

BOARD OF EQUALIZATION

Madison, Nebraska

September 3, 2008

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

Advance notice of meeting was published in the Thursday, August 28, 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 Assessor Jeff Hackerott, and County Clerk Nancy Scheer.

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

Motion made by Klein and seconded by McCallum to approve the minutes of the August 19, 2008 meeting. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

County Assessor Jeff Hackerott presented the following tax list correction:
#2410: Thomas and Jamie Frey, 504 Hespe Drive, Norfolk
Addition to the tax rolls in the amount of \$6.10 for acceleration of taxes due to the sale of a water softener that was reported as equipment on a personal property return
After discussion, it was moved by McCallum and seconded by Klein to approve tax list correction #2410 as submitted. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

The Board of Equalization adjourned at 9:03 A.M.

County Clerk

Chairman

COMMISSIONERS PROCEEDINGS

Madison, Nebraska

September 3, 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, August 28, 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 Jerry McCallum called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

Present: Commissioners Jerry McCallum, Rick Uhlir, and Lee Klein, County Highway Superintendent Richard Johnson, and County Clerk Nancy Scheer.

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

- 1) Approval of minutes of the August 19, 2008 and August 26, 2008 meetings
- 2)

RESOLUTION #2008-54

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

FHLMC AGENCY	\$250,000.00	Federal Home Loan Bank
Rate 5.800%	Maturity 02/27/2013	of Topeka
Receipt Date: 02/19/2008	Cusip 3128X6KP0	Topeka, Kansas
Receipt No. 476825		

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

FHLB AGENCY	\$250,000.00	Federal Home Loan Bank
Rate 4.150%	Maturity 01/30/2013	of Topeka
Receipt Date: 08/21/2008	Cusip 3133XPCV4	Topeka, Kansas
Receipt No. 486590		

- 3)

RESOLUTION #2008-55

WHEREAS, Check No. 08080014, dated August 5, 2008, and drawn on the General Fund in the amount of two hundred fifty dollars (\$250.00), was made payable to Kimmie Blackwell, 828 South 8th Street Apartment 1, Norfolk, Nebraska 68701, 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. 08080014, dated August 5, 2008, and drawn on the General Fund in the amount of two hundred fifty dollars (\$250.00), is hereby cancelled.

4)

RESOLUTION #2008-56

WHEREAS, Check No. 08080313, dated August 19, 2008, and drawn on the General Fund in the amount of seventeen thousand two hundred fifty dollars and sixty nine cents (\$17,250.69), was made payable to Wayne County Treasurer, P.O. Box 408, Wayne, Nebraska 68787-0408, 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. 08080313, dated August 19, 2008, and drawn on the General Fund in the amount of seventeen thousand two hundred fifty dollars and sixty nine cents (\$17,250.69), is hereby cancelled.

5)

RESOLUTION #2008-57

WHEREAS, Check No. 08080338, dated August 19, 2008, and drawn on the Road/Bridge Fund in the amount of three hundred seventy nine dollars and twenty three cents (\$379.23), was made payable to Central Sand & Gravel, P.O. Box 626, Columbus, Nebraska 68601, 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. 08080338, dated August 19, 2008, and drawn on the Road/Bridge Fund in the amount of three hundred seventy nine dollars and twenty three cents (\$379.23), is hereby cancelled.

6) Approval of William D. Armstrong's Lot Split located in SE $\frac{1}{4}$ SE $\frac{1}{4}$ Section 18-24-2

7) Appointment of Lucille Geselle to serve on the Northeast Nebraska area Agency on Aging Advisory Board

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

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

The County Board reviewed the following reports:

- 1) Fund balance report
- 2) County Sheriff distress warrant report
- 3) County Treasurer distress warrant report
- 4) Planning and Zoning Department 2nd Quarter fee report

Pursuant to published legal notice in the Thursday, August 28, 2008 edition of The Norfolk Daily News, Chairman McCallum opened a public hearing at 10:01 A.M. to receive citizens' comments regarding the proposed county budget for the 2008-2009 fiscal year.

One member from the public and two members of the media were in attendance.

