BOARD OF EQUALIZATION

Madison, Nebraska September 11, 2012

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

Advance notice of meeting was published in the Thursday, September 6, 2012 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, Martin Griffith, and Lee Klein, County Assessor Jeff Hackerott, and County Clerk Nancy Scheer. County Treasurer Donna Primrose was present from 9:03 A.M. to 9:05 A.M.

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

Motion made by Klein and seconded by Griffith to approve the minutes of the August 14, 2012 meeting. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Chairman McCallum opened a public hearing at 9:03 A.M. to receive testimony regarding the following motor vehicle exemption applications:

Faith Regional Health Services, P.O.Box 869, Norfolk — 2001 Dodge Neon (2), 2008 Chevrolet Malibu (4), 1997 Dodge Ram Van, 2000 Plymouth Neon, 2003 Dodge Stratus, 2001 Plymouth Neon, 2005 Chevrolet Van, 2000 Dodge Stratus, 1998 Chevrolet Pickup, 2001 Chevrolet Pickup, 1996 Ford Pickup, 2004 Chevrolet Pickup, 2006 Circle D Flatbed Trailer, 1998 Dodge Caravan, 2007 Chevrolet Uplander (2), 2005 Chevrolet Venture Van, 2006 Chevrolet Uplander, 2007 Chevrolet Uplander, 1994 Dodge Ram Van, 2007 Chevrolet Malibu, 2003 Chevrolet Venture Van, 2010 Dodge Grand Caravan (3), 2012 Chrysler Town & Country Van (2), 1997 Dodge Grand Caravan, 2001 Pontiac Montana Van, 1997 Dodge Ram Van, 1997 Chevrolet Tilt Cab

Mosaic, 105 East Norfolk Avenue, Suite 200, Norfolk — 2007 Chevrolet Express Van

St. Paul Lutheran Church, 1010 Georgia Avenue, Norfolk — 2003 Ford Cutaway Van

No one appeared at the hearing to offer verbal testimony. County Treasurer Donna Primrose reported that St. Paul Lutheran Church was submitting an exemption application for the first time. Chairman McCallum closed the hearing at 9:05 A.M.

After discussion, it was moved by Klein and seconded by Griffith to approve the motor vehicle exemption applications as submitted. Roll call vote: Ayes, McCallum, Griffith and Klein. Nays, none. Motion carried.

County Assessor Jeff Hackerott submitted a 3-Year Plan of Assessment for the assessment years 2013, 2014, and 2015. After review, a motion was made by Klein and seconded by Griffith to approve the assessment plan submitted by the County Assessor. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

County Assessor Jeff Hackerott submitted the following tax list corrections:

#2819: BAS, Inc., 713 Norfolk Avenue, Norfolk
Addition to the tax rolls in the amount of $497.36 for acceleration of 2011 personal property taxes due to closing of the business and sale of the equipment in August, 2012

#2820: Petals & Patches, 301 West 2nd Street, Tilden
Addition to the tax rolls in the amount of $56.54 for acceleration of 2011 personal property taxes due to closing of the business in April 2012

#2821: Equal Automotive & Truck Center, 622 4th Street, Meadow Grove
Addition to the tax rolls in the amount of $1.50 for acceleration of 2012 personal property taxes due to closing of the business in March 2012

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

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

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County Clerk Chairman

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COMMISSIONERS PROCEEDINGS

Madison, Nebraska September 11, 2012

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 6, 2012 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Chairman Lee Klein called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

Present: Commissioners Jerry McCallum, Martin Griffith, and Lee Klein, County Highway Superintendent Richard Johnson, County Clerk Nancy Scheer, Norfolk Daily News reporter Jerry Guenther, WJAG reporter Jim Curry, and US92 reporter Eric McKay.

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

1) Approval of minutes of the August 28, 2012 meeting
2) Acknowledge receipt of the continuation certificate of the Official Bond of Patricia Borgelt as Tilden City Treasurer
3) Acknowledge receipt of the Official Bond of Lowell Jenny as Trustee of Norfolk Sanitary District
4) Adoption of Limited English Proficiency Plan for compliance with the Federal Civil Rights Act
5) Authorization for County Board Chairman to execute documents relating to FEMA Hazard Mitigation Grant No. 1924-0034 application
6) RESOLUTION #2012-49

WHEREAS, Check No. 12080844, dated August 28, 2012, and drawn on the General Fund in the amount of two thousand nine hundred seventeen dollars ($2,917.00), was made payable to Big Red Printing, 129 North 3rd Street, 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. 12080844, dated August 28, 2012, and drawn on the General Fund in the amount of two thousand nine hundred seventeen dollars ($2,917.00), is hereby cancelled.

