

BUFFALO COUNTY BOARD OF COMMISSIONERS
BUFFALO COUNTY BOARD OF EQUALIZATION
TUESDAY, OCTOBER 14, 2025

The Buffalo County Board of Commissioners and the Buffalo County Board of Equalization met on Tuesday, October 14, 2025 at 9:00 A.M. and 9:30 A.M. Vice-Chairperson Maendele 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 and Bill Maendele. Absent: 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 October 9, 2025. Vice-Chairperson Maendele 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 Lynch to approve the September 23, 2025 minutes. Upon roll call vote, the following Board members voted “Aye”: Higgins, Lynch, Klein, Kouba, Loeffelholz and Maendele. Absent: Morrow. Motion declared carried.

Moved by Higgins and seconded by Loeffelholz to ratify the following October 3, 2025 payroll claims processed by the County Clerk. Upon roll call vote, the following Board members voted “Aye”: Higgins, Loeffelholz, Klein, Kouba, Lynch and Maendele. Absent: Morrow. Motion declared carried.

OCTOBER 3, 2025 PAYROLL

<u>GENERAL FUND</u>			
NET PAYROLL			384,174.56
AMERICAN FAMILY LIFE	I	PREMIUMS	1,426.90
RETIREMENT PLANS AMERITAS	R	EMPE RET	67,515.20
BUFFALO CO TREASURER	I	PREMIUMS	175,847.50
DAWSON CO COURT	E	GARNISHMENT	302.13
EMPOWER ANNUITY INS	R	DEFERRED COMP	1,075.00
FIRST CONCORD	E	FLEX FUNDS	7,349.06
FIRST NATIONAL BANK	T	FEDERAL TAXES	129,033.19
KEARNEY UNITED WAY	E	DONATIONS	67.42
MADISON NATIONAL	I	PREMIUMS	1,174.16
MADISON NATIONAL	I	LT DISABILITY	322.76
METLIFE	E	DENTAL	4,324.33
NATIONWIDE RETIREMENT	R	DEFERRED COMP	3,257.00
NE CHILD SUPPORT	E	CHILD SUPPORT	876.50
STATE OF NE	T	STATE TAXES	20,204.59
VISION SERVICE PLAN	E	EMPE VSP EYE	1,251.87
<u>ROAD FUND</u>			
NET PAYROLL			67,737.55
AMERICAN FAMILY LIFE	I	PREMIUMS	897.39
RETIREMENT PLANS AMERITAS	R	EMPE RET	10,592.88
BUFFALO CO TREASURER	I	PREMIUMS	4,482.00
FAMILY SUPPORT REGISTRY	E	GARNISHMENT	75.00
FIRST CONCORD	E	FLEX FUNDS	842.49
FIRST NATIONAL BANK	T	FEDERAL TAXES	20,094.86
MADISON NATIONAL	I	PREMIUMS	183.01
MADISON NATIONAL	I	LT DISABILITY	111.63
METLIFE	E	DENTAL	1,010.59
NATIONWIDE RETIREMENT	R	DEFERRED COMP	272.50
STATE OF NE	T	STATE TAXES	2,971.90
VISION SERVICE PLAN	E	EMPE VSP EYE	312.74
<u>WEED FUND</u>			
NET PAYROLL			5,975.74
RETIREMENT PLANS AMERITAS	R	EMPE RET	939.83
BUFFALO CO TREASURER	I	PREMIUMS	346.00
FIRST CONCORD	E	FLEX FUNDS	33.33
FIRST NATIONAL BANK	T	FEDERAL TAXES	1,882.27
MADISON NATIONAL	I	LT DISABILITY	4.18

METLIFE	E	DENTAL	60.36
STATE OF NE	T	STATE TAXES	281.70

Buffalo County Treasurer Brenda Rohrich was present for the discussion regarding handling of pledged securities. After discussion it was moved by Higgins and seconded by Lynch to approve the Pledged Collateral agreement with First National Bank of Omaha (FNBO) with the following Resolution 2025-62 and authorize Vice-Chairperson Maendele to sign the Pledged Collateral agreement with FNBO. Upon roll call vote, the following Board members voted “Aye”: Higgins, Lynch, Klein, Kouba, Loeffelholz and Maendele. Absent: Morrow. Motion declared carried.

