

September 23, 2025
Seward County Board of Commissioners

State of Nebraska)
County of Seward) ss.

A meeting of the Seward County Board of Commissioners to hold a Hearing for the Seward County Budget for the 2025-2026 fiscal year was convened in open and public session at 8:30 a.m. in the Commissioner’s room at the Seward County Courthouse. Notice of the meeting was posted on the Courthouse bulletin board, on the Commissioner’s Room door, on the Seward County website: sewardcountyne.gov and published in the Seward County Independent and the Milford Times. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk’s Office during normal business hours. The agenda is held open until one business day prior to the meeting for appearance before the Board. The Board of Commissioners has the right to modify the agenda to include items of an emergency nature only at such public meeting.

The Seward County Board of Commissioners convened on September 23, 2025 at 8:30 a.m.

Present: Chairperson: Misty Ahmic
 Members: Raegan Hain, Scott Pekarek, Ken Schmieding,
 Darrell Zabrocki
 Deputy County Clerk: Brandy Johnson

The Chairperson noted that the public meeting information is posted as required by law and available for public distribution if requested.

The Pledge of Allegiance was recited.

Moved by Hain and seconded by Zabrocki to open the Public Hearing for the 2025-2026 Seward County Budget at 8:32 a.m.

Affirmative Vote: Hain, Zabrocki, Schmieding, Pekarek, Ahmic Motion Carried

Chair Ahmic presented information about the budget as proposed.

No one was present for the hearing.

Moved by Zabrocki and seconded by Hain to close the public hearing at 8:37 a.m.

Affirmative Vote: Zabrocki, Hain, Pekarek, Schmieding, Ahmic Motion Carried

Moved by to adjourn the budget meeting at 8:38 a.m.

Affirmative Vote: Zabrocki, Hain, Pekarek, Schmieding, Ahmic Motion Carried

State of Nebraska)
County of Seward) ss.

I, Sherry Schweitzer, the undersigned County Clerk of Seward County, Nebraska do hereby certify the foregoing minutes are true and are part of the official records of this office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal this 30th day of September 2025.

County Clerk

Chairperson

September 23, 2025

Seward County Board of Equalization

State of Nebraska)
County of Seward) ss.

A regular meeting of the Seward County Board of Equalization was convened in open and public session upon adjournment of the Board of Commissioners Budget Hearing on September 23, 2025 in the Commissioner's room at the Seward County Courthouse. Notice of the meeting was posted on the Courthouse bulletin board, on the Commissioner's Room door, on the Seward County website: sewardcountyne.gov and published in the Seward County Independent and the Milford Times. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk's Office during normal business hours. The agenda is held open until one business day prior to the meeting for appearance before the Board. The Board of Commissioners has the right to modify the agenda to include items of an emergency nature only at such public meeting.

The Seward County Board of Equalization convened on September 23, 2025 upon adjournment of the Board of Commissioners Budget Hearing at 8:38 a.m.

Present: Chairperson: Misty Ahmic
Members: Raegan Hain, Darrell Zabrocki, Ken Schmieding, Scott Pekarek
Deputy County Clerk: Brandy Johnson
County Assessor: Marilyn Hladky

The Chairperson noted that the public meeting information is posted as required by law and available for public distribution if requested.

The Pledge of Allegiance was recited.

Moved by Hain and seconded by Schmieding to approve the minutes of September 9, 2025.

Affirmative Vote: Hain, Schmieding, Pekarek, Zabrocki, Ahmic Motion Carried

Moved by Hain and seconded by Zabrocki to approve Tax List Correction No. 447-24R in the name of Lisa & Matthew Pekny.

Affirmative Vote: Hain, Zabrocki, Schmieding, Pekarek, Ahmic Motion Carried

Known items on the agenda for Board of Equalization on October 14, 2025 are as follows:

8:30 a.m.

