The meeting of the Boyd County Board of Equalization reconvened at 9:00 a.m. with Nicolaus, Derickson, Sinclair, Hull, Liewer, Roth and Ruda present. It was moved by Derickson and seconded by Sinclair to approve adopt the following resolution. Ayes: All. Motion carried.

Resolution 2026-09-22-1

Whereas, County Treasurer, Kathy Peppel, as required by law has filed with the County Board of Supervisors a list of all parcels of real estate in Boyd County on which real estate taxes are delinquent, Now Therefore, be it resolved, that the County Treasurer is hereby directed to issue tax sale certificates to Boyd County on the parcels of real estate on which taxes are delinquent for 3 or more years and the County Treasurer is further directed to deliver these tax sale certificates to the County Attorney for tax foreclosure as provided by law. (sec. 77-1918).

Signed: Alan Nicolaus, Boyd County Chairman

Attest: Tracy Reiser, Boyd County Clerk

The meeting of the Boyd County Board of Equalization recessed at 9:05 a.m.

_____
Chairman

Attest: _____
County Clerk

September 22, 2026

The meeting of the Boyd County Board of Supervisors was called to order at 9:05 A.M. by Chairman Nicolaus with Derickson, Sinclair, Hull, Liewer, Roth, Ruda and Nicolaus present. The open meetings act is posted on the door.

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

The following claims were then examined by the board.

GENERAL FUND

Total General Fund salaries	64635.05
Ameritas Life, retirement	4,707.01
Ameritas Life Ins, dental	786.48
Appeara, services	132.14
AT&T Mobility, phone	326.55
BASCO, LLC, fuel	1102.03
Butte Implement, repair	7.16
Colonial Life, insurance	43.30
DAS State Accounting, as400 use	453.00
Elan Financial Service, shf exp	620.11
Ernie's Body Shop Inc., repairs	275.00
Gotschall & Sholes PC LLO, services	987.50
Great American Financial Svsc, shf exp	134.31
Haney, Tammy, travel expenses	273.60
Holiday Inn Express, lodging	419.85
Holt Co Treasurer, vet service	1,275.00
IRS, co share oasi	4,930.99

Microfilm Imaging Systems Inc, microfilming	78.00
Mips Inc, services	2,351.92
Moos, Tori, emt	350.00
Motorola Solution, Inc	1,008.00
Napa, oil	13.49
Nebraska Health & Human services, services	186.00
NPPD, electricity	931.66
NNTC, phone	666.13
O'Neill Pest Control, services	150.00
Office Products Center, supplies	448.97
One Office Solution, supplies	10.70
Pommer Accounting LLC, services	2,500.00
Ponca Valley Oil, services	194.01
Region IV Behavioral Health, services	1,487.25
Sapp Bros Petroleum, fuel	426.29
Schuman, Carl, prior service	10.00
Short Stop, fuel	212.54
Six Star Sanitation, cthouse garbage	85.00
Spencer Advocate, publishing	960.80
Stamp FulFillment Services, supplies	1,012.85
UST Testing Services Inc., services	700.00
Village of Butte, water	93.76
Vision Service Plan, insurance	212.27
Walnofer, Debra, mileage	333.81
WM Krotter, supplies	321.58
Total General Fund	95854.11
ROAD FUND	
ROAD1	
Hull, Greg, labor	1232.00
NPPD, electricity	36.84
Ponca Valley Oil Co, fuel	1519.04
Total Road 1	2787.88
ROAD2	
Bernt Trucking, gravel	2507.50
Ponca Valley Oil Co, fuel	2920.88
Spencer, William, labor	1936.00
Total Road 2	7364.38
ROAD3	
BASCO, fuel	27.11
Figgins Construction, mach hire	27364.75
Holmberg, Clayton, labor	638.00
J&J Materials, gravel	6531.46
NMC Exchange LLC, repair parts	45.40
Sinclair, Joel, labor	99.00
Total Road 3	34705.72
ROAD4	
BS Enterprises, blades	3120.00
Liewer, David, labor	2508.00
NPPD, electricity	47.10

