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2008 County Board Workshop Held In Kearney
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(800) 598-0168

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Executive Director’s Comments

Will Your County Assist In Meeting NACO President Hewgley’s Challenge?

“*We had 81 counties represented at this year’s workshop. NACO President, Joe Hewgley has issued a challenge to have a county board member from all 93 counties in attendance at next year’s workshop.*”

The 30th annual County Board Workshop and 1st session of the NACO Institute of Excellency is now in the books. It was well attended, contained excellent topics of discussion and generally provided educational opportunities found nowhere else for county board members. If you missed it, I hope that you will consider attending next year. We had 81 counties represented at this year’s workshop. NACO President, Joe Hewgley has issued a challenge to have a county board member from all 93 counties in attendance at next year’s workshop. It is a challenge that is attainable in 2009. I applaud the 81 counties that had at least one county board member in attendance.

The next event is the 1st Biennial Budget Seminar sponsored by NACO. This seminar is designed for County Board Members, County Clerks, designated county officials who prepare the overall county budget or CPA firms who prepare the county budget. This seminar is being planned to focus on the overall county budget process and the lid calculations and will be offered in May in the years that the County Board of Equalization Seminar is not. With budgets becoming tighter I hope that you will give serious consideration to sending a representative to this important seminar. The 1st Biennial NACO Budget Seminar will be held in Kearney on May 29, 2008. Lodging information and a tentative agenda can be found on page 9 of this publication. I hope that every county will be represented at this seminar.
Where has the time gone? It only seems like yesterday when we were in Lincoln selecting our officers for the coming year. Now I’m sitting here working on this article for the March issue of CountyLine Magazine.

I want to start out by thanking Larry, Jon, Beth, Elaine and the rest of NACO’s very capable crew for looking out for all of our interests as members of county government. I know how time consuming the legislative sessions can be, especially the early part of the session with bill introductions and multiple committee hearings daily.

Speaking of bills introduced in this year’s session, I would like to comment on just a couple. LB 777, introduced by Senator Carol Hudkins, deals with the ability of assessors and county boards of equalization to have multiple uses and values on a single piece of property. It is my understanding that most assessors currently look at the “primary” use of the ground when making assessment decisions. I believe the introduction of LB 777 may have been partially in response to LB 808 passed by the legislature last year, which addressed several important issues regarding “greenbelting”, and it’s use. I believe Lancaster County may have also had some disagreements with their assessor’s office that may have influenced Senator Hudkins with regards to LB 777. The NACO Board had previously taken a position to “OPPOSE” this legislation. Bernie Heier, the Lancaster County Board representative, requested that the NACO Board take another look at this bill. Because of the timing of this bill we had a brief phone conference call to all NACO Board members available. After receiving previous input via e-mail and a healthy discussion during our conference call, it was again confirmed that NACO’s position to oppose this legislation would remain the official position of the Board. Because of very tight time restraints during our meeting we perhaps were not able to have as much debate as the Senator felt necessary for all to understand her position on this proposed legislation. For this I am truly sorry, as I know Senator Hudkins has, and continues to be a true friend to all of us in county government.

Her help and support has been extremely important to our organization over the past years. Again, Senator, I apologize for the tight time frame and on behalf of the entire NACO organization THANK YOU FOR BEING A TRUE FRIEND TO COUNTY GOVERNMENT.

The second bill we voted to reconsider our position on was LB 963, introduced on behalf of the Governor, by Senator Friend. The bill would require the State of Nebraska to verify that any person receiving state funding or assistance must first prove that they were in the country legally. After a brief discussion the NACO Board voted to change their position from “WATCH” to “SUPPORT.”

If you know or see Senator Aguilar from the Grand Island area, be sure to thank him for agreeing to make a NACO bill that would remove the cap on jail reimbursement his priority bill for this year. By doing so we should at least be able to advance it to the floor for an honest debate.

Until next time, be safe, and thank you for all you do to serve in your county.
Highway Trust Fund, Tax Increment Financing, Unfunded Mandates, Among Topics Discussed At County Board Workshop

Over 200 county commissioners and supervisors attended the 2008 County Board Workshop held in Kearney on February 6 through 8th. With almost fifteen hours of continuing education, workshop attendees agreed that this year’s workshop was one of the most informational and beneficial they had attended.

Speakers from Health & Human Services, Department of Revenue-Property Assessment Division, Nebraska Emergency Management Agency, Nebraska Association of Resource Districts, Secretary of State’s Office, and Nebraska Commission on Public Advocacy addressed board members and answered questions regarding their areas of expertise. General sessions with all attendees and concurrent break out sessions where attendees could choose the topics of the sessions they attended covered topics such as Unfunded Mandates, Highway Trust Fund, Open Meetings, Stricter Indigent Determination and Tax Increment Financing to name a few.

