

The Holt County Board of Supervisors met as a Board of Equalization with all members present. County Assessor Tim Wallinger, County Treasurer Shelly Ross and County Clerk Cathy Pavel were also in attendance. This meeting publicized pursuant to LB 596 Section 84-1411 R.R.S. 1943.

Chairman Breiner convened the meeting at 9:30 A.M. with the flag salute.

Motion by Frahm, 2nd by Linquist, to approve the minutes of the August 31, 2026, meeting as printed. Voting Aye: Treptow, Linquist, Neiman, Tielke, Paxton and Breiner. Voting Nay: None. Abstain: Frahm Motion carried.

Motion by Frahm, 2nd by Neiman, to approve the refund request on parcel #450022150 for \$1,784.46 due to clerical error. Voting Aye: Linquist, Neiman, Frahm, Tielke, Paxton, Treptow and Breiner. Voting Nay: None. Motion carried.

Motion by Tielke, 2nd by Paxton, to approve the tax list corrections #26-037 through #26-038 as submitted by the Assessor. Voting Aye: Neiman, Frahm, Tielke, Paxton, Treptow, Linquist and Breiner. Voting Nay: None. Motion carried.

Motion by Tielke, 2nd by Frahm, to acknowledge receipt of the Permissive Exemption list of Real & Personal Property in Holt County. Voting Aye: Frahm, Tielke, Paxton, Treptow, Linquist, Neiman and Breiner. Voting Nay: None. Motion carried.

Chairman Breiner adjourned the meeting at 9:38 A.M.

Dustin Breiner, Chairman

Cathy Pavel, Clerk

The Holt County Board of Supervisors met in regular session as per adjournment with all members present. This meeting publicized pursuant to LB 596 Section 84-1411 R.R.S. 1943.

Chairman Paxton convened the meeting at 9:45 A.M.

Motion by Tielke, 2nd by Neiman, to approve the minutes of the August 31, 2026, meeting as printed. Voting Aye: Treptow, Linquist, Neiman, Tielke, Breiner and Paxton. Voting Nay: None. Abstain: Frahm. Motion carried.

The Treasurer's Report was presented and placed on file.

Correspondence was reviewed.

Claims were reviewed.

9:50 A.M. time was allowed for public comment. Planning & Zoning Administrator Marv Fritz was present to speak.

The Finance Committee reported that the County Officials had remitted their monthly fees to the County Treasurer as required.

Time was allowed to discuss the Boyd/Holt E911 budget request.

Motion by Frahm, 2nd by Tielke, to approve the Boyd/Holt E911 budget request as submitted for fiscal year 2026/2027. Voting Aye: Linquist, Neiman, Frahm, Tielke, Breiner, Treptow and Paxton. Voting Nay: None. Motion carried.

Chairman Paxton convened a public hearing at 10:15 A.M. to receive public comment on the 2026/2027 Public Hearing to change the tax levy from the prior year, as per published notice.

No one appeared to comment.

At 10:22 A. M. Motion by Treptow, 2nd by Neiman, to adjourn the Public Hearing to change the tax levy from the prior year and return to regular session. Voting Aye: Neiman, Frahm, Tielke, Breiner, Treptow, Linquist and Paxton. Voting Nay: None. Motion carried.

RESOLUTION #2026-13
OF THE

HOLT COUNTY BOARD OF SUPERVISORS

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2026, to June 30, 2027, prepared by the Budget Making Authority, was transmitted to the County Board on the 31st day of August 2026.

NOW THEREFORE, BE IT RESOLVED, by the Board of Supervisors of Holt County, Nebraska as follows:

SECTION 1. That the budget for the Fiscal Year July 1, 2026, to June 30, 2027, as categorically evidenced by the Budget Document and the Budget Message be, and the same hereby is, adopted as the Budget of Holt County for said fiscal year.

SECTION 2. That the offices, departments, activities and institutions herein named are hereby authorized to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2026, and ending June 30, 2027.