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

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

Pursuant to published legal notice in the Tuesday, September 4, 2012 edition of the Norfolk Daily News, Chairman Klein opened a public hearing at 9:45 A.M. to receive citizens' comments regarding the proposed county budget for the 2012-2013 fiscal year.

Three members of the media were in attendance during the hearing.

Budget committee members Nancy Scheer and Richard Johnson presented a summary of the proposed budget. They reported that the budget incorporates changes that the Board directed the budget committee to make at the August 28, 2012 meeting. They explained that the proposed budget is $38,852,103, which will require property taxes in the amount of $11,692,255 to be collected. They stated that approximately $4 million of the total budget is for interfund transfers which will be reflected as an expense in the fund transferring the money and also be shown as an expense in the fund when the money is spent. They stated that interfund transfers are budgeted from the Federal Aid Secondary Fund to the Road/Bridge Fund and also from Inheritance Tax Fund to the Road/Bridge Fund.

Budget committee member explained that the property taxes will be levied in the General Fund, Federal Aid Secondary Fund, and Road/Bridge Bond Fund. They stated that the proposed budget increased 2.7% from the prior year and the property tax requirements increased 7.5% from the prior fiscal year. Committee members explained that since the property valuation increased 6.6% from the prior year, the levy increase will only be 0.9%.

Budget committee members explained that taxpayers would see an increase of $3.76 in property taxes for the county portion of taxes on a $100,000 house if the valuation for the property did not change from the prior year. They reported that of the total county property taxes, $231.77 is levied into the General Fund to support general operations of county government, $15.00 is levied to pay for bonded indebtedness, and $178.08 is levied in the Federal Aid Secondary Fund for major road and bridge projects.

Budget committee members reported that the Nebraska Association of County Officials Director Larry Dix sent an email to all counties recommending that counties incorporate a statement in the budget message regarding the use of Inheritance Tax funds since there was a bill introduced at the last legislative session to change or eliminate the inheritance tax. They pointed out that the County budget historically uses the Inheritance Tax collections to reduce the levy and to fund requests relating to economic development, educational enhancement, and unique improvements. They reported that the County Board committed $100,000 annually for a 10-year period to the College of Nursing. In addition, they reported that the Board made a one-time contribution to the Heroes Park and each year the County provides funds to the County libraries. Budget committee members stated that the current budget includes the use of $870,000 of Inheritance Tax funds for property tax reductions. The explained that if the Inheritance Tax was not available for property tax reduction, the levy rate would have been 45.6 cents in comparison to 42.5 cents. Commissioner McCallum stated that if the Inheritance Tax funds are eliminated, the agreement is that the contributions for the College of Nursing will also be discontinued. Chairman Klein reported that Douglas County is making a significant contribution for the new cancer research center over several years with the stipulation that if Inheritance Tax funds are eliminated, the funding will cease.

Commissioner McCallum stated that before citizens get in a big hurry to support elimination of Inheritance Tax, he recommended that they research the effects the revenue loss will have on local property taxes. He stated that he has testified many times against the elimination of inheritance tax and the only objection voiced is from attorneys settling estates. He explained that if inheritance tax funds are eliminated, real estate property taxes will increase. Chairman Klein stated that the Nebraska Cattlemen's Association and the Farm Bureau were originally in favor of eliminating inheritance tax; however, as the hearing date drew near, these organizations realized that individuals would pay increased property taxes each year, instead of a one-time payment at death.

No public comments were received during the hearing. Chairman Klein closed the public hearing at 9:58 A.M.

Budget committee members recommended adoption of the following resolution to establish the Register of Deeds Preservation and Modernization Fund:

RESOLUTION #2012-50

WHEREAS, LB 14 adopted by the Nebraska Legislature during the 2012 legislative session requires counties to provide for preservation and modernization of records in the Office of the Register of Deeds, and

WHEREAS, LB 14 requires that additional recording fees will be collected beginning on January 1, 2013 to provide funding necessary for the preservation and modernization of records, and

WHEREAS, it will be more efficient to account for the receipt and expenditure of said recording fees by establishing a separate fund in the county budget,

NOW, THEREFORE, BE IT RESOLVED that the Register of Deeds Preservation and Modernization Fund is hereby established.

