

BUFFALO COUNTY BOARD OF COMMISSIONERS
BUFFALO COUNTY BOARD OF EQUALIZATION
TUESDAY, SEPTEMBER 8, 2026

The Buffalo County Board of Commissioners and the Buffalo County Board of Equalization met on Tuesday, September 8, 2026 at 9:00 A.M. and 9:40 A.M. Chairperson Morrow called the meeting to order and led those present in the Pledge of Allegiance. The following Board members responded to roll call: Timothy Higgins, Ivan Klein, Myron Kouba, Ronald Loeffelholz, Daniel Lynch, Bill Maendele and Sherry Morrow. A copy of the acknowledgment and receipt of notice and agenda by the Board of Commissioners is attached to these minutes. Public notice of this meeting was published/posted in the Kearney Hub, on the Buffalo County website, and the bulletin boards located outside the County Clerk’s office and County Board Room on September 3, 2026. Chairperson Morrow announced that in accordance with Section 84-1412 of the Nebraska Revised Statutes, a current copy of the Open Meetings Act is available for review and posted at the back of the Board Room. County Clerk Heather Christensen took all proceedings hereinafter shown; while the convened meeting was open to the public. County Attorney Shawn Eatherton and Deputy County Attorney Josiah Davis were present.

REGULAR AGENDA

Moved by Higgins and seconded by Maendele to approve the August 25, 2026 minutes. Upon roll call vote, the following Board members voted "Aye": Higgins, Maendele, Klein, Kouba, Loeffelholz, Lynch and Morrow. Motion declared carried.

Sheriff Neil Miller administered the oath of office to Sergeant Brandon Brueggemann while Kelli Brueggemann pinned the badge.

Moved by Higgins and seconded by Kouba to ratify the following September 4, 2026 payroll claims processed by the County Clerk. Upon roll call vote, the following Board members voted "Aye": Higgins, Kouba, Klein, Loeffelholz, Lynch, Maendele and Morrow. Motion declared carried.

SEPTEMBER 4, 2026 PAYROLL

<u>GENERAL FUND</u>		
NET PAYROLL		562,816.96
BUFFALO CO TREASURER	I	157,818.00
FIRST CONCORD	E	667.50
FIRST NATIONAL BANK	T	40,313.26
MADISON NATIONAL	I	482.02
RETIREMENT PLANS AMERITAS	R	40,172.13
<u>ROAD FUND</u>		
NET PAYROLL		97,948.25
FIRST NATIONAL BANK	T	6,856.82
RETIREMENT PLANS AMERITAS	R	6,431.27
<u>EMPLOYEE DEDUCTIONS</u>		
AMERICAN FAMILY LIFE	I	2,023.06
BUFFALO CO TREASURER	I	26,830.00
EMPOWER ANNUITY INS	R	1,075.00
FIRST CONCORD	E	8,583.81
FIRST NATIONAL BANK	T	99,527.38
KEARNEY UNITED WAY	E	40.00
MADISON NATIONAL	I	1,328.52
METLIFE	E	5,564.73
NATIONWIDE RETIREMENT	R	2,567.50
NE CHILD SUPPORT	E	876.50
RETIREMENT PLANS AMERITAS	R	31,846.49
STATE OF NE	T	20,471.77
VISION SERVICE PLAN	E	1,549.07

Key: E- Expense: I- Insurance & or Bonds: R- Retirement: T- Taxes

Moved by Loeffelholz and seconded by Klein to accept the Community Action Partnership of Mid-Nebraska July 2026 RYDE Report. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Klein, Higgins, Lynch, Maendele and Morrow. Abstain: Kouba. Motion declared carried.

Moved by Higgins and seconded by Maendele to accept the County Clerk August 2026 Journal Entry Report. Upon roll call vote, the following Board members voted "Aye": Higgins, Maendele, Klein, Kouba, Loeffelholz, Lynch and Morrow. Motion declared carried.

Moved by Loeffelholz and seconded by Lynch to accept the Clerk of the District Court August 2026 Report. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Lynch, Higgins, Klein, Kouba, Maendele and Morrow. Motion declared carried.

Moved by Lynch and seconded by Klein to accept the Buffalo County Treasurer August 2026 Fund Balance Report. Upon roll call vote, the following Board members voted "Aye": Lynch, Klein, Higgins, Kouba, Loeffelholz, Maendele and Morrow. Motion declared carried.