As in past years, a welcome reception was hosted by Buffalo County on Wednesday evening and a banquet was held on Thursday evening with entertainment by the University of Nebraska at Kearney Nebraskats following.
NACO’s 1st Biennial Budget Seminar will take place in Kearney at the Holiday Inn Hotel and Convention Center on May 29. If you have not already done so, go to NACO’s website to register now. Seminar sessions are designed for those individuals who work with and develop budgets within their counties. Various state agencies have been contacted about speaking on topics ranging from discussions about completing a budget, lid computation and audit of financial information.

Cost to attend the one day seminar is $60.00 for registrations received before May 16, 2008, and $70.00 if received on or after May 16, 2008. This registration fee includes materials provided at the seminar, lunch and one afternoon break. A tentative agenda follows this article and can be found on NACO’s website at www.nacone.org. More detailed information on the seminar will be available on NACO’s website when speaker confirmation is received.

A block of rooms has been reserved at the Holiday Inn at the rate of $69.95 single/double. You may contact the Holiday Inn for reservations at (308) 237-5971. Be sure to state that you are with the NACO Budget Seminar to receive the contracted rate.

**TENTATIVE AGENDA**

9:30 a.m.  Registration

10:00 a.m.  Introduction

10:15 a.m.  Office of the State Auditor of Public Accounts - Budget Forms, Lid Computation

12:00 p.m.  Lunch

1:00 p.m.  Panel of Treasurers – Financial Cash Flow

1:45 p.m.  Panel of Clerks – Budget Calendar and Budget Preparation

2:30 p.m.  Break

2:45 p.m.  Panel of County Board Members - Budget Process

3:15 p.m.  Office of the State Auditor of Public Accounts – Audit of Financial Information

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This presentation must be preceded or accompanied by a currently effective prospectus or disclosure documents (including the Program Overview, Program Highlights, Investment Option Fee Schedule and applicable historical investment option performance information), whichever is applicable. Read this material carefully before you invest or send money.
### 2008 County Board Chairpersons

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**NACo Accepting Applications For The 2008 County Courthouse Award**

Information on the 2008 NACo County Courthouse Award is now available on the NACo website at [www.naco.org](http://www.naco.org) under the Awards section. Established several years ago, the County Courthouse Award is sponsored by Siemens and recognizes innovative governance by county elected officials from NACo Member counties. Award winners receive an engraved plaque that they can display in their county, recognition at the 2008 NACo Annual Conference in Jackson County, MO and a $5000 college scholarship to present to a graduating high school senior. Awards will be given out in three categories: rural, suburban and urban. All NACo members are encouraged to apply. Applications must be postmarked by May 9, 2008 to be considered. If you have questions, please contact NACo Associate Legislative Directors Dalen Harris or Erik Johnston at (202) 393-6226 or by email at dharris@naco.org or ejohnston@naco.org.

Erik C. Johnston  Phone: 202.942.4230
Associate Legislative Director  Fax: 202.661.4281
National Association of Counties  [ejohnston@naco.org](mailto:ejohnston@naco.org)
25 Massachusetts Avenue, NW Suite 500
Washington, DC 20001

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Editor’s Note: Legal Line is a feature that will periodically appear in Countyline. Prepared by members of the NACO legal staff, Legal Line is not intended to serve as legal advice. Rather, it is published to alert readers to court decisions and legal or advisory matters important to county government. For a specific opinion on how the information contained in this article or that which will be discussed in future issues relates to your county, consult your county attorney or your personal counsel.

By Beth Ferrell
NACO Assistant Legal Counsel

Can a county official’s child be paid for mowing the courthouse lawn? Is it a conflict if a county purchases lawn services from a company owned by a county official’s brother?

A recent complaint against a state employee for alleged violations of state nepotism laws serves as a reminder that county officials must follow appropriate procedures when answering questions like those posed above. The Nebraska Accountability and Disclosure Commission (NADC) imposed a $200 fine upon the state employee whose daughter obtained temporary summer employment within the same state agency and investigated several more alleged violations of a law that has been categorized as hard to understand and too narrow. The issue has led to the introduction of a legislative bill, LB 981, to refine the definition of nepotism in the hiring of state employees. The bill as drafted does not apply to counties.

Although the rules differ somewhat from those applied to state officials and employees, the family members of political subdivision officials may work for the same governmental entity if certain criteria are met. These requirements are contained in the Nebraska Political Accountability and Disclosure Act found in Neb.Rev.Stat. §49-1401 et seq. The laws addressing conflicts of interest begin in §49-1494, but the definitions found in the earlier sections must be applied to the entire act.

Officials questioning whether an action may be taken may ask the NADC for an advisory opinion. If an opinion is issued pursuant to a complete and accurate request and the official strictly complies with the opinion, the opinion is a complete defense to charges of violations of the Act. §49-14,100. Formal opinions are sometimes posted on the NADC website at www.nadc.nol.org. Forms for reporting potential conflicts, making financial disclosures and other issues can be downloaded from the site.
Legal Line: Hiring Family Members  
(Continued from page 11)

Other restrictions apply as well. The hiring official or employee must make a reasonable solicitation and consideration of applications for the position and the salary must not be unreasonably high. The family member must be qualified for the position and able to perform the duties of the position. The family member must also be required to perform the duties of the position. §49-1499.04 (2). The official or employee cannot terminate the employment of another employee in order to make funds or a position available so that an immediate family member can be hired. §49-1499.04(3).

