

Wayne, Nebraska
December 16, 2025

The Wayne County Board of Equalization meeting was called to order by Chairman Terry Sievers at 9:00 a.m. on Tuesday, December 16, 2025, in the Wayne County Courtroom. Chairman Sievers, Members Dean Burbach and James Rabe, Clerk Joni Tietz, County Attorney, Amy Miller, Assessor, Dawn Duffy, and Sheriff Jason Dwinell were present. Notice of this meeting was published in the Wayne Herald, a legal newspaper, on April 10, 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.

Dawn Duffy, Wayne County Assessor, presented two tax corrections-No. 103 (homestead correction) and No. 104 (error on land classification). A motion was made by Rabe and seconded by Burbach to approve the corrections. Roll call vote: Rabe, Burbach, Sievers-aye; motion carried.

The meeting was adjourned.

Joni Tietz, Wayne County Clerk

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The Wayne County Board of Commissioners meeting was called to order by Chairman James Rabe at 9:05 a.m. on Tuesday, December 16, 2025, in the Wayne County Courtroom. Chairman Rabe, Members Dean Burbach and Terry Sievers, Clerk Joni Tietz, County Attorney, Amy Miller, and Sheriff Jason Dwinell were present. Notice of this meeting was published in the Wayne Herald, a legal newspaper, on December 4, 2025. A copy of the Open Meetings Act was posted and accessible to the public.

Chairman Rabe presented the following consent agenda items:

- a. Approve December 2, 2025 minutes as printed in the Commissioners Record
- b. Approve payroll; commissioners abstain from approving personal claims
- c. Review fee reports: Diane Pieper, Clerk of District Court, November Fees \$3,678.75; Joni Tietz, Wayne County Clerk, November fees \$7,828.08
- d. Designate the Wayne Herald as the official county newspaper for 2026
- e. Act on the 2026 Official Holiday Schedule.

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

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

Nic Kemnitz, Wayne County Emergency Manager, was contacted by Steven Kruger with the Nebraska Assoc. of Fair Managers on presenting at the 2026 Fair Managers convention to be held January 24, 2026 in Kearney. Presentation items may include id cards, text alerts, weather mapping and fairground mapping. The Board encouraged Kemnitz to attend.

Kyle Huff, Wayne County Highway Supt., discussed a Utility Permit Application from the City of Wayne for extending a water line to the South ditch of 862nd Road. Motion made by Burbach, seconded by Sievers, to consent to the Application. Roll call vote: Burbach, Sievers, Rabe; motion carried.

Amy Miller, Wayne County Attorney, drafted an Amendment to the County Personnel Policy as follows:

Any benefit(s) accrued as a result of employee's employment for the County of Wayne, Nebraska (County), belong to County, and not the individual employee. County property and resources must be used solely for county purposes. County employees using a county purchasing card cannot accept rebates, rewards, or promotional items for personal use. Furthermore, a county employee cannot accept a discount from a business with which he/she directly interacts within an official capacity, unless said discount is offered to all county employees, as this would create a conflict of interest.

Motion made by Sievers, seconded by Burbach to amend the personnel policy with the above verbage being inserted as 6.3(a).

Roll call vote: Sievers, Burbach, Rabe-aye. Motion carried.

Lisa Lindsay, Wayne County Treasurer, informed the Board that the County Road Fund was running low and a transfer was needed from County General Fund which was included in the Wayne County Budget. She explained to the Board that they should be comparing their Road Fund Balance at the end of the month to the expenditures for the month. Having a dollar amount in the budget doesn't necessarily mean there is money in the bank and they should inform her of any major purchases so she can manage her investments.

On motion made by Sievers, seconded by Burbach the following Resolution was authorized. Roll call vote: Sievers, Burbach, Rabe-aye. Motion carried.

RESOLUTION NO. 25-24

WHEREAS, the 2025-2026 Wayne County Budget included a transfer from the County General Fund to the County Road Fund to reduce the property tax request and

WHEREAS, there are funds available in the General Fund for the 2025-2026 fiscal year,

NOW, THEREFORE, BE IT RESOLVED by the Wayne County Board of Commissioners that the sum of \$1,000,000.00 be transferred from the County General Fund to the County Road Fund.

Subsequently the following resolution authorizing the County Treasurer to invest and reinvest county funds was approved on motion made by Sievers, seconded by Burbach. Roll call vote: Sievers, Burbach, Rabe-aye. Motion carried.

RESOLUTION NO. 25-25

WHEREAS, it appears to the Board of County Commissioners that it is necessary and advisable to the County, all facilities and services of it's depository Bank, for the year 2026.

BE IT THEREFORE RESOLVED that the County Treasurer of Wayne County, Nebraska, be and hereby is, authorized and consent is given, to deposit in the following named banks, heretofore duly and legally designated as depositories for county funds, an amount of money in excess of 50% of the paid-up capital and surplus of said Bank, provided said depository Bank gives security as provided in Section 77-2318.01 of the Revised Statutes of Nebraska, Reissue 1958, for protection of any funds of said County such depository Bank may hold to-wit: BANKFIRST of Wayne, Elkhorn Valley Bank of Wayne; F&M Bank of Wayne; Wayne County Bank, a division of the Madison County Bank, Winside; State Nebraska Bank of Wayne; Nebraska Bank of Carroll, Nebraska Public Agency Investment Trust aka NPAIT, and Nebraska Federal Investment Trust aka NFIT.

