publications, Law Library	97.00
Western Office Plus	Supplies, District Court	214.14
Western Office Plus	Supplies, County Sheriff	481.59
Western Roofing Company	Repairs, Veterans' Service Office	5,913.00
Fred Whaley	Fuel, Reappraisal	65.48
Vlasta Whyte	Prior Service Benefits	16.00
Zippy Lube	Repairs, County Sheriff	29.03

ROAD/BRIDGE FUND

Total Net Payroll		24,473.29
Alltel	Telephone Service, District #2, #3	136.17
American Family Life Assurance Company	Insurance Premiums	187.77
Ameritas Life Insurance Corporation	Employee Share Retirement	1,496.34
Ameritas Life Insurance Corporation	Employer Share Retirement	2,244.56
Ameritas Life Insurance Corporation	Insurance Premiums	60.34
Aquila	Gas Service, District #1, #2, #3	918.98
Bankers United Life Assurance Company	Insurance Premiums	44.58
Battle Creek Farmers Coop	Fuel, District #3	3,339.75
Binswanger Glass	Repairs, District #2	22.50
Blue Cross Blue Shield of Nebraska	Insurance Premiums, District #1, #2, #3	27,985.09
Bomgaars	Supplies, District #1, #2	217.37
California Contractors Supplies, Inc.	Parts, District #1	79.90
Colonial Life and Accident Insurance	Insurance Premiums	90.11
Eisenmann Supplies, Inc.	Supplies, District #1	465.49
Farm Plan	Parts, District #3	111.15
First Concord Benefits Group	Flexible Benefits Plan	582.73
First Nebraska Trust	Equipment Rental, District #2	4,964.06
Green Line Equipment	Equipment Rental, District #2	256.00
Hartford Life Insurance Company	Deferred Compensation	40.00
Husker Steel Inc.	Bridge Materials, District #3	5,160.00
Jebro Inc.	Asphaltic Materials, District #2	5,258.11
John Deere Credit	Equipment Rental, District #2	3,128.45
K & C Grain Inc.	Gravel, District #2	830.81
Kimball Midwest	Repairs, District #1, #3	502.03
Ervin Klentz	Prior Service Benefits, District #2	13.00
Linweld Inc.	Supplies, District #1	105.95
M & M Farm Supply	Parts, District #1	17.74
Madison County Clerk	Federal Tax Deposit	8,535.29
Madison County Treasurer	Tire Tax, District #1	10.00
Matteo Sand & Gravel Co. Inc.	Road Gravel, District #1, #2, #3	10,940.77
Menards	Supplies, District #1	196.38

Nebraska Child Support Payment Center	Garnish of Wages	230.77
Nebraska Machinery Company	Repairs, District #1, #3	1,263.94
Nebraska Public Power District	Electrical Services, District #2	151.00
Norfolk Implement Inc.	Repairs, District #1	3,500.00
Norfolk Iron & Metal Company	Repairs, District #3	5,073.86
Telebeep Wireless	Radio Repairs, District #1	25.00
US Cellular	Telephone Services, District #3	83.59
Van Diest Supply Company	Chemicals, District #1, #2, #3	19,451.56

DRUG TESTING FUND

Nebraska Public Health Environment Lab	Drug Test	156.00
--	-----------	--------

LAW ENFORCEMENT OPERATING FUND

Davis Distributors, Inc.	Supplies	198.95
Madison County Sheriff	Supplies	269.67

ROAD BRIDGE BOND FUND

Bank of Madison	Highway Allocation Bonds	207,936.50
-----------------	--------------------------	------------

NOXIOUS WEED FUND

Total Net Payroll		2,279.65
Ameritas Life Insurance Corporation	Employee Share Retirement	127.69
Ameritas Life Insurance Corporation	Employer Share Retirement	191.55
Arkfeld Manufacturing	Repairs	160.20
Blue Cross Blue Shield of Nebraska	Insurance Premiums	2,365.02
Bomgaars	Uniforms, Supplies	188.42
Cableone	Internet Service	98.32
DAS Central Finance	Telephone Services	44.27
Eudell Feldman	Mileage	52.52
Casey Garrod	Commercial Drivers License	10.00
John's Disposal Inc.	Garbage Service	26.00
August Klug	Mileage	29.80
Madison County Clerk	Federal Tax Deposit	647.34
Nebraska Public Power District	Utilities	129.81
Norfolk Daily News	Publication Costs	7.71
Earl Reeves	Mileage	25.25
Renner Auto Body	Supplies	62.50
Orin Rinkel	Mileage	12.63
C.J. Rudnick	Meals	22.50
Schaben Industries	Equipment	241.61
Van Diest Supply Company	Chemicals	3,207.72

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

The Board adjourned at 10:36 A.M. to Tuesday, May 13, 2008 at 9:30 A.M.

County Clerk

Chairman