Although these restrictions do not apply to a family member who was employed prior to the election or appointment of the hiring official or employee or to a family member who was employed prior to Sept. 1, 2001, a newly elected or appointed official or employee must make disclosure of the employment of an immediate family member either prior to election or as soon as reasonably possible after taking office. §49-1499.04(4) and (5).

Rules for Decisions or Actions

If the situation is not a direct hire, but relates to an action or decision that a county official must make in the discharge of his or her official duties that might cause a financial benefit or detriment to the official, a member of his or her immediate family, or a business with which he or she is associated, a separate set of rules apply. Again, the definitions provided within the Nebraska Political Accountability and Disclosure Act are critical to determining compliance. For purposes of this section, a business with which the individual is associated or business association means “a business: (1) In which the individual is a partner, limited liability company member, director, or officer; or (2) in which the individual or a member of the individual’s immediate family is a stockholder of closed corporation stock worth one thousand dollars or more at fair market value or which represents more than a five percent equity interest or is a stockholder of publicly traded stock worth ten thousand dollars or more at fair market value or which represents more than ten percent equity interest. An individual who occupies a confidential professional relationship protected by law shall be exempt from this section. This section shall not apply to publicly traded stock under a trading account if the filer reports the name and address of the stockbroker.” §49-1408

If the impact of the decision or action can be distinguished from the effects on the public generally or a broad segment of the public, as soon as he or she is aware of the potential conflict or should reasonably be aware of it, the official must prepare a written statement describing the matter and the nature of the potential conflict. This statement must be delivered to the NADC and the county clerk. The clerk must enter the statement onto the public records of the county. The official must follow the direction of the NADC to remove himself or herself from influence over the action or decision. If the official’s participation in the decision is legally required for the action or decision to be made, he or she is not prevented from doing so, but must

(Continued on page 13)
Third Annual NACo/Nationwide Scholarship

High School Seniors Can Win A $2,500 Scholarship For College

This Spring, two forward-thinking high school seniors will each earn $2,500 for college from the NACo/Nationwide Scholarship. Winning applicants will have researched the amount of money they will need at retirement and described how secure their financial future for retirement.

Why spur students who haven’t even started full-time work to think about retirement? Three reasons – by applying for the scholarship the students:

- Must consider the financial impact of their decisions about college and their career.
- Begin to recognize the value of time – the power that enables compounding to deliver significant returns on investment long-term, even if there are intervening short-term declines in the investment market.
- Can get ideas for how they can prepare for a financially successful future rather than just “letting it happen.”

To be eligible, applicants must be high school seniors or graduates (age 20 and under) who are legal U.S. residents and whose parent or grandparent actively contributes to the NACo 457 Deferred Compensation Plan. The winning applicants must enroll in a full-time undergraduate course of study no later than the fall term of the 2008–2009 school year at an accredited two- or four-year college to receive the scholarship.

Application and entry must be postmarked no later than March 31, 2008 and sent to:

ATTN: Louie Watson
Nationwide Retirement Solutions
5900 Parkwood Place, PW-1-16
Dublin, OH 43016

The NACo/Nationwide Scholarship is just one of the services arising out of the 28-year partnership the company has enjoyed with the National Association of Counties. As provider of the NACo deferred compensation program, Nationwide regularly reports to the NACo Deferred Compensation Advisory Committee on industry trends, updates statistics on the program and provides ongoing education on retirement issues.

For more information about the scholarship
All of the information about eligibility, judging criteria and notification process are on NACo’s Web site, www.naco.org/retirementscholarship.

Legal Line: Hiring Family Members

(Continued from page 12)

report it to the Commission. §49-1499.03.

The NADC has used a “reasonably foreseeable” test to determine whether an official has a conflict of interest under this section. A public official is considered to have a potential conflict if it is reasonably foreseeable that the decision will result in a financial benefit or detriment. There is no conflict if the benefit or detriment is “remote, contingent, speculative, uncertain or de minimus”. Op. Nebr. Accountability and Disclosure Comm., No. 194, March 23, 2007.

Finally, if a public official or employee, a member of their immediate family, or a business with which they are associated enters into a contract valued at $2,000 or more, the contract must be awarded through an open and public process, which includes prior public notice. §49-14,102. Some exceptions are made if a contract is an agenda item or a contract applies to all employees or a class of employees and does not single out a spouse, parent, or child who is an employee of the county. §49-14,103.01. See NADC Forms C-1, C-2, and C-3 for forms disclosing financial interests, potential conflicts of interest and contractual interests.

