

CHEYENNE COUNTY BOARD OF COMMISSIONERS CHEYENNE COUNTY BOARD OF EQUALIZATION

April 20, 2026

The Cheyenne County Board of Commissioners and Board of Equalization held an open and public meeting on Monday, April 20, 2026, in the Commissioners Meeting Room, Cheyenne County Court House, 1000 10th Avenue, Sidney, Nebraska. A notice of this meeting was published in the Sidney Sun-Telegraph on April 16, 2026, aired on News Channel Nebraska Radio, posted on the bulletin board in the County Court House and on the Cheyenne County website. Copies of the agenda were posted on the Court House bulletin board, transmitted to each Commissioner, and kept current and available to the public at the Office of the County Clerk. Chairman Darrell Johnson called the meeting to order at 8:00 A.M., with the following present:

Randal D. Miller
Darrell J. Johnson
Philip E. Sanders
Jordan Hajek

Commissioner of the First District
Commissioner of the Second District
Commissioner of the Third District
County Clerk

Everyone present recited the Pledge of Allegiance.

Chairman Johnson announced a copy of the current Open Meetings Act is posted on the wall in the Commissioners Meeting Room.

The current Agenda has been reviewed. A motion was made by Sanders, seconded by Miller to approve the current Agenda as presented. Roll Call: Sanders, Johnson, Miller. Nay: None.

The Minutes of the April 6, 2026, meeting have been reviewed. A motion was made by Miller, seconded by Sanders to approve the Minutes as written. Roll Call: Aye: Johnson, Miller, Sanders. Nay: None.

Abbreviations for claims: Ex (Expenses), Ga (Garnishment), In (Insurance), Mi (Mileage), Re (Retirement), Sa (Salaries), Se (Service), Su (Supplies), Ta (Tax), Ut (Utilities).

GENERAL FUND

Employee Payroll 116,543.29-Sa; Adv. Med Imaging 333.26-Ex; Allo 2448.04-Se; Applied Concepts 2,723.00-Ex; Laura Bateman 159.45-Mi; Black Hills Energy 2147.93-Ut; Jamie Bright 439.35-Mi; Weed Mgmnt 766.60-Se; Century Link 104.26-Se; Cheyenne County Clerk PC 222.80-Se, 2,034.22-Ut; Cheyenne County Clerk Retirement 8227.56; Cheyenne County Clerk 8,464.84-Ta; Cheyenne County Court 762.00-Ex; Cheyenne County District Court 833.00-Ex; Cheyenne County Sheriff 1022.50-Ex; Cheyenne County Treasurer 18,417.75-Ex; City of Sidney 5,456.39-Ut; Connecting Point Scottsbluff 81.93-Ex; County Printer 402.00-Su; Coyote Caller 20.00-Ex; Crossroads Tech Service 484.90-Se; Culligan Sidney 346.85-Ex; Douglas Kelly Et All 28.00-Ex; DP Electronics 19.99-Se; E&S Auto Supply 132.86-Su; Eakes Office Solutions 3,409.83-Su; Election Systems & Software 3,445.80-Ex; Audrey Long/Elliot Law 110.00-Ex; Steven Elmshaeuser 570.00-Ex; Enemencio Falcon Jr 355.25-Mi; Finneys 201.27-Su; Five Nines Tech Grp 6,388.20-Se; FVC 4351.80-Ex; Garden County Sheriff Dept 3,850.00-Ex; Gehrig-Stitt 1,090.00-Ex; Gordons Body Shop 570.00-Se; GoTo Communications 1,825.43-Se; GT Distributors 1,470.00-Su; Jordan Hajek 107.30-Mi; Robert Harvoy 768.82-Ex; High West Energy 44.58-Ut; Hometown Leasing 383.76-Ex; Johnson Controls 2,299.10-Se; Lori Kennedy 52.20-Mi;

