Paul Fell, Nebraska Cartoonist, To Deliver Opening Session Keynote Address
Executive Officers

President
Dennis Kimbrough, Fillmore County

Vice President
Pamela Lancaster, Hall County

Secretary-Treasurer
Steve Erdman, Morrill County

Past President
Joe Hewgley, Lincoln County

Board of Directors

District Representatives
Mike Boyle, Douglas County
Bernie Heier, Lancaster County
William Laux, Morrill County
Earl McNutt, Red Willow County
Tim Loewenstein, Buffalo County
Duane Wilcox, Washington County
Terry Keebler, Johnson County

Affiliate Representatives
Marilyn Hladky, Seward County
Nancy Scheer, Madison County
Susan Thomas, Keith County
Don Thomas, Lancaster County
Jon Zavadil, Platte County
Jean Sidwell, Buffalo County

NACo Representative
Tim Loewenstein, Buffalo County

NACO CountyLine is made available on the NACO website. All information contained in this publication is the sole ownership of NACO unless specifically stated that the information is reprinted with permission from the originator. Reproduction of any information contained in this publication is prohibited without the express consent of the publisher.

Views of contributors, whether solicited or unsolicited, are their own and are not to be construed as having the endorsement of NACO, unless specifically stated by the publisher.
ALWAYS READY.

Keep your county running smoothly with preventive maintenance.

To get the most out of your county’s operation, you need to get the most out of your equipment. With preventive maintenance support from NMC, you can decrease your downtime and boost your productivity. We put our experts to work for you, offering experience and how-to information that will help keep your operation running at peak performance.

Call us today to learn how NMC can help keep your county ready for today and tomorrow.

visit us online at www.nmccat.com
Executive Director’s Comments

A Little More In Our Paychecks

“I know that we would all like a little more in our paycheck, but I, for one, am truly thankful for the opportunity to be employed and enjoy what I do.”

I know that we would all like a little more in our paycheck and this year has produced many challenges for Nebraska counties in regard to paychecks and budgets. With many calls coming into the NACO office asking for advice, and wondering if other counties were reducing the workforce, cutting positions, increasing positions, giving pay raises, pay decreases, or no changes, it made me pause to reflect on those impacted by our current economic environment.

I know that we would all like a little more in our paycheck, but I, for one, am truly thankful for the opportunity to be employed and enjoy what I do. I think it is safe to say, we all know of someone who has been laid off due to the economy. Counties have not been immune from reductions in workforce. Be it a friend or a family member, it is all too common. It has especially hit home with me as I have heard from counties reducing their workforce in order to balance the budget. The folks who are being laid off are friends of county government. They have been dedicated to the jobs presented to them and have served the public well.

I know that we would all like a little more in our paycheck, but I would ask that each of you step back, take a deep breath, and think how your life would be changed if you were to be the one without a job and the benefits that go with it. At the end of the day you may go home and discuss with another family member how tough a day you had, or how nasty a member of the taxpaying public was to you. Remember that your day wasn’t nearly as tough or nasty as those who are unemployed and wishing they were in your shoes.

I know that we would all like a little more in our paycheck, but let’s be thankful we have a paycheck. Nebraska counties and their employees should be thankful for what we have. With the budget discussion fresh in our minds, let’s not forget the bigger picture. This downturn will pass and there are brighter days ahead. There will be years of growth and expansion.

Let’s get through this cycle by working together as a team so in the future there will be a little more in our paycheck.
Abnormal Or Nebraska Weather

GREETINGS FROM YOUR PRESIDENT

It’s September, the days are getting shorter, a little cooler, kids are back in school, and Husker football is in the air. I can always tell when summer is over when I see almost everyone dressed in red and white on a Nebraska game day.

This has been an unusual year for weather with very few one hundred degree days and some areas in the panhandle receiving two hundred percent of normal moisture, while an area in south central Nebraska is suffering extreme drought. This, most likely, isn’t abnormal, it’s called Nebraska weather.

In July, several of us from Nebraska and our spouses attended the NACo annual Conference in Nashville, Tennessee. We participated in several workshops and general sessions that gave us many great ideas about county government today and in the future. NACo’s efforts on the national level are a high priority as their Legislative agenda affects all states and is our voice in Washington.

As I look at my calendar, it seems very busy the next several months. The Salary Committee will finish their work by the end of August with the results available by Legislative Conference in October. A special thanks to all salary committee members for their work. In September there are five district meetings and I plan to attend all of them. I hope to be able to visit with as many of you as possible. Whether you are a county board member, an affiliate member, or any other appointed or elected county official, your views and thoughts are very important to the function of county government. Only by working together can we achieve success.

As I visit with other county officials I find many of us are struggling with budgets this year. Our goal is to provide the best service we can give our patrons at a reasonable cost. I know that every county will strive to do their very best.

On October eighth we will be hosting the Legislative Conference in Kearney. This year is a sixty-day session for our Legislature. I hope the number of bills is down from last year. There should be some legislation that is of special interest to counties. Come and give us your input so we can represent your views. We plan on having members of both Revenue and Appropriation Committees present. In addition, a panel discussion with legislative staff will be held. This is our chance to learn about the legislative process and how to be a part of it. Also, in October we have the Register of Deeds Workshop. I commend those attending for their efforts to learn and serve their counties to the best of their ability.

As we enter the fall harvest season let’s take a moment to slow down, give thanks and realize what really matters - especially family. I’d like to pass on a story that I read in an article about character.

"One evening an old Cherokee told his grandson about a battle that goes on inside people. He said, "My son, the battle is between two wolves inside us all. One is evil. It is anger, envy, jealousy, sorrow, regret, greed, arrogance, self-pity, guilt, resentment, inferiority, lies, false pride, superiority and ego. The other is good. It is joy, peace, love, hope, serenity, humility, kindness, benevolence, empathy, generosity, truth, compassion and faith."

The grandson thought about it for a minute and then asked his grandfather, "Which wolf wins?"

"The old Cherokee simply replied, "The one you feed."

Best wishes for a great fall!

NACO President
Dennis Kimbrough
Add NACO’s 4th Annual Legislative Conference To Your Calendar

NACO’s 4th Annual Legislative Conference will be held in Kearney on October 8, 2009. If you haven’t already done so, be sure to mark this date on your calendar because you won’t want to miss this educational opportunity.

Over five hours of educational sessions and networking have been planned for this year’s conference. Following this article is an agenda for the conference. You may register on-line at NACO’s website: www.nacone.org. The registration fee for this conference is only $30.00. The registration fee includes a break, a luncheon and all handout materials. A block of rooms has been reserved at the Holiday Inn Hotel and Convention Center in Kearney. Rates for lodging are $71.00 single/double. You may contact the Holiday Inn at (308) 237-5971 for lodging. Be sure to mention that you are with the NACO Legislative Conference to receive the contracted rate.

At this conference you will have input into establishing NACO’s platform and legislative priorities. You will learn about the legislative process and how you can play an important role in the formation of laws that affect county government on a daily basis. Take a look at the following agenda. You’ll see that this conference is a very important part of each elected and appointed county official’s continuing education, not to mention your opportunity to have input into the legislation that affects county government as a whole.

4th Annual Legislative Conference
Tentative Agenda

8:00 a.m. Registration
9:30 a.m. Welcome. Introductions and Purpose Larry Dix, NACO Executive Director
9:45 a.m. Revenue Committee Issues
10:45 a.m. Break
11:00 a.m. What You Can Learn From Legislative Staff-A Panel Discussion With Legislative Staff
12:00 p.m. Luncheon & Speaker, Mike Foley, State Auditor
1:00 p.m. The Appropriations Process- Appropriations Committee Chairperson, Senator Lavon Heidemann
1:45 p.m. NACO Platform
2:00 p.m. Break
2:15 p.m. NACO Legislative Priorities
3:15 p.m. NACO Salary Committee

Register Of Deeds Workshop To Precede Legislative Conference

The second biennial Register of Deeds Workshop will be held in Kearney, at the Holiday Inn Hotel and Convention Center on October 7, 2009. This workshop will be dedicated solely to register of deeds issues.

The registration fee for this workshop is $45.00 and includes two breaks, a luncheon and all handout material. You may register on-line for the workshop at NACO’s website at www.nacone.org.

Following is a tentative agenda for the workshop.

TENTATIVE AGENDA
REGISTER OF DEEDS WORKSHOP
OCTOBER 7, 2009

7:30 A.M. Registration
8:30 A.M. Many Hats of Register of Deeds/Diane Battiaito
9:30 A.M. Break
10:00 A.M. Mortgage Fraud
11:00 A.M. Notice of Default/Steffi Swanson
Noon Lunch
1:15 P.M. Metes & Bounds/ Dave Schmitz, Otoe County Surveyor
2:30 P.M. Trusts/Patrick Nelson
3:15 P.M. Break
3:45 P.M. Issues Pertinent to Registers of Deeds Panel Discussion/Kellie John, Jean Bauer, Diane Battiaito, Janet Reed, & Diane Kapels
NACO’s 115th Annual Conference to be held in Lincoln at the Cornhusker Hotel on December 9-11, 2009 promises to be jampacked. Included in the opening program as keynote speaker is Lincoln cartoonist, Paul Fell. Paul Fell came all the way from Massachusetts to attend college and play football in the Cornhusker state. He married a farm girl, became a Nebraskan, and never really went home again. Now he thinks all those easterners are crazy … and they talk funny.