Conclusion

County officials who are considering hiring a family member or entering into a contract in which they or a family member might have an interest may do so, but only after appropriate disclosures have been made and statutory procedures are followed. If the appropriate course of action is not clear, officials should consult their county attorney or the Nebraska Accountability and Disclosure Commission for guidance.
News Release

FOR IMMEDIATE RELEASE
February 4, 2008

Counties to celebrate National County Government Week

WASHINGTON, D.C. — National Association of Counties’ (NACo) President Eric Coleman is urging all counties to celebrate National County Government Week, April 6-12. This year’s theme is “Protecting Our Children.”

National County Government Week provides a great opportunity for counties to show the communities they serve the many ways county government works to protect and enhance the health, welfare and safety of children.

This year’s theme coincides with President Coleman’s two presidential initiatives: The Campaign Against Sexual Exploitation, which NACo is conducting in partnership with the National Center for Missing and Exploited Children, and Aging Out of Foster Care, which seeks to raise public awareness about the challenges faced by children leaving the foster care system. Information about these initiatives is available on the NACo Web site under About NACo / President’s Initiatives.

“I encourage all counties to celebrate National County Government Week to show their pride in county government services,” Coleman said. “This year’s theme is a great opportunity to communicate what counties are doing to protect children and families and reach those who are in need of services but are not aware that help is available.”

First celebrated in 1991, National County Government Week was created by NACo to raise public awareness and understanding about the roles and responsibilities of the nation’s counties. The activities held during the week help citizens better understand how counties respond to their needs and serve the community.

A booklet of ideas and suggestions is available by contacting NACo’s Public Affairs Department at 202/393-6226 or visiting the NACo Web site under County Resource Center / Public Awareness Campaigns.

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The National Association of Counties (NACo) is the only national organization that represents county governments in the United States. Founded in 1935, NACo provides essential services to the nation’s 3,066 counties. NACo advances issues with a unified voice before the federal government, improves the public’s understanding of county government, assists counties in finding and sharing innovative solutions through education and research, and provides value-added services to save counties and taxpayers money. For more information about NACo, visit www.naco.org.
State Senators Push For State To Pay Its Jail Bills

LINCUNL < Omaha Sen. Abbie Cornett thanked Sen. Ray Aguilar of Grand Island on Wednesday for prioritizing LB587, a bill she introduced last year that would help fund the county jail reimbursement fund. The bill has been held in the Legislature's Appropriations Committee. Prioritization is meant to encourage the committee to advance the bill for debate by the full Legislature.

"In my opinion, reimbursing counties for the prisoners held at the county level is real property tax relief," Cornett said during a statehouse news conference early Wednesday afternoon.

The Legislature created the county jail reimbursement fund in 1998 to offset some of the costs counties incur while holding inmates locally who eventually are sentenced to state facilities, Aguilar said.

The original appropriation of $6.8 million was fully funded in 2001, Aguilar said, but in 2002, it was cut and capped at $3.9 million due to a tight state budget.

"While counties agreed in 2002 to be part of a solution to solving the state's budget woes, we as a state are now at a position to make good on our promises we made to the counties throughout Nebraska," Cornett said.

"LB587 would remove the cap language," Aguilar said. "It does not call for any further appropriation this year but would open the door to future increases in appropriation so that the Legislature could again fully fund this particular mechanism that was seen in its origin as a property-tax-relief effort."

Several other senators said it simply comes down to the state paying its own bills.

"(Our counties) are now required to house our state prisoners, but they are not 100 percent reimbursed by the state," said state Sen. Vickie McDonald of St. Paul. "That debt then goes back to our counties, and they have to make up that difference with property tax.

"We need to make sure that our state prisoners are funded through state general funds, not through our county property taxes," McDonald said.

Last year, the Nebraska Department of Corrections told Aguilar that the total cost for all counties housing inmates was $8.3 million. But the state reimbursed only $3.9 million. Hall County was left with $243,000 a half year's worth of expenses unreimbursed, Aguilar said.

Even if the cap is removed, it allows for a daily reimbursement rate of $35. Hall County's expense for housing an inmate is about $50 a day, said Fred Ruiz, Hall County corrections director. That cost is expected to rise to about $70 a day when the county's new jail opens this spring.

"The state should step up to the plate, fulfill its obligations and pay for services that are provided for the state," said state Sen. Annette Dubas of Fullerton. "Those services should not come out of local property tax dollars. Those are for our local services."

The cost becomes a hardship on counties, said state Sen. Tom Hansen of North Platte.

"It's hard for counties to budget for state prisoners because they don't know how many crimes there are going to be, they don't know how many state prisoners there are going to be, they don't know how the trials are coming out, so I feel the state does have an obligation to pay for state prisoners," Hansen said.

Aguilar said the bill will take 25 votes to pass 30 if it's vetoed by Gov. Dave Heineman.