RESOLUTION 2025-62

WHEREAS, First National Bank of Omaha, a depository bank for Buffalo County has requested that Buffalo County change the method that public funds are secure when deposited with financial institutions, and

WHEREAS, Nebraska law requires banks that hold public funds pledge approved collateral for public entity deposits in excess of FDIC insured limits, and

WHEREAS, pursuant to LB 909, as enacted and set out in Sec. 77-2398, Neb.Rev.Stat., and other laws, effective July 1, 2020, the following language was adopted as concerns deposits of public money held with public depository institutions:

“As an alternative to the requirements to secure the deposit of public money or public funds in excess of the amount insured or guaranteed by the Federal Deposit Insurance Corporation pursuant to sections [77-2389](#) and [77-2394](#), a bank, capital stock financial institution, or qualifying mutual financial institution designated as a public depository may secure the deposits of one or more governmental units by providing a deposit guaranty bond or by depositing, pledging, or granting a security interest in a single pool of securities or by a combination thereof to secure the repayment of all public money or public funds deposited in the bank, capital stock financial institution, or qualifying mutual financial institution by such governmental units and not otherwise secured pursuant to law, if at all times the total value of the deposit guaranty bond and the aggregate market value of the pool of securities so deposited, pledged, or in which a security interest is granted is at least equal to one hundred two percent of the amount on deposit which is in excess of the amount so insured or guaranteed.”

WHEREAS, Buffalo County should enter into agreements with First National Bank of Omaha to pooled pledged security arrangements for the holding of Buffalo County funds with First National Bank of Omaha.

WHEREAS, funds currently held with First National Bank of Omaha, for the benefit of Buffalo County should be released by said bank and deposited with the pooled pledged security funds of First National Bank of Omaha held under the authorizations granted in the above quoted statute.

NOW THEREFORE, BE IT RESOLVED THAT THE BUFFALO COUNTY BOARD OF COUNTY COMMISSIONS that Buffalo County’s public funds on deposit with First National Bank of Omaha are authorized to be held by said bank as pooled pledged security as authorized in the above quoted statute.

RESOLVED FURTHER, that all Buffalo County Official are authorized to take action and sign documents on behalf of Buffalo County to accomplish the pooled security holding of public funds as authorized by the above quoted statute.

Moved by Loeffelholz and seconded by Klein to approve the release of pledged collateral in the amount of \$1,340.63 for the Buffalo County Treasurer at Firstier Bank. Upon roll call vote, the following Board members voted “Aye”: Loeffelholz, Klein, Higgins, Kouba, Lynch and Maendele. Absent: Morrow. Motion declared carried.

Moved by Loeffelholz and seconded by Klein to approve the deletion of pledged collateral in the amount of \$1,047.09 for the Buffalo County Treasurer at FNBO. Upon roll call vote, the following Board members voted “Aye”: Loeffelholz, Klein, Higgins, Kouba, Lynch and Maendele. Absent: Morrow. Motion declared carried.

Moved by Higgins and seconded by Lynch to approve the October 2025 early claim submitted by the County Clerk in the amount of \$12,724.00 for machinery & equipment fuel from the Road Fund. Upon roll call vote, the following Board members voted “Aye”: Higgins, Lynch, Klein, Kouba, Loeffelholz and Maendele. Absent: Morrow. Motion declared carried.

Moved by Loeffelholz and seconded by Kouba to accept the Buffalo County Treasurer September 2025 Fund Balance Report. Upon roll call vote, the following Board members voted “Aye”: Loeffelholz, Kouba, Higgins, Klein, Lynch and Maendele. Absent: Morrow. Motion declared carried.

