

Osceola, Nebraska
September 29, 2026

Pursuant to notice published in the September 24th, 2026 issue of the Polk County News, the Board of County Commissioners convened following the County Budget Hearing at 10:30 a.m. with all members present. No interested persons attended the County Budget Hearing which was opened at 10:00 a.m. and closed at 10:30 a.m. 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.

Clerk Girard reviewed the proposed budget with the Board. A motion was made by Boruch to adopt the 2026-2027 County Budget as proposed. The motion was seconded by Westring and the roll call vote was Boruch, aye; Westring, aye; Boss, no. Boss stated for the record that his no vote on the budget was because he felt any county subsidy made to Annie Jeffrey Hospital should not be a budget line item but instead be structured as a bond whose approval or disapproval is determined by a vote of the taxpayers of Polk County. The adopted budget contains the following tax request:

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

The tax request hearing will be held at 10:00 a.m. during the October 6th, 2026 meeting of the Board.

There being no further business, the Board adjourned at 11:25 a.m. to meet again on October 6th and October 20th, 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