Fell began as a high school art teacher and coach, spent several years as an art professor at Peru (NE) State College, and was Editorial Cartoonist for the Lincoln Journal from 1984-92. He now operates his own cartoon studio in Lincoln where he creates humorous illustrations for a wide variety of clients.

Fell’s editorial cartoons have won a number of awards and appear regularly in several national publications. He is in demand as a speaker and draws caricatures at conventions, trade shows and parties. He also regularly contributes editorial cartoons to Artizans Syndicate and Prairie Fire Newspaper, and creates a weekly cartoon for the Nebraska Press Association which is distributed state-wide. In addition, his work appears weekly in Huskers Illustrated Magazine.

Paul Fell has produced a number of cartoon books, including the highly popular “You Know You’re A Nebraskan...” with “CBS Sunday Morning” personality Roger Welsch. He has also co-authored a number of other books with Welsch, including “You know You’re an Old Tractor Nut”... “Paul Fell has also served for several years as visiting lecturer in art at the University of Nebraska-Kearney, teaching classes in graphic design, cartooning, and illustration.

Paul Fell continues to be amazed that he now gets paid to do the very things that got him into trouble as a schoolboy. He describes his work as a “real challenge, lots of fun, and a hell of a lot better than a real job”. Fell lives in Lincoln, where his long-suffering wife Arlene, continues her fruitless efforts to domesticate him.

In addition to the General Session speaker, a list of conference activities for all county officials can be found following this article. NACO has not yet received all affiliate group agendas. Affiliate presidents are encouraged to review the materials given to them to comply with deadlines. Individual affiliate group agendas will be published in the November issue of CountyLine Magazine. In addition, the agendas will be posted to our website once they are finalized.

At the date of writing this article, The Cornhusker Marriott, Embassy Suites, Suburban Extended Stay Hotel and Holiday Inn are all full. All persons requesting lodging information should have been contacted. If you have not been contacted by any of the contracted hotels, your request is now on the waiting list. Those requests that cannot be fulfilled at this time will be kept on the waiting list and persons will be contacted in the order that their request was received, when and if a cancellation occurs. Following this page is a copu of a flyer from Staybridge Suites. In addition, the Country Inn & Suites is offering a reduced lodging rate for NACO Conference. Both hotels are located on North 27th Street, South of the I-80 exit. If you were unable to procure lodging at the downtown Lincoln hotels, you may want to contact the Country Inn & Suites at (402) 476-5353.

They are offering a rate for NACO delegates of $79.00 single/$89.00 double; or contact the Staybridge Suites for lodging at the phone number listed on the following page.

Plans are still in the works for the Guest Program. A tentative agenda for this program consists of a day touring Ashland, Nebraska’s various shops, Baker’s Chocolates Outlet in Greenwood, Lunch at D & D Ranch north of Ashland with planned entertainment. In addition, a tour of the German’s From Russia Museum in Lincoln is in the planning stages. Watch NACO’s website for updated information on this program. The Guest Program is limited to 52 persons so don’t procrastinate in signing up as participants will be accepted on a first come, first served basis. The registration fee will be $65.00.

Watch for additional conference information in the November issue of CountyLine Magazine.

Wednesday, December 9
8:00 a.m. Registration
8:00 a.m. Affiliate Groups Pre-Conference Sessions
11:30 a.m. NIRMA Luncheon
2:00 p.m. Opening Session
Speaker: Paul Fell
5:00 p.m. Vendor Sponsored Activities

Thursday, December 10
7:15 a.m. Inspirational Breakfast
8:00 a.m. Affiliate Groups and County Boards Individual Sessions and Business Meetings
4:00 p.m. Exhibitors Social Event
5:30 p.m. Exhibits Close, Vendor Sponsored Activities

Friday, December 11
7:30 a.m. Delegation Breakfast & Awards
8:00 a.m. NACO Business Meeting
10:15 a.m. General Session for all Delegates
Speaker: David Okerland
12:30 p.m. Delegation Luncheon & Dessert Hosted By Incoming President & Outgoing President
2:00 p.m. Affiliate Groups Post-Conference Sessions
2:00 p.m. Conference Ends

Please note: Some affiliate groups have planned pre-conference session beginning at 8:00 a.m. on Wednesday, December 9. Please check with your association president to inquire if your group will hold pre-conference or post-conference sessions.
STAYBRIDGE SUITES

Welcomes the 2009 Delegates of the Nebraska Association of County Officials!

Lincoln’s Award Winning “All Suite” Hotel Offers Comfortable/Spacious Suites for You to Choose From:

- Studio $75.00 (Queen & Sofa Sleeper)
- One Bedroom King $90.00 (King & Sofa Sleeper)
- One Bedroom Two Doubles $105.00 (Two Doubles & Sofa Sleeper)
- Two Bedroom/Two Bath $155.00 (Two-Three Beds & Sofa Sleeper)

At Staybridge Suites, Our Guests Also Enjoy:
- Complimentary Hot Breakfast Daily & our Evening Sundowner Social (T-TH 5:30p-7:30p)
- 24-Hour Business Center including Two Computers with High Speed Internet Access
- Two-Line Telephone with Voice Mail & Free Local Calls
- Complimentary Guest Laundry / 24-Hour Fitness Center / Interior Corridors
- Wireless & Hard Wired High Speed Internet Access Throughout the Hotel
- Complete Kitchen, Hairdryer, Iron/Ironing Board & Sofa Sleeper in Every Suite
- Guest Library with Movie Rental / 24-Hour Convenience Shop / Free Surface Parking
- Staybridge Meeting Room-Seating 45 / Board Room-Seating up to 8
- Complimentary Airport Transportation / Priority Club Rewards for Priority Club Members
- Moments from Anywhere!

Staybridge Suites
I-80 & North 27th Street (Exit 403)
2701 Fletcher Avenue
Lincoln, NE 68504

www.staybridge.com/lincoln-i-80

For reservations, please call:
402-438-7829 and ask for the NACO rates!

(Room rates are per night/per suite, exclude tax & are based on availability.)
Assessors Gather In North Platte For Workshop

The County Assessors Association of Nebraska held their annual fall workshop in North Platte at the Sandhills Convention Center on August 31-September 2. The workshop, under the direction of Jean Timm, Deuel County Assessor and President of the association consisted of fourteen hours of continuing education. Included were presentations by former Tax Equalization and Review Commissioners, Mark Reynolds and Susan Lore on preparation for TERC hearings, a panel discussion on assessment practices, a panel discussion regarding the Tax Equalization and Review Commission, and a session presented by William Peters, Attorney, entitled “Equalization-The Way It Used To Be-An Alternative?” Registration for this workshop totaled over 130 attendees.

In addition to previously mentioned sessions, assessors and staff in attendance were brought up to date with several timely presentations by the Department of Revenue, Property Assessment Division.

At their association business meeting Cheryl Schiel, Keith County State Assessor, was elected 2010 President; Jonathan Bailey, Otoe County Assessor, was elected 1st Vice President, and Steven Menke, Washington County Assessor was elected 2nd Vice President.

The County Assessors Association has six committees and every county assessor serves on at least one of these committees. These committees met during the workshop and gave reports for group discussion of all issues addressed at the business meeting on Wednesday afternoon.

Other workshop highlights included President's Reception sponsored by the Panhandle District Assessors Association on Monday evening honoring the 2009 President, Jean Timm, and a golf outing on Tuesday evening. A social hour and banquet was held on Wednesday evening.

All in all, attendees went away from this workshop better equipped to perform their duties and a little richer by renewing old friendships and making new ones.

County Official Of The Year Nominations

Do you know of an elected or appointed county official who you feel serves as the embodiment of a true dedicated public official? If so, nominate that individual for the annual County Official of the Year Award.

The Nebraska Association of County Officials will present its highest honor to one county official at the conclusion of the December 11th Delegate Luncheon.

The County Official of the Year Award was created as a means of honoring one individual each year for his or her leadership abilities, high standard of public service and outstanding contributions made to the medium of county government and that person’s community.

The official nomination form can be found on NACO’s website at www.nacone.org. To nominate someone you know, print the form, complete it and return it to the NACO office by November 13, along with any supplemental materials you feel would provide additional insight into why this person is deserving of the award. Supporting material may include testimonial letters from peers or other printed matter that highlight his or her record of service.

Each of the 2009 nominees will be introduced and recognized during the course of the conference. At the conclusion of the luncheon, the announcement will be made as to who has been chosen by a special selection committee.

The 2009 recipient will join an elite list of county officials who have previously received this award and will receive a handsomely engraved plaque befitting of this prestigious honor.
Answers.
Later in the evening.

Are you:
- Dealing with financial markets in turmoil?
- Faced with questions after hours?
- Worried about your retirement account?
- All of the above.

Now is not the time to discover your plan provider is “off the clock”.

As of May 18, 2009 the Nationwide call center is open for you until 11:00 p.m. ET, Monday through Friday.

Nationwide retirement plans.
On the clock.

