

CHEYENNE COUNTY BOARD OF COMMISSISONERS
CHEYENNE COUNTY BOARD OF EQUALIZATION
SEPTEMBER 22, 2025

The Cheyenne County Board of Commissioners and Cheyenne County Board of Equalization held an open and public special meeting on Monday, September 22, 2025 in the Cheyenne County Commissioners Meeting Room, Cheyenne County Court House, 1000 10th Avenue, Sidney, Nebraska. A notice of this meeting was published in the Sidney Sun-Telegraph, posted on the bulletin board in the County Court House and posted on the Cheyenne County website. Copies of the Agenda were posted on the Court House bulletin board and on the Cheyenne County website, transmitted to each Commissioner and kept current and available to the public at the County Clerk's Office. Vice-Chairman Phillip E. Sanders called the meeting to order at 8:05 A.M., with the following present:

Randal D. Miller	Commissioner of the First District
Philip E. Sanders	Commissioner of the Third District
Beth E. Fiegenschuh	County Clerk and Clerk to the Board

Also present was Jeff Jung, Budget Making Authority. Chairman Darrell J. Johnson was absent from the meeting.

Everyone present joined in the Pledge of Allegiance.

Vice-Chairman Sanders announced a copy of the current Open Meetings Act is posted in the Commissioners meeting room.

The current Agenda has been reviewed. A motion was made by Miller, seconded by Sanders to approve the Agenda as written. Roll Call: Aye: Sanders, Miller. Nay: None. Absent: Johnson.

At 8:06 A.M., Vice-Chairman Sanders declared the public hearing open to review and consider approval of a Resolution of adoption and appropriations of the 2025-2026 Cheyenne County Budget.

The Board discussed the approval of the budget for the fiscal year July 1, 2025 to June 30, 2026 as evidenced by the budget document. A motion was made by Miller, seconded by Sanders to adopt Resolution 2025-19 approving the adoption and appropriations of the 2025-2026 Cheyenne County budget. Roll Call: Aye: Miller, Sanders. Nay: None. Absent: Johnson. A complete copy of the Resolution as adopted is on file at the Office of the County Clerk.

At 8:10 A.M.. Vice-Chairman Sanders declared the public hearing closed.

At 8:11 A.M., a motion was made by Miller, seconded by Sanders to recess the Board of Commissioners and reconvene as the Board of Equalization. Roll Call: Aye: Sanders, Miller. Nay: None. Absent: Johnson.

The Board discussed setting the 2025-2026 Cheyenne County tax levy at \$.392516 per \$100 of actual valuation which is different than the 2024-2025 Cheyenne County tax levy. 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 \$.38028 per \$100 of assessed value. Based on the proposed property tax request and changes in other revenue, the total operating budget of Cheyenne County decreased by -8.71% from the

prior year's budget. A motion was made by Miller, seconded by Sanders to adopt Resolution 2025-20 setting the 2025-2026 Cheyenne County tax levy at \$.392516. Roll Call: Miller, Sanders. Nay: None. Absent: Johnson. A complete copy of the Resolution as adopted is on file at the Office of the County Clerk.

At 8:15 A.M., a motion was made by Miller, seconded by Sanders to adjourn the Board of Equalization and reconvene as the Board of Commissioners. Roll Call: Aye: Sanders. Miller. Nay: None. Absent: Johnson.

There were no comments from the public.

There being no further business to come before the Board, Vice-Chairman Sanders declared the meeting adjourned at 8:20 A.M.

Dated this 22nd day of September 2025.

ABSENT

Darrell J. Johnson, Chairman

Philip E. Sanders, Vice-Chairman

Randal D. Miller, Member

ATTEST:

Beth E. Fiegenschuh, Cheyenne County Clerk