

Sioux County Board of Commissioners

Harrison, Nebraska

August 3, 2026

The Sioux County Board of Commissioners met at the Sioux County Courthouse meeting room August 3, 2026 at 9:15 a.m. with the following present: Commissioners Josh Skavdahl and Hal Downer. Also present was County Clerk Michelle Zimmerman. The pledge of allegiance was recited. Josh Skavdahl opened the meeting in prayer. Reference was made to the Open Meeting Laws posted in the meeting room. Motion made by Downer, seconded by Skavdahl to approve the minutes of the July 1, 22 and 23, 2026 meetings. On roll call vote Downer, yes, Skavdahl, yes. Motion carried. Motion made by Downer, seconded by Skavdahl to approve the agenda. On roll call vote, Downer yes, Skavdahl, yes. Motion carried. The board met with elected and appointed officials.

The following claims were submitted and approved for payment:

AGING OFFICE OF WESTERN NEBRASKA	636.00
AMERITAS LIFE INSURANCE CORP	3,719.57
ASHLEY AHRENS	74.67
AT&T	106.18
AT&T MOBILITY	501.08
BLUE CROSS BLUE SHIELD	14,884.38
BYTES COMPUTER SOLUTIONS	4,657.39
CHAD MCCUMBERS	143.75
COPIER CONNECTION, INC	298.00
CRAWFORD CLIPPER/HARRISON SUN	229.16
DAS STATE ACCOUNTING-CENTRAL FINANC	582.00
DAWES CO EXTENSION OFFICE	47.52
DOUGLAS, KELLY, OSTDIEK, ET. AL.	620.00
FIRST CONCORD BENEFITS GROUP, LLC	2,171.53
IRENE RICHEY	19.00
JW GEISER	801.85
LA QUINTA BY WYNDHAM KEARNEY	330.00
LEANNE SKAVDAHL	38.09
LOTTON'S SERVICE & REPAIR	219.85
MADISON NATIONAL LIFE INS CO, INC	21.27
MATTHEW PARKER	700.00
MICHELLE J. ZIMMERMAN	69.92
MIPS INC.	2,705.21
NACEB	100.00
NEBRASKA DEPARTMENT OF REVENUE	700.00
NIOBRARA ELECTRIC ASSOCIATION	520.99

PANHANDLE AREA DEVELOPMENT DISTRICT	788.48
PANHANDLE DISTRICT COUNTY OFFICIALS	350.00
PLATTE VALLEY BANK - NE	13,189.59
QUILL CORPORATION	214.07
REGION I OFFICE OF HUMAN DEV.	1,642.50
SECURITY FIRST BANK	4,044.69
SHERWIN-WILLIAMS	108.83
SKAVDAHL, EDMUND & STECHER	1,625.86
TRANSFER TO NOXIOUS WEED FUND	25,000.00
TRANSFER TO ROAD & BRIDGE FUND	10,000.00
TRANSUNION RISK & ALTERNATIVE	120.00
U-SAVE MART	341.31
USDA, APHIS, WILDLIFE SERVICES	654.61
VILLAGE OF HARRISON	542.20
WINDBREAK CABLE	106.83
AMERITAS LIFE INSURANCE CORP	2,640.80
AULICK	345.79
BLUE CROSS BLUE SHIELD	17,348.53
CENTURYLINK	83.94
DOOLEY OIL, INC.	3,678.84
ERIC MCCOY	200.00
FEDERAL SURPLUS PROPERTY	850.00
FRANK PARTS CO	33.58
HERREN BROTHER'S TRUE VALUE	98.34
LAWSON PRODUCTS, INC	389.48
LOTTON'S SERVICE & REPAIR	475.50
MADISON NATIONAL LIFE INS CO, INC	8.35
Menards - Scottsbluff	27.47
MURPHY TRACTOR & EQUIPMENT CO.,INC	291.67
NEBRASKA MACHINERY CO.	4,101.54
NIORARA ELECTRIC ASSOCIATION	84.27
NORFOLK LODGE & SUITES	330.00
PINE RIDGE SERVICE CENTER	9,757.59
POWERPLAN	907.59
SECURITY FIRST BANK	2,779.07
SKEETER'S NAPA	315.84
T.D.S. ENVIRONMENTAL SERVICES	70.00
U-SAVE MART	654.87
VILLAGE OF HARRISON	111.25
VILLAGE OF MORRILL	96.66

DAWES COUNTY TRAVEL BOARD	1,600.92
WESTERN NEBRASKA TOURISM	
COALITION	125.00
DAWES COUNTY TRAVEL BOARD	1,600.92
AMERITAS LIFE INSURANCE CORP	116.64
BOOKS-A-MILLION	63.16
CRAWFORD CLIPPER/HARRISON SUN	55.00
HERREN BROTHER'S TRUE VALUE	15.28
NEBRASKA LIBRARY COMMISSION	545.00
NIOBRARA ELECTRIC ASSOCIATION	71.37
NT&T	87.39
QUILL CORPORATION	405.63
SARAH SANDERSON	75.14
SECURITY FIRST BANK	132.20
VILLAGE OF HARRISON	110.25
WINDBREAK CABLE	59.95
TRANSFER TO GENERAL FROM	
INHERITANC	40,000.00
AMERITAS LIFE INSURANCE CORP	60.65
BLUE CROSS BLUE SHIELD	335.55
CENTURYLINK	83.95
ERIC MCCOY	200.00
MASEK	853.24
MURPHY TRACTOR & EQUIPMENT	
CO.,INC	291.67
SECURITY FIRST BANK	59.83
WEATHERCRAFT OF SCOTTSBLUFF	21,617.96
AFLAC	1,566.46
AMERITAS LIFE INSURANCE CORP	4,478.06
BLUE CROSS BLUE SHIELD	8,142.09
MADISON NATIONAL LIFE INS CO, INC	118.50
MASA GLOBAL	225.00
NEBRASKA DEPARTMENT OF REVENUE	2,545.09
SECURITY FIRST BANK	11,663.94
SIOUX COUNTY INSURANCE TRUST FUND	200.00
VISION SERVICE PLAN (IC)	327.65

