

Commissioner's Record No. 25

MADISON COUNTY, NEBRASKA

BOARD OF EQUALIZATION

Madison, Nebraska

May 30, 2018

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

Advance notice of meeting was published in the Thursday, May 24, 2018 edition of The Norfolk Daily News and posted on the Madison County website. 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 Ron Schmidt 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 Christian Ohl, Jim Prauner, and Ron Schmidt, County Clerk Nancy Scheer, County Assessor Jeff Hackerott, and County Treasurer Donna Primrose.

Motion made by Prauner and seconded by Ohl to approve the agenda for the meeting. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Chairman Schmidt opened a public hearing at 9:03 A.M. to receive testimony regarding exemption applications for real or personal property for Christ Lutheran Church of Norfolk, Deere Credit Inc., Greater Norfolk Economic Development Foundation, and Young Men's Christian Association of Norfolk. County Attorney Joseph Smith was present during the hearing.

County Assessor Jeff Hackerott reported that Christ Lutheran Church submitted applications for the following lots: Belle Isles Subdivision, Lot 4; Herman Gereckes Subdivision, Lot 1; Pasewalks Addition, N 75 Ft Lot 4, Block 2; and Subdivision One of Pasewalks Addition, Lot 7. He explained that three lots are located near the church and school and will be used as a playground. He reported that one application in the name of Christ Lutheran Church Endowment reflects that the property is an empty lot except for a garage which will be used for storage and that the house burned; but, it's in the process of being demolished.

Dale Beckman, newly hired business manager for Christ Lutheran Church, was present and reported that the properties were acquired from a fund drive and the houses will be demolished on the three lots north of the school building and converted to playground area for the children. He explained that one application is for a house which was consumed by fire and has been demolished. He stated that the lot has been graded and a final decision will be made on the use of the property; but, it will probably will be used for a parking lot or grass area.

Chairman Schmidt asked when the houses would be removed and Mr. Beckman replied that they would be removed soon. He said that the police department recently used the houses as a practice for house entry and securing. He stated that as part of the purchase agreement, the prior owner must demolish and remove the houses and grade the parcels to usable surface level. Chairman Schmidt asked what the time frame is for removal of the houses and Mr. Hackerott responded that it would be wise to have the houses removed in 2018, preferably before the end of summer. Mr. Beckman explained that the intention is to have the playground in usable condition before school starts in August.

Mr. Hackerott explained that the exemption applications were filed late, so there would be penalties for late filing. He stated that the penalty would be three months of the taxes, or \$100, whichever is less.

No one spoke in opposition to the exemption applications.

After discussion, a motion was made by Prauner and seconded by Ohl to approve all four exemption applications for Church Lutheran Church. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

County Assessor Jeff Hackerott reported that the application filed by Greater Norfolk Economic Development Foundation is for the former Dale Electronics building located at 2300 Riverside Boulevard in Norfolk. He stated that the building has been leased to a single entity; so, in his opinion, it doesn't meet the statutory requirements to qualify for a permissive exemption. County Attorney Joseph Smith asked if the building is being leased by a commercial business and Mr. Hackerott responded affirmative.

Russell Wilcox, Chairman of Greater Norfolk Economic Development Foundation, reported that the original exemption application for the subject property was submitted in 2009. He explained that in 2009 the reason for requesting the exemption was lack of funds and the organization planned to offer the building for incubator space for businesses to come to the area. He reported that during the years various entities have used the space; so, there has been some success with this plan. He said that the building has not been as full as they would like due to the size and scope of the building. Mr. Wilcox reported that one tenant, MP Global Products, is the only tenant currently in the building. He explained that when the company originally started using the building, they had a smaller space; however, over time they expanded when part of their business operation grew. He stated that they viewed this process as part of Greater Norfolk Economic Development Foundation helping the company incubate and grow their business. He reported that their lease rate is about \$1.50 to \$2.00 per square foot which is very low in terms of what they deem to be a market rent. He explained that the intent was to incentivize the company because the long term plan is not to be in the real estate holding business. Mr. Wilcox stated that the Foundation was nearly defunct because they had assets, but no cash; however, this has changed over time. He stated that they are trying to get out of their real estate holdings. He said that in time this lease has an end date and they anticipate that they will be moving this product into private hands and get it out of the Foundation's name. He stated that the funds that come in from MP Global are put back into the community for economic development purposes. He said that the Foundation feels that they are still acting in the incubator status even though only one business is using the building.

Commissioner Prauner asked how much rent is received each month. Mr. Wilcox replied that the rent is about \$13,000.00 per month; but, the building had some problems with several different roofs that leak in spots. Commissioner Prauner asked if MP Global plans to stay in the building. Mr. Wilcox responded that they plan to stay in the building; but, when the company originally started using the building they didn't plan on growing, but through time the company started using more space. He stated that the taxes on the building would probably be very significant.

County Attorney Joseph Smith stated that the historical analysis is that several years ago the Northern Ponca Housing Authority bought some houses in Norfolk and applied for tax exemption for low income housing. He stated that the County denied the request because low income housing was not a charitable use under the Nebraska law at the time. He explained that North Ponca Housing Authority received grant money from HUD and HUD tried to use the theory that the County had granted some exemptions in the past which were not proper. He explained that he issued an opinion that the use of the property didn't comply with State law; so, Northern Ponca Housing Authority wanted to assess a fine against the County. Mr. Smith further explained that when he met with the HUD lawyers they agreed with his analysis of Nebraska law. He said that Omaha granted an exemption to Northern Ponca Housing Authority and Lincoln didn't grant an exemption.

Mr. Hackerott stated that the building being leased to a single entity does not constitute an exempt use. He explained that the exempt categories are agricultural, horticultural, education, religious, cemetery and, charitable. He said that many entities list charitable as the reason for exemption. He reported that the opinion he received from the Nebraska Department of Revenue is that the application does not meet the definition of charitable in Section 77-202 Nebraska Statute, section 1d. He read the Statute which states that "for purposes of this subdivision, charitable organization includes an organization operated exclusively for the purpose of the mental, social, or physical benefit of the public or an indefinite number of persons and a fraternal benefit society". He explained that they have granted a permissive exemption for the Foundation in the past based upon the fact that the building was used as incubator space; but, it appears that this is a pass through exemption to one private entity. He said that the Foundation is allowing the lease rates of the building to be below market because if the organization was paying property taxes, it wouldn't be financially feasible to lease the building for \$1.50 per square foot.

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Commissioner Prauner asked for the appraised value of the building and Mr. Hackerott replied that no value is assigned because the property has been exempt for about 8 years; but, the last valuation was about \$900,000. Mr. Hackerott reported that the property was purchased in 2005 for a purchase price of \$850,000. Commissioner Ohl verified that the exemption was allowed because the building was used for incubator space and that the Nebraska Department of Revenue was okay with that exemption. Mr. Hackerott replied that there is currently only one tenant for the entire building. He asked if the lease stipulates that the current company can be asked to move out with a 30 day notice if other companies need incubator space. Mr. Wilcox replied that the lease doesn't have these provisions. He explained that there is some office space in the building that allows the ability for the Foundation to have another company lease an area. Commissioner Prauner asked if MP Global makes a product that is sold and Mr. Wilcox responded affirmative.

No one spoke in opposition to the exemption application.

Commissioner Ohl asked if there was anything in State Statute that would allow the Board to approve the exemption application and if the Board approves the exemption would the State reject the decision. Mr. Hackerott replied that the Nebraska Department of Revenue advised that they would give strong consideration to appealing the County's decision if approved.

After discussion, a motion was made by Prauner and seconded by Ohl to deny the exemption application for Greater Norfolk Economic Development Foundation. Roll call vote: Ayes, Ohl and Prauner. Abstain, Schmidt. Nays, none. Motion carried.

County Assessor Jeff Hackerott reported that the application filed by Young Men's Christian Association of Norfolk is for a vacant lot located in Andrews Regency north of Benjamin Avenue across from the YMCA. He stated that this property was gifted to the YMCA to sell for fund raising efforts.

Randy Hagedorn, YMCA Executive Director, and Richard Moore, a member of the YMCA Board of Directors were present. Mr. Moore stated that as a member of the YMCA Board of Directors he was asked to be part of the fund raising committee. He stated that the property was donated by Raymond Tiedje who was the President of the Bank of Norfolk in 1981 and served on the funding raising campaign at that time when the existing YMCA was built. He said that Mr. Tiedje hired him to work at the Bank of Norfolk and they have been in contact throughout the years and have a good relationship even though Mr. Tiedje moved to Scottsdale, Arizona. He stated that he told Mr. Tiedje that he was helping the YMCA raise money for the expansion project and Mr. Tiedje said that he would donate this commercial property as part of the fund raising efforts. Mr. Moore reported that Mr. Tiedje also recently donated another lot to the City of Norfolk. He stated that the Board of Directors have had conversations regarding the liability of owning the property and if they would be liable for paying taxes on the property. He explained that from his standpoint it's a nice gift and since it's the last piece of commercial property in the subdivision it will hard to sell. He said that the YMCA expansion is a great project and there are a lot of people that are counting on the completion of the project; so, it's in the best interest of the YMCA to sell the property as soon as possible. He stated that he would hate to see that a nonprofit organization would be required to pay taxes.