Budget committee members Nancy Scheer and Richard Johnson presented a summary of the proposed budget. They reported that the proposed budget is \$28,299,265, which will require \$9,133,754 in property taxes. They explained that the proposed budget represents a decrease of \$70,508 from the prior fiscal year budget, which was \$28,369,773. Committee members explained that, in order to comply with statutory lid requirements, it was necessary to reduce the restricted funds by \$775,883 and that this was accomplished through the use of Inheritance Tax funds, spending cuts from the Road/Bridge Fund, and reductions in anticipated cash reserves. They also reported that the valuation increase of \$186,203,215 allowed an increase of allowable restricted funds in the amount of \$176,409 and that this increase was in addition to the statutory 2.5% increase and the 1% increase approved by the County Board on August 26, 2008. Budget committee members stated that 32.3% of the anticipated revenues would be collected from property taxes.

Roger Acklie requested clarification on the budget reductions that were approved by the County Board and budget committee members responded that the cash reserves in General and Road/Bridge Funds were reduced, expenditures in Road/Bridge Fund were reduced, and funds were transferred from Inheritance Tax Fund.

Chairman McCallum commended county officials for maintaining budget increases to 2% over the prior fiscal year. In addition, he thanked budget committee members for their work on preparing the budget.

Chairman McCallum closed the public hearing at 10:10 A.M.

After discussion, the following budget message was presented:

MADISON COUNTY, NEBRASKA BUDGET DOCUMENT
BUDGET MESSAGE

Pursuant to Section 13-501 through Section 13-515 Nebraska Revised Statutes (the Nebraska Budget Act), the Board of Commissioners herewith submits the budget for Madison County for the fiscal year July 1, 2008 through June 30, 2009. The total budget requirements of \$28,299,265 will necessitate \$9,133,754 being raised by taxation, and the balance of the total requirements, \$19,165,511, will be provided by county officers' fees, governmental subdivision aid, highway allocation, motor vehicle tax, proceeds from the sale of bonds, reimbursement from various local, state and federal sources, delinquent taxes, 2007 taxes now in the process of collection, and unexpended cash balance. \$235,883 of the property tax requirements will be used to pay principal and interest on bonds to finance major road construction projects.

The County budget is not intended to be a line item budget; however, the Madison County Board of Commissioners hereby requests and expects all county officials and department heads to contact the County Board if any expenditure will greatly exceed the amount budgeted for that purpose. The County Board of Commissioners will not approve any claims when the total budget for any office or department exceeds the amount budgeted, unless additional appropriations are approved in the manner prescribed by law.

The Board of Commissioners recognizes the need for rural fire protection and has allocated levy authority, as prescribed in Section 77-3443 Nebraska Revised Statutes, to all rural fire districts at the rate requested. Levy allocations were also authorized for the Norfolk Sanitary District and the Madison County Agricultural Society. The County Board will attempt to allocate levy authority to these entities in future budget years, but encourages exploration of other sources of revenue due to future uncertainties.

It has been the policy of the Madison County Board of Commissioners to hold the tax levy to a feasible minimum. Madison County has no registered warrants.

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

The following resolution was introduced for consideration:

RESOLUTION OF ADOPTION AND APPROPRIATIONS #2008-58

WHEREAS, a proposed County Budget for the fiscal year July 1, 2008 to June 30, 2009 prepared by the budget making authority, was transmitted to the County Board on the 19th day of August, 2008, and

WHEREAS, a duly advertised public hearing on said budget was held as required by Nebraska Revised Statutes, NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Madison County, Nebraska as follows:

Section 1. That the budget for the fiscal year July 1, 2008 to June 30, 2009 as categorically evidenced by the budget document be, and the same is, hereby adopted as the budget for Madison County for said fiscal year.

Section 2. That the offices, departments, activities, and institutions herein named are hereby authorized, with County Board approval, to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2008 and ending June 30, 2009.

Section 3. That the income necessary to finance the appropriations made, and expenditures authorized, shall be provided out of the unencumbered cash balance in each fund, revenues other than taxation to be collected during the fiscal year in each fund, and property tax requirements for each fund.

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

Pursuant to published legal notice in the August 28, 2008 edition of The Norfolk Daily News, Chairman McCallum opened a public hearing at 10:01 A.M. to receive citizens' comments regarding adoption of the property tax for the 2008-2009 fiscal year at an amount different than the prior fiscal year. One member of the public and two members of the media were in attendance.