Deputy County Clerk Tarrin Quinn recorded the minutes for the discussion of the salary resolution for elected officials for the years 2027-2030. Elected officials, Lisa Lindsay, Treasurer; Dawn Duffy, Assessor; Diane Pieper, Clerk of District Court; Joni Tietz, County Clerk, Amy Miller, County Attorney, and Jason Dwinell, County Sheriff appeared before the board. The discussion opened with addressing misinformation concerns taxpayers of Wayne County had expressed. It was noted that the current 2025 salary of the elected officials is \$81,000. For the year 2026, the elected official salary will be \$83,500, as previously set by Wayne County Resolution 21-29.

The elected officials proposed a starting salary of \$88,920.50 for 2027, with an annual increase of five percent increase or (State and Local Cost Estimate) SLCE, whichever is greater. This initial increase sets the officials at the recommended benchmark indicated by the NACO Salary Study. Information from neighboring counties was also shared; noting that Wayne County is operating at full capacity with fewer employees.

The elected officials discussed the option of calculating salary increases based off CPIU, COLA, and SLCE, which results in a 3.56% increase. After lengthy discussion, a preliminary figure of \$88,500 was suggested for 2027, with an annual increase of \$3,150 for the respective year thereafter.

Consideration was also given to providing education pay for the County Attorney and hazard pay for the County Sheriff. Additional conversations will be had with the elected official to gather more information. The board voted to table the resolution until the January 6th meeting to allow all elected officials to be present for final determination. Amy Miller excused herself at 10:38 a.m.

Pursuant to Nebraska State Statute §23-114, the elected officials' salaries must be set by the county board prior to January 15 of the year in which a general election is held for the respective offices.

Final discussion ended with the Commissioners salary resolution for 2027-2028. Motion by Sievers, seconded by

Burbach to keep the salary at the same rate of \$50,000 with the ability to submit hours at a rate of \$26.00 with a cap at \$20,000.

RESOLUTION NO. 25-26

WHEREAS, Section 23-1114 of the Nebraska Revised Statutes requires that the salaries of all elected officers of the County shall be fixed by the County Board prior to January 15 of the year in which a general election will be held for the respective offices; and

WHEREAS, a general election will be held for the office of County Commissioners, Districts 1 & 3, in 2026.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Wayne County, Nebraska, as follows:

1. The salary for the office of County Commissioner shall be set at \$50,000.00 for the calendar year 2027 and 2028.
2. A commissioner may earn up to an additional \$20,000 annually as a road employee at \$26 per hour.
3. Each commissioner shall be enrolled in and receive the benefits of the County Employees' Retirement System as set forth by Section 23-2301 et seq. Nebraska Revised Statutes, and
4. In addition to the above salary, the commissioner shall receive during his or her term of office, full family health insurance coverage at County expense, if economically feasible, subject to modifications made to such plan during the term of office. A "Cash-in-lieu plan is available for qualifying elected officials and family members that opt out of the health insurance plan. This option will be available permitted by state and federal statutes
5. Commissioners could receive any fringe benefits, hazard pay, and all other additional benefits or incentives, financial or otherwise, which shall be available from time to time to all county employees.

On motion made by Burbach, seconded by Sievers, the following claims were approved. Roll call vote: Burbach, Sievers, Rabe-aye; motion carried.

General Fund: Payroll & Reimbursements: \$71,032.32; Albin, Mark, OE \$1,045.15; AT & T Mobility, SU \$40.04; Card Services, SU \$448.76; Card Services, SU \$511.00; Election Systems & Software, OE \$1,462.32; Farmers Co-Operative, MA \$85.07; Fast Pik, MA \$1,844.35; Kone, RP \$1,670.22; Lurz, Tim, OE \$33.60; Main Street Garage LLC, MA \$393.45; MIPS Inc., MA \$7.49; Police Officers Assoc of NE, SU \$48.00; Psychological Resources, OE \$300.00; Services, OE \$60.00; Sullivan, Trevor, OE \$16.80; Svoboda, Brent, OE \$56.00; Thurston Co Sher Wireless, OE \$140.00; Visa, OE,SU \$135.53; Visa, SU \$20.66; Waste Connections of Nebraska, OE \$8,706.85; Woehler Trailer Court LLC, ER \$700.00; Nebraska Bank Acct #244-220, PS \$16,100.00; Nebraska Department of Revenue, PS \$4,907.29; Retirement Plans Division of Ameritas, PS \$8,000.00

County Road Fund: Payroll & Reimbursements: \$42,610.99; Ace Hardware & Home, Operative, MA,RP \$42,781.86; Fredrickson Oil Company, MA \$266.66; Grossenburg Implement, NMC Exchange LLC, RP,MA \$2,403.16; Northeast Tire Service, RP \$360.00; Powerplan, RP \$1,340.00; Wayne Auto Parts, SU,RP \$115.06; Wayne, City of, OE \$429.96; Weldon Parts Norfolk, RP \$150.00; \$372.86; First Concord Benefits Group, PS \$1,158.32; Nebraska Department of Revenue, PS \$2,000.00

Snow Removal & Equipment Fund: Murphy Tractor & Equipment Co, CO \$364,882.00

Lodging Tax Fund: The Little Red Hen Theatre, OE \$1,000.00; Wayne Rotary, OE \$750.00

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, and the Deputy 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 December 16, 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 16th day of December, 2025.

Joni Tietz, Wayne County Clerk
Tarrin Quinn, Deputy County Clerk