Working for you, even later.

Contact your Nationwide representative

☎ 877-677-3678
✉ nrsforu.com

Nationwide Retirement Solutions (Nationwide) partners with the National Association of Counties (NACo) to provide counties and their employees with a competitive deferred compensation program. As part of this partnership, Nationwide pays a fee to NACo in exchange for NACo’s exclusive endorsement, marketing support, and program oversight of Nationwide products made available under the program. For more information, including fees paid, Nationwide encourages you to visit nrsforcum. Information provided by Retirement Specialists is for educational use only and should not be considered investment advice.

Legal Line: Nebraska Supreme Court Rules On Public Records Case

By Elaine Menzel  
NACO Assistant Legal Counsel

In Evertson v. City of Kimball, 278 Neb. 1, 767 N.W.2d 751 (2009), after receiving complaints alleging that police officers were engaged in racially profiling, the mayor hired a private investigator to investigate. Citizens brought a mandamus action to compel the City and others to disclose the investigative report of the private investigator. The City refused and claimed that the report was verbal. Additionally, the City claimed it had not paid for or requested a written report. It also asserted that it did not have to disclose any materials because the records fell within exemptions under § 84-712.05(4), (5), and (7) under the public records statutes (Neb. Rev. Stat. §§ 84-712 to 84-712.09). The district court disagreed and ordered the City to disclose the records as redacted.

The district court had determined that the requested documents are public records and issued an order directing the City to produce an interviewer’s report. The interviewer had been hired by a company hired by the private investigator. Additionally, the court found that because of its investigation, the City terminated an employee’s employment. The court also found that the City had falsely asserted that no written report existed.

The district court ordered that the reporters be produced and issued an order directing the City to produce an interviewer’s report. It also redacted names from the report and attached it to its order. It also ordered that upon request, other documents of the private investigator and interviewer could be reviewed in chambers, because a terminated employee had sued them in an action arising from the facts surrounding the investigation. Furthermore, the district court granted the appellees’ motion for attorney fees.

ANALYSIS

Mootness  
Citizens contended that the district court’s order that disclosed the investigative materials rendered the appeal moot because the court published the contents of the desired report and granted them access to the other requested documents. They further contended that the public interest exception to the mootness doctrine did not apply because the recurrence of this fact will likely not occur again. The City disagreed and contended that the Supreme Court had an opportunity to prevent further disclosure of these records and give guidance to public bodies faced with similar requests. The City argued that the Court should apply the public interest exception.

Under the public interest exception, the Court may review an otherwise moot case if it involves a matter affecting the public interest or when other rights or liabilities may be affected by its determination. When analyzing whether a case involves a matter of public interest, the Court considers:

1. The public or private nature of the question presented
2. The desirability of an authoritative adjudication for future guidance of public officials, and
3. The likelihood of future recurrence of the same or a similar problem.

The Court found that the appeal presented valid reasons for applying the public interest exception because the court could foresee a public body hiring a private investigator to conduct an internal investigation of its officials’ or employees’ activities to eliminate the appearance of impartiality. The Court determined that it was appropriate to review the issues in the case so that it could provide guidance to courts and public bodies for future cases.

Burdens of Proof

The Court stated:

A party seeking a writ of mandamus under § 84-712.03 has the burden to satisfy three elements: (1) The requesting party is a citizen of the state or other person interested in the examination of the public records; (2) the document sought is a public record as (Continued on page 12)
defined by § 84-712.01; and (3) the requesting party has been denied access to the public record as guaranteed by § 84-712.12. If the requesting party satisfies its prima facie claim for release of public records, the public body opposing disclosure must show by clear and convincing evidence that § 84-712.05 or § 84-712.08 exempts the records from disclosure.

What Constitutes A Public Record?

Utilizing the Nebraska definition of public record rather than a U.S. Supreme Court case relying on the Freedom of Information Act (FOIA), the Nebraska Supreme Court concluded the reference to “data” in the last sentence [§ 84-712.01(1)] shows that the Legislature intended public records to include a public body’s component information, not just its completed reports or documents. In addition, § 84-712.01(3) requires that courts liberally construe the public records statutes for disclosure when a public body has expended its funds.

The City had argued that the “of or belonging to” language in § 84-712.01 means a public body must have ownership of, as distinguished from a right to obtain, materials in the hands of a private entity. However, the Court determined the City’s narrow reading of the statute would often allow a public body to shield records from public scrutiny. It could simply contract with a private party to perform one of its government functions without requiring production of any written materials.

The Court determined that it must interpret § 84-712.01 language liberally. This broad definition includes any documents or records that a public body is entitled to possess—regardless of whether the public body takes possession. The Court stated, “The public’s right of access should not depend on where the requested records are physically located. Section 84-712.01(3) does not permit the City’s nuanced dance around the public records statutes.”

The Court further determined that the FOIA case did not address disclosure when a public body contractually delegates a governmental function to a private party and decides not to take possession of the written records.

The Court, after evaluating other state court opinions on public records issues, agreed that public records laws should not permit scrutiny of all a private party’s records simply because it contracts with a government entity to provide services. It preferred the Ohio Supreme Court’s test, which applied to a broader range of circumstances. That test required, for a private entity’s records to fall within Ohio’s public records act, the following be satisfied: (1) The private entity must prepare the records to carry out a public office’s responsibilities; (2) the public office must be able to monitor the private entity’s performance; and (3) the public office must have access to the records for this purpose. The Ohio court concluded, “[G]overnmental entities cannot conceal public duties by delegating these duties to a private entity.” [Citations omitted.]

When applying Nebraska law, the Nebraska Supreme Court found: Section 84-712.01(3) does not permit public bodies to conceal public records by delegating their duties to a private party. Accepting the City’s argument would mock the spirit of open government.

The Nebraska Supreme Court concluded that the Ohio Supreme Court’s test appeared to be the most consistent with § 84-712.01’s broad definition of public records, and it adapted it to determine whether a public body is entitled to documents in a private party’s possession for purposes of disclosure. Specifically, under § 84-712.01, requested materials in a private party’s possession are public records if the following requirements are met:

(1) The public body, through a delegation of its authority to perform a government function, contracted with a private party to carry out the government function;

(2) the private party prepared the records under the public body’s delegation of authority;

(3) the public body was entitled to possess the materials to monitor the private party’s performance; and

(4) the records are used to make a decision affecting public interest.

The Supreme Court concluded the investigators’ written reports and documents were public records under § 84-712.01; therefore, the district court was not clearly wrong in finding that the records belonged to the City and that it relied on the information in the reports, even if it declined to take possession of the materials or pay for a final written report documenting the team’s recommendations.

Exempt From Disclosure

The Supreme Court decided that § 84-712.05(5) exempted the investigatory records and did not determine whether the records were also exempt under § 84-712.05(4) or (7) as asserted by the City. Section 84-712.05(5) permits public bodies the discretion to withhold the following materials:

Records developed or received by law enforcement agencies and other public bodies charged with duties of investigation or examination of persons, institutions, or businesses, when the records constitute a part of the examination, investigation, intelligence information, citizen complaints or inquiries, informant identification, or strategic or tactical information used in law enforcement training, except that this subdivision shall not apply to records so developed or received relating to the presence of and amount or concentration of alcohol or drugs in any body fluid of any person.

After analyzing whether the records were investigatory, the Supreme Court determined that the district court erred in concluding that the investigatory records exemption under § 84-712.05(5) was not applicable.

CONCLUSION

The Supreme Court determined that the district court was correct in determining that the requested materials were public records; however, they concluded that the district court incorrectly found that § 84-712.05(5) allowed the City to withhold the records from disclosure. Since an exemption applied, the requesting parties did not substantially prevail and the court erred in awarding attorney fees under § 84-712.07.

Supreme Court Rules On Other Cases Of Potential Interest to Counties

In Lacey v. State, 278 Neb. 87, 768 N.W. 2d 132 (2009), a terminated employee filed an employment discrimination claim under the Nebraska Fair Employment Practice Act and title VII of the Civil Rights
Act of 1964. It was alleged by the former employee that she had been sexually harassed, discharged by retaliation and there was a retaliatory failure to hire. Damages in the amount of $60,000 were awarded by a jury on the sexual harassment claim. The retaliation claims were found in favor of the State. The district court’s judgment was affirmed.

Ahmann v. Nebraska Dept. of Corr. Servs., 278 Neb. 29, 767 N.W. 2d 104 (2009) is a case that addresses issues of an employee termination for testing positive for marijuana usage. The Supreme Court held that employer’s immediate termination for off-duty conduct was a violation of the “just cause” provision of a labor agreement that requires usage of progressive discipline. While progressive discipline was not defined in the labor agreement, the Court noted the common meaning of the word “progressive” is to develop “gradually,” “in stages,” or “step by step.” Additionally, the Court noted, “[t]he employer] must consider “the nature and severity of the infraction ... along with the history of discipline and performance contained in the employee’s personnel file.”

