

## **PUBLIC HEARING PROCEEDINGS 2026-2027 COUNTY BUDGET**

Jon Lindgren, Chairman of the Boone County Board of Commissioners, called for a motion to open a public hearing on Monday, September 14, 2026 at 8:30 A.M. in the Boone County Courthouse Commissioners Meeting Room in Albion, Nebraska. Motion made by Commissioner Lindgren, second by Commissioner Niewohner to open said public hearing. Notice of the hearing was given in advance by publication in the Albion News and Boone County Tribune on September 2, 2026 and the convened hearing was open to the public.

Commissioners present for said public hearing were Jon Lindgren, Brian J. Yosten and Matt Niewohner. Chairman Lindgren read the notice for the record. Rick Martinsen, CPA, for Mueller & Honcik, P.C., was present to answer budget questions. Chairman Lindgren noted that the Open Meeting Laws are posted and available to the public.

The public hearing was for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the 2026-2027 Boone County proposed budget in compliance with the provisions of State Statute Sections 13-501 to 13-513. The hearing was over the proposed budget that was published in the Wednesday, September 9, 2026 issue of the Albion News/Boone County Tribune, Albion, Nebraska.

Richard Martinsen, CPA, for Mueller & Honcik, P.C., prepared the budget documents for fiscal year 2026-2027. The County Board discussed with Martinsen the differences from last year's fiscal budget. Martinsen provided answers to questions asked regarding the proposed budget and publication. The proposed property tax request for 2026-2027 is \$4,866,500.00, which is different from the 2025-2026 property tax request of \$4,762,732.00. The 2026-2027 total budget is \$87,480,581.00 which is a decrease of \$3,772,120.00 from 2025-2026 total budget of \$91,252,701.00. The unused budget authority would be \$251,226.67.

Motion made by Yosten, second by Lindgren to close said public hearing at 8:48 A.M. Roll call vote: Yeas: Yosten, Lindgren, and Niewohner. Nays: None. Motion carried.

Kate Noble,  
Boone County Clerk

ATTEST:

APPROVED:

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Kate Noble, Boone County Clerk

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Jon Lindgren, Chairman

BOONE COUNTY BOARD OF COMMISSIONERS PROCEEDINGS  
SEPTEMBER 14, 2026                      ALBION, NEBRASKA

The Boone County Board of Commissioners of Boone County, Nebraska, met in regular session at 9:00 A.M. on Monday, September 14, 2026, in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Lindgren called the meeting to order, and Commissioners present for roll call were Jon Lindgren, Brian J. Yosten and Matt Niewohner. Notice of the meeting was posted on the Boone County Website-Public Notices, in the Courthouse north entrance, and at the Albion Post Office; and published in the Albion News/Boone County Tribune and Petersburg Press on September 2, 2026; and the convened meeting was open to the public.

The agenda was posted on the Boone County website; posted on the information board located in the Courthouse north entrance; emailed to the Board of Commissioners; and emailed to the Elected Officials and department heads on Friday, September 11, 2026. Chairman Lindgren acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public. All who were present participated in the Pledge of Allegiance.

Motion made by Niewohner, second by Yosten to approve the County Board Proceedings of August 26, 2026 as presented. Roll call vote: Yeas: Niewohner, Yosten, and Lindgren. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren to approve the Bloom Conditional Use Permit Public Hearings Proceedings of August 26, 2026 as presented. Roll call vote: Yeas: Yosten, Lindgren, and Niewohner. Nays: None. Motion carried.

Motion made by Lindgren, second by Yosten to approve the Merrell Conditional Use Public Hearing Proceedings of August 26, 2026 as presented. Roll call vote: Yeas: Lindgren, Yosten, and Niewohner. Nays: None. Motion carried.

Motion by Niewohner, second by Lindgren to approve the Carraher Conditional Use Public Hearing Proceedings of August 26, 2026 as presented. Roll call vote: Yeas: Niewohner, Lindgren, and Yosten. Nays: None. Motion carried.

Motion made by Lindgren, second by Yosten to approve the Carraher Conditional Use Public Hearing Proceedings of August 26, 2026 as presented. Roll call vote: Yeas: Lindgren, Yosten, and Niewohner. Nays: None. Motion carried.

