

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

BOARD OF COMMISSIONERS AND BOARD OF EQUALIZATION MEETINGS

June 22, 2026

The Red Willow County Board of Commissioners and the Board of Equalization met in the Commissioners' Room in the courthouse on June 22, 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 and payroll claims.

At 9:00 a.m. Chairman Gans offered the floor for Citizens' Comments. Brent Niese and Matt Bright from Summit Carbon Solutions were present to introduce themselves and explain a proposed pipeline that would carry CO₂ from ethanol plants for utilization of carbonless energy.

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 9:13 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. 7 from 2025 for a total increase of \$5.62.

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

Chairman Dean adjourned the Board of Equalization meeting at 9:16 a.m.

BOARD OF COMMISSIONERS MEETING: (Reconvened)

Chairman Gans reconvened the Board of Commissioners meeting at 9:16 a.m.

Judge Patrick Heng joined the Board to discuss a new Bailiff Agreement. The current one ends June 30, 2026.

A motion was made by Dean, seconded by Fritsche, to approve the agreement as presented, assuming the participation of the other counties. Roll Call: Ayes: Gans, Dean, Fritsche.

There were no gravel bids presented.

The following reports were reviewed and placed on file: Clerk's and Sheriff's monthly revenue reports.

A motion was made by Dean, seconded by Fritsche, to enter a public hearing at 9:45 a.m. to open the budget for the purpose of amending budget authority. Roll Call: Ayes: Gans, Dean, Fritsche.

The resolutions presented will amend Budget Authority only and will not affect tax monies collected. Authority will be transferred from Inheritance Tax to the General Fund, and then to the Self-Insurance Fund to cover higher than expected medical claims this fiscal year.

A motion was made by Dean, seconded by Fritsche, to exit the public hearing. Roll Call: Ayes: Gans, Dean, Fritsche.

A motion was made by Dean, seconded by Fritsche, to approve Resolutions No. 1592, 1593, 1594 and 1595, Book 24 Pages 99, 100, 101 and 102 to amend the budget for General, Self-Insurance and Inheritance Tax Funds. Roll Call: Ayes: Gans, Dean, Fritsche.

The Board discussed opening the Time Capsule buried in front of the Courthouse. A motion was made by Dean, seconded by Fritsche, that with the agreement of the Mayor, the Chamber of Commerce,

and the Museum, the capsule will be opened during Heritage Days in September. The objects removed will be displayed at the Museum. Roll Call: Ayes: Gans, Dean, Fritsche.

The Board worked on County budgets.

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 \$637,344.97, 3) agreement with Daniel D. Miller, CPA for 2026/2027 Budget preparation, 4) Resolution No. 1591, Book 24, Page 98 to Transfer Budget Authority between Functions in the General Fund. Roll call: Ayes: Gans, Dean, Fritsche.

The following claims were allowed:

