BUFFALO COUNTY BOARD OF COMMISSIONERS
BUFFALO COUNTY BOARD OF EQUALIZATION
TUESDAY, NOVEMBER 10, 2026

The Buffalo County Board of Commissioners and the Buffalo County Board of Equalization met on Tuesday, November 10, 2026 at 9:00 A.M. and 9:30 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 November 5, 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, Chief Deputy County Attorney Andrew Hoffmeister and Deputy County Attorney Josiah Davis were present.

REGULAR AGENDA

Moved by Higgins and seconded by Lynch to approve the October 27, 2026 minutes. Upon roll call vote, the following Board members voted "Aye": Higgins, Lynch, Klein, Kouba, Loeffelholz, Maendele and Morrow. Motion declared carried.

Commissioner Higgins presented the Achievement Award to the Kearney Catholic High School Softball Team 2026 Class D1 State Champions.

Commissioner Lynch presented the Achievement Award to the Amherst Volleyball Team 2026 Class D1 State Champions.

Moved by Higgins and seconded by Lynch to ratify the following October 30, 2026 payroll claims processed by the County Clerk. Upon roll call vote, the following Board members voted "Aye": Higgins, Lynch, Klein, Kouba, Loeffelholz, Maendele and Morrow. Motion declared carried.

OCTOBER 30, 2026 PAYROLL

GENERAL FUND		
NET PAYROLL		606,579.27
BUFFALO CO TREASURER	I	159,634.00
FIRST NATIONAL BANK	T	43,610.56
MADISON NATIONAL	I	485.47
RETIREMENT PLANS AMERITAS	R	43,458.87
ROAD FUND		
NET PAYROLL		101,459.50
FIRST NATIONAL BANK	T	7,124.26
RETIREMENT PLANS DIV OF AMERITAS	R	6,733.85
EMPLOYEE DEDUCTIONS		
AMERICAN FAMILY LIFE	I	2,058.94
BUFFALO CO TREASURER	I	27,352.00
EMPOWER ANNUITY INS	R	1,075.00
FIRST CONCORD	E	8,673.81
FIRST NATIONAL BANK	T	108,993.71
KEARNEY UNITED WAY	E	40.00
MADISON NATIONAL	I	1,365.60
METLIFE	E	5,622.67
NATIONWIDE RETIREMENT	R	1,867.50
NE CHILD SUPPORT	E	876.50
RETIREMENT PLANS AMERITAS	R	34,345.18
STATE OF NE	T	22,401.20
VISION SERVICE PLAN	E	1,539.45

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

Moved by Maendele and seconded by Klein to acknowledge receipt of the County Clerk October 2026 Journal Entry Report. 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 Lynch to acknowledge receipt of the County Treasurer October 2026 Fund Balance Report. Upon roll call vote, the following Board members voted "Aye": Higgins, Lynch, Klein, Kouba, Loeffelholz, Maendele and Morrow. Motion declared carried.

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

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

Following discussion, it was moved by Klein and seconded by Higgins to approve the claim settlement with NIRMA. Upon roll call vote, the following Board members voted "Aye": Klein, Higgins, Kouba, Loeffelholz, Lynch, Maendele and Morrow. Motion declared carried.

After discussion, it was moved by Kouba and seconded by Maendele to approve the Buffalo County Health Insurance Plans for 2027. Upon roll call vote, the following Board members voted "Aye": Kouba, Maendele, Higgins, Klein, Loeffelholz, Lynch and Morrow. Motion declared carried.

Chairperson Morrow reviewed the following correspondence. Hall County Regional Planning Commission sent a letter regarding changes to the Hall County Nebraska Zoning Regulations to be considered at their regular meeting held on November 4, 2026 at 6:00 P.M. Chairperson Morrow called on each Board member present for committee reports and recommendations.

Savannah Lyon Executive Director of United Way presented the benefits United Way offers.