Kevin Grote met with the board regarding issues with billings from SWANN (Solid Waste Agency of Northwest Nebraska). Grote would like to see a change in the wording in the Interlocal agreement between SWANN and Sioux County, among other suggestions.

Dennelle Fischer asked for permission to have Ty Watson look at the bathrooms in the judge's chambers upstairs in the courthouse. Fischer was advised to go ahead with the request.

Lacy Klein, County Treasurer, submitted financial reports to the Board.

Sheriff McCumbers provided a fee summary and updated the board on recent activities.

Michelle Zimmerman, Sioux County Clerk, submitted financial reports to the board

Pursuant to Neb. Rev. 77-3443, the Sioux County Board of Commissioners received preliminary property tax requests from the following political subdivisions: Village of Harrison, Harrison Rural Fire Protection District, Sioux County Fair, and Sheep Creek & Farmers Rural Fire. The following resolutions were all adopted by a motion made by Hal Downer, seconded by Josh Skavdahl, and passed by roll call vote: Downer, yes; Skavdahl yes. Motion carried.

WHEREAS, the Sioux County Board of Commissioners has the duty of reviewing and either approving or disapproving the levy request of all political subdivisions allowed to levy a tax for tax year 2026--2027 under Neb. Rev. Stat. 77-3443;

WHEREAS, the Sioux County Board of Commissioners has received and reviewed the tax request submitted by the Village of Harrison Nebraska, requesting a preliminary tax request for tax year 2026-2027 of \$47,000.00;

WHEREAS, the Sioux County Board of Commissioners has received and reviewed the tax request submitted by the Sheep Creek & Farmers Rural Fire. Requesting a preliminary tax request for the year 2026-2027 of \$88,740;

WHEREAS, the Sioux County Board of Commissioners has received and reviewed the tax request submitted by the Harrison Rural Fire Protection District, requesting a preliminary tax request for tax year 2026-2027 of \$97,600.00 plus County Treasurer's Commission of \$1,991.04 for a total of \$99,591.04 for all other purposes subject to its levy for the year 2026-2027;

WHEREAS, the Sioux County Board of Commissioners has received and reviewed the tax request submitted by the Sioux County Fair requesting a preliminary tax request of \$36,500.00 plus County Treasurer's Commission of \$744.60 for a total of \$37,244.60 for all other purposes subject to its levy for the year 2026-2027.

BE IT RESOLVED that the Sioux County Board of Commissioners hereby authorizes the requested tax requests submitted by the foregoing political subdivisions under Neb. Rev. Stat. 77-3443(8) providing the County with the responsibility of allocating up to fifteen cents of its authority to other political subdivisions

subject to allocation of property tax authority under subsection (1) of 77-3443 and not specifically covered in this section to levy taxes as authorized by law which do not collectively exceed fifteen cents per one hundred dollars of taxable valuation on any parcel or item of taxable property.

Motion made by Downer, seconded by Skavdahl to designate The State Printshop as the printer for Joint Public Hearing postcards. On roll call vote, Downer, yes; Skavdahl, yes. Motion carried.

Motion made by Downer, seconded by Skavdahl to schedule a Joint Public Hearing for September 15 at 6:00 p.m. at the Sioux County Courthouse meeting room. On roll call vote, Downer, yes; Skavdahl, yes. Motion carried.

Motion made by Downer, seconded by Skavdahl to hold the 2026-2027 Sioux County Budget Hearing on September 1, 2026 at 1:00 p.m. On roll call vote, Geiser, yes; Downer, yes; Skavdahl, yes. Motion carried.

Motion made by Downer, seconded by Skavdahl to send a letter to the Department of revenue requesting the current list of lodging tax permit holders for Sioux County. On roll call vote, Downer, yes; Skavdahl, yes. Motion carried.

Motion made by Downer, seconded by Skavdahl to approve a raise for Librarian Sarah Sanderson as requested by the library board. On roll call vote, Downer, yes; Skavdahl, yes. Motion carried.

Motion made by Downer, seconded by Skavdahl to approve Resolution 2026-5, The County Annual Certification of Program Compliance to the Nebraska Board of Public Roads Classifications and Standards. On roll call vote, Downer, yes; Skavdahl, yes. Motion carried. A copy of the resolution can be viewed at the Sioux County Clerk's office.

Motion made by Downer, seconded by Skavdahl to approve the purchase of an IWorks Asset Management program for the road department. On roll call vote, Downer, yes; Skavdahl, yes. Motion carried.

The board held a budget workshop.

There being no further business to come before the meeting was adjourned at 1:50 p.m. The Sioux County Board of Commissioners will meet September 1, 2026.

Notice: Recently posted minutes may be subject to final approval and correction by the Board of Equalization and Board of Commissioners.

/s/Josh Skavdahl
Chairman of the Board

/s/Michelle J. Zimmerman
Sioux County Clerk