SECTION 3. That the income necessary to finance the appropriations made and expenditures authorized shall be provided out of the unencumbered cash balance in each fund, revenues other than taxation to be collected during the fiscal year in each fund, and tax levy requirements for each fund.

SECTION 4. The Holt County Board of Supervisors approve exceeding the restricted funds authority for the fiscal year 2026-2027 by an additional 1%.

The foregoing resolution was introduced by Supervisor Frahm, who moved its adoption. Supervisor Neiman seconded the motion. Voting Aye: Frahm, Tielke, Breiner, Treptow, Linquist, Neiman and Paxton. Voting Nay: None. Motion carried.

RESOLUTION #2026-14
OF THE

HOLT COUNTY BOARD OF SUPERVISORS

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provide that the Governing Body of the County of Holt passes by a majority vote a resolution setting the tax request; and
WHEREAS, a special public hearing was held as required by law to hear consider comments concerning the property tax request; and

NOW, THEREFORE, the Governing Body of the County of Holt, by a majority vote, resolves that:

1. The 2026-2027 property tax request be set at General Fund \$12,000,000.00.
2. The total assessed value of property differs from last year’s total assessed value by 10 percent.
3. The tax rate, which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.258750 per \$100 of assessed value.
4. Holt County proposes to adopt a property tax request that will cause its tax rate to be 0.264256 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Holt County will increase last year’s budget by 2 percent.
6. A copy of this resolution be certified and forwarded to the State Auditor on or before October 20, 2026.

The foregoing resolution was introduced by Supervisor Frahm, who moved its adoption. Supervisor Breiner seconded the motion. Voting Aye: Tielke, Breiner, Treptow, Linquist, Neiman, Frahm and Paxton. Voting Nay: None. Motion carried.

The Board reviewed the 2026 annual office inventories of County property.
Motion by Tielke, 2nd by Frahm, to change the October 16, 2026 and December 16, 2026 meeting dates to October 15, 2026 and December 15, 2026 due to conflicts with other NACO meetings. Voting Aye: Breiner, Treptow, Linquist, Neiman, Frahm, Tielke and Paxton. Voting Nay: None. Motion carried.
Motion by Breiner, 2nd by Frahm, to allow the following claims. Voting Aye: Treptow, Linquist, Neiman, Frahm, Tielke, Breiner and Paxton. Voting Nay: None. Motion carried.

General Fund Claim Fund Total: \$ 668,822.19

Alder Plumbing LLC	\$716.68	Serv
Amy Timmerman	\$90.04	Mifi
Anson Insurance Services Inc	\$75,820.98	Ins
Antelope County Sheriff Dept	\$1,115.00	Serv
Appeara	\$501.43	Serv
Applied Connective Technologies	\$15,265.75	Serv
Atkinson Graphic	\$208.79	Ads
Beam Insurance Administrators LLC	\$397.19	Ins
Biglin's Mortuary, Inc	\$4,050.00	Serv
Black Hills Energy	\$325.04	Serv
Bomgaars	\$167.62	Supp
Bomgaars	\$85.48	Supp
Boyd's Electrical Service, Inc.	\$542.21	Serv
Brent Kelly Law Firm	\$490.63	Serv
C&S Repair	\$291.00	Serv
Carhart Lumber Co.	\$18.99	Supp
Century Link	\$70.72	Serv
Charm-Tex	\$311.59	Supp
City Of O’Neill	\$1,618.66	Serv
Clearfly Communications	\$1,505.28	Serv
Connot Tire Service	\$251.17	Serv
Darla Smith	\$1,850.00	Serv
Das State Accounting-Central Finance	\$339.00	Serv
Devall Auto Repair	\$1,890.82	Serv
Dollar General-Reg 410526	\$200.80	Supp
Eagle Creek Dental Services	\$100.00	Supp
Eakes	\$110.53	Supp
Elite Court Reporting Service Inc	\$1,373.40	Serv
Elkhorn Valley Family Medicine	\$536.00	Med
Ewalt Law Office, P.C., L.L.O.	\$9,955.00	Atty Fees
First Stop	\$65.28	Fuel
Fitzgerald,Vetter,Temple,Bartell	\$3,601.20	Serv
Galyen, Boettcher & Baier PC, LLO	\$4,451.00	Atty Fees
Gokie Oil Co, Inc.	\$305.49	Fuel
Gokie Oil Co.	\$512.48	Fuel
Gotschall & Sholes	\$3,925.00	Serv
Government Forms & Supplies	\$234.61	Supp
Great America Leasing Co	\$1,429.37	Serv

