The meeting of the Boyd County Board of Equalization was called to order at 9:00 a.m. with Nicolaus, Derickson, Sinclair, Hull, Liewer, Roth, and Ruda present. Tammy Haney, Boyd County Assessor, was also present with the board. It was moved by Sinclair and seconded by Liewer to accept the Ponca Creek Living Exemption Application as presented. Ayes: all. Motion carried.

The meeting of the Boyd County Board of Equalization recessed at 9:03 a.m.

_____
Chairman

Attest: _____
County Clerk

March 24, 2026

The meeting of the Boyd County Board of Supervisors was called to order at 9:03 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 Derickson and seconded by Ruda 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	56,871.80
Allen, Jennifer, reimbursement	301.38
Ameritas Life, retirement	4,056.94
Ameritas Life, dental	720.84
Appeara, services	275.54
Applied Connective Technologies, services	998.20
AT&T Mobility, shf phone	404.51
Boyd County Court, fees	34.00
Colonial Life, insurance	37.90
Cummins Sales & Services, generator exp	1,110.00
DAS State Accounting, as400 use	453.00
Elan Financial Service, shf exp	524.78
Elan Financial Services, amb exp	700.00
Genes Plumbing, repairs	417.60
GIS Workshop LLC, services	6,520.33
Great American Financial SVSC, supplies	129.00
Hillyard, supplies	29.24
Holt County Treasurer, Vet Service	1275.00
Holt County Sheriff, fees	19.00
Hooey, Kami, fees	732.65
IRS, co share oasi	4,350.69
Microfilm Imaging Systems Inc, costs	78.00
Midway Electric, supplies	74.94
Mips Inc, services	5,104.51
NAPA Auto, supplies	106.93
Naper Transport Inc, shf exp	56.00
NE District Court Assoc, dues	75.00

NHHS, services	84.00
NPPD, electricity	338.90
NNTC, phone	661.56
Office Products Center, supplies	397.93
One Office Solutions, supplies	46.10
Polk County Sheriff, fees	18.00
Region IV Behavioral Health, services	1,503.00
Rochester 100 Inc, supplies	584.58
Schuman, Carl, prior service	10.00
Six Star Sanitation, trash removal	82.00
Spencer Advocate, printing	643.00
University of Lincoln, equipment	3,028.80
Village of Butte, water	82.16
VSP, insurance	192.96
Walnofer, Debra, mileage	104.40
WM Krotter Co, supplies	110.97
Total General Fund	93,346.14
	ROAD FUND
ROAD1	
Hull, Greg, labor	1,485.00
NPPD, electricity	95.49
Total Road 1	1,580.49
ROAD2	
Ponca Valley Oil, def	11.99
Spencer, William, labor	1,430.00
Total Road 2	1,441.99
ROAD3	
BASCO, fuel	20.27
Butte Farm Supply, fuel	2,134.82
Holmberg, Clayton, labor	880.00
Total Road 3	3,035.09
ROAD4	
Liewer, Dave, labor	1,958.00
NPPD, electricity	88.19
Village of Butte, water	32.20
Total Road 4	2,078.39
ROAD5	
Naper Transport Inc, gravel	375.00
Nicolaus, Alan, labor	2,046.00
Nicolaus, Alan, mach hire	105.00
T&E Rock LLC, gravel	8,650.00
Tony Drueke Trucking, mach hire	150.00
Total Road 5	11,326.00
ROAD6	
Butte Implement, repairs	29.78
Roth, Kody, labor	458.92
Total Road 6	488.70
ROAD7	
Butte Farm Supply, fuel	1,406.20

Hiatt, Austin, R, labor	1,364.00
Total Road 7	2,770.20
Total Road Fund	22,720.86
BRIDGE FUND	
Total Wages	7,625.14
AT&T Mobility, cell phone	110.18
BASCO, fuel	10.33
Bs Enterprises, signs and culverts	5,936.00
Butte Farm Supply, fuel	463.40
Butte Implement Co, repairs	79.44
Holz, Lee, reimbursement	197.29
IRS, Co share oasi	1,319.41
JJ Sinclair Diesel Repair, repairs	993.42
Naper Transport Inc, car wash	8.00
Ponca Valley Oil, supplies	13.99
Power Plan, repairs	460.08
SAPP Bros, fuel	46.00
Short Stop, fuel	237.78
Total Bridge Fund	17,500.46
PRESERVATION & MODERNIZATION FUND	
Mips, services	230.90
Total Preservation & Modernization Fund	230.90
VETERANS AID FUND	
Skyline Motel, room	1,250.00
Total Veteran Aid fund	1,250.00
AMBULANCE FUND	
Bernt, Donna, amb labor	374.00
Bernt, R Scott, amb labor	66.00
Bernt Trucking, repairs	1,451.87
Hostert, Joseph, amb labor	22.00
IRS, oasi co share	45.44
Nicolaus, Loren, amb labor	66.00
NNTC, telephone	84.93
Schroetlin, Cindy, amb labor	66.00
Quick Med Claims, services	144.12
WM Krotter Co, supplies	39.98
Total Ambulance Fund	2,360.34

It was moved by Derickson and seconded by Hull to approve the above claims subject to any unpaid personal property taxes, except for claims 26030055 and 26030071. Ayes: All. Motion carried.

It was moved by Ruda and seconded by Derickson to approve claim 26030055. Ayes: Derickson, Sinclair, Hull, Liewer, Roth and Ruda. Abstain: Nicolaus. Motion carried.

It was moved by Derickson and seconded by Ruda to approve claim 26030071. Ayes: Derickson, Hull, Liewer, Roth, Ruda and Nicolaus. Abstain: Sinclair. Motion carried.

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

It was moved by Sinclair and seconded by Ruda to appoint Matt McHale, Boyd County Sheriff, to the Boyd Holt 911 board. Ayes: all. Motion carried.

A discussion was had on paying extra on the Bonds the County owes. The bridge budget would have to be amended to increase spending authority for this to happen. It was moved by Derickson and seconded by Ruda to set the budget hearing for April 28, 2026 at 11:00 a.m. Ayes: all. Motion carried.

Matthew McHale, Boyd County Sheriff, was present with the board. After discussion, it was moved by Sinclair and seconded by Derickson to authorize Sheriff McHale to trade in the 2015 Equinox for a pre-owned patrol vehicle that would be better suited for Boyd County. Ayes: all. Motion carried.

It was moved by Roth and seconded by Ruda to eliminate one full-time sheriff deputy position, from 3 full-time down to 2 full-time, and to increase the hourly rate for sheriff deputies up to a max of $32.00 per hour, with no increase to the sheriff budget. Ayes: all. Motion carried.

It was moved by Liewer and seconded by Sinclair to authorize the sheriff to sell one of the used ballistic vests that has 2 years warranty yet to a previous employee for $360.00. Ayes: all. Motion carried.

Judd Allen and Tim McGonigal, NACO Benefits, were present to discuss insurance options with the board. No action taken at this time.

A discussion was had on asphalt quotes that were presented to the board. No action taken at this time.

The board discussed three grants that are in the process for road improvements.

It was moved by Sinclair and seconded by Derickson to adjourn the meeting. Ayes: all. Motion carried. The meeting of the Boyd County Board of Supervisors adjourned at 11:10 a.m. The next meeting of the Boyd County Board of Supervisors will be Tuesday, April 28th, 2026, at 9:00 a.m.

_____
Chairman

Attest: _____
County Clerk