BE IT FURTHER RESOLVED, that the additional recording fees collected under LB 14 will be deposited into the Register of Deeds Preservation and Modernization Fund to be used exclusively for the purpose of preserving and maintaining public records of the Madison County Register of Deeds and for modernization and technology needs relating to such records.

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

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, 2012 through June 30, 2013. The total budget requirements of $38,852,103 will necessitate $11,692,255 being raised by taxation, and the balance of the total requirements, $27,159,848 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, 2011 taxes now in the process of collection, interfund transfers and unexpended cash balance. $412,813 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. Contributions have been made to the College of Nursing, Heroes' Park, and County libraries. 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 2012 Madison County levy rate is $0.424852 intended to raise $11,692,255 in property taxes. If Inheritance Tax was not available to the county for property tax reduction, the total property taxes would by $12,562,255 and the levy rate would by $0.456463. Additionally, the contributions listed above would not be possible.

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

The following resolution was introduced for consideration:

RESOLUTION OF ADOPTION AND APPROPRIATIONS #2012-51

WHEREAS, a proposed County Budget for the fiscal year July 1, 2012 to June 30, 2013 prepared by the budget making authority, was transmitted to the County Board on the 14th day of August, 2012, 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, 2012 to June 30, 2013 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, 2012 and ending June 30, 2013.

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

Pursuant to published legal notice in the September 4, 2012 edition of The Norfolk Daily News, Chairman Klein opened a public hearing at 9:45 A.M. to receive citizens' comments regarding adoption of the property tax for the 2012-2013 fiscal year at an amount different than the prior fiscal year. Three members of the media were in attendance.

Budget committee members 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. They reported that the proposed property tax requirement of $11,692,255 is an increase of $1,032,284 from the previous fiscal year. They reported that the 2011 tax rate was .421090 and the proposed 2012 tax rate is .424852, which is an increase of 0.90%.

No public comments were received during the hearing. Chairman Klein closed the public hearing at 9:58 A.M.

After discussion, the following resolution was introduced:

RESOLUTION #2012-52

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 2012-2013 fiscal year for the respective funds of Madison County be set as follows:

TOTAL VALUATION	FUND	PROPERTY TAX REQUEST	LEVY
2,752,085,899	General	6,378,627	0.231775
	Road/Bridge	0	None
	Federal Aid Secondary	4,900,815	0.178077
	Visitors' Promotion	0	None
	Visitors' Improvement	0	None
	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	412,813	0.015000
	TOTAL	11,692,255	0.424852

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

County Highway Superintendent Richard Johnson reported that bids were opened on Monday, September 10, 2012 for concrete surfacing the Lindsay Road, Project No. C-59-743. He stated that four contractors submitted bids and he recommended that the Board award a contract to the low bidder, Elkhorn Paving Construction Co., Inc.

After discussion, a motion was made by McCallum and seconded by Griffith to award a contract to Elkhorn Paving Construction Co., Inc. in the amount of $711,961.44 for Lindsay Road, Project No. C-59-743. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

County Highway Superintendent Richard Johnson reported that bids were opened on Monday, September 10, 2012 for Project No. C-59-494, which is one mile of asphaltic concrete overlay located 6 miles south of Norfolk on 835th Road. He stated that one bid was submitted by Flinn Paving Co., Inc.

After discussion, a motion was made by Griffith and seconded by McCallum to award a contract to Flinn Paving Co., Inc. in the amount of $208,960.50 for Project No. C-59-494. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

County Highway Superintendent Richard Johnson reported that bids were opened on Monday, September 10, 2012 for Project No. C-59-811, which is one-half mile of asphaltic concrete overlay located 2 miles north of Norfolk on North 1st Street. He stated that one bid was submitted by Flinn Paving Co., Inc.

After discussion, a motion was made by McCallum and seconded by Griffith to award a contract to Flinn Paving Co., Inc. in the amount of $99,373.50 for Project No. C-59-811. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

County Highway Superintendent Richard Johnson reported that bids were opened on Monday, September 10, 2012 for Project No. C-59-799, which is asphaltic concrete overlay on approximately ½ mile of 840th Road between 549th and 550th Avenues located 1 mile south and 6 miles west of Norfolk. He stated that bids were submitted by Flinn Paving Co., Inc. and Knife River Midwest LLC and he recommended that a contract be awarded to the low bidder, Flinn Paving Co., Inc.