County Attorney Joseph Smith asked about the current use of the property and Mr. Moore responded that the property is vacant so staff maintains it. Mr. Moore explained that the property is an odd shaped lot of .87 acres. Chairman Schmidt asked if the YMCA could use the property in any way, such as for parking. Mr. Hagedorn responded that the property is too far away from the YMCA to use for parking, plus it would require people to cross Benjamin Avenue. Chairman Schmidt stated that the decision of the Board would be easier if the YMCA would be using the property. Mr. Moore explained that the Board of Directors discussed options for use of the property such as a playground or practice field; but, these weren't feasible options. Commissioner Ohl said that there are events where overflow parking may be required, so he asked if the field could be classified as parking for large events. Mr. Hagedorn replied that the lot is a great distance from the YMCA. Mr. Moore stated that he serves on the Architectural Review Committee and they wouldn't be excited about taking vehicles over to this lot. Mr. Hackerott stated that the YMCA may have issues with parking since the lot is zoned commercial; but, the townhouses across the street probably wouldn't like a parking lot. Mr. Moore stated that the YMCA wants to be a good neighbor so a parking lot isn't an option. Commissioner Ohl said that he asked about parking to see if that was an option so the exemption could be approved.

Commissioner Prauner asked if the property is listed for sale. Mr. Moore replied that the property is listed for \$81,000 and it will remain a commercial lot. Commissioner Ohl asked if the County could approve the application if the YMCA had one or two events annually on this lot. Mr. Hackerott stated that one or two events would be an intermittent use of the property. Commissioner Prauner asked what the most current valuation of the property was and Mr. Moore estimated that the last valuation was \$84,000. Mr. Moore reported that Mr. Tiedje turned down an offer of \$55,000 for sale of the property two years ago.

Chairman Schmidt stated that he was hopeful that a use of the property could be found. Commissioner Prauner stated that the County Board must follow the State Statutes.

Mr. Moore thanked Board members for considering the application. He said that they knew that there was some stretching when submitting the application.

No one spoke in opposition to the exemption application.

Motion was made by Prauner and seconded by Ohl to deny the exemption application for Young Men's Christian Association of Norfolk because the use of the property does not meet the statutory requirements. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

A hearing was conducted with Deere Credit Inc. by telephone. Roy Nimtz, representative from Deere Credit, testified that the exemption application is for mowing equipment leased to the City of Madison and a tractor leased to the County. He explained that the County Assessor's office contacted Deere Credit requesting the application since the equipment is leased to government entities which are tax exempt.

County Assessor Jeff Hackerott explained that they are required to investigate all equipment leases because all property is taxable unless it's deemed exempt because of its use. He reported that the hearing is required because this is the first time that the County had knowledge of the lease. He verified with the Nebraska Department of Revenue that the equipment leases qualify the company for tax exemption; therefore, he recommended approval of the application.

No one spoke in opposition to the exemption application.

Motion was made by Ohl and seconded by Prauner to approve the exemption application filed by Deere Credit Inc. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Chairman Schmidt closed the public hearing for exemption applications at 9:40 A.M.

Chairman Schmidt opened a public hearing at 9:47 A.M. to receive testimony regarding the following motor vehicle exemption applications

Behavioral Health Specialists, Inc., 900 West Norfolk Avenue, Norfolk
Van (2), 2006 Chevrolet Malibu, 2006 Chrysler Town & Country Van, 2005 Chrysler Town & Country Van, 2010 Dodge Caliber (2), 2013 Dodge Grand Caravan, 2011 Chevrolet Cruze (2), 2013 Chevrolet Malibu (2), 2014 Chevrolet Sonic, 2014 Dodge Grand Caravan, 2009 Chevrolet Impala, 2010 Dodge Caliber, 2013 Dodge Grand Caravan, 2012 Chevrolet Cruze (2), 2007 Dodge Caliber (2), 2009 Dodge Caliber, and 2008 Dodge Caliber

Christ is King Community Church, 715 West Madison Avenue, Norfolk
Community Concern of Norfolk, Inc., 222 North 4th Street, Norfolk
Faith Regional Health Services, 2700 West Norfolk Avenue, Norfolk
Liberty Centre Services, Inc., 900 East Norfolk Avenue, Norfolk
Northeast Baptist Association, P.O. Box 1311, Norfolk
The Link, Inc., 1001 West Norfolk Avenue, Norfolk

2005 Ford Focus, 2007 Chrysler Town & Country
2015 Dodge Caravan
2018 Ford Champion Challenger
2018 Ford Bus
2012 H & H Enclosed Trailer
2012 Ford Focus

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County Treasurer Donna Primrose reported that all organizations were renewals, except Liberty Centre Services and Faith Regional Health Services who both purchased different vehicles. No public comments were received during the hearing. Chairman Schmidt closed the hearing at 9:48 A.M.

A motion was made by Prauner and seconded by Ohl to approve the motor vehicle exemption applications as submitted. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Motion made by Ohl and seconded by Prauner to approve the minutes of the May 1, 2018 meeting. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

County Assessor Jeff Hackerott submitted the following tax list corrections:

- #3373: BAJAC Land & Cattle LLC, Ben and Andrew Jacobson, 311 Logan Avenue, Newman Grove
Addition to the tax rolls in the amount of \$606.78 for correction of 2015 personal property taxes because the owner failed to report equipment for 2015
- #3374: BAJAC Land & Cattle LLC, Ben and Andrew Jacobson, 311 Logan Avenue, Newman Grove
Addition to the tax rolls in the amount of \$439.08 for correction of 2016 personal property taxes because the owner failed to report equipment for 2016
- #3375: BAJAC Land & Cattle LLC, Ben and Andrew Jacobson, 311 Logan Avenue, Newman Grove
Addition to the tax rolls in the amount of \$905.00 for correction to the 2017 personal property taxes because the owner failed to report equipment for 2017
- #3376: Modern Drapery & Dewing Center, 707 Andy's Lake Circle, Norfolk
Addition to the tax rolls in the amount of \$4.50 for acceleration of 2017 personal property taxes due to closing of the business in April, 2018
- #3377: Harris Corporation, P.O. Box 3075, McKinney, Texas 75070
Addition to the tax rolls in the amount of \$169.60 for acceleration of the 2017 personal property taxes after reviewing the 2018 depreciation worksheet
- #3378: Midlands OB/GYN PC, 301 North 31st Street, Norfolk
Addition to the tax rolls in the amount of \$16.10 for correction to the 2018 personal property taxes due to sale of the business on June 1, 2018
- #3379: Henn House Dairy, Inc., 54615 Half Mile Road, Norfolk
Deduction from the tax rolls in the amount of \$126.54 for correction to the 2017 personal property taxes due to a clerical error of taxing one item twice
- #3380: Bohacek Painting, 1354 27th Avenue, Apt. 318, Columbus
Addition to the tax rolls in the amount of \$2.80 for acceleration of the 2017 personal property taxes due to the business moving out of the County in April, 2018
- #3381: Farm Credit Leasing Services Corporation, 6340 S. Fiddlers Green Circle, Greenwood Village, CO 80111
Addition to the tax rolls in the amount of \$2,355.20 for correction to the 2017 personal property taxes to reflect property that was not taxed in 2017
- #3382: Bradford Insurance Agency, P.O. Box 277, Norfolk
Addition to the tax rolls in the amount of \$62.18 for correction to the 2015 personal property taxes after reviewing 2017 depreciation worksheet
- #3383: Bradford Insurance Agency, P.O. Box 277, Norfolk
Addition to the tax rolls in the amount of \$77.72 for correction to the 2016 personal property taxes after reviewing the 2017 depreciation worksheet
- #3384: Bradford Insurance Agency, P.O. Box 277, Norfolk
Addition to the tax rolls in the amount of \$54.24 for correction to the 2017 personal property taxes after reviewing the 2017 depreciation worksheet
- #3385: Timothy and Janet Miller, Media Production Group, 83704 554th Avenue, Norfolk
Addition to the tax rolls in the amount of \$46.80 for correction to the 2017 personal property after reviewing the 2016 depreciation worksheet
- #3386: Jim and Deb Mozer, 25148 430th Avenue, Monroe
Addition to the tax rolls in the amount of \$347.28 for correction to the 2017 personal property taxes after reviewing the 2016 depreciation worksheet
- #3387: Dale and Denise Becker, 83155 554th Avenue, Madison
Deduction from the tax rolls in the amount of \$2,167.36 for correction to the 2017 personal property taxes after reviewing the 2017 depreciation worksheet

After discussion, a motion was made by Prauner and seconded by Ohl to approve the foregoing tax list corrections as submitted. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

The Board acknowledged receipt of the Findings and Order from the Tax Equalization and Review Commission reflecting that the levels of value for real property in Madison County for the tax year 2018 meet the requirement of law.

Chairman Schmidt adjourned the meeting at 9:52 A.M.

Nancy Scheer
Madison County Clerk

Ron Schmidt, Chairman
County Board of Equalization

COMMISSIONERS PROCEEDINGS

Madison, Nebraska

May 30, 2018

The Board of County Commissioners of Madison County, Nebraska met in regular session at 9:52 A.M.