Ron Kissler 1,588.68-Su; Knapp Electric 2,024.50-Ex; Shannon Kurz 1,100.00-In; Lumen 314.36-Se; Tanya Martens 100.00-Ex; Kali Miller 1,637.28-In; MIPS 3,697.32-Ex; Mountain Promotions 1,600.00-Su; Nebraska State Fire Marshall Agency 72.00-Se; Sara Nelson 135.94-Mi; Office Service Inc 701.58-Su; Prairie States Communications 19,325.51-Ex; Ashlyn Roelle 379.80-Mi; Royal Flush Sanitation 100.00-Ex; Sidney Pub Schools 446.50-Ex; Sidney Sun Telegraph 1,522.39-Ex; Sonny's Super Foods 4,785.38-Ex; Splish Splash Car Wash 71.75-Ex; Thomson Reuters-Subscription 1,990.00-Ex; Thomson Reuters-West 735.22-Ex; TransUnion 120.00-Su; USPS 156.00-Ex; US Bank-Veterans 154.52-Se; US Bank-Atty 943.38-Ex, 334.86-Se; US Bank-Bldgs & Grounds 426.25-Ex; US Bank-Clerk 182.99-Su; US Bank-District Court 33.67-Su, 21.49-Ex; US Bank-Sheriff 4,259.41-Ex; US Bank-Treasurer 28.70-Su; Verizon 179.83-Se; Sheila Von Seggern 605.67-Mi; Western Drug 36.77-Ex; Westfield Pharmacy 4.00-Ex; Wilson Law Offc 350.00-Ex; Wyoming First Aid & Safety 635.15-Ex
Total: \$254717.01

ROAD FUND

Employee Payroll 42,194.88-Sa; AJK Services 5,201.60-Se; Barco Municipal Prods 3,552.68-Ex, 250.00-Su; Bomgaars 592.48-Se, 13.49-Su; Cheyenne County Clerk 20.00-Ex; Cheyenne County Clerk 2,713.20-Re; Cheyenne County Clerk 3,137.06-Ta; Cornhusker International Trucks 328.48-Se; E&S Auto Supply 383.53-Se, 164.41-Su, 39.10-Ex; Eakes 15.79-Su; Eptura 3,183.93-Se; Finney's 676.41-Su; Floyd's Truck Center 47.52-Se; FVC 38,292.19-Su; High West Energy 138.43-Ut; Ideal Linen/Bluffs Facility Solutions 143.29-Su; Michael Todd & Co 2,793.95-Se; Nebraska Machinery 137.04-Se; NebraskaLand Tire 1088.54-Se; Powerplan 1,156.87-Se; Sapp Bros 100.13-Su; Sherly's Creations 117.50-Se; Triple O's Bldg Supply 23.97-Su; Verizon 386.81-Se; Village of Gurley 112.00-Ut; Village of Potter 123.43-Ut; Wheatbelt Public Power 190.82-Ut; 21st Century Equip 4,680.05
Total: \$111,999.58

VISITORS FUND

Employee Payroll 1,970.40-Sa; Certified Folder Display 4,647.06-Se; Cheyenne County Clerk 133.00-Re; Cheyenne County Clerk 144.92-Ta; City of Sidney 227.80-Ut; Comfort Inn-Kearney 289.90-Ex; Maly Marketing 3,200.00-Se; Nebraska Print Works 27.50-Su; Outlaw Meat Co 16.00-Se; US Bank 227.80-Ut, 677.49-Se; 85.04-Su
Total: \$11,646.91

VISITOR IMPROVEMENT

Cheyenne County Community Center 2,500.00-Ex; US Bank 96.98-Se
Total: \$2,596.98

PRESERVATION MODERNIZATION FUND

MIPS 349.47 Se
Total: \$349.47

KENO LOTTERY FUND

Critter Sitter 250.00-Se; Rixstine Recognition 5,054.39-Su; Western Drug 18.18-Su
Total: \$5,322.57

E911 FUND

Employee Payroll 18,370.16-Sa; Century Link 88.84-Se; Cheyenne County Clerk 1,239.99-Re; Cheyenne County Clerk 1,327.54-Ta; Heidi Gillespie 84.83-Mi; Spectrum 257.69-Se; US Bank 131.21-Se, 679.38-Su.
Total: \$22,179.64

E911 WIRELESS

Hamilton Information Srvcs 1,076.46-Se

Total: \$1,076.46

EMERGENCY MANAGEMENT FUND

Employee Payroll 4,218.60-Sa; Bridgeport News-Blade 60.00-Se; Chappell Register 35.00-Se; Cheyenne County Clerk 284.76-Re, 282.53-Ta; E&S 37.13-Se; Finney's 134.50-Su; FirstNet/At&T Mobility 397.55-Se; Evie Flessner 388.83-Mi; FVC 559.36-Su; iPrint Technologies 893.00-Su; Prairie States Comm 85.00-Se; Splish Splash Car Wash 30.00-Ex; DAS State Acctg 22.00-Se; US Bank 575.39-Su, 86.70-Se, 788.41-Ex.

Total: \$8,878.76

GRAND TOTAL: \$595,787.29.