Budget committee members Richard Johnson and Nancy Scheer explained that the reason for the second public hearing is to comply with state law that requires an entity to conduct a special hearing when the property tax requirement is different than the previous fiscal year. They reported that the proposed property tax requirement of \$9,133,754 is a decrease of \$100,341 from the \$9,234,095 property tax requirement in the previous fiscal year, which represents a 1.1% decrease. They explained that the anticipated property tax would require a levy of \$.3879216 per \$100 of assessed property valuation, compared to a tax levy of \$.425021 per \$100 of valuation during the prior fiscal year, with the difference being a 8.9% decrease. Budget committee members reported that the portion of property taxes on a \$100,000 home, to fund the operations of county government for 2007 was \$425.02, and that the same homeowner will pay \$387.22 in property taxes for 2008, a decrease of \$37.80, provided there was no increase in the valuation of the home. They also reported that of the total county property taxes, \$330.86 is levied into the General Fund to support general operations of county government, \$10.00 is levied for payment of bonded indebtedness, and \$46.36 is levied for federal aid road and bridge projects.

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

After discussion, the following resolution was introduced:

RESOLUTION #2008-59

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the Madison County property tax request for the prior fiscal year shall be the property tax request for the current fiscal year for purposes of the levy set by the County Board of Equalization unless the Board of Commissioners adopts a resolution setting the tax request at a different amount, and

WHEREAS, the Board of Commissioners has completed the budget process and determined that the property tax required to fund the operations of Madison County for the current fiscal year is different than the property tax request for the prior fiscal year, and

WHEREAS, a public hearing was held to hear and consider comments concerning the property tax request,

NOW, THEREFORE BE IT RESOLVED, that the property tax requests and levies for the 2008-2009 fiscal year for the respective funds of Madison County be set as follows:

TOTAL VALUATION	FUND	PROPERTY TAX REQUEST	LEVY
2,358,828,798	General	7,804,319	0.330856
	Road/Bridge	0	None
	Federal Aid Secondary	1,093,552	0.046360
	Visitors' Promotion	0	None
	Visitors' Improvement	0	None
	Drug Law Enforcement	0	None
	Drug Testing	0	None
	Community Development Grant #2	0	None
	Inheritance Tax	0	None
	Law Enforcement Operating	0	None
	Drug Court	0	None
	Road/Bridge Bond	235,883	0.010000
	Noxious Weed	0	None
	911 Emergency Services	0	None
	TOTAL	9,133,754	0.387216

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

County Attorney Joseph Smith appeared before the County Board to discuss an agreement with Zodiac Properties LLC for lease of office space for District Two Probation Office. He reported that from a legal standpoint the lease agreement is okay; however, he requested that a copy of the building plans be incorporated into the agreement. He stated that he has a concern from a policy standpoint because across the State of Nebraska the Probation Office is somewhat unstable. He explained that last year there was a legislative bill to split the Probation Office functions between parole and judiciary. He stated that although the legislative bill didn't pass; but, in his opinion, it is risky to approve a 15-year lease agreement for office space.

Commissioner Uhlir stated that if the duties of the Probation Office change, the county must still provide office space. County Attorney Joseph Smith responded that probation functions would remain as a judiciary function, but parole duties would transfer to a state function. Chairman McCallum explained that the legislative bill provided that if some of the functions were transferred to parole, the county would still be required to furnish office space. Commissioner Uhlir stated that Chief Probation Director Kathryn Liebers advised that the county would be required to furnish office space, even if the part of the duties became a parole function. County Attorney Joseph Smith reported that he recalled the legislative bill differently. He explained that he understood that a compromise was made during the last legislative session that pre-sentencing would remain as a probation function and supervision would become a parole function. He explained that he made several recent calls to Lincoln and there is still dissatisfaction among many senators regarding the probation office functions.

County Highway Superintendent Richard Johnson reported that he spoke to Chief Probation Director Kathryn Liebers and she doesn't think that the legislative proposal would be approved; however, if there are probation office changes in the future, there is potential for sub-letting office space to other entities, such as the District Judge. County Attorney Joseph Smith stated that each District Court judge has office space in the courthouse. He explained that the Norfolk office was established for the convenience of divorce cases and civil matters.