Advance notice of meeting was published in the Thursday, May 24, 2018 edition of The Norfolk Daily News and posted on the Madison County website. A copy of said notice was provided to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed.

Following a moment of Silence and the Pledge of Allegiance to the flag of the United States of America, Chairman Jim Prauner called the meeting to order and notified the public of the copy of the Open Meetings Act posted in the meeting room.

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Present: Commissioners Christian Ohl, Jim Prauner, and Ron Schmidt, and County Clerk Nancy Scheer. County Highway Superintendent Richard Johnson was present until 11:26 A.M. County Attorney Joseph Smith was intermittently present during the meeting. Norfolk Daily News reporter Jerry Guenther and WJAG reporter Cody Ronnfeldt were present until 11:40 A.M.

Commissioner Ohl read the following consent agenda items into the record:

- 1) Approval of minutes of the May 15, 2018 meeting
- 2) Approval of Ross A. Nelson's Lot Split in Section 23-21-4, which is located approximately 2 miles north and 1 mile east of the City of Newman Grove
- 3) Approval of Change Order No. 3 with Gering Construction to provide for the extension of storm sewer on South 37th Street at an estimated cost to Madison County of \$39,843.97
- 4) Approval of revised Interlocal Agreement with the State of Nebraska Administrative Office of Probation to facilitate the operation of the Northeast Nebraska Adult Drug Court
- 5) Approval of contract with Tax Valuation, LLC in the amount of \$169,500.00 for reappraisal services on approximately 988 commercial properties in the County
- 6) Authorization to advertise for bids for CBMP No. 2 Projects: C59(778) on 843rd Road between 545th Avenue and 546th Avenue, C59(909) on 537th Avenue between 831st Road and 832nd Road, C-59(822) on 539th Avenue between 826th Road and 827th Road, all in Madison County, C-71(806) on 370th Street between 310th Avenue and 325th Avenue, C-71(687) on 220th Avenue between 310th Street and 325th Street, both in Platte County
- 7) Award of contract in the amount \$117,600.00 to the low bidder, Sta-bilt Construction Company Inc. of Harlan, Iowa, for armor coat application
- 8) Award of contract to Matteo Sand & Gravel for purchase of armor coat gravel and road gravel and award of contracts to Central Sand & Gravel and Dale R. Johnson Ent., Inc. for the purchase of road gravel for the 2018-2019 fiscal year
- 9) Award of contract to B's Enterprises for purchase of culvert pipe for 2018-2019 fiscal year
- 10) Award of contract to Nebraska Machinery Company for purchase of grader blades for the 2018-2019 fiscal year
- 11) Award of contract in the amount \$22,854.00 to the low bidder, T & D Rural Striping, LLC, of Norfolk, Nebraska for center line and edge line striping on County roads
- 12)

RESOLUTION #2018-32

WHEREAS, Check No. 18050304, dated May 15, 2018, and drawn on the Road/Bridge Fund in the amount of two thousand five hundred fifty six dollars and zero cents (\$2,556.00), was made payable to the Dinkel Implement Company, P.O. Box 1404, Norfolk, Nebraska, 68602-1404, and

WHEREAS, said check was not tendered, but remains in the possession of the Madison County Clerk,

NOW, THEREFORE, BE IT RESOLVED that, Check No. 18050304, dated May 15, 2018, and drawn on the Road/Bridge Fund in the amount of two thousand five hundred fifty six dollars and zero cents (\$2,556.00), is hereby cancelled.

Motion made by Schmidt and seconded by Ohl to approve the consent agenda for the meeting. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Motion made by Ohl and seconded by Schmidt to approve the regular agenda for the meeting. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Gina Battershaw, representative from Credit Bureau Services, Inc. of Norfolk, met with the Commissioners to discuss collection of distress warrants. She reported that Credit Bureau Services is currently collecting distress warrants for Dodge, Washington, and Saunders counties. She stated that once the Sheriff has completed the process of trying to collect any distress warrants they are placed for collection with Credit Bureau Services. She explained that the company offers a program where during the first 30 days the company sends a notice to try to get the taxpayer to pay the County or make arrangements to get the taxes paid. She presented a letter from the Dodge County Treasurer Cathy Dill who has utilized Credit Bureau Services for over 14 years and provided an explanation of the process used in her office for the collection of distress warrants. Ms. Battershaw stated that some counties are concerned about how to budget for the collection fee. She presented a recovery report from Dodge County reflecting that \$25,271.25 of back taxes have been collected during the 30 day program; so, 100% of that money went to the County without any collection fee from Credit Bureau Services. She stated that of the approximately \$556,600 of back taxes that were placed into collection, the Credit Bureau has collected about 58%. She summarized that overall the amount recovered for Dodge County is almost 60% by using a third party company. She asked Madison County to consider using the services offered by Credit Bureau because it would be a way to get money back into the County.

Chairman Prauner asked about the collection rate. Ms. Battershaw replied that the collection fee is a commercial rate which is a tiered plan. She explained that the rate is 50% on the first \$150.00, 25% on amounts between \$150.00 to \$2,000.00, and 20% on amounts in excess of \$2,000.00. She stated that if Credit Bureau Services takes legal action against the taxpayer, the collection rate is 50%.

Commissioner Schmidt asked why the Sheriff's department wouldn't be able to collect the same distress warrants that are collected by Credit Bureau Services. Ms. Battershaw responded that Credit Bureau Services is a collection agency and they report unpaid taxes on credit reports; so, if people don't want their credit affected, they will pay within the first 30 days. She stated that collecting payments is their full time job; so, they are constantly calling and attempting to collect and then they take the next step to file suit and garnish wages. She said that some taxpayers move and leave the area, so the Sheriff isn't able to collect; however, the Credit Bureau Services follows people. She said that the Sheriff's office makes a great effort to collect back taxes.

Chairman Prauner asked what percentage of distress warrants can't be collected and Ms. Battershaw stated that in Dodge County's situation, 40% of the taxes have not been collected. Commissioner Ohl asked if some of these cases proceed to tax sales. Ms. Battershaw replied that the real property tax collection process is completely different and that Credit Bureau collects through the civil process.

Chairman Prauner asked the opinion of County Attorney Joseph Smith regarding collection of distress warrants by Credit Bureau Services. Mr. Smith responded that some counties are successful in contracting with private companies for collection of distress warrants. Chairman Prauner said that the Sheriff's office has a limited number of deputies to collect back taxes. Ms. Battershaw explained that the Sheriff's office serves papers when they file a lawsuit and they also have a good relationship with County Court.

Commissioner Ohl asked if the Credit Bureau coordinates its efforts with the Sheriff's department. Ms. Battershaw replied that the Sheriff's office completes their process and then brings the distress warrants back to the Treasurer's office and those that are uncollected are turned over to Credit Bureau. Commissioner Schmidt asked if the contract is for one year. Ms. Battershaw responded that the contract is ongoing, but may be cancelled with a 60 day written notice. She explained that counties turn over accounts once each year to the Credit Bureau which is after the distress warrants are returned to the Treasurer's office. She explained that during the first days of collection, all payments go directly to the County, but after 30 days payments go to Credit Bureau Services and then the money is remitted to the County. Chairman Prauner asked if payment is made to Credit Bureau for services. Ms. Battershaw explained that Credit Bureau charges a pre-collection fee of \$3.75 for every account turned over for collection. She reported that after 30 days the fees charged by Credit Bureau are deducted from payments made to the County. She explained that the pre-collection fees can be withheld from what Credit Bureau collects for the County, so the County doesn't need to pay for the services.

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Commissioner Ohl requested an opportunity to investigate the distress warrant collection process with the County Sheriff and County Treasurer's departments. He stated that the information is very helpful.

Motion was made by Ohl and seconded by Schmidt to table the collection of distress warrants by Credit Bureau Services: Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Alex Johnson and Brian Johnson, representatives from Principal Life Insurance Company were present to discuss voluntary insurance programs for County employees. He provided quotes from both Principal Life Insurance Company and Companion Life and explained that the quote from Principal Life Insurance will probably be the cheaper plan for voluntary benefits for County employees. He stated that a benefit of using Principal Life Insurance is that agents have direct access to the carrier. He reviewed the proposals with rates for group term life and long term disability products. He stated that these benefits are already provided to County employees through Madison National Life Insurance Company with the premium paid by NACO for employees who are enrolled in the BCBS health insurance program and the premiums for other employees are paid by the County. Mr. Johnson explained that none of the companies he reached out to could offer a step-up program compared to the current plan which provides a benefit paid by NACO or the County and then the employee has the option to purchase additional insurance coverage. He said that it would be in the best interest of the employees if the County would keep the current group life and long term disability plans with Madison National and then consolidate all other voluntary benefits with Principal Life Insurance. He said that open enrollment for the County can currently be a congestion with all the carriers and his proposal is to have one agent and one carrier. Mr. Johnson explained that the company provides electronic enrollment which will allow them to manage adding and removing employees. He stated that employees can track their claims and change their benefits on-line which will be very beneficial.