Facilities Director Stephen Gaasch presented the Fire Protection Policy for the Courthouse, Jail, and Justice Center to the Board. Following discussion, it was moved by Maendele and seconded by Lynch to approve the Fire Protection Policy for the Courthouse, Jail, and Justice Center with a copy on file in the County Clerk’s office. Upon roll call vote, the following Board members voted "Aye": Maendele, Lynch, Higgins, Klein, Kouba, Loeffelholz and Morrow. Motion declared carried.

Facilities Director Gaasch provided an update on various county projects.

Moved by Loeffelholz and seconded by Klein to recess the regular meeting of the Board of Commissioners at 9:35 A.M. and reconvene as a Board of Equalization. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Klein, Higgins, 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 Brenda Rohrich and Deputy County Assessor Wendy Vawser were present.

Moved by Lynch and seconded by Klein to approve the Motor Vehicle Tax Exemption renewal as indicated on the application by County Treasurer Rohrich for Crane River Theater Company for a 1998 Ford F150, 2015 Sharp Cargo Trailers, 2021 Sharp Cargo Trailer, 2022 Big Tex Dump Trailer and 2022 Big Tex Flatbed Trailer. Upon roll call vote, the following Board members voted "Aye": Lynch, Klein, Higgins, Kouba, Loeffelholz, Maendele and Morrow. Motion declared carried.

Moved by Loeffelholz 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-Home Care for a 2010 Ford Fusion S, two 2012 Chevrolet Malibus, 2014 Ford Fusion SE, two 2015 Ford Fusion SEs and 2017 Ford Fusion. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Higgins, Klein, Kouba, Lynch, Maendele and Morrow. Motion declared carried.

Moved by Loeffelholz and seconded by Maendele to approve the Motor Vehicle Tax Exemption renewal as indicated on the application by County Treasurer Rohrich for The Evangelical Lutheran Good Samaritan Society for a 2006 Ford LGT Cnvtnl, 2014 Dodge Caravan Grand and 2014 Buck Flatbed Trailer. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Maendele, Higgins, Klein, Kouba, Lynch and Morrow. Motion declared carried.

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 Mount Carmel Home- Keens Memorial for a 2005 Toyota Camry, 2007 Ford Pickup Supercab, 2013 Ford Passenger Van and 2019 Dodge Grand Caravan SE. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Lynch, Higgins, Klein, Kouba, Maendele and Morrow. Motion declared carried.

Moved by Loeffelholz and seconded by Klein to approve the Tax List Corrections numbered 5247-5249 submitted by County Assessor Meusch and presented by Deputy County Assessor Vawser. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Klein, Higgins, Kouba, Lynch, Maendele and Morrow. Motion declared carried.

Moved by Maendele and seconded by Kouba to adjourn the Board of Equalization and return to the regular meeting of the Board of Commissioners at 9:38 A.M. Upon roll call vote, the following Board members voted "Aye": Maendele, Kouba, Higgins, Klein, Loeffelholz, Lynch and Morrow. Motion declared carried.

REGULAR AGENDA

Chairperson Morrow instructed County Clerk Christensen to open and read aloud the submitted for the Section Corner Project. Bids were submitted from the following companies: Brown Surveying, Delta Field Service, Jorgensen Surveying, NV5, Inc. and Wilson & Company. Zoning Administrator Dennise Daniels and the Zoning Committee will review the bids and come back with recommendations later in the meeting. Moved by Higgins and seconded by Kouba to recess the meeting at 9:44 A.M. Upon roll call vote, the following Board members voted "Aye": Higgins, Kouba, Klein, Loeffelholz, Lynch, Maendele and Morrow. Motion declared carried.

The Board reconvened the meeting at 9:58 A.M.

Following discussion, it was moved by Loeffelholz and seconded by Kouba to award the bid proposal from Jorgensen Surveying for the Section Corner Project. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Kouba, Higgins, Klein, Lynch, Maendele and Morrow. Motion declared carried.

Chairperson Morrow called for Citizen's Forum. Heather Santiago from Kearney's Village spoke to the Board. No one else addressed the Board.

At 10:12 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, November 24, 2026.

ATTEST:

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Sherry L. Morrow, Chairperson	Heather A. Christensen
Buffalo County Board of Commissioners	Buffalo County Clerk

(*SEAL*)