

**BUFFALO COUNTY BOARD OF COMMISSIONERS**  
**BUFFALO COUNTY BOARD OF EQUALIZATION**  
**TUESDAY, DECEMBER 9, 2025**

The Buffalo County Board of Commissioners and the Buffalo County Board of Equalization met on Tuesday, December 9, 2025 at 9:00 A.M. and 9:20 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 web site, and the bulletin boards located outside the County Clerk’s office and County Board Room on December 4, 2025. 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. Deputy County Attorney Andrew Hoffmeister and Deputy County Attorney Josiah Davis were present.

**REGULAR AGENDA**

Moved by Higgins and seconded by Kouba to approve the November 25, 2025 Board meeting minutes. Upon roll call vote, the following Board members voted "Aye": Higgins, Kouba, Klein, Loeffelholz, Lynch, Maendele and Morrow. Motion declared carried.

Moved by Higgins and seconded by Lynch to ratify the following November 28, 2025 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.

**NOVEMBER 28, 2025 PAYROLL**

<b><u>GENERAL FUND</u></b>			
NET PAYROLL			395,437.64
AMERICAN FAMILY LIFE	I	PREMIUMS	1,426.90
RETIREMENT PLANS AMERITAS	R	EMPE RET	69,722.70
BUFFALO CO TREASURER	I	PREMIUMS	173,823.00
DAWSON CO COURT	E	GARNISHMENT	302.13
EMPOWER ANNUITY INS	R	DEFERRED COMP	1,075.00
FIRST CONCORD	E	FLEX FUNDS	6,624.06
FIRST NATIONAL BANK	T	FEDERAL TAXES	135,251.33
KEARNEY UNITED WAY	E	DONATIONS	67.42
MADISON NATIONAL	I	PREMIUMS	1,150.16
MADISON NATIONAL	I	LT DISABILITY	311.18
METLIFE	E	DENTAL	4,250.39
NATIONWIDE RETIREMENT	R	DEFERRED COMP	3,257.00
NE CHILD SUPPORT	E	CHILD SUPPORT	876.50
STATE OF NE	T	STATE TAXES	21,177.61
VISION SERVICE PLAN	E	EMPE VSP EYE	1,221.86
<b><u>ROAD FUND</u></b>			
NET PAYROLL			72,542.35
AMERICAN FAMILY LIFE	I	PREMIUMS	897.39
RETIREMENT PLANS AMERITAS	R	EMPE RET	11,239.97
BUFFALO CO TREASURER	I	PREMIUMS	4,597.00
FAMILY SUPPORT REGISTRY	E	GARNISHMENT	75.00
FIRST CONCORD	E	FLEX FUNDS	842.49
FIRST NATIONAL BANK	T	FEDERAL TAXES	21,293.45
MADISON NATIONAL	I	PREMIUMS	231.16
MADISON NATIONAL	I	LT DISABILITY	110.79
METLIFE	E	DENTAL	1,028.91
NATIONWIDE RETIREMENT	R	DEFERRED COMP	272.50
STATE OF NE	T	STATE TAXES	3,158.26
VISION SERVICE PLAN	E	EMPE VSP EYE	319.09
<b><u>WEED FUND</u></b>			
NET PAYROLL			5,979.06
RETIREMENT PLANS AMERITAS	R	EMPE RET	940.35
BUFFALO CO TREASURER	I	PREMIUMS	346.00
FIRST CONCORD	E	FLEX FUNDS	33.33
FIRST NATIONAL BANK	T	FEDERAL TAXES	1,883.52
MADISON NATIONAL	I	LT DISABILITY	4.18
METLIFE	E	DENTAL	60.36
STATE OF NE	T	STATE TAXES	281.93

Moved by Loeffelholz and seconded by Klein to acknowledge receipt of the Clerk of District Court November 2025 Report. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Klein, Higgins, Kouba, Lynch, Maendele and Morrow. Motion declared carried.

