

Wayne, Nebraska
October 7, 2025

The Wayne County Board of Equalization meeting was called to order by Chairman Terry Sievers at 9:00 a.m. on Tuesday, October 7, 2025, in the Wayne County Courthouse courtroom. Chairman Sievers, Members Dean Burbach and James Rabe, Sheriff Jason Dwinell, Clerk Joni Tietz, and Deputy County Attorney, Ted Lohrberg, were present. Notice of this meeting was published in the Wayne Herald, a legal newspaper, on October 2, 2025. A copy of the Open Meetings Act was posted and accessible to the public.

The agenda was approved on a motion made by Rabe and seconded by Burbach. Roll call vote: Rabe, Burbach, Sievers -aye; motion carried.

The 2025-26 tax rates were approved on a motion made by Burbach and seconded by Rabe. Roll call vote: Burbach, Rabe, Sievers -aye. Motion carried.

INSERT TAX RATES (See below Minutes)

The meeting was adjourned.

Joni Tietz, Wayne County Clerk



Wayne, Nebraska
October 7, 2025

The Wayne County Board of Commissioners meeting was called to order by Chairman James Rabe, at 9:05 a.m. on Tuesday, October 7, 2025, in the Wayne County Courtroom. Chairman Rabe, Members Dean Burbach and Terry Sievers, Sheriff Jason Dwinell, Clerk Joni Tietz, and Deputy County Attorney, Ted Lohrberg were present. Notice of this meeting was published in the Wayne Herald, a legal newspaper, on September 25, 2025. A copy of the Open Meetings Act was posted and accessible to the public.

Chairman Sievers presented the following consent agenda items:

- a. Approve September 16, 2025, minutes as printed in the Commissioners Record
- b. Approve payroll; commissioners abstain from approving personal claim
- c. Approve fee reports: Diane Pieper, Clerk of District Court, Sept. fees- \$989.75; Jason Dwinell,

Wayne County Sheriff August fees - \$1332.40

Motion to approve the consent agenda was made by Burbach and seconded by Sievers. Roll call vote: Burbach, Sievers, Rabe - aye; motion carried.

The regular agenda was approved on a motion made by Sievers and seconded by Burbach. Roll call vote: Sievers, Burbach, Rabe-aye; motion carried.

Lisa Lindsay, Wayne County Treasurer, updated the Board on the distress warrant listing. Twenty-four distress warrants were issued with 15 paid, 6 remaining and 3 cancelled due to bankruptcy & wrong person. After November 1, 2025, uncollected taxes will again be subject to collection procedures. Lindsay did inform the Board that 98.88% of 2024 taxes had been collected with more being paid every day. Sievers made a motion to approve and acknowledge the Updated Distress Warrant List with Burbach seconding. Roll call vote: Sievers, Burbach, Rabe-aye. Motion carried.

Kyle Huff, Wayne County Highway Superintendent, had several items to bring to the Board. He presented Utility Line Easements, all from Northeast Nebraska Telephone, located in District 3. They met all requirements of the permits. It was moved by Burbach, seconded by Sievers, to approve the Utility Line Permits. Roll call vote: Burbach, Sievers, Rabe-aye. Motion carried.

Huff then presented a revision to the One and Six Year Road Plan adding 3 projects including adding 3 bridges. Bridge C009012720 in District 2 is in application for CBMP. The other two in District 1 were added so Mainelli Wagner can start design as these two are degrading rapidly.

Sievers made a motion to revise the 1 & 6 Year by adding the projects Huff presented in Resolution 25-10-7. Burbach seconded the motion. Roll call vote: Sievers, Burbach, Rabe-aye. Motion carried.

Resolution 25-10-7

WHEREAS, the Wayne County Highway Superintendent has presented a Revision of the One and Six Year Highway Improvement Plan to the County Board of said County, and

WHEREAS, the said Board deems it to be in the best interest of the County to adopt said plan as presented,

NOW, THEREFORE BE IT RESOLVED, by the County Board of Wayne County, Nebraska, that said plan be and hereby is approved and accepted.

Lastly Huff informed the Board that the One Call locates are becoming more strict and liability may be placed on the machine operator personally. Ditch blading cannot be executed without a locate. Huff stated that he could call in the locates and then there would be a record of it.