After discussion, a motion was made by McCallum and seconded by Griffith to award a contract to Flinn Paving Co., Inc. in the amount of $137,108.00 for Project No. C-59-799. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

County Highway Superintendent Richard Johnson reported that bids were opened on Monday, September 10, 2012 for Project No. C-59-808, which is two miles of asphaltic concrete overlay on 839th Road located 3 miles south of Meadow Grove. He stated that one bid was submitted by Flinn Paving Co., Inc.

After discussion, a motion was made by Griffith and seconded by McCallum to award a contract to Flinn Paving Co., Inc. in the amount of $434,310.00 for Project No. C-59-808. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

County Attorney Joseph Smith reported that the County Board has three lawsuits pending. He reported that he filed a motion to dismiss the case filed by Leroy and Lawrence Verschuur. He reported that he sent a letter to the attorney advising that he filed a motion to dismiss and advising that in his opinion, the attorney blended two different theories of recovery that can't be blended and he suggested that he drop the lawsuit on the expectation that no one will see the motion as viable. Mr. Smith reported that the attorney representing the Verschuurs called him to advise that he disagreed with the letter and he wanted to try to settle the lawsuit. He reported that he told the Verschuurs' attorney that the County probably couldn't spend any money repairing this road and advised that there may be federal funds available, but the money would be difficult to get. He explained that he advised Verschuurs' attorney that the best option would be obtaining an easement if the landowner, Mr. Petersen, would cooperate.

County Attorney Joseph Smith presented a map showing the location of the road and the current path of the river after the flood. Commissioner McCallum questioned if a road could be built straight south and County Highway Superintendent Richard Johnson responded that it would be very costly. County Attorney Joseph Smith stated that the problem is that there is also water to cross if going straight south, plus the highway is located to the south. He reported that Mr. Petersen is apparently a cooperative individual and he is currently allowing the Verschuurs to go across his property. He explained that he spoke to Verschuurs' attorney about putting jetties along the riverbank if federal money was obtained. Chairman Klein stated that any project completed with federal money requires the County to pay 25%. County Attorney Joseph Smith stated that he told Verschuurs' attorney that the County would not spend funds for road repairs at this location. He explained that if the County starts guaranteeing riverbed stabilization for a multitude of riverbed miles throughout the county, there will be other issues with landowners.

Commissioner McCallum questioned why the County was spending so much time on this lawsuit if the County is not obligated to furnish a road. County Attorney Joseph Smith responded that there is a state statute that says there can't be landlocked property, which is one of the issues in this case. He reported that the Verschuurs claim that their property is now landlocked due to an act of God, which was the flood. Chairman Klein stated that it is the landowners' responsibility to buy an option to access their property. County Attorney Joseph Smith explained that there is a remedy available by using the landlocked statutes. He reported that he sent Verschuurs' attorney a letter advising that the County would consider the lawsuit as a request under the landlocked statutes and Verschuurs' attorney responded that this is not what he wanted. He stated that there can't be a Mandamus, which is what Verschuurs' attorney filed, if there is another remedy of law. He reported that there is a remedy in the law, which is the landlocked property statute.

Chairman Klein reported that the County Board of Equalization lowered the valuation on some of the Verschuurs' property because the property became isolated due to the flood. He stated that it is not very intelligent to spend county and federal money to get access to a piece of property if more money is spent than the ground is worth.

Commissioner McCallum questioned if the County is liable for putting in a road to the property. County Attorney Joseph Smith responded that the County is not liable. He reported that Brad Easland has been cooperative and he didn't want to be included in the lawsuit. He stated that, in his opinion, the County is in good shape on this lawsuit. He reported that he discussed building jetties with Verschuurs' attorney; but, if jetties are built, there may be another lawsuit because the river is not at the same location. Commissioner McCallum questioned if the Verschuurs think they can gain anything by suing the County. County Attorney Joseph Smith responded that, in his opinion, the Verschuurs want to cooperate and settle the lawsuit.

Chairman Klein questioned if the County is still eligible to obtain federal money and not complete the project. He explained that one option was to accept FEMA money and the road would never be eligible again. County Highway Superintendent Richard Johnson responded that he would need to check if this option is still available. Chairman Klein explained that if the FEMA funds are still available, it would be cheaper to take the FEMA money and buy the property than repair the road. County Attorney Joseph Smith stated that he doesn't know if the County should buy any property. He stated that the County is in very good shape on the lawsuit. Chairman Klein stated that if FEMA funds are obtained and spent for purchasing the property, there wouldn't be a lawsuit. He explained that the County was looking at $400,000, with $300,000 coming from FEMA. County Attorney Joseph Smith stated that if the County loses the case, then maybe the County could look at obtaining FEMA funds; however, he stated that he doesn't anticipate losing the lawsuit.

