The meeting of the Boyd County Board of Equalization was reconvened at 9:00 a.m. with Nicolaus, Derickson, Sinclair, Hull, Liewer, Roth and Ruda present. Tammy Haney, Boyd County Assessor, was also present. The board reviewed the following Property Valuation Protests.

1. Brian Delimont, General Manager of Three River Telco, present, Lots 1,2,3,4 Block 5, Original Village of Lynch, Boyd County NE. The board heard from Brian Delimont and Tammy Haney, Boyd County Assessor. It was moved by Ruda and seconded by Derickson to apply a 20% functional depreciation to one building until it gets fixed, otherwise all valuations remain the same. Ayes: all. Motion carried.

2. Casey A Daugherty, not present, North half lot 9, all of lot 10, in Block 27, Original Village Butte, Boyd County, Nebraska. The County Assessor gave her recommendations. It was moved by Derickson and seconded by Ruda to accept the Assessor's recommendation, which is no change. Ayes: all. Motion carried.

The board reviewed the Assessor's 2026 3 Year Plan of Assessment, and the Cemetery Annual Review report as submitted.

It was moved by Derickson and seconded by Sinclair to approve the Assessor's Overvalued, Undervalued or Omitted Real Property Report as submitted by the Assessor. Ayes: all. Motion carried.

The board also reviewed the Treasurer Semi Annual Report.

The meeting of the Boyd County Board of Supervisors recessed at 9:16 a.m.

_____
Chairman

Attest: _____
County Clerk

July 21, 2026

The meeting of the Boyd County Board of Supervisors was called to order at 9:16 A.M. by Chairman Nicolaus with Nicolaus, Derickson, Sinclair, Hull, Liewer, Roth and Ruda present. The open meetings act is posted on the door.

It was moved by Ruda and seconded by Sinclair to approve the minutes of the previous meeting as published. Ayes: all. Motion carried.

The following claims were then examined by the board.

GENERAL FUND

Total General Fund salaries	63215.35
Ameritas Life, retirement	4699.23
Ameritas Life, Dental	852.12
Appeara, services	441.25
Applied Connective Technologies, email services	982.22

AT&T Mobility, phone	283.19
Avera Patient Financial Services, services	241.00
BASCP LLC, fuel	360.98
Bernt, Kylie, mileage	33.35
Boyd County Ag, fair exp	8500.00
Colonial Life, insurance	41.30
Custom Cage, supplies	1030.00
DAS State Accounting, as400 use	453.00
Elan Financial Service, charges	515.85
Great American Financial, fees	129.00
Hanefeldt, Jerry, services	10442.50
Haney, Tammy, mileage	33.35
Heart City Plumbing, air repair	2131.00
Hillyard, janitor supplies	1995.04
Holt Co Treasurer, Vet Serv & hgwy super fees	3131.02
Holt Co Sheriff, jail exp	1100.00
IRS, co share oasi	4835.95
Jack's Uniform, & Equipment, shf exp	257.99
Knepper, Les, reimbursement	43.50
Microfilm Imaging Systems Inc, microfilming	78.00
Mips Inc, services	2192.92
NAPA Auto Parts, supplies	64.47
NHHS, services	90.00
NPPD, electricity	734.82
NNTC, phone	669.80
Northeast Weed Mgt Area, dues	100.00
Office Products Center, supplies	194.39
One Office Solution, shf supplies	7.00
Physician's Lab, services	2875.00
Quill Corp, supplies	224.55
Region IV Inc, services	1118.00
Romans Wiemer & Assoc, audit	7500.00
Schuman, Carl, prior service	10.00
Short Stop, fuel	241.66
Six Star Sanitation, trash removal	85.00
Spencer Advocate, services	224.50
Stenka, Ken, reimbursement	731.48
Vision Service Plan, insurance	231.58
Wm Krotter Co, supplies	83.38
Wm Krotter Co, supplies	881.89
Total General Fund	124086.63

ROAD FUND

ROAD1

Hull, Greg, labor	1760.00
J & J Materials, gravel	3650.61
NAPA Auto Parts, supplies	25.98
NPPD, electricity	36.84
Ponca Valley Oil, fuel	1294.14
Total Road 1	6767.57

ROAD2	
Bomgaars Supply, supplies	69.98
BS Enterprises, grader blades	1300.00
Ponca Valley Oil, fuel	1963.53
Spencer, William, labor	1584.00
Total Road 2	4917.51
ROAD3	
BASCO LLC, fuel	11.56
Holmberg, Clayton, labor	748.00
JJ Sinclair Diesel Repair, repairs	426.34
Total Road 3	1185.90
ROAD4	
J & J Materials, gravel	2580.55
Liewer, Dave, labor	902.00
NPPD, electricity	45.78
Sapp Bros Petroleum Inc, fuel	24.00
Total Road 4	3552.33
ROAD5	
A&M Enterprise, mach hire	1440.00
BS Enterprises, blades	3217.50
Naper Transport, dirt	2250.00
Nicolaus, Alan, spraying	540.00
Nicolaus, Alan, labor	2211.00
T&E Rock LLC, gravel	24925.00
Total Road 5	34583.50
ROAD6	
Liewer, Dave, labor	242.00
Roth, Kody, labor	236.50
Sapp Bros, fuel supplies	24.00
Total Road 6	502.50
ROAD7	
Bernt Trucking Inc, gravel	4921.50
Hiatt, Austin, labor	1232.00
J & J Materials, gravel	3457.79
NAPA Auto, supplies	22.95
Total Road 7	9634.24
Total Road Fund	61143.55

