Osceola, Nebraska
October 6, 2026

Pursuant to notice published in the October 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 be allowed and warrants drawn against the various funds in the amounts listed below. The motion was seconded by Boruch and the roll call vote was Westring, aye; Boruch, aye; Boss, aye.

GENERAL FUND

General	Salaries	$88,243.55
Ag-News	Service	$239.00
Blue Cross Blue Shield	Insurance	$23,234.40
Blue Valley Community Action Inc	Service	$4,200.00
Burg Auto Repair Inc	Service	$617.72
Jack Carter	Mileage	$10.64
City Of Osceola	Service	$1,191.37
City Of Stromsburg	Service	$274.04
Clearfly	Service	$755.67
Clerk Of The District Court	Court Costs	$36.00
Colonial	Insurance	$166.39
Culligan of York	Service	$15.35
DAS State Acctg - Central Finance	Service	$537.60
Shauna Drozd	Mileage	$164.16
Eakes Office Solutions	Supplies	$847.53
Egr, Birkel & Wollmer PC	Service	$3,290.26
Election Systems & Software	Supplies	$2,626.64
First Concord Benefits Group	Fees	$30.00
Frontier Cooperative	Service	$18.95
Gary's Plumbing LLC	Supplies	$3.90
Graham Tire Co. North	Service	$1,810.88
Guardify Inc	Service	$5,014.53
Hometown Leasing	Service	$246.71
Jackson Services	Service	$180.81
Erik C Klutman	Service	$3,288.75
Dwaine W. Ladwig	Reimbursement	$50.00
Lifeline Systems Co Commercial Red	Service	$886.71
Lifeline Systems Company	Service	$99.95
Midland Telecom Inc	Service	$163.45
ML Smith Law Office	Service	$9,425.00
NACO	Dues/Supplies	$525.36
NE Health & Human Services	Service	$186.00
Negleys Complete Lawn Care	Service	$450.00
Osceola Implement & Supply Inc	Service	$390.72
Paper Tiger Shredding	Service	$53.00
Pinnacle Bank	Fuel	$92.70
Pinnacle Bank	Supplies/Dues	$992.51
Pinnacle Bank	Service	$10.13
Platte County Detention Facility	Service	$4,221.78
Polk County Clerk Retirement Account	Retirement	$6,216.40
Polk County Clerk Social Security Account	Social Security	$6,661.41
Polk County Rural Public Power Dist.	Service	$2,411.49
Polk County Sheriff	Fees/Reimbursement	$278.32
Rasmussen Mechanical Services	Service	$5,344.00

Charles Shenk	Mileage	$63.84
Sparrow Publications LLC	Service	$1,226.96
Thomson Rueters - West	Service	$1,892.16
Ken Toline	Reimbursement	$320.00
Triple S Service	Service	$150.00
Uniti	Service	$590.06
Vyve Broadband	Service	$39.15

ROAD FUND

Road	Salaries	$36,504.00
AKRS Equipment	Service	$21,599.52
Blue Cross Blue Shield	Insurance	$6,970.32
Tyler Boden	Reimbursement	$150.00
Burg Auto Repair Inc	Service	$29.20
Carls Skrap	Service	$40.00
Central Valley Ag	Service	$838.82
Cintas	Service	$131.76
City Of Osceola	Service	$117.84
City Of Stromsburg	Service	$157.39
Cubby's Inc	Service	$878.44
Colonial	Insurance	$77.28
Curtis Ericson	Reimbursement	$22.58
Filter Care	Supplies	$39.40
Frontier Cooperative Company	Service	$1,005.38
Gary's Plumbing LLC	Supplies	$52.24
Island Supply Welding Company	Supplies	$148.20
Johnson Sand & Gravel Co. Inc.	Gravel	$54,985.86
Mid-State Engineering & Testing Inc	Fees	$4,675.50
Midwest Service & Sales Co.	Service	$868.40
National Industrial & Safety Supply	Supplies	$719.52
Polk County Clerk Retirement Deposit	Retirement	$2,249.93
Polk County Clerk Social Security Deposit	Social Security	$2,771.75
Polk County Rural Public Power Dist.	Service	$238.07
Prairie Creek Machine Hardware	Supplies	$47.98
Rally Auto Parts	Supplies	$1,461.61
Riverside Portables LLC	Service	$110.00
Sapp Bros. Inc	Service	$29,978.48
Shelby Lumber Co. Inc	Supplies	$86.97
Truck Center Companies	Service	$5,009.71
Verizon Wireless	Service	$66.09
Village of Shelby	Service	$103.40
Vogt Trucking & Transport	Gravel	$22,205.67

SENIOR CITIZEN SERVICE CENTER FUND

Midwest Covenant Home	Service	$17,500.41

INHERITANCE TAX FUND

Applied Connective Technologies	Service	$5,492.42
MIPS Inc.	Service	$2,566.11
Tyler Technologies	Service	$2,409.88

WEED FUND

Constellation Newenergy Gas Division	Service	$3.23

Frontier Cooperative Company	Service	$641.11
NE Weed Control Assoc	Dues	$235.00
Osceola Tire & Service	Service	$21.50
Polk County Rural Public Power Dist	Service	$47.77
Sparrow Publications LLC	Service	$158.00

The following fees for the month of September 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	$948.92
Debra S. Girard, County Clerk	$3,260.39

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

The conditional use permit application submitted by Dustin Chrisman was reviewed by the Board. The application was forwarded by the Planning and Zoning Commission with a conditional approval recommendation. The Board is requiring fulfillment of the condition of establishing a substantial fence to prevent the comingling of the property's guests and pets with neighboring livestock and farming operations before moving forward with the application and hearing process. A representative for Dustin Chrisman was present for the Board's discussion.

At 10:00 a.m., a motion was made by Boruch to open the county's tax request hearing as advertised. The motion was seconded by Boss and the roll call vote was Boruch, aye; Boss, aye; Westring, aye. No members of the general public attended. A motion was made by Boss to close the hearing. The motion was seconded by Westring and the roll call vote was Boss, aye; Westring, aye; Boruch, aye. A motion was made by Boruch to set the 2026-2027 County Property Tax Request as follows:

General Fund	$3,637,267.00
Equipment Sinking Fund	$45,000.00
Veterans' Aid Fund	$1,000.00
Hospital Fund	$300,000.00
Highway Bond Fund	$671,733.00
Total	$4,655,000.00

A motion was made by Boss authorizing the Chairman to sign the Annual Certification of Program Compliance to the Nebraska Board of Public Roads Classifications and Standards. The motion was seconded by Boruch and the roll call vote was Boss, aye; Boruch, aye; Westring, aye.

Highway Supt. Theis updated the Board on the work being done in the Road Dept. The crew has been getting back out on the roads following all of the rain to get them back into shape. Some rural railroad crossings are getting rough and a call will be made to the railroad. A large hole has developed at the edge of I Road between 131st and 132nd Roads and the culvert under the road will need to be replaced. The cable guard rail on C Road north of Polk has now been repaired.

There being no further business, the Board adjourned at 11:40 a.m. to meet again on October 20th and October 27th, 2026. An agenda of the meetings will be available at the office of the County Clerk.

Approved: /S/ Debra S. Girard — County Clerk

/S/ Jerry Westring — Chairman