Commissioner McCallum stated that he can't foresee the County doing a lot of expensive work on this road. Chairman Klein stated that he doesn't want to spend any County money for this road reconstruction. County Attorney Joseph Smith stated that, in his opinion, he doesn't think any engineer would say that this is a good location to build a road.

Chairman Klein stated that if you determine how many miles of the Elkhorn River are in Madison County and then look at these two miles you can see how much the river has changed. County Attorney Joseph Smith stated that the County doesn't want to be in a position where it makes a guarantee to every landowner. Chairman Klein pointed out another bridge that was almost lost during this flood. He explained that the north approach to the bridge was almost lost on the first day of the flood and by the third day the water was flowing straight under the middle and by the fifth day, if the river would have stayed up, the south approach would have been lost. He stated that the next time a flood comes through the river channel will change and there will be a new bridge located three-fourths mile north of the current bridge. He stated that there hasn't been a time in the past when the river has been as low as it is now. County Attorney Joseph Smith concurred that at the current time there isn't a lot of water in the riverbed. He reported that the court date on the lawsuit is set for October. He stated that he doesn't mind if the County sends a road maintainer out to this location to do a little bit of work; but, as far as spending a sum of money for improvement, he would not recommend this. Chairman Klein concurred that no funds should be spent. Commissioner McCallum agreed that if the County was not liable, the Board shouldn't spend money on this project.

County Attorney Joseph Smith stated that the best option for the Verschuurs is to use the landlocked statutes. Chairman Klein stated that when the next flood occurs, the river will go further south. County Attorney Joseph Smith stated that he reminded Verschuurs' attorney that the lawsuit states that the river was never there in the first place. In addition, he stated that the attorney alleges that the factual core part of the lawsuit is that the river now has gone back to its original location and the County can fix the road. He explained that this is the reason he went out and took numerous pictures of the current condition of the river. He reiterated that the land locked statutes provide that the County can be compelled to re-build the road, but the owners need to pay the expenses.

County Attorney Joseph Smith reported that he has no additional information from attorney Vince Valentino on the Blaser lawsuit, but the lawsuit is waiting to go back to the Supreme Court based on a technicality of not properly dismissing one of the parties involved. He stated that on the case involving the personnel issue from the Sheriff's Office, an offer has been made, but he is unsure if the employee has accepted.

No action was taken by the Board.

The following reports and correspondence were reviewed:

1) Fund balance report
2) Clerk of District Court August fee report
3) County Sheriff August fee report
4) County Sheriff distress warrant report
5) Sale of surplus property report
6) Public notice dated August 31, 2012 from Tim Campbell

The following claims were audited:

GENERAL FUND

Total Net Payroll		119,019.52
American Family Life Assurance Company	Insurance Premiums	546.35
Ameritas Life Insurance Corporation	Employee Share Retirement	7,700.34
Ameritas Life Insurance Corporation	Employer Share Retirement	11,281.68
Ameritas Life Insurance Corporation	Insurance Premiums	372.10
Appeara	Mat Service, Public Defender	77.10
Appeara	Mat Service, Courthouse	184.54
Aramark Correctional Services	Meals, County Jail	17,906.90
Argecy Computer Corporation	Repairs, County Sheriff	524.40
AS Central Finance	Telephone Service, Planning and Zoning	20.87
AS Central Finance	Telephone Service, County Sheriff	262.29
AS Central Finance	Telephone Service, County Jail	441.71
AS Central Finance	Telephone Service, Veterans' Service Office	59.38
AS Central Finance	Telephone Service, Noxious Weed	20.86
B & A's Welding, Inc.	Equipment, County Jail	264.45
Margaret Bendixen	Garnish of Wages	224.05
Big Red Printing	Supplies, District Court	297.00
Black Hills Energy	Gas Service, Courthouse	68.99
Black Hills Energy	Gas Service, County Jail	116.28
Black Hills Energy	Gas Service, Veterans' Service Office	19.01
Blue Cross Blue Shield of Nebraska	Insurance Premiums	121,460.72
Bessie Bove	Prior Service Benefits	12.00
Brady & Amy's Inc.	Fuel, Courthouse	48.01
Brady & Amy's Inc.	Fuel, County Sheriff	876.92
Brady & Amy's Inc.	Fuel, Noxious Weed	101.18
Brogan & Stafford, P.C.	Legal Services, County Court	324.50
Brownells, Inc.	Repairs, County Sheriff	111.83
CCC Campus Accounts	Training, Noxious Weed	120.00
CFMC	Services, Probation	231.00
Champs Inc.	Maintenance Contract, County Jail	2,166.00
City of Madison	Utilities, Courthouse	6,015.80
City of Madison	Utilities, County Jail	358.51
Clerk of the Supreme Court	Postage, Copies, Public Defender	4.47
Colonial Life and Accident Insurance	Insurance Premiums	274.96
Connecting Point	Repairs, Equipment, County Sheriff	647.18
Connecting Point	Supplies, County Attorney	9.99
Connecting Point	Software, Supplies, Juvenile Diversion	52.99
Connecting Point	Contract Services, Website Costs, Courthouse	1,922.85
Consolidated Management Company	Meals, County Jail	60.25
Constellation Newenergy Gas Division	Gas Service, Planning and Zoning	1.73
Constellation Newenergy Gas Division	Gas Service, Noxious Weed	1.72
Constellation Newenergy Gas Division	Gas Service, Veterans' Service Office	1.38
Copple, Rockey, McKeever, & Schlecht P.C., L.L.O.	Legal Services, District Court	671.67
Correctional Counseling, Inc.	Supplies, Probation	628.02
Culligan of Norfolk	Drinking Water Services, County Jail	132.85
Dick Day	Supplies, Data Processing	86.57
Eakes Office Plus	Supplies, County Court	63.04
Eakes Office Plus	Supplies, County Attorney	105.23
Eakes Office Plus	Supplies, County Jail	369.84
ECMC	Garnish of Wages	142.34
Electrical Engineering & Equipment Company	Supplies, Courthouse	18.93
Elkhorn Logan Valley Public Health Department	Administrative Expense	1,693.88
Enviromaster Inc.	Supplies, County Jail	42.00

Field's Hardware	Supplies, Courthouse	24.07
Field's Hardware	Supplies, County Sheriff	24.54
Field's Hardware	Supplies, County Jail	150.94
First Concord Benefits Group, L.L.C.	Deductible Buy Down, Administrative Fees	5,398.84
Fleet Safety Equipment, Inc.	Equipment, County Sheriff	643.19
Floor Maintenance and Paper Supply	Supplies, County Jail	487.65
Frontier	Telephone Service, Public Defender	376.07
Gillette Printing	Supplies, County Sheriff	86.00
Gordy's Towing & Repair	Repairs, County Sheriff	93.09
Kristen Grant	Mileage, County Extension	48.84
Great American Leasing Corp.	Copier Lease, Public Defender	145.26
Chelsey Hartner	Mileage, Public Defender	16.65
Jack's Uniforms	Uniform, County Sheriff	131.95
JCD & Co.	Repairs, County Jail	371.77
Nancy Jochum-Schramm	Legal Services, District Court	862.50
John's Disposal	Garbage Service, Probation	55.00
Jorgensen Law Office	Legal Services, District Court	564.50
Sharon Joseph	Mileage, Public Defender	168.72
Kay Knapp	Mileage, Meals, County Extension	221.28
Lancaster County Sheriff	Service Fees, District Court	20.95
Louderback Drug	Prescriptions, County Jail	1,091.59
Madison County Clerk	Tax Deposit	39,766.02
Madison County Clerk of District Court	Fees, District Court	1,664.00
Madison County Court	Fees, County Court	3,000.00
Madison County Sheriff Inmate Fund	Supplies, County Jail	187.00
Madison County Sheriff	Fees, County Court	598.43
Madison County Sheriff	Fees, District Court	890.37
Madison County Sheriff	Service Fees, Mental Health	67.88
Madison County Sheriff	Service Fees, Public Defender	27.94
Madison County Veterans Service Office	Veterans Aid Fund	2,000.00
Madison National Life	Insurance Premiums	115.74
Madison Star Mail	Publication Costs, Planning and Zoning	8.84
Marathon Press	Supplies, Public Defender	48.30
Medical Imaging Consultants, P.C.	Medical Services, County Jail	50.00
Kyle Melia	Postage, Public Defender	5.30
Menards	Supplies, Noxious Weed	5.74
Microfilm Imaging Systems Inc.	Equipment Rental, County Clerk	45.00
Microfilm Imaging Systems Inc.	Supplies, Register of Deeds	43.20
Microfilm Imaging Systems Inc.	Equipment Rental, County Court	218.00
Microfilm Imaging Systems Inc.	Equipment Rental, Law Enforcement	60.00
Microfilm Imaging Systems Inc.	Equipment Rental, County Surveyor	45.00
Midwest Health Partners	Medical Services, County Jail	220.00
MIPS Inc.	Computer Support, County Clerk	559.23
Morrissey Motor Company	Repairs, County Sheriff	74.30
Diane Mundahl	Witness Fees, County Court	129.91
Jeffrey Mundahl	Witness Fees, County Court	20.00
Nationwide Retirement Solutions	Deferred Compensation	955.00
Nebraska Public Health Environmental Lab	Copies, Law Enforcement	56.95
Nebraska Law Enforcement Training Center	Training, County Jail	80.00
Norfolk Community Health Center	Medical Services, Juvenile Detention	353.30
Norfolk Daily News	Publications Cost, County Extension	5.14
Norfolk Daily News	Publication Costs, Courthouse	452.56
Norfolk Daily News	Publication Costs, District Court	26.10
Northeast Community College	Lease, Operating Costs, County Extension	3,845.29
Northeast Research & Extension Center	Telephone Services, Supplies, Postage, County Extension	688.27
Norm Nykodym	Lawn Service, Public Defender	141.00
Mike O'Brien	Mileage, Juvenile Diversion	26.64
Wayne Ohnesorg	Mileage, County Extension	42.74
Rita Olberding	Transcript, Law Enforcement	27.30
Valorie Olson	Transcript, Public Defender	87.75
Valorie Olson	Transcript, Law Enforcement	13.50
Valorie Olson	Court Reporting, Mental Health	50.00
Valorie Olson	Transcript, District Court	112.50
Pell Reporting	Transcript, Law Enforcement	109.55
Platte County Court	Copies, Law Enforcement	2.00
Platte County Sheriff	Service Fees, County Court	38.61
Sarah Polacek	Mileage, County Extension	59.94
Postmaster	Postage, Veterans' Service Office	174.00
Quartermaster Inc.	Uniforms, County Jail	124.98
Racom Corporation	Radio Service, County Jail	310.00
Radio Shack Corporation-Dallas	Supplies, Equipment, County Sheriff	3,805.69
Ramada Inn Kearney	Lodging, County Sheriff	462.00
Regency Family Dental Care, P.C.	Dental Services, County Jail	187.00
Reigle Implement Company Inc.	Repairs, Courthouse	20.20
Reynoldson's Inc.	Fuel, County Sheriff	113.69
Reynoldson's Inc.	Fuel, Noxious Weed	910.29
Schroeder Land Surveying	Services, County Surveyor	1,250.00