With the passage of LB376, the Dept. of Health & Human Services (DHHS) is requesting the County's intentions for the space currently occupied by DHHS in Wayne County. The facility DHHS now occupies is rented space. Motion made by Sievers, seconded by Burbach to have Clerk respond to DHHS stating that Wayne County will no longer provide a facility for DHHS in Wayne County as of June 30, 2028. Roll call vote: Sievers, Burbach, Rabe-aye. Motion carried.

A resolution adopting the Amended and restated Welfare Benefit Plan was presented by Cally Blake, payroll coordinator. There were no changes other than the annual IRS indexed maximums. Sievers made a motion authorizing the chairman to sign the certificate of Resolution for First Concord Benefits Group with Burbach seconding. Roll call vote: Sievers, Burbach, Rabe-aye. Motion carried.

The following claims were approved on motion made by Sievers, seconded by Burbach. Roll call vote: Sievers, Burbach, Rabe-aye. Motion carried.

General Fund: Payroll & Reimbursements: \$88,852.62; Ace Hardware & Home, SU \$123.91; Albin, Mark, OE \$1,613.85; Appera, OE \$492.76; Applied Connective Technologies, OE, SU, CO \$10,950.49; AT & T Mobility, SU, OE \$171.58; Beiermann Electric, RP \$91.29; Black Hills Energy, OE \$173.37; Bomgaars, SU \$103.93; Brogan Lamlli PC LLO, OE \$2,100.80; Carhart Lumber Company, RP \$139.98; DAS State Accounting, OE, ER \$206.00; Dept Correctional Svcs, OE \$3,936.92; Eakes Office Solutions, SU, RP \$891.48; Ecolab Pest Elimination Serv, OE \$205.22; Egley, Fullner, et al., OE \$765.39; Fitzgerald, Vetter, et al., OE \$705.10; Floor Maintenance, SU \$390.77; Hasemann Funeral Home, OE \$930.00; Hometown Leasing, ER \$118.41; Intab, SU \$297.66; Jamie Miller Law, OE \$3,057.10; Madison County Jail, OE \$1,553.36; Main Street Garage LLC, OE \$156.00; Miller Law, OE, ER, SU \$1,524.82; MIPS Inc, ER, CO \$2,992.42; NACO, OE \$405.00; Pieper & Story, OE \$2,216.50; Quadient Leasing, ER \$1,049.70; Schenk, Stacy, OE \$475.00; Security Shredding Services, OE \$40.00; Silver Silo Design & Print, SU \$37.85; Wakefield Republican, OE \$16.36; Thurston County Sheriff, OE \$60.00; Trane, RP \$8,311.80; Verizon Wireless, OE \$40.01; Wayne County Clerk of Dist Ct, OE \$108.00; Wayne County Court, OE \$299.00; Wayne County Sheriff, OE \$225.35; Wayne Herald, OE \$1,596.74; Wayne, City of, OE \$45,818.58; Nebraska Bank Acct #244-220, PS \$21,344.39; Retirement Plans Division of Ameritas, PS \$10,260.09;

County Road Fund: Payroll & Reimbursements: \$62,518.80; Ace Hardware & Home, SU \$6.43; Bauer Built, RP \$10,264.88; Black Hills Energy, OE \$61.40; Bomgaars, SU, MA \$209.74; Carhart Lumber Company, SU \$66.72; Faith Regional Health Services, OE \$225.00; Hundertmark, RP \$835.83; Krusemark Construction & Excavation, MA \$11,166.32; Mainelli Wagner & Assoc Inc, CO \$59,391.10; Marx Repair LLC, RP \$43.30; Matteo Sand & Gravel Co Inc, MA \$8,195.88; NMC Exchange LLC, RP, MA \$7,143.57; Northeast Power, OE \$168.03; Powerplan, RP \$2,088.44; SAPP Brothers Inc, SU \$194.67; Titan Machinery, RP \$117.30; Wayne, City of, OE \$566.23; Nebraska Bank Acct #244-220, PS \$14,896.31; Retirement Plans Division of Ameritas, PS \$7,033.45;

Lodging Tax Fund: Wayne Herald, OE \$132.00;

ROD Preservation & Maintenance Fund: MIPS Inc, OE \$162.87;

Meeting adjourned.