A motion was made by Miller, seconded by Sanders to approve and pay all claims as stated above. Delinquent taxes were deducted where owing. Roll Call: Aye: Johnson, Miller, Sanders. Nay: None.

There was no correspondence.

Joe McCarn, Chamber Director presented the 2026 Quarter 1 Chamber Report. Events this quarter: Annual Banquet, Business Retention Interviews, Iris & Palm Ribbon Cutting, Chamber Board Elections, Ag Risk Management Simposium, Super 8 Ribbon Cutting, Federal Crop Agency Ribbon Cutting, The Depot Ribbon Cutting, Ag Social, Savor & Grace Ribbon Cutting, Scam Awareness Seminar, Leadership Cheyenne County Started, Modern Moves Ribbon Cutting. Upcoming Events: CASA Social Hour 4/16, Marketing for Welcome Home Weekend 4/22, Civics Bee Tech Rehearsal and Dry Run 4/24, County Elections Town Hall 4/28, Business Retention Interviews 4/30, Sullivan Hills Camp Ribbon Cutting 5/2, City Elections Town Hall 5/5, Civics Bee 5/6, Leadership Cheyenne County 5/13, Chamber Day Out 6/6, Home Sweet Home Weekend 6/19-6/20, Shop Cheyenne County Days 11/16-12/24, Dancing with the Stars 12/31, and Ag Social 3/16/27.

Matthew Wells, Gurley Volunteer Fire Department, presented to the board a request for Keno Funds. Matthew presented a follow-up from the last meeting with invoices for equipment and the breakdown of what the funding includes. Matthew is requesting 10% of the total 82,780. The rural board has committed to half of it; he has applied for a Saga Grant for 7,500 and a Natural Forest Grant for 10,000 April 1st was the deadline with a 60-day waiting period. A motion was made by Miller, seconded by Sanders to award Gurley Volunteer Fire Department \$8,278. Roll Call: Aye: Sanders, Johnson, Miller. Nay: None.

Justin Christensen presented to the board a request for approval of the issuance of Special Designated Liquor License for the Sidney Shooting Park Banquet on May 16 at the Cheyenne County Fairgrounds from 4pm to 11pm.

A motion was made by Miller, seconded by Sanders to approve the Special Designated Liquor License. Roll Call: Aye: Johnson, Miller, Sanders. Nay: None.

Anthony Krajewski, Highway Superintendent, gave an update on the roads department.

Sheriff Adam Frerichs, on behalf of Randy Mattewson, gave a comment regarding how he felt that the County didn't communicate the incident with him.

Adam Frerichs, Cheyenne County Sheriff presented Memorandum of Understanding for Juvenile Detention Center in Scottsbluff Nebraska. Amber Horn, County Attorney, reviewed and approved the Memorandum of Understanding. A motion was made by Sanders and

seconded by Miller to accept the Memorandum of Understanding for the Juvenile Detention Center. Call: Aye: Miller, Sanders, Johnson. Nay: None.

The Board proceeded to the jail for the quarterly jail inspection.

Kendra Mitchell, Cheyenne County Tourism Director, presented the board the Grant Agreement 2026-06 for the Legion Baseball Concessions Sporting Grant. Grant amount of \$5,000. A motion was made by Sanders, seconded by Miller to approve Agreement 2026-06 as set forth. Roll Call: Aye: Sanders, Johnson, Miller. Nay: None

Kendra Mitchell, Cheyenne County Tourism Director, presented the board the Grant Agreement 2026-07 for the High Plains Arts Council. Grant amount of \$5,000. A motion was made by Sanders, seconded by Miller to approve Agreement 2026-07 as set forth. Roll Call: Aye: Johnson, Miller, Sanders. Nay: None

Kendra Mitchell, Cheyenne County Tourism Director, presented the board the Grant Agreement 2026-08 for the Lodgepole old Settlers, Inc. Grant amount of \$2,851.50. A motion was made by Sanders, seconded by Miller to approve Agreement 2026-08 as set forth. Roll Call: Aye: Miller, Sanders, Johnson. Nay: None

Kendra Mitchell, Cheyenne County Tourism Director, presented the board the Grant Agreement 2026-09 for the Cheyenne County Fair Board for the 2026 County Fair. Grant amount of \$7,500. A motion was made by Sanders, seconded by Miller to approve Agreement 2026-09 as set forth. Roll Call: Aye: Sanders, Johnson, Miller. Nay: None

Kendra Mitchell, Cheyenne County Tourism Director, presented the board the Grant Agreement 2026-10 for the Community Shepherds for the Dalton Fall Festival. Grant amount of \$2,572.50. A motion was made by Sanders, seconded by Miller to approve Agreement 2026-10 as set forth. Roll Call: Aye: Johnson, Miller, Sanders. Nay: None