Judy Schroeder	Prior Service Benefits	11.00
Lee Sherry	Mileage, County Extension	117.67
Short Stop	Fuel, County Sheriff	116.84
Sioux Sales Company	Supplies, County Sheriff	50.15
Stanton County Sheriff	Service Fees, District Court	35.00
Stratton, DeLay, Doele, Carlson & Buettner, P.C.,L.L.O.	Legal Services, District Court	1,479.36
Stratton, DeLay, Doele, Carlson & Buettner, P.C., L.L.O.	Legal Services, County Court	745.88
T.O. Haas Tire	Repairs, County Sheriff	301.24
Target Bank Business Card Services	Supplies, County Sheriff	54.51
Dale Taylor	Interpreting Services, Public Defender	146.25
The Farner Company, Inc.	Supplies, County Jail	73.87
Trane US Inc.	Maintenance Agreement, Courthouse	2,609.78
U-Save Pharmacy	Prescriptions, County Relief	49.60
David Uher	Legal Services, County Court	511.65
United States Postal Service	Postage, Probation	1,889.65
UNL Extension Thayer County	Registration, County Extension	60.00
US Bank Corporate Payment System	Repairs, Supplies, County Sheriff	165.87
Vacin’s Inc.	Repairs, Courthouse	232.40
Varda Company	Repairs, Equipment, County Sheriff	751.10
Verizon Wireless	Telephone Services, County Extension	88.60
Verizon Wireless	Telephone Services, Juvenile Diversion	122.26
Western Office Technologies	Supplies, Register of Deeds	7.58
Western Office Technologies	Copier Maintenance, Supplies, County Assessor	92.34
Western Office Technologies	Supplies, Copier Maintenance, County Court	477.41
Western Office Technologies	Supplies, Equipment, Public Defender	540.00
Western Office Technologies	Supplies, County Sheriff	63.69
Zee Medical Service	Supplies, County Sheriff	17.95