"I strongly feel that this bill should pass this year, and I will do everything in my power to attain passage," Aguilar said.
Water Quality Challenges Subject Of Fifth Annual Water Law, Policy And Science Conference

By Steve Ress

“Water Quality Challenges in the Great Plains” is the theme of this year’s University of Nebraska-Lincoln Water, Law, Policy and Science quality issues that all of us in the Great Plains need to be concerned with in order to protect our way of life,” said UNL Water Center director Kyle Hoagland.

“This year’s conference theme is aimed at refocusing attention on water quality issues by continuing a tradition of attracting national water experts to address state and regional water challenges that impact all of us,” he continued.

The conference will broadly address integrated approaches to water quality improvement, the economics of water quality, agriculture and biofuels issues, the ecology and culture of water quality, challenges to water quality from emerging contaminants and agricultural pesticides, and northern plains groundwater quality.

A second day law track for attorneys and professionals new to water law and others needing a better understanding of water law will address the basics of surface and groundwater, water law, water management, the roles and goals of water engineers, water speculation and other topics. Lincoln attorney Tom Wilmoth will talk about how federal environmental laws impact water management and Holdrege attorney Mike Klein will address the impacts of water transfers on property titles and taxes.

Key speakers on the conference’s first day include G. Tracy Mehan III, former assistant administrator for water for the U.S. Environmental Protection Agency (EPA) on integrated watershed approaches for the 21st century and former Wall Street Journal environment editor Frank Allen on journalism’s duty to report Great Plains water issues.

Other speakers of note during the two-day conference include William Reilly, former head of the EPA under President George H.W. Bush, Vicki Colvin of Rice University, speaking on nanotechnology in the environment and Tufts University’s Frank Ackerman, who will talk about possibly questionable economic benefits of the farm pesticide Atrazine.

Many well-known UNL water faculty will also speak at the event.

“We are expecting a lively discussion from a panel composed of Nebraska water sages,” said UNL Water Center assistant director Lorrie Benson. Panelists are longtime UNL environmental studies professor Bob Kuzelka, Prairie Fire newspaper publisher W. Don Nelson, former UNL Water Center director Warren Viessman, Steve Oltmans of Olsson Associates and consultant Dennis Grams, a former EPA administrator.

A broad menu of conference registration options and brief summaries of each talk are available online at http://watercenter.unl.edu/WaterConference/.

“Menu pricing allows people to pay only for the portions of the conference they choose to attend,” Benson said. Registration fees increase after April 7’s preregistration deadline. Students can attend the conference free, but need to register for meals. Registration is online at the above address. If you need more information or help with the registration process, contact Jackie Loomis at UNL’s School of Natural Resources at (402) 472-7550 or email jloomis3@unl.edu.

Conference room rates are available at the Embassy Suites through March 31. Phone (402) 474-1111 for reservations or information.

Conference cosponsors are the University’s Office of Research and Graduate Studies, Water Resources Research Initiative, Institute of Agriculture and Natural Resources, Water Center, School of Natural Resources and College of Journalism and Mass Communications.

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March Contest

Jan Johnson, Adams County Register of Deeds, is the winner of the January, 2008 CountyLine Contest. Jan knew that the first unicameral session of the Nebraska Legislature ran 98 days and that 214 bills were passed during the first session. For her entry, Jan will receive a NACO cooler. In addition, since there were no correct entries for the November, 2007 contest, Jan will also receive the prize for that contest which is a NACO tote bag. For the March contest, test your knowledge of St. Patrick’s Day trivia. Send your response to the following questions to NACO by April 18, 2008. Be sure to mark “Contest Entry” on the outside of your envelope.

