

CHEYENNE COUNTY BOARD OF COMMISSIONERS
CHEYENNE COUNTY BOARD OF EQUALIZATION
August 17, 2026

The Cheyenne County Board of Commissioners and Board of Equalization held an open and public meeting on Monday, August 17, 2026, in the Commissioners Meeting Room, Cheyenne County Courthouse, 1000 10th Avenue, Sidney, Nebraska. A notice of this meeting was published in the Sidney Sun-Telegraph on August 13, 2026, aired on News Channel Nebraska Radio, posted on the bulletin board in the County Courthouse and on the Cheyenne County website. Copies of the agenda were posted on the Courthouse bulletin board, transmitted to each Commissioner and kept current and available to the public at the Office of the County Clerk. Chairman Philip E. Sanders called the meeting to order at 8:00 A.M., with the following present:

Randal D. Miller	Commissioner of the First District
Ryan K. Watchorn	Commissioner of the Second District
Philip E. Sanders	Commissioner of the Third District
Jordan Hajek	County Clerk
Amber Horn	County Attorney

Everyone present recited the Pledge of Allegiance.

Chairman Sanders 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 Watchorn, seconded by Miller to approve the current agenda as presented. Roll Call: Watchorn, Sanders, Miller. Nay: None.

The Minutes of the August 3, 2026, meeting have been reviewed. A motion was made by Miller, seconded by Watchorn to approve the Minutes as written. Roll Call: Aye: Sanders, Miller, Watchorn. Nay: None.

Monthly Fee Reports for the month of July were reviewed for the Clerk, Clerk of the District Court, Treasurer and Highway Superintendent and for the month of June for the Sheriff. A motion was made by Watchorn, seconded by Miller to approve the Monthly Fee Reports as presented. Roll Call: Aye: Miller, Watchorn, Sanders. Nay: None.

Annual Inventories were reviewed for the following elected and appointed officials: Veterans Service Officer; County Clerk; County-owned real property; County Commissioners; County Extension Office; Courtroom Technology; Building and Grounds Superintendent; County Fair Board; County Attorney; County Sheriff; Clerk of the District Court; County Tourism Director; Region 21 Emergency Manager; Cheyenne County Emergency Communications Center Director; Highway Superintendent; County Treasurer and County Assessor. A motion was made by Watchorn, seconded by Miller to approve the Annual Inventories as submitted. Roll Call: Aye: Watchorn, Sanders, Miller. 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 107,275.90-Sa; Taxes 15,264.97-Ta; Adv. Correctional Healthcare 89.62-Ex; Allo Com 1,330.00-Se; Amber Horn 91.20-Mi; Ashlyn Roelle 248.16-Mi; Bemis Drug 13.74-Ex; Benzel Pest Control 193.50-Se; Black Hills Energy 1,762.09-Ut; Bomgaars 549.96-Su; CCClerk Petty Cash Reimbursement 4,970.95-Ut; CCCourt 646.15-Se; CC Dist Court 360.00-Se; CCSO 332.00-Se; CCTreasurer 21,857.68-Se; City of Sidney 4,981.66-Ut; Community Action Partnership of W Nebraska 133.00-Se; Connecting Point Scottsbluff 68.32-Se; Core CPA's 153.00-Se; Crossroads Tech Srvc 1,188.75-Se; Culligan 781.81-Se; Dash Medical Gloves 58.68-Su; Wilson Law Office 550.00-Se; Denise Wieser 62.32-Mi; Nebraska Dept Of Rev 320.00-Ex; DP Electronics 44.98-Se; E&S 65.25-Su; Eakes 3,760.33-Su; Finney's 1,377.42-Su; Five Nines 6,080.20-Se; FVC 2,042.91-Su;

