

These minutes are unofficial until approved by the Board April 27, 2026.

**BOARD OF COMMISSIONERS AND BOARD OF EQUALIZATION MEETINGS**  
April 13, 2026

The Red Willow County Board of Commissioners and the Board of Equalization met in the Commissioners' Room in the courthouse on April 13, 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 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. James Wright clarified his move from the County to the City. It wasn't because of the pay, but because of the increase in opportunity.

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 9:08 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 Tax Roll Correction Nos. 27 - 37 from 2022 for a total increase of \$6,211.78 and Tax Roll Correction Nos. 14 - 17 from 2023 for a total increase of \$833.36.

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

Stevens also presented a quote from Central Plains Evaluation for \$93,500 payable over the next two years for commercial evaluations.

Chairman Dean adjourned the Board of Equalization meeting at 9:21 a.m.

**BOARD OF COMMISSIONERS MEETING: (Reconvened)**

Chairman Gans reconvened the Board of Commissioners meeting at 9:21 a.m.

The Board opened armor coat bids for the 2026 armor coat project at 9:30 a.m. Figgins Construction Co, Inc from Red Cloud, Nebraska and B & H Paving from Scott City, Kansas, submitted bids. They proposed two different options:

B&H's bid was \$175,100.00 and Figgins Construction was \$323,400.00 both using MC3000 oil for 10.5 miles.

A motion was made by Dean, seconded by Fritsche, to accept the bid from B&H Paving for the 10.5-mile 2026 armor coat project for \$175,100.00. Roll call: Ayes: Gans, Dean, Fritsche.

Chairman Gans discussed changing payroll to a bi-weekly pay period.

A motion was made by Dean, seconded by Fritsche, to table the discussion until further research is done. Roll call: Ayes: Gans, Dean, Fritsche.

A motion was made by Dean to appoint Billie Cole as Interim Emergency Manager. The motion died for lack of a second.

A motion was made by Gans, seconded by Fritsche, to appoint Burton Pianalto as Interim Emergency Manager. Roll Call: Ayes: Gans, Fritsche. Nays: Dean.

The Board reviewed an invitation to participate in Section 106 Consultation regarding the Red Willow Reservoir. The Board denied any knowledge of historic items in that area.

A motion was made by Gans, seconded by Dean, remove item 5) Contryman Associates, P.C. contract for audit services, for review by County Attorney Paul Wood. Roll Call: Ayes: Gans, Dean, Fritsche.

A motion was made by Fritsche, seconded by Dean, to approve the remaining items on the consent agenda: 1) minutes from the previous Board of Commissioners and Board of Equalization meetings, 2) accounts payable claims in the amount of \$233,326.60, 3) Sheriff Kevin Darling's resignation, 4) John Ahlemeyer's road occupancy permit, 6) Interlocal agreement with Dundy County for housing inmates, 7) MPPD's road occupancy permit. Roll call: Ayes: Gans, Dean, Fritsche.

The following correspondence was reviewed and placed on file: 1) Tax Equalization and Review Commission decision, 2) Alliance for the Future of Agriculture in Nebraska handout, 3) Jail Standards Board Annual Evaluation.

The Household Hazardous Waste's Quarterly report, Clerk's and Clerk of the District Court's Monthly Revenue Reports were reviewed and placed on file.

The following claims were allowed:

*Abbreviations for this legal: S Supplies; SF Sheriff Fees; SC Services & Charges; LF Legal Fees; JS Jail Service; M Mileage, Meals, Meetings; D Dues, Reg. or Subs; DN Donation; R Rent; T Taxes; I Insurance; LP Lease Payment*

