

BOARD OF EQUALIZATION

Madison, Nebraska

September 9, 2014

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

Advance notice of meeting was published in the Thursday, September 4, 2014 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 Christian Ohl 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 Lee Klein, Jerry McCallum, and Christian Ohl, County Assessor Jeff Hackerott, and County Clerk Nancy Scheer. County Treasurer Donna Primrose joined the meeting at 9:03 A.M.

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

Motion made by Klein and seconded by McCallum to approve the minutes of the August 12, 2014 meeting. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Chairman Ohl opened a public hearing at 9:04 A.M. to receive testimony regarding the following motor vehicle exemption applications:

American Red Cross, 2612 West Norfolk Avenue, Norfolk	1982 Ford Cutaway Van
Behavioral Health Specialists, Inc., 900 West Norfolk Avenue, Suite 200, Norfolk Dodge Grand Caravan	2014 Chevrolet Sonic Hatchback, 2014
Community Bible Church, 401 East Park Avenue, Norfolk	2008 Chevrolet Express
Countryside Home, 703 North Main Street, Madison	2008 Ford Ranger
First Christian Church, 1408 East Benjamin Avenue, Norfolk	2000 Ford Van
Lutheran High School Association of Northeast Nebr., 2010 North 37th St., Norfolk	1999 Chevrolet Express Van, 2008
Ford Econoline SUV, 2004 GMC Yukon, 2009 Dodge Caravan, 2006 Honda Accord, 2000 Setra Bus, 2013 Honda Accord, 1996 Blue Bird Bus, 1999 Chevrolet Cavalier	
Mosaic, 105 East Norfolk Avenue, Suite 200, Norfolk	2006 Chevrolet Uplander Van (2),
2008 Chevrolet Express Van, 2005 Ford Freestar Van, 2008 Chevrolet Express Van, 2011 Chevrolet Express Van (2), 2008 Chevrolet Uplander (2), 2010 Chevrolet Impala (2), 2010 Toyota Sienna (2), 2011 Toyota Sienna (2), 2010 Chevrolet Express Van (4), 2014 Chevrolet Express Van, 2011 Chevrolet Cruze, 2012 Toyota Prius, 2007 Chevrolet Van, 2004 Chevrolet Extended Sport Van	
Orphan Grain Train, Inc., 601 West Phillip Avenue, Norfolk	1991 Monan Semi-Trailer (3), 1995
Stoughton Semi-Trailer, 1979 Trailmobile Semi-Trailer, 1992 Strick Semi-Trailer, 2005 Wabash Semi-Trailer, 1989 Cornhusker Semi-Trailer, 2006 Landol Semi-Trailer, 2008 Hammar Semi-Trailer, 1989 Freightliner Truck Tractor, 1999 Excel 5th Wheel Trailer	
Salvation Army, 112 North 7th Street, Norfolk	1998 Ford Truck, 2003 GMC Van
Canteen, 1984 Mono Trailer, 2006 GMC Savanna, 2006 Dodge Caravan, 2001 Chevrolet Conventional Cab Truck, 2005 Transhaul Highland Trailer, 1991 Ford Pickup, 1994 Ford Aerostar Sport Van	

County Treasurer Donna Primrose reported that the American Red Cross exemption application is new; however, all other applications are renewals. No public comments were received during the hearing.

Chairman Ohl closed the hearing at 9:05 A.M.

Motion made by Klein and seconded by McCallum to approve the motor vehicle exemption applications as submitted. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

County Assessor Jeff Hackerott submitted the following tax list correction:

- #2979: Canon Financial Services, Inc., 158 Gaither Drive, Suite 200, P.O. Box 5008, Mount Laurel, New Jersey
Deduction from the tax rolls in the amount of \$17.16 for correction to the 2013 personal property taxes due to equipment that was taxed in Madison County, but was located in Pierce County
- #2980: Elkhorn Paving Company, Inc., P.O. Box 1482, Norfolk
Addition to the tax rolls in the amount of \$296.44 for correction to the 2011 personal property taxes due to equipment purchased in 2010 that was added after submission of the 2014 depreciation worksheet
- #2981: Elkhorn Paving Company, Inc., P.O. Box 1482, Norfolk
Addition to the tax rolls in the amount of \$1,280.10 for correction to the 2012 personal property taxes due to equipment purchased in 2011 that was added after submission of the 2014 depreciation worksheet
- #2982: Elkhorn Paving Company, Inc., P.O. Box 1482, Norfolk
Addition to the tax rolls in the amount of \$813.64 for correction to the 2013 personal property taxes due to equipment purchased in 2012 that was added after submission of the 2014 depreciation worksheet
- #2983: Medelman Construction Co., Inc., P.O. Box 168, Norfolk
Addition to the tax rolls in the amount of \$5,926.24 for correction to the 2013 personal property taxes due to equipment purchased in 2012 that was added after submission of the 2014 depreciation worksheet
- #2984: Heartland Veterinary Clinic, 83931 546½ Avenue, Battle Creek
Addition to the tax rolls in the amount of \$248.38 for correction to the 2013 personal property taxes after submission of the 2013 depreciation worksheet
- #2985: DAD Enterprises, Inc., dba Big Apple Bagels, 54353 842nd Road, Battle Creek
Addition to the tax rolls in the amount of \$2.20 for acceleration of the 2014 personal property taxes due to closure of the business in August 2014
- #2986: Yogurt 101 LLC, 2621 North 173rd Street, Omaha
Addition to the tax rolls in the amount of \$2,032.24 for acceleration of the 2014 personal property taxes due to closure of the business in 2014

- #2987: Mudders, Inc., 1807 North 19th Street, Norfolk
Addition to the tax rolls in the amount of \$433.18 for acceleration of the 2014 personal property taxes due to closure of the business in August 2014
- #2988: TAMIKE LLC, 1807 North 19th Street, Norfolk
Addition to the tax rolls in the amount of \$3.16 for acceleration of the 2014 personal property taxes due to closure of the business in August 2014

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

The Board of Equalization adjourned at 9:05 A.M.

County Clerk Nancy Scheer

Board of Equalization Chairman Christian Ohl

COMMISSIONERS PROCEEDINGS

Madison, Nebraska

September 9, 2014

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, September 4, 2014 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Chairman Lee Klein called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

Present: Commissioners Lee Klein, Jerry McCallum, and Christian Ohl, County Highway Superintendent Richard Johnson, County Clerk Nancy Scheer, Commissioner-Elect Ron Schmidt, Norfolk Daily News reporter Jerry Guenther, US92 reporter Eric McKay, and WJAG reporter Susan Risinger.

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

- 1) Approval of minutes of the August 26, 2014 meeting
- 2) Approval of 2014 inventory statements of Planning and Zoning department and radio equipment in the road department
- 3) Authorization for County Board Chairman to execute an agreement with the Nebraska Department of Roads for surveying services for Project No. STP-121-3 (105), N-32 North
- 4) Approval of Rakowsky's Lot Split located in Section 8-22-1, which is 5 miles north and 1 mile west of Madison
- 5) Approval of Murphy's Lot Split located in Section 32-23-1, which is 5 miles south and 1 mile west of Norfolk
- 6) Authorization for County Board Chairman to execute a contract for acquisition of temporary easement from Stanley R. Petersen and Sue L. Petersen for Project No. C-59-842, Tilden North
- 7) Authorization for County Board Chairman to execute a contract for acquisition of permanent easement for construction and maintenance of a bank stabilization project from Stanley R. Petersen and Sue L. Petersen for Project No. C-59-842, Tilden North
- 8) Authorization for County Board Chairman to execute a contract for acquisition of permanent easement for construction and maintenance of a bank stabilization project from Denis F. Kerkman and Jeannene K. Kerkman for Project No. C-59-842, Tilden North

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

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

Pursuant to published legal notice in the Thursday, August 28, 2014 edition of the Norfolk Daily News, Chairman Klein opened a public hearing at 9:32 A.M. to receive comments regarding an application from Herrick Farms dba Divots for issuance of a Craft Brewery (Brew Pub) license for premises located at 4200 West Norfolk Avenue, Norfolk.