1. Convene and announce Open Meetings Law
2. Pledge of Allegiance
3. Discuss/Action - Approve minutes of September 23, 2025
4. Discuss/Action – Res. – Set Levies for the Taxing Entities of Seward County
5. Discuss/Action – Assessor Information Update

Moved by Zabrocki and seconded by Hain to adjourn at 8:42 a.m.

Affirmative Vote: Zabrocki, Hain, Pekarek, Schmieding, Ahmic Motion Carried

State of Nebraska)
County of Seward) ss.

I, Sherry Schweitzer, the undersigned County Clerk of Seward County, Nebraska do hereby certify the foregoing minutes are true and are part of the official records of this office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal this 14th day of October 2025.

County Clerk

Chairperson

September 23, 2025
Seward County Board of Commissioners

State of Nebraska)
County of Seward) ss.

A regular meeting of the Seward County Board of Commissioners was convened upon adjournment of the Board of Equalization in open and public session in the Commissioner’s room at the Seward County Courthouse. Notice of the meeting was posted on the Courthouse bulletin board, on the Commissioner’s Room door, on the Seward County website: sewardcountyne.gov and published in the Seward County Independent and the Milford Times. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk’s Office during normal business hours. The agenda is held open until one business day prior to the meeting for appearance before the Board. The Board of Commissioners has the right to modify the agenda to include items of an emergency nature only at such public meeting.

The Seward County Board of Commissioners convened upon adjournment of the Board of Equalization at 8:42 a.m.

Present: Chairperson: Misty Ahmic
Members: Raegan Hain, Scott Pekarek, Ken Schmieding,
Darrell Zabrocki
Deputy County Clerk: Brandy Johnson

The Chairperson noted that the public meeting information is posted as required by law and available for public distribution if requested.

The Pledge of Allegiance was recited.

Moved by Zabrocki and seconded by Hain to approve the minutes of September 16, 2025.

Affirmative Vote: Zabrocki, Hain, Schmieding, Pekarek, Ahmic Motion Carried

Moved by Zabrocki and seconded by Pekarek to approve claims for the period through September 12, 2025.

SEWARD COUNTY CLAIMS THROUGH SEPTEMBER 12, 2025					
ACCURATE CONTROLS	EQ	\$2,002.61	NE DAS STATE ACCNTNG	SE	\$795.50
ADVANCED CORR HLTHCR	SE	\$24,016.14	THOMSON REUTERS-WEST	EQ	\$1,228.54
ALLO COMMUNIC	UT	\$1,174.95	TRINITY SERVICES GRP	SE	\$9,254.40
AMERITAS LIFE INS	FE	\$24,143.50	VISA	FE	\$4,320.67
CONNOR BIEHLER	SE	\$39.20	WELLS FARGO FIN LEAS	EQ	\$230.66
BLACK HILLS ENERGY	UT	\$1,202.69	ACKERMAN ENGINEERING	SE	\$105.60
CHARTER COMMUNIC	UT	\$335.41	FASTENAL CO	SU	\$307.11
CLERK OF DIST CRT	SE	\$814.00	WILLIAM F HARTMANN JR	SE	\$1,600.00
COAST TO COAST COMP	SE	\$169.99	JAMES ENTERPRISE	SU	\$19,126.25
CRETE AREA MED CNTR	SE	\$16.81	JOHNSON SAND & GRAVEL	SU	\$35,015.15
CULLIGAN	SE	\$37.75	KERFORD LIMESTONE CO	SU	\$68,050.07
DIAMOND DRUGS	SE	\$674.70	MITCH KLINTWORTH	FE	\$8,673.88
JENNIFER EICKHOFF	SE	\$15.40	MEDICAL ENTERPRISES	SU	\$36.00
EQUIFAX WRKFRC/TALX	EQ	\$554.45	NE EQUIPMENT	EQ	\$16,500.00
FARM & HOME PUBLISH	SU	\$810.00	NMC, LLC	EQ	\$327,938.91
FARMERS COOP	SU	\$10,576.42	OVERHEAD DOOR CO	SE	\$278.50
FGH LAW	SE	\$5,097.84	PAC N SAVE	SU	\$123.44
GARCIA CLINICAL LAB	SE	\$18.00	RDO TRUCK CENTERS	EQ	\$241,450.71
GBE CPA	SE	\$4,731.00	SEWARD CO CLERK	FE	\$60.00