Garden County Sheriff 950.00-Se; Gehrig-Stitt 545.00-Se; Goto Comms 1,830.97-Se; Grainger 911.67-Su; Hamilton Telecomms 89.90-Se; High West Energy 46.90-Ut; Hometown Leasing 383.76-Se; Huber & Assoc. 5,804.00-Su; Jordan Hajek 113.81-Mi; Knapp Electric 150.00-Se; Level 3 Comms 314.36-Se; Mattoon, Martens & Strommen LLC 1,650.00-Se; Marlenn Nienhuser 1,100.00-In; Midwest Connect 165.00-Su; MIPS 3,766.81-Se; Office Srvs Inc 24.00-Su; Phil Sanders 7.00-Mi; Premier Abstract & Title 200.00-Se; Premier Land Mgmt 230.00-Se; Quadient Finance 4,379.00-Su; Randal Miller 2,200.00-In; Region 7,794.25-Se; Ron Kissler 33.66-Se; Royal Flush 100.00-Se; Sara Nelson 26.38-Mi; Scottsbluff Detention Ctr 8,016.68-Se; Sheila Von Seggern 20.34-Mi; Sid Sun Telegraph 1,059.99-Se; Sonny's 4,892.18-Su; Splish Splash Car Wash 116.61-Se; Thomas Reuters-West 689.11-Se; TransUnion 120.00-Su; Trio Systems 493.00-Se; US Bank-Veterans 187.09-Se; US Bank-Atty 3,868.20-Se; US Bank-Bldg & Grounds 16.97-Su; US Bank-Clerk 359.84-Su; US Bank-Dist Court 759.29-Su; US Bank-Sheriff 3,889.91-Su; US Bank-Treasurer 73.69-Su; Woods & Aitken LLP 18,906.50-Se.
Total: \$252,940.42.

ROAD FUND

Employee Payroll 40,198.17-Sa; Taxes 5,551.44-Ex; 21st Century Equip 241.71-Se; AJK Srvs 159.21-Mi; All States Ag Parts 967.00-Se; 827.05-In; Black Rock Material & Supply 54,101.79-Se; Bomgaars 35.96-Su; Charter Comms 100.00-Se; Colleen Terman 1.68-Mi; Deaver Tire 3,737.50-Se; E&S 480.96-Se, 125.95-Su; Eakes 1.63-Su; Finney's 299.00-Su, 471.93-Se; FVC 60,547.23-Su; High West Energy 95.67-Ut; Hometown Leasing 347.47-Se; NKC Tire 26.00-Se; Nebraska Machinery 7,867.28; Verizon 397.64-Se; Vllg Lodgepole 94.08-Ut; Vllg Potter 123.43-Ut; WPCI 32.00-Se; Wheatbelt Pub. Power 138.97-Se.
Total: \$176,970.75.

VISITORS FUND

Employee Payroll 1,760.00-Sa; Taxes 253.44-Ta; Allo 165.24-Se; City of Sidney 440.38-Ut; Lamar 445.00-Se; Marley Mktng 2,000.00-Se; Marva Ellwanger 405.84-Mi; US Bank Visitors 3719.67-Se.
Total: \$9,189.57.

VISITOR'S IMPROVEMENT FUND

US Bank – Visitor Improvement 9.98-Su.
Total: \$9.98

P & M

MIPS – ROD Comp software 353.93.
Total: \$353.93.

FAIR FUND

21st Century Equip. 649.60-Su; Creekside Animal Hosp 650.00-Se; Flood Comms 1,500.00-Se; Iheart Media 3,498.00-Se; Nebraska Farm Bureau News 100.00-Se; Nebraska Print Works 106.26-Se; KHYY-FM-The Trail 99.99-Se; Omni Promotions 3,434.75-Se; Petty Cash Reimbursement 2,107.73-Ex; Royal Flush 885.00-Se; Signal Graphics 320.00-Se; Sonny's 648.19-Su; Triple O Bldg Supply 715.48-Su; Sidney Sun Telegraph 9.05-Se.
Total: \$14,724.04.

KENO FUND

Adopt-A-Dog 445.00-Se; Critter Sitter 250.00-Se; Sidney Vet Hosp 50.25-Se; US Bank-Sheriff 454.01-Su; Western Drug 56.33-Su; Mary Schutz 341.00-Se; Lynn McKinney 208.00-Se; Ashley Hopkins 98.93-Se; Kim Sharples 130.10-Se; Teresa Sanders 216.05-Se; Danette Whitney 255.85-Se; Jane Haake 538.55-Se; Jessica Rocha 146.05-Se; Kelsey Arrington 77.18-Se; Becci Thomas 191.00-Se; Christy Sheets 250.45-Se; Charlene Fichtner 382.00-Se; Joie Kendrick 250.05-Se; Brylie Robinson 304.45-Se; Jaylea Pope 1363.36-Se; Cherry Felkins 153.30-Se; Shawnda Conner 238.85-Se; Chris Spence 525.45-Se.
Total: \$ 6,926.21

E911 FUND

Employee Payroll 16,069.64-Sa; Taxes 2,220.48-Ta; Ashley Boman 272.48-In; Heidi Gillespie 188.48-Mi, 706.19-Su; Huber & Assoc. 6,875.00-Se; Ideal Linen 39.60-Se; Prairie States 1,902.00-Se; Spectrum 257.69-Se.
Total: \$28,531.56.