GENERAL FUND Kimberly Aubrey 125.00 Lisa Kilpatrick 236.25 Ashley K Spahn 250.00 AT&T Mobility 623.71 B Street Auto Spa 56.00 Black Hills Energy 531.18 Brico Pest Control 130.00 Bryan Health 600.00 Central NE Public Power & Irrigation 50.00 Clerk Of District Court Petty Cash 75.66 Community Hospital 5,851.14 Crystal Dack 162.95 Douglas Trade Service & Crematory Inc 375.00 Doyle Auto Repair 86.77 Eakes Office Solutions 2,128.37 Gerih Concrete Construction LLC 3,200.00 Great Plains Communications Inc 1,136.28 Great Plains Health Hospitalists 359.01 Hometown Leasing 137.93 Ideal Linen Supply 148.97 Jaelyn N Daake 1,512.50 James Wright 49.98 Joseph Rothmeyer 77.40 Justin M Daake 2,525.00 Lori O'Dea 157.25 MIPS Inc 953.48 McCook Gazette 26.72 MNB Bank 15,567.14 NACO 125.00 Nebraska Department Of Labor 26.58 New West Sports Medicine 3,201.00 Quadient Leasing USA, Inc 191.97 Quality Urgent Care 104.00 Quill Corporation 1,110.08 Retirement Plans Division Ameritas 14,153.98 Ryan R Wilcox 8,100.00 Sterling Commissary LLC 168.65 Streaky-Clean Window Cleaning 600.00 Tammie Hilker 48.75 Walter Heating, Cooling & Const LLC 1,033.00 NET SALARIES 210,425.75 TOTAL 276,422.45 ROAD FUND Arnold Motor Supply 76.62 Black Hills Energy 198.22 C&K Distributors 174.49 Decatur Co-Op Association 4,201.17 EIA LLC 40,293.77 Frenchman Valley Co-Op 676.11 Great Plains Communications Inc 106.37 McCook Concrete, Inc 1,561.56 Miller & Associates Consulting Eng 1,500.00 Mittens 5,202.54 MNB Bank 3,638.62 Modern Equipment Heartland NH 2,302.90 NMC Exchange LLC 859.50 Nutrien Ag Solutions 3,408.00 Paulsen Inc 8,287.14 Quality Urgent Care 100.00 Retirement Plans Division Ameritas 3,306.06 Ruggles Truck & Trailer Sales LLC 115.00 Twin Valleys Public Power District 90.91 Village Of Bartley 111.02 NET SALARIES 48,978.72 TOTAL 125,188.72 FAIR FUND Black Hills Energy 340.12 Figgins Construction Co Inc 9,951.90 Lakeside Sand & Gravel LLC 1,835.86 MNB Bank 900.63 Nebraska Rural Radio Association 600.00 Rapid Fire Protection Inc 305.00 Ravenswood Electric LLC 15,960.48 Red Willow Rodeo, Inc 10,000.00 Regalia Manufacturing Co 2,492.92 Retirement Plans Division Ameritas 700.43 Samway Floor Covering & Furniture 396.00 Van Diest Supply Company 787.50 Walter Heating, Cooling & Const LLC 14,750.00 NET SALARIES 12,406.09 TOTAL 71,426.93 SELF-INSURANCE FUND Lucent Health Solutions LLC 55,845.28 Other Deduction 7,500.00 TOTAL 63,345.28 ARENA FUND Black Hills Energy 532.89 MNB Bank 547.14 Rapid Fire Protection Inc 610.00 Ravenswood Electric LLC 2,198.60 Red Willow County Road Dept 1,248.87 Retirement Plans Division Ameritas 435.93 NET SALARIES 7,378.13 TOTAL 12,951.56 INHERITANCE FUND Lucent Health Solutions LLC 52,519.54 MNB Bank 569.77 Principal Life Insurance Company 9,379.26 TOTAL 62,468.57 HEALTH FUND Brenda Dickinson 138.00 Community Hospital 59.04 Medico-Mart Inc 2,499.50 MNB Bank 1,221.79 Pam Klug 135.00 Pathology Services PC 872.39 Red Willow Health Dept Petty Cash 42.00 Retirement Plans Division Ameritas 1,086.02 Sanofi Pasteur Inc 414.57 NET SALARIES 16,703.55 TOTAL 23,171.86 WASTE FUND Great Plains Communications Inc 174.59 MNB Bank 158.36 Retirement Plans Division Ameritas 56.70 NET SALARIES 2,070.00 TOTAL 2,459.65 DEDUCTIONS AFLAC 1,997.88 Brighthouse Financial 50.00 Colonial Life 225.29 Core Bank 200.00 Credit Management Services 441.93 Empower Retirement 1,618.75 MASA Global Building 406.00 MNB Bank 40,129.46 MNB Bank - HSA 250.00 Nationwide Retirement Solutions 400.00 Nebraska Child Support 1,278.00 Nebraska Department Of Revenue 8,524.70 Principal Vision Plan 533.69 Principal Voluntary Child Life 16.00 Principal Voluntary Employee Life 481.83 Principal Voluntary Spouse Life 98.42 Red Willow County Clerk 785.00 Red Willow County Self Insurance 6,750.00 Retirement Plans Division Ameritas 13,310.82 The Bank 100.00 TOTAL 77,597.77 GRAND TOTAL 637,344.97

A motion was made by Fritsche, seconded by Dean, to adjourn the meeting at 11:35 a.m. to July 13, 2026.

Ted Gans
Chairman, Board of Commissioners

Randy Dean,
Chairman, Board of Equalization

Attest: Penelope Cooper
County Clerk