GREAT PLAINS COMMUN	UT	\$629.89	SPEECE LEWIS ENGINEERS	SE	\$6,651.25
HERPOLSHEIMERS	EQ	\$2,648.68	VERIZON CONNECT NWF	UT	\$645.55
IHS PHARMACY	SU	\$1,282.28	VILLAGE OF GARLAND	UT	\$85.78
JONES BANK (FICA)	FE	\$24,120.12	DALE JOHNSON ENT	SU	\$30,209.90
KIRBY ROTH INS	FE	\$50.00	SOUTHWEST GRAVEL PROD	SU	\$3,929.34
LEE ENTERPRISES	EQ	\$550.00	BOTTLE ROCKET BREWING	SE	\$56.10
LEE'S REFRIGERATION	SE	\$1,667.84	JOANIE BRECKA	SE	\$135.80
MEMORIAL CLINIC	SE	\$190.20	SEWARD COUNTY CHAMBER	FE	\$25.00
MEMORIAL HOSPITAL	SE	\$210.60	MILFORD MAIN ST MARKET	FE	\$2,500.00
SPORTS EXPRESS	SU	\$1,289.00	NEB COMM FOUNDATION	FE	\$1,000.00
MIDWEST AUTOM	EQ	\$1,304.83	SEWARD CO HLTH CLM FND	FE	\$174,000.00
MIDWEST DOOR	EQ	\$680.00	MILFORD AGING SERV	SE	\$59.50
MILFORD PHYS THERAPY	SE	\$50.27	MOMS MEALS	SE	\$161.00
JENNIFER NANTKES	SE	\$15.40	SEWARD AGING SERV	SE	\$550.20
NE ASSN CO OFFICIALS	FE	\$135.00	UTICA AGING SERV	SE	\$195.30
NE HLTH & HUMAN SERV	SE	\$561.75	ADVENT FINANCIAL SYS	SE	\$540.00
NEBRASKA.GOV	FE	\$16.00	HOMETOWN LEASING	EQ	\$74.00
NORRIS PUB POWER DIST	UT	\$1,181.50	FIBER PLATFORM	SE	\$327.00
OREILLY AUTOM	SU	\$179.29	US IMAGING SYS	EQ	\$3,209.10
PER MAR SECURITY	SE	\$713.64	CIDNET	SE	\$2,103.09
PETTY CASH FUND	FE	\$126.50	SUMMIT FOOD SERV	SE	\$1,210.85
PHYSICIANS LAB SERV	SE	\$210.00	WELLBEING INITIATIVE	FE	\$625.00
POTTAWATTAMIE CO CRT	SE	\$37.00	SALARIES		\$339,218.11
SEWARD CO INDEPENDENT	SE	\$771.40	GROSS SALARIES INCLUDE DEDUCTIONS TO:		
SEWARD CO SHERIFF	SE	\$19.00	AMERITAS DENTAL		
SEW CO SHRF UNCOL FEES	FE	\$298.00	AMERITAS VISION		
SEWARD LUMBER	SU	\$210.71	COLONIAL SUPPLEMENTAL INSURANCE		
SITE ONE LANDSCAPE	SU	\$130.46	MID AMERICAN CO WISCONSIN		
SOARIN GROUP	SE	\$2,094.00	POINT C		
SE COMM COLLEGE	SE	\$803.00	LPL FINANCIAL		
T&N ACQUISITION CO	SE	\$118.25			

Affirmative Vote: Zabrocki, Pekarek, Hain, Schmieding, Ahmic Motion Carried

Commissioner Reports:

Commissioner Pekarek reported he met with the Veterans Service Committee, checked inventories of various departments, met with the Assessor, attended a virtual Emergency Preparedness meeting, and attended the Seward County Post Card Hearing.

