

CHEYENNE COUNTY BOARD OF COMMISSIONERS CHEYENNE COUNTY BOARD OF EQUALIZATION

September 21, 2026

The Cheyenne County Board of Commissioners and Board of Equalization held an open and public meeting on Monday, September 21, 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 September 10, 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 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 with a change to One- and Six-Year Road Improvement Plan to be moved to 8:45 A.M. instead of 8:35 A.M. Roll Call: Watchorn, Sanders, Miller. Nay: None.

The Minutes of the September 8, 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.

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 111,151.18-Sa; Amber Horn 524.40-Mi; Ashlyn Roelle 484.48-Mi; FirstNet 82.39-Se; Brent Barrnes 578.80-In; First Call Communications 110.00-Se; CenturyLink 109.38-Se; C.C.Clerk 2,647.11-Ex, 7,990.14-Ta, 7,846.77-Re; C.C.Treasurer 24,386.14-Ex; City of Sidney 2,833.39-Ut; CNA Surety 40.00-Ex; Connecting Point 86.24-Ex; Coyote Caller 20.00-Ex; Crossroads Tech 304.85-Se; Culligan 256.40-Se; Dawson County Sheriff 900.00-Se; Denise Wieser 442.32-Mi; Domain Listings 289.00-Se; DP Electronics 44.98-Se; Finney's 105.30-Su; Five Nines 2,628.72-Ex; FVC 1,650.58-Su; Garden County Sheriff 250.00-Se; Grainger 265.47-Su; High West Energy 49.88-Ut; Hometown Leasing 383.76-Ex; Ideal Linen & Uniform 149.92-Se; Level 3 Comms 314.36-Se; Lincoln County Detention Center 300.00-Se; Miller Law Offc 15,500.00-Se; Morrill County Hospital 1,132.00-Se; Office Service 21.71-Su; Morrill County Sheriff 1,350.00-Se; Quadient Leasing 1,361.38-Se; Robert S. Harvoy 1,083.23-Se; Sandhills Suites 125.00-Ex; Sonny's 6,345.23-Su; Splish Splash 112.43-Se; Steven Elmshaeuser 140.00-Se; SureStay 89.10-Mi; Thomson Reuters 689.11-Se; TransUnion 120.00-Su; UNL-Haskell Ag Lab 125.00-Ex; US Bank Veterans 154.59-Se, Bldg & Grounds 1,118.56-Su, District Court 180.59-Su, Clerk 346.71-Su, Sheriff 12,674.14-

Su; Veritext 242.45-Se; Verizon 179.78-Se; Viaero 1607.23-Se; Westfield Pharmacy 6.99-Su; Woods & Aitken 3,788.00-Se.

Total: \$215,719.29.

ROAD FUND

Employee Payroll 40,592.68-Sa; Arnulfo Biberos-485.40-Ex; 21st Century Equip 724.97-Se; Black Rock Material & Supply 58,878.81-Su; Bomgaars 112.21-Su, 27.97-Se; C.C.Clerk 3,007.79-Ta, 2,605.05-Re; Colleen Terman 82.08-Mi; Contractors Materials 559.00-Su; Cornhusker International 157.66-Se; E&S 568.35-Su, 152.63-Se; Finney's 33.57-Su; Floyd's Truck Ctr 44.97-Se; FVC 33,300.61-Su; High West Energy 88.97-Ut; Hometown Leasing 169.50-Se; Howard Kurth 90.00-Se; Ideal Linen 214.17-Su; J&A Traffic Prods 4,768.60-Su; NebraskaLand 157.50-Se; Nebraska Machinery 153.74-Se; NT Bldg Supply 116.92-Su; Powerplan 60,173.81-Se; Sandberg Implementation 144.23-Se; Verizon 397.64-Se; Vllg Lodgepole 94.08-Ut; Wheatbelt 140.85-Ut.

Total: \$208,043.76.

VISITORS FUND

Employee Payroll 1,947.00-Sa; C.C.Clerk 139.60-Ta, 131.42-Re; Flood Comm 2,053.00-Se; Maly Mrktg 2,000.00-Se; US Bank Visitors 1,228.21.

Total: \$7,499.23

FAIR FUND

Media Logic Radio 3,500.00-Se; IHeart Media 1,000.00-Se.

Total: \$4,500.00.

KENO FUND

Dana F. Cole & Co 8,904.00-Se; US Bank Sheriff 231.44-Su; Western Drug 18.25-Su.

Total: \$9,153.69.