In Sarpy v. City of Papillion, 277 Neb. 829, 765 N.W. 2d 456 (2009), the County challenged two ordinances passed by the City that professed to annex land and portions of several streets. Additionally, the County challenged the ordinance redrawing the zoning area for the City due to the newly acquired land. The County asserted that the annexations were null and void because the land was not contiguous to the City as required by state statute. The district court held that with the exception of two “tails” the annexations were adequately contiguous. Due to lack of severability, one ordinance was entirely ineffective. The second ordinance had severable portions and the paragraph describing the “tail” was separated. The district court granted a permanent injunction; however, it did not specifically state within its conclusion that either ordinance was null and void. The City appealed and the County cross-appealed. After addressing standing of the County, adjacency, severability and other issues, the Supreme Court upheld the judgment of the district court.

In State ex rel. Adams County Historical Society v. Kinyoun, 277 Neb. 749, 765 N.W. 2d 212 (2009), the Supreme Court examined a writ of mandamus motion filed by the Historical Society to compel the custodian of records at the Hastings Regional Center (HRC) to release names of individuals buried in the adjoining cemetery. The Historical Society asserted that provisions within the Nebraska Public Records law prevented the record keeper from denying access. The record keeper and the Department of Health and Human Services asserted that the federal Health Insurance Portability and Accountability Act (HIPAA) prevented them from releasing the records; therefore, such action is inappropriate for a writ of mandamus claim. The Supreme Court agreed with the Historical Society and ordered the record keeper to requested records in conformity with its opinion. The Supreme Court determined that the records sought were records of death rather than medical records.

In Gallegos v. Dunning, 277 Neb. 611, 764 N.W.2d 105 (2009), a firearm application was reviewed for purposes of determining whether the applicant had been admitted to a mental institution for the purposes of 18 U.S.C. § 922(g)(4) within the Gun Control Act of 1968. The investigation deputy’s check resulted in a refusal to issue a handgun registration due to a “Mental Health Board Order with hospital stay”. The deputy indicated this order was a “Federal Handgun Prohibitor.” Following federal statutory and regulatory interpretation, the Supreme Court concluded that the applicant was not committed to a mental institution; therefore, he was not prohibited from possessing a firearm.

District Court Issues Opinion on Open Meetings Violations

A merger of a public library and a school district was proposed. The proposed merger was met with resistance by a majority of the library board while the board of trustees of the village’s board of trustees was in support of the proposed merger. Discussions for resolving the issue failed and ultimately an ordinance was passed by the board of trustees of the village expanding the library board. Furthermore, the ordinance limited the board to membership to residents of the village rather than “citizens at large”. A temporary restraining order was previously entered by the court on behalf of the library board and others. After a thorough discussion of the email provision and its history in the Open Meetings Act, the court concluded that emails, taken together, circumvented the purposes of the Act as provided in § 84-1408. This violation warrants a temporary injunction on its own.

Another asserted violation was that the agenda was not “sufficiently descriptive.” The agenda did indicate that the expansion of the library board would be discussed but it did not address the qualifications of board members. Due to the lack of the provision on membership, the court found the Act was violated under the “sufficiently descriptive” requirement.

A second procedural violation was articulated by the court when the board of trustees offered no evidence that it made a copy of the Act available to the public at its meeting.

In addition to the Open Meetings Act violations, the court considered issues related to the ordinances. Those issues are not addressed in this summary. See Dist. Ct. of Cuming County Neb. case Karlen Memorial Public Library Board of Beemer v. Village of Beemer, CI09-21 (2009).

Attorney General Response About Asserted Open Meetings Violation

In a closing letter on a complaint filed against the Niobrara River Council and a subcommittee formed under the Open Meetings Act, the Attorney General’s office reiterated that “[A] subcommittee is not a public body, and thus, not subject to the Open Meetings Act, unless a quorum of the public body attends, or the committee takes specific types of action. A quorum is reached by the attendance of a majority of a public body.” Eight members of the Council constitute a quorum. Since the most members that the various subcommittees have on them are six voting members, the Attorney General’s office found that the subcommittees meetings are not subject to the Open Meetings Act. Therefore, there was no violation.
COLUMBUS -- A 34-year-old sheriff’s deputy died “doing what he loved, protecting people” while racing to the scene of an injury accident Saturday when his patrol car was struck by a semi on Highway 91 near Cornlea.

“Chris loved protecting people,” said the Rev. Mark Wetzler during Wednesday’s funeral service for Platte County Sheriff’s Deputy Christopher Johnson at Agricultural Park.

“He knew the dangers and challenges of his job and he accepted them. The common threads of character and personality rang clear through the life and actions of Chris Johnson,” Wetzler said.

About 1,000 mourners, including an estimated 350 law enforcement officers from dozens of agencies throughout the state, attended today’s nearly one-hour service.

A private burial is planned at a later date.

Johnson is the first Platte County deputy to die in the line of duty in more than 100 years. He is survived by his wife, Stephanie, and one son, Cole.

Johnson was responding to an injury accident at 11:15 a.m. Saturday and was eastbound on Highway 91 when his 2006 Chevy Impala patrol car was hit by a 2000 Freightliner semi-trailer truck.

The semi, driven by Gene Schlake, 60, of Beatrice was westbound on the highway and was making a left hand turn at the Cornlea intersection when the two vehicles collided.

Johnson was pronounced dead at the scene. Schlake was treated and released from Columbus Community Hospital on Saturday.

Wednesday’s funeral service began with a procession starting at Gass-Haney Funeral Home and passing in front of the Platte County Courthouse and the sheriff’s office before heading for Ag Park.

The procession made up of dozens of law enforcement and private vehicles took just less than an hour to reach Ag Park, where they were greeted by waving American flags held by Freedom Riders flanking both sides of the entrance.

The procession passed below a giant American flag suspended over the entrance by two fire department aerial trucks. A formation of about 100 officers saluted the procession as it arrived at the funeral hall.

“Chris had a knack of being able to talk to and get along with people ... he was always there to help you carry your load,” said Wetzler during his 20-minute eulogy. Wetzler is also a sheriff’s deputy who had served with Johnson since 2006.

Wetzler said his friend died doing what he loved.

“He did it with caution, clarity and certainty, and he paid the ultimate price,” Wetzler said. “Chris died doing life and doing what he loved. If he were here, he’d say, ‘keep your chin up, keep living your life and living it to the fullest.’”

Johnson’s son, Cole, and godson, nephew Nathaniel Crouch, both spoke briefly during the service.

The service drew to a close with a 21-gun salute by officers and the playing of “Taps.” Officers formed up a tribute line down the hall’s center aisle and stood at attention while saluting a bagpipes-led procession of the casket and family members out of the building.

Register now for NACo Green Competitions...
The Importance of County Government in Nebraska  
By: Luke Clifford

County government in Nebraska provides each resident local, individual representation. We have the opportunity to elect local officials that have direct access to issues pertaining to the area because they live in the area. The issues at hand affect the elected officials as well as the people they represent. County government allows for flexible and creative solutions to local issues because those involved have first-hand knowledge of factors involved before making decisions.

Decisions made by the representatives of our county government affect our lives on a daily basis. These representatives make decisions concerning transportation, law enforcement, safety, environmental protection, elections, taxes and tools to promote economic growth. All of these issues make up our day-to-day life style. For instance, taxes support our schools and schools educate our children and without that our future becomes non-existent.

Each elected official represents the voter’s ideals and priorities. They are held accountable for their decisions especially in our very rural, less-populated areas where these officials are usually known on a first-name basis. These neighbors and friends take on a new role as a leader who works hard to make our community financially and economically strong.

County government also accepts responsibility for record keeping which is a vital role in our community history and financial well-being. The proper recording of property ownership, taxes, civil and criminal suits and election results is one of the most important roles county government plays and many times it is taken for granted.

County government is important to Nebraska because it allows each county to maintain responsibility for its people. County government provides local decisions for local issues, rural policy for rural issues and urban policy for urban issues. County government works well in Nebraska because Nebraska is a very diverse state and it is of utmost importance to maintain diversity for Nebraskans.

The Importance of County Government in Nebraska  
By: Seth Dallmann

County governments are very important to our state. We are very diverse in many ways, and county governments allow us to be run in an organized manner. Our diversity is unique because part of our state is very agricultural based whereas the other part is very industrialized. Without breaking the state into our ninety-three counties, the state would have to be run together as one. This would be very difficult because the different parts of the state have different needs than the other parts. One part might feel as if nothing were being done for them and that all of the attention was being focused on the other part. By having individual county governments, each county can govern themselves, and the state can be run in a much more organized manner.

The western part of the state is much different than the eastern part, they are very agricultural based, and their needs are going to be much different. Without county governments there would be tension between the two parts. The western part would want more focus on agricultural matters while the other would want the focus directed towards industrialized matters. Our county governments unify the state and allow us to be run effectively. We all have the same general laws to abide by, but we have some freedom in what is needed in each individual county. The county government system allows each county to make critical decisions that pertains to that individual county to keep them running effectively.

County governments are important to Nebraska because they are what help to keep our state running in an effective manner. They allow each county to focus on what the needs of their citizens, instead of the needs of the rest of the state where those needs may not apply. Without these individual county governments, our state would not be as sufficiently run as it is now. There would be tension between the different parts of the state, causing us to quarrel amongst ourselves instead of governing ourselves in an effective manner.