ROAD/BRIDGE FUND

Total Net Payroll		28,031.01
American Family Life Assurance Company	Insurance Premiums	251.80
Ameritas Life Insurance Corporation	Employees Share Retirement	1,674.59
Ameritas Life Insurance Corporation	Employers Share Retirement	2,511.91
Ameritas Life Insurance Corporation	Insurance Premiums	113.06
AS Central Services	Telephone Services	24.24
Asphalt and Concrete Materials Company	Asphaltic Materials	11,870.92
B’s Enterprises Inc.	Grader Blades, Signs, Culverts	31,553.05
Battle Creek Farmer’s Coop	Fuel	772.38
Battle Creek Municipal Light & Power	Utilities	185.26
Bauer Built Tire	Tires, Repairs	167.00
Black Hills Energy	Gas Service	61.60
Blue Cross Blue Shield of Nebraska	Insurance Premiums	29,727.55
Brady & Amy’s Inc.	Fuel	1,292.02
California Contractors Supplies Inc.	Supplies	109.90
Carhart Lumber Company	Shop Supplies	265.16
City of Madison	Utilities	626.33
City of Newman Grove	Utilities	33.00
Colonial Life and Accident Insurance	Insurance Premiums	121.80
Connecting Point	Supplies	616.00
D.W. Kohlhoff Truck Repair	Repairs	1,816.63
D-Ware Inc.	Registration	50.00
Eakes Office Plus	Supplies	74.97
Eastern Nebraska Telephone	Telephone Service	49.69
Eisenmann Supplies Inc.	Parts	17.18
Fastenal Company	Parts	44.47
Field’s Hardware	Shop Supplies	50.34
Filter Care of Nebraska	Repairs	188.70
First Concord Benefits Group	Administrative Fees, Deductible Buy Down	3,497.59
Freudenburg Tools	Tools	837.25
Graham Tire Company	Repairs	15.90
Green Line Equipment	Parts	406.96
Jebro	Asphaltic Materials	330,069.87
Kelly Supply Company	Parts	161.50
Kimball Midwest	Shop Supplies	63.66
M & M Farm Supply	Shop Supplies	42.00
Madison County Clerk	Tax Deposit	8,998.36
Madison National Life	Insurance Premiums	41.00
Matheson Tri-Gas Inc.	Shop Supplies	202.14
Matteo Sand & Gravel Company Inc.	Gravel	36,777.47
Mead Lumber & Rental	Parts	42.94
Morrissey Motor Company	Parts	45.80
Nebraska Child Support Payment Center	Garnish of Wages	218.24
Nebraska Public Power District	Utilities	153.42
NMC Exchange LLC	Repairs	35,032.22
Norfolk Auto Supply	Parts	651.40

Norfolk Implement Inc.	Parts	343.19
Norfolk NAPA	Parts	778.62
Power Station	Parts	27.20
Prime Sanitation	Garbage Service	53.75
Quick Serve Oil Company Inc.	Repairs	10.00
RF Machine Works	Repairs	150.00
Red Bud Hardware Inc.	Shop Supplies	89.71
Reigle Implement	Shop Supplies, Repairs	91.56
Rose Equipment Inc.	Parts	941.34
Scheer's Ace Hardware	Shop Supplies	81.46
Telebeep Wireless	Pager Services, Equipment	10,624.61
West Lumber Company	Concrete	8.98
Western Office Technologies	Supplies	15.84
White Star Oil Company	Fuel	161.95
Willow Creek Sand & Gravel	Gravel	917.88
Zee Medical	Shop Supplies	75.30
Zoubek Oil Company Inc.	Fuel	6,669.00

FEDERAL AID SECONDARY FUND

B's Enterprises Inc.	Signs	480.00
Love Signs	Signs	1,385.00
Nebraska Department of Roads	Repairs	14,229.73

VISITORS PROMOTION FUND

Norfolk Area Visitors Bureau	Administrative Costs	9,271.12

VISITORS IMPROVEMENT FUND

Norfolk Area Visitors Bureau	Administrative Costs	18,655.85

911 EMERGENCY FUND

Coast to Coast Solutions	Supplies	1,064.10
Eastern Nebraska Telephone	Telephone Services	127.86
Frontier	Telephone Services	160.41

LAW ENFORCEMENT OPERATING FUND

Madison County Sheriff	Supplies	2,841.09

DRUG COURT FUND

Verizon Wireless	Internet Services	60.87

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

The Board adjourned at 10:14 A.M. to Tuesday, September 25, 2012 at 9:30 A.M.

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County Clerk Chairman