Great Plains Comm., Inc.	\$155.90	Serv
Holiday Inn Kearney	\$839.70	Trvl
Holt Co Court	\$337.00	Court Fees
Holt Co District Court	\$302.00	Atty Fees
Holt Co Independent	\$525.46	Ads
Holt Co Treasurer	\$310.30	Serv
Hometown Leasing	\$82.41	Serv
J&L Collision Center, Inc.	\$410.91	Serv
Jack's Uniforms & Equipment	\$275.99	Serv
Johnson's, Inc	\$5,477.00	Serv
Jurors	\$2,052.04	Serv
KBRX Radio Station	\$289.50	Ads
Ladonna Werth	\$174.80	Trvl
Mathison Heating & Air, LLC	\$420.00	Serv
McCarthy Abstract Company	\$175.00	Serv
Mcintosh Jewelry Inc	\$10.00	Serv
Meritain Health	\$200,000.00	Ins
Microfilm Imaging Systems, Inc	\$492.00	Serv
MIPS, Inc	\$435.00	Supp
Ne Association Of County Officials	\$180.00	Dues
Nebr Public Power District	\$1,355.50	Serv
Nebr Public Power District	\$2,702.25	Serv
Nebraskalink Holdings LLC DbA OPTK	\$280.00	Serv
Niobrara Valley Electric	\$227.57	Serv
North Central District Health Dept	\$4,886.00	Serv
O'Neill Car Wash	\$51.99	Serv
O'Neill Family Pharmacy	\$502.72	Med
O'Neill Pest Control	\$185.00	Serv
O'Neill Printing Co.	\$392.00	Supp
O'Neill Shopper	\$191.86	Supp
O'Neill Super Foods	\$949.37	Supp
O'Reilly Auto Parts	\$43.92	Supp
Office Products Center	\$270.76	Supp
Ogden's Ace Hardware	\$97.98	Supp
One Office Solution	\$107.32	Supp
One Office Solution	\$343.82	Supp
One Office Solution	\$118.13	Supp
One Office Solution	\$287.29	Supp
One Office Solution	\$43.77	Supp
One Office Solution	\$6.33	Supp
One Office Solution	\$103.57	Supp
One Office Solution	\$779.89	Supp
One Office Solution	\$39.28	Supp
One Office Solution	\$18.70	Supp
One Office Solution	\$117.94	Supp
Osborne Lube Express	\$255.94	Serv
Petty Cash-CDC Junior Young	\$124.12	Pstg
Petty Cash-Co Atty - Brent Kelly	\$223.25	Pstg
Petty Cash-Sheriff Ben Matchett	\$11.31	Pstg
Petty Cash-Treasurer -Shelly Ross	\$5.10	Pstg
Quality Alignment & Repair	\$463.42	Serv
Quill Corporation	\$84.93	Supp
Quill Corporation	\$375.40	Supp
Reiser Insurance Group Llc	\$50.00	Serv
Rotherham Tire Service	\$84.50	Serv
Schindler Elevator Corporation	\$10,336.35	Serv
Security Shredding Services	\$40.00	Serv
Sidwell, Harris Local Government	\$24,900.00	Serv
Summerland Advocate	\$388.66	Ads
Thomas & Jensen Law Office	\$22,132.21	Atty Fees