SC & D Trucking, mach hire	986.88
T & L Peterson Trucking, gravel/mach hire	1202.46
Total Road 4	7864.44
ROAD5	
A&M Enterprise, fuel	102.00
Butte Farm Supply, fuel	1969.40
Nicolaus, Alan, labor	2134.00
T&E Rock LLC, gravel	5650.00
Tony Drueke Trucking Inc, mach hire	815.00
Whitley, Tim, labor	396.00
Total Road 5	11066.40
ROAD6	
Bernt Trucking Inc	4488.00
Sapp Bros Inc, fuel	38.25
Roth, Kody, labor	861.52
Village of Butte, water	32.00
Total Road 6	5419.77
ROAD7	
Hiatt, Austin, labor	1551.00
Hiatt, Austin, mileage	79.19
Napa, repair parts/supplies	106.21
Swartz, Austin, labor	330.00
Total Road 7	2066.40
Total Road Fund	71274.99
BRIDGE FUND	
Total Bridge Labor	4743.40
Agronomy Solutions LLC, supplies	880.00
Amazon Capital, supplies	77.93
AT&T, phone	113.46
Bernt Trucking Inc, gravel	892.50
Butte Farm Supply, fuel	970.47
Closson, Kent, mach hire	60.00
Dobias Excavating, mach hire	5712.50
Garcia Chicoine Enterprises, mach hire	91398.67
IRS, Co share oasi	1256.81
Muller, William, mach hire	98.00
NMC Exchange, mach hire	47.88
Sapp Bros, fuel/grease	38.25
Selle Land Co LLC, gravel/mach hire	2813.90
Spencer Advocate, publishing	350.00
Wm Krotter Co, supplies	35.47
Total Bridge Fund	109,489.24
PRESERVATION & MODERNIZATION FUND	
Mips, services	100.85
Total Preservation & Modernization Fund	100.85
AMBULANCE FUND	
Bernt, Donna, amb labor	220.00
Bernt, R Scott, amb labor	77.00
Bernt Trucking, maintenance repair	36.00

Butte Farm Supply, fuel	336.76
IRS, oasi co share	28.61
Nicolaus, Loren, amb labor	77.00
NNTC, telephone	84.21
Total Ambulance Fund	859.58

It was moved by Ruda and seconded by Hull to approve all claims except for claims 26090045 and 26090055 subject to any unpaid personal property taxes. Ayes: all. Motion carried.

It was moved by Sinclair and seconded by Derickson to approve claims 26090045 subject to any unpaid personal property taxes. Ayes: Derickson, Sinclair, Hull, Liewer, Roth, and Ruda. Abstain: Nicolaus. Motion carried.

It was moved by Ruda and seconded by Derickson to approve claims 26080055 subject to any unpaid personal property taxes. Ayes: Derickson, Hull, Liewer, Roth, Ruda and Nicolaus. Abstain: Sinclair. Motion carried.

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

Some Boyd County citizens appeared during public comment to discuss personal.
Gary Connot, Highway Superintendent, was present to discuss roads and bridges with the board.

It was moved by Sinclair and seconded by Hull to go into closed session to discuss personnel. Ayes: all. Motion carried. The boar went into closed session at 10:47 a.m. It was moved by Derickson and seconded by Ruda to come out of closed session. Ayes: all. The board came out of closed session at 10:58 a.m.

The Boyd County Board of Supervisors will hold a Special Meeting on October 13, 2026. The purpose of this meeting will be to set levies and do interviews for the sign tech position.

The budget hearing opened at 11:00 a.m. as advertised. The board and Mike Pommer, budget preparer. The meeting was advertised in but Spencer Advocate/Butte Gazette. No one appeared for the public hearing. The purpose of this public meeting was to hear public comments and concerns. The 2026-2027 budget documents were presented. The budget hearing was closed at 11:15 a.m.

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

Resolution #2026-09-22-2

Whereas, the Boyd County Budget as adopted September 22, 2026 incorporates certain transfers of monies between funds and

Whereas, these transfers enable a stable tax base and adequate cash flow in existing funds.

Now Therefore be it Resolved by the Boyd County Board of Supervisors that the Clerk and Treasurer are hereby authorized to make the necessary transfers as adopted in the County Budget to wit:

Transfer From General Fund to Bridge Fund $860,0000.00

Further that the Treasurer may make the above transfer at her discretion when sufficient balances allow but the transfers shall be made no later than June 30, 2027.

Signed and adopted this 22nd day of September, 2026
Signed: Alan Nicolaus, Chairman
Attest: Tracy Reiser, Boyd County Clerk

The meeting of the Boyd County Board of Supervisors adjourned at 11:30 a.m. The next meeting of the Boyd County Board of Supervisors will be held October 27th, 2026 at 9:00 a.m. With the next special meeting held October 13, 2026 at 9:00 a.m.

_____
Chairman

Attest: _____
County Clerk