

**NORRIS PUBLIC POWER DISTRICT**  
**Board of Directors Regular Meeting**  
**Tuesday, December 9, 2025**

**I. Call To Order**

The regular meeting of the Norris Public Power District Board of Directors was held at the Beatrice District Office, located at 606 Irving Street, Beatrice, Nebraska on December 9, 2025. President Sieck called the meeting to order at 1:00 p.m. and announced that the District abides by the Nebraska Open Meetings Act and a copy of the Act is available for review by anyone present at the meeting. President Sieck advised the Board that the Statutory Notice of the meeting had been published and that an Attendance Sign-in Sheet is available for public visitors.

**II. Pledge of Allegiance**

The pledge of allegiance to the United States flag was recited.

**III. Roll Call**

Administrative Coordinator Emily Shockley called the roll.

Board Members Present: Todd Buel, Rodney Heinrichs, Dennis Hentzen, Stewart Huneke, Mark Knobel, Gary Kroese, John Novotny, Tom Sieck, Alan Wallman, Randy Weise

Board Members Absent: None

Board Members Tardy: None

Present Employees: Bruce Vitosh, Jerry Enns, Michelle Junker, Kenzie Brueggemann, Emily Shockley

Present Attorney: Dave Jarecke

Present Guests: None

**IV. Approval of Previous Board Meeting Minutes**

To approve the minutes of the November 5, 2025 board meeting. Passed with a motion by John Novotny and a second by Randy Weise. Roll call vote. Todd Buel: Yea, Rodney Heinrichs: Yea, Dennis Hentzen: Yea, Stewart Huneke: Yea, Mark Knobel: Yea, Gary Kroese: Yea, John Novotny: Yea, Tom Sieck: Yea, Alan Wallman: Yea, Randy Weise: Yea

**V. Public Comments**

There were no public comments.

## **VI. General Manager and Department Reports**

### **VI.A. General Manager Report**

The board reviewed the minutes of the November 6, 2025 Safety Committee meeting.

Bruce Vitosh provided the Personnel Report and highlights of the General Manager Report.

### **VI.B. Financial Statements**

Michelle Junker presented financial information for the month of October 2025. Operating revenues for the month ending October 2025 were \$6,730,695 in comparison to the budget of \$7,036,973. Year-to-date operating revenues were \$81,430,883 in comparison to the budget of \$82,362,808. For the month ending October 31, 2025, net margins were \$112,630 in comparison to a budget of \$245,637. Year-to-date net margins were \$10,799,203 in comparison to a budget of \$8,317,320. Total cash and investments on October 31, 2025 were \$33,854,541.

### **VI.C. Finance and Accounting Report**

The board reviewed the Finance and Accounting Report.

### **VI.D. Customer Services Report**

The board reviewed the Customer Services Report.

### **VI.E. Engineering Report**

Jerry Enns provided highlights of the Engineering Department Report.

### **VI.F. Operations Report**

The board reviewed the Operations Department Report.

Approval of the General Manager and Department Reports including the check listing, outgoing wire transfers and credit card statement for October 2025. Passed with a motion by Mark Knobel and a second by Dennis Hentzen. Roll call vote. Todd Buel: Yea, Rodney Heinrichs: Yea, Dennis Hentzen: Yea, Stewart Huneke: Yea, Mark Knobel: Yea, Gary Kroese: Yea, John Novotny: Yea, Tom Sieck: Yea, Alan Wallman: Yea, Randy Weise: Yea

## **VII. Approval of Purchases \$125,000-\$750,000**

### **VII.A. None**

## **VIII. Approval of Formal Bids**

### **VIII.A. None**

## **IX. Directors' Report**

### **IX.A. Nebraska Rural Electric Association (NREA)**

NREA Board Representative Stewart Huneke provided a report on the NREA Committee Meetings that were held on December 3, the NREA Annual Meeting that was held December 4, and the NREA Board Meeting that was held on December 5, 2025, in Kearney.

Huneke communicated that he was elected to be the Secretary/Treasurer for the NREA board.

### **IX.B. NREA Annual Meeting**

Alan Wallman and John Novotny discussed the pre-conference training course, 951.1 Developing Effective Boardroom Decision-Making, that they attended on December 2, 2025.

Bruce Vitosh, Kenzie Brueggemann, and the Directors who attended the 2025 NREA Committee and Annual Meetings in Kearney reported on highlights and significant takeaways from the meeting.

### **IX.C. Comments**

There were no comments.