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

Moved by Loeffelholz and seconded by Higgins to accept the Keno audit for fiscal year ending June 30, 2025 a copy will be filed with the County Clerk. Upon roll call vote, the following Board members voted “Aye”: Loeffelholz, Higgins, Klein, Kouba, Lynch and Maendele. Absent: Morrow. Motion declared carried.

After discussion and review of the County Sheriff’s reports, it was moved by Lynch and seconded by Higgins to approve the Special Designated Liquor License applications filed by B&B Research & Investments, LLC aka The Village for an event to be held at “The Chalet” located at 7265 Pawnee Road, Gibbon, NE 68840 on October 25, 2025. Upon roll call vote, the following Board members voted “Aye”: Lynch, Higgins, Klein, Kouba, Loeffelholz and Maendele. Absent: Morrow. Motion declared carried.

Vice-Chairperson Maendele reviewed the following correspondence. City of Kearney sent a letter regarding the Planning Commission Agenda for October 17, 2025. County Clerk added the last Planning Commission meeting minutes to the Board packets as requested by the Board. Kearney Area Chamber of Commerce sent a letter to inform the Board about the Kearney area being featured on Livability.com. FNBO sent a post card invitation to Business After Hours on October 16, 2025. Vice-Chairperson Maendele called on each Board member present for committee reports and recommendations

ZONING

Zoning Administrator Dennise Daniels and Deputy County Attorney Davis were present for the following Zoning agenda items.

Vice-Chairperson Maendele opened the public hearing at 9:17 A.M. for an Administrative Subdivision filed by Mitchell Humphrey, licensed land surveyor, on behalf of Morgan Fouts and Tara Fouts and Alan Fouts, also known as Alan K. Fouts, and Rebecca Fouts, also known as Rebecca C. Fouts for an Administrative Subdivision to be known as “Fouts Administrative Subdivision”, This property is located in Part of the Northeast Quarter of the Northwest Quarter of Section Twenty-Six (26), Township Nine (9) North, Range Eighteen (18) West of the Sixth Principal Meridian, Buffalo County, Nebraska. Licensed land surveyor Humphrey was present to answer any questions. No one else addressed the Board. Vice-Chairperson Maendele closed the hearing at 9:18 A.M. Moved by Higgins and seconded by Lynch to approve the Administrative Subdivision to be known as “Fouts Administrative Subdivision” with the following Resolution 2025-63. Upon roll call vote, the following Board members voted “Aye”: Higgins, Lynch, Klein, Kouba, Loeffelholz and Maendele. Absent: Morrow. Motion declared carried.

RESOLUTION 2025-63

WHEREAS, Mitch Humphrey, licensed land surveyor, on behalf of Morgan Fouts and Tara Fouts and Alan Fouts, also known as Alan K. Fouts, and Rebecca Fouts, also known as Rebecca C. Fouts, hereinafter referred to as “applicant”, has filed for an Administrative Subdivision for “Fouts 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 October 14, 2025, this Board conducted a public hearing and finds:

1. The proposed “Fouts Administrative Subdivision” is in the Agriculture (AG) Zoning District for Buffalo County, Nebraska.
2. The tract, presently owned by Alan Fouts, also known as Alan K. Fouts, and Rebecca Fouts, also known as Rebecca C. Fouts, referred to as parcel 500235000, situated in part of the North 116.02 Acres of the Northwest Quarter in Section Twenty-Six (26), Township Nine (9) North, Range Eighteen (18) West of the Sixth Principal Meridian, Buffalo County, Nebraska, has approximately 114.60 remnant acres.
3. The tract, presently owned by Morgan Fouts and Tara Fouts, referred to as parcel 500235001, a tract in the Northeast Quarter of the Northwest Quarter in Section Twenty-Six (26), Township Nine (9) North, Range Eighteen (18) West of the Sixth Principal Meridian, Buffalo County, Nebraska, will be merged in its’ entirety into the administrative subdivision and has no remnancy.
4. 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.
5. 56th Road is a county-maintained, open public road and it abuts the subdivision on its south side. The width of 56th Road meets this county’s minimum width standards without the need of additional dedications.
6. 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.
7. 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 “Fouts Administrative Subdivision”, an administrative subdivision located in Part of the Northeast Quarter of the Northwest Quarter of Section Twenty-Six (26), Township Nine (9) North, Range Eighteen (18) 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 acknowledge receipt of the Annual Report and Review of Special Use Permit Properties. A copy will be on file with the County Clerk’s office. Upon roll call vote, the following Board members voted “Aye”: Loeffelholz, Lynch, Higgins, Klein, Kouba and Maendele. Absent: Morrow. Motion declared carried.