The applicant, Donna Herrick, was present and explained that the plan is to have a micro-brewery as an amenity to the Divots property. She stated that a license has been approved from a national level and the last step is to obtain approval from the local governing body. She reported that the brewery is built, the equipment is moved in, and the chef has been doing some testing on the brewery. Ms. Herrick explained that the operation makes one barrel, or 30 gallons, in each brew and they can do two brews per day. She reported that they plan to complete one brew per day for three or four days each week.

County Clerk Nancy Scheer reported that the public hearing was published in the Norfolk Daily News on August 28, 2014 and a proof of publication was presented. In addition, she reported that a report received from the Madison County Sheriff's Department signed by Investigator Jon Downey summarized that there appears to be nothing that would cause concern regarding the addition of a craft brewing license to the established liquor license.

Commissioner McCallum stated that everything that Ms. Herrick has accomplished with the Divots' business has been great for Norfolk and for the region. Chairman Klein and Commissioner Ohl both expressed appreciation for the business established by Ms. Herrick.

No other public comments were received. Chairman Klein closed the hearing at 9:34 A.M.

RESOLUTION #2014-47

WHEREAS, on the 8th day of August, 2014 an application was received by the Madison County Clerk from the Nebraska Liquor Control Commission for a Craft Brewery (Brew Pub) license for Herrick Farms Inc. dba Divots for premises located at 4200 West Norfolk Avenue, Norfolk, Nebraska, and

WHEREAS, notice of public hearing on said application was published in the Thursday, August 28, 2014 edition of The Norfolk Daily News, and

WHEREAS, public hearing on the application was held on Tuesday, September 9, 2014 in the office of the Madison County Commissioners in the Courthouse at Madison, Nebraska, and

WHEREAS, evidence and exhibits were received regarding the application for said license,

NOW, THEREFORE, BE IT RESOLVED that a recommendation of issuance of a Craft Brewery (Brew Pub) license for Herrick Farms Inc. dba Divots be forwarded to the Nebraska Liquor Control Commission.

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

Pursuant to published legal notice in the Tuesday, September 2, 2014 edition of the Norfolk Daily News, Chairman Klein opened a public hearing at 9:35 A.M. to receive citizens' comments regarding the proposed county budget for the 2014-2015 fiscal year.

Commissioner Elect Ron Schmidt, Public Defender Kyle Melia, and three members of the media were in attendance during the hearing.

Budget committee members Nancy Scheer and Richard Johnson reported that no changes were made to the budget following the August 26, 2014 meeting. Commissioner Ohl prepared and presented a power point presentation. He reported that the first slide is a chart reflecting the total budget amounts in each fund of the budget. He stated that the three largest funds in the County budget are comprised of General Fund at 44%, Road/Bridge Fund at 22%, and Federal Aid Secondary Fund at 22%. Budget committee members reported that the total budget of \$36,619,418 is a 7.86% decrease from the prior fiscal year budget which totaled \$39,744,699.

Commissioner Ohl presented the second slide showing the expenditure disbursements which reflected where the spending for each dollar goes. He stated that the largest part is personnel expense which is 29% of the total budget, followed by capital outlays which is 28% of the total expense, and general operating expenses which are 22% of the total budget. He reported that the remaining expenditures are divided between transfers, supplies and materials, debt servicing, and equipment rental. Committee members explained that the personnel expenses include salaries, health insurance benefits, County share FICA, and retirement benefits. They stated that a great portion of the capital outlays budget is for road projects.

Norfolk Daily News reported Jerry Guenther questioned what type of equipment the County rents. Richard Johnson responded that Commissioner McCallum started a program to rent tractors for the road/bridge department because they have found that it is cheaper to rent tractors than to own them. Commissioner Ohl further explained that the Norfolk shop recently rented a telehandler for a road project. Nancy Scheer reported that some offices also rent copiers or scanning equipment.

Commissioner Ohl presented the third slide which reflected a pie chart showing the revenue sources. He reported that the largest share of the revenue is the net cash balance which is 37% of the total revenue, followed by property taxes, which is 34% of the total revenue. He stated that other revenue sources include 11% from intergovernmental and local, 9% from transfers, 7% from state sources, and 2% from federal sources.

Commissioner Ohl reported that the fourth slide reflects the historical information for valuations and levies for the County from 2004 through 2014. He explained that the valuation is reported in billions and the levies are reported in millions. He reported that in 2010 the levies started to increase, but 2014 shows a decline, which is mainly due to the near completion of Northeast Industrial Highway project that is extremely important and will be a great investment for the County.