## **X. Unfinished Business**

### **X.A. None**

## **XI. New Business**

### **XI.A. Annual Hearing Test and Forklift Training by Rural Comprehensive Care Network**

Discussion was held regarding Rural Comprehensive Care Network of Crete, Nebraska performing hearing tests and forklift and skid steer training for the District in 2026.

Director Huneke disclosed that there is a possible conflict of interest since Director Huneke is an employee of Rural Comprehensive Care Network.

Director Huneke did not participate in discussions regarding this topic by excusing himself from the meeting.

To authorize management to use Rural Comprehensive Care Network to perform hearing tests and forklift and skid steer training in 2026. Passed with a motion by John Novotny and a second by Rodney Heinrichs. Roll call vote. Stewart Huneke: Abstain (With Conflict), Todd Buel: Yea, Rodney Heinrichs: Yea, Dennis Hentzen: Yea, Mark Knobel: Yea, Gary Kroese: Yea, John Novotny: Yea, Tom Sieck: Yea, Alan Wallman: Yea, Randy Weise: Yea

## **XI.B. Woods Aitken Engagement Letter**

Attorney Dave Jarecke informed the board that his current firm, Blankenau, Wilmoth, Jarecke LLP, will dissolve on December 31, 2025. The firm's attorneys will be joining Woods Aitken LLP. Jarecke also presented and reviewed the Woods Aitken engagement letter. After the presentation, Jarecke excused himself from the meeting, so the board could discuss retaining Jarecke as legal counsel for the District in 2026 without Jarecke being present.

To approve the Woods Aitken Engagement Letter. Passed with a motion by Stewart Huneke and a second by Gary Kroese. Roll call vote. Todd Buel: Yea, Rodney Heinrichs: Yea, Dennis Hentzen: Yea, Stewart Huneke: Yea, Mark Knobel: Yea, Gary Kroese: Yea, John Novotny: Yea, Tom Sieck: Yea, Alan Wallman: Yea, Randy Weise: Yea

## **XI.C. Public Records Request - Flatwater Free Press - Monolith Customer Information**

As required in District Policy, Kenzie Brueggemann informed the board about a public records request that the District received from Flatwater Free Press. The request was seeking billing and usage information for Norris customer, Monolith. The request was denied in accordance with Nebraska State Statutes and District Policy, which prohibits public utilities from releasing confidential customer account information.

## **XI.D. Resolution 2025-12.1 Amendment to 125 Plan**

Michelle Junker explained that there is a change to the dependent care assistant program contribution limit and that a resolution is required to implement the change.

To approve Resolution 2025-12.1 Amendment to 125 Plan. Passed with a motion by Rodney Heinrichs and a second by Todd Buel. Roll call vote. Todd Buel: Yea, Rodney Heinrichs: Yea, Dennis Hentzen: Yea, Stewart Huneke: Yea, Mark Knobel: Yea, Gary Kroese: Yea, John Novotny: Yea, Tom Sieck: Yea, Alan Wallman: Yea, Randy Weise: Yea

## **XI.E. District Service Regulation Revisions**

### **XI.E.a. 200 - Billing Responsibility and Payment**

Kenzie Brueggemann presented proposed revisions to District Service Regulation 200 - Billing Responsibility and Payment.

### **XI.E.b. 700 - Customer Service Charges**

Kenzie Brueggemann presented proposed revisions to District Service Regulation 700 - Customer Service Charges.

### **XI.E.c. 800 - Customer-Owned Generation**

Kenzie Brueggemann presented proposed revisions to District Service Regulation 800 - Customer-Owned Generation.

**XI.E.d. 1100 - Line Extensions**

Jerry Enns presented proposed revisions to District Service Regulation 1100 - Line Extensions.

To approve proposed revisions to District Service Regulations 200 - Billing Responsibility and Payment, 700 - Customer Service Charges, 800 - Customer-Owned Generation, and 1100 - Line Extensions. Passed with a motion by Gary Kroese and a second by Randy Weise. Roll call vote. Todd Buel: Yea, Rodney Heinrichs: Yea, Dennis Hentzen: Yea, Stewart Huneke: Yea, Mark Knobel: Yea, Gary Kroese: Yea, John Novotny: Yea, Tom Sieck: Yea, Alan Wallman: Yea, Randy Weise: Yea

**XII. Notification of Next Board Meeting**

Wednesday, January 7, 2026, at 9:00 a.m., in the boardroom at the Beatrice District office.

