

Big Springs Village Board of Trustees
Budget, Final Tax Request & Regular Meeting Minutes
September 2, 2025

Notice about the budget and special hearing and meeting was posted at the Big Springs Post Office, Community First Bank, Village Office. The agenda was kept current and available for public inspection at the Village Office and on the website. Advance notice with the agenda was sent to Board of Trustees members, with their acknowledgment attached to these minutes. The meeting was recorded while open to the public.

Roll Call: Present Trustees: Payne, DeCoste, Thompson, Everitt, and Huff. Others present: Village Clerk/Treasurer Tamera Loomis, Village Maintenance Supt. Curtis Brown, Librarians Connie Shaw and Janie Jimenez, CPA Trevor Schuessler, and Village Attorney Josh Wendell.

The Budget Hearing of the Village of Big Springs, Deuel County, Nebraska, was called to order at 6:30 p.m. by Chairman Huff.

The proposed budget hearing was advertised in the Chappell Register and was posted at the Village Office, U.S. Post Office, and Henderson State Bank.

Pledge of Allegiance was recited.

Chairman Huff welcomed the visitors and confirmed that the Open Meeting Law poster was properly displayed on the meeting room wall.

Trevor Schuessler, CPA, Rauner & Associates, presented the budget outlining key provisions of the proposed budget.

Chairman Huff asked for public comments to the budget hearing. Comments were heard.

Huff Moved to adjourn the Budget Hearing. Second Everitt. Yea: Thompson, DeCoste, Huff, Payne, and Everitt. Motion passed.

Chairman Huff called the Regular Meeting to order.

Huff moved to call the Special Hearing to Set Final Tax Request to order. Second Everitt. Yea: DeCoste, Thompson, Huff, Everitt, and Payne. Motion passed.

Huff moved to set the tax levy at a different amount than the prior year tax request. Second Everitt. Yea: Payne, Huff, DeCoste, Everitt, and Thompson. Motion passed.

Huff moved to adopt Resolution R25-09-01 Setting the 2025-2026 Property Tax Request. Second Everitt. Yea: DeCoste, Thompson, Payne, Everitt, and Huff. Motion passed.

**RESOLUTION SETTING THE PROPERTY TAX REQUEST
RESOLUTION NO. R25-09-01**

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of the Village of Big Springs 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, the Governing Body of the Village of Big Springs resolves that:

1. The 2025-2026 property tax request be set at:

General Fund:	\$	178,595.09
Bond Fund:	\$	7,500.00
	\$	186,095.09

2. The total assessed value of property differs from last year's total assessed value by 3.24 percent.
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 0.484302 per \$100 of assessed value.
4. The Village of Big Springs proposes to adopt a property tax request that will cause its tax rate to be 0.5 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the Village of Big Springs will increase (or decrease) last year's budget by 14.37 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Huff moved to adjourn the Special Hearing to Set Final Tax Request. Second Everitt. Yea: Thompson, Everitt, Huff, DeCoste, and Payne. Motion passed.

Huff moved to adopt the 2025-2026 budget as presented by Trevor Schuessler, CPA, Rauner & Associates. Second Everitt. Yea: Everitt, DeCoste, Thompson, Payne, and Huff. Motion passed.

Payne moved to approve the automatic renewal of the solid waste collection contract dated September 1, 2020, for an additional five years, and to adopt the updated Solid Waste Pricing Extension as outlined in Exhibit A – Rates and Service Levels. Second Everitt. Yea: Huff, DeCoste, Thompson, Everitt, and Payne. Motion passed.

Everitt moved to approve the updated 2025 Property Valuation for insurance purposes and to authorize the Chairman to sign. Second Thompson. Yea: Thompson, Payne, DeCoste, Huff, and Everitt. Motion passed.

Payne moved to adopt Resolution R25-09-02 LARM Member Voluntarily Terminate Participation by Written Notice. Second Everitt. Yea: Huff, Payne, Thompson, Everitt, and DeCoste. Motion passed.

RESOLUTION NO. R25-09-02

WHEREAS, The Village of Big Springs is a member of the League Association of Risk Management (LARM);

WHEREAS, section 8.10 of the Interlocal Agreement for the Establishment and Operation of the League Association of Risk Management provides that a member may voluntarily terminate its participation in LARM by written notice of termination given to LARM and the Nebraska Director of Insurance at least 90 days prior to the desired termination given to and that members may agree to extend the required termination notice beyond 90 days in order to realize reduced excess coverage costs, stability of contribution rates and efficiency in operation of LARM; and

WHEREAS, the Board of Directors of LARM has adopted a plan to provide contribution credits in consideration of certain agreements by members of LARM as provided in the attached letter.

BE IT RESOLVED THAT the governing body of The Village of Big Springs, Nebraska, in consideration of the contribution credits provided under the LARM Board’s plan, agrees to:

Provide written notice of termination at least 180 days prior to the desired termination date, which date shall be no sooner than September 30, 2027. **(180-day notice and 2-year commitment; 4% discount)**

Adopted this **2nd** day of **September 2025**.

Huff moved to approve the consent agenda including August 5, 2025, regular meeting minutes, Treasurer report, and Payment of Claims. Second Everitt. Yea: Everitt, Huff, Thompson, Payne, and DeCoste. Motion passed.

