

Osceola, Nebraska
January 6, 2026

Pursuant to notice published in the January 1st, 2026 issue of the Polk County News, the Board of County Commissioners convened at 9:30 a.m. with all members present. Minutes of the previous meeting were read and approved. Chairman Westring informed those in attendance that a current copy of the Open Meetings Act is posted in the meeting room.

Claims were audited and a motion was made by Westring that claims, except the claim to Boruch Masonry Construction, be allowed and warrants drawn against the various funds in the amounts listed below. The motion was seconded by Boss and the roll call vote was Westring, aye; Boss, aye; Boruch, aye. A motion was made by Westring to approve the claim to Boruch Masonry Construction for additional concrete work done in the storage building near the hospital and authorize a warrant to be drawn on the General Fund. The motion was seconded by Boss and the roll call vote was Westring, aye; Boss, aye; Boruch, abstain. Motion carried.

GENERAL FUND

General	Salaries	\$178,530.99
Applied Connective	Service	\$961.00
Augies Autobody Repair	Service	\$90.00
Blue Cross Blue Shield	Insurance	\$23,305.38
Boruch Masonry Construction	Service	\$525.00
Marilyn Buhl	Retirement	\$36.00
Burg Auto Repair Inc	Service	\$185.19
Jack Carter	Mileage	\$9.80
Central Square Technologies	Service	\$183.83
City Of Osceola	Service	\$767.14
City Of Stromsburg	Service	\$480.68
Clearfly	Service	\$690.04
Jennifer Conkel	Reimbursement	\$138.19
Cubby's	Service	\$584.37
Cullingan of York	Service	\$45.35
DAS State Acctg-Central Finance	Rent	\$537.60
Eakes Office	Supplies	\$2,870.60
Frontier Cooperative Co	Service	\$1,779.07
Gary's Plumbing	Service	\$57.97
Morgan Grashorn	Reimbursement	\$68.60
Hays Land Surveying LLC	Service	\$1,200.00
Holiday Inn Kearney	Service	\$1,624.35
Hometown Leasing	Service	\$192.83
Dwaine Ladwig	Reimbursement	\$100.00
Lifeline Systems Co	Service	\$800.71
Loffler	Service	\$1,893.41
Masonic Lodge No. 65	Rent	\$250.00
Menards	Supplies	\$14.55
Midland Telecom	Service	\$384.95
Midlands Printing LLC	Service	\$532.29
NACO	Dues	\$350.00
NE Health and Human Services	Service	\$90.00
NE State Fire Marshall	Inspection	\$72.00
Pinnacle Bank Visa	Supplies	\$5.48
Pinnacle Bank Visa	Supplies	\$91.00
Pinnacle Bank Visa	Supplies	\$220.00
Platte County Detention Center	Service	\$2,622.06
Platte County Sheriff	Service	\$18.73
Polk County Clerk	Retirement	\$12,604.96
Polk County Clerk	Social Security	\$13,588.95
Polk County Rural Public Power Dist	Service	\$1,697.83
Polk County Sheriff	December Fees	\$274.90
Sparrow Publications	Service	\$532.76
Ruth Stromberg	Retirement	\$168.00
Stephanie Sunday	Reimbursement	\$24.06
Barb Swanson	Mileage	\$152.60
Triple S Service	Service	\$150.00
Verizon Wireless	Service	\$360.11

VVS Inc Canteen	Service	\$54.99
Windstream Nebraska Inc	Service	\$294.95
Darla Winslow	Mileage	\$86.80

ROAD FUND

Road	Salaries	\$67,608.88
Augies Autobody Repair	Service	\$45.00
Blue Cross Blue Shield	Insurance	\$7,768.46
City Of Stromsburg	Service	\$371.10
Eakes Office Solutions	Supplies	\$23.89
Curtis Erickson	Reimbursement / Rent	\$382.00
Filter Care	Service	\$39.40
Darrell Gabel	Retirement	\$132.00
Gary's Plumbing LLC	Service	\$89.22
Jeffrey Gay	Rent	\$180.00
Leroy Gerrard	Retirement	\$84.00
Nate Grossnicklaus	Rent	\$180.00
Holiday Inn Kearney	Lodging	\$249.90
David Ienn	Retirement	\$84.00
Island Supply Welding Company	Service	\$86.80
M & O Door Products LLC	Service	\$871.56
Mentink Electric	Service	\$456.20
Nebraska Dept of Revenue Motor Fuels Division	Fees	\$112.00
Osceola Implement & Supply	Service	\$237.28
Pinnacle Bank Visa	Registration	\$264.86
Polk County Clerk	Retirement	\$4,428.58
Polk County Clerk	Social Security	\$5,146.21
Polk County Rural Public Power Dist.	Service	\$267.39
Riverside Portables	Service	\$120.00
Thomas Rodene	Retirement	\$84.00
Sparrow Publications LLC	Service	\$122.75
David Udey	Retirement	\$96.00

SENIOR CENTER FUND

Midwest Covenant Home	Service	\$15,530.35
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INHERITANCE TAX FUND

Applied Connective Technologies	Service	\$5,249.08
Marvin Planning Consultants	Service	\$1,900.00
MIPS	Service	\$2,442.13
Pictometry International Inc	Service	\$32,706.66
Rasmussen Mechanical Services	Service	\$30,000.00

HIGHWAY BONDS FUND

Constuctors Inc.	Service	\$1,887,803.70
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WEED FUND

Nebraska Weed Control Association	Dues	\$15.00
Constellation Newenergy Gas Division	Service	\$7.05
Gary's Plumbing LLC	Supplies	\$22.69
Pinnacle Bank	Service	\$72.66
Polk County Rural Public Power Dist.	Service	\$49.27

The following fees for the month of December were earned by the various offices and submitted to the County Treasurer. County Treasurer receipts show fees earned were credited to the appropriate county funds.