Resolution No. 2021-42 was approved November 15, 2021 to authorize the County Treasurer to transfer the accrued interest from the Covid American Rescue Plan Fund (2580) to the General Fund (0100) on an as needed basis. The County Treasurer presented August 2026's accrued interest for the amount to be moved through the vendor process. Motion made by Yosten, second by Niewohner to authorize the transfer of accrued interest from the Covid American Rescue Plan Fund (2580) to the General Fund (0100) in the amount of \$1.26. Roll call vote: Yeas: Yosten, Niewohner, and Lindgren. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren to approve County Vendor Claims filed for Vendor #1806, White Star Oil Company LLC: General-\$ 1,709.84, Roads-\$ 15,281.52 and Ambulance-\$ 322.64. Roll call vote: Yeas: Yosten and Lindgren. Nays: None. Abstain: Niewohner. Motion carried.

Motion made by Lindgren, second by Yosten to approve County Vendor Claims filed for Vendor #155 Beaver Bearing Co: Roads-\$166.80. Roll call vote: Yeas: Lindgren and Yosten. Nays: None. Abstain: Niewohner. Motion carried.

Motion made by Niewohner, second by Lindgren to approve the Accounts Payable Vendor Claims filed for payment from the various funds: General (0100)-\$59,692.30; Road (0200)-\$417,417.25; County Visitor's Promotion Fund (0990)- \$1,000.00; ROD Preservation/Modernization Fund (1150)-\$240.15; Covid America Rescue Plan Fund (2580)-\$1.26; Inheritance Tax Fund (2700)-\$2,373.10; 911 Wireless Service (2913)-\$7,251.86 and Ambulance (5502)-\$4,750.95. Roll call vote: Yeas: Niewohner, Lindgren, and Yosten. Nays: None. Motion carried.

With the termination of County Employee(s), the County is required by statute to process their payroll in a timely manner, even if it means doing it out of a payroll cycle. Motion made by Lindgren, second by Yosten to approve the payroll claim filed for payment on the General Fund for the gross amount of \$4,527.69 with the withholding amounts being included in the Accounts Payable Vendor Claims also presented and approved today. Roll call vote: Yeas: Yosten, Lindgren, and Niewohner. Nays: None. Motion carried.

Motion made by Niewohner, second by Lindgren to approve the following reports of the County Officials as presented for August 2026:

- Clerk - \$16,440.88 (State of Nebraska \$10,811.91) (County of Boone \$5,628.97)
- District Court - \$784.09 (State of Nebraska \$676.00) (County of Boone \$108.09)
- Sheriff - \$727.35
- Zoning - \$229.50
- Treasurer - Miscellaneous Receipt Nos. 23158-23209- \$291,895.76
- Treasurer - Total Collections - \$4,532,903.76

Roll call vote: Yeas: Lindgren, Niewohner, and Yosten. Nays: None. Motion carried.

Tina Stokes, BCDA, Inc. Public Relations & County Promotion; and Jackie Valasek, BCDA, Inc. Office Administrator; appeared before the Board regarding the Membership Agreement and Disbursement Agreement for fiscal years 2026-2027 and 2027-2028. Valasek indicated that the agreement is the same as the previous other that financial increase and Village of Primrose becoming a member again. The County of Boone, Nebraska financial contribution to BCDA, Inc. for the two fiscal years would be \$159,385.00 which is an increase of \$8,073.00. The total BCDA, Inc. budget request is \$200,230.00. Motion made by Niewohner, second by Yosten to approve and authorize the Chairman to sign the Membership Agreement and Disbursement for fiscal years 2026-2027 and 2027-2028 committing a sum of \$159,385.00 for each of those fiscal years payable to BCDA, Inc. from the County Inheritance Tax Fund as presented. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

Dan Lueken, County Assessor was unable to attend to discuss the agreement for pickup services with Larry Petsche. Jane Klassen, Deputy Assessor, attended the meeting on his behalf. Jane discussed the agreement with the update rates for each project type. Motion by Yosten, second by Niewohner to table discussion on agreement regarding pickup services until the September 21, 2026 meeting. Roll call vote: Yeas: Yosten, Niewohner, and Lindgren. Nays: None. Motion carried.