1. St. Patrick was Irish? True or False?
2. What does “Cead Mile Failte” mean?
3. The Celtic cross has a circle in the center. What does it represent?
4. Irish priest, Father Flanagan, founded Boys Town in 1917 for boys. In what year were girls allowed in?
5. A lot of Irish names begin with “Mac” which means what?
6. St. Patrick wasn’t born with the name. What was his real birth name?
7. St. Patrick was a missionary for how long?
8. How did St. Patrick drive the snakes out of Ireland?
9. Another prefix that many Irish names have is the “O” such as O’Riley. What does the “O” represent?
10. The longest river in Ireland is named what?
<table>
<thead>
<tr>
<th>Date</th>
<th>Office/Title</th>
<th>Action/Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Assessor</td>
<td>On or before this date, following any construction thereof or any change in the improvements made on or before January 1, the owner of the improvements must file with the county assessor an assessment application on a form prescribed by the Tax Commissioner. 77-1374</td>
</tr>
<tr>
<td>1</td>
<td>Assessor</td>
<td>By this date, improvements on leased land list must be filed with the county assessor and assessor must send notification of government subdivisions of intent to tax property not used for a government purpose and not paying an in lieu of tax. 77-1376, 77-202.12</td>
</tr>
<tr>
<td>1</td>
<td>Board, Highway Superintendent</td>
<td>By this date, a county highway annual program must be adopted. 39-1503 Annual plan or program for specific road or street improvements for the current year must be submitted with the Board of Public Roads Classifications and Standards following a public hearing and approval. The board must review each such annual plan within sixty days after it has been filed to determine whether it is consistent with the county's or municipality's current six-year plan. 39-2119</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer, Attorney</td>
<td>Camper permit annual renewals become delinquent on this date. 60-1805</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>Registration deadline for expired motorboat certificates. 37-1226</td>
</tr>
<tr>
<td>1</td>
<td>Emergency Managers</td>
<td>Local emergency planning committee must review and update emergency plan as needed each year. 81-15,217</td>
</tr>
<tr>
<td>1</td>
<td>Clerks, Election Commissioners</td>
<td>Last day for non-incumbents to file for office. 32-606</td>
</tr>
<tr>
<td>3</td>
<td>Election Commissioner</td>
<td>Last day to withdraw filing for office. 32-622</td>
</tr>
<tr>
<td>1</td>
<td>Election Commissioner</td>
<td>Last day for non-incumbents to file for office on primary. 32-606</td>
</tr>
<tr>
<td>1</td>
<td>Election Commissioner</td>
<td>Last day to withdraw a filing for office. 32-622</td>
</tr>
<tr>
<td>1</td>
<td>Election Commissioner</td>
<td>Last day for a special issue for inclusion to be submitted on the primary ballot. 32-558</td>
</tr>
<tr>
<td>5</td>
<td>Clerk</td>
<td>Report to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. 71-614</td>
</tr>
<tr>
<td>5</td>
<td>Clerk</td>
<td>Remit fees to the State Treasurer for credit to the General Fund for certificates of title, notation of liens, duplicates for boats and motor vehicles. 37-1287, 60-161</td>
</tr>
<tr>
<td>10</td>
<td>Election Commissioner</td>
<td>Deadline to file objection to a non-incumbent candidate filing. 32-624</td>
</tr>
<tr>
<td>13</td>
<td>Election Commissioner</td>
<td>Last day to issue and mail special absentee ballots to those registered voters with applications on file specifically requesting a &quot;special absentee ballot&quot;. 32-808</td>
</tr>
<tr>
<td>15</td>
<td>Clerk of the District Court</td>
<td>Make a report to the county board, under oath, showing the different items of such fees, revenue, perquisites, or receipts received, from whom, at what time, and for what service, and the total amount received by such officer since the last report, and also the amount received for the current year. Account for and pay any fees, revenue, perquisites, or receipts not later than the fifteenth day of the month following the calendar month in which such fees, revenue, perquisites, or receipts were received. 33-106.02</td>
</tr>
<tr>
<td>15</td>
<td>Clerk/Register of Deeds, Treasurer</td>
<td>Not later than the 15th day of the month following the calendar month in which fees are due, each county clerk or register of deeds must pay over to the county treasurer all fees received and take the receipt to the county treasurer. 33-130</td>
</tr>
<tr>
<td>19</td>
<td>Assessor</td>
<td>Assessor must complete assessment of real property and file abstract with Property Tax Administrator. 77-1301, 77-1303, 77-1514</td>
</tr>
<tr>
<td>19</td>
<td>Assessor</td>
<td>The county assessor shall, after March 19 and on or before June 1, implement adjustments to the real property assessment roll for actions of the Tax Equalization and Review Commission.77-1315</td>
</tr>
<tr>
<td>19</td>
<td>Assessor, County Board of Equalization</td>
<td>It is the duty of the assessor to report to the county board of equalization all real property in his or her county that, for any reason, was omitted from the assessment roll for the current year, after this date or any former year. 77-1317</td>
</tr>
<tr>
<td>19</td>
<td>Assessor, County Board of Equalization</td>
<td>After this date and on or before July 25 or on or before August 10 in counties that have adopted a resolution to extend the deadline for hearing protests under section 77-1502, the county assessor shall report to the county board of equalization any overvaluation or undervaluation of any real property. 77-1315.01</td>
</tr>
<tr>
<td>19</td>
<td>Assessor</td>
<td>On or before this date, each county assessor must conduct a systematic inspection and review by class or subclass of a portion of the taxable real property parcels in the county for the purpose of achieving uniform and proportionate valuations and ensuring that the real property record data accurately reflects the property. The county assessor shall adjust the value of all other taxable real property parcels by class or subclass in the county so that the value of all real property is uniform and proportionate. The county assessor shall determine the portion to be inspected and reviewed each year to assure that all parcels of real property in the county have been inspected and reviewed no less frequently than every six years. 77-1311.03</td>
</tr>
</tbody>
</table>

(Continued on page 18)
## March Legal Calendar

(Continued from page 17)

<table>
<thead>
<tr>
<th>Date</th>
<th>Office</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>25</td>
<td>Treasurer</td>
<td>By this date each month, the treasurer must transmit all motor vehicle taxes, motor vehicle fees, and registration fees collected to the state. 60-3,141(3)</td>
</tr>
<tr>
<td>28</td>
<td>Election Commissioner</td>
<td>Deadline to have Early Voting ballots ready and sent to UOCAVA voters with requests on file. 32-808, 32-939</td>
</tr>
</tbody>
</table>

