

BOARD OF COMMISSIONERS AND BOARD OF EQUALIZATION MEETINGS

September 23, 2024

The Red Willow County Board of Commissioners and the Board of Equalization met in the Commissioners' Room in the courthouse on September 23, 2024. A notice of the meetings was published in the McCook Gazette and posted on the County's website. The combined agenda was e-mailed to each commissioner and the news media, uploaded on the County's website, and kept current and available to the public at the County Clerk's Office.

At 9:00 a.m. Chairman Ted Gans called the Board of Commissioners meeting to order with the following members present: Commissioners Ted Gans, Randy Dean and Charles Fritsche. Gans informed the public about the location of the posted Open Meetings Act.

A motion was made by Fritsche, seconded by Dean, to approve the agendas as presented. Roll call: Ayes: Gans, Dean, Fritsche.

Chairman Gans offered the floor for Citizens' Comments. No one was present.

Chairman Gans recessed the Commissioners' meeting at 9:15 a.m. for the Board of Equalization.

BOARD OF EQUALIZATION MEETING:

Chairman Randy Dean called the Board of Equalization meeting to order at 9:15 a.m. with the following members present: Commissioners Ted Gans, Randy Dean and Charles Fritsche. Dean informed the public about the location of the posted Open Meetings Act.

Lori Stevens, Deputy Assessor, presented a contract with Pritchard & Abbott for the Board's approval. Pritchard & Abbott does the valuation of oil wells. It is a two-year contract with an increase of around \$400.00.

A motion was made by Gans, seconded by Fritsche, to approve the contract with Pritchard & Abbott as presented. Roll Call: Ayes: Gans, Dean, Fritsche.

Stevens also presented three tax roll corrections for 2023: No. 10 which decreased the tax rolls by \$956.18, and No. 11 which decreased the tax rolls by \$62.78, No. 12 which decreased the tax rolls by \$39.08.

A motion was made by Gans, seconded by Fritsche, to approve the tax roll corrections as presented. Roll Call: Ayes: Gans, Dean, Fritsche.

Linda Parde, Deputy Treasurer, presented Resolution No. 1541, Book 24, Page 48 to Strike Personal Property Tax for Mobile Home on Leased Land for a decrease of \$50.95.

A motion was made by Gans, seconded by Fritsche, to approve Resolution No. 1541, Book 24, Page 48 as presented. Roll Call: Ayes: Gans, Dean, Fritsche.

Parde also updated the Board on delinquent taxes. A motion was made by Fritsche, seconded by Gans, to acknowledge the update. Roll Call: Ayes: Gans, Dean, Fritsche.

Chairman Dean adjourned the Board of Equalization meeting at 9:35 a.m.

BOARD OF COMMISSIONERS MEETING: (Reconvened)

Chairman Gans reconvened the Board of Commissioners meeting at 9:35 a.m.

A motion was made by Fritsche, seconded by Dean, to enter a public hearing for budget approval at 9:35 a.m. Roll Call: Ayes: Gans, Dean, Fritsche.

Dan Miller, CPA, was present with copies of the proposed budget. Miller explained the proposed numbers in detail.

A motion was made by Dean, seconded by Fritsche, to adjourn the public hearing at 10:05 a.m. and enter a special hearing to set the final tax request. Roll call: Ayes: Gans, Dean, Fritsche.

A motion was made by Fritsche, seconded by Dean, to adjourn the special hearing to set the tax request. Roll Call: Ayes: Gans, Dean, Fritsche.

A motion was made by Dean, seconded by Fritsche, to Increase the Base of Restricted Funds by an Additional 1%. Roll call: Ayes: Gans, Dean, Fritsche.

A motion was made by Dean, seconded by Fritsche, to adopt Resolution No. 1536, Book 24, Page 43 to Adopt 2024/2025 Budget as presented. Roll call: Ayes: Gans, Dean, Fritsche.

A motion was made by Fritsche, seconded by Dean, to adopt Resolution No. 1537, Book 24, Page 44 to Set the Final Tax Request at an Amount Different from the Prior Fiscal Year. Roll call: Ayes: Gans, Dean, Fritsche.