Three River Communications, LLC	\$231.74	Serv
Tilden Drug	\$47.18	Med
Tim Wallinger	\$94.32	Trvl
Torpin's Rodeo Market	\$647.93	Supp
Tyler Technologies Invoice	\$1,009.00	Serv
Us Bank	\$1,262.50	Dues
Verizon	\$34.90	Serv
Verizon	\$56.85	Serv
Verizon Wireless	\$32.90	Serv
Waldo,Amy	\$28.00	Supp
Wex Fleet Universal	\$2,910.04	Fuel
William Babutzke	\$180.00	Trvl
Zelle Human Resource Solutions	\$3,044.75	Serv
Road Fund Claim Fund Total: \$ 484,237.33		
95 West Express	\$766.79	Fuel
AKRS Equipment Solutions, Inc.	\$284.63	Parts
Alder Plumbing LLC	\$101.67	Serv
Appeara	\$332.63	Supp
AT&T	\$71.44	Serv
AT&T Mobility	\$246.54	Serv
Atkinson Lumber, LLC	\$58.99	Supp
Avera St. Anthony's Hospital	\$63.00	Serv
B's Enterprises, Inc.	\$6,397.00	Supp
Black Hills Energy	\$219.49	Serv
Blackburn Mfg Co	\$296.92	Supp
Bomgaars	\$1,637.14	Supp
Carroll Olson Enterprises	\$337.67	Supp
Century Link	\$71.63	Serv
Century Link	\$71.60	Serv
Cintas	\$10.48	Serv
City Of Atkinson	\$83.12	Serv
Cole Petroleum	\$32,985.16	Fuel
Cole Sand & Gravel	\$15,068.54	Supp
Connot Tire Service	\$1,942.70	Serv
Cornhusker 800	\$720.36	Supp
Cubby's Inc	\$152.17	Supp
Dobias Sand & Gravel	\$926.00	Serv
Dwain Marcellus	\$18.00	Supp
Elite Door, LLC	\$18,034.62	Serv
Elkhorn Rural Public Power District	\$68.97	Serv
Elkhorn Sand & Gravel, LLC	\$25,294.75	Supp
Emme Sand & Gravel	\$65,620.59	Supp
Ewing Family Foods	\$7.98	Supp
Ewing Feed & Supply	\$48.98	Supp
Farmers Pride	\$15,215.14	Fuel
Farmers Store	\$798.59	Fuel
Force America	\$3,859.27	Supp
Galyen Energy Supply	\$11,745.43	Fuel
Great America Leasing Co	\$81.90	Serv
Great Plains Comm., Inc.	\$48.37	Serv
Green's Service	\$10,018.37	Serv
Grubb Grinding	\$5,719.93	Serv
Gsd Aerial LLC	\$3,000.00	Serv
Holt Co Independent	\$42.00	Serv
Hubel Welding & Iron	\$39.39	Supp
J&J Sanitation	\$195.20	Serv
J&J Sanitation	\$130.32	Serv
Jackson's Heavy Equipment Training	\$6,000.00	Serv
Jebro Inc	\$238,513.61	Serv
Jeo Consulting Group	\$35,598.00	Serv