GENERAL FUND Jury Fees - Dist. Court LF 58.00 Witness Fees - Dist. Court LF 20.00 20/20 Technologies LLC SC 1,708.54 Ace Hardware S 62.99 Ambience Counseling Center LLC SC 1,245.00 Anytime Tri State Towing LLC SC 760.25 Applied Connective Technologies SC 2,134.49 Ashley K Spahn LF 2,275.00 Black Hills Energy SC 311.18 Charm-Tex Inc SC 169.80 City Of McCook SC 1,060.00 Clerk Of District Court Petty Cash LF 179.13 Community Hospital SC 3,593.85 Consolidated Management Company SC 10,111.54 Crystal Dack M 722.22 Double D Lawn & Landscaping SC 435.02 Doyle Auto Repair SC 1,345.55 Eakes Office Solutions S 1,086.51 Election Systems & Software Inc SC 6,633.77 Eve Ambrosek S 110.66 Farrells Pharmacy Inc SC 608.76 Frenchman Valley Co-Op SC 1,707.48 Georgia Kautz M 387.20 Glass Express SC 580.92 Goodwin Siegfried LLC LF 1,075.00 Great Plains Communications Inc SC 437.15 Great Plains Health Hospitalists SC 31.00 Heads Up Sprinklers SC 107.00 Hometown Leasing R 1,229.63 Ideal Linen Supply SC 78.78 Jaelyn N Daake LF 1,262.50 Jonathan Heflin S 44.48 Justin M Daake LF 5,389.80 Lancaster County Sheriff LF 20.27 MIPS Inc SC 3,940.19 Masonic Temple Craft Inc R 495.00 Mayra Real S 66.41 McCook Gazette SC 690.68 McCook Humane Society Inc DN 450.00 McCook Utilities SC 376.50 Michael T Simmonds M 333.50 Microfilm Imaging Systems Inc SC 129.00 Mid-Plains Community College SC 15.00 MNB Bank SC 45.74 Mousel Brooks Schneider & Mustion LF 1,762.50 NACO D 538.75 Nebraska Department Of Labor SC 5.53 Nebraska Public Power District SC 1,929.95 Nicks Distributing Inc S 407.84 North Platte Surgery Center SC 4,326.00 Penelope Cooper S 151.43 Prairie States Communication SC 1,672.00 Quadient Finance Usa, Inc SC 1,689.98 Ravenswood Electric LLC SC 1,835.71 Red Willow County Court LF 565.00 Region II Services SC 5,779.00 Ron Soden S 333.68 Ruby Collins M 703.25 Ryan R Wilcox LF 8,100.00 Shred-It USA SC 302.89 SRK Enterprise LLC SC 546.00 Surgical Associates SC 290.00 Twin Rivers Transfer SC 518.00 US Bank SC 1,540.72 United States Treasury SC 3,242.37 University Of Nebraska - Lincoln SC 7,711.00 US Bank Equipment Finance R 214.49 Verizon Wireless SC 63.90 Village Of Bartley SC 60.00 TOTAL 97,815.48 ROAD FUND Ag Valley Co-Op SC 1,426.29 BW Telecom SC 99.35 Black Hills Energy SC 244.03 Cambridge Telephone Company SC 52.08 D&S Hardware S 41.98 Decatur Co-Op Association SC 2,810.28 EIA LLC S 20,570.23 Extreme Ag Inc SC 29.00 Fowlers LLC SC 1,260.00 Welding Plus SC 5.00 McCook Utilities SC 94.39 Mead Lumber S 114.67 Miller & Associates Consulting Eng C 500.00 Mittens SC 5,703.46 Modern Farm Equipment Corp SC 1,619.58 NMC Exchange LLC SC 994.25 Nebraska Public Power District SC 53.24 Powerplan SC 691.83 Ruggles Truck & Trailer Sales LLC SC 3,895.36 Southwest Farm & Auto Supply S 731.92 Viera Wireless SC 323.80 Village Of Bartley SC 110.73 TOTAL 41,371.47 VISITOR PROMOTION FUND Bison Alumni Newsletter D 400.00 Flagship Publishing Inc SC 723.00 Honorbound IT SC 50.00 Maly Marketing SC 1,620.00 McCook Gazette SC 182.37 McCook News Now D 240.00 McCook Rebels DN 1,000.00 Nebraska Game & Parks SC 625.00 SW NE High School Rodeo DN 1,500.00 US Bank 94.24 TOTAL 6,434.61 VISITOR IMPROVEMENT FUND Elizabeth Aguirre C 2,059.00 Sarah Schneider C 1,500.00 TOTAL 3,559.00 FAIR FUND Ace-Yuma S 107.55 Black Hills Energy SC 568.78 Caleb Dorenkamp SC 300.00 Cardmember Services SC 633.35 Great Plains Communications Inc SC 171.42 Hometown Leasing R 113.45 McCook Gazette SC 3.71 McCook Public Power District SC 150.00 McCook Utilities SC 271.79 McCookNet Internet Service SC 44.00 Nebraska Public Power District SC 1,173.70 Rapid Fire Protection Inc SC 717.50 Red Willow County Fair Petty Cash SC 1,533.00 Regalia Manufacturing Co SC 628.49 SRK Enterprise LLC SC 1,740.38 TOTAL 8,157.12 SELF-INSURANCE FUND Lucent Health Solutions LLC I 50,733.01 Red Willow County Health Dept I 1,205.00 TOTAL 51,938.01 ARENA FUND ACME Printing SC 557.29 AKRS Equipment S 194.54 Black Hills Energy SC 1,349.05 C&K Distributors S 191.56 Cardmember Services SC 506.39 Frenchman Valley Co-Op SC 436.96 Great Plains Communications Inc SC 100.00 John Deere Financial SC 43.92 Maris General Construction LLC SC 1,872.00 McCook Utilities SC 850.89 Modern Farm Equipment Corp SC 701.17 Nebraska Public Power District SC 1,383.54 Rapid Fire Protection Inc SC 717.50 Ravenswood Electric LLC SC 1,976.55 Southwest Farm & Auto Supply S 108.97 The Buddy Trailer SC 3,674.56 TOTAL 14,664.89 HEALTH FUND Applied Connective Technologies SC 126.60 Eakes Office Solutions SC 213.74 Great Plains Communications Inc SC 310.08 Hometown Leasing R 86.12 McCook Gazette SC 63.23 Merck Sharp & Dohme Corp SC 11.26 Pathology Services P C SC 1,015.33 Rhea Hernandez M 90.00 Sanofi Pasteur Inc SC 1,693.31 US Bank SC 1,676.83 TOTAL 5,286.50 WASTE FUND C&K Distributors S 34.74 McCook Utilities SC 57.42 Nebraska Public Power District SC 221.72 Veolia Environmental Services S 3,785.64 TOTAL 4,099.52 GRAND TOTAL 233,326.60

A motion was made by Fritsche, seconded by Dean to adjourn at 10:53 a.m. to April 27, 2026. Roll call: Ayes: Gans, Dean, Fritsche.

Ted Gans  
Chairman, Board of Commissioners

Randy Dean  
Chairman, Board of Equalization

Attest: Penelope Cooper

County Clerk