Commissioner Schmidt asked if the County could review the current programs and compare the rates to the programs offered by Mr. Johnson. County Clerk Nancy Scheer responded that the County doesn't know what policies employees have because the agent meets individually with employees and provides a payroll authorization form for deduction of premiums, either on a pre-tax or pre-tax basis. She stated that she provided a copy of the insurance billings to Mr. Johnson. Commissioner Schmidt stated that the Board won't be able to determine if any of the voluntary programs offered by Principal Life Insurance will save the employees any money. Mr. Johnson stated that the biggest advantage would be consolidation and ease of the enrollment process.

Chairman Prauner stated that several of his road department employees are happy with the current voluntary plans offered by the County and he doesn't know if the employees would be upset if another company would take over the voluntary benefits. Mr. Johnson explained that if there are enough eligible employees to enroll there wouldn't be any underwriting involved.

No action was taken.

Chairman Prauner announced that proposals were received on May 24, 2018 from attorneys to provide legal representation of indigent criminal defendants for cases in which the Public Defender's office is unable to provide representation due to conflicts. He explained that proposals were received from the firms of Ewaldt Law Office and Moyer and Moyer. County Attorney Joseph Smith was present during discussion on this agenda item.

Brad Ewaldt explained that his proposal is to provide services at a rate of \$150,000.00 annually with payment made on monthly installments in the amount of \$12,500.00. Chairman Prauner asked how many cases could be handled on a monthly basis. Mr. Ewaldt replied that he could handle all cases that are given to him. He explained that his intention was to make Madison County his priority and cut out a lot of his other law practice. He said that he would keep his current contract with Stanton County which is only 2½ days per month and the remainder of the time he would be in Madison County. He explained that he would take all cases with the exception of cases where he would have a conflict. He stated that all normal day to day expenses would be covered under the contract; however, depositions would be billed to the County. Commissioner Schmidt asked if Mr. Ewaldt would expect to travel outside of Madison County. Mr. Ewaldt stated that if someone is in jail in a different county that would be included in the contract.

County Attorney Joseph Smith stated that occasionally there may be mileage in bigger cases. He asked if the proposal was based upon review of prior expenses and Mr. Ewaldt replied that he determined the average amount spent by the County in prior years and considered that there would be increases in the court appointed fees in July, 2018. He explained that his proposal is an estimate of 60% of costs from prior years.

Commissioner Ohl asked what additional expenses the County would incur and Mr. Smith responded that occasionally there may be expert witness fees. Mr. Ewaldt explained that he has been taking appointments for 11 years and there have only been one or two depositions each year; so, there wouldn't be a lot of extra fees except preparation of transcripts.

Chairman Prauner asked Mr. Ewaldt if he could handle about one-third of the cases. Mr. Ewaldt responded that the Public Defender gets the first appointment and about two-thirds of the remaining cases would be non-conflict cases. He stated that the County spent about \$280,000 annually each of the last three years. Mr. Smith stated that Mr. Ewaldt is speculating on the number of cases. He said that the balance of the cases are double conflict cases which could be handled by a third attorney. He asked if Mr. Ewaldt would consider a contract for second tier conflicts and Mr. Ewaldt replied that he would probably consider a contract for \$75,000 annually.

Mr. Smith stated that the Judges must agree with the plan for appointment of one or two law firms to handle conflict cases and the local Bar Association may complain because the County spends a lot of money on defense attorneys. He said that he doesn't anticipate that the Judges will cause problems.

Commissioner Ohl requested clarification on conflict appointments. Mr. Smith explained that if there are four individuals involved in a burglary cases the Public Defender would represent one person, the first tier attorney would represent one, and the second tier attorney would represent another person. He explained that another issue is when a number of people are involved in a drug case and one person discloses information about another person involved in the case. He stated that all the tier analysis is speculative; so, the County Board may want to consider a fixed rate for the third tier. Chairman Prauner asked if this proposal includes juvenile court and Mr. Ewaldt responded that the proposal is only for criminal court. Mr. Smith clarified that the proposal would include County Court misdemeanors, felony cases, and sexual assaults.

Commissioner Schmidt asked what the anticipated contract increase would be annually. Mr. Ewaldt replied that he asks Stanton County for a 3% increase about every two years. Mr. Smith stated that the County may need to look at the expenses annually to determine if the 60% assumption is accurate. He said that he imagines that the Commissioners are favorable with the proposed contract submitted by Mr. Ewaldt; however, they must discuss with the Judges before formalizing a contract. Commissioner Schmidt asked if the contract must be signed for one year and what happens if the County is not satisfied. Mr. Ewaldt replied that a clause in the contract provides a 60 day notice to terminate the contract by either party.

Michael Moyer and Jack Lafleur appeared on behalf of Moyer & Moyer law firm. Mr. Moyer reported that the proposal from their law firm is to take conflict cases at the hourly rate of \$95.00 which is the newly approved court appointed rate. He said that he feels that their firm's proposal is advantageous because they will bill only for the actual time spent on each case. He said that they are not asking for a set fee every month or a salary every year. He explained that their firm has been located in Madison since 1886 and they won't charge for travel time, mileage, postage, or office expenses. Mr. Moyer stated that they would submit a proposal for fees that the County Attorney and Judges will review. He explained that the only extra fees that they would charge for are depositions or mileage out of the county or state. He stated that they have three lawyers in the firm and two support staff; but, his dad probably won't be taking court appointments because of his experience and age; but, he would welcome appointments for Jack Lafleur and himself.

Mr. Smith stated that the proposals are two different approaches, with one being a contract rate based upon good faith estimates, and the other being an hourly rate. He said that everyone agrees that saving mileage is important because different lawyers drive back and forth from Norfolk for a 30 minute hearing, but the County is charged for driving time. He reported that at an hourly straight fee for one person there wouldn't be two or three lawyers waiting for cases to be heard.

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Mr. Moyer stated that the current system is to treat all lawyers who want to practice in the 7th Judicial District on an equal basis; so, if an attorney is on the appointment list and lives in Wayne, that attorney will get the same number of appointments per year as an attorney who lives in Madison. He said that he has often thought that their firm can save the County money and they would like more appointments because they are located in Madison. He explained that he thinks it makes more sense from a cost savings standpoint to give their firm more appointments. He said that he thinks that they have advantages because they can come to the Courthouse frequently for plea agreements or to see a newly appointed client who is in jail. He explained that they may charge one hour of time for a court arraignment compared to an attorney from Norfolk who may bill two hours and this fact is worthy of consideration.

Chairman Prauner asked about the process that would be used for submitting bills. Mr. Moyer explained that he proposes to use the current system of submitting the bill to the respective Court and the County Attorney's office. Mr. Smith explained that if the Board enters into a contract for conflict appointments, the billing wouldn't need to be submitted to the Court for review by the Judge; but, it would be submitted to the Attorney's office and then directly to the County Board for approval. Chairman Prauner inquired if the Judge would need to approve the fees and Mr. Smith responded that the County Board is hiring an independent contractor, so the Judge wouldn't be required to approve the fees. Mr. Moyer replied that the bills could be submitted by either method.

Chairman Prauner asked if they were concerned about getting bad reviews from the local Bar Association if the Board enters into a contract with their firm. Mr. Moyer said that he wouldn't anticipate this reaction; however, it's possible. He said that he doesn't understand why there were only two proposals submitted. Mr. Smith stated that, in his opinion, the Judges and Bar Association would be supportive of the efforts of the County to save tax money and improve the service. He said that Mr. Ewaldt pointed out that when attorneys are in the Courthouse on a more frequent basis, prisoners have more access to their attorney. He explained that this process is about improving services and costs.

Mr. Smith asked if the proposal from Moyer & Moyer could be considered for a second tier appointment and Mr. Moyer responded affirmative and said that they are willing to accept more conflict cases. Chairman Prauner asked if Moyer & Moyer handles juvenile cases. Mr. Moyer responded affirmative and said that they would also take more juvenile cases. He said that juvenile cases will have more conflicts because separate attorneys are required for the mother, father, child, and guardian ad litem.

Commissioner Ohl asked what extra expenses could be incurred that would need to be approved by the County Attorney's office. Mr. Smith responded that extra expenses would not be approved by his office; but, could include travel time out of the county or expert witness fees. He said that defense attorneys don't normally have experts provide testimony.

Mr. Smith suggested that the Board recess into executive session for discussion on contracts.

Motion was made by Schmidt and second by Ohl to recess into executive session for discussion on contracts. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried. The Board recessed into executive session at 10:59 A.M.

Motion was made by Ohl and second by Schmidt to recess from executive session. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried. The Board recessed from executive session at 11:17 A.M.

After recessing from executive session, Mr. Smith announced that the Board of Commissioners discussed the contracts. Chairman Prauner expressed appreciation for the proposals submitted and said that the Board would like to reduce the burden of court appointed costs for the taxpayers. He said that before the Commissioners make a decision they would like to discuss the proposals with the Judges. Mr. Smith stated that in addition to saving money, other benefits of contracting for conflict cases is to centralize criminal defense and improve delivery of services from defense lawyers.