County Attorney Joseph Smith explained that the lease agreement is for a 15-year term and the county can't simply get out at any time. He stated that the Board could breach the lease or negotiate a sub-lease. He stated that he is not fighting the Board on this matter; however, he wants the Board members to know there was a lot of discord last year regarding probation administration. Chairman McCallum stated that Chief Probation Director Kathryn Liebers and Commissioner Uhlir searched for a feasible building in Norfolk and construction of a new building that the county could lease was the most viable option.

County Highway Superintendent Richard Johnson reported that the base lease is in the amount of \$13.90 per square foot and this does not include the utility costs. He explained that the proposal provides that an additional \$1.50 per square foot could be added for utility costs for the first year of the lease, with annual adjustments thereafter. He reported that Pete Becker preferred that the county pay the utility costs because tenants tend to be more responsible regarding temperature settings in the building if they pay the utility costs. He also reported that if the county pays the actual utility bills, the other counties in the probation district would share a portion of the costs.

County Highway Superintendent Richard Johnson reported that Zodiac Properties submitted two site plans. He reviewed both site plans with the Board and the Board agreed that Site Plan No. 1 is the preferred option.

After discussion, it was moved by Uhlir and seconded by Klein to authorize the Board Chairman to execute a lease agreement with Zodiac Properties LLC for lease of office space for District Two Probation Office, with the County to pay the actual utility costs and the final site plan to be selected by Chief Probation Officer Kathryn Liebers. Roll call vote: Ayes, McCallum, Uhlir, and Klein. Nays, none. Motion carried.

The following claims were audited:

GENERAL FUND

Total Net Payroll		103,936.20
Joseph Abler	Mileage, Public Defender	17.55
Mark Albin	Legal Services, County Court	5,828.17
Ronald Albin	Legal Services, County Court	508.46
Alltel	Telephone Services, County Extension	92.26
Alltel	Telephone Services, County Sheriff	1,080.88
American Express	Meals, County Sheriff	30.92
American Family Life Assurance Co.	Insurance Premiums	575.66
Ameritas Life Insurance Corporation	Employee Share Retirement	6,643.86
Ameritas Life Insurance Corporation	Employer Share Retirement	9,756.30
Ameritas Life Insurance Corporation	Insurance Premiums	305.48
Angela Anderson	Witness Fees, County Court	38.72
Aquila	Gas Service, Planning and Zoning	17.10
Aquila	Gas Service, Veterans' Service Office	17.99
Aramark Correctional Services	Meals, Supplies, County Jail	12,318.82
Bankers United Life Assurance Company	Insurance Premiums	9.00
Behavioral Health Specialists, Inc.	Services, Juvenile Diversion	427.07
Blue Cross Blue Shield	Insurance Premiums	106,984.81
Bessie Bove	Prior Service Benefits	12.00
Al Brandl	Supplies, County Jail	29.41
Brody Chemical	Supplies, Courthouse	550.31
Brogan & Stafford, P.C.	Legal Services, County Court	388.95
Joanie Brugger	Mileage, Meals, Victim Witness	194.62
Buck's Specialty	Uniforms, County Sheriff	74.76
Buck's Specialty	Uniforms, County Jail	294.98
Capital One Bank	Equipment, County Attorney	179.98
Carney Law, P.C.	Legal Services, County Court	1,335.30
Central United Life Insurance Company	Insurance Premiums	56.71
Champs Inc.	Maintenance Agreement, County Jail	2,166.00
Charles Balsiger	Legal Services, County Court	1,430.92
Colonial Life and Accident Insurance	Insurance Premiums	99.67
Connecting Point	Equipment, Juvenile Diversion	172.00
Constellation New Energy Gas Division	Utilities, Planning and Zoning	5.53
Constellation New Energy Gas Division	Utilities, Veterans' Service Office	2.07
Copple, Rockey, & McKeever, P.C., L.L.O.	Legal Services, County Court	2,016.40