BRIDGE FUND	
Total Wages	9388.50
Agronomy Solutions LLC, supplies	40.00
AT&T Mobility, cell phone	110.20
Bomgaars Supply, supplies	44.99
Bowman Consulting Group LTD, services	2629.25
Bs Enterprises, drag and culverts	124913.55
Butte Farm Supply, fuel	3329.24
Butte Implement Co, repairs	22.51
Closson, Kent, fence	165.00
Elite Door LLC, overhead door	5779.50

Gentele Construction, mach hire	30650.00
IRS, Co share oasi	1400.27
Micanek, Gary, dirt	6000.00
Muller, William, mach hire	269.50
NAPA Auto Parts, repairs	45.49
North Construction, mach hire	30656.35
Ponca Valley Oil, supplies	5.99
Sapp Bros, fuel & supplies	36.00
Short Stop, fuel	401.72
Wm Krotter Co, supplies	208.97
Total Bridge Fund	216097.03
PRESERVATION & MODERNIZATION FUND	
Mips, services	100.85
Total Preservation & Modernization Fund	100.85
INHERITANCE FUND	
Schmitz, Douglas, reimbursement	843.33
Total Inheritance Fund	843.33

AMBULANCE FUND	
Allen, Jennifer, amb labor	49.50
Bernt, Donna, amb labor	682.00
Bernt, R, Scott amb labor	275.00
Butte Farm Supply, fuel	146.86
IRS, co share	95.09
Nicolaus, Loren, amb labor	159.50
NNTC, phone	84.21
Pelc, Ashley, amb labor	77.00
Total Ambulance Fund	1569.16

It was moved by Sinclair and seconded by Derickson to deny part of Claim #26070041. Ayes: all. Motion carried.

It was moved by Sinclair and seconded by Ruda to approve all the above claims except for claim numbers 26070007, 26070009, 26070046, 26070049, 26070054, 26070055 and 26070061 subject to any unpaid personal property taxes. Ayes: all. Motion carried.

It was moved by Sinclair and seconded by Ruda to approve claim numbers 26070046 and 260700061. Ayes: Derickson, Sinclair, Hull, Liewer, Roth and Ruda. Abstain: Nicolaus. Motion carried.

It was moved by Derickson and seconded by Ruda to approve claim numbers 26070007, 26070049, 26070054 and 26070055. Ayes: Derickson, Hull, Liewer, Roth, Ruda and Nicolaus. Abstain: Sinclair. Motion carried.

It was moved by Derickson and seconded by Hull to approve claim number 26070009. Ayes: Derickson, Sinclair, Hull, Liewer, Roth and Nicolaus. Abstain: Ruda. Motion carried.

The Clerk's and Sheriff's monthly reports for the month of June 2026 were examined by the board.

Wages for non-elected employees were discussed by the board. It was moved by Sinclair and seconded by Ruda to set the following wages that will take effect January 2027: Deputies for Clerk, Assessor and Treasurer up to - $24.00 per hour, Deputes for Sheriff up to - $32.00 per hour and $3.00 per hour on call time, Bridge Foreman - $25.00 per hour, Sign Tech - $24.00 per hour, Highway Superintendent - $33.00 per hour, Maintainer Operators - $23.00 per hour, EMT's - $23.00 per hour, Weed Control - $22.00 per hour, Zoning Administrator - $23.00 per hour, Janitor - $19.00 per hour, Heating and Cooling - $19.00 per hour, General Laborer - $19.00 per hour, Emergency Manager 3016.67 / month, deputy Emergency Manager $1000.00 / month. Ayes: all. Motion carried.

The proposed budgets for fiscal year 2026-2027 were gone over by the board. Amy Timmerman was present to discuss the Extension budget.

It was moved by Derickson and seconded by Hull to adopt the following resolution. Ayes: all. Motion carried.

RESOLUTION REQUESTING A PRELIMINARY LEVY ALLOCATION FROM COUNTY BOARD
RESOLUTION NO. 2025-07-21-1

WHEREAS, Nebraska Statute 77-3443 (3) requires all political subdivisions subject to county levy authority to submit a preliminary request for levy allocation to the county board; and
WHEREAS, the Boyd County Board is the levy authority for the Townships and Rural Fire District within Boyd County.
NOW, THEREFORE BE IT RESOLVED that the following is said allocate 2.5 cents to each Township and 2.5 cents to each Rural Fire District for the Budget year 2026-2027.
Signed this 21st day of July, 2026
Signed: Alan Nicolaus, Chairman.
Attest: Tracy Reiser, Boyd County Clerk.

A discussion was held on a Tire Amnesty program in Boyd County.

Gary Connot, Highway Superintendent, was present with the board. It was moved by Derickson and seconded by Ruda to set the bid date for used culverts held in the county shop for September 22, 2026 at 10:30 a.m. Ayes: All. Motion carried.

It was moved by Derickson and seconded by Roth to authorize Aflac to be offered to county employees. Ayes: all. Motion carried.

It was moved by Sinclair and seconded by Hull to adjourn the meeting. Ayes: all. Motion carried. The meeting of the Boyd County Board of Supervisors adjourned at 11:25 a.m. The next regular meeting of the Boyd County Board of Supervisors will be Tuesday, August 25th, 2026 at 9:00 a.m.

_____
Chairman

Attest: _____

July 21, 2026

County Clerk