The Importance of County Government in Nebraska  
By: McKayla Fritz

County government is a crucial asset to our communities. County courthouses are staffed with familiar, honest officials and employees trying to answer questions the best they can. These officials and employees have a personal connection with the local citizens because most of them have also lived here all of their life.

Our county courthouse is located in the center of Knox County in the Village of Center. It's a small, quiet village on the weekends, but Monday through Friday it turns into a busy little city. Often when I’m driving home from school and traveling through Center, I see many vehicles parked in front of the courthouse doing business and I see several people standing outside having conversation. Our courthouse is the hub of our community and has an important role to our existence.

Our courthouse is staffed with many familiar faces who are reliable personnel that are willing to find the best solution to a problem. At election time, the county ballot is printed with many familiar names on it. It could be my neighbor down the road or my friend’s mom or dad. On the state ballot, you may not recognize any familiar names. County officials have the county’s best interest in mind because they too will be affected by the outcome of their decisions with the budgets, road and bridge projects, property taxes and law enforcement and more.

My mom has worked in the highway superintendent’s office for 19 years. She has seen many changes occur over the years, but the one thing that remains constant is the pride the road personnel show in bridge and road construction. Road personnel are always concerned with the safety and welfare of the traveling public during snow and ice removal. When the highway superintendent has a construction project to begin, the best advice on the history of the land will come from the local landowner. Over time, this relationship is the personal connection the county has with having a familiar face that knows what is expected by all parties during the construction process. These relationships are not built in a

(Continued on page 16)
day, instead they are built over a period of years and the landowners will then put their trust in a familiar face.

All in all, county government has been an essential part of our past, present and future. It is the cornerstone to our daily lives by the cars we drive, land we own, roads we travel and laws that are enforced. Without county government, our communities would not thrive, familiar faces would turn into strange faces and personal connections would be lost.

The Importance of County Government in Nebraska
By: Courtney Gerdes

Government is the backbone to the entire United States. Each branch of our federal government works together to make our country a better place to live. However, there is more to our government system than meets the eye. Below the federal government, there is state government and then county government that play a substantial role in our lives as well. Many people do not realize how their own county government can affect them.

In a county government, there are different positions that each look out for and try to help people in some way. County government has elected officials along with appointed representatives that are always ready to better their jurisdictions. Elected officials include the County Clerk, County Sheriff, County Attorney, County Board of Commissioners/Supervisors, County Treasurer, and the County Assessor. While appointed officials may include: the Emergency Manager, Veteran Service Officer, Highway Superintendent, and others that differ from county to county. Each administrator handles separate issues to make the county government run smoothly, but if any office has a problem they can take it to the County Board of Commissioners/Supervisors to help resolve the issue.

On Election Day when a person votes they must follow a certain process. Whether it is the Presidential Election or a county official election, the process is the same. The dignitary in charge of trying to make the election process as effortless as possible is the County Clerk. Without our County Clerk, a county would not be able to carry out an election. However, the County Clerk also handles property deeds and pays the monthly county claims. While the County Clerk is handling the property deeds, the County Assessor is working with the property owners to assess how much a piece of property is worth for tax purposes. Even in the county government system, each office works on separate issues which tend to relate to one other, causing the government to become very structured.

Being an appointed official is different than being elected in the fact they are not chosen by the people of their county. However, that does not make them any less important. For example, the Emergency Manager, who also serves as the Homeland Security Director, is on call 24 hours a day, seven days a week in case an emergency occurs. The Emergency Manager deals with any kind of disaster, or what could be, from threatening weather to an oil spill. The goal of the Emergency Manager is to keep everyone as safe as possible in a time of turmoil and to lessen further obstacles that may derive from the incident.

Overall, each representative is available and ready to better the county and the citizens that live there. Each office works together to handle any problems that may arise. Without a county government, in the time of need, the county would not receive the benefits they deserve and may have to live on very little. The county government is the deciding factor when there is an emergency. Without a county government available to declare the emergency, the people of the county would receive nothing in their time of need. The county government is just as important, if not more important, than the state and even federal government. The county government is actually a miniature version of the federal government that runs our entire country. Being a lesser sized government however, does allow the officials to get to know the people in the county on a personal level and make them feel important by listening and addressing their concerns. County government does not lose people through the cracks like our federal government does at times and that is what makes county government essential to its patrons.

Truthfully, when most people think of government, they feel a certain amount of annoyance at the fact that they are subject to it. When one thinks of the role that county government plays, many things may come to mind. A person may think of paying their property taxes, licensing a vehicle, or voting. These are all necessary tasks performed through the county government, but there is so much more that is often overlooked. Without this institution, life would be very different.

As a people, we have many needs that we cannot provide for on our own. There must be a central, organized structure to keep things in order and accessible to the average citizen. In absence of this structure, every person would have to fend for themselves and come up with alternative means to obtain safety, education, and a voice in the federal system. Establishments such as a public school, the roads department, law enforcement, and a fire house are all formed with funds from the county government. It uses our tax dollars and puts them towards the best use for our interests.

Where would we be if we had to come up with a means to educate our children? Where would they meet, who would teach them, and how would the supplies be purchased? Most likely, there would be no common education. What about safety? If there was no one to enforce the laws, then how would anyone follow them? Everyone would have to protect themselves, which would result in a chaotic, dangerous situation for everyone living in the county. Transportation would also be very difficult. We have no way to maintain all of the roads, so when they deteriorate, that’s how they would stay, making travel hazardous.

Not only does the county provide all of these services, but it does so in a way that is specific to our local needs. There would be no way for the federal, or even state governments to give every area what they needed, because there would be too many differences throughout the state. The government could not come up with different regulations and services for both a rural area and an
urban area, and be able to perform them both effectively. It would be too much. If one governmental body had the responsibility of providing for the entire state of Nebraska, it would have to come up with one standardized system. If this were the case, no one would be happy because their differing needs would not be met effectively. That is why the county government comes in. It makes it possible for the people living in a certain area to have specific regulations and services to make the standard of living the best possible. In a way, it gives us our own voice in the state and federal systems.

So the next time a person complains about having to pay taxes, or thinks that the county government serves no important purpose, they should think of what life would be like without this institution. No one likes being subject to another body, but it is a small price to pay for the accommodations that we have been given. Without county governments we would not have schools, law enforcement, road services, or a voice in the federal government. We would also be living under regulations and conditions not suited for our location. County government is a very effective institution not to be taken for granted.

The Importance of County Government in Nebraska

By: Ethan Knapp

County government means safety, fairness and privilege. The knowledge that I have a safe environment to live in, equal opportunities, and privileges provided by a free society creates a feeling of security. County government is the most important part of our nation’s government.

The county sheriff and his deputies keep me safe from other drivers and other drivers safe from me. The county road maintenance employees maintain the roads to keep me safe from hazardous road conditions while driving. The county commissioners make decisions to ensure the safety of the citizens of their county such as proposing plans for roads, water and businesses. They use tax dollars to resolve many issues in the community in order to create a better and safer environment. Safety is an important virtue of county government.

The county is fair towards all its residents. County government provides everyone with equal opportunities to vote, marry, operate a vehicle and own property. County government creates laws to provide equal access to the benefits of the county. Marriage and drivers licenses are issued everyday and real-estate deeds and vehicle titles are recorded. These things are available to all citizens. Fairness is a standard of county government.

County government is also about privilege. The government provides the privilege of a driver’s license, the privilege of voting, the privilege of owning property. However, it is not just about providing these privileges, it’s about the responsibility of the citizens to keep their rights. The court can revoke drivers’ licenses; voting rights can be taken away; and property can be seized. The government provides its citizens with these rights and privileges, but what the citizens do with their rights determines whether or not the citizens can keep their rights. Privilege is a principle idea of county government.

County government is the glue that holds the United States together. Without county government the United States government would not be able to function. The grass-roots effort of county officials forms the basis of our country’s government. The citizens of each county in the United States have the ability and responsibility to support or oppose the laws our government creates. Without this idea, our country would not be as strong as it is today. Without the support of the people, a president and a country will never succeed. County government helps citizens understand the issues and controversies in our national government to help us make the best decision for our nation. I believe that without county government our country would fail because without the carrying out of the laws and complete anarchy at the lower levels of government, the entire government system would fall apart.

Safety, equity, and privilege are created by statutes of county government. Safety comes not only from the county sheriff, but also from the county commissioners and maintenance crews working to create a safe environment. Fairness is provided in every office of county government no matter how conflicted the issue is. Privileges are provided by searching for the safest and fairest answer. These statutes provide the basis for county government. County government is a staple not only in my life, but also in the in the lives of millions of Americans.

The Importance of County Government in Nebraska

By: Andrew Krotter

With the uncertainty of today’s troubling economic times and the collapse of the global market economy, strong local county government is as important now as it has ever been. Nebraskans will be looking to local government and elected officials for leadership to make the right, and even tough decisions to keep our counties functioning and viable for future generations.

Nebraska has a unique system of government, both on a state (with the one house unicameral) and county level. County government in Nebraska is organized into two models, township counties and commissioner counties. The township counties are subdivided into organized townships and governed by a 7-member board of supervisors. This is the format used in 27 counties in Nebraska, including in my home county, Holt. The second model is the commissioner county, where the county is governed by a 3 or 5 member board of commissioners, but is not subdivided into organized townships. This format of county government is used in 66 counties. The county supervisors or commissioners make the business/budget decisions and set the tax levies on behalf of the county.