Commissioner Ohl reported that the final slide is in response to questions from the public regarding where the valuations are coming from and who has the larger share of the valuations. He pointed out that there is an assumption that the agland, agricultural-farm dwellings, and agricultural personal property is all outside the city limits; however, this may or may not be true. He explained that there is an assumption that the commercial real property, industrial real property, and commercial and industrial personal property may be both inside and outside the city limits. In addition, he reported that there is an assumption that the residential real property is all inside the city limits; however, this may or may not be true.

Commissioner-Elect Ron Schmidt questioned what the percentage of residential real property was last year since he thought the County Assessor told him that the percentage was between 40% and 41%. He stated that this pie chart reflects that the agland valuations increased. Commissioner Ohl responded that he did not obtain the valuation breakdown from the prior year; however, since a breakdown was compiled with the 2014 valuations, the comparison can be made in future years. Chairman Klein stated that the agland valuations increased significantly. Commissioner McCallum stated that they want to see the valuations increase so that the levy can be reduced.

Public Defender Kyle Melia reported that one of the air conditioning units at the Public Defender's office recently quit working. He stated that he has obtained three bids from local companies and that one company is proposing to completely replace the entire heating and cooling system for an estimated cost of \$5,600. He explained that another bid to repair the compressor on the current air conditioning unit and install a new heat pump is estimated at \$3,100; however, he has been informed by two of the companies that freon won't be available in three years for the current unit. He reported that the third bid was to replace only the air conditioning unit and leave the current HVAC system in place for an estimated cost of \$2,000. Mr. Melia explained that he did not include any funds in the Public Defender's budget to pay for this expense. He reported that the current unit is 22 years old and, in his opinion, fixing the air conditioning compressor would not be the best option.

Commissioner McCallum suggested getting the air conditioning unit fixed, pay for the expense, and then see if additional funds would be required at the fiscal year end. Richard Johnson responded that the lease should be reviewed to determine if the City of Madison is responsible these major repairs. Commissioner McCallum stated that the County has a 99-year lease on the building; however, the lease agreement should be reviewed. Richard Johnson stated that replacement of the air conditioning and/or HVAC unit would be a major improvement to a structure and qualifies as a lid exception; therefore, it should be paid from the Capital Acquisitions budget. Chairman Klein recommended that the entire unit be replaced because the efficiency on the newer units is much better. Commissioner McCallum stated that fixing old air conditioning units is not feasible.

No other public comments were received during the hearing. Chairman Klein closed the hearing at 9:52 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, 2014 through June 30, 2015. The total budget requirements of \$36,619,418 will necessitate \$12,268,848 being raised by taxation, and the balance of the total requirements, \$24,350,570 will be provided by county officers' fees, highway allocation, motor vehicle tax, proceeds from the sale of bonds, reimbursement from various local, state and federal sources, delinquent taxes, 2013 taxes now in the process of collection, interfund transfers, and unexpended cash balance. \$344,876 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.

Inheritance Tax collections are essential to the County budget and have historically been used for funding requests relating to economic development, educational enhancement, and unique improvements. The budget document includes funding of contributions to the College of Nursing and County libraries from the Inheritance Tax Fund. The use of Inheritance Tax proceeds allows for these contributions without the use of property tax revenue. Generally, the largest amount of Inheritance Tax proceeds expended in any given year is for the direct purpose of reducing property taxes and the property tax levy rate. The 2014 Madison County levy rate is \$0.355747 intended to raise \$12,268,848 in property taxes. Inheritance Tax funds in the amount of \$750,000 were used for property tax reduction.

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.

The primary factor in compiling the budget for this fiscal year was reduction of the levy rate to offset significant increases in property valuations. 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 McCallum and seconded by Ohl that the foregoing budget message be adopted. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

The following resolution was introduced for consideration:

RESOLUTION OF ADOPTION AND APPROPRIATIONS
#2014-48

WHEREAS, a proposed County Budget for the fiscal year July 1, 2014 to June 30, 2015 prepared by the budget making authority, was transmitted to the County Board on the 29th day of July, 2014, 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, 2014 to June 30, 2015 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, 2014 and ending June 30, 2015.