Credit Bureau Services, Inc.	Garnish of Wages	178.88
Culligan	Drinking Water Service, County Jail	218.00
Cummins Central Power, L.L.C.	Equipment Maintenance, County Jail	1,004.60
DAS Central Finance	Telephone Service, Planning and Zoning	43.60
DAS Central Finance	Telephone Service, County Sheriff	262.29
DAS Central Finance	Telephone Service, County Jail	441.71
DAS Central Finance	Telephone Service, Veterans' Service Office	51.20
DDSS Inc.	Services, County Sheriff	58.20
DDSS Inc.	Services, Equipment, Training, Courthouse	146.40
Dent Specialists	Repairs, County Sheriff	121.79
Douglas County Treasurer	Autopsy Costs, Law Enforcement	210.00
Eakes Office Plus	Supplies, County Sheriff	94.52
Eakes Office Plus	Supplies, County Jail	51.57
Eakes Office Plus	Supplies, Probation	290.43
Jan Einspahr, P.C.	Legal Services, County Court	3,206.85
Electric Fixture & Supply Co.	Supplies, Courthouse	31.85
Elite Office Products	Copier Maintenance, County Court	90.82
Enviromaster Inc.	Supplies, County Jail	42.00
Faith Regional Health Services	Medical Services, County Jail	978.00
Fedex	Shipping, County Jail	37.40
First Concord Benefits Group	Flexible Benefit Plan	1,895.60
Fitzgerald, Vetter & Temple	Legal Services, District Court	1,742.98
Ann Flood	Mileage, Mental Health	18.18
Floor Maintenance	Supplies, County Jail	893.38
Frontier	Telephone Service, Public Defender	311.99
Frontier	Telephone Service, Courthouse	1,402.44
Galls Inc.	Uniforms, County Jail	165.56
Vickie Green	Postage, Planning and Zoning	15.48
Kayla Grone	Services, Probation	100.00
Hartford Life Insurance Company	Deferred Compensation	280.00
Bob Hastings	Witness Fees, County Court	38.72
Hauge Associates Inc.	Garnish of Wages	128.50
Holiday Inn	Lodging, County Board	159.90
Holiday Inn	Lodging, District Court	70.00
Jewell, Collins, Delay & Flood	Legal Services, County Court	682.50
Nancy Jochum-Schramm	Transcripts, District Court	333.75
Johnson Engineering Company	Services, Courthouse	1,760.00
John Johnson	Supplies, Planning and Zoning	4.94
Johnson, Morland, Easland & Lohrberg, P.C.	Legal Services, County Court	1,717.50
Jurgens Repair	Repairs, Courthouse	228.43
Pam Kesting	Mileage, County Extension	23.58
Kristina Lenser	Services, Probation	100.00
Louderback Drug	Prescriptions, County Jail	1,956.43
Madison County Attorney	Petty Cash, County Attorney	40.20
Madison County Bar Association	Registrations, Meals, Public Defender	65.00
Madison County Clerk	Tax Deposit	37,879.07
Madison County Court	Transcript, County Court	162.50
Madison County Sheriff	Supplies, County Jail	4.44
Madison County Sheriff	Service Fees, Mental Health	195.71
Madison County Sheriff	Court Costs, District Court	712.82
Madison County Sheriff	Court Costs, County Court	1,156.26
Madison County Sheriff	Registrations, County Sheriff	30.00
Madison County Treasurer	Insurance Reimbursement	500.00
Madison County Veterans' Service Office	Veterans Aid	2,000.00
Madison Food Pride	Supplies, Public Defender	12.50
Christal McDonald	Court Reporting, Mental Health	150.00
Mead Lumber	Equipment Rental, County Jail	47.98
Microfilm Imaging Systems Inc.	Supplies, Register of Deeds	140.50
Midwest Plumbing & Heating	Repairs, County Jail	313.60
Moyer, Egley, Fullner, & Montag	Legal Services, District Court	1,544.36
Moyer, Egley, Fullner, & Montag	Legal Services, County Court	1,467.08
Nebraska Child Support Payment Center	Garnish of Wages	505.84
Nebraska Criminal Defense Attorneys Association	Registration, County Attorney	210.00
Nebraska Criminal Defense Attorneys Association	Dues, Public Defender	465.00
Nebraska Public Power District	Utilities, Planning and Zoning	132.48
Nebraska Public Power District	Utilities, Veterans' Service Office	99.36
NMG, LLC	Medical Services, County Jail	2,987.00
NMG, LLC	Medical Services, Juvenile Detention	109.00
Noble Medical, Inc.	Supplies, County Jail	684.82
Norfolk Daily News	Subscription, Public Defender	117.00
Norfolk Daily News	Publication Costs, County Extension	6.17
Norfolk Daily News	Publication Costs, Courthouse	456.08
Norfolk Office Equipment	Supplies, Public Defender	12.68
Northeast Community College	Administrative Costs, County Extension	3,675.01
Northeast Medical Imaging, P.C.	Medical Services, County Jail	1,004.00
Northeast Nebraska Association of County Officials	Registrations, County Officials	184.00
Northeast Nebraska Juvenile Services Inc.	Boarding Juveniles, Juvenile Detention	16,545.00
Office Products Center	Supplies, Probation	158.09
Valorie Olson	Court Reporting, Mental Health	68.18
Oral Maxillofacial & Facial Plastic Surgeons, P.C.	Dental Services, County Jail	451.00