## April Legal Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Office</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Assessor</td>
<td>Applications for mobile home exemptions for disabled or blind honorably discharged veterans to be filed by this date. 77-202.24, 77-202.25</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>In counties having a population of 100,000 or more, the first half of all general real property taxes becomes delinquent. 77-204</td>
</tr>
<tr>
<td>1</td>
<td>General</td>
<td>Elected county officials must file a statement of financial interests with the Accountability and Disclosure Commission. 49-1493</td>
</tr>
<tr>
<td>1</td>
<td>Assessor</td>
<td>Mail a notice on or before April 1 to claimants who are the owners of a homestead which has been granted an exemption under sections 77-3507 to 77-3509, except subdivision (1)(b)(i) of section 77-3508, in the preceding year unless the claimant has already filed the certification for the current year or the county assessor has reason to believe there has been a change of circumstances so that the claimant no longer qualifies. The notice must include the claimant’s name, the certification deadlines for the current year, a list of documents that must be filed with the certification, and the county assessor’s office address and telephone number. 77-3513, 77-3514</td>
</tr>
<tr>
<td>April 1 –  June 30</td>
<td>Election Commissioner</td>
<td>Blackout period for special elections. 32-405</td>
</tr>
<tr>
<td>2</td>
<td>Election Commissioner</td>
<td>Deadline for publishing and posting the Notice of Election. 32-802</td>
</tr>
<tr>
<td>5</td>
<td>Clerk</td>
<td>Return to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. 71-614</td>
</tr>
<tr>
<td>5</td>
<td>Clerk</td>
<td>Remit fees to the State Treasurer for credit to the General Fund for certificates of title, notation of liens, duplicates for boats and motor vehicles. 37-1287, 60-161</td>
</tr>
<tr>
<td>First Monday</td>
<td>Treasurer, Clerk</td>
<td>After the sale of real property, the treasurer must file a duly certified return with the county clerk. 77-1813</td>
</tr>
<tr>
<td>First Tuesday</td>
<td>Sheriff</td>
<td>Make a report to the county board describing fees, fee totals and activities since the last report, and the amount collected for the current year. 33-117(3)</td>
</tr>
<tr>
<td>First Tuesday</td>
<td>Clerk of the District Court, County Board</td>
<td>Quarterly remittance to state treasurer of money other than witness fees, fines, penalties, forfeitures and license fees in the possession of the clerk of the district court which remain after three years. 24-345 Witness fees which remain for six months are reported to the county board, and after an additional six months are paid over to the county treasurer for credit to the common school fund. 33-140, 33-140.02</td>
</tr>
<tr>
<td>7</td>
<td>Election Commissioner</td>
<td>Deadline to have Early Voting ballots ready to be voted in office. Publication application required after ballots are ready. 32-808</td>
</tr>
<tr>
<td>12</td>
<td>Election Commissioner</td>
<td>Last day to appoint judges, clerks and inspectors, if needed. 32-221</td>
</tr>
<tr>
<td>15</td>
<td>Clerk/Register of Deeds, Treasurer</td>
<td>Not later than the 15th day of the month following the calendar month in which fees are due, each county clerk or register of deeds must pay over to the county treasurer all fees received and take the receipt to the county treasurer. 33-130</td>
</tr>
<tr>
<td>15</td>
<td>Clerk of the District Court</td>
<td>Make a report to the county board, under oath, showing the different items of such fees, revenue, perquisites, or receipts received, from whom, at what time, and for what service, and the total amount received by such officer since the last report, and also the amount received for the current year. 33-106.02</td>
</tr>
<tr>
<td>Third Monday</td>
<td>Treasurer</td>
<td>Report to State Treasurer and Tax Commissioner a statement showing money collected on behalf of school districts. 79-1034</td>
</tr>
</tbody>
</table>
April Legal Calendar
(Continued from page 18)

17 Election Commissioner Deadline for those using counting machines to submit a written plan to the Secretary of State outlining procedures that will be followed on election day. 32-1049
25 Treasurer By this date each month, the treasurer must transmit all motor vehicle taxes, motor vehicle fees, and registration fees collected to the state. 60-3,141(3)
27 Election Commissioner First day to publish sample ballots in the newspaper. 32-803
30 General Form 941N, the Nebraska Quarterly Withholding Return, must be filed for previous calendar quarter.
During Month County Board County board shall make quarterly visit to county jail of its county once during each of its sessions. 47-109

May Legal Calendar

1 Treasurer In counties having a population of 100,000 or less, the first half of all general real property taxes becomes delinquent. 77-204
1 Weed Board Publish general notices for control of noxious weeds in one or more newspapers of general circulation throughout the weed authority's jurisdiction on or before this date. 2-955
1 Assessor Last day to file tangible personal property tax returns. 77-1229
1 Treasurer After this date and prior to September 1, notice of delinquency must be mailed to personal or real estate taxpayers. 77-1716
1 County Board of Equalization Board must issue its decision on public purpose protests by this date. 77-202.12
2 Election Commissioner Last day for write-in candidate to file notarized affidavit and filing fee with the filing officer. 32-615
2 Clerk Deadline to post the sample ballots in the office of the clerk or commissioner. 32-805
5 Clerk Return to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. 71-614
5 Clerk Remit fees to the State Treasurer for credit to the General Fund for certificates of title, notation of liens, duplicates for boats and motor vehicles. 37-1287, 60-161
5 Election Commissioner First day the Early Voting Counting Board can convene to check envelopes with signatures and prepare ballots for counting. 32-1027
10 Election Commissioner Last day to publish sample ballots in the newspaper. 32-803
12 Election Commissioner Last day for Early Voting – in person. 32-942
13 General Statewide Primary Election Day. 32-401
15 Clerk, Board, Assessor On or before this date, the Tax Equalization and Review Commission is to send the assessor, clerk, and county board an order specifying the percentage increase or decrease and the class or subclass of property affected. 77-5028
15 Clerk of the District Court Make a report to the county board, under oath, showing the different items of such fees, revenue, perquisites, or receipts received, from whom, at what time, and for what service, and the total amount received by such officer since the last report, and also the amount received for the current year. Account for and pay any fees, revenue, perquisites, or receipts not later than the fifteenth day of the month following the calendar month in which such fees, revenue, perquisites, or receipts were received. 33-106.02
15 Clerk/Register of Deeds, Treasurer Each county clerk or register of deeds shall, not later than the fifteenth day of the month following the calendar month in which fees are received, pay over to the county treasurer all fees received and take the receipt of the county treasurer. 33-130
20 Election Commissioner Deadline for verification and notification to the state system of provisional ballot status. 32-1002
20 Treasurer Deadline for losing candidate to request a recount. 32-1121
25 Treasurer By this date each month, the treasurer must transmit all motor vehicle taxes, motor vehicle fees, and registration fees collected to the state. 60-3,141(3)
Calendar Of Events

March 19, 2008  Southeast District Meeting  Mahoney Park *(See Note Below)*
March 20, 2008  Central District Meeting  Kearney, Ramada Inn
March 21, 2008  Northeast District Meeting  Norfolk, Lifelong Learning Center
April 11—13, 2008  NAEM Annual Conference  Grand Island, Midtown Holiday Inn
May 29, 2008  NACO Budget Seminar  Kearney, Holiday Inn Convention Center
June 4-6, 2008  Clerks Of The District Court Workshop  Hastings, Holiday Inn Express
June 11-13, 2008  Treasurers Workshop  Gering, Civic Center
June 18-20, 2008  Clerks, Election Comm., R.O.D. Workshop  Kearney, Holiday Inn Convention Center
Aug. 25-28, 2008  Assessors Workshop  Grand Island, Midtown Holiday Inn
Sept. 11, 2008  Southeast District Meeting  Tentatively Mahoney Park
Sept. 19, 2008  Northeast District Meeting  Columbus, New World Inn
Oct. 19-22, 2008  18th Annual Rural Public And Intercity Bus Conference  Omaha, Qwest Center
Oct. 23, 2008  NACO’s 3rd Annual Legislative Conference  Kearney, Holiday Inn Convention Center
Dec. 10-12, 2008  NACO’s 114th Annual Conference  Lincoln, Cornhusker Marriott Hotel

NOTE: The Southeast District Meeting has changed from March 13, 2008 to March 19, 2008 due to location availability.

Professional Directory

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3534 So. 48th Street, Suite4
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Fax: (402) 483-1722
www.spectrumsengineering.com

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- Structural Engineering
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Migraine headaches caused Karen to see a neurologist, who recommended that she take a daily prescription drug.

"I didn't want to be on medication, and that's when the doctor said to start walking 20 to 30 minutes a day. So I started walking, and I haven't had a headache since."

At first, it was an effort to fit walking into her schedule, so Karen added it to her list of things to do.

"I started out slow, but now I can hardly stop. I will walk to the bank or the post office. That way, I'm getting my errands and my walking done all at the same time."

Walking took away Karen's headaches and gave her a healthier outlook on life.

"I've lost weight, my cholesterol lowered eight points, my blood pressure is fine and I have more energy. I can accomplish a lot more because I feel better."

Karen thinks Blue Cross and Blue Shield of Nebraska is on the right track with its "Walking Works" program.

"Walking is fun — and it's a lot cheaper than taking a prescription every day."

"I think the Blues are good for you."

"I enjoy my walks in the beautiful Nebraska countryside."

— Karen,
Blue Cross and Blue Shield of Nebraska member

Blue Cross Blue Shield of Nebraska
bcbsne.com