

These minutes are unofficial until approved by the Board April 13, 2026.

## BOARD OF COMMISSIONERS AND BOARD OF EQUALIZATION MEETINGS March 23, 2026

The Red Willow County Board of Commissioners and the Board of Equalization met in the Commissioners' Room in the courthouse on March 20, 2026. 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 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.

Chairman Gans recessed the Board of Commissioners meeting 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.

Crystal Dack, Treasurer, presented Tax Roll Correction Nos. 19, 20, 21, 22, 23, 24, 25, 26, 27 and 28 from 2022 for a total increase of \$8,885.70.

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

Chairman Dean adjourned the Board of Equalization meeting at 9:20 a.m.

### BOARD OF COMMISSIONERS MEETING: (Reconvened)

Chairman Gans reconvened the Board of Commissioners meeting at 9:20 a.m.

Sheriff Kevin Darling joined the Board to present his letter of resignation.

Gans said that state statute requires the Board to fill the position within 45 days of accepting a resignation. Despite Darling's recommendation that Deputy Varney be appointed interim Sheriff, Gans feels that appointing one of the Primary Election candidates would be an endorsement.

A motion was made by Gans, seconded by Dean, to table the acceptance of Darling's resignation until April 13, 2026. Roll Call: Gans, Dean, Fritsche.

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 \$564,699.63, 3) Red Willow Creek Family Farms road occupancy permit, 4) Bryan Hauxwell road occupancy permit, 5) surplus equipment for Sheriff's Department. Roll call: Ayes: Gans, Dean, Fritsche.

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

The following claims were allowed:

GENERAL FUND Net Salaries 160,960.55 Witness fee 113.82 Acme Printing 196.50 American Electric - McCook 117.20 AT&T Mobility 623.21 Black Hills Energy 1,457.13 Charm-Tex Inc 429.00 City Of McCook 9,867.25 Clerks Of District Court Assoc 75.00 Community Hospital 8,363.93 Consolidated Management Company 9,974.02 DAS State Accounting 178.75 Eakes Office Solutions 173.40 Fillmore County Sheriff 71.15 Frontier County Sheriff 357.50 Great Plains Communications Inc 1,164.13 Jaclyn N Daake 775.00 John Thomas & Gretchen Thomas 679.70 Justin M Daake 4,787.50 McCook Gazette 4,029.47 Microfilm Imaging Systems Inc 129.00 Mousel Brooks Schneider & Mustion 12.50 Window Artisans 300.00 Nebraska State Patrol 390.50 Nicks Distributing Inc 589.96 OCV LLC 9,861.00 Pathology Services PC 20.83 Physicians Laboratory PC 424.00 Prairie States Communication 15,681.10 Quadiant Leasing USA, Inc 191.97 Quality Urgent Care 142.00 Quality Urgent Care PC 8,000.00 Rapid Fire Protection Inc 180.00 Red Willow Dental LLC 794.90 Steve Kotschwar 25.00 Tammie Hilker 65.25 Twin Rivers Transfer 518.00 Verizon Wireless 65.90 Total 80,825.57 ROAD FUND Net Salaries 34,153.13 Black Hills Energy 290.44 C&K Distributors 10.64 Decatur Co-Op Association 1,355.22 EIA LLC 17,187.54 Frenchman Valley Co-Op 1,365.50 Great Plains Communications Inc 106.37 Lingo Communications 6.56 Lords Inc 2,351.56 Mittens 4,647.62 NMC Exchange LLC 30.32 Ruggles Truck & Trailer Sales LLC 1,032.00 Twin Valleys Public Power District 108.09 Total 28,521.86 FAIR FUND Net Salaries 7,254.13 Black Hills Energy 754.54 Total 754.54 SELF-INSURANCE FUND Lucent Health Solutions LLC 100,345.14 Principal Life Insurance Company 14,236.51 Total 111,236.37 HORSE ARENA FUND Net Salaries

3,863.35 Black Hills Energy 1,900.15 Red Willow County Road Dept 1,356.82 Total 3,256.97 HEALTH FUND Net salaries 14,428.66  
WASTE FUND Net Salaries 1,707.07 Great Plains Communications Inc 174.42 Total 174.42 DEDUCTIONS AFLAC 2,915.60  
Brighthouse Financial 50.00 Colonial Life 225.29 Credit Management Services 1,500.00 Empower Retirement 1,600.00 MASA Global  
Building 406.00 MNB Bank 59,743.60 MNB Bank - HSA 250.00 Nationwide Retirement Solutions 400.00 Nebraska Child Support  
843.00 Nebraska Department Of Revenue 8,213.36 Principal Vision Plan 576.47 Principal Voluntary Child Life 21.00 Principal  
Voluntary Employee Life 499.98 Principal Voluntary Spouse Life 98.42 Unreimbursed Medical 845.00 Red Willow County Self  
Insurance 6,650.00 Retirement Plans Division Ameritas 32,625.29 The Bank 100.00 Total 117,563.01 Grand Total 568,019.91

A motion was made by Fritsche, seconded by Dean to adjourn at 9:52 a.m. to April 13, 2026. Roll call:  
Ayes: Gans, Dean, Fritsche.

Ted Gans  
Chairman, Board of Commissioners

Randy Dean  
Chairman, Board of Equalization

Attest: Penelope Cooper  
County Clerk