Sherry Peterson	Mileage, Juvenile Diversion	235.17
Phillips 66	Fuel, County Sheriff	309.76
Pitney Bowes	Equipment Lease, Courthouse	945.00
Qwest	Telephone Services, District Judge	105.44
Qwest	Telephone Services, Probation	232.18
William Rusk	Uniforms, County Sheriff	75.00
Tim Schmitz	Uniforms, County Sheriff	53.45
Secretary of State	Supplies, Election Commissioner	12.00
Shell Fleet Plus	Fuel, Planning and Zoning	514.49
Lee Sherry	Mileage, County Extension	75.47
Jennifer Sprague	Repairs, County Jail	10.00
State of Nebraska	Computer Services, County Sheriff	1.88
Stratton & Kube, P.C.	Legal Services, District Court	2,477.60
Michelle Sullivan	Mileage, Juvenile Diversion	284.31
Jill Svoboda	Witness Fees, County Court	38.72
Targent Bank Business Card Services	Supplies, Equipment, County Sheriff	414.40
Dale Taylor	Interpreting Services, Public Defender	157.50
The Day Companies	Rent, Probation	2,400.00
The Farner Company	Supplies, Probation	7.18
David Uher	Legal Services, County Court	866.48
United Bank of Iowa	Copier Maintenance, Probation	316.00
University of Nebraska, Northeast Research and Extension	Operating Expense, County Extension	794.54
Urgent Care Center of Norfolk	Medical Services, County Jail	204.00
Walmart Community	Supplies, District Court	106.96
Wayne County Clerk	District Judge Costs, District Judge	27,250.69
Melissa Wentling	Mileage, Equipment, Public Defender	218.44
Western Office Products Plus	Supplies, County Clerk	17.34
Western Office Products Plus	Supplies, Register of Deeds	50.40
Western Office Products Plus	Supplies, District Court	10.28
Western Office Products Plus	Supplies, County Court	48.46
Western Office Products Plus	Supplies, County Sheriff	330.98
Western Office Products Plus	Equipment, Veterans' Service Office	34.14
Vlasta Whyte	Prior Service Benefits	16.00
Lisa Wortmann	Witness Fees, County Court	38.72