Moved by Lynch and seconded by Higgins to acknowledge receipt of the Buffalo County Treasurer November 2025 Fund Balance Report. Upon roll call vote, the following Board members voted "Aye": Lynch, Higgins, Klein, Kouba, Loeffelholz, Maendele and Morrow. Motion declared carried.

Buffalo County Juvenile Services Administrator Doug Kramer was present for the following two agenda items to answer any questions. After discussion, it was moved by Maendele and seconded by Kouba to approve the Buffalo County Comprehensive Youth Services Plan and apply for the FY 2027 Community-Based Juvenile Services Aid (CBA and EB) Grants. Upon roll call vote, the following Board members voted "Aye": Maendele, Kouba, Higgins, Klein, Loeffelholz, Lynch and Morrow. Motion declared carried.

Following discussion, it was moved by Lynch and seconded by Kouba to authorize Chairperson Morrow to sign the Memorandum of Understanding (MOU) between Buffalo and Sherman Counties for Juvenile Services Aid Program. Upon roll call vote, the following Board members voted "Aye": Lynch, Kouba, Higgins, Klein, Loeffelholz, Maendele and Morrow. Motion declared carried.

County Attorney Shawn Eatherton arrived at 9:10 A.M.

Chairperson Morrow reviewed the following correspondence. City of Kearney sent a letter regarding the Planning Commission Agenda for December 19, 2025. Juli Byrne a retired county employee sent a thank you note from retirement with appreciation of support all the years she has worked and to have a Happy Holidays. Chairperson Morrow called on each Board member present for committee reports and recommendations.

## **ZONING**

Deputy County Attorney Hoffmeister and Zoning Administrator Dennise Daniels were present for the following Zoning agenda item.

Chairperson Morrow opened the public hearing at 9:21 A.M. for an Administrative Subdivision filed by Mitch Humphrey, licensed land surveyor, on behalf of Teresa R. Smith and Amy L. Danielson, Personal Representative of the Robert E. Smith Estate, for and Administrative Subdivision to be known as “T Smith Administrative Subdivision.” This property is located in Part of Government Lot One (1) and Part of Platte River Accretions, of Section Three (3), Township Eight (8) North, Range Fourteen (14) West of the Sixth Principal Meridian, Buffalo County, Nebraska. Licensed land surveyor Humphrey was present to answer any questions. Del and Florence Lienemann of Buffalo County asked questions regarding the survey, no one else addressed the Board. Chairperson Morrow closed the public hearing at 9:39 A.M. Moved by Loeffelholz and seconded by Lynch to approve the Administrative Subdivision to be known as “T Smith Administrative Subdivision” with the following Resolution 2025-70. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Lynch, Higgins, Klein, Kouba, Maendele and Morrow. Motion declared carried.

## **RESOLUTION 2025-70**

WHEREAS, Mitch Humphrey, licensed land surveyor, on behalf of Teresa R. Smith and Amy L. Danielson, Personal Representative of the Robert E. Smith Estate, hereinafter referred to as “applicant”, has filed for an Administrative Subdivision for “T Smith Administrative Subdivision”, with the Buffalo County Clerk and/or Zoning Administrator, and

WHEREAS, the Zoning Administrator forwarded this application to this Board, and

WHEREAS, on December 9, 2025, this Board conducted a public hearing and finds:

1. The proposed “T Smith Administrative Subdivision” is in the Agriculture (AG) Zoning District for Buffalo County, Nebraska.
2. The tract, presently owned by Teresa R. Smith and Amy L. Danielson, Personal Representative of the Robert E. Smith Estate, referred to as part of parcel 660001000, situated in part of Lot 1, part of Lot 2, part of Lot 6 and part of Lot 7 and accretions in Section Three (3), Township Eight (8) North, Range Fourteen (14) West of the Sixth Principal Meridian, Buffalo County, Nebraska, has approximately 84 remnant acres.
3. The proposed plat for this subdivision fulfills Buffalo County’s Subdivision Resolution requirements for administrative subdivisions specifically allowed under Section 3.02, together with other provisions applicable, thereto.
4. Coal Chute Road is a county-maintained, open public road and the road abuts on the subdivision’s north side. The width of Coal Chute Road meets this county’s minimum width standards without the need of additional dedications.
5. Title search paperwork has been provided to the Buffalo County Attorney’s Office and that office has cleared title as concerns Buffalo County’s interests based upon the title search documents delivered to that office by applicant.
6. This proposed administrative subdivision should be approved.

NOW THEREFORE, BE IT RESOLVED BY THE BUFFALO COUNTY BOARD OF COMMISSIONERS in regular session with a quorum present, that the plat, “T Smith Administrative Subdivision”, an administrative subdivision located in Part of Government Lot One (1) and Part of Platte River Accretions Abutting Said Government Lot One (1), located in Section Three (3), Township Eight (8) North, Range Fourteen (14) West of the Sixth Principal Meridian, Buffalo County, Nebraska, duly made out, acknowledged and certified, is hereby approved, accepted, ratified, and authorized to be filed and recorded in the Office of the Register of Deeds, Buffalo County, Nebraska.

Moved by Loeffelholz and seconded by Lynch to recess the regular meeting of the Board of Commissioners at 9:41 A.M. and reconvene as a Board of Equalization. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Lynch, Higgins, Klein, Kouba, 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 was present.

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 Community Action Partnership of Mid-Nebraska for a 2018 Dodge Journey, a 2022 Jeep Renegade and a 2024 Chevy Silverado. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Maendele, Higgins, Klein, Kouba, Lynch and Morrow. Abstain: Kouba. Motion declared carried.

Moved by Maendele and seconded by Lynch to approve the Motor Vehicle Tax Exemption renewal as indicated on the application by County Treasurer Rohrich for South Central Behavioral Services, Inc. for a 2003 Ford Econoline. Upon roll call vote, the following Board members voted "Aye": Maendele, Lynch, Higgins, Klein, Kouba, Loeffelholz and Morrow. Motion declared carried.

Moved by Loeffelholz and seconded by Klein 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 three 2012 Chevrolet Malibu’s. 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 Loeffelholz to adjourn the Board of Equalization and return to the regular meeting of the Board of Commissioners at 9:43 A.M. Upon roll call vote, the following Board members voted "Aye": Maendele, Loeffelholz, Higgins, Klein, Kouba, Lynch and Morrow. Motion declared carried.

**FACILITIES**

Facilities Director Stephen Gaasch presented a review of the current construction projects for Buffalo County with the Board.

**ROAD DEPARTMENT**

Highway Superintendent John Maul was present for the following agenda items.

Moved by Maendele and seconded by Klein to set bid date of Tuesday, January 13, 2026 at 9:30 A.M. for Project No. C10 (1455) Structure No. C001012815 bridge replacement with a concrete box. Upon roll call vote, the following Board members voted "Aye": Maendele, Klein, Higgins, Kouba, Loeffelholz, Lynch and Morrow. Motion declared carried.

After discussion, it was moved by Lynch and seconded by Higgins for the approval of Road Improvement contract of 340<sup>th</sup> and Navaho Roads and authorization of Chairperson Morrow signature. Upon roll call vote, the following Board members voted "Aye": Lynch, Higgins, Klein, Kouba, Loeffelholz, Maendele and Morrow. Motion declared carried.

**REGULAR AGENDA**

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

Chairperson Morrow asked if there was anything else to come before the Board at 9:56 A.M. before he declared the meeting adjourned until the regular meeting at 9:00 A.M. on Tuesday, December 23, 2025.

ATTEST:

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Sherry L. Morrow, Chairperson  
Buffalo County Board of Commissioners

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Heather A. Christensen  
Buffalo County Clerk

(SEAL)