

## BOARD OF COMMISSIONERS AND BOARD OF EQUALIZATION MEETINGS

November 24, 2025

The Red Willow County Board of Commissioners and the Board of Equalization met in the Commissioners' Room in the courthouse on November 24, 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 8:34 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 Dean, seconded by Fritsche, to approve the agendas as presented. Roll call: Ayes: Gans, Dean, Fritsche.

The Board reviewed accounts payable and payroll claims.

At 9:00 a.m. Chairman Gans offered the floor for Citizens' Comments. No one was present.

A motion was made by Dean, seconded by Gans, to approve the minutes from the previous Board of Commissioners and Board of Equalization meetings. Roll call: Ayes: Gans, Dean. Abstain: Fritsche.

A motion was made by Fritsche, seconded by Dean, to approve the following items on the consent agenda: 1) accounts payable and claims in the amount of \$515,308.24, 2) Surplus Desk for Health Department, 3) Surplus Items for Law Enforcement Center, 4) County Road Occupancy Permit for Great Plains, 5) Skid Steer Lease for Kiplinger Arena, 6) Oversized Load Permit for Wardcraft Homes. Roll call: Ayes: Gans, Dean, Fritsche.

There were no issues for the Board of Equalization.

The Board reviewed two informal bids received for the County's Audit services. The bids are from Countryman Associates, who quoted \$17,000 to \$19,000 for the 2025/2026 fiscal year, and from Gabriel, Burger & Else for a descending rate structure of \$27,500 for 2025/2026, \$24,000 for 2026/2027 and \$25,000 for 2027/2028.

A motion was made by Dean, seconded by Fritsche, to table the issue and request additional bids. Roll call: Ayes: Gans, Dean, Fritsche.

The Board considered the County's membership contribution to McCook Economic Development Corporation. The County currently contributes \$2,750.00 and has been given the option of a 10% increase to \$3,025.00.

A motion was made by Dean, seconded by Fritsche, to maintain the County's current membership contribution of \$2,750.00. Roll call: Ayes: Gans, Dean, Fritsche.

The following claims were allowed:

GENERAL FUND Net Salaries 163,529.56 AFLAC 1,995.74 Retirement Plans Division Ameritas 23,508.00 Van Velson Law Office, PC, LLO 844.50 Anytime Tristate Towing 200.00 AT&T Mobility 581.74 Black Hills Energy 435.58 Bob Barker Company Inc 201.60 Brighthouse Financial 50.00 Charm-Tex Inc 149.80 City Of McCook 1,180.00 City Of McCook 8,947.25 Colonial Life 184.14 Credit Management Services 1,776.49 Justin M Daake 4,800.00 Jaclyn N Daake 1,775.00 Das State Accounting 178.75 Domestic Abuse/Sexual Assault Serv 10,601.00 Doyle Auto Repair 972.25 Eakes Office Solutions 493.19 Empower Retirement 1,050.00 Great Plains Communications Inc 1,225.44 Jacks Uniforms & Equipment 4,335.79 Lincoln County Sheriff 36.00 Masa Global Building 294.00 McCook Gazette 402.30 MNB Bank 45,652.96 MNB Bank - HSA 250.00 MNB Bank 45.89 McCook Utilities 45.00 Mid-American Research Chemical Corp 448.72 Miller & Associates Consulting Eng 650.00 Dorisa Muffy Morris 133.10 Nebraska Department Of Revenue 6,776.40 Ashtin Pawloski 134.55 Physicians Laboratory PC 2,875.00 Srk Enterprise LLC 520.00 Principal Voluntary Child Life 6.00 Principal Voluntary Employee Life 148.17 Principal Voluntary Spouse Life 86.48 Quadient Leasing USA, Inc 242.97 Quadient Finance USA, Inc 1,509.25 Rapid Fire Protection Inc 853.00 Red Willow County Self Insurance 5,050.00 Region II Human Services 11,691.89 Red Willow County Clerk 746.67 Red Willow County Sheriff 10.00 Tedder Industries LLC 668.72 Toxic Graphics 2,097.22 Principal Vision Plan 385.42 Volz Inc 95.00 Total 310,870.53 ROAD FUND Net Salaries 33,852.96 Ace Irrigation & Mfg. Co 9,021.27 AFLAC 114.40 Retirement Plans Division Ameritas 5,193.17 Black Hills Energy 192.47 C & K Distributors 107.95 D&S Hardware 85.39 Decatur Co-Op Association 4,400.83 Empower Retirement 100.00 Frenchman Valley Co-Op 144.77 Great Plains Communications Inc 106.40 Lakeside Sand & Gravel LLC 319.25 Lingo Communications 36.92 Lords Inc 209.49 Masa Global Building 84.00 MNB Bank 10,538.83 McCook Utilities 30.00 Midwest Service & Sales Co 815.00 Mittens 4,937.40 Nationwide Retirement Solutions 400.00

Nebraska Child Support 433.00 Nebraska Department Of Revenue 1,556.44 NMC Exchange LLC 5,019.20 Principal Voluntary Child Life 5.00 Principal Voluntary Employee Life 258.81 Principal Voluntary Spouse Life 3.99 Red Willow County Self Insurance 1,200.00 Rick Kerst 125.00 Ruggles Truck & Trailer Sales LLC 1,114.00 Twin Valleys Public Power District 87.42 Village Of Bartley 102.13 Principal Vision Plan 100.77 Total 80,696.26 FAIR FUND Net Salaries 7,393.48 Retirement Plans Division Ameritas 1,176.26 Black Hills Energy 371.26 Masa Global Building 14.00 MNB Bank 2,200.49 Nebraska Child Support 410.00 Nebraska Department Of Revenue 345.69 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 Van Zeppelin 850.00 Principal Vision Plan 52.10 Total 13,287.83 SELF-INSURANCE FUND Lucent Health Solutions LLC 66,467.10 Principal Life Insurance Company 4,809.23 Total 71,276.33 ARENA FUND Net Salaries 3,839.16 Retirement Plans Division Ameritas 566.35 Black Hills Energy 677.42 MNB Bank 980.94 Nebraska Department Of Revenue 129.26 Ne Machinery Co NMC 7,600.00 Red Willow County Self Insurance 200.00 Red Willow County Road Dept 1,154.14 Principal Vision Plan 26.05 Total 15,173.32 HEALTH FUND Net Salaries 14,655.42 AFLAC 302.43 Retirement Plans Division Ameritas 1,681.72 Empower Retirement 150.00 Masa Global Building 14.00 MNB Bank 3,590.45 Nebraska Department Of Revenue 470.07 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 Principal Vision Plan 39.49 Total 21,371.83 WASTE FUND Net Salaries 1,878.21 Retirement Plans Division Ameritas 72.00 Great Plains Communications Inc 174.48 MNB Bank 458.92 McCook Utilities 30.00 Nebraska Department Of Revenue 18.53 Total 2,632.14 Grand Total 515,308.24.

A motion was made by Fritsche, seconded by Dean, to adjourn the meeting at 9:22 a.m. to December 8, 2025.

Ted Gans  
Chairman, Board of Commissioners

Attest: Penelope Cooper  
County Clerk