Vice-Chairperson Maendele called for Citizen’s forum. Veterans Committee Chairperson Tom McCoy reminded the Board about the upcoming Veterans Day Parade on November 8, 2025 and recognized Sheriff Neil Miller for his induction into the Nebraska Sheriffs’ Association Hall of Fame.

Vice-Chairperson Maendele called for a break at 9:20 A.M. to return at 9:25 A.M.

FACILITIES

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

Moved by Loeffelholz and seconded by Klein to recess the regular meeting of the Board of Commissioners at 9:31 A.M. and reconvene as a Board of Equalization. Upon roll call vote, the following Board members voted “Aye”: Loeffelholz, Klein, Higgins, Kouba, Lynch and Maendele. Absent: Morrow. Motion declared carried.

BOARD OF EQUALIZATION

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

Moved by Klein and seconded by Higgins to set levies for 2025-2026 fiscal year with Resolution 2025-64. Upon roll call vote, the following Board members voted “Aye”: Klein, Higgins, Kouba, Loeffelholz, Lynch and Maendele. Absent: Morrow. Motion declared carried.

RESOLUTION 2025-64

			PROPERTY TAX RATES 2025-2026					
COUNTY FUNDS		LEVY						
GENERAL		0.301296						
BOND		0.020798						
VETERAN'S AID		0.000314						
TOTAL		0.322408						
FIRE DISTRICTS	GENERAL	SINKING	BOND					
SUBURBAN #1	0.022202	0.010126	0.003440					
GIBBON #2	0.010513							
SHELTON #3	Set By Hall	County						
PLEASANTON #4	0.056069							
RAVENNA #5	0.002743		0.002950					
MILLER #6	0.010015							
ELM CREEK #7	0.008941		0.009817					
AMHERST #8	0.013038		0.019587					
CITY/VILLAGE	GENERAL	BOND	OPD	CRA				
AMHERST	0.076134	0.152359						
ELM CREEK	0.392395							
GIBBON	0.400000	0.145000						
KEARNEY	0.166383	0.015933	0.099791	0.006416				
MILLER	0.451431							
PLEASANTON	0.158245	0.058334						
RAVENNA	0.398319							
RIVERDALE	0.075042							
SHELTON	0.499950	0.149461						
BUFFALO COUNTY AGRICULTURAL SOCIETY								
		GENERAL	SINKING					
		0.008576	0.016246					
SANITARY & IMPROVEMENT DISTRICT #3								
		GENERAL						
		0.137710						

SCHOOL DISTRICT	NO.	GENERAL	BOND	K-8 or 2009	9-12 or 2013	BOND (LB 2)	SP BLDG	CAPITAL
GIBBON	2	0.851511	0.124048				0.056480	
KEARNEY	7	0.815116		0.045689	0.081394		0.107996	0.022717
ELM CREEK	9	0.864768	0.148071				0.055190	
SHELTON	19	0.923743	0.051985				0.014641	0.016975
RAVENNA	69	0.625643				0.062357		
PLEASANTON	R105	0.792299	0.113819			0.199650	0.020303	0.028220
AMHERST	119	0.674937	0.113003				0.008629	

Moved by Loeffelholz and seconded by Kouba to approve Tax List Corrections numbered 5115-5118 submitted by County Assessor Meusch. Upon roll call vote, the following Board members voted “Aye”: Loeffelholz, Kouba, Higgins, Klein, Lynch and Maendele. Absent: Morrow. Motion declared carried.