E911 Wireless

Hamilton Telecommunications 1,076.46-Se.
Total: \$ 1,076.46.

EMERGENCY MANAGEMENT FUND

Employee Payroll 4,218.60-Sa; Taxes 565.40-Ta; Chappell Register 6.54-Se; DAS State Acctg 22.00-Se; David Dymak 119.72-Mi; Dave Hottell 62.01-Mi; DKD Grease N Gears 1,388.36-Se; E&S 104.42-Su; FirstNet/AT&T 195.19-Se; FVC 264.50-Su; Jim Reichman 1.96-Mi; Phil Sanders 34.00-Mi; Sidney Sun Telegraph 12.29-Se; Slish Splash 30.00-Se; Susanna Batterman 58.83-Mi; US Bank 1,250.35-Ex; Western Observer 12.93-Se; 3 Voids -205.08-Deduct
Total: \$8,142.02.

TOTAL \$498,864.94

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

There was no correspondence to review.

Robert Woodis, Rock Sports Bar and Grill presented information to the Board regarding the issuance of a Special Designated Liquor License for a leadership event at the fairgrounds on August 22, 2026. A motion was made by Miller, seconded by Watchorn to approve the Special Designated Liquor License for an event on August 22, 2026. Roll Call: Aye: Sanders, Miller, Watchorn. Nay: None.

Troy Kurz, Cheyenne County Fair Board presented the tentative Fair Board Budget.

Brent Fletcher, Cheyenne County Weed presented the tentative Weed Control Budget.

Chelsie Sparks, County Court presented the tentative County Court Budget.

Jordan Hajek, Clerk presented the Resolution allocating real and personal property tax for fiscal year 2026-2027 to policial subdivisions. Clerk Hajek asked that this be tabled so she can further review the Historical Society. A motion was made by Miller, seconded by Watchorn to table the Resolution allocating real and personal property tax. Roll Call: Aye: Miller, Watchorn, Sanders. Nay: None.

Next Resolution No. 2026-16 presented to the Board requesting approval of the petty cash funds budgeted for various departments within the County. Upon consideration, a motion was made by Miller, seconded by Watchorn, to adopt Resolution No. 2026-16 approving such funds. Roll Call: Aye: Miller, Watchorn, Sanders. Nay: None. A complete copy of the Resolution as adopted is on file at the Office of the County Clerk.

Amber Horn, Cheyenne County Attorney recommended denial for the General Assistance Application requested for the County Burial for Teresa Johnson. A motion was made by Miller, seconded by Watchorn to deny the Application for General Assistance. Roll Call: Aye: Watchorn, Sanders, Miller. Nay: None.

Next, Amber Horn, Cheyenne County Attorney recommended approval for the General Assistance Application requested for the County Burial for Victor Palmateer. A motion was made by Miller,

seconded by Watchorn to deny the Application for General Assistance. Roll Call: Aye: Sanders, Miller, Watchorn. Nay: None.

Jordan Hajek, Clerk presented the membership renewal to the Board for Panhandle Area Development District in the amount of 1,701.04. Hajek presented that the local E3 group would be able to write Grants for Cheyenne County free of charge once the license is obtained. A motion was made by Watchorn, seconded by Miller to deny the renewal of the PADD membership for 2026-2028. Roll Call: Aye: Miller, Watchorn, Sanders. Nay: None.

Next, Anthony Krajewski gave an update on the roads department.

Next, the Board reviewed a Representation letter from Dana F. Cole & Company, LLP regarding the Cheyenne County 2025-2026 Keno Audit. A motion was made by Watchorn, seconded by Miller to approve the Representation letter as reviewed. Roll Call: Aye: Watchorn, Sanders, Miller. Nay: None.

Melissa Norgard, Boss City Brewing Co., presented information to the Board regarding the issuance of a Special Designated Liquor License for a PNCC event on September 5, 2026. A motion was made by Miller, seconded by Watchorn to approve the Special Designated Liquor License for an event on September 5, 2026. Roll Call: Aye: Sanders, Miller, Watchorn. Nay: None.

Joe McCarn, Chamber Director and Cheryl Burkhart-Kriesel presented to the board a report for the “Good Life is Calling” Community Report update. This campaign was focused on drawing people in to fill vacant jobs. Marketing Hometown American program was a partnership of different groups to bring people together to talk about issues in a positive way. A full report of the “Good Life is Calling” can be found in the Clerk’s Office.

At 9:00 A.M. a motion was made by Miller, seconded by Watchorn to adjourn the Board of Commissioners and convene as the Board of Equalization. Roll Call: Aye: Miller, Watchorn, Sanders. Nay: None.