Dan Lueken, County Assessor was unable to attend to discuss the agreement with Stanard Appraisal for reappraisal services.. Jane Klassen, Deputy Assessor, attended the meeting on his behalf. Jane discussed the agreement and that 358 Improved Commercial properties and 29 large Commercial properties would be reappraised for approximately \$95,540.00. Motion by Niewohner, second by Yosten to approve the agreement with Stanard Appraisal for reappraisal services for approximately \$95,540.00 as presented and authorize the chairman to sign. Roll call vote: Yeas: Niewohner, Yosten, and Lindgren. Nays: None. Motion carried.

Denny Johnson, County Sheriff, was unable to attend to discuss Addendum 1 and Work Authorization #145889 for the Geocomm Agreement. Addendum 1 is removing the login for Nance County and Work Authorization #145889 is adding an additional outside user login for Cedar Rapids Fire Department. Both the Addendum and Work Authorization were already signed by Denny Sherriff. Motion by Niewohner, second by Lindgren to retroactively approve the Addendum 1 and Work Authorization #145889 as presented. Roll call vote: Niewohner, Lindgren, and Yosten. Nays: None. Motion carried.

Motion by Niewohner, second by Yosten to enter executive session at 10:35 a.m. per Open Meeting Act §84-1410, pertaining to the prevention of needless injury of an individual. Roll call vote: Yeas: Niewohner, Yosten, and Lindgren. Nays: None. Motion carried. Motion by Niewohner, second by Yosten to close the executive session at 11:05 a.m. Roll call vote: Yeas: Niewohner, Yosten, and Lindgren Nays: None. Motion carried. A request was received for supplemental time to be given from the Catastrophic Fund due to medical leave of an employee due to helping a spouse after surgery. Motion made by Lindgren, second by Niewohner to approve up to 160 hours to be given from the Catastrophic Fund to supplement the hours of medical leave. Roll call vote: Yeas: Lindgren, Niewohner, and Yosten. Nays: None. Motion carried.

No questions were presented in regard to the Notice of Award, Notice to Proceed and Agreements for the grading and culvert road projects. The bids were received and opened at the August 17, 2026 meeting. The project was awarded to the next apparent low. Motion made by Niewohner, second by Yosten to approve and authorize the Chairman to sign the Notice of Award and Notice to Proceed and Agreements needed for the grading and culvert road projects as presented. Roll call vote: Yeas: Niewohner, Yosten, and Lindgren. Nays: None. Motion carried.

Resolution 2026-26 was presented for the Board to review regarding the wages and explanation of Ambulance Personnel. Updated wages were approved during the August 26, 2026 meeting. This Resolution voided Resolution 2026-11 which did previously cover these topics. Motion by Niewohner, second by Lindgren to approve Resolution 2026-26 as presented. Roll call vote: Yeas: Lindgren, Niewohner, and Yosten. Nays: None. Motion carried.

The Board set the 2026-2027 Final Tax Request hearing for September 21, 2026 at 8:30 A.M. Motion by Lindgren, second by Yosten to approve the date for the Final Tax Request hearing. Roll call: Yeas: Lindgren, Yosten, and Niewohner. Nays: None. Motion carried.

Public Comments:

- Motion by Niewohner, second by Yosten to enter executive session at 10:04 a.m. per Open Meeting Act §84-1410, pertaining to the prevention of needless injury of an individual. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried. Motion by Niewohner, second by Yosten to close the executive session at 10:29 a.m. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.
- Commissioner Lindgren has Region 4 Behavioral Health and Northeast Area on Aging meetings.
- Commissioner Yosten has Boone County Development Agency and Juvenile Services meetings.

Chairman Lindgren declared the meeting adjourned at 11:45 A.M., with the next Board meeting scheduled for Monday, September 21, 2026.

Kate Noble,  
Boone County Clerk

ATTEST:

APPROVED:

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Kate Noble, Boone County Clerk

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Jon Lindgren, Chairman