

These minutes are unofficial until approved by the Board August 10, 2026

BOARD OF COMMISSIONERS AND BOARD OF EQUALIZATION MEETINGS

July 27, 2026

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

Clerk Cooper asked the Board to add an item to the Consent Agenda: Resolution 1601, Book 24, Page 108, to transfer \$750,000.00 as needed from the Inheritance Tax Fund 2700 to the General Fund 0100.

A motion was made by Dean, seconded by Fritsche, to approve the addition of that item. Roll call: Ayes: Gans, Dean, Fritsche.

A motion was made by Fritsche, seconded by Dean, to approve the agendas as amended. 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.

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 \$491,115.82, 3) Special Designated Liquor License for Hurling Hatchets LLC, 4) Road Occupancy Permit for McCook Public Power District, 5) Resolution 1601, Book 24, Page 108, to transfer \$750,000.00 as needed from the Inheritance Tax Fund 2700 to the General Fund 0100. Roll call: Ayes: Gans, Dean, Fritsche.

The following reports were reviewed and placed on file: 1) Household Hazardous Waste Quarterly Report, 2) Treasurer's Semi-Annual Report, 3) Sheriff's Monthly Revenue Report.

The Board reviewed an Invitation to Participate from the Nebraska Department of Roads.

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.

Lori Stevens, Assessor, presented a homestead exemption application that missed the deadline, but was submitted in time for the Board's review.

A motion was made by Gans, seconded by Fritsche, to approve the request as presented. Roll Call: Ayes: Gans, Dean, Fritsche.

Stevens presented the annual report on cemetery ownership within the County. There are still nineteen cemeteries in the county, with no change of ownership.

Stevens also presented her three-year plan of assessment as well as tax roll correction No. 8 for 2026. A motion was made by Gans, seconded by Fritsche, to approve the correction for an increase of \$364.10. Roll Call: Ayes: Gans, Dean, Fritsche.

Chairman Dean adjourned the Board of Equalization meeting at 9:22 a.m.

BOARD OF COMMISSIONERS MEETING: (Reconvened)

Chairman Gans reconvened the Board of Commissioners meeting at 9:22 a.m.

The Board discussed County Zoning issues. Matt Bright with Carbon Solution was present to give the Board more information on the possibility of a pipeline in the north part of the County.

John Rundel with Southwest Weed Management joined the Board to request support for the 2026/2027 fiscal year. He requested a letter of support as well as a \$500.00 contribution.

A motion was made by Dean, seconded by Fritsche, to issue a letter of support and contribute \$500.00 to Southwest Weed Management. Roll call: Ayes: Gans, Dean, Fritsche.

Ryan Wilcox, the County's current Public Defender, spoke to the Board about his upcoming retirement. Wilcox plans to retire May 31, 2027. He recommended that the Board put together a Public Defender Qualifying Commission to search and interview attorneys. Wilcox believes it will be difficult to find someone to take on the position.

Sheriff Dalton Downing presented the Sheriff's Report of Uncollected Distress Warrants. Out of a beginning total of \$261,505.64, Downing has managed to collect all but \$13,966.54.

The Board worked on the County's budget with the assistance of Dan Miller, CPA.

A motion was made by Dean, seconded by Fritsche, to enter Executive Session for the prevention of needless injury to the reputation of an individual.

A motion was made by Dean, seconded by Fritsche, to exit Executive Session.

The following claims were allowed:

GENERAL FUND Adriann Smith 130.72 Alexis Davidson - Attorney 1,025.00 Ashley K Spahn 550.00 AT&T Mobility 581.31 Black Hills Energy 383.54 Bob Barker Company Inc 365.90 Brico Pest Control 100.00 City Of McCook 10,147.25 Consolidated Management Company 10,277.66 Daniel D Miller CPA 2,600.00 DAS State Accounting 161.00 Doyle Auto Repair 252.45 Eakes Office Solutions 244.05 Gibby's Tire and Service 99.73 Great Plains Communications Inc 1,131.56 Great Plains Health Hospitalists 50.00 Hometown Leasing 137.93 Joseph Rothmeyer 19.88 Keith County Sheriff 10.00 Lori O'Dea 45.85 MIPS Inc 285.00 MNB Bank 15,361.78 Nebraska Weed Control Association 175.00 Nicks Distributing Inc 104.58 Quality Urgent Care 217.00 Red Willow County District Court 884.00 Red Willow County Treasurer 369.06 Retirement Plans Division Ameritas 14,087.37 Ryan R Wilcox 8,100.00 Veteran Heating and Air 1,118.94 Walter Heating, Cooling & Const LLC 135.00 Credit of unclaimed property -369.06 Net Salaries 207,491.46 Total 276,273.96 ROAD FUND Arnold Motor Supply 232.50 Black Hills Energy 158.03 Croell Inc 17,479.75 Decatur Co-Op Association 5,567.05 EIA LLC 3,099.10 Great Plains Communications Inc 106.33 Inland Truck Parts Company 109.94 McCook Concrete, Inc 6,359.04 Miller & Associates Consulting Eng 500.00 Mittens 3,343.28 MNB Bank 3,813.43 NMC Exchange LLC 7,095.87 Paulsen Inc 7,513.46 Retirement Plans Division Ameritas 3,461.01 Ruggles Truck & Trailer Sales LLC 8,977.00 The Railroad Yard 16,368.00 Titan Machinery 5.57 Twin Valleys Public Power District 101.18 Net Salaries 51,274.20 Total 135,564.74 VISITOR PROMOTION FUND Mc Cook Chamber of Commerce 4,175.00 Total 4,175.00 FAIR FUND MNB Bank 666.56 Retirement Plans Division Ameritas 435.11 Net Salaries 9,346.34 Total 10,448.01 REGISTER OF DEEDS Penelope Cooper 440.00 Total 440.00 SELF-INSURANCE FUND Lucent Health Solutions LLC 4,970.41 MNB Bank 569.77 Principal Life Insurance Company 8,379.01 Cash in lieu 7,500.00 Total 21,419.19 ARENA FUND MNB Bank 698.97 Red Willow County Road Dept 836.47 Retirement Plans Division Ameritas 483.35 RWRS, LLC 8,520.00 Net Salaries 9,362.80 Total 19,901.59 OPIOID FUND Ambience Counseling Center LLC 514.80 Total 514.80 DIVERSION PROGRAM (STOP) FUND Applied Connective Technologies 1,626.20 Total 1,626.20 HEALTH FUND MNB Bank 1,104.10 Pathology Services P C 701.38 Retirement Plans Division Ameritas 969.01 Net Salaries 15,165.11 Total 17,939.60 WASTE FUND Great Plains Communications Inc 174.34 MNB Bank 179.02 Retirement Plans Division Ameritas 62.78 Net Salaries 2,340.00 Total 2,756.14 DEDUCTIONS Payroll claim 56.59 Total 56.59 Grand Total 491,115.82

A motion was made by Dean, seconded by Fritsche, to adjourn the meeting at 12:15 p.m. to August 10, 2026.

Ted Gans
Chairman, Board of Commissioners

Randy Dean
Chairman, Board of Equalization

Attest: Penelope Cooper
County Clerk