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

Pursuant to published legal notice in the September 2, 2014 edition of The Norfolk Daily News, Chairman Klein opened a public hearing at 9:54 A.M. to receive citizens' comments regarding adoption of the property tax for the 2014-2015 fiscal year at an amount different than the prior fiscal year. Commissioner Elect Ron Schmidt, Public Defender Kyle Melia, and three members of the media were in attendance during the hearing.

Budget committee member Nancy Scheer explained that the second public hearing is necessary to comply with the state law that requires an entity to conduct a special hearing if the property tax requirement is different than the previous fiscal year. She reported that the proposed property tax requirement of \$12,268,848 is a decrease of \$459,571 from the previous fiscal year. She stated that the 2013 tax rate was .425475 and the proposed 2014 tax rate is .355747, which is a decrease of 16.4%. She also explained that property taxes on a home that is valued at \$100,000 will be \$355.75 to fund the operations of county government compared to the 2013 county portion of taxes in the amount of \$425.47. She stated that the County portion of taxes would decrease by \$69.72 provided there was no increase in the valuation of the property.

No public comments were received during the hearing. Chairman Klein closed the public hearing at 9:56 A.M.

After discussion, the following resolution was introduced:

RESOLUTION #2014-49

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 2014-2015 fiscal year for the respective funds of Madison County be set as follows:

TOTAL VALUATION	FUND	PROPERTY TAX REQUEST	LEVY
3,448,767,491	General	8,364,993	0.242551
	Road/Bridge	0	None
	Federal Aid Secondary	3,558,979	0.103196
	Visitors' Promotion	0	None
	Visitors' Improvement	0	None
	ROD Preservation & Modernization	0	None
	Drug Law Enforcement	0	None
	Drug Testing	0	None
	Community Development Grant #2	0	None
	Inheritance Tax	0	None
	911 Emergency Management	0	None
	Law Enforcement Operating	0	None
	Drug Court	0	None
	Road/Bridge Bond	344,876	0.010000
	TOTALS	12,268,848	0.355747

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

The following written reports were reviewed:

- 1) Clerk of the District Court August fee report
- 2) County Sheriff July and August fee reports
- 3) Letter from Ken Sharp regarding the use of wool poles for electrical lines
- 4) Public record from Tim Campbell

The following claims were audited:

GENERAL FUND		
Total Net Payroll		122,431.74
Advanced Correctional Healthcare	Medical Services, County Jail	11,108.95
Mark Albin	Legal Services, County Court	316.75
Alpha Workforce Health	Medical Services, County Jail	388.00
American Family Life Assurance Company	Insurance Premiums	680.35
American Title & Escrow	Title Services, Noxious Weed	180.00
Ameritas Life Insurance Company	Insurance Premiums	380.56
Appeara	Mat Service, Public Defender	27.43
Appeara	Mat Service, Courthouse	188.26
AS Central Services	Telephone Services, Planning and Zoning	21.70
AS Central Services	Telephone Services, County Sheriff	262.29
AS Central Services	Telephone Services, County Jail	441.71
AS Central Services	Telephone Services, Noxious Weed	21.70
AS Central Services	Telephone Services, Veterans' Service Office	64.19
Black Hills Energy	Gas Service, Planning and Zoning	10.05
Black Hills Energy	Gas Service, Noxious Weed	10.04
Black Hills Energy	Gas Service, Veterans' Service Office	20.92
Blue Cross Blue Shield of Nebraska	Insurance Premiums	133,309.94
Bomgaars	Supplies, Noxious Weed	15.96
Bessie Bove	Prior Service Benefits	12.00
Brady & Amy's Inc.	Fuel, Courthouse	81.41
Brady & Amy's Inc.	Fuel, County Sheriff	1,421.52
Brady & Amy's Inc.	Fuel, Noxious Weed	136.59
Brogan & Stafford, P.C.	Legal Services, County Court	1,431.81
CBM Managed Service	Meals, County Jail	6,628.54
Century Link	Telephone Service, Probation	72.62
Champs, Inc.	Maintenance Contract, County Jail	2,166.00
Choice Foods	Supplies, Public Defender	69.81
Choice Foods	Fuel, County Sheriff	64.45
City of Madison	Utilities, Public Defender	171.41
City of Madison	Utilities, Courthouse	4,425.37
City of Madison	Utilities, County Jail	224.50
Colonial Life and Accident Insurance	Insurance Premiums	306.34
Connecting Point	Supplies, Data Processing	39.99

