BOARD OF COMMISSIONERS AND BOARD OF EQUALIZATION MEETINGS
September 28, 2026

The Red Willow County Board of Commissioners and the Board of Equalization met in the Commissioners' Room in the courthouse on September 28, 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. Andrea Pennock was present to discuss the budget.

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 $637,784.76, 3) Special Designated Liquor License for Norris Institute, 4) Interlocal Law Enforcement Agreement with City of Indianola, 5) Interlocal Law Enforcement Agreement with Village of Bartley, 6) Broker Compensation Disclosure Form, 7) Resolution No. 1624, Book 25, Page 14 to Transfer $141,000 from Road Fund 0300 to Road and Bridge Buy-Back Fund 0650 to Cover Overage, to be paid back in April 2027, when Federal Funds are received. Roll call: Ayes: Gans, Dean, Fritsche.

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 13 Homestead Exemption Corrections, Nos. 18 through 30, totaling $5,181.86.

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

Stevens also presented the Contract for Property Appraisal for Chair's Signature. The State has mandated that counties put a value on tax exempt properties. Stevens hopes that once a value is assigned, it won't have to be repeated.

A motion was made by Gans, seconded by Fritsche, to approve the Contract for Property Appraisal as presented. 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 following reports were reviewed and placed on file: 1) Clerk's monthly revenue report, 2) Sheriff's monthly revenue report.

A motion was made by Dean, seconded by Fritsche, to enter a public hearing for budget approval at 9:30 a.m. Roll Call: Ayes: Gans, Dean, Fritsche.

Gans explained how the budget works within each department. Dean McCoy mentioned that he sat through the County's budget process and was impressed with the transparency. Pennock spoke again about the increase in the tax ask.

A motion was made by Dean, seconded by Fritsche, to adjourn the public hearing at 10:00 a.m. Roll Call: Ayes: Gans, Dean, Fritsche.

A motion was made by Dean, seconded by Fritsche, to adopt Resolution No. 1618, Book 25, Page 8 to Adopt 2026/2027 Budget as presented. Roll Call: Ayes: Gans, Dean, Fritsche.

A motion was made by Dean, seconded by Fritsche, to enter a special hearing to set the final tax request. Roll Call: Ayes: Gans, Dean, Fritsche.

A motion was made by Dean, seconded by Fritsche, to adjourn the special hearing to set the tax request. Roll Call: Ayes: Gans, Dean, Fritsche.

A motion was made by Fritsche, seconded by Dean, to adopt Resolution No1619, Book 25, Page 9 to Set the Final Tax Request at an Amount Different from the Prior Fiscal Year. Roll Call: Ayes: Gans, Dean, Fritsche.

A motion was made by Dean, seconded by Fritsche, to adopt Resolution No. 1620, Book 25, Page 10 to Transfer $359,186.00 from General Fund to Road/Bridge Fund. Roll Call: Ayes: Gans, Dean, Fritsche.

A motion was made by Fritsche , seconded by Dean, to adopt Resolution No. 1621, Book 25, Page 11 to Transfer $1,185,832.00 of General Fund Levy to Self-Insurance Fund as needed. Roll Call: Ayes: Gans, Dean, Fritsche.

A motion was made by Dean, seconded by Gans, to adopt Resolution No. 1622, Book 25, Page 12 to Transfer $1,000,000.00 From Inheritance Fund No. 2700 to General Fund No. 0100 As Needed. Roll Call: Ayes: Gans, Dean, Fritsche.

A motion was made by Dean, seconded by Fritsche, to appoint David Urbom, Ryan Wilcox and Brian Esch to a Public Defender Policy Board in order to find a replacement for Ryan Wilcox, the current public defender. Roll Call: Ayes: Gans, Dean, Fritsche.

Jiles Bowman, Fair Manager, joined the Board to present a Caterpillar Skid Steer Lease Agreement.

A motion was made by Fritsche, seconded by Dean, to authorize the Chairman's signature on the lease agreement. Roll Call: Ayes: Gans, Dean, Fritsche.

Crystal Dack, Treasurer, presented a list of unsold properties from the tax sale. She also presented Resolution No. 1623, Book 25, Page 13 to Issue Tax Sales Certificates for the 14 remaining properties.

A motion was made by Dean, seconded by Fritsche, to approve Resolution No. 1623, Book 25, Page 13 to Issue Tax Sale Certificates as presented. Roll Call: Ayes: Gans, Dean, Fritsche.

The following correspondence was reviewed and placed on file: 1) City of McCook – Notice of Public Hearing, Walters Second Addition, Notice of Increased Fees at Transfer Station, 2) Cheryl Neely – Objection to Taxes, 3) Loretta Carpenter – Disappointment Regarding Time Capsule.

The following claims were allowed:

GENERAL FUND Jail reimbursements 233.97 Anytime Fitness 10,187.82 Ashley K. Spahn 225.00 AT&T Mobility 596.03 Black Hills Energy 393.57 Carpenter Breland Funeral Home Inc 1,200.00 City Of McCook 10,227.25 Community Hospital 1,018.05 Consolidated Management Company 9,545.42 Cummins Sales And Service 5,124.38 DAS State Accounting 161.00 Dorisa Muffy Morris 716.80 Eakes Office Solutions 2,756.40 Election Systems & Software Inc 2,549.06 Goodwin Siegfried LLC 25.00 Great Plains Communications Inc 1,155.03 Herrmann-Jones Funeral Chapel 1,200.00 Holiday Inn 389.85 Hometown Leasing 198.98 Jaclyn N Daake 755.00 Justin M Daake 3,300.00 Kansas Highway Patrol Car Fund 28,500.00 Language Line Services 1.18 Lynn Peavey Company 225.45 McCook Gazette 349.49 Melissa Wilcox 250.00 Michael Real 148.07 Mid-American Research Chemical Corp 1,870.00 MNB Bank 17,355.03 Mousel Brooks Schneider & Mustion 287.50 NACO 330.00 Nicks Distributing Inc 131.53 Penelope Cooper 65.51 Quadient Finance USA, Inc 998.00 Quality Urgent Care 622.00 Quality Urgent Care PC 4,000.00 Red Willow County Clerk Petty Cash 21.85 Red Willow Dental LLC 616.45 Retirement Plans Division Ameritas 15,992.67 Shred-It USA 120.20 Sterling Commissary LLC 173.24 Tammie Hilker 112.50 Village Of Bartley 160.00 Volz Inc 874.88 Walter Heating, Cooling & Const LLC 505.00 NET SALARIES 233,723.64 TOTAL 352,768.68 Black Hills Energy 154.89 Decatur Co-Op Association 5,984.66 EIA LLC 18,703.98 Frenchman Valley Co-Op 2,839.53 Great Plains Communications Inc 106.33 Lords Inc 69.78 McCook Concrete, Inc 8,675.40 Miller & Associates Consulting Eng 500.00 Mittens 3,910.64 MNB Bank 4,097.27 Paulsen Inc 4,611.08 Retirement Plans Division Ameritas 3,711.45 Ruggles Truck & Trailer Sales LLC 1,853.00 Twin Valleys Public Power District 105.02 Village Of Bartley 110.76 NET SALARIES 54,984.41 TOTAL 110,418.20 Black Hills Energy 155.68 Caleb Dorenkamp 300.00 McCookNet Internet Service 44.00 MNB Bank 591.24 Retirement Plans Division Ameritas 539.75 NET SALARIES 7,996.23 TOTAL 9,626.90 Lucent Health Solutions LLC 78,868.72 MNB Bank 608.22 Principal Life Insurance Company 6,332.48 Cash in Lieu 8,000.00 TOTAL 93,809.42 Black Hills Energy 349.20 Caterpillar Financial Services Corp 6,050.00 MNB Bank 589.47 Rapid Fire Protection Inc 4,275.00 Red Willow County Road Dept 1,656.46 Retirement Plans Division Ameritas 524.57 NET SALARIES 7,931.45 TOTAL 21,376.15 Ambience Counseling Center LLC 1,075.85 Journal Entries 5,886.00 TOTAL 6,961.85

West Central NE Devel District 10,200.00 TOTAL 10,200.00 Cummins Sales And Services 809.60 MNB Bank 1,292.08 Pathology Services PC 1,855.29 Retirement Plans Division Ameritas 1,135.10 NET SALARIES 17,622.18 TOTAL 22,714.25 Great Plains Communications Inc 175.74 MNB Bank 143.44 Retirement Plans Division Ameritas 37.46 Veolia Environmental Services 7,677.67 NET SALARIES 1,875.00 TOTAL 9,909.31 GRAND TOTAL 637,784.76.

A motion was made by Fritsche, seconded by Dean, to adjourn the meeting at 10:45 a.m. to October 13, 2026.

Ted Gans
Chairman, Board of Commissioners

Randy Dean,
Chairman, Board of Equalization

Attest: Penelope Cooper
County Clerk