Christina Lotton, Cheyenne County Assessor, presented 3-year plan of assessment. A motion was made by Miller, seconded by Watchorn to approve the 3-year plan of assessment. Roll Call: Aye: Watchorn, Sanders, Miller. Nay: None.

At 9:05 A.M. a motion was made by Miller, seconded by Watchorn to exit the Board of Equalization and reconvene as the Board of Commissioners. Roll Call: Aye: Sanders, Miller, Watchorn. Nay: None.

Ryan Powers, District Supervisor with USDA Wildlife Services, discussed the wildlife damage management system. USDA Wildlife Services is currently funded through both federal and county funds. The USDA has a one-year Cooperative Service Agreement, which is a reimbursable agreement, meaning USDA will only bill the County for work that is completed. Ryan provided additional details regarding the County’s funding portion of the agreement. Several citizens addressed Ryan Powers with questions concerning state property, regulations, timeframes, and the use of drones. Commissioner Sanders stated that the meeting was out of time and requested that the remaining questions be moved to the District Courtroom for further discussion.

Cheyenne County Treasurer Sheila Von Seggern along with Adam Frerichs, Cheyenne County Sheriff, appeared and offered a report on returned Distress Warrants. There were 100 warrants for a total of \$27,900.53. There were 80 warrants collected in the amount of \$21,064.88. When taxes on personal property or improvements on leased land remain uncollected for 2 years, the property may be stricken but not forgiven. The Board reviewed Resolution 2026-17 which authorizes and directs the Cheyenne County Treasurer to strike said taxes on personal property and improvements on leased land from the tax rolls of Cheyenne County in accordance with the provision of Nebraska Statute 77-1738. A motion was made by Miller, seconded by Watchorn to adopt Resolution 2026-17

as above stated. Roll Call: Aye: Miller, Watchorn, Sanders. Nay: None. A complete copy of the Resolution as adopted is on file at the Office of the County Clerk.

Sally Harris, Oktoberfest Committee Member, presented information to the Board regarding the issuance of a Special Designated Liquor License for annual Oktoberfest event taking place on October 2nd, 3rd and 4th at the Cheyenne County Fairgrounds. A motion was made by Miller, seconded by Watchorn to approve the Special Designated Liquor License for Oktoberfest. Roll Call: Aye: Watchorn, Sanders, Miller. Nay: None.

No comments from the public.

At 10:21 A.M., a motion was made by Miller, seconded by Watchorn to enter into executive session. Roll Call: Aye: Sanders, Miller, Watchorn. Nay: None.

At 12:18 P.M., a motion was made by Miller, seconded by Watchorn to exit executive session. Roll Call: Aye: Sanders, Miller, Watchorn. Nay: None.

A motion was made by Miller, seconded by Watchorn to direct Amber Horn, County Attorney, to issue a letter to Tri-state Generation & Transmission Association opposing any changes and denying the request for a deviation from our current Planning and Zoning Regulations. Roll Call: Aye: Watchorn, Sanders, Miller. Nay: None.

The meeting was recessed at 12:20 P.M.

The meeting was reconvened at 1:03 P.M., with all members present.

The 2025-2026 budgets were discussed with Emergency Manager Ron Leal and Evie Flessner, Assessor Christina Lotton, Sheriff Adam Frerichs, Veterans Service Officer Fred Wiedeburg, Communications Center Director Heidi Gillespie, Extension Educator Office Denise Wieser, Road Superintendent Toney Krajewski, Clerk of the District Court Mindy Wiegand, County Attorney Amber Horn, Building and Grounds Superintendent Tom Payne, Tourism Director Marva Ellwanger, Treasurer Sheila Von Seggern and Clerk Jordan Hajek.

Jordan Hajek, Clerk presented the Resolution 2026-18 allocating real and personal property tax for fiscal year 2026-2027 to policial subdivisions. Clerk Hajek stated that due to financial obligations and needs of the County, the Cheyenne County Historical Society is the only Miscellaneous District to receive levy authority from the County Board of Commissioners. A motion was made by Miller, seconded by Watchorn to approve Resolution 2026-18 allocating real and personal property tax. Roll Call: Aye: Miller, Watchorn, Sanders. Nay: None. A complete copy of the Resolution as adopted is on file at the Office of the County Clerk.

There being no further business to come before the Board, the meeting was adjourned at 4:54 P.M.

Dated the 17th day of August 2026.

Philip E. Sanders, Chairman

Randal D. Miller, Vice-Chairman

Ryan K. Watchorn, Member

ATTEST:

Jordan Hajek, Cheyenne County Clerk