

## BOARD OF COMMISSIONERS AND BOARD OF EQUALIZATION MEETINGS

September 22, 2025

The Red Willow County Board of Commissioners and the Board of Equalization met in the Commissioners' Room in the courthouse on September 22, 2025. 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 8:30 a.m. Vice-Chairman Randy Dean called the Board of Commissioners meeting to order with the following members present: Commissioners Randy Dean and Charles Fritsche. Ted Gans was absent. Dean 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: Dean, Fritsche. Absent: Gans.

The Board reviewed accounts payable and payroll claims.

At 9:00 a.m. Vice-Chairman Dean offered the floor for Citizens' Comments. Bill Mathies and Dale Cotton were present to object to County membership in WCNDD.

A motion was made by Dean, seconded by Fritsche, to table consent agenda item 1) minutes from the previous Board of Commissioners and Board of Equalization meetings, until October 6, 2025. Roll call: Ayes: Dean, Fritsche. Absent: Gans.

A motion was made by Fritsche, seconded by Dean, to approve the remaining items on the consent agenda: 2) accounts payable and payroll claims in the amount of \$493,730.14, 3) accept gift of \$22,162.75 from Kiplinger Foundation for stall vacuum, 4) Roads and Streets Certification Addendum, 5) Roadway Occupancy Agreement with McCook Public Power District, 6) Roadway Occupancy Agreement with Gavin Harsh, 7) Roadway Occupancy Agreement with Great Plains Communications, 8) Resolution No. 1577, Book 24, Page 84 – Adopt 12 Month Zoning Moratorium on Data Centers, 9) Resolution No. 1578, Book 24, Page 85 to Transfer \$13,000.00 from Road Fund 0300 to Road and Bridge Buy-Back Fund 0650 to Correct Error, 10) surplus refrigerator for Law Enforcement Center. Roll call: Ayes: Dean, Fritsche. Absent: Gans.

There were no issues for the Board of Equalization.

A motion was made by Fritsche, seconded by Dean, to enter a public hearing for budget approval at 9:30 a.m. Roll Call: Ayes: Dean, Fritsche. Absent: Gans.

Dean explained how this year's budget was developed. The County was able to lower the levy this year with the increase in valuation.

A motion was made by Dean, seconded by Fritsche, to adjourn the public hearing at 9:40 a.m. and enter a special hearing to set the final tax request. Roll call: Ayes: Dean, Fritsche. Absent: Gans.

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

A motion was made by Dean, seconded by Fritsche, to adopt Resolution No. 1572, Book 24, Page 79 to Adopt 2025/2026 Budget as presented. Roll call: Ayes: Dean, Fritsche. Absent: Gans.

A motion was made by Fritsche, seconded by Dean, to adopt Resolution No. 1573, Book 24, Page 80 to Set the Final Tax Request at an Amount Different from the Prior Fiscal Year. Roll call: Ayes: Dean, Fritsche. Absent: Gans.

A motion was made by Fritsche, seconded by Dean, to adopt Resolution No. 1574, Book 24, Page 81 to Transfer \$364,468.00 from General Fund to Road/Bridge Fund. Roll call: Ayes: Dean, Fritsche. Absent: Gans.

A motion was made by Dean, seconded by Fritsche, to adopt Resolution No. 1575, Book 24, Page 82 to Transfer \$1,042,264.13 of General Fund Levy to Self-Insurance Fund as needed. Roll call: Ayes: Dean, Fritsche. Absent: Gans.

A motion was made by Fritsche, seconded by Dean, to adopt Resolution No. 1576, Book 24, Page 83 to Transfer \$349,000.00 From Inheritance Fund No. 2700 to General Fund No. 0100 As Needed. Roll call: Ayes: Dean, Fritsche. Absent: Gans.

Donald D. Wilson, CPA, presented a Compliance Attestation Report due to the fact that the County spent more than \$750,000 in federal funds.

A motion was made by Fritsche, seconded by Dean, to engage Donald Wilson for the Compliance Attestation Report. Roll call: Ayes: Dean, Fritsche. Absent: Gans.

Wilson also presented a Management Representation Letter for the Vice-Chairman's signature.

A motion was made by Dean, seconded by Fritsche, to sign the Management Representation Letter for Wilson. Roll call: Ayes: Dean, Fritsche. Absent: Gans.

Edward Dunn, Executive Director of WCNDD, joined the Board to present a Professional Services Agreement for Comprehensive Plan Project. Dunn explained how he ended up representing West Central Nebraska Development District. He also explained why comprehensive plans are necessary for counties and municipalities.

A motion was made by Dean, seconded by Fritsche, to table the agreement pending the County Attorney's review. Roll call: Ayes: Dean, Fritsche. Absent: Gans.

Ben Dutton, UNL Extension Educator, and members of the McCook Engagement Academy, joined the meeting to observe and discuss the process.

Crystal Dack, Treasurer presented the Notice of Eligible County Sales.

The Sheriff's and the Clerk's Monthly Revenue Reports were reviewed and placed on file.