Moved by Higgins and seconded by Klein to acknowledge receipt of County Treasurer Distress Warrant Report. Upon roll call vote, the following Board members voted "Aye": Higgins, Klein, Kouba, Loeffelholz, Lynch, Maendele and Morrow. Motion declared carried.

Moved by Lynch and seconded by Klein to approve the transfer of uncollected taxes to inactive status with the following Resolution 2026-40. Upon roll call vote, the following Board members voted "Aye": Lynch, Klein, Higgins, Kouba, Loeffelholz, Maendele and Morrow. Motion declared carried.

RESOLUTION 2026-40

BE IT RESOLVED that the County Treasurer having presented a list of delinquent Personal Property taxes and persons owing same to the County Board of Commissioners, with the request that the taxes be placed on an inactive status, and stating that Distress Warrants have been certified for the collection of said taxes to the Sheriff of Buffalo County for two or more years and said taxes are uncollectible; and having stated that the inactive tax list is reviewed annually and if taxes are found to be collectible, Distress Warrants are again issued against the persons for collection of said taxes, all of which, being in accordance with Nebraska Statutes in such cases, the County Board of Commissioners hereby authorize the transfer of said taxes to an inactive status. 77-1738.

Moved by Higgins and seconded by Kouba to approve the fiscal year 2025-2026 inventory statements filed by all of the County Officials. All inventory statements will be filed with the County Clerk as a public record. Upon roll call vote, the following Board members voted "Aye": Higgins, Kouba, Klein, Loeffelholz, Lynch, Maendele and Morrow. Motion declared carried.

After discussion, it was moved by Maendele and seconded by Klein to approve the petty cash increase for the Planning and Zoning Department to establish a financial account at Exchange Bank for online payments, for the Schneider Geospatial (Beacon) web-based Permitting & Licensing Platform, which was approved on May 26, 2026, by the Board. Upon roll call vote, the following Board members voted "Aye": Maendele, Klein, Higgins, Kouba, Lynch and Morrow. Abstain: Loeffelholz. Motion declared carried.

Following discussion, it was moved by Kouba and seconded by Maendele to approve flu shots for all Buffalo County Employees to be administered by Walgreens on October 14, 2026. The Board Administrator will notify the employees of the flu shot availability. Upon roll call vote, the following Board members voted "Aye": Kouba, Maendele, Higgins, Klein, Loeffelholz, Lynch and Morrow. Motion declared carried.

Moved by Higgins and seconded by Kouba to authorize the Sheriff's Office to accept the Region III Opioid Grant. Upon roll call vote, the following Board members voted "Aye": Higgins, Kouba, Klein, Loeffelholz, Lynch and Morrow. Abstain: Maendele. Motion declared carried.

Following discussion, it was moved by Maendele and seconded by Klein to approve the Special Designated License for The Wandering Well for an event at Knobel Barn located at 3070 Odessa Road, Kearney, NE on September 26, 2026. Upon roll call vote, the following Board members voted "Aye": Maendele, Klein, Higgins, Kouba, Loeffelholz, Lynch and Morrow. Motion declared carried.

Moved by Higgins and seconded by Kouba to enter into Executive Session at 9:21 A.M. regarding an Inter-department transfer request. In addition to the Board members responding to roll call, County Attorney Eatherton, Board Administrator Lynn Martin, Public Defender Office Manager Regan Van Matre and County Treasurer Brenda Rohrich. Upon roll call vote, the following Board members voted "Aye": Higgins, Kouba, Klein, Loeffelholz, Lynch, Maendele and Morrow. Motion declared carried.

Moved by Maendele and seconded by Higgins to move out of Executive Session at 9:23 A.M. and resume the open meeting. Upon roll call vote, the following Board members voted "Aye": Maendele, Higgins, Klein, Kouba, Loeffelholz, Lynch and Morrow. Motion declared carried.

Moved by Maendele and seconded by Higgins to approve the Inter-department transfer request. Upon roll call vote, the following Board members voted "Aye": Maendele, Higgins, Klein, Kouba, Loeffelholz, Lynch and Morrow. Motion declared carried.