E911 FUND

Employee Payroll 19,207.59-Sa; Ashley Bowman 795.08-In; C.C.Clerk 1,375.84-Ta, 1,296.51-Re; Culligan 89.85-Se; Hamilton Information Systems 398.00-Se; Ideal Linen Supply 39.60-Su; Nettie Iske 46.36-Mi; US Bank E911 7,010.42-Se; WPCI 30.00-Se.

Total: \$30,289.25.

EMERGENCY MANAGEMENT FUND

Employee Payroll 4,218.60-Sa; FirstNet 200.32-Se; C.C.Clerk 280.64-Ta, 284.76-Re; DAS State Acctg 22.00-Se; Evie Flessner 404.32-Mi; FVC 263.07-Su; US Bank Reg 21 564.50-Su.

Total: \$6,238.21.

GRAND TOTAL: \$481,443.43.

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.

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

Cheyenne County Attorney Amber Horn discussed with the Board the General Assistance application from Donna Quillin for a County burial for her spouse Jim Quillin. A motion was made by Miller, seconded by Watchorn to approve. Roll Call: Aye: Watchorn, Sanders, Miller. Nay: None.

Kali Miller, Cheyenne County Deputy Clerk discussed the employee Blue Cross Blue Shield premium deductions. Kali stated that due to the new MIPS program the Clerk's office must create Journal Entries to balance Blue Cross Blue Shield. Per NACO and MIPS to avoid Journal Entries the Clerk's Office can deduct the full employee portion of Blue Cross Blue Shield in the first paycheck of the month and no Blue Cross Blue Shield deduction will be taken out of the second paycheck. A motion was made by Watchorn, seconded by Miller, to table the discussion until the Clerk's Office reaches out to the employees for feedback. Roll Call: Aye: Sanders, Miller, Watchorn. Nay: None.

Sheila Von Seggern Cheyenne County Treasurer addressed the Board regarding reviewing the Tax Sale Certificates.

At 8:15 A.M., Chairman Sanders declared the public hearing open to review and consider approval of an application from P&W Lands, LLC, for a subdivision and a change in zoning on a parcel of land located in part of the Northwest Quarter (NW/4) of Section 12, Township 15 North, Range 53 West of the 6th P.M., Cheyenne County, Nebraska, containing 8.35 acres more or less, to be known as Parcel 1, P & W Lands LLC Subdivision and to change zoning from Agriculture (A) to Residential Estate (RE); Planning and Zoning Administrator Colleen Terman was present and stated that all of the documents were in order and she had received no public comments regarding the applications. The Planning and Zoning Commission met on August 31, 2026, and approved the applications and recommended that they be forwarded to the Board of Commissioners for final approval. After a review of the documentation, a motion was made by Watchorn, seconded by Miller, to adopt Resolution 2026-21 approving the subdivision and rezoning requests. 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.

Next approval of an application from Kathryn E. Narjes, Trustee, for a subdivision and a change in zoning on a parcel of land located in part of the Southwest Quarter of Section 24, Township 16 North, Range 48 West of the 6th P.M., Cheyenne County, Nebraska, containing 7.86 acres more or less to be known as Tract 1, Zane's Place Subdivision and to change zoning from Agriculture (A) to Residential Estate (RE). Planning and Zoning Administrator Colleen Terman was present and stated that all of the documents were in order and she had received no public comments regarding the applications. The Planning and Zoning Commission met on August 31, 2026, and approved the applications and recommended that they be forwarded to the Board of Commissioners for final approval. After a review of the documentation, a motion was made by Watchorn, seconded by Miller to adopt Resolution 2026-22 approving the subdivision and rezoning requests. Roll Call: Aye: Watchorn, Sanders, Miller. Nay: None. A complete copy of the Resolution as adopted is on file at the Office of the County Clerk.

Jordan Hajek, Cheyenne County Clerk address the Board regarding the Cost Allocation Plan. Clerk of the District Court for the year 2027 is 15.60 percent. This compares to a rate of 54.32 percent for the year 2026. The rate is lower due to the decrease in indirect costs for 2025. County Attorney for the year 2027 is 108.84 percent. This compares to a rate of 69.59 percent for the year 2026. This rate is higher due to the increase in indirect costs for 2025. Mindy Wiegand, Clerk of District Court addressed the Board it was due to not being fully staffed for a portion of 2025. A motion was made by Miller, seconded by Watchorn to approve the Cost Allocation Plan. Roll Call: Aye: Sanders, Miller, Watchorn. Nay: None.