A motion was made by Gans, seconded by Dean, to adopt Resolution No. 1538, Book 24, Page 45 to Transfer \$669,746.00 from General Fund to Road/Bridge Fund. Roll call: Ayes: Gans, Dean, Fritsche.

A motion was made by Dean, seconded by Fritsche, to adopt Resolution No. 1539, Book 24, Page 46 to Transfer 28.9123% of General Fund Levy to Self-Insurance Fund. Roll call: Ayes: Gans, Dean, Fritsche.

A motion was made by Fritsche, seconded by Dean, to adopt Resolution No. 1540, Book 24, Page 47 to Transfer \$609,000.00 From Inheritance Fund No. 2700 to General Fund No. 0100 As Needed. Roll call: Ayes: Gans, Dean, Fritsche.

The Board reviewed informal quotes for a Lycox Front Mount Retriever. This piece of equipment pulls gravel from the ditches back onto the roadways. Dean obtained two quotes: NMC for \$22,730.00 and John Deere for \$24,135.00.

Fritsche said the best time to use a Retriever is in the spring. He would like to see the equipment in action before he approves the expense.

A motion was made by Dean, to accept the informal quote from NMC for the Lycox Front Mount Retriever. The motion died for lack of a second. A motion was made by Fritsche, seconded by Gans to table the issue until the October 7, 2024 meeting for further research. Roll Call: Ayes: Gans, Dean, Fritsche.

A motion was made by Dean, seconded by Fritsche, to approve the following items on the consent agenda: 1) minutes from the previous Board of Commissioners and Board of Equalization meetings, 2) accounts payable and payroll claims in the amount of \$895,248.11, 3) Grant from Nebraska Department of Health and Human Services 4) Just 1 More Bar & Grill LLC Liquor License, 5) Resolution No. 1543, Book 24, Page 50 - Red Willow County's Policy on Illegal Immigrants. Roll call: Ayes: Gans, Dean, Fritsche.

The following correspondence was reviewed and placed on file. 1) Notice of Appeal from the Nebraska Tax Equalization and Review Commission, 2) JNR – Century Link Claims, 3) Nebraska Department of Natural Resources – Notice Regarding Schlager Reservoir.

The following claims were allowed:

GENERAL FUND TOTAL CLAIMS NET SALARIES 130,561.42 Acme Printing 62.00 AFLAC 1,597.27 Ambience Counseling Center LLC 315 Retirement Plans Division Ameritas 20,381.61 AT&T Mobility 398.80 Black Hills Energy 463.87 Brighthouse Financial 50.00 City Of Mc Cook 1,160.00 Colonial Life 233.18 Consolidated Management Company 4891.66 Penelope Cooper 27.35 Credit Management Services 135.76 Justin M Daake 2,497.00 Eakes Office Solutions 30.00 Empower Retirement 1,050.00 Fairfield Inn & Suites By Marriott 249.90 Great Plains Communications Inc 1,358.68 Tammie Hilker 75.00 Midwest Liberty Fed Credit Union 5,789 Midwest Liberty HSA Account 400.00 Masa Global Building 210.00 McCook Gazette 347.41 MNB Bank 40,191.85 MNB Bank 45.53 Midwest Connect 256.00 Daniel D Miller CPA 4,600.00 Miller & Associates Consulting Eng 1950 NACO 1,120.00 NACO 75.00 Nebraska Child Support 1,273.61 Nebraska Department Of Revenue 6,193.98 Principal Voluntary Child Life 10 Principal Voluntary Employee Life 247.43 Principal Voluntary Spouse Life 96.75 Quadient Finance USA, Inc 239.11 Quill Corporation 757.85 Red Willow County Self Insurance 3650 Red Willow County Clerk Petty Cash 20.65 Red Willow County Clerk 1122 Shred-It USA 89.68 U S Bank 2.31 Principal Vision Plan 266.38 Votz Inc 618.38 Westfield Pharmacy 95.03 Ryan R Wilcox 7,500.00 TOTAL 242,706.45 ROAD FUND NET SALARIES 36,882.11 AFLAC 200.67 Retirement Plans Division Ameritas 387.27 Black Hills Energy 125.74 C & K Distributors 252.49 Cambridge Telephone Company 51.84 Decatur Co-Op Association 4,867.19 Empower Retirement 100.00 Fowlers 2,364.44 Frenchman Valley Co-Op 93.64 Great Plains Communications Inc 41.22 Interstate Billing Service, Inc 56.81 Midwest Liberty Fed Credit Union 1,626.00 Lingo Communications 36.24 Lords Inc 7.87 Masa Global Building 70.00 MNB Bank 11,280.28 Mittens 2,862.11 Nationwide Retirement Solutions 400 Nebraska Department Of Revenue 1,801.68 NMC Exchange LLC 7,832.12 NKC Tire 44.38 Paulsen Inc 26,156.25 Principal Voluntary Child Life 5.00 Principal Voluntary Employee Life 187.11 Principal Voluntary Spouse Life 3.99 Red Willow County Self Insurance 1,050.00 Ruggles Truck & Trailer Sales LLC 280.00 Twin Valleys Public Power District 95.88 Village Of Bartley 126.47 Principal Vision Plan 81.35 TOTAL 104,370.15 HIGHWAY BUYBACK FUND Ace Irrigation & MFG Co 117,446.60 TOTAL 117,446.60 FAIR FUND NET SALARIES 9356.49 Retirement Plans Division Ameritas 1,337.58 Frenchman Valley Co-Op 508.01 Chas Fritsche 45.85 McCook Gazette 236.00 MNB Bank 2,695.98 Nebraska Department Of Revenue 426.00 New Frontier Ag LLC 67 Tanner Powell 21.62 Principal Voluntary Child Life 5 Principal Voluntary Employee Life 39.5 Principal Voluntary Spouse Life 7.95 Red Willow County Self Insurance 200 Brian Reynolds 32.75 Gail Rippe 29.48 Red Willow County Fair Petty Cash 11575.54 Michaelis Heating & Cooling LLC 508.11 Jo Teter 111.35 Joel Uerling 16.38 Principal Vision Plan 52.10 TOTAL 27,272.69 HEALTH FUND Lucent Health

Solutions LLC 19,382.85 Principal Life Insurance Company 1,994.62 TOTAL 21,377.47 HORSE ARENA FUND NET SALARIES 6,697.23 Akrs Equipment 3,600.00 Retirement Plans Division Ameritas 1,001.08 MNB Bank 1,923.89 Nebraska Department Of Revenue 314.19 Red Willow County Self Insurance 200.00 Red Willow County Road Dept 1,203.18 Principal Vision Plan 26.05 TOTAL 14,965.62 ARPA FUND Lincoln County Detention Center 10,505.00 Murphy Tractor & Equipment Co Inc 32,982.79 Quality Urgent Care 1,178.00 TOTAL 341,510.00 HEALTH DEPARTMENT NET SALARIES 12,396.73 AFLAC 302.43 Retirement Plans Division Ameritas 1,749.20 Empower Retirement 150 Masa Global Building 14.00 MNB Bank 3,542.18 Nebraska Department Of Revenue 494.30 Pathology Services PC 3,258.79 Principal Voluntary Child Life 5.00 Principal Voluntary Employee Life 13.25 Red Willow County Self Insurance 400 Red Willow County Clerk 50.00 Principal Vision Plan 15.81 TOTAL 22,391.69 WASTE FUND NET SALARIES 2,480.80 Great Plains Communications Inc 205.55 MNB Bank 553.78 Nebraska Department Of Revenue 17.31 TOTAL 3,257.44 GRAND TOTAL 895,298.11.

Chairman Gans adjourned the Board of Commissioners meeting at 11:03 a.m. to October 7, 2024.

Ted Gans
Chairman, Board of Commissioners

Randy Dean
Chairman, Board of Equalization

Attest: Penelope Cooper
County Clerk