

## BOARD OF COMMISSIONERS AND BOARD OF EQUALIZATION MEETINGS

April 27, 2026

The Red Willow County Board of Commissioners and the Board of Equalization met in the Commissioners' Room in the courthouse on April 27, 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. Several citizens were present to question a 287G contract between the County and the Federal Immigration Service. Acting Sheriff Pinalto explained that it just required that law enforcement report non-citizen arrests.

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 9:23 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 No.5 from 2026 for a total decrease of \$1,876.14.

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

Crystal Dack, Treasurer, presented a motor vehicle exemption application from St. Patrick's Church for two new vehicles.

A motion was made by Fritsche, seconded by Gans, to approve the motor vehicle exemption as presented. Roll call: Ayes: Gans, Dean, Fritsche.

Chairman Dean adjourned the Board of Equalization meeting at 9:29 a.m.

### BOARD OF COMMISSIONERS MEETING: (Reconvened)

Chairman Gans reconvened the Board of Commissioners meeting at 9:29 a.m.

The Board reviewed a request for burial funds from Herrmann-Jones Funeral Chapel for a destitute deceased. This person has no family and no assets.

A motion was made by Dean, seconded by Fritsche, to approve the request for \$1,200.00 to Herrmann Jones Funeral Home for a pauper burial. Roll call: Ayes: 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 claims in the amount of \$522,788.72, 3) Health Department's School Nurse Contract with Southwest Public Schools, 4) Letter of Support to City of McCook. Roll call: Ayes: Gans, Dean, Fritsche.

Emma DeGrass, Sales, and Bill Henderson, Vice President of Energy, from Frenchman Valley Co-op joined the Board to offer a municipality discount. The Board would like to discuss further, before budget time.

The Board reviewed a memo from County Attorney Paul Wood regarding the Contryman contract for audit services. Wood had questions about which funds the audit would include. Gans had contacted Contryman, who assured him that Contryman would audit all funds that Donald Wilson had audited.

A motion was made by Dean, seconded by Fritsche, to contract with Contryman for audit services. Roll call: Ayes: Gans, Dean, Fritsche.

The Board reviewed a memo from Zoning Administrator, Craig Bennett, regarding Conditional Use Permits. The landowner adjacent to a salvage yard said people are entering his land and cutting fences to steal parts from the yard.

A motion was made by Dean, seconded by Fritsche, to table the issue indefinitely in hopes that the landowners can come to an agreement. Roll call: Ayes: Gans, Dean, Fritsche.

A motion was made by Dean, seconded by Fritsche, to schedule a Special Meeting at 8:30 a.m. on May 14, 2026, to appoint an interim Sheriff. Roll Call: Ayes: Gans, Dean, Fritsche.

The Sheriff's monthly revenue report was reviewed and placed on file.

The following claims were allowed: GENERAL FUND Net Salaries 179,058.25 Witness Fees - County Court 361.00 Ambience Counseling Center LLC 620.00 AT&T Mobility 622.65 Black Hills Energy 551.97 Bob Barker Company Inc 480.26 Brico Pest Control 100.00 City Of McCook 8,947.25 Community Hospital 75.40 DAS State Accounting 178.75 Eakes Office Solutions 10.98 Election Systems & Software Inc 415.94 Great Plains Communications Inc 1,167.39 Howard County Sheriff's Office 18.76 Lewis Motor Sports 28.50 MNB Bank 45.62 Mousel Brooks Schneider & Mustion 187.50 Nick's Distributing Inc 246.26 Physicians Laboratory P C 5,750.00 Psychological Resources 250.00 Quill Corporation 983.84 Red Willow County Sheriff 133.06 Redwood Toxicology Lab Inc 28.28 Ryan R Wilcox 8,100.00 Tammie Hilker 258.75 Total 208,620.41 ROAD FUND Net Salaries 39,902.56 Great Plains Communications Inc 106.37 Lingo Communications 36.56 Midwest Service & Sales Co 8,939.28 Mittens 3,292.42 NMC Exchange LLC 135.87 Ruggles Truck & Trailer Sales LLC 1,046.69 Titan Machinery 447.03 Twin Valleys Public Power District 103.74 Total 54,010.52 FAIR FUND Net Salaries 8,937.64 SELF-INSURANCE FUND Lucent Health Solutions LLC 131,393.86 Principal Life Insurance Company 4,769.81 Total 136,163.67 ARENA FUND Net Salaries 4,819.55 Red Willow County Road Dept 1,285.65 Triton Barns 1,026.00 Total 7,131.20 HEALTH FUND Net Salaries 11,632.91 Pathology Services PC 4,163.25 Total 15,796.16 WASTE FUND Net Salaries 2,131.66 Great Plains Communications Inc 174.42 Total 2,306.08 DEDUCTIONS AFLAC 2,704.88 Accelerated Receivables Solutions 241.49 Brighthouse Financial 50.00 Colonial Life 225.29 Credit Management Services 692.61 Empower Retirement 1,618.75 Masa Global Building 420.00 MNB Bank 59,234.04 MNB Bank - HSA 250.00 Nationwide Retirement Solutions 400.00 Nebraska Child Support 843.33 Nebraska Department Of Revenue 8,170.09 Principal Vision Plan 588.02 Principal Voluntary Child Life 16.00 Principal Voluntary Employee Life 486.73 Principal Voluntary Spouse Life 98.42 Red Willow County Clerk 785.00 Red Willow County Self Insurance 6,750.00 Retirement Plans Division Ameritas 31,999.59 The Bank 100.00 Total 115,674.24 Grand Total 548,639.92

The Board completed the Quarterly Jail Inspection. All was found to be satisfactory.

A motion was made by Fritsche, seconded by Dean, to adjourn the meeting at 11:05 a.m. to May 11, 2026.

Ted Gans  
Chairman, Board of Commissioners

Randy Dean,  
Chairman, Board of Equalization

Attest: Penelope Cooper  
County Clerk