Commissioner Schmidt asked if other law firms could still submit proposals. Mr. Smith replied that the submission deadline is past; so, it's a matter of fairness to disallow firms to submit proposals. Chairman Prauner replied that the proposals submitted by two law firms are now public record.

Commissioner Ohl thanked the two law firms for their time and effort in submitting proposals. He said that the Board members are encouraged by the proposals submitted and they hope to work out a good arrangement for the County to save money for the taxpayers.

No action was taken.

Commissioner Schmidt reported that he has discussed lighting products for the County Courthouse with Will Mayers of Lighting Specialists in Omaha. He stated that Mr. Mayers inspected the lighting in every room in the County Courthouse to determine what lighting would be best for each office. He said that he could prepare a proposal for the type of lights he recommends for the building. He explained that in some rooms he recommended a motion sensor so if no one is in the room the sensor would shut the lights off. He said that some lights also have sensors built in so the fixture would recognize if someone is in the room.

Commissioner Ohl reported that the Norfolk City Council Chambers have similar lighting fixtures where the lights will turn off when no one is present. Commissioner Schmidt explained that there are some locations where lights will be on all the time. He stated that the Judges' Chambers would be a good office to install a fixture with a sensor so that the light goes off when the Judge leaves.

Chairman Prauner asked if Lighting Specialists would charge a fee to prepare a proposal for quotes from lighting companies. County Highway Superintendent Richard Johnson stated that contractors could submit proposals by obtaining quotes from their suppliers based upon the recommendations of what types and quantities of lighting would be recommended by Lighting Specialists.

The Board spoke with Mr. Mayers by phone and he explained that he could prepare a fixture schedule with ILP products and several other brands which he recommends for the Courthouse. He said that he would list equal fixtures from other competing agencies so that the County Board would know that the quotes are competitive for equal products to eliminate price gouging. Commissioner Schmidt asked what the cost would be for Lighting Specialists to prepare a fixture schedule and Mr. Mayers responded that this service is provided at no cost to the County.

Chairman Prauner asked when a fixture schedule could be completed by Lighting Specialists and Mr. Mayers responded that he could have the schedule completed by June 1, 2018. Chairman Prauner asked if labor would be included. Mr. Mayers replied that the fixture schedule could be given to lighting distributors who would price the fixtures and work with contractors to include labor costs.

Commissioner Ohl explained that Lighting Specialists is one supplier and other competitive suppliers could quote the cost of the fixtures and also include the price of a local installer. Mr. Mayers said that generally that is the way many companies replace building lighting; but, the Commissioners must decide how to complete the project. He said that if the County has an electrician it wants to use, the fixture schedule could be given to companies to submit proposals with whatever fixture package they want to use. Commissioner Ohl asked if Lighting Specialists would provide a proposal with details of the installation costs. Mr. Mayers responded that he quotes fixture prices to distributors.

No action was taken.

Tim Brungardt, Mitchell Schultze, and Nick Schultze, associates of Heritage Financial Services, LLC, were present to discuss voluntary insurance programs. Mr. Brungardt explained that Heritage Financial Services specializes in employee benefits, including 401K, group health insurance, and voluntary benefit programs. He stated that many companies will try to approach employers and present one product and it won't necessarily be the best value for the employees. He reported that as brokers they are able to go out into the market and shop around. He explained that he obtained the quote from Principal Financial and completed an analysis based on the rates from benefits currently offered to county employees and there are better options than the current programs offered by the County. Mr. Brungardt explained that as brokers they have access to dozens of different companies so with group life insurance Mutual of Omaha may be the best company and on dental coverage the best plan may be with Humana instead of Ameritas. He stated that they analyze all benefits and prepare a spreadsheet for comparison of benefits. He reported that the County has to manage bills from multiple companies and different employees are asking for information on voluntary programs and the County has a list of different company representatives that employees can contact. He stated that they didn't bring any written proposals because it's too soon and they need authorization from the County Board to proceed. He explained that there is a one-stop billing system that makes it easier for the County staff to manage billings and also easier for a new employee starting employment.

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Mitchell Schultze explained that Heritage Financial Services has a partner broker by the name of GIS. He reported that they can send all the bills to one place and GIS can then send one bill to the County so the County only needs to work with one firm. He stated that GIS has the ability to take all the different carriers such as disability, life, accident, and cancer and quote it out with many carriers. He reported that they have between 10 and 15 preferred carriers; so, they are able to get some competition and offer the best coverage and include the costs in one bill. He said that dealing with many different companies is a problem for payroll departments.

Mr. Brungardt explained that each year during the renewal period they analyze the plans, meet with the County Board, and show what has been done during the year; so, if there is a carrier that they feel needs to be replaced, every policy will be taken over by the new company without any pre-existing conditions. He said that they want to make sure that whatever money is being spent is the most feasible for the person for the product they are getting. He reported that voluntary life insurance is simple, and often times they can get benefits up to \$250,000 with no underwriting. He said that vision and dental plans change over time with new companies coming into the market, but each year with a short presentation to the Commissioners, they will know which benefits to offer to employees.

Mr. Schultze reported that the GIS platform will allow personalized enrollment where they can offer all of the benefits on one platform and offer education to employees about the different benefits and assist with enrollment. He stated that they can also put the plan documents of each particular insurance product being offered. He said that employees can simply log into the system to check benefits, which is an added benefit of the program. Nick Schultze stated that GIS can be accessed from any location any time of the day because the employee can simply log onto the website and use their user name and password to access their benefits and premiums being paid.

Chairman Prauner asked if changes can be made anytime. Mr. Schultze responded that changes can only be made during the open enrollment period which is currently the month of June, but employees can look at their benefits any time on the website. Mr. Brungardt explained that he has completed preliminary investigation with the different carriers and there aren't many that will do a one size fits all package; but, Principal Financial was one company who would do that. He said that when most benefits are put together with one company it gets difficult from a rating standpoint. He explained that they could put the numbers side by side and put it all under one platform because they are trying to get the most cost effective benefits.

Commissioner Schmidt asked if the process would be seamless if an employee changes policies. Mr. Brungardt replied that many carriers will provide a guaranteed issue if a minimum of 20% or 25% of employees enroll. He said that he has never had this issue with any voluntary products. He explained that they never cancel a prior plan until the new policy is effective. He stated that the first step would be agreeing that the system works good and then allowing Heritage Financial to get rates with carriers that make sense for the employees.

Mr. Schultze stated that many County employees have AFLAC and Colonial policies and a few are very passionate about their AFLAC policies; but, the employees have the ability to port their policies and they are willing to assist employees with this process. He explained that porting the policy changes it to an individual policy with the premium paid automatically from a bank account, so the policy can continue, with the benefits and rates remaining the same. Mr. Brungardt explained that a good example is an employee who is being treated for cancer and has a policy providing cancer benefits, so the employee wants to keep the policy. He stated that the goal of Heritage Financial is to try to simplify with a short conversation each year what policies are offered based upon the market.

Commissioner Schmidt stated that June is open enrollment for county employees. He expressed concerns that the County would not be ready to implement this plan for the upcoming plan year starting on July 1st. He suggested that this process be delayed until December with a decision early next year so something could be ready prior to open enrollment. He said that he understands that the representatives have put a lot of work into the presentation; but, the time frame is very short to make a wise decision given the limited amount of time. Mr. Brungardt stated that they understand that changes would be difficult for this plan year; but, their presentation is an introduction to the services their company can offer. He stated that they have a big block of business in group health insurance and he understands that NACO is involved in many counties. He said that they have outlets that other companies don't have and if the Commissioners ever get to the point where they want to look at other options, Heritage Financial would like to present options for the County.

Commissioner Schmidt stated that several companies have approached the County about changing from NACO Blue Cross insurance because they can provide a great rate; however, the next year the premiums drastically increase. He said that he wants to have an understanding that the rates won't have a big increase with the voluntary products. Mr. Brungardt reported that he has a group in Madison that was with NACO but changed coverage and their rates are significantly less than the current NACO rates. He said that Commissioner Schmidt had a great comment; but, they don't know how the rates will be affected. He said that it may not hurt to look at other options so the Commissioners are assured that they have completed their due diligence.

No action was taken.