ROAD/BRIDGE FUND

Total Net Payroll		25,321.54
American Family Life Assurance Company	Insurance Premiums	302.05
Ameritas Life Insurance Corporation	Employee Share Retirement	1,538.44
Ameritas Life Insurance Corporation	Employer Share Retirement	2,307.69
Ameritas Life Insurance Corporation	Insurance Premiums	81.92
Aquilla	Gas Service, District #1, #2, #3	102.29
Asphalt Concrete Materials Company	Asphaltic Materials, District #2	5,655.44
B's Enterprises Inc.	Culverts, Signs, District #1, #2	1,645.65
Bankers United Life Assurance Company	Insurance Premiums	44.58
Battle Creek Farmers Cooperative	Fuel, District #2, #3	12,293.84
Blue Cross Blue Shield of Nebraska	Insurance Premiums, District #1, #2, #3	29,955.69
Bomgaars Supply Inc.	Supplies, District #1, #2	212.63
Broadwing Communications	Telephone Services, District #1, #3	36.32
Caterpillar Financial Services Corp	Equipment Rental, District #2	1,913.64
Central Sand & Gravel Company	Gravel, District #1	448.20
Colonial Life and Accident Insurance	Insurance Premiums	107.11
Constellation Energy	Utilities, District #1, #2, #3	64.45
DAS Central Finance	Telephone Services, District #2	28.47
Dent Specialists LLC	Repairs, District #1	16.00
Diamond Vogel	Paint, District #,1 #,2 #3	20,059.60
Dinkel Implement Company	Repairs, District #1	5,130.07
Eastern Nebraska Telephone	Telephone Services, District #3	87.99
Eisenmann Supplies, Inc.	Supplies, District #1	171.79
First Concord Benefits Group	Flexible Benefit Plan	490.77
Flint Hills Resources LP	Asphaltic Materials, District #1, #2, #3	36,371.05
Frontier	Telephone Services, District #1, #3	201.95
Gehring Construction & Ready Mix Co. Inc.	Concrete, District #1	1,795.25
GI Trailer Inc.	Repairs, District #2	149.62
Green Line Equipment	Repairs, District #3	630.82
Hartford Life Insurance Company	Deferred Compensation	40.00
Hartington Concrete Inc.	Concrete, District #1	1,234.00
John Hrabanek	Repairs, District #2	258.96
HSBC Business Solutions	Supplies, District #2	66.27
Jebro Inc.	Asphaltic Materials, District #3	9,810.73
Kayton International Inc.	Repairs, District #1	73.26
Kelly Supply Company	Repairs, District #2, #3	162.86
Kimball Midwest	Repairs, District #2	114.67
Ervin Klentz	Prior Service Benefits	13.00
Linweld Inc.	Supplies, District #1	211.60
Madison County Clerk	Title Fee, District #1, #2, #3	10.00
Madison County Clerk	Tax Deposit	8,592.18
Marx Repair, LLC	Repairs, District #2	2,190.31

Matteo Sand and Gravel	Gravel, District #1, #2, #3	6,761.14
Nebraska Child Support Payment Center	Garnish of Wages	230.77
Nebraska Public Power District	Utilities, District #2, #3	258.67
NMC Exchange LLC	Repairs, District #1, #2, #3	394.24
Northeast Nebraska Association of County Officials	Registration, District #1, #2, #3	23.00
Omaha Standard Distribution	Repairs, District #1	1,455.50
Overhead Door Company of Norfolk	Repairs, District #2	6.00
Powerplan	Repairs, District #2	2,000.00
Prime Sanitation	Services, District #2	53.75
Telebeep Wireless	Internet Services, District #1, #2	141.96
The Road Guy Construction Co. Inc.	Armor Coat, District #1, #2, #3	127,252.00
Truck Center of Norfolk	Repairs, District #3	188.85
US Cellular	Telephone Service, District #1, #2, #3	257.27

FEDERAL AID SECONDARY FUND

Flint Hills Resources	Asphaltic Materials	16,496.53
Matteo Sand & Gravel Co. Inc.	Gravel	601.75

LAW ENFORCEMENT OPERATING FUND

Davis Distributors Inc.	Supplies	185.48
Madison County Sheriff	Supplies	188.09

DRUG COURT FUND

Pam Wells	Meals, Supplies	242.32
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NOXIOUS WEED FUND

Total Net Payroll		1,721.90
Ameritas Life Insurance Corporation	Employee Share Retirement	61.88
Ameritas Life Insurance Corporation	Employer Share Retirement	92.83
Blue Cross Blue Shield of Nebraska	Insurance Premiums	1,282.55
Madison County Clerk	Tax Deposit	531.68
Northeast Nebraska Association of County Officials	Registrations	115.00

911 EMERGENCY FUND

Qwest	Telephone Services	640.50
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Motion was made by Klein and seconded by Uhlir to approve the claims as audited and to authorize that checks be drawn for payment. Roll call vote: Ayes, McCallum, Klein and Uhlir. Nays, none. Motion carried.

The Board adjourned at 10:38 A.M. to Tuesday, September 16, 2008 at 9:30 A.M.

County Clerk

Chairman