**XIII. Adjournment**

To adjourn the meeting at 4:05 p.m. Passed with a motion by Mark Knobel and a second by Alan Wallman. Roll call vote. Todd Buel: Yea, Rodney Heinrichs: Yea, Dennis Hentzen: Yea, Stewart Huneke: Yea, Mark Knobel: Yea, Gary Kroese: Yea, John Novotny: Yea, Tom Sieck: Yea, Alan Wallman: Yea, Randy Weise: Yea

  
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**STEWART A. HUNEKE, SECRETARY**

**APPROVED:**

  
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**TOM L. SIECK, PRESIDENT**

**NORRIS PUBLIC POWER DISTRICT  
BOARD OF DIRECTORS  
RESOLUTION 2025-12.1  
AMENDMENT TO 125 PLAN**

Re: Increase to Dependent Care Assistance Program Contribution Limit

**WHEREAS**, Norris Public Power District (the “Employer”) sponsors the 125 Plan, which is a cafeteria plan under Section 125 of the Internal Revenue Code of 1986, as amended (“Code”), that provides a dependent care assistance program under Section 129 of the Code;


**WHEREAS**, the 125 Plan is administered by Cooperative Benefit Administrators, Inc. (“CBA”), a subsidiary of the National Rural Electric Cooperative Association (“NRECA”);

**WHEREAS**, effective for plan years after December 31, 2025, Section 70404 of the One Big Beautiful Bill Act of 2025 (enacted on July 4, 2025) permits an increase to the maximum contribution limit for dependent care assistance programs up to \$7,500 per household (up to \$3,750 for married couples filing separately each);

**WHEREAS**, NRECA has determined that the 125 Plan, as administered by CBA, can be administered to increase the maximum contribution limit to \$7,500 per household (or \$3,750 for married couples filing separately each), effective as of January 1, 2026.

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Directors hereby adopts this amendment to the 125 Plan, in the form attached hereto, to increase the dependent care assistant program contribution limit, effective as of January 1, 2026.

**IN WITNESS WHEREOF**, the undersigned, being all the members of the Board of Directors of the Employer, have executed this Resolution of the Board of Directors on this 9th day of December, 2025.

  
\_\_\_\_\_  
Tom Sieck  
Secretary of the Board of Directors  
Norris Public Power District

**AMENDMENT TO THE 125 PLAN**

Re: Increase to Dependent Care Assistance Program Contribution Limit

**WHEREAS**, Norris Public Power District, (the “Employer”) sponsors the 125 Plan, as amended and restated effective January 1, 2026, which is a cafeteria plan under Section 125 of the Internal Revenue Code of 1986, as amended (“Code”), that provides for dependent care assistance program (the “DCAP”) under Section 129 of the Code.

**WHEREAS**, the DCAP is administered by Cooperative Benefit Administrators, Inc. (“CBA”), a subsidiary of National Rural Electric Cooperative Association (“NRECA”)

**WHEREAS**, effective for plan years after December 31, 2025, Section 70404 of the One Big Beautiful Bill Act of 2025 (enacted on July 4, 2025) permits an increase to the maximum contribution limit for DCAPs to \$7,500 per household (or \$3,750 in the case of a separate return by a married individual filing separately).

**WHEREAS**, NRECA and CBA have determined that the 125 Plan, as administered by CBA, can be administered to increase the DCAP maximum contribution limit to \$7,500 effective as of January 1, 2026, per household (or \$3,750 in the case of married participants filing separately) as permitted by the change in law.

**NOW, THEREFORE**, pursuant to the authority reserved to the Employer by Section 19.10 of the 125 Plan, the 125 Plan is hereby amended, effective as of January 1, 2026:


First Change

Subsection 6.01(c)(ii) of the 125 Plan shall be amended by replacing “five thousand dollars (\$5,000)” therein with “seven thousand five hundred dollars (\$7,500)” and “(or two thousand five hundred dollars (\$2,500))” with “(or three thousand seven hundred fifty dollars (\$3,750))”.

Second Change

Subsection 6.01(c)(iii) of the 125 Plan shall be amended by replacing “five thousand dollars (\$5,000)” therein with “seven thousand five hundred dollars” (\$7,500) and “(or two thousand five hundred (\$2,500))” with “(or three thousand seven hundred fifty dollars (\$3,750))”.

**IN WITNESS WHEREOF**, the Employer has caused the 125 Plan to be amended by approval of the Board of Directors, and signed by the duly authorized officer below:

  
\_\_\_\_\_  
Tom Sieck  
Board President

12-9-25  
Date