Connecting Point	Equipment, County Sheriff	1,896.00
Connecting Point	Internet Services, Veterans' Service Office	38.95
Connecting Point	Internet Services, Planning and Zoning	15.00
Connecting Point	Service Contract, Storage, Courthouse	2,019.95
Consolidated Management Company	Meals, County Jail	69.75
Constellation Newenergy Gas Division	Gas Service, Planning and Zoning	9.20
Constellation Newenergy Gas Division	Gas Service, Noxious Weed	9.19
Constellation Newenergy Gas Division	Gas Service, Veterans' Service Office	2.54
Copple, Rockey, McKeever & Schlecht, P.C., L.L.O.	Legal Services, County Court	1,316.26
Cornhusker Auto Center	Repairs, County Sheriff	191.93
Cuming County Clerk	Services, Juvenile Diversion	652.17
Eakes Office Plus	Supplies, County Sheriff	5.98
Eakes Office Plus	Supplies, County Jail	29.70
Eakes Office Plus	Supplies, Probation	139.78
Earl May Seed & Nursery	Supplies, Courthouse	29.96
Egley, Fullner, Montag and Hockabout	Legal Services, District Court	1,750.98
Egley, Fullner, Montag and Hockabout	Legal Services, County Court	628.50
James Egley	Mileage, Mental Health	16.80
Ewalt Law Office	Legal Services, County Court	1,753.50
Faith Regional Health Services	Medical Service, County Jail	5686.60
Field's Hardware	Supplies, Courthouse	27.85
Field's Hardware	Supplies, County Jail	25.71
First Concord Benefits Group, L.L.C.	Administrative Costs, Deductible Buy Down	7,151.60
Ann Flood	Mileage, Mental Health	33.60
Floor Maintenance & Paper Supply	Supplies, Courthouse	23.49
Floor Maintenance & Paper Supply	Supplies, County Jail	424.89
Floor Maintenance & Paper Supply	Supplies, Probation	120.53
Frontier	Telephone Service, Courthouse	1,045.85
Galls/Quartermaster	Equipment, Uniforms, County Sheriff	337.45
Galls/Quartermaster	Uniforms, County Jail	222.14
GNBC	Registration, County Extension	70.00
Clark Grant	Mileage, Mental Health	111.96
Headley Law Office, P.C., L.L.O.	Legal Services, District Court	1,965.00
Headley Law Office, P.C., L.L.O.	Legal Services, County Court	1,245.00
Herman Lock & Safe	Repairs, Planning and Zoning	51.00
Herman Lock & Safe	Repairs, Noxious Weed	51.00
Carey Hopkins	Mileage, Supplies, Juvenile Diversion	161.84
Jeffrey Hrouda	Legal Services, County Court	3,035.83
Jack's Uniforms & Equipment	Equipment, County Sheriff	303.79
Jack's Uniforms & Equipment	Equipment, County Jail	131.84
Jerry's Service Center	Repairs, Juvenile Diversion	739.88
Nancy Jochum-Schramm	Court Reporting, Mental Health	50.00
John's Disposal	Garbage Service, Probation	61.00
John's Disposal	Garbage Service, Veterans' Service Office	21.00
Sharon Joseph	Legal Services, County Court	847.50
K & M Reporting	Court Reporting, Mental Health	50.00
Lancaster County Sheriff	Service Fees, District Court	18.00
Madison County Clerk	Tax Deposit	46,226.81
Madison County Clerk of District Court	Fees, District Court	1,455.00
Madison County Court	Transcript, County Court	1,758.00
Madison County Sheriff	Fees, County Court	808.49
Madison County Sheriff	Fees, District Court	1,262.42
Madison County Sheriff	Fees, Mental Health	277.56
Madison County Treasurer	Insurance Reimbursement	76.62
Madison County 7 th Judicial District Bar Association	Registration, Public Defender	60.00
Madison National Life Insurance Company	Insurance Premiums	129.26
Kyle Melia	Postage, Public Defender	53.27
Menards	Repairs, County Jail	92.44
MIPS Inc.	Computer Support, County Clerk	592.07
MIPS Inc.	Computer Support, Equipment Lease, Register of Deeds	518.00
Morland, Easland & Lohrberg, P.C.	Legal Services, County Court	397.80
Moyer & Moyer	Legal Services, County Court	654.50
NACEB	Dues, County Extension	100.00
National Enterprise Systems	Garnish of Wages	189.81
National Rifle Association	Training, County Sheriff	595.00
Nationwide Retirement Solutions	Deferred Compensation	935.00
Nebraska Child Support Payment Center	Garnish of Wages	276.92
Norfolk Daily News	Publication Costs, Courthouse	244.19
Northeast Community College	Lease, Operating Costs, County Extension	4,042.34
Northeast Nebraska Association of County Officials	Registrations, County Officials	160.00
Northeast Research & Extension Center	Telephone Service, Supplies, Postage, County Extension	805.51
Wayne Ohnesorg	Mileage, County Extension	123.20
Valorie Olson	Court Reporting, Mental Health	100.00
Valorie Olson	Transcripts, District Court	393.75
Pierce County Court	Copies, Law Enforcement	2.25
Sarah Polacek	Mileage, County Extension	162.40
Postmaster	Permit Fees, Courthouse	220.00
Reigle Implement Co., Inc.	Repairs, Courthouse	3.41