State of Nebraska)
County of Wayne) ss.

I, the undersigned, County Clerk of Wayne County Nebraska, hereby certify that all of the subject included in the attached proceedings were contained in the agenda for the meeting of October 7, 2025, kept continually current and available for public inspection at the office of the County Clerk; that such subjects were contained in such agenda for at least 24 hours prior to said meeting; that the said minutes of the meeting of the County Commissioners of the County of Wayne were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body.

IN WITNESS WHEREOF, I have hereunto set my hand this 7th day of October, 2025.

Joni Tietz, Wayne County Clerk

2025 TAX RATES Wayne County, Nebraska

Tax Rates are set as cents per \$100 of Actual Valuation

<u>Governmental Entity</u>	<u>Valuation</u>	<u>Fund</u>	<u>Tax Request</u>	<u>Tax Rate</u>
Wayne County	3,070,403,763	General	\$ 6,475,000.00	0.210884
		Cnty Bldg Improvmt	\$ 275,000.00	<u>0.008957</u>
		Total	\$ 6,750,000.00	0.219841
			\$ -	
Ag Society	3,070,403,763	General	\$ 146,880.00	0.004784
ESU #1	16,935,573,988	General	\$ 2,540,335.84	0.015000
<u>CITIES AND VILLAGES</u>				
Village of Carroll	10,325,092	General	\$ 46,461.52	0.449986
Village of Hoskins	19,711,110	General	\$ 48,490.00	0.246003
		Bond	\$ 24,230.00	<u>0.122926</u>
		Total	\$ 72,720.00	0.368929
Village of Sholes	1,483,382	General	\$ -	0.00000
City of Wayne	396,525,712	General	\$ 1,221,351.13	0.308013
		Debt Service Bond	\$ 296,389.00	<u>0.074746</u>
		Total	\$ 1,517,740.13	0.382760
Wayne Airport Authority	396,525,712	Airport General	\$ 96,104.70	0.024237
		Airport Bond	\$ 16,692.00	<u>0.004210</u>
		Total	\$ 112,796.70	0.028447
Wayne Comm Redev Auth	396,525,712	General	\$ 103,096.50	0.026000
Village of Winside	26,438,072	General	\$ 132,190.35	0.500000
		Sewer Bond	\$ 10,324.00	<u>0.039050</u>
		Total	\$ 142,514.35	0.539050

RURAL FIRE PROTECTION DISTRICTS

Carroll Fire Dist #1	528,262,025	General	\$ 36,528.00	0.006915
		Bond	\$ 35,586.00	0.006736
		Total	\$ 72,114.00	0.013651
Wayne Fire Dist #2	860,470,179	General	\$ 80,430.00	0.009347
		Sinking	\$ 21,000.00	0.002441
		Total	\$ 101,430.00	0.011788
Hoskins Fire Dist #3	699,002,507	General	\$ 90,000.00	0.012875
		Sinking	N/A	0.000000
			\$ 90,000.00	0.012875
Winside Fire Dist #4	344,133,580	General	\$ 39,997.00	0.011623
		Sinking	\$ 20,000.00	0.005812
		Total	\$ 59,997.00	0.017435
Wakefield Fire Dist #9	542,288,315		\$ 120,000.00	0.022128

SCHOOL DISTRICTS

School District #17 Wayne	1,210,716,840	General	\$ 9,932,370.00	0.661413
		Bond Fund 2023	\$ 2,000,000.00	0.165191
		Special Building	\$ 402,020.00	0.026771
		Qualified Cap Bond K-12	N/A	0.000000
		Total	\$ 12,334,390.00	0.853375
School Dist #560 Wakefield	774,130,915	General	\$ 5,797,980.00	0.748966
		Special Building	\$ 202,020.00	0.026096
		Total	\$ 6,000,000.00	0.775062
School District #95R Winside	678,831,641	General	\$ 2,981,487.37	0.439209
		Bond Fund K-12	\$ 703,996.00	0.103707
		Special Building	\$ 947,775.00	0.139619
		Qualified Cap Bond K-12	\$ 130,101.00	0.019165
		Total	\$ 4,763,359.37	0.701700