The following claims were allowed:

GENERAL FUND Net Salaries 162,878.02 AFLAC 2,095.14 Ambience Counseling Center LLC 953.59 Retirement Plans Division Ameritas 23,714.32 AT&T Mobility 449.58 Black Hills Energy 388.94 Brighthouse Financial 50.00 Jessica Campos 46.76 City Of McCook 920.00 Colonial Life 184.14 Community Hospital 2,843.95 Consolidated Management Company 7,880.72 Credit Management Services 1,104.24 Justin M Daake 3,437.50 Jaclyn N Daake 262.50 Das State Accounting 178.75 Randy Dean 306.60 Doyle Auto Repair 126.40 Eakes Office Solutions 229.27 Empower Retirement 1,050.00 Frenchman Valley Co-Op 1,289.56 Great Plains Communications Inc 1,234.71 Great Plains Health Urgent 328.02 Tammie Hilker 37.50 Kim Holliday 125.00 Hometown Leasing 105.98 Jessi Keslin 72.50 Masa Global Building 294.00 City Of McCook 250.00 McCook Gazette 622.54 MNB Bank 44,229.15 MNB Bank - HSA 250.00 MNB Bank 75.98 Daniel D Miller CPA 4,850.00 NACO 960.00 Nebraska Department Of Revenue 6,571.22 Norfolk Lodge & Suites 250.00 Physicians Laboratory PC 8,859.00 Principal Voluntary Child Life 6.00 Principal Voluntary Employee Life 148.17 Principal Voluntary Spouse Life 86.48 Quadient Finance Usa, Inc 1,064.31 Quill Corporation 107.94 Michael Real 74.48 Red Willow County Self Insurance 4,900.00 Joseph Rothmeyer 70.70 Red Willow County Clerk 746.67 Secretary Of State Election Div 60.00 Us Bank Equipment Finance 222.98 Village Of Bartley 80.00 Principal Vision Plan 397.48 West Central Ne Devel District 2,730.00 Total 290,200.79 ROAD FUND Net Salaries 35,816.92 AFLAC 114.40 Retirement Plans Division Ameritas 5,085.53 Black Hills Energy 157.01 Brico Pest Control 100.00 C & K Distributors 100.30 Randy Dean 226.87 Decatur Co-Op Association 3,339.36 EIA LLC 7,615.49 Empower Retirement 100.00 Fowlers LLC 7,940.16 Frenchman Valley Co-Op 20.73 Great Plains Communications Inc 134.58 Lingo Communications 36.38 Lords Inc 203.98 Masa Global Building 84.00 MNB Bank 10,757.17 Midwest Service & Sales Co 387.50 Miller & Associates Consulting Eng 1,000.00 Mittens 3,893.01 Nationwide Retirement Solutions 400.00 Nebraska Department Of Revenue 1,585.96 Nicks Distributing Inc 51.27 Principal Voluntary Child Life 5.00 Principal Voluntary Employee Life 258.81 Principal Voluntary Spouse Life 3.99 Quality Urgent Care 50.00 Red Willow County Self Insurance 1,050.00 Ruggles Truck & Trailer Sales LLC 262.00 Twin Valleys Public Power District 97.34 Village Of Bartley 110.43 Principal Vision Plan 81.35 Rick A Hinz 9.00 Total 81,078.54 FAIR FUND Net Salaries 7,479.45 Retirement Plans Division Ameritas 1,134.42 Black Hills Energy 178.66 Burton Well Drilling Inc 670.00 Cardmember Services 952.04 Kugler 880.00 Masa Global Building 14.00 MNB Bank 2,156.16 Nebraska Child Support 410.00 Nebraska Department Of Revenue 334.86 Principal Voluntary Child Life 5.00 Principal Voluntary Employee Life 61.60 Principal Voluntary Spouse Life 7.95 Red Willow County Self Insurance 400.00 Principal Vision Plan 52.10 Total 14,736.24 SELF-INSURANCE FUND Lucent Health Solutions LLC 14,891.46 Principal Life Insurance Company 5,248.23 Total 20,139.69 ARENA FUND Net Salaries 4,999.67 Retirement Plans Division Ameritas 729.25 Black Hills Energy 232.66 The Buddy Trailer 22,162.75 Cardmember Services 805.45 MNB Bank 1,296.19 Nebraska Department Of Revenue 147.10 Red Willow County Self Insurance 200.00 Red Willow County Road Dept 862.78 Principal Vision Plan 26.05 Total 31,461.90 HEALTH FUND Net Salaries 14,655.73 AFLAC 302.43 Retirement Plans Division Ameritas 1,703.74 Empower Retirement 150.00 Masa Global Building 14.00 MNB Bank 3,625.20 Nebraska Department Of Revenue 482.74 Principal Voluntary Child Life 5.00 Principal Voluntary Employee Life 13.25 Red Willow County Self Insurance 400.00 Red Willow County Clerk 50.00 Lindsay Vigneux 430.46 Principal Vision Plan 39.49 Total 21,872.04 WASTE FUND Net Salaries 1,997.62 Retirement Plans Division Ameritas 78.75 C & K Distributors 1.73 Frenchman Valley Co-Op 167.89 Great Plains Communications Inc 230.68 Hazardous Waste Experts DbA Mcf Env 31,263.60 MNB Bank 479.58 Nebraska Department Of Revenue 21.09 Total 34,240.94 Grand Total 493,730.14.

A motion was made by Fritsche, seconded by Dean to adjourn the Board of Commissioners meeting at 10:50 a.m. to October 6, 2025.

Randy Dean  
Vice-Chairman, Board of Commissioners

Attest: Penelope Cooper  
County Clerk