Renner Auto Body	Repairs, County Sheriff	205.72
Retirement Plans Division of Ameritas	Employee Share Retirement	8,202.22
Retirement Plans Division of Ameritas	Employer Share Retirement	11,992.89
Reynoldson's Inc.	Fuel, Noxious Weed	962.07
Judy Schroeder	Prior Service Benefits	11.00
Scottsbluff County Sheriff	Service Fees, County Court	20.36
Security Shredding	Services, Probation	105.00
Lee Sherry	Mileage, County Extension	173.60
Short Stop	Fuel, County Sheriff	58.31
Theresa Stange	Mileage, District Court	18.48
Stanton County Court	Copies, Law Enforcement	2.50
Stanton County Sheriff	Service Fees, District Court	35.00
Mike Sullivan	Mileage, Mental Health	33.60
Target Bank Business Card Services	Supplies, County Sheriff	39.55
The Zone	Rent, Juvenile Diversion	1,000.00
Transunion Risk & Alternative Data Solutions, Inc.	Services, County Sheriff	11.25
U Save Pharmacy	Prescriptions, County Jail	1.20
U-Save Pharmacy	Prescriptions, County Relief	62.20
US Bank Corporate Payment System	Fuel, Supplies, Lodging, County Sheriff	414.75
US Bank Corporate Payment System	Transportation Costs, Law Enforcement	352.70
Verizon Wireless	Telephone Service, District Judge	25.00
Verizon Wireless	Telephone Service, Reappraisal	40.01
Verizon Wireless	Telephone Service, County Extension	191.21
Verizon Wireless	Telephone Service, Juvenile Diversion	138.58
Verizon Wireless	Telephone Service, Courthouse	78.04
James Walden	Uniforms, Supplies, County Jail	194.77
Western Office Technologies	Supplies, County Assessor	99.34
Western Office Technologies	Copier Maintenance, Supplies, County Court	561.78
Western Office Technologies	Supplies, County Sheriff	293.76
Zee Medical Service	Supplies, County Sheriff	92.40