Kyle Larson Pastor of Sidney Evangelical Free Church is here on behalf of Lee Eads and Sherri Eads. Pastor Kyle addressed the Board requesting if they could use the fairgrounds

for free because the Church gym isn't big enough to fit 10 vendors on November 18th -22nd. The discussion took place that the fairgrounds would need to be rented and paid for due to the vendors at the event will be selling items.

Taylor Wills, Jeremy Lee and Sarah Sinnett with Cheyenne County Economic Development Corporation addressed the board to provide the EDC Interlocal Agreement. A motion was made by Miller, seconded by Watchorn to approve the Interlocal Agreement. Roll Call: Aye: Miller, Watchorn, Sanders. Nay: None.

Anthony Krajewski, Cheyenne County Highway Superintendent addressed the Board regarding Bid Inspections. He is recommending we use the bid for bridge inspections from Midwest Engineering.

Anthony addressed the Board regarding the potential water truck that was inspected the week prior, it is not something he is going to pursue.

Anthony updated the Board of road activities.

Lasty Chairman Sanders opened the Public Hearing at 8:45 A.M. for the One- and Six-Year Road Improvement Plan for Cheyenne County. A motion was made by Miller, seconded by Watchorn to adopt Resolution 2026-23 approving and accepting the One- and Six-Year Highway Improvement Plan as reviewed. Roll Call: Aye: Watchorn, Sanders, Miller. Nay: None. A complete copy of the Resolution as adopted is on file at the Office of the County Clerk.

Public hearing was closed at 8:51 A.M.

Matt Bright, Summit Carbon Solutions addressed the Board regarding a Co2 pipeline. Matt was asked to work with Planning and Zoning and have public meetings to inform the citizens of Cheyenne County.

There were no comments from the public.

At 9:08 A.M., a motion was made by Miller, seconded by Watchorn to enter into executive session. Roll Call: Aye: Miller, Watchorn, Sanders. Nay: None.

At 10:00 A.M., a motion was made by Miller, seconded by Watchorn to exit executive session. Roll Call: Aye: Watchorn, Sanders, Miller. Nay: None.

At 10:00 A.M., Chairman Sanders declared the public hearing open to discuss the 2026-2027 Cheyenne County budget. Trevor Schuessler, Budget Making Authority, was present. Members from the public included Sidney Sun-Telegraph, News Channel Nebraska Panhandle and Mark Onstott.

No comments from the public.

Chairman Sanders declared the public hearing closed at 10:11 A.M.

At 10:11 A.M., Chairman Sanders declared the public hearing open to set the final tax request. Trevor Schuessler, Budget Making Authority, was present. Members from the public included Sidney Sun-Telegraph, News Channel Nebraska Panhandle and Mark Onstott.

No comments from the public.

Chairman Sanders declared the public hearing closed at 10:12 A.M.

A motion was made by Miller, seconded by Watchorn to adjourn the Board of Commissioners and enter into the Board of Equalization. Roll Call: Aye: Watchorn, Sanders, Miller. Nay: None.

The Board discussed the approval of the budget for the fiscal year July 1, 2026, to June 30, 2027, as evidenced by the budget document. A motion was made by Watchorn, seconded by Miller to adopt Resolution 2026-24 approving the Adoption and Appropriations of the 2026-2027 Cheyenne County budget. Roll Call: Aye: Sanders, Miller, Watchorn. Nay: None. A complete copy of the Resolution as adopted is on file at the Office of the County Clerk.

The Board discussed setting the 2026-2027 property tax request. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be .364214 per \$100 of assessed value. Cheyenne County proposes to adopt a property tax request that will cause its tax rate to be 0.375023 per \$100 of assessed value. Based on the proposed property tax request and changes in other revenue, the total operating budget of Cheyenne County will increase last year's budget by 3.25 percent. A motion was made by Miller, seconded by Watchorn to adopt Resolution 2026-25 setting the 2026-2027 Cheyenne County tax levy at \$.375023. Roll Call: Miller, Watchorn, Sanders. Nay: None. A complete copy of the Resolution as adopted is on file at the Office of the County Clerk.

At 10:21 A.M. a motion was made by Miller, seconded by Watchorn to exit the Board of Equalization and reconvene into the Board of Commissioners. Roll Call: Aye: Watchorn, Sanders, Miller. Nay: None.

There were 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.

There being no further business to come before the Board, the meeting was adjourned at 11:20 A.M.

Dated the 21st day of September 2026.

Philip E. Sanders, Chairman

Randal D. Miller, Vice-Chairman

Ryan K. Watchorn, Member

ATTEST:

Jordan Hajek, Cheyenne County Clerk