General		
PAYROLL	EXP	1,672.01
BIG SPRINGS CEMETERY ASSOC	EXP	6,154.17
BLACK HILLS ENERGY	Gas	46.09
CENTURY LINK	PH	51.16
CHAPPELL REGISTER	PUB	145.68
DEUEL COUNTY TREASURER	Legal	8,166.66
EdwardJones	RET	175.00
HSB-FBO Curtis Brown	RET	225.00
IRS	TX	678.22
LEAGUE OF NE MUNICIPALITIES	Dues	1,622.00
LEAGUE OF NE MUNICIPALITIES	CLS	395.00
McQUILLAN & WENDELL PC, LLO	Legal	473.00
NE DEPT OF REVENUE	TX	38.96
NPPD	ELEC	69.79
OFFICE SERVICE	SU	88.03
Spectrum Business	PH/INT	100.00
U.S. Bank	FE	14.00
U.S. Bank	PSTG	96.56
U.S. Bank	SU	99.29
Street		
PAYROLL	EXP	1,348.08
BIG SPRINGS TRUCK AND TRAVEL	SU	322.00
CENTURY LINK	PH	77.19
IRS	TX	497.17
JOHN DEERE FINANCIAL	R&M	2,706.05
NPPD	ELEC	984.03
Tri City Sign Company	CAPO	8,885.90
WEST CENTRAL NEBRASKA DEVELOPMENT DIST	R&M	3,969.00
Water		
PAYROLL	EXP	2,297.69
CENTURY LINK	PH	223.46
Henderson State Bank	XFER	7,149.50
IRS	TX	731.31
LEAGUE OF NE MUNICIPALITIES	Dues	414.00
NE DEPT OF REVENUE	TX	183.68
NPPD	ELEC	1,303.62
U.S. Bank	PSTG	111.25
VERIZON	PH	71.51
Sewer		
PAYROLL	EXP	2,297.69
BLACK HILLS ENERGY	Gas	93.72

CENTURY LINK	PH	219.31
Henderson State Bank	XFER	6,982.50
IRS	TX	731.31
NE DEPT OF REVENUE	TX	791.96
NPPD	ELEC	424.27
U.S. Bank	PSTG	39.65
US POSTAL SERVICE	PSTG	39.86
VERIZON	PH	71.52
Trash		
U.S. Bank	PSTG	39.65
US POSTAL SERVICE	PSTG	39.85
WASTE CONNECTIONS	TRSH	5,242.00
WASTEQUIP	SU	11,675.00
Parks		
PAYROLL	EXP	2,506.40
BIG SPRINGS TRUCK AND TRAVEL	SU	13.74
BLACK HILLS ENERGY	Gas	46.09
Dana Jeppson	R&M	500.00
IRS	TX	478.62
JOHN DEERE FINANCIAL	R&M	5.87
NPPD	ELEC	419.64
Prime Land Service DBA A-L Tree Services	R&M	1,800.00
WIEST HARDWARE	R&M	12.99
Pool		
PAYROLL	EXP	7,665.11
CENTURY LINK	PH	70.35
IRS	TX	1,664.15
JOHN DEERE FINANCIAL	R&M	40.61
Tamera Loomis	MLG	59.96
U.S. Bank	SU	233.43
Library		
PAYROLL	EXP	900.80
IRS	TX	219.04
Depot Museum		
KENFIELD ELECTRIC	R&M	239.78
NPPD	ELEC	62.48
Tamera Loomis	MLG	14.99
U.S. Bank	SU	42.44
WIEST HARDWARE	R&M	67.54
TOTAL		97,338.38

Brief departmental reports were presented. Pool/Parks: Payne moved that Park/Pool Commissioner order a pallet of pool chlorine, \$280.00/bucket (24 buckets). Second by DeCoste. Yea: Huff, Thompson, Everitt, DeCoste, and Payne. Motion passed.

Everitt moved to approve scheduling abatements through WCNDD for the three remaining properties, with an estimated cost of \$65 per man-hour plus applicable towing fees. Second Thompson. Yea: Everitt, DeCoste, Huff, Payne, and Thompson. Motion passed.

Everitt moved to set fall cleanup days from September 14th through September 27th and requested the clerk to schedule roll-offs to be available at the maintenance shop. Second Payne. Yea: DeCoste, Everitt, Huff, Thompson, and Payne. Motion passed.

Thompson moved to accept grant funds in the amount of \$2,500.00 from the VL Richards Foundation, submitted via the Central Carolina Community Foundation, to support the Depot Museum—specifically for the purchase of mannequins and general fund use. Second Everitt. Yea: Huff, Everitt, DeCoste, Payne, and Thompson. Motion passed.

Everitt moved to approve the Library Board's recommendation to increase librarian wages by 3% for Fiscal Year 2026. Second DeCoste. Yea: DeCoste, Payne, Thompson, Everitt, and Huff. Motion passed.

Everitt moved to approve a 3% wage increase for all employees and appointed officials for Fiscal Year 2026, and to direct the Clerk to prepare an ordinance reflecting the updated wages for formal adoption at the October 7, 2025 meeting. Second Payne. Yea: Payne, Huff, DeCoste, Thompson, and Everitt. Motion passed.

Everitt moved to maintain the Employer IRA contributions for Fiscal Year 2026 at \$225.00 per month for Curtis Brown and \$175.00 per month for Tamera Loomis. Second Payne. Yea: DeCoste, Everitt, Huff, Thompson, and Payne. Motion passed.

Huff moved to adjourn. Second Everitt. Yea: Everitt, Thompson, DeCoste, Payne, and Huff. Motion passed, and the meeting adjourned at 7:48pm

Richard Huff, Chairman
Village of Big Springs Board of Trustees

ATTEST:


Tamera Loomis, Village Clerk