ROAD/BRIDGE FUND

Total Net Payroll		29,751.99
American Family Life Assurance Company	Insurance Premiums	411.48
Ameritas Life Insurance Corporation	Insurance Premiums	118.48
Appera	Towel Service	134.01
AS Central Services	Telephone Services	24.27
Asphalt and Concrete Materials Co.	Asphaltic Materials	3,991.85
Battle Creek Farmer's Coop	Fuel	10,212.64
Battle Creek Municipal Light & Power	Utilities	172.82
Bauer Built Tire	Tires, Repairs	7,038.54
Bierschbach Equipment & Supply	Equipment	2,695.00
Black Hills Energy	Gas Service	49.34
Blue Cross Blue Shield of Nebraska	Insurance Premiums	33,242.83
Brady & Amy's Inc.	Fuel	1,185.19
City of Madison	Utilities	451.02
City of Newman Grove	Utilities	54.00
Colonial Life and Accident Insurance	Insurance Premiums	153.37
Connecting Point	Internet Services	15.00
Constellation Newenergy Gas Division	Gas Service	19.66
Cornhusker International Trucks, Inc.	Repairs	3,253.58
Corvette Restorations	Repairs	114.00
Cross Dillon Tire	Repairs	19.95
D W Kohlhoff Truck Repair	Repairs	499.77
Eastern Nebraska Telephone	Telephone Service	51.99
Eisenmann Supplies Inc.	Parts, Oil	216.50
Field's Hardware	Shop Supplies	79.82
Filter Care of Nebraska LTD	Repairs	154.90
First Concord Benefits Group	Administrative Fees, Deductible Buy Down	562.87
Frontier	Telephone Service	156.91
Graham Tire Norfolk	Repairs	35.00
Green Line Equipment	Equipment Rental	6,096.87
Hradec Diesel	Parts	36.78
Jebro Inc.	Asphaltic Materials	13,632.60
Kelly Supply Company	Parts	287.99
Denis Kerkman	Easement	3,600.00
Kimball Midwest	Parts	118.68
Madison County Clerk	Tax Deposit	10,450.27
Madison County Sheriff	Inspection Fee	10.00
Madison County Treasurer	Title Fee	10.00
Madison National Life Insurance Company Inc.	Insurance Premiums	40.16
Matheson Tri-Gas Inc.	Shop Supplies	202.10
Matteo Sand & Gravel Co. Inc.	Gravel	19,314.12
Meisinger Oil Company	Fuel	5,582.52
Midwest Diesel Inc.	Repairs	1,272.24
Nebraska Child Support Payment Center	Garnish of Wages	93.24
Nebraska Public Power District	Utilities	28.07

NMC Exchange L.L.C.	Parts	2,442.55
Norfolk Auto Supply Inc.	Parts	161.22
Norfolk Implement Inc.	Parts	1,700.98
Norfolk NAPA	Parts	595.09
Ochsner Grain Company	Shop Supplies	49.95
Stanley Petersen	Easement	6,430.00
Pit Stop	Fuel	1,036.82
Prime Sanitation	Garbage Service	53.75
Radio.comm	Repairs	20.75
RDO Truck Centers	Parts	154.30
Red Bud Hardware Inc.	Shop Supplies	250.34
Reigle Implement Co. Inc.	Parts	84.00
Retirement Plans Division of Ameritas	Employee Share Retirement	1,815.08
Retirement Plans Division of Ameritas	Employer Share Retirement	2,722.54
Reynoldson's Inc.	Fuel	255.99
Road Builders Machinery & Supply	Repairs	795.53
Seals and Service Inc.	Repairs	1,877.50
Sioux City Truck Sales Inc.	Parts	45.08
Telebeep Wireless	Pager Services	22.11
Truck Center Companies	Parts	152.25
Willow Creek Sand & Gravel	Gravel	471.15
Zoubek Oil Company Inc.	Fuel	12,943.34

VISITORS PROMOTION FUND

Norfolk Area Visitors Bureau	Administrative Expense	9,862.11
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VISITORS IMPROVEMENT FUND

Norfolk Area Visitors Bureau	Administrative Expense	12,713.38
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REGISTER OF DEEDS PRESERVATION & MODERNIZATION FUND

MIPS Technology Services Division	Conversion of Documents	277.45
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911 EMERGENCY FUND

Century Link	Telephone Services	978.40
Eastern Nebraska Telephone	Telephone Services	127.86
Frontier	Telephone Services	164.10

LAW ENFORCEMENT OPERATING FUND

Madison County Sheriff Inmate Fund	Supplies	454.75
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DRUG COURT FUND

Putters	Supplies	23.00
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Motion was made by McCallum 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, Klein, McCallum and Ohl. Nays, none. Motion carried.

The Board adjourned at 10:08 A.M. to Tuesday, September 23, 2014 at 9:30 A.M.

County Clerk Nancy Scheer

Board of Commissioners Chairman Lee Klein