Commissioner Schmieding reported he checked inventories of various departments, will attend a Blue Valley Community Action (BVCA) meeting, a Visitors Bureau meeting, and a Seward City Recreational Department meeting. He also attended the Seward County Post Card Hearing.

Commissioner Ahmic reported she completed her checks of various departments' inventories, met with the Zoning Administrator, had an infrastructure meeting with producers along with Commissioner Zabrocki, attended a virtual Emergency Preparedness event meeting, and attended the Seward County Post Card hearing.

Commissioner Zabrocki reported he attended a Seward city council meeting, attended an infrastructure meeting with producers along with Commissioner Ahmic, attended a SouthEast Nebraska Development District (SEND) board meeting, attended a POW MIA Program at the National Guard Museum, attended the Seward County Post Card hearing and completed checks of inventories for various departments.

Commissioner Hain reported she completed inventory checks for various departments, but has one left, attended a presentation at St. John hosted by St. John and Four Corners Health Dept, spoke to Beth Ferrell from Nebraska Association of County Officials (NACO) about a legislative bill, has been in contact with Senator Hughes, met with the Detention Center Director, assisted with set up and then attended the Seward County Post Card hearing, and received a call regarding a culvert replacement project.

Marissa Pfile, Zoning Administrator, was present for the discussion regarding the resolution to clarify Resolution No. 3880 for a Conditional Use Permit for Pine Creek Poultry, LLC in the SE ¼ of Section 7, Township 12 North, Range 2 East of the 6th P.M.

Andrew Spader, an attorney representing Pine Creek Poultry was also present for the discussion.

Moved by Zabrocki and seconded by Hain to enter into Executive session at 9:02 a.m. to discuss Resolution #3880 and seek advice from legal counsel.

Affirmative Vote: Zabrocki, Hain, Pekarek, Schmieding, Ahmic Motion Carried

The Chair stated that the reason for Executive Session was to seek advice from legal counsel regarding Resolution #3880.

Moved by Zabrocki and seconded by Pekarek to come out of Executive Session at 9:36 a.m.

Affirmative Vote: Zabrocki, Pekarek, Hain, Schmieding, Ahmic Motion Carried

The chair announced that during executive session, legal advice was reviewed, and no action was taken.

The Commissioners Recessed at 9:36 a.m.

The Commissioners Reconvened 9:40 a.m.

Commissioner Ahmic stated that, based on the discussion during executive session, the resolution to clarify Resolution #3880 for a Conditional Use Permit for Pine Creek Poultry, LLC in the SE ¼ of Section 7, Township 12 North, Range 2 East of the 6th P.M. was being tabled at this time.

Tom Nesbitt and Matthew Sutter of Nesbitt & Associates were present to discuss the review of the independent audit their company performed for the Seward County Drug Seized Asset Forfeiture Funds for both the County Attorney's Office and the Sheriff's Office.

The audit of the County Attorney's funds was conducted at the request of the Commissioners for the period from July 1, 2023 to February 28, 2025. The activity of the County Attorney drug seizure asset forfeiture accounts was reviewed. The County Attorney's Office receives asset forfeiture revenue through Treasury and Justice funds. These funds are restricted by law to be used for law enforcement purposes, and they must supplement, not supplant, the regular budget. It was noted that the main expenditure of these funds was for compensation to the Special Deputy County Attorney for salary, FICA contributions, and retirement contributions. The review of these funds showed the following:

1. Necessity of Expenses - All expenditures were reasonable and directly tied to prosecuting drug trafficking and related criminal cases.
2. No Supplanting of Budget – Forfeiture funds were not used to replace or offset the County Attorney's normal operating budget. Funding for the Special Deputy position was appropriately supported by drug seizure revenues.
3. No fraud or Mismanagement – No evidence of fraud, misappropriation, or intentional mismanagement was identified. All reviewed transactions had supporting documentation

In conclusion, the audit highlights that the Seward County Attorney's Office demonstrates a strong record of compliance with state and federal asset forfeiture requirements. No corrective action is required.

