

These minutes are unofficial until approved by the Board January 12, 2026

## BOARD OF COMMISSIONERS AND BOARD OF EQUALIZATION MEETINGS

December 22, 2025

The Red Willow County Board of Commissioners and the Board of Equalization met in the Commissioners' Room in the courthouse on December 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. 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.

The Board reviewed accounts payable claims.

At 9:00 a.m. Chairman Gans offered the floor for Citizens' Comments. Ben Lashley spoke about the tourism committee. He also spoke of the Keystone Hotel and St. Catherine's Hospital.

Sheriff Darling updated the Board about several improvements being made to his department.

A motion was made by Fritsche, seconded by Dean, 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 \$560,910.82, 3) purchase of 2023 Dodge Durango for Sheriff utilizing Inheritance Funds, 4) Independent Accountant Report as submitted by Donald D. Wilson CPA, 5) contract with Sarah Schneider for Interim Tourism Director. Roll call: Ayes: Gans, Dean, Fritsche.

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

### BOARD OF EQUALIZATION MEETING

Chairman Dean called the Board of Equalization 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, Assessor, presented a Homestead exemption correction Chris and Dottie Christensen for tax year 2025. She also presented a personal property exemption correction for McCook Clinic for tax year 2025.

A motion was made by Gans, seconded by Fritsche, to approve the Homestead and personal property tax corrections as presented. Roll call: Ayes: Gans, Dean, Fritsche.

Treasurer Crystal Dack presented motor vehicle exemption renewals for First Assembly of God, McCook Humane Society, Hillcrest Nursing Home, Hillcrest Nursing Home Foundation, Memorial United Methodist Church, SWATs, Community Hospital, St. Patrick's Catholic Church, Evangelical Free Church.

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

Dean adjourned the Board of Equalization at 9:24 a.m.

### BOARD OF COMMISSIONERS MEETING: (Reconvened)

Chairman Gans reconvened the Board of Commissioners meeting at 9:24 a.m.

The following correspondence was reviewed and placed on file: State of Nebraska Department of Water, Energy and Environment – Water Level in Schlagel Reservoir.

The following reports were reviewed and placed on file: Sheriff's and Clerk's Monthly Revenue Reports.

The Board discussed the appointments of Visitors Board members.

A motion was made by Dean, seconded by Gans, to appoint Jesse Stevens and Veronica Waddell to the Visitors Committee to replace Natalie Alread and Dan Stramel, terms to expire December 31, 2029. Roll call: Ayes: Gans, Dean, Fritsche.

A motion was made by Dean, seconded by Gans, to reappoint Chris Wagner to the Visitors Committee, term to expire December 31, 2029. Roll call: Ayes: Gans, Dean, Fritsche.

The following claims were allowed:

GENERAL FUND Net Salaries 157,963.94 AFLAC 1,995.74 Ambience Counseling Center LLC 540.00 Retirement Plans Division Ameritas 23,031.08 AT&T Mobility 623.35 Black Hills Energy 1,439.63 Brighthouse Financial 50.00 Carpenter Breland Funeral Home Inc 630.00 City Of McCook 1,340.00 City Of McCook 8,947.25 Colonial Life 184.14 Credit Management Services 1,104.24 Cummins Sales And Services 785.41 Justin M Daae 3,850.00 Jaclyn N Daae 3,750.00 DAS State Accounting 178.75 Alexis Davidson 3,030.00 Eakes Office Solutions 73.48 Empower Retirement 1,050.00 Great Plains Communications Inc 1,196.90 Lancaster County Sheriff 22.38 Language Line Services 27.28 MASA Global Building 294.00 McCook Gazette 221.45 MNB Bank 42,421.73 MNB Bank - HSA 250.00 MNB Bank 60.92 MIPS Inc 470.62 Dorisa Muffy Morris 327.80 Mousel Brooks Schneider & Mustion 1,125.00 Nebraska Department Of Revenue 6,278.80 Nebraska State Bar Assoc 280.00 Nicks Distributing Inc 206.67 Nkc Tire 1,009.80 Principal Voluntary Child Life 6.00 Principal Voluntary Employee Life 148.17 Principal Voluntary Spouse Life 86.48 Quadiant Leasing USA, Inc 191.97 Quill Corporation 868.72 Red Willow Dental LLC 191.58 Red Willow County Self Insurance 5,050.00 Reward Committee 2,500.00 Red Willow County Clerk 746.67 Ashley K Spahn 700.00 US Bank Equipment Finance 135.73 Principal Vision Plan 385.42 Volz Inc 180.00 Walter Heating, Cooling & Const LLC 1,680.00 Donald D Wilson CPA 4,500.00 Window Artisans 600.00 Total 282,731.10 ROAD FUND Net Salaries 33,567.70 AFLAC 114.40 Retirement Plans Division Ameritas 5,220.02 Black Hills Energy 262.82 C&K Distributors 110.30 Cambridge Telephone Company 52.18 CNH Industrial Accounts 23,362.40 Decatur Co-Op Association 4,006.44 EIA LLC 18,928.86 Empower Retirement 100.00 Great Plains Communications Inc 106.40 Lingo Communications 36.86 MASA Global Building 84.00 MNB Bank 10,464.47 Mittens 2,833.42 Nationwide Retirement Solutions 400.00 Nebraska Child Support 433.00 Nebraska Department Of Revenue 1,559.46 NMC Exchange LLC 1,088.50 PowerPlan 7,529.64 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 Twin Valleys Public Power District 93.99 Village Of Bartley 103.34 Principal Vision Plan 100.77 Total 112,026.77 FAIR FUND Net Salaries 7,444.32 Retirement Plans Division Ameritas 1,191.56 Black Hills Energy 713.96 Caleb Dorenkamp 300.00 MASA Global Building 14.00 MNB Bank 2,218.23 Nebraska Child Support 410.00 Nebraska Department Of Revenue 347.41 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 Michaelis Heating & Cooling LLC 880.03 Paul L Sutton 4,580.89 Principal Vision Plan 52.10 Total 18,627.05 SELF-INSURANCE FUND Lucent Health Solutions LLC 38,128.12 Principal Life Insurance Company 4,641.89 Total 42,770.01 ARENA FUND Net Salaries 3,864.74 Retirement Plans Division Ameritas 570.18 Black Hills Energy 2,552.37 C&K Distributors 58.43 MNB Bank 989.38 Nebraska Department Of Revenue 130.31 Red Willow County Self Insurance 200.00 Red Willow County Road Dept 939.80 Michaelis Heating & Cooling LLC 1,000.00 Principal Vision Plan 26.05 Total 10,331.26 INHERITANCE FUND Deveny Motors LLC 36,210.00 Total 36,210.00 HEALTH FUND Net Salaries 13,620.74 AFLAC 302.43 Retirement Plans Division Ameritas 1,635.14 Empower Retirement 150.00 MASA Global Building 14.00 MNB Bank 3,400.91 Nebraska Department Of Revenue 454.64 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 20,085.60 WASTE FUND Net Salaries 2,058.45 Retirement Plans Division Ameritas 94.50 C&K Distributors 68.68 Billie Cole 151.39 Great Plains Communications Inc 174.91 Hazardous Waste Experts Dba MCF Env 35,061.45 MNB Bank 491.80 Nebraska Department Of Revenue 27.85 Total 38,129.03 Grand Total 560,910.82.

A motion was made by Fritsche, seconded by Dean, to adjourn the meeting at 9:38 a.m. to January 12, 2026.

Ted Gans  
Chairman, Board of Commissioners

Randy Dean  
Chairman, Board of Equalization

Attest: Penelope Cooper  
County Clerk