Dwaine W. Ladwig, Sheriff	\$1,513.38
Debra S. Girard, County Clerk	\$9,357.56

The County Jail Report for the month of December was reviewed by the Board and approved.

A motion was made by Boruch to close the Covid American Rescue Plan Fund and direct the County Treasurer to transfer any remaining funds in the account to the General Fund. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye; Boss, aye. All of the funds received from the federal government have been dispersed and any remaining balance was interest earned on those funds.

The salaries of the various elected officials for the four year term of office beginning in January of 2027 were discussed by the Board. After considerable discussion and review of the NACO Salary Recommendation Report, a motion was made by Boruch that a resolution be adopted setting the following salaries for elected County Officials for the term of office beginning in January 2027:

The annual salary of the County Clerk, County Assessor, and County Treasurer shall be established at \$80,290 for 2027, plus an annual increase during the term of office (2028, 2029, 2030) based on the State and Local Consumption Expenditures (SLCE) Index, as established by the Bureau of Economic Analysis. When the SLCE exceeds 6 %, the increase in the annual salary for the office shall be 6% for the next year. When the SLCE is 0% or less than 0%, the county official's annual salary shall remain the same as the prior year.

The annual salary of the County Attorney shall be established at \$85,925 for 2027, plus an annual increase during the term of office (2028, 2029, 2030) based on the State and Local Consumption Expenditures (SLCE) Index, as established by the Bureau of Economic Analysis. When the SLCE exceeds 6 %, the increase in the annual salary for the office shall be 6% for the next year. When the SLCE is 0% or less than 0%, the county official's annual salary shall remain the same as the prior year. If the County Attorney also serves as legal counsel for zoning issues, the additional annual salary for those duties shall be \$2,410 for 2027 and shall increase at the same rate as the base salary during the term.

The annual salary of the County Sheriff shall be established at \$96,365 for 2027, plus an annual increase during the term of office (2028, 2029, 2030) based on the State and Local Consumption Expenditures (SLCE) Index, as established by the Bureau of Economic Analysis. When the SLCE exceeds 6 %, the increase in the annual salary for the office shall be 6% for the next year. When the SLCE is 0% or less than 0%, the county official's annual salary shall remain the same as the prior year.

The annual salary of the County Surveyor shall be established at \$20,485 for 2027, plus an annual increase during the term of office (2028, 2029, 2030) based on the State and Local Consumption Expenditures (SLCE) Index, as established by the Bureau of Economic Analysis. When the SLCE exceeds 6 %, the increase in the annual salary for the office shall be 6% for the next year. When the SLCE is 0% or less than 0%, the county official's annual salary shall remain the same as the prior year.

For calendar years 2027 and 2028, the annual salary for the office of County Commissioner shall be established at \$38,060. For calendar years 2029 and 2030, the annual salary for the office of County Commissioner shall be established at \$38,060, plus an increase based on the cumulative Consumer Price Index (CPI-U) as established by the Bureau of Labor Statistics, U.S. Department of Labor in December 2027 and December 2028.

The person appointed annually by the Board to prepare the County budget shall receive \$2,110 for 2027 plus an annual increase during the term (2028, 2029, 2030) based on the State and Local Consumption Expenditures (SLCE) Index, as established by the Bureau of Economic Analysis. When the SLCE exceeds 6 %, the increase in the annual amount for the budget preparation shall be 6% for the next year. When the SLCE is 0% or less than 0%, the annual amount for the budget preparation shall remain the same as the prior year.

The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye; Boss, aye. The elected officials will receive an initial increase of 7% and annual increases based on SLCE, the indicator currently used to determine budget increases. The salaries of the County Commissioners will comply with the limits created in Neb. Rev. Stat. §23-1114(4)(a). Salaries

will fall within the range recommended by NACO for counties of our size based on valuation and population.

The audit report for fiscal year 2024-2025 has been received from Contrymen Associates and is available to the public.

The Board formally accepted the resignation of County Treasurer Barbara J. Swanson, effective January 31, 2026 and thanked her for her service to Polk County.

A motion was made by Boss to appoint Shauna J. Drozd as the Polk County Treasurer, effective February 1, 2026. The motion was seconded by Boruch and the roll call vote was Boss, aye; Boruch, aye; Westring, aye. Ms. Drozd is currently serving as the Deputy County Treasurer.

Highway Supt. Theis presented Change Order No. 1 and the Application for Payment No. 1 for the Shelby North and Osceola North overlay project. The change order increased the amount of patching needed for both projects and increased the amount of asphalt needed for the projects. A motion was made by Boss to approve both the Change Order No. 1 and the Application for Payment No 1 as presented. The motion was seconded by Westring and the roll call vote was Boss, aye; Westring, aye; Boruch, aye.

Temporary and permanent easements are needed for the bridge project on G Road between 121st and 122nd Roads. A motion was made by Boruch authorizing the Chairman to sign the easements obtained from 2L Farms, LLC and the Dean E. James and Marian K. James Trust. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye; Boss, aye.

Highway Supt. Theis also updated the Board on the work being done in the Road Dept. A culvert will be installed this week for Aaron Schott and work continues on developing the 1 and 6 Year Road Plan which will be finalized in February.

There being no further business, the Board adjourned at 11:35 a.m. to meet again on January 20th and January 27th, 2026. An agenda of the meetings will be available at the office of the County Clerk.

Approved: /S/ Debra S. Girard /S/ Jerry Westring
County Clerk Chairman