

Proceedings of the Commissioners

The Sheridan County Board of Commissioners (BOC) met on Tuesday, February 10, 2026, at the County Courthouse. Notice of the meeting was published in the Sheridan County Journal Star and on the County website sheridancounty.ne.gov. The meeting was open to the public and conducted in accordance with the provisions of the Nebraska Open Meetings Act.

Present were Chairman James Krotz, Commissioners Dan Kling and Bruce Messersmith, Clerk Cindy Coburn, and Treasurer Renee Thies.

Assessor Tina Skinner presented to the Board of Equalization (BOE) four Correction Sheets each showing that the State had approved the Homestead Exemptions for Lloyd Kearns, Howard Link, Larry Waldron and Gloria Mills. The applications had been filed on time but in each case some additional information from some institution or agency (e.g. the VA) was delayed. The BOC approved each of the Corrections.

Melissa Mracek, Extension 4-H Coordinator appeared to introduce her new colleague Tesssa Reece who will serve as Extension 4-H Coordinator for Sioux and Dawes Counties. Mracek also reported on several 4-H technology initiatives, most of which were beyond the grasp of the Commissioners.

Interim Road Superintendent Rod Norton announced: the probationary hire of a new Shop Foreman/Mechanic; bids for the contract hauling of red rock from South Dakota will be opened at 9:30 on February 24; Westco has won the 2026 Fuel contract for 70,000 combined gallons of #2 Diesel @ \$2.495/gal. and #1 Diesel @ \$2.995/gal. Last year the price of #2 Diesel was \$2.685/gal.

Mark and Debbie Cover were present to discuss the recently approved Federal Grant for \$3,400,000 to assist with the re-paving of single-lane asphalt roads in Sheridan and Garden County in the Antioch area. The grant will be administered by the Nebraska Department of Transportation and, pending a meeting with NDOT staff next Tuesday at 11:00, we know little else about the next steps in the process.

Kevin Sylvester CPA appeared to present and review the 2025 Audit report on the County financial statements conducted by Dana F. Cole & Company LLP. The Auditor's opinion was that "the supplementary information on pages 23-28 is fairly stated in all material respects in relation to the basic financial statements as a whole." Sylvester stated that the Treasurer and Clerk had been very cooperative in the course of the audit. The BOC will take a week to review the Audit and consider, on February 17, whether to accept it. A copy of the Audit is available for public review at the Office of the County Clerk.

At 11:00 a.m. the BOC recessed to the conference room at the Annex for the One and Six-Year Road Hearing. Twenty plus members of the public were present to hear Interim Road Superintendent Rod Norton present the plan. There was no testimony in opposition though there were some complaints regarding road maintenance in the west-central area of the county. Most of the interest and discussion concerned implementation of the federal grant for re-paving in the

Antioch area. The Commissioners were again obliged to report that we must all wait in the dark until the February 17 meeting with the representatives of the Nebraska Department of Transportation. The Hearing was closed at 12:00 p.m. and the BOC proceeded to approve the One and Six-Year Road plan as presented.

The next regularly scheduled meeting of the BOE/BOC will be Tuesday, February 17. The minutes of this and all meetings of the Board of Commissioners will be available to the public at the office of the Sheridan County Clerk and now are available online at sheridancounty.ne.gov.

Submitted by James Krotz