Moved by Higgins and seconded by Kouba to approve the Motor Vehicle Tax Exemption renewal as indicated on the application by County Treasurer Rohrich for Catholic High School of Kearney for a 2022 Ford Expedition. Upon roll call vote, the following Board members voted “Aye”: Higgins, Kouba, Klein, Loeffelholz, Lynch and Maendele. Absent: Morrow. Motion declared carried.

Moved by Loeffelholz and seconded by Klein to adjourn the Board of Equalization and return to the regular meeting of the Board of Commissioners at 9:34 A.M. Upon roll call vote, the following Board members voted “Aye”: Loeffelholz, Klein, Higgins, Kouba, Lynch and Maendele. Absent: Morrow. Motion declared carried.

ROAD DEPARTMENT

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

Moved by Loeffelholz and seconded by Klein to set bid date of November 10, 2025 at 9:30 A.M. for structure project 9C23 C10(1415). Upon roll call vote, the following Board members voted “Aye”: Loeffelholz, Klein, Higgins, Kouba, Lynch and Maendele. Absent: Morrow. Motion declared carried.

Moved by Loeffelholz and seconded by Higgins to set bid date of November 10, 2025 at 9:45 A.M. for structure project 9C56 C10(1446) and structure project 9C57 C10(1416). Upon roll call vote, the following Board members voted “Aye”: Loeffelholz, Higgins, Klein, Kouba, Lynch and Maendele. Absent: Morrow. Motion declared carried.

Moved by Higgins and seconded by Kouba to acknowledge receipt of letter of completion for the Casey’s road improvement project on Buffalo Creek Road east of Highway 183. Upon roll call vote, the following Board members voted “Aye”: Higgins, Kouba, Klein, Loeffelholz, Lynch and Maendele. Absent: Morrow. Motion declared carried.

Moved by Loeffelholz and seconded by Klein to acknowledge receipt of letter of completion for the Garrelts road improvement on west right of way on Keystone Road. Upon roll call vote, the following Board members voted “Aye”: Loeffelholz, Klein, Higgins, Kouba, Lynch and Maendele. Absent: Morrow. Motion declared carried.

Moved by Kouba and seconded by Klein to acknowledge receipt of letter of completion for the Lantis road improvement on Buffalo Creek Road west of Highway 183. Upon roll call vote, the following Board members voted “Aye”: Kouba, Klein, Higgins, Loeffelholz, Lynch and Maendele. Absent: Morrow. Motion declared carried.

Vice-Chairperson Maendele called for a break at 9:40 A.M. to return at 9:47 A.M.

HEALTH INSURANCE 2026 UPDATE

Kevin Casey from Holmes Murphy presented the recommended health insurance rates and coverage for 2026. After discussion it was moved by Kouba and seconded by Higgins to approve the new health insurance rates and coverages for the 2026 plan year with Holmes Murphy. Upon roll call vote, the following Board members voted “Aye”: Kouba, Higgins, Klein, Loeffelholz, Lynch and Maendele. Absent: Morrow. Motion declared carried.

Following discussion of the stop loss coverage rates it was moved by Kouba and seconded by Higgins to approve the stop loss coverage rates for the 2026 plan year– HM Life. Upon roll call vote, the following Board members voted “Aye”: Kouba, Higgins, Klein, Loeffelholz, Lynch and Maendele. Absent: Morrow. Motion declared carried.

Moved by Kouba and seconded by Higgins to approve new dental rates as per agreement with MetLife Dental. Upon roll call vote, the following Board members voted “Aye”: Kouba, Higgins, Klein, Loeffelholz, Lynch and Maendele. Absent: Morrow. Motion declared carried.

At 10:58 A.M., Vice-Chairperson Maendele asked if there was anything else to come before the Board before he declared the meeting adjourned until the regular meeting on Tuesday, October 28, 2025.

ATTEST:

Bill D. Maendele Vice-Chairperson
Buffalo County Board of Commissioners

(*SEAL*)

Heather A. Christensen
Buffalo County Clerk