The audit of the Sheriff's Office funds was conducted at the request of the Commissioners for the period from July 1, 2023 to April 30, 2025. The activity of the Sheriff's Office drug seizure asset forfeiture accounts was reviewed. It was noted that this is separate from the Federal Equitable Sharing Agreement. Out of \$1,259,034.80 in total expenditures, \$858,563.67, or 68.2%, were flagged for enhanced review, due to additional questions pertaining to those expenditures. The review of these funds showed the following findings:

1. Documentation & Purpose Gaps: Many expenses lacked clear linkage to drug enforcement/education

2. Supplanting Risks: Use of funds for recurring costs (utilities, phones, uniforms, patrol vehicle maintenance)
3. Cell Phone Use: Personal use acknowledged on seizure-funded phones; noncompliant
4. School Resource Officers (SROs): Salaries/benefits charged to seizure funds with no documented time spent on SRO or school-related duties

The recommendations made by Nesbitt & Associates to correct these findings were as follows:

1. Strengthen documentation: Each expense should include a memo showing purpose, nexus to enforcement/education, and assurance of non-supplanting.
2. Adopt written policy: Board-approved, aligned with DOJ/Treasury rules and Nebraska law.
3. Time-keeping for SROs: Require logs coded by function (school, patrol, interdiction).
4. Move recurring costs: Utilities, copier leases, phones in the General budget.
5. Improve procurement: Competitive bids/quotes, retain justifications.
6. Modernize records: Digitize invoices, tagged by fund type and case/program.
7. Governance cadence: Quarterly Fund Board meetings with minutes; annual report to APA; annual DOJ/Treasury certification.

In conclusion, the audit highlights serious compliance risks requiring immediate attention. By implementing the recommended reforms, the County can restore compliance, safeguard resources, and rebuild community trust. No fraud or intentional mismanagement was identified, but the current federal “do-not-spend” status underscores urgency of corrective action.

Discussion was held regarding the steps that have already been taken, in addition to plans that have been made, to correct some of the things noted in the audit findings. Sheriff Vance was present to answer questions and provide clarity on questions from the Commissioners.

Commissioner Hain led the information update regarding the meeting with the Treasury Department. She stated that the intent of the meeting was to obtain information from the Treasury Department related to documents and communication in order for the board to determine what they need to do to feel confident in signing the Equitable Sharing Agreement Certification (ESAC), and to make sure the County is in compliance. On Thursday, September 11, a Zoom meeting was held with three members of the Treasury Department, Commissioners Hain and Ahmic, and the County Attorney and Deputy County Attorney. During the meeting, questions were asked and information was received in relationship to documents that the Commissioners have or have not received. Hain stated that the compliance review was initiated November 1, 2022 and a letter was sent to the Sheriff at that time. The Commissioners did not have a copy of the letter at that time but has since obtained one. The Treasury Department is continuing their review and will complete it by December 31, 2025. Sheriff Vance stated that he wasn’t contacted about the virtual meeting and feels he should have been informed so he could be present.

The Commissioners Recessed at 10:45 a.m.
The Commissioners Reconvened at 10:49 a.m.

Jon Regnier, Highway Superintendent, was present with an agreement with Midwest Engineering, Inc for pipe replacement on 420th Road. He spoke with the Board last week regarding the culvert replacement.

Moved by Hain and seconded by Zabrocki to authorize the chair to sign the agreement with Midwest Engineering, Inc for a pipe replacement on 420th Road, 0.3 miles north of Old Mill Road between sections 2 & 3, Township 11 North, Range 1 East of the 6th P.M., with an amount not to exceed \$30,500.

Affirmative Vote: Hain, Zabrocki, Pekarek, Schmieding, Ahmic Motion Carried

Moved by Zabrocki and seconded by Schmieding to adopt Resolution No. 3887 in regard to adopting the Seward County Fiscal Year 2025-2026 Budget.

**RESOLUTION #3887 OF THE
SEWARD COUNTY BOARD OF COMMISSIONERS**

WHEREAS, a proposed Seward County Budget for the