

BOARD OF COMMISSIONERS MINUTES
SPECIAL MEETING
AUGUST 17, 2026

The Cherry County Board of Commissioners convened in special session on August 17, 2026 in the Commissioners Meeting Room of the Cherry County Courthouse, as per notice in the Valentine Midland News, with the agenda being on file in the office of the County Clerk. The meeting was called to order at 9:03 a.m. by Chairman McConaughey. Roll call was taken. Present for the meeting were Commissioners Mike McConaughey, Nina Nelson, Martin DeNaeyer, and County Clerk Samantha Leonard. The Open Meetings Act Poster was acknowledged by Chairman McConaughey, and the Pledge of Allegiance was recited.

No public comment was received during the allotted time.

McConaughey moved and Nelson seconded to adopt Resolution 2026-14 Authorization and Reauthorization of Petty Cash Funds. Roll call vote: Aye – DeNaeyer, Nelson, McConaughey. The motion carried.

McConaughey moved and DeNaeyer seconded to adopt Resolution 2026-13 Tax Allocation to Miscellaneous Districts. Roll call vote: Aye – Nelson, McConaughey, DeNaeyer. The motion carried.

The purpose of the special session was to conduct a budget workshop and a tour of the KPCC Housing facility in conjunction with the Keya-Paha County Commissioners. The board reviewed Cherry County budget requests for fiscal year 2026-2027. Department budgets were discussed. The preliminary tax request was reviewed. No board action was taken.

Budget preparer Caleb Johnson, J13 Enterprises, was present to discuss the fiscal year 2026-2027 budget with the board. In concern to LB644 and LB 34, department budget expenditures were decreased. Discussion of actual expenditures last fiscal year compared to requested expenditures was had. Many department heads voiced their concerns of deducting budgets substantially and the concern of what happens if repairs, hires, medical expense, etc. are needed, what fund we are going to pay for that expenditure from if each department budget does not have the precautionary funds necessary for unforeseen circumstances that could occur during the fiscal year. The concern of inflation to operate each department was also a concern of many department heads.

From 12:00 p.m. to 12:27 p.m. the board and Clerk Leonard toured the KPCC Housing facility to discuss potential remodels. The board recessed from 12:27 p.m. to 12:43 p.m. Commissioner DeNaeyer had an excused absence from 12:27 p.m. to 12:54 p.m.

Removing the tax ask from Cherry County Hospital was also discussed. It was a consensus of the board to contact the County Attorney to determine if there is a contract in place that would not allow this to take place. No board action taken.

The board discussed the increase in health insurance premium costs due to changing from self-funded to fully funded. Clerk Leonard stated it is an increase; however, some thoughts to consider to help reduce this increase in the budget would include overall accountability of employees, using the Time Clock Plus system for all departments, decreasing unnecessary, guaranteed overtime wages for specific departments, holiday pay for specific departments that are not scheduled to work during that holiday, and the budget also has approximately \$350,000 in the Health Claims Fund that will be transferred to the General Fund this fiscal year. Those funds will now be to pay premiums.

A transfer from the Inheritance Tax Fund to the General Fund and Road Fund was discussed. Clerk Leonard stated she has concerns of transferring Inheritance Tax funds due to current legislation and the unknown of receiving that revenue. Clerk Leonard stated going through the Road District Expenditure requested amounts and finding line items to decrease those budgets may be an option as done with other Funds, rather than using Inheritance Tax Funds to reduce the increase in the overall Cherry County Budget in concerns to LB644 and LB34. Each Road District Fund was not specifically discussed; however, it was a consensus of the board to discuss with their specific foreman how to reduce each road district expenditure fund by \$35,000. No board action taken.

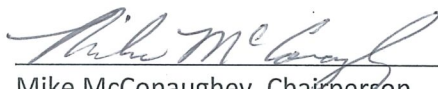
The board discussed possible dates for the Joint Public Hearing and Budget Hearing.
At 5:08 p.m. Chairman McConaughey adjourned the meeting.

State of Nebraska,)
) SS.
County of Cherry,)

I, Samantha Leonard, the undersigned County Clerk of Cherry County, Nebraska, do hereby certify the foregoing minutes are true and are part of the official records of this office. IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal this 25th day of August 2026.


Samantha Leonard
Cherry County Clerk




Mike McConaughey, Chairperson
Cherry County Board of Commissioners