

Hayes County Commissioners
September 8, 2026

A meeting of the Hayes County Board of Commissioners was scheduled for September 8, 2026, at 1:00 P.M. in the Hayes County Courthouse, 505 Troth Street, Hayes Center, Nebraska. Advanced notice of the meeting, including the time and place, was given to each Commissioner, published in the *McCook Gazette* on September 4, 2026, and posted in accordance with law.

A current copy of the Open Meetings Act was available for review and was posted in the room where the meeting was being held. All proceedings shown hereafter were taken while the convened meeting was open to the attendance of the public.

Chairman Christner called the meeting to order at 1:03 P.M. Those present were board members: Wayne Christner, Kevin Fornoff and Barry Richards; Susan Messersmith, County Clerk; D. Eugene Garner, County Attorney and Dan Miller.

Christner moved, seconded by Fornoff to approve the agenda as amended to include SDL Local Recommendation request. Discussion held. Roll call: Richards, yes; Christner, yes; Fornoff, yes. Motion carried.

Chairman Christner requested comments from the audience. There were none.

Fornoff moved, seconded by Richards to approve the SDL Local Recommendation, Liquor License 123114, for Just 1 More Bar & Grill, serving at the Ag building located at 209 Morton Street, Hayes Center, NE on October 17, 2026. Discussion held. Roll call: Fornoff, yes; Richards, yes; Christner, yes. Motion carried.

Richards moved, seconded by Fornoff to approve the consent agenda consisting of the financial reports of the Clerk, Clerk of the District Court, Imprest Account and the minutes of August 11, 18 & 28, 2026 meetings. Discussion held. Roll call: Christner, yes; Fornoff, yes; Richards, yes. Motion carried.

Chairman Christner recessed the regular meeting at 1:30 P.M. and opened the 2026/2027 Budget Hearing as published in the *McCook Gazette* on September 4th, 2026. The purpose of the hearing is to receive testimony in support, opposition, criticism, suggestions, or observation of taxpayers relating to the proposed budget.

Dan Miller, CPA, was present and made a presentation outlining provisions of the proposed budget, including a comparison with the previous year's budget. Three copies of said budget were made available. Chairman Christner asked for comments. No members of the public were present, and no public comment was received.

Christner closed the budget hearing at 1:47 P.M. and opened the Special Hearing to Set Final Tax Request as published in the *McCook Gazette* on September 4th, 2026. The purpose of the hearing is to receive testimony in support, opposition, criticism, suggestions, or observation of taxpayers relating to the proposed property tax request. No members of the public were present, and no public comment was received.

Chairman Christner closed the Hearing at 1:49 P.M. and returned to the regular meeting.

Fornoff moved, second by Christner to adopt Resolution #2026-12.

RESOLUTION OF ADOPTION AND APPROPRIATIONS

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2026 to June 30, 2027, prepared by the Budget Making Authority, was transmitted to the County Board on the 8th day of September, 2026. **NOW THEREFORE, BE IT RESOLVED**, by the Board of COMMISSIONERS of HAYES County, Nebraska as follows:

SECTION 1. That the budget for the Fiscal Year July 1, 2026 to June 30, 2027, as categorically evidenced by the Budget Document be, and the same hereby is, adopted as the Budget for HAYES County for said fiscal year.

SECTION 2. That the offices, departments, activities and institutions herein named are hereby authorized to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2026 and ending June 30, 2027.

SECTION 3. That the income necessary to finance the appropriations made and expenditures authorized shall be provided out of the unencumbered cash balance in each fund, revenues other than taxation to be collected during the fiscal year in each fund, and tax levy requirements for each fund.

Dated and passed this 8TH day of September 2026.

Discussion held. Roll call: Christner, yes; Fornoff, yes; Richards, yes. Motion carried.

Richards moved, second by Fornoff to adopt Resolution # 2026-13.

RESOLUTION SETTING THE PROPERTY TAX REQUEST

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provide that the Governing Body of HAYES County passes by a majority vote a resolution or ordinance setting the tax request; and WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW THEREFORE, BE IT RESOLVED, the Governing Body of the County of HAYES resolves that:

SECTION 1. The 2026-2027 property tax request for the General Fund be set at \$1,114,200.00.

SECTION 2. The total assessed value of property differs from last year's total assessed value by 4.14 percent.

SECTION 3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$0.152566 per \$100 of assessed value.

SECTION 4. The County of HAYES proposes to adopt a property tax request that will cause its tax rate to be \$0.155959 per \$100 of assessed value.

SECTION 5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the County of HAYES will increase last year's budget by 9.89%.

SECTION 6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026.

Discussion held. Roll call: Fornoff, yes; Richards, yes; Christner, yes. Motion carried.

Fornoff moved, second by Richards to direct Chairman to sign the Budget Message attached to the 2026-27 budget document. Discussion held. Roll call: Richards, yes; Christner, yes; Fornoff, yes. Motion carried.

Christner moved, seconded by Richards to pay claims in the amount of \$ 36,913.89. Discussion held. Roll call: Christner, yes; Fornoff, yes; Richards, yes. Motion carried.

Richards moved, seconded by Fornoff approve the Treasurer's Report. Discussion held. Roll call: Fornoff, yes; Richards, yes; Christner, yes. Motion carried.

Christner moved, seconded by Fornoff to accept the resignation of Garald Unger as Hayes County Veterans Service Office effective immediately. Discussion held. Roll call: Richards, yes; Christner, yes; Fornoff, yes. Motion carried.

Christner moved, seconded by Fornoff to adjourn the meeting. There being no further discussion. Roll call: Christner, yes; Fornoff, yes; Richards, yes. Motion carried.

Chairman Christner adjourned the meeting at 2:55 P.M.

The next meeting will be September 30, 2026, at 8:30 AM.

Hayes County Clerk

Board Chairman