The following written reports and correspondence were reviewed:

- 1) Fund balance report
- 2) Register of Deeds April, 2018 fee report

The following claims were audited:

GENERAL FUND

Total Net Payroll		152,066.23
Account Control Technology, Inc.	Garnish of Wages	179.34
Ida Aguilar	Witness Fees, County Court	20.00
Mark D. Albin	Legal Services, County Court	2,275.62
Albracht Disposal Service	Utilities, County Jail	155.00
Alpha Workforce Health	Medical Services, County Jail	371.00
Yolanda Alvarado	Jury Fees, Mileage, District Court	51.35
American Family Life Assurance Co.	Insurance Premium	951.38
Apex Therapy	Professional Services, Public Defender	995.00
Apex Therapy	Professional Services, Community Based Grant	243.75
Avon Garden Apartments	Rent, General Assistance	350.00
Monty Barg	Jury Fees, Mileage, District Court	51.35
Collin Bauer	Jury Fees, Mileage, District Court	56.80
Lucinda Bauer	Legal Services, County Court	2,466.57
Nathaniel Belitz	Jury Fees, Mileage, District Court	51.35
Kayla Belmont	Jury Fees, Mileage, District Court	35.00
Kenneth Beltz	Jury Fees, Mileage, District Court	51.35
Justin Beranek	Mileage, Witness Fees, District Court	107.20
Tamera Bierman	Jury Fees, Mileage, District Court	140.85
Big Red Printing	Supplies, County Assessor	709.40
Blue Cross Blue Shield of Nebraska	Insurance Premium	130,347.66
Bomgaars	Supplies, Courthouse	34.20
Bomgaars	Supplies, Noxious Weed	48.26
Brady & Amy's Inc.	Fuel, Election Commissioner	46.67

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MADISON COUNTY, NEBRASKA

Brandl Electric	Repairs, County Jail	571.39
Brogan Gray PC LLO	Legal Services, County Court	1,859.56
Burrito King	Jury Meals, District Court	119.36
Cableone	Fax Services, Public Defender	64.97
Cableone	Internet Service, Probation Office	255.00
Carhart Kitchen & Bath	Repairs, County Court	95.50
Cash-Wa Distributing	Supplies, County Jail	108.59
Allan Castonguay	Jury Fees, Mileage, District Court	51.35
CBM Managed Services	Inmate Meals, County Jail	8,200.49
Century Link	Telephone Services, County Jail	17.66
Champs, Inc.	Maintenance Contract, Repairs County Jail	7,436.00
Chad Chapek	Jury Fees, Mileage, District Court	51.35
Jasmine Chavez	Jury Fees, Mileage, District Court	51.35
Checker Cab Co.	Transportation Costs, Community Based Grant	10.80
Children's Hospital & Medical Center	Medical Services, Community Based Grant	81.25
Christ Lutheran Church	Rent, Election Commissioner	75.00
City of Crofton	Contract Services, Utilities, Community Based Grant	303.34
City of Norfolk	Utilities, Veterans Service Office	37.53
Clerk of the Supreme Court	Filing Fees, District Court	126.00
CMRS-FP	Postage, County Sheriff	2,000.00
Colonial Life and Accident Insurance	Insurance Premium	285.20
Steve Colsden	Jury Fees, Mileage, District Court	102.70
Community Bible Church	Rent, Election Commissioner	50.00
Connecting Point	Supplies, County Clerk	78.00
Connecting Point	Supplies, County Sheriff	109.00
Constellation Newenergy	Meals, County Jail	304.51
Dana Conyers	Jury Fees, Mileage, District Court	51.35
Copple, Rockey, McKeever & Schlecht, PC, LLO	Legal Services, County Court	613.70
Kristina Crawford	Jury Fees, Mileage, District Court	51.35
James Crilly	Mileage, Witness Fees, County Court	21.09
Cuming County Clerk	Contract Services, Community Based Grant	1,364.38
Department of the Treasury	Health Insurance Fees	284.76
Dodge County Court	Copies, Law Enforcement	2.25
John Dopheide	Jury Fees, Mileage, District Court	51.35
Keri Dreger	Jury Fees, Mileage, District Court	60.07
Shelly Duhachek	Jury Fees, Mileage, District Court	60.07
Eakes Office Solutions	Supplies, County Clerk	250.98
Eakes Office Solutions	Supplies, Register of Deeds	416.43
Eakes Office Solutions	Supplies, District Judge	31.99
Eakes Office Solutions	Supplies, Courthouse	239.84
Eakes Office Solutions	Supplies, County Sheriff	62.09
Eakes Office Solutions	Equipment Contract, County Attorney	538.97
Eakes Office Solutions	Supplies, Probation Office	828.77
Eastern Auto Service Inc.	Repairs, County Sheriff	789.61
Alan Ehlers	Mileage, Witness Fees, County Court	21.09
El Paso County Sheriff's Office	Civil Process Fees, District Court	46.95
Election Systems & Software	Printing Costs, Election Commissioner	59.61
Election Workers		
Michael Pick	Election Worker, Election Commissioner	54.00
Leonard Koziol	Election Worker, Election Commissioner	131.50
William Tichota	Election Worker, Election Commissioner	141.50
Joyce Koziol	Election Worker, Election Commissioner	131.50
Donna Kielty	Election Worker, Election Commissioner	64.00
Norbert Widhalm	Election Worker, Election Commissioner	77.50
Donna Rector	Election Worker, Election Commissioner	73.00
Yvonne Lichtenberg	Election Worker, Election Commissioner	131.50
Mary Ann Jenson	Election Worker, Election Commissioner	131.50
Richard Jenson	Election Worker, Election Commissioner	131.50
Darlene Sunderman	Election Worker, Election Commissioner	141.50
Carol Arment	Election Worker, Election Commissioner	131.50
Janice Goff	Election Worker, Election Commissioner	131.50
Susan Askew	Election Worker, Election Commissioner	131.50
Gene Marshall	Election Worker, Election Commissioner	131.50
Sharyn Nore	Election Worker, Election Commissioner	141.50
Sharon Johnson	Election Worker, Election Commissioner	131.50
Ruth Matthews-Mott	Election Worker, Election Commissioner	131.50
Elaine Moschenross	Election Worker, Election Commissioner	131.50
Colin Andrews	Election Worker, Election Commissioner	131.50
Lynne Rowan	Election Worker, Election Commissioner	131.50
Robert Mather	Election Worker, Election Commissioner	131.50
Carol Andrews	Election Worker, Election Commissioner	131.50
Cheryl Baumann	Election Worker, Election Commissioner	141.50
Kathleen Arends	Election Worker, Election Commissioner	64.00
Connie Johnson	Election Worker, Election Commissioner	131.50
Linda Weich	Election Worker, Election Commissioner	131.50
Sally Wurtele	Election Worker, Election Commissioner	77.50
Charlene Anderson	Election Worker, Election Commissioner	141.50

Commissioner's Record No. 25

MADISON COUNTY, NEBRASKA

Lonnie Behmer	Election Worker, Election Commissioner	131.50
Patricia Jenny	Election Worker, Election Commissioner	131.50
Elaine Halferty	Election Worker, Election Commissioner	95.50
James Halferty	Election Worker, Election Commissioner	46.00
Ardene Peitzmeier	Election Worker, Election Commissioner	121.50
Pat Monson	Election Worker, Election Commissioner	131.50
Terrie Schaecher	Election Worker, Election Commissioner	131.50
Donna Kortje	Election Worker, Election Commissioner	131.50
Susan Burns	Election Worker, Election Commissioner	131.50
Mary Whealy	Election Worker, Election Commissioner	131.50
Larry Koetje	Election Worker, Election Commissioner	141.50
Maralyn Reznecik	Election Worker, Election Commissioner	141.50
Joy Carney	Election Worker, Election Commissioner	131.50
Carolyn Apland	Election Worker, Election Commissioner	131.50
Aaron Walter	Election Worker, Election Commissioner	127.00
Mary Bruckner	Election Worker, Election Commissioner	131.50
Peggy Tjaden	Election Worker, Election Commissioner	131.50
Polly Timperley	Election Worker, Election Commissioner	141.50
Randy Herian	Election Worker, Election Commissioner	131.50
Walter Haberman	Election Worker, Election Commissioner	131.50
Shirley Klaffer	Election Worker, Election Commissioner	131.50
Teri Wendel	Election Worker, Election Commissioner	131.50
James Miller	Election Worker, Election Commissioner	131.50
Robert Geyer	Election Worker, Election Commissioner	131.50
Anne Carter	Election Worker, Election Commissioner	131.50
Liz Miller	Election Worker, Election Commissioner	141.50
Gary Drahota	Election Worker, Election Commissioner	131.50
Walter Sunderman	Election Worker, Election Commissioner	141.50
Jean Brobecky	Election Worker, Election Commissioner	64.00
Richard Pfeifer	Election Worker, Election Commissioner	55.00
Paul Ignowski	Election Worker, Election Commissioner	131.50
Melva Kube	Election Worker, Election Commissioner	86.50
Gary Brobecky	Election Worker, Election Commissioner	77.50
Veryle Winter	Election Worker, Election Commissioner	131.50
Mary McCormick	Election Worker, Election Commissioner	131.50
Dennis Miller	Election Worker, Election Commissioner	131.50
Ron Hilkeman	Election Worker, Election Commissioner	131.50
Arlene Johnson	Election Worker, Election Commissioner	141.50
Joyce Munson	Election Worker, Election Commissioner	131.50
Frank Oviedo	Election Worker, Election Commissioner	54.00
Sharon Plugge	Election Worker, Election Commissioner	131.50
Leo Moschenross	Election Worker, Election Commissioner	141.50
Carolyn Crippen	Election Worker, Election Commissioner	131.50
Chelsey Mero	Election Worker, Election Commissioner	85.50
Jane Reuss	Election Worker, Election Commissioner	131.50
Marvis Jeanne Rix	Election Worker, Election Commissioner	131.50
Carol Wachter	Election Worker, Election Commissioner	131.50
Joan Sonnenschein	Election Worker, Election Commissioner	131.50
Judith Otten	Election Worker, Election Commissioner	141.50
Lorri Porn	Election Worker, Election Commissioner	129.25
Judith Yoch	Election Worker, Election Commissioner	129.25
Theresa Folkers	Election Worker, Election Commissioner	129.25
Ruth Kment	Election Worker, Election Commissioner	129.25
Loren Kment	Election Worker, Election Commissioner	139.25
Rhonda Collins	Election Worker, Election Commissioner	131.50
Karen Wright	Election Worker, Election Commissioner	131.50
Gloria Hatterman	Election Worker, Election Commissioner	141.50
Jeanne Dittrich	Election Worker, Election Commissioner	131.50
Joy Griffith	Election Worker, Election Commissioner	131.50
Kathy Brown	Election Worker, Election Commissioner	64.00
Marilyn Harlan	Election Worker, Election Commissioner	77.50
Sandra Knievel	Election Worker, Election Commissioner	131.50
Shirley Warneke	Election Worker, Election Commissioner	131.50
Patricia Borgelt	Election Worker, Election Commissioner	131.50
Deborah Smith	Election Worker, Election Commissioner	141.50
Patricia Seelmeyer	Election Worker, Election Commissioner	131.50
Shirley Staver	Election Worker, Election Commissioner	131.50
Sharon Bierman	Election Worker, Election Commissioner	131.50
LaDonna Roewert	Election Worker, Election Commissioner	131.50
Suzanne Buckenhahl	Election Worker, Election Commissioner	141.50
Midge Hedrick	Election Worker, Election Commissioner	141.50
Mary Feyerherm	Election Worker, Election Commissioner	131.50
Bruce Cheney	Election Worker, Election Commissioner	131.50
Kathleen Acklie	Election Worker, Election Commissioner	129.25
Janet Albracht	Election Worker, Election Commissioner	139.25
Patricia Reznicek	Election Worker, Election Commissioner	129.25
Catherine Frisch	Election Worker, Election Commissioner	127.00