Chairperson Morrow reviewed the following correspondence. County Clerk sent a notice of the Political Subdivisions participating in the Joint Public Hearing being held on September 15, 2026 at 6:30 P.M. at the Buffalo County Extension Building. NACO sent an email regarding a list of local disaster releases issued by the IRS. Nebraska State Historical Society sent a letter regarding the addition of the Nebraska Wind Sculpture to the National Register of Historic Places. Chairperson Morrow called on each Board member present for committee reports and recommendations.

Moved by Loeffelholz and seconded by Higgins to set bid date of October 13, 2026 at 9:30 A.M. for the 2027 Asphalt Overlay Project. The project is located on the Ravenna Road just south of Highway 2 and going south to 265th Road. Upon roll call vote, the following Board members voted “Aye”: Loeffelholz, Higgins, Klein, Kouba, Lynch, Maendele and Morrow. Motion declared carried.

Following discussion and review of the Poole Ranch Subdivision, it was moved by Lynch and Seconded by Loeffelholz that based on Buffalo County Subdivision Regulations, Section 3.12, the subdivider should submit a request for amendments to previously approved preliminary plats to the Zoning Administrator, along with applicable fees. Upon roll call vote, the following Board members voted "Aye": Lynch, Loeffelholz, Higgins, Klein, Kouba, Maendele and Morrow. Motion declared carried.

Facilities Director Stephen Gaasch presented an update on various county projects.

Moved by Loeffelholz and seconded by Higgins to recess the regular meeting of the Board of Commissioners at 9:50 A.M. and reconvene as a Board of Equalization. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Higgins, Klein, Kouba, Lynch, Maendele and Morrow. Motion declared carried.

BOARD OF EQUALIZATION

Chairperson Morrow called the Board of Equalization to order in open session. County Treasurer Rohrich and County Assessor Roy Meusch were present.

Moved by Loeffelholz and seconded by Lynch to approve the Motor Vehicle Tax Exemption renewal as indicated on the application by County Treasurer Rohrich for Hope Evangelical Free Church for a 2002 Dodge Ram Wagon B3500, 2008 Chevrolet Express G3500 and 2012 Chevrolet Express G3500. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Lynch, Higgins, Klein, Kouba, Maendele and Morrow. Motion declared carried.

Moved by Klein and seconded by Higgins to approve the Motor Vehicle Tax Exemption renewal as indicated on the application by County Treasurer Rohrich for Good Samaritan Society – St. Johns for a 2008 Buck Dandy Co Car Hauler, 2013 Ford Supreme Chassis BSSN, 2019 Chevrolet Silverado and 2021 Chrysler Voyager. Upon roll call vote, the following Board members voted "Aye": Klein, Higgins, Kouba, Loeffelholz, Lynch, Maendele and Morrow. Motion declared carried.

Moved by Higgins and seconded by Kouba to approve the Tax List Corrections numbered 5242-5245 submitted by County Assessor Meusch. Upon roll call vote, the following Board members voted "Aye": Higgins, Kouba, Klein, Loeffelholz, Lynch, Maendele and Morrow. Motion declared carried.

Moved by Loeffelholz and seconded by Lynch to adjourn the Board of Equalization and return to the regular meeting of the Board of Commissioners at 9:53 A.M. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Lynch, Higgins, Klein, Kouba, Maendele and Morrow. Motion declared carried.

REGULAR AGENDA

Chairperson Morrow called for a recess at 9:53 A.M. and returning at 10:00 A.M.

Chairperson Morrow called for Citizen’s Forum. No one addressed the Board.

Chairperson Morrow opened a public hearing at 10:01 A.M. for the Buffalo County fiscal year 2026-2027 budget. Buffalo County Board Administrator Martin presented an overview of the budget summarizing the proposed revenues and expenditures with a comparison to the prior year’s budget and a copy is on file with the County Clerk. No one else addressed the Board and Chairperson Morrow closed the hearing at 10:07 A.M. The Board will make a final decision on Buffalo County 2026-2027 Fiscal Year Budget at the September 22, 2026 Board meeting.

At 10:10 A.M., Chairperson Morrow asked if there was anything else to come before the Board before she declared the meeting adjourned until the regular meeting at 9:00 A.M. on Tuesday, September 22, 2026.

ATTEST:

Sherry L. Morrow, Chairperson
Buffalo County Board of Commissioners

(SEAL)

Heather A. Christensen
Buffalo County Clerk