Each of the 93 counties in Nebraska has elected officials to run the daily business of county and state operations. On County Government Day, (thanks to the Holt Co. Veteran’s) I was able to see first hand how county government worked. The elected officials are: County Assessor, County Attorney, County Clerk, County Sheriff, County Treasurer and Register of Deeds. Other county officials such as the County Surveyor, Election Commissioner, Road Superintendent, Veteran Service, Weed Commissioner, etc. are appointed and may be shared by multiple counties.

The importance of county government is it allows local control

(Continued on page 18)
2009 Scholarship Award Recipients’ Essays

and local decisions to be made by elected leaders from within your county. County government is crucial to provide representation to all who reside within the county boundaries. Big government would benefit from this system of checks and balances that county government in Nebraska provides to us as citizens.

The Importance of County Government in Nebraska
By: Michaela Nolte

Whether we think it or not, county government plays a very influential role in Nebraska. As the county is the closet form of government to citizens, the majority of the population of Nebraska has the greatest amount of contact with the government at this level. From snow removal, to elections, to taxes, county government is not only evident, but very important in our lives.

One of the greatest responsibilities of county government of Nebraska is that it runs our elections, conducting the voting process not only for the local offices, but state and national as well. In most of the ninety-three counties of Nebraska, the county clerk conducts the elections, whereas in the large counties the election commissioner takes on this task. As well, a quickly approaching situation is the economic stimulus plan President Obama is currently working on. A portion of the funding for roads, bridges, and schools will go directly to the counties. Therefore, the county government in Nebraska will have a vital job overseeing the work being done in order to ensure the funding is spent wisely.

A task which effects us on a daily basis is that the county issues driver licenses for the state of Nebraska, contributing to safety on the roads. When buying a car, one must go to the county treasurer in order to obtain a car license, thus funding our county roads. In addition, the county treasurer collects property taxes to fund different programs. Also, the County Clerk’s office in Nebraska issues marriage licenses for the state.

Counties supply many other services as well. For example, in Lancaster County, Lancaster Manor, a nursing home facility for the elderly, is managed by the county to aid families in need by supplying a quality place for their loved ones to live when they are unable to remain their own homes. Additionally, Lancaster County funds a community health center to assist individuals with mental illnesses, which is another important service.

Our counties play a major role in the government of Nebraska, as they have the role of carrying out the policies and laws of the state. When a law is passed it is then up to the counties to enforce them. Although other governments, such as at the national and state level, appear more exciting, the county level of government is where most citizens will have a great deal of their contact with the government. Even though we may not give much thought to the county government or believe it to be exciting, it however is imperative to a large portion of our daily life services, many of which we take for granted in Nebraska. Through this, county government shows to be significantly important to our state.

The Importance of County Government in Nebraska
By: Erica Spanyers

Due to the great diversity of the 93 counties, which make up the state of Nebraska, local control is of the utmost importance. It is through the election process that each county’s registered voters elect the individuals who they feel are the most qualified and has the leadership skills necessary to represent and serve the county for the next four years in each of their respective offices. Some of the offices, which have an elected official are, the County Clerk’s office, the County Treasurer’s Office, the County Assessor’s Office, the County Sheriff’s office, as well as the Clerk of the District Court’s Office. Saline County has five individuals who serve on its Board of Commissioners, which are also elected positions.

I believe it is important that each county continue to be represented by its own group of elected officials. Local control of government is the only way we can continue to get the most from our tax dollars as the needs and issues in the western part of the state are very different from the needs and issues in the eastern part of the state. We have a big population difference across the state, which effects the views of those making decisions on an issue from one side of the state opposed to the other.

When our elected county officials make decisions, we can feel confident that those decisions will be in the best interest of the county as a whole, as well as in the best interest of you personally. I believe this to be true, due to the fact that their decisions will have the same impact on them as individuals, as they will have on you. Many of our elected officials are people who we attend church with, who may go to the same social activities that we do, or even go to the same grocery store we do. They are people who we often see in our day-to-day lives. We feel comfortable visiting with our elected county officials, as well as sharing our thoughts and addressing our concerns with them.

As needs are continually changing in each of the different counties across the state, I feel it is crucial that we keep the control and the decision-making in the hands of those who know and understand the county the best, our elected county officials.

The Importance of County Government in Nebraska
By: Brandon Stenger

With today’s economy, when people hear the word government, they cringe. They think of all the negative things happening here and now. What people fail to remember is all the positives government does every day, all year long, especially on the local level. They provide law enforcement, fire protection, road maintenance, funding to local schools, hospitals, and cemeteries. They also issue driver’s licenses, license plates, and vehicle titles, show property ownership deed records, property assessments, voter registration, and marriage licenses, just to name a few.

My mom works in the assessor’s office where they are responsible for putting values on all property in the county which upon taxes are then levied. She has explained to me that during the month of June, anyone who does not believe their value is correct or at fair market value can protest it. They can appeal to the County Board of Commissioners to try to get it changed. This process would be much harder if this had to be done at a state level. It would cause much more travel and time for this process to occur at Lincoln. She has also explained to me that levies

(Continued on page 19)
(that which taxes are based on), are set by many different groups needing money for their yearly budgets. The city, county, schools, fire, hospital, and cemetery districts all levy for their needed budgets.

With the passing of the open meeting act, anyone can attend the meetings of these groups as they are planning and approving their budgets. At which time people are able to voice their opinions on why or why not they agree with the budget or may even make suggestions on how to improve it. If this was all done at the state level, it would be difficult for most people to travel that far to attend all these meetings. It would also be very difficult to know what each entity would need in their yearly budget. The eastern part of the state wouldn’t know what kind of a budget it takes to maintain all the rural county roads so abundant in the western part of the state. The bigger cities in the east would need more money for city maintenance, for fire and police protection, and for their bigger schools. But how much more is needed? Allowing each individual county to determine their monetary budget needs makes much more sense. So, even with all the negative opinions of government right now, local government provides so much more positives than negatives. Local government is definitely a MUST for a county to function properly, efficiently, and economically!

The Importance of County Government in Nebraska
By: Benjamin Stewart

County government is very important for people in a rural state like Nebraska. A county government provides many services to its citizens such as safety and transportation. County government also serves a link between the local population and the state government. The most important part of county government is that it is the most accessible level of government to the citizens it governs.

One of the aspects that make county government in Nebraska so important is that it serves as a link between the people and the state government. Without county government, many people in Nebraska would be left without a voice in the way things are run.

State Senators are often in Lincoln performing their state obligations and aren’t very accessible. On the other hand, county officials are usually in the immediate area and can address issues in a much shorter time period. If necessary, the county officials can then send the issue to the state government.

Also county governments provide protection for its citizens. Many people in a state like Nebraska know their local law enforcement officials personally and this aspect gives law enforcement on the local level a friendly face. The sheriff’s office can respond to emergencies and other situations quickly. This aspect of county government keeps the population more secure.

Another service that the county provides is making sure the county roads are in good condition. Without this service, many people would have trouble moving from place to place. Even more important is that farmers need to have roads in good condition so they can move their harvested goods from the field to the elevator or other purchasers. For this reason, good roads are vital to the rural economy.

It is also the counties’ responsibility to collect and disperse property tax to all local entities. These entities include schools, cities, cemeteries, museums and others. County governments ensure that property valuations are fair and that like properties have equal assessments.

All in all the most important aspect of county government is the fact that the elected officials are ordinary citizens with knowledge of and concern for their local areas. Because of this, many people know them and feel comfortable calling them at anytime during the day or evening. Accessibility of elected officials and their concern for residents within its borders makes county government extremely important to the welfare of local citizens.

2009 Scholarship Award Recipients’ Essays

The Importance of County Government in Nebraska
By: Krista Swartzendruber

County government has been around since the colonial days. Many people believe that County government is an unnecessary level of Government. I beg to differ with this belief. County government provides valuable services to its residents that are not always provided by the state government. That is one main reason why I believe county government is important in Nebraska. The other two reasons I think county government is important is because of its source of employment and because of how it benefits the smaller towns.

Let’s face it. Many towns in Nebraska are very small but still are able to prosper. Why is this? I believe that county government is a great asset to the small towns of Nebraska. Public facilities are essential components of a healthy, strong, and vibrant downtown. Many communities have seen economic and social benefits when the post office, courthouse, public library, or other important public buildings are in their community. Based on both governmental policies and actions at all levels, there appears renewed recognition about the importance that public buildings and their activities contribute to the vitality of the community and the overall quality of their communities. If there weren’t any county governments, many people would probably move to the city. There eventually probably wouldn’t even be any small, rural communities that would exist if we only had state government.

Another reason I believe that County Government is important is because of the many jobs it provides for. To fulfill their service responsibilities, county governments employ more than two million professional, technical, and clerical personnel. From police officers, to janitors, to clerks, to judges or to the commissioner, the County Governments provide many different people with many different kids of job opportunities.