Commissioner's Record No. 25

MADISON COUNTY, NEBRASKA

Sandy Scheer	Election Worker, Election Commissioner	127.00
Dawn Kucera	Election Worker, Election Commissioner	137.00
Judy Gillham	Election Worker, Election Commissioner	55.00
Beverly Seier	Election Worker, Election Commissioner	141.50
Kathryn Wynn	Election Worker, Election Commissioner	131.50
Jodeen Kleveland	Election Worker, Election Commissioner	76.50
Laura Nelson	Election Worker, Election Commissioner	131.50
Nancy Landen	Election Worker, Election Commissioner	131.50
Deborah Melmick	Election Worker, Election Commissioner	259.54
Marvella Borgmann	Election Worker, Election Commissioner	131.50
Laree Kubes	Election Worker, Election Commissioner	131.50
Sharon Dohmen	Election Worker, Election Commissioner	131.50
Diane Keifer	Election Worker, Election Commissioner	247.54
Stacy Kampschnieder	Election Worker, Election Commissioner	54.00
Tresa Hekrdle	Election Worker, Election Commissioner	24.00
Robert Hekrdle	Election Worker, Election Commissioner	24.00
William Tichota	Mileage, Election Commissioner	21.80
Darlene Sunderman	Mileage, Election Commissioner	19.62
Sharyn Nore	Mileage, Election Commissioner	17.44
Cheryl Baumann	Mileage, Election Commissioner	16.35
Charlene Anderson	Mileage, Election Commissioner	16.35
Larry Koetje	Mileage, Election Commissioner	16.35
Maralyn Reznecik	Mileage, Election Commissioner	16.35
Polly Timperley	Mileage, Election Commissioner	16.35
Liz Miller	Mileage, Election Commissioner	17.44
Walter Sunderman	Mileage, Election Commissioner	18.53
Allene Johnson	Mileage, Election Commissioner	18.53
Leo Moschenross	Mileage, Election Commissioner	17.99
Judith Otten	Mileage, Election Commissioner	19.08
Loren Kment	Mileage, Election Commissioner	19.08
Gloria Hatterman	Mileage, Election Commissioner	36.52
Deborah Smith	Mileage, Election Commissioner	46.33
Suzanne Buckenhahl	Mileage, Election Commissioner	21.80
Midge Hedrick	Mileage, Election Commissioner	8.18
Janet Albracht	Mileage, Election Commissioner	1.09
Dawn Kucera	Mileage, Election Commissioner	3.27
Beverly Seier	Mileage, Election Commissioner	25.07
Diane Keifer	Mileage, Election Commissioner	1.64
Elite Office Products	Supplies, Extension Office	33.98
Adam Ellenberger	Mileage, District Court	16.35
First Concord Benefits Group	Administration Fees, Flex Plan, Deductible Buy-Down	9,456.75
Tyson Fischer	Jury Fees, Mileage, District Court	51.35
Fitzgerald, Vetter, Temple & Bartell	Legal Services, County Court	1,913.95
Floor Maintenance & Paper Supply	Supplies, Courthouse	1,031.16
Floor Maintenance & Paper Supply	Supplies, County Jail	371.79
Floor Maintenance & Paper Supply	Supplies, Probation Office	331.20
Catherine Frisch	Jury Fees, Mileage, District Court	60.07
Frontier	Telephone Service, Courthouse	1,061.09
G.Q.F. Manufacturing Co.	Supplies, Extension Office	494.52
Yvonne Gerrard	Cleaning Services, Probation Office	450.00
Leo Gonzalez	Mileage, Extension Office	156.96
Goodlife Counseling	Professional Services, Community Based Grant	162.50
Gordy's Towing & Repair	Towing Service, County Sheriff	200.00
Jeff Hackerott	Fuel, Lodging, County Assessor	218.12
Aaron Halpin	Jury Fees, Mileage, District Court	51.35
Michele Havranek	Jury Fees, Mileage, District Court	51.35
Teresa Hitz	Jury Fees, Mileage, District Court	56.80
Travis Hochstein	Jury Fees, Mileage, District Court	51.35
Home for Funerals	Burial Costs, General Assistance	3,200.00
Jeffery L. Hrouda	Legal Services, County Court	2,292.30
Khu Htoo	Interpreting Services, Public Defender	50.00
Rachelle Jaraba	Jury Fees, Mileage, District Court	56.80
Addisen Johnson	Mileage, Community Based Grant	62.13
Kolby Johnson	Mileage, Witness Fees, County Court	21.09
Virginia Johnson	Jury Fees, Mileage, District Court	102.70
K & M Reporting	Depositions, Public Defender	479.54
K & M Reporting	Depositions, Law Enforcement	60.00
Keenan Law, PC, LLO	Legal Services, District Court	2,455.50
Krista Kelly	Jury Fees, Mileage, District Court	113.60
Mary Kirby	Jury Fees, Mileage, District Court	56.80
Rita Klug	Jury Fees, Mileage, District Court	56.80
Joshua Kock	Jury Fees, Mileage, District Court	102.70
Kevin Koehler	Jury Fees, Mileage, District Court	102.70
Lamae Koenig	Jury Fees, Mileage, District Court	51.35
Michael Kriet	Jury Fees, Mileage, District Court	51.35
Andrew Krueger	Jury Fees, Mileage, District Court	51.35
Richard Lanman	Jury Fees, Mileage, District Court	51.35