John Deere Financial Power Plan	\$6,313.04	Parts
K & M Telephone Co.	\$36.72	Serv
Kimball Midwest	\$1,055.24	Supp
Lowell Krieger	\$18.00	Supp
Midwest Coatings Company, Inc	\$8,992.50	Supp
Midwest Repair	\$1,501.55	Serv
Mike Lorenzen	\$842.48	Supp
Mitchell Equipment, Inc.	\$658.48	Supp
Municipal Power	\$340.04	Serv
Ne Association Of County Officials	\$30.00	Dues
Nebr Public Power District	\$312.79	Serv
NMC	\$16,714.52	Serv
North Central Public Power	\$91.90	Serv
North Construction LLC	\$19,042.34	Serv
Northeast Community College	\$170.00	Serv
Northeast Nebraska Telephone Co	\$47.22	Serv
O'Neill Auto Supply, Inc.	\$2,272.45	Supp
O'Neill Lumber & Trailer Sales	\$83.58	Parts
O'Neill Shopper	\$212.01	Serv
One Office Solution	\$482.37	Supp
Platte Valley Communications, Inc	\$754.95	Serv
Ranchland Auto Parts	\$1,449.27	Supp
Reiman's Body Shop	\$6,131.03	Serv
Rose Equipment	\$673.10	Supp
Sioux City Tarp	\$1,540.00	Serv
Sioux City Truck Sales, Inc	\$96.62	Part
Southside Mini Mart	\$538.46	Fuel
Spud Construction, Inc.	\$1,880.43	Supp
Stern Oil Co Inc	\$13.82	Serv
Straight-Line Striping Inc.	\$79,380.00	Serv
Stuart Concrete	\$6,755.10	Serv
Stuart Township	\$44,000.00	Serv
Summerland Advocate	\$13.00	Serv
T & E Rock, LLC	\$12,810.27	Serv
Three River Communications, LLC	\$57.15	Serv
Torpin's Rodeo Market	\$149.08	Supp
Trail King Industries,Inc	\$465.86	Serv
Truck Center Companies	\$96.30	Parts
Us Bank	\$738.12	Supp
Verizon	\$866.21	Serv
Village Of Chambers	\$237.54	Serv
Village Of Ewing	\$77.85	Serv
Welsh Welding & Repair	\$271.12	Supp
White Star Oil Company	\$315.06	Fuel
White's Service	\$513.29	Fuel
Wm. Krotter Co	\$162.24	Supp
Wm. Krotter Co	\$83.84	Serv
Bridge Buybackfund Fund Total: \$ 23,831.33		
Garcia Chicoine Enterprises, Inc	\$23,831.33	Serv
Construction Asphalt Fund Total: \$214,163.36		
Green Gables	\$214,163.36	Serv
Visitors Promotion Fund Total: \$ 5,843.93		
Above The Garage Studio	\$203.88	Serv
O'Neill Chamber Of Commerce	\$1,885.05	Contract Labor
O'Neill Visionaries	\$3,500.00	Serv
Sowders	\$255.00	Ad
Jail Commissary Fund Total: \$ 1,500.00		
Cidnet	\$1,500.00	Serv

Motion by Tielke, 2nd by Breiner, to accept the 2026 annual inventories of County property as filed by the County Officials and Department Heads. Voting Aye: Linqvist, Neiman, Frahm, Tielke, Breiner, Treptow and Paxton. Voting Nay: None. Motion carried.

Supervisor Treptow was excused at 11:00 A.M.

Motion by Linqvist, 2nd by Breiner, to approve the Change Order #1 on the Redbird Bridge Rehab project C45(575) for a decrease of \$4,450.00 Voting Aye: Neiman, Frahm, Tielke, Breiner, Linqvist and Paxton. Voting Nay: None. Absent: Treptow. Motion carried.

Jake Ryba and Cody Cure with Murphy Tractor were present to discuss a quote from the Sourcewell Contract on a John Deere 772 P-Tier Motorgrader with 6WD for \$418,071.00 with comprehensive warranty for 7500 hours.

Motion by Breiner, 2nd by Neiman, to approve the Sourcewell quote from Murphy Tractor on a John Deere 772 P-Tier Motorgrader with 6WD for \$418,071.00 Voting Aye: Frahm, Tielke, Breiner, Linqvist, Neiman and Paxton. Voting Nay: None. Absent: Treptow. Motion carried.

Supervisor Frahm was excused at 11:48 A.M.

Gary Connot Road Superintendent presented his Department Activity Report.

Supervisor Treptow returned at 12:09 P.M.

Chairman Paxton adjourned the meeting at 12:37 P.M. until September 30, 2026, at 9:45 A.M.

Darrin Paxton, Chairman

Cathy Pavel, Clerk