Kendra Mitchell, Cheyenne County Tourism Director, presented the board the Grant Agreement 2026-11 for the Potter Lions Club for the Potter Off Road Race. Grant amount of \$2,000. A motion was made by Sanders, seconded by Miller to approve Agreement 2026-11 as set forth. Roll Call: Aye: Miller, Sanders, Johnson. Nay: None

Kendra Mitchell, Cheyenne County Tourism Director, presented the board the Grant Agreement 2026-12 for the Potter Lions Club for the 2026 Potter Days. Grant amount of \$1,530. A motion was made by Sanders, seconded by Miller to approve Agreement 2026-12 as set forth. Roll Call: Aye: Sanders, Johnson, Miller. Nay: None

Morgan Boots and Ed Morgan, Cheyenne County Leadership presented to the board an event at the Fairgrounds for charities in the community. They will do a penny carnival, a 4H petting zoo and games. It will be a free event. They are requesting to use the Fairgrounds free of charge for this event on August 22nd, 2026. A motion was made by Miller, seconded by Sanders to approve Cheyenne County Leadership to use the Fairgrounds free of charge for this event. Roll Call: Aye: Johnson, Miller, Sanders. Nay: None

At 9:04 A.M., a motion was made by Miller, seconded by Sanders to exit Board of Commissioners and enter the Board of Equalization. Roll Call: Aye: Miller, Sanders, Johnson. Nay: None.

Christina Lotton, Cheyenne County Assessor presented to the board 18 Tax List Corrections for 2022 Homestead Audit from the Department of Revenue and 1 Tax List Correction for the 2023 Homestead Audit. Christina explained that the Department of Revenue can audit up to 3 years back with the IRS. The audit is for income only and the tax list corrections are due to additional income that the taxpayer did not report which will result in lowering the overall percentage the taxpayer originally received.

Norma Rogers originally received 70% and after the audit the Department of Revenue adjusted the percentage to 60%. A motion was made by Miller, seconded by Sanders to accept the Tax List Correction. Roll Call: Aye: Sanders, Johnson, Miller. Nay: None

Terry and Rick Christensen originally received 100% and after the audit the Department of Revenue adjusted the percentage to 50%. A motion was made by Miller, seconded by Sanders to accept the Tax List Correction. Roll Call: Aye: Johnson, Miller, Sanders. Nay: None

Jimmy and Penny Wilcox originally received 70% and after the audit the Department of Revenue adjusted the percentage to 60%. A motion was made by Miller, seconded by Sanders to accept the Tax List Correction. Roll Call: Aye: Miller, Sanders, Johnson. Nay: None

Marcia and Robert Frerichs originally received 100% and after the audit the Department of Revenue adjusted the percentage to 50%. A motion was made by Sanders, seconded by Miller to accept the Tax List Correction. Roll Call: Aye: Sanders, Johnson, Miller. Nay: None

Jeff and Barbara Erkul originally received 100% and after the audit the Department of Revenue adjusted the percentage to 0%. A motion was made by Miller, seconded by Sanders to accept the Tax List Correction. Roll Call: Aye: Johnson, Miller, Sanders. Nay: None

Blanche Frerichs and Sandra Chandler originally received 10% and after the audit the Department of Revenue adjusted the percentage to 0%. A motion was made by Miller, seconded by Sanders to accept the Tax List Correction. Roll Call: Aye: Miller, Sanders, Johnson. Nay: None

Dorothy Bruns originally received 100% and after the audit the Department of Revenue adjusted the percentage to 0%. A motion was made by Miller, seconded by Sanders to accept the Tax List Correction. Roll Call: Aye: Sanders, Johnson, Miller. Nay: None

Richard and Susan Arellano originally received 100% and after the audit the Department of Revenue adjusted the percentage to 0%. A motion was made by Miller, seconded by Sanders to accept the Tax List Correction. Roll Call: Aye: Johnson, Miller, Sanders. Nay: None

Michael and Wanda Gwinn originally received 100% and after the audit the Department of Revenue adjusted the percentage to 80%. A motion was made by Miller, seconded by Sanders to accept the Tax List Correction. Roll Call: Aye: Miller, Sanders, Johnson. Nay: None

Gerald and Victoria Lovik originally received 100% and after the audit the Department of Revenue adjusted the percentage to 40%. A motion was made by Miller, seconded by Sanders to accept the Tax List Correction. Roll Call: Aye: Sanders, Johnson, Miller. Nay: None