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Tanya Legate	Jury Fees, Mileage, District Court	102.70
Jane Lewis	Jury Fees, Mileage, District Court	70.00
Deborah Livingston	Jury Fees, Mileage, District Court	51.35
Madison County Clerk	Tax Deposit, Retirement	81,367.59
Madison County Sheriff	Supplies, County Jail	728.67
Madison County Sheriff	Civil Process Fees, County Court	416.88
Madison County Sheriff	Civil Process Fees, District Court	2,134.20
Madison County Sheriff	Fuel, County Sheriff	30.44
Madison County Sheriff	Medical Services, County Jail	30.00
Madison National Life Insurance Co. Inc.	Insurance Premium	240.36
Madison Star Mail	Publication Costs, Election Commissioner	616.88
Mike Mapel	Contract Services, Meals, Mileage, Community Based Grant	516.10
Benjamin McBride	Contract Services, Community Based Grant	70.00
Stacey McGinn	Jury Fees, Mileage, District Court	51.35
Menards	Supplies, Courthouse	21.94
Menards	Supplies, County Jail	89.99
Nolberto Mendoza	Jury Fees, Mileage, District Court	51.35
Bobbie Middleton	Mileage, Witness Fees, County Court	21.09
Midwest Plumbing & Heating	Repairs, County Jail	279.24
MIPS	Data Processing Costs, County Treasurer	1,253.33
Andrew Mohr	Mileage, Community Based Grant	8.72
Morland, Easland and Lohrberg	Legal Services, County Court	1,706.55
Mount Olive Lutheran Church	Rent, Election Commissioner	100.00
Moyer & Moyer Law Firm	Legal Services, County Court	2,282.25
Joan Mozer	Jury Fees, Mileage, District Court	70.43
NACO	Registration Fees, Commissioners, County Assessor	325.00
National Enterprise Systems Inc.	Garnish of Wages	214.55
Nationwide Retirement Solutions	Deferred Compensation	3,435.00
Nebraska Association of County Treasurer	Association Dues, County Treasurer	50.00
Nebraska Child Support Payment Center	Garnish of Wages	726.62
Nebraska Health and Human Services	State Institutions Costs	1,062.00
Nebraska Public Power District	Utilities, Zoning Department	58.20
Nebraska Public Power District	Utilities, Noxious Weeds	169.98
Nebraska Public Power District	Utilities, Veteran Service Office	39.78
New Victorian Inn	Lodging, Community Based Grant	164.97
Maria Nievas-Salavera	Mileage, Community Based Grant	52.32
Bradley Noel	Jury Fees, Mileage, District Court	102.70
Norfolk Daily News	Publication Costs	279.31
Norfolk Family Collation	Contract Services, Community Based Grant	2,928.99
Norfolk Public Schools	Meals, Community Based Grant	91.95
Northeast Community College	Maintenance, Operating Fees, Extension Office	2,172.17
Norm Nykodym	Mowing & Snow Removal, Public Defender	258.00
Mike O'Brien	Mileage, Community Based Grant	142.79
Wayne Ohnesorg	Mileage, Extension Office	116.63
Rita Olberding	Transcription, County Court	241.83
Valorie Olson	Court Reporting, Mental Health	100.00
Valorie Olson	Court Reporting, District Court	2,283.75
One Office Solution	Supplies, County Treasurer	404.79
One Office Solution	Supplies, Public Defender	246.65
One Office Solution	Supplies, County Sheriff	17.99
One Office Solution	Supplies, County Attorney	168.50
Peters Distributing, Inc.	Repairs, County Court	226.95
Michael Petersen	Contract Services, Community Based Enhancement Grant	250.00
Chase Pflueger	Jury Fees, Mileage, District Court	51.35
Physicians Laboratory, PC	Autopsy, Law Enforcement	2,765.00
Pitney Bowes Inc.	Supplies, Courthouse	339.12
Pizza Hut	Jury Meals, District Court	131.05
Jarod Pochop	Jury Fees, Mileage, District Court	51.35
Alice Podol	Jury Fees, Mileage, District Court	51.35
Russell Preister	Jury Fees, Mileage, District Court	102.70
Chad Rauss	Jury Fees, Mileage, District Court	51.35
Redwood Toxicology Lab	Medical Testing, Probation Office	581.05
Renner Wraps & Graphics	Supplies, County Sheriff	366.00
Somer Richards	Jury Fees, Mileage, District Court	51.35
Sandra Rose	Jury Fees, Mileage, District Court	51.35
Kristen Rosner	Jury Fees, Mileage, District Court	51.35
Travis Sathe	Jury Fees, Mileage, District Court	51.35
Nancy Scheer	Mileage, Supplies, County Clerk	95.74
Schroeder Land Surveying	Equipment Rent, Contact Services, County Surveyor	1,358.00
Shell	Fuel, Reappraisal	45.13
Shell	Fuel, County Sheriff	3,083.64
Lee Sherry	Meals, Mileage, Extension Office	64.50
Roger Showalter	Jury Fees, Mileage, District Court	51.35
Genise Spittler	Jury Fees, Mileage, District Court	51.35
St. Patrick Catholic Church Parish Hall	Rent, Election Commissioner	65.00
Lukas Steffen	Jury Fees, Mileage, District Court	102.70
Stonacek Funeral Chapel	Cremation Costs, General Assistance	914.00

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Travis Thompson	Jury Fees, Mileage, District Court	51.35
Thompson Reuters-West	Publication Costs, Public Defender	298.82
Thompson Reuters-West	Publication Costs, Law Library	648.00
Michael Tiedtke	Jury Fees, Mileage, District Court	113.60
Tilden American Legion Post #170	Rent, Election Commissioner	50.00
Jeremy Tolly	Jury Fees, Mileage, District Court	102.70
Track Group	Monitoring Services, Juvenile Accountability	73.00
Trinity Episcopal Church	Rent, Election Commissioner	50.00
University of Nebraska	Equipment, Extension Office	2,694.84
UPS	Postage, County Jail	6.90
US Bank Corporate Payment System	Fuel, Supplies, County Sheriff	391.63
US Bank Corporate Payment System	Fuel, Meals, Juvenile Accountability	155.97
US Bank Corporate Payment System	Meals, County Attorney	116.22
Jamie Van Ert	Jury Fees, Mileage, District Court	51.35
Verizon Wireless	Telephone Services, Courthouse	55.37
Verizon Wireless	Telephone Services, Reappraisal	40.01
Verizon Wireless	Telephone Services, Extension Office	393.07
Verizon Wireless	Telephone Services, County Sheriff	1,827.24
Verizon Wireless	Telephone Services, Law Enforcement	58.95
Verizon Wireless	Telephone Services, Courthouse	78.04
Vision Service Plan	Insurance Premiums	352.21
Wal-Mart	Supplies, Juvenile Accountability	390.77
Mark Warner	Jury Fees, Mileage, District Court	51.35
Jacob Werner	Jury Fees, Mileage, District Court	56.80
Whitney's Sprinklers	Lawn Care Services, Courthouse	1,825.00
Lydell Woodbury	Jury Fees, Mileage, District Court	51.35
Tracy Yost	Jury Fees, Mileage, District Court	51.35
Zee Medical Service	Supplies, County Sheriff	175.75
Zee Medical Service	Supplies, County Jail	85.90

ROAD/BRIDGE FUND

Total Net Payroll		31,503.17
A & R Construction	Contract Services	24,942.93
American Family Life Assurance Co.	Insurance Premium	601.60
B's Enterprises Inc.	Culverts	2,687.25
Battle Creek Light & Power	Utilities	176.05
Bauer Built Tire	Repairs	110.00
Black Hill Energy	Utilities	154.15
Blue Cross Blue Shield of Nebraska	Insurance Premium	33,887.03
Bomgaars	Supplies	385.17
City of Norfolk	Utilities	25.11
Colonial Life and Accident Insurance	Insurance Premium	115.52
Dale R. Johnson Ent. Inc.	Gravel	15,677.93
Dinkel Implement Co	Equipment Rent	646.20
Fastenal Company	Supplies	11.33
First Concord Benefits Group	Administration Fees, Flex Plan, Deductible Buy-Down	3,791.24
Frontier	Telephone Service	196.80
Hotsy Equipment Co.	Repairs	1,063.28
J & A Traffic Products	Sign Supplies	3,560.00
Kelly Supply Company	Parts	157.65
Lawson Products	Supplies	105.13
Loup Power District	Utilities	104.33
Madison County Clerk	Tax Deposit, Retirement	15,931.54
Madison National Life Insurance Co. Inc.	Insurance Premium	50.22
Matheson Tri-Gas Inc.	Supplies	115.33
Matteo Sand & Gravel Co Inc	Gravel	294.24
Menards	Supplies	259.81
Myers Tire Supply	Repairs	357.67
Nationwide Retirement Solutions	Deferred Compensation	505.00
Nebraska Child Support Payment Center	Garnish of Wages	243.24
Nebraska Harvestore Systems	Parts	53.41
Nebraska Public Power District	Utilities	344.65
NMC Exchange, LLC	Parts	1,248.67
Pinkelman Truck & Trailer Repair	Parts, Repairs	678.36
RDO Truck Center	Supplies	44.28
RF Machine Works	Supplies	90.00
Ridder Repair, Inc.	Parts, Repairs	669.21
Rise Broadband	Internet Services	127.53
Road Builders Machinery & Supply	Parts, Repairs	2,357.09
Rose Equipment Inc.	Parts, Repairs	2,975.04
Seal and Service Inc.	Parts, Repairs	3,123.90
T-Bone North	Fuel, Oil	391.07
Village of Meadow Grove	Utilities	70.00
Vision Service Plan	Insurance Premium	63.93
Wakefield and Associates, Inc.	Garnish of Wages	170.24
Zoubek Oil Company Inc	Fuel	8,383.98

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Elkhorn Paving Construction Co., Inc.	FEDERAL AID SECONDARY FUND Contract Services	114,787.88
Norfolk Area Visitor Bureau	VISITORS PROMOTION FUND Administration Fees	14,669.19
Norfolk Area Visitor Bureau	VISITORS IMPROVEMENT FUND Administration Fees	14,989.89
Faith Regional Health Services	DRUG TESTING FUND Medical Testing	38.00
Nebraska Public Health Environment Lab	Medical Testing	105.00
Sirchie	Medical Testing Kits	116.80
	CDBG #2 FUND	
Northeast Economic Development Inc.	CDBG Loan	227,187.84
Battle Creek Public Library	INHERITANCE TAX FUND Equipment	832.33
Madison Public Library	Supplies	1,145.24
Century Link	911 EMERGENCY FUND Telephone Service	782.59
Madison County Sheriff Inmate Fund	LAW ENFORCEMENT OPERATING FUND Supplies	265.38
Redwood Toxicology Lab	DRUG COURT FUND Drug Testing	143.95

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

The Board adjourned at 12:18 P.M. to Tuesday, June 12, 2018 at 9:30 A.M.

Nancy Scheer
Madison County Clerk

James Prauner
Chairman County Board of Commissioners