My third reason I believe that County Government is important to Nebraska is because of the services it provides to all. The County provides may services at a small cost on your property tax bill. Imagine what the increase would be if a small town had to absorb the cost of services now provided by the county. Today, taxes are high enough, and with the ever increasing food and energy cost, the taxpayer doesn’t need to have any more added expenses. There

(Continued on page 20)
against Kansas in 1991?

♦ Nebraska won the Orange Bowl and a National championship January 1, 1995. How many bowl games in a row were lost prior to that season?

♦ Rich Glover was inducted into the College Football Hall of Fame in 1995. Glover is one of only nine players in college football history to win both the Lombardi and Outland Trophies. What year did he receive these trophies?

♦ Memorial Stadium was dedicated on September 20, 1923 at a homecoming game with Kansas. What was the final score of that game?

♦ "Touchdown" Tommy Frazier had his jersey retired in 1996. Frazier won the 1995 Johnny Unitas Golden Arm Award. What was Frazier's jersey number?

♦ Which Husker I-back ran for 294 yards and scored 6 TDs in a game against Kansas in 1991?

2009 Scholarship Award Recipients’ Essays

are many things the County Governments do for Nebraska. Counties perform many state-mandated duties which include assessment of property, record keeping, maintenance of rural roads, and administration of election and judicial functions. Counties are also moving into other areas, undertaking programs relating to child welfare, consumer protection, economic development, planning and zoning, and water quality. And that's not even all! Without the help of the County Government, people would have a lot more responsibilities to contend with.

To summarize, County Government in Nebraska is very essential. First, it is an advantage to small towns. Second, it provides many people with job opportunities. Finally, County Government provides many services to all. I am sure that all I have mentioned in the above doesn't even come close to the many hats of County Government. I feel blessed that our forefathers established the idea of County Governments. County Government in Nebraska is definitely a positive feature when it comes to the lives of each and every one of us.

Your key to safe investing.

For 10 solid years, Nebraska public agencies have been investing their funds safely with The Nebraska Public Agency Investment Trust (NPAIT). This exclusive cash management program is designed to maximize these critical features:

- Secure Investments
- Competitive Rate
- Daily Liquidity
- Ease of Funds Transfer

To join NPAIT and unlock your county’s investing potential, call toll-free: (800) 890-9757.

Candi J. Sanders
(402) 323-1278
Toll Free: (800) 890-9757
Fax: (402) 323-1286
6801 S. 27th Street
Lincoln, NE 68501
www.npait.com

In appreciation of our sponsor, the Nebraska Association of County Officials.
2009 Road and Street Program Workshops  
Sept. 17, 18, 24, 28 & 30

The Nebraska Department of Roads and the Nebraska Local Transportation Assistance Program (NE-LTAP) are offering a series of 90-minute regional workshops:

Managing County Road and Municipal Street Programs: “Getting Great Results and Staying Out of Trouble”

Sept. 17, 1:30 P.M.*, Kearney, Ramada Inn  
Sept. 18, 1:30 P.M.*, Schuyler, St. Benedict Center  
Sept. 24, 1:30 P.M.*, North Platte, Sandhills Center  
Sept. 28, 1:30 P.M.*, Mahoney Park  
Sept. 30, 1:30 P.M.*, Alliance, Methodist Church

County Commissioners/Superintendents, Clerks/Treasurers, County Attorneys and Highway Superintendents are encouraged to attend. Topics will highlight programs, funding sources, standards, planning and reporting requirements, and the LPA Guidelines Manual for Federal-Aid Transportation Projects, including Responsible Charge duties.

The format will be a 60-minute presentation accompanied by a printed hand-out, followed by a 30-minute question and answer session. The information will be useful for first-term and veteran officials alike.

If you plan to attend, please let us know by e-mail verneda.kelly@nebraska.gov to please specify which date/location; for a group, please have one person e-mail a head count. If you have questions, please contact Verneda Kelly at the NDOR Local Projects Division, 402-479-4607.

* Each workshop follows the conclusion of the Fall NACO District Meeting
### September Legal Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Entity</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>County Board</td>
<td>Final levy allocations adopted unless modified by agreement of board and the governing board of requesting political subdivision. 77-3443(4)</td>
</tr>
<tr>
<td>1</td>
<td>Assessor</td>
<td>Before this date, the county assessor must certify to the Department of Revenue average assessed value of single-family residential property for purposes of homestead exemptions. 77-3506.02</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>In counties having a population of 100,000 or less, the second half of general real property taxes become delinquent. In all counties, the second half of all personal property taxes and real estate taxes on mobile homes, cabin trailers, manufactured homes, or similar property assessed and taxed as improvements to leased property for the last preceding year have become delinquent. Deadline for filing a poverty affidavit for personal property. 77-204, 77-1716, 77-1718</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>After this date of each year next after the personal taxes and real estate taxes on mobile homes, cabin trailers, manufactured homes, or similar property assessed and taxed as improvements to leased property belonging to the person against whom levied. 77-1717</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(4), 60-161</td>
</tr>
<tr>
<td>10</td>
<td>County Board of Equalization</td>
<td>Any action of the county board of equalization pursuant to section 77-1502 may be appealed to the TERC on or before September 10 if the county has a population greater than 100,000 and has adopted a resolution to extend the deadline for hearing protests under section 77-1502. 77-1510</td>
</tr>
<tr>
<td>15</td>
<td>County Board of Equalization</td>
<td>County Board of Equalization and special valuation protests must be heard and decided by this date or on or before September 30 if the county has a population greater than 100,000 and has adopted a resolution to extend the deadline for hearing protests under section 77-1502. 77-1504</td>
</tr>
<tr>
<td>15</td>
<td>Clerk/Register of Deeds, Treasurer</td>
<td>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. 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>20</td>
<td>County Board</td>
<td>Final day to adopt the budget and appropriate the amounts specified in the budget for the departments, offices, activities, and funds of the county for the period to which the budget applies. 23-909</td>
</tr>
<tr>
<td>20</td>
<td>County Board</td>
<td>Final day for governing bodies to file with and certify to the levying board a copy of the adopted budget statement, together with the amount of the tax to be levied. Information must also be filed with the auditor on or before this date. 13-508(1), 79-1225</td>
</tr>
<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>30</td>
<td>County Board of Equalization</td>
<td>County Board of Equalization and special valuation protests must be heard and decided by this if the county has a population greater than 100,000 and has adopted a resolution to extend the deadline for hearing protests under section 77-1502. 77-1504</td>
</tr>
<tr>
<td>30</td>
<td>Assessor</td>
<td>Assessor may amend school district taxable value report for corrections or errors. 79-1016</td>
</tr>
<tr>
<td>During Month</td>
<td>County Board of Equalization</td>
<td>Publish a list of all real estate in the county owned by agricultural and horticultural societies, educational, religious, charitable and cemetery organizations which are exempt from taxation for that year. 77-202.03(5)</td>
</tr>
<tr>
<td>Date</td>
<td>Department/Office</td>
<td>Task/Requirement</td>
</tr>
<tr>
<td>------</td>
<td>------------------</td>
<td>-----------------</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>Verify report on distress warrants to the county board and make an itemized report covering the amount uncollected. 77-1719.02</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>Report in writing to county board delinquent and unsold parcels. 77-1918</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>Prior to this date, the Department of Revenue must furnish to the county treasurer the total amount of aid from state sources appropriated to the county and each city, village, school district and learning community in the county. 77-1704.01</td>
</tr>
<tr>
<td>1</td>
<td>Assessor</td>
<td>By this date, the assessor shall forward to the Secretary of State the name and address of every trust owning agricultural land in the county as shown on the assessment rolls. 76-1517</td>
</tr>
<tr>
<td>1</td>
<td>Assessor</td>
<td>The owner of a rent-restricted housing project shall file a statement with the county assessor on or before this date of each year that details income and expense data for the prior year, a description of any land-use restrictions, and such other information as the county assessor may require. 77-1333(2)</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>First Tues.</td>
<td>Sheriff, Treasurer</td>
<td>Make report to County Board showing the different fees collected or earned, total fees since the last report, and total collected in that year. The sheriff shall at this time pay all fees earned to the treasurer, who shall credit the fees to the county’s general fund. 33-117(3)</td>
</tr>
<tr>
<td>First Tues.</td>
<td>Clerk of District Court</td>
<td>Money other than witness fees, fines, penalties, forfeiture which are uncalled for by the parties shall be remitted quarterly to the state treasurer following the expiration of a three year period. 24-345</td>
</tr>
<tr>
<td>First Tues.</td>
<td>Clerk of District Court, Board, Treasurer</td>
<td>Clerk of the District Court must file with the county board the names and amounts of witness fees which remain uncalled for a period of six months. Six months later these fees are paid over to the county treasurer and credited to the county common school fund. 33-140, 33-140.02</td>
</tr>
<tr>
<td>10</td>
<td>General</td>
<td>Prior to this date, excess levies to exceed levy limits or final levy allocations must be approved at an election or “town hall meeting” to be applicable. A vote to modify or rescind a previously approved vote must also be approved prior to this date. 77-3444</td>
</tr>
<tr>
<td>13</td>
<td>Clerk</td>
<td>Resolutions setting a tax request different from the prior year must be certified and forwarded to the county clerk on or before this date. 77-1601.02</td>
</tr>
<tr>
<td>15</td>
<td>Board of Equalization</td>
<td>On or before this date, levy the necessary taxes for the current year and certify all levies. 77-1601</td>
</tr>
<tr>
<td>15</td>
<td>General</td>
<td>By this date or on or before October 30 if the county has adopted a resolution to extend the deadline for hearing protests under section 77-1502, appeals by taxpayers must be filed with the Tax Equalization and Review Commission (TERC) from county board of equalization action. 77-1504</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(1)</td>
</tr>
<tr>
<td>15</td>
<td>Clerk/Register of Deeds, Treasurer</td>
<td>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</td>
</tr>
<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>30</td>
<td>General</td>
<td>On or before this date, if the county has adopted a resolution to extend the deadline for hearing protests under section 77-1502, appeals by taxpayers must be filed with the Tax Equalization and Review Commission (TERC) from county board of equalization action. 77-1504</td>
</tr>
<tr>
<td>31</td>
<td>General</td>
<td>Form 941N, the Nebraska Quarterly Withholding Return, must be filed for the previous calendar quarter.</td>
</tr>
<tr>
<td>31</td>
<td>Assessor</td>
<td>A copy of the plan of assessment and any amendments shall be mailed to the Department of Revenue on or before this date each year. Section 77-1311.02</td>
</tr>
<tr>
<td>During Month</td>
<td>Board</td>
<td>County board shall make quarterly visit to county jail of its county once during each of its sessions. 47-109</td>
</tr>
</tbody>
</table>
### November Legal Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Sheriff, Clerk of the District Court, Clerk, County Board</td>
<td>Sheriff or such person in charge of the administration of the jail must file jail report with the clerk of the district court and the county clerk, for the use of the county board. 47-107.</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer, Sheriff</td>
<td>With some exception, the treasurer must issue and deliver to the sheriff distress warrants for persons having delinquent personal tax or real estate tax on a mobile home, cabin trailer, manufactured home, or similar property assessed and taxed as improvements to leased land for that year. 77-1718</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>On or before this date annually, and at such other times as the county board may direct, the treasurer must file with the county clerk a statement in writing, setting forth in detail the name of each person charged with personal property tax which the county treasurer and his or her deputies have been unable to collect by reason of the removal or insolvency of the person charged with such tax, the value of the property and the amount of tax, the cause of inability to collect such tax in each separate case, in a column provided in the list for that purpose. 77-1742</td>
</tr>
<tr>
<td>1</td>
<td>Assessor</td>
<td>The State Tax Commissioner must certify his or her determination of a homestead exemption applicant's eligibility to the county assessor. 77-3517</td>
</tr>
<tr>
<td>5</td>
<td>Treasurer</td>
<td>Semi-annual statement showing amount collected on account of state, county and district school tax and all other sources from which school funds are derived must be filed with the State Treasurer and Tax Commissioner. Settlement of general school funds must also be made. 79-1034</td>
</tr>
<tr>
<td>5</td>
<td>Treasurer</td>
<td>If the school district secretary fails to submit the annual fall membership report or a school district fails to file an audit report with the Commissioner of Education by the statutory deadline, certain school aid will be withheld by the Commissioner and county treasurer. 79-528(4), 79-1089</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>5</td>
<td>County Board of Equalization</td>
<td>On or before this date, the county board of equalization upon its own motion may act to correct a clerical error which has resulted in the calculation of an incorrect levy by any entity otherwise authorized to certify a tax request under section 77-1601.02. 77-1601.</td>
</tr>
<tr>
<td>10</td>
<td>County Officials</td>
<td>Any local system may file with the Tax Commissioner a written request for a nonappealable correction of the adjusted valuation due to clerical error or for agricultural land, assessed value changes by reason of a land qualified or disqualified for special use valuation. 79-1016(5)</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 over to the county treasurer all fees received and take the receipt of the county treasurer. 33-106.02</td>
</tr>
<tr>
<td>15</td>
<td>Clerk/Register of Deeds, Treasurer</td>
<td>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</td>
</tr>
<tr>
<td>20</td>
<td>Assessor</td>
<td>After the levy of taxes and prior to this date, the assessor is required to transcribe the assessments into a suitable book. 77-1613</td>
</tr>
<tr>
<td>22</td>
<td>Assessor, Treasurer, Clerk</td>
<td>Deliver tax list of real and personal property to the county treasurer. At the same time the county assessor or county clerk shall transmit a warrant, which warrant shall be signed by the county assessor or county clerk and shall in general terms command the treasurer to collect taxes therein mentioned according to law. 77-1616</td>
</tr>
<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>30</td>
<td>Treasurer</td>
<td>Last date to certify to the State Tax Commissioner the total tax revenues that will be lost to all taxing agents within the county because of homestead exemptions. 77-3523</td>
</tr>
<tr>
<td>During Month</td>
<td>County Board, Fair Board</td>
<td>Each appointed county fair board must submit to the county board an itemized estimate of the amount of money necessary for the support and management of the fair for the upcoming year. 2-229(1)</td>
</tr>
<tr>
<td>During Month</td>
<td>Assessor</td>
<td>Property Tax Administrator shall hold an examination. 77-421</td>
</tr>
</tbody>
</table>
## Calendar Of Events

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 17, 2009</td>
<td>Central District Meeting</td>
<td>Kearney, Ramada Inn</td>
</tr>
<tr>
<td>September 18, 2009</td>
<td>Northeast District Meeting</td>
<td>Schuyler, St. Benedict Center</td>
</tr>
<tr>
<td>September 21-24, 2009</td>
<td>North American Weed Management Association Conference</td>
<td>Kearney, Holiday Inn</td>
</tr>
<tr>
<td>September 24, 2009</td>
<td>West Central District Meeting</td>
<td>North Platte, Sandhills Convention Center</td>
</tr>
<tr>
<td>September 28, 2009</td>
<td>Southeast District Meeting</td>
<td>Interstate 80, Mahoney Park</td>
</tr>
<tr>
<td>September 30, 2009</td>
<td>Panhandle District Meeting</td>
<td>Alliance, Country Club</td>
</tr>
<tr>
<td>October 7, 2009</td>
<td>Register of Deeds Workshop</td>
<td>Kearney, Holiday Inn</td>
</tr>
<tr>
<td>October 8, 2009</td>
<td>NACO Legislative Conference</td>
<td>Kearney, Holiday Inn</td>
</tr>
<tr>
<td>December 9-11, 2009</td>
<td>NACO’s 115th Annual Conference</td>
<td>Lincoln, Cornhusker Marriott Hotel</td>
</tr>
<tr>
<td>February 10-12, 2010</td>
<td>County Board Workshop</td>
<td>Kearney, Holiday Inn</td>
</tr>
<tr>
<td>May 13, 2010</td>
<td>NACO Budget Workshop</td>
<td>Kearney, Holiday Inn</td>
</tr>
<tr>
<td>June 9-11, 2010</td>
<td>Clerks, Election Commissioners, Register of Deeds Workshop</td>
<td>North Platte, Sandhills Convention Center</td>
</tr>
<tr>
<td>June 15-17, 2010</td>
<td>Treasurers Workshop</td>
<td>Nebraska City, Lied Center</td>
</tr>
<tr>
<td>July 16-20, 2010</td>
<td>NACO Annual Conference</td>
<td>Reno, Nevada</td>
</tr>
<tr>
<td>October 14, 2010</td>
<td>NACO Legislative Conference</td>
<td>Kearney, Holiday Inn</td>
</tr>
<tr>
<td>December 8-10, 2010</td>
<td>NACO 116th Annual Conference</td>
<td>Lincoln, Cornhusker Marriott Hotel</td>
</tr>
</tbody>
</table>

## Professional Directory

### JEO Consulting Engineers
- **Office Locations:** Nebraska, Iowa, Wisconsin
- Engineering, Architecture, Surveying, Planning

### KIRKHAM MICHAEL
- Your Success is Our Passion!
- Excellence in engineering, planning, design, and construction observation services.
- [www.kirkham.com](http://www.kirkham.com)
- 402.393.6630 • Omaha • Lincoln • York

### Speece Lewis Engineers
- 3534 So. 41st Street, Suite 4
- Lincoln, NE 68506
- Phone: (402) 483-6466
- Fax: (402) 483-1722
- [www.speecelewis.com](http://www.speecelewis.com)
- Roads and highways
- Hydrology and hydraulics
- Structural engineering
- Civil engineering
- Bridges
- Wetlands
- Surveying
- Inspection

### Miller & Associates
- Consulting Engineers, P.C.
- 1111 Central Avenue
- Kearney, NE 68047
- (308) 234-4455
- Kearney ▲ McCook ▲ Lexington ▲ Ogallala

### The Nebraska Public Agency Investment Trust (NPAIT)
- The Nebraska Public Agency Investment Trust (NPAIT) is a cash management program operated to maximize the following features:
  - Secure Investments, Daily Liquidity, and Excellent Interest Income.
- [www.npaite.com](http://www.npaite.com)
- PO Box 82529 • Lincoln, NE 68501-2529
- 800-490-9157 • 402-322-1275
One less thing to worry about.

BlueCross BlueShield of Nebraska
www.bcbsne.com