Pauline Reker originally received 100% and after the audit the Department of Revenue adjusted the percentage to 0%. A motion was made by Miller, seconded by Sanders to accept the Tax List Correction. Roll Call: Aye: Johnson, Miller, Sanders. Nay: None

Richard and Vondra Oehlert originally received 100% and after the audit the Department of Revenue adjusted the percentage to 20%. A motion was made by Miller, seconded by Sanders to accept the Tax List Correction. Roll Call: Aye: Miller, Sanders, Johnson. Nay: None

Randy and Cynthia Christensen originally received 90% and after the audit the Department of Revenue adjusted the percentage to 80%. A motion was made by Miller, seconded by

Sanders to accept the Tax List Correction. Roll Call: Aye: Sanders, Johnson, Miller. Nay: None

Rodney and Susan Lockhorn originally received 100% and after the audit the Department of Revenue adjusted the percentage to 90%. A motion was made by Miller, seconded by Sanders to accept the Tax List Correction. Roll Call: Aye: Johnson, Miller, Sanders. Nay: None

Joanne Porter originally received 50% and after the audit the Department of Revenue adjusted the percentage to 0%. A motion was made by Miller, seconded by Sanders to accept the Tax List Correction. Roll Call: Aye: Miller, Sanders, Johnson. Nay: None

Vern Nelson originally received 100% and after the audit the Department of Revenue adjusted the percentage to 50%. A motion was made by Miller, seconded by Sanders to accept the Tax List Correction. Roll Call: Aye: Sanders, Johnson, Miller. Nay: None

Carl and Betty Elliott originally received 100% and after the audit the Department of Revenue adjusted the percentage to 90%. A motion was made by Miller, seconded by Sanders to accept the Tax List Correction. Roll Call: Aye: Miller, Sanders, Johnson. Nay: None

Linda Hardeman originally received 100% and after the audit the Department of Revenue adjusted the percentage to 80%. A motion was made by Miller, seconded by Sanders to accept the Tax List Correction. Roll Call: Aye: Sanders, Johnson, Miller. Nay: None

For 2023 Blanche Frerichs and Sandra Chandler originally received 40% and after the audit the Department of Revenue adjusted the percentage to 20%. A motion was made by Miller, seconded by Sanders to accept the Tax Sale Report. Roll Call: Aye: Johnson, Miller, Sanders. Nay: None

Christina also presented a Tax List Correction for tax year 2024 regarding property owner Sidney Partnership LLC, Lot 4 Block 1 Cabela's First Addition Sidney. There was an Agreement to settle this case and reduce the actual valuation from \$5,003,956 to \$4,408,916 in TERC case 24C 0358.

Lastly, Christina also presented a Tax List Correction for tax year 2025 regarding property owner Sidney Partnership LLC, Lot 4 Block 1 Cabela's First Addition Sidney. There was an Agreement to settle this case and reduce the actual valuation from \$5,115,244 to \$4,408,916 in TERC case 25C 0683. A motion was made by Miller, seconded by Sanders to accept the 24C 0358 and 25C 0683 valuations. Roll Call: Aye: Miller, Sanders, Johnson. Nay: None

At 9:30 A.M., a motion was made by Sanders, seconded by Miller to exit Board of Equalization and enter the Board of Commissioners. Roll Call: Aye: Johnson, Miller, Sanders. Nay: None.

A motion was made by Miller, seconded by Sanders to table Sheila Von Seggern, Cheyenne County Treasurer for an Application of Honorably Discharged Disabled Veteran until May 4th, 2026. Roll Call: Aye: Miller, Sanders, Johnson. Nay: None

Darrell J. Johnson, Cheyenne County Commissioner District 2 read his letter of resignation effective on May 19th, 2026. A motion was made by Sanders, seconded by Miller to accept Darrell J. Johnson resignation as County Commissioner District 2. Roll Call: Aye: Miller, Sanders. Abstained: Johnson. Nay: None

Comments from the public: Mindy Wiegand thanked Darrell for all his dedication to Cheyenne County, and it has been a pleasure and privilege to serve alongside of him, to be his neighbor and she is incredibly thankful for all that he has done.

There being no further business to come before the board, the meeting was adjourned at 9:35 A.M.

Dated the 20th day of April 2026.

Darrell J. Johnson, Chairman

Philip E. Sanders, Vice-Chairman

Randal D. Miller, Member

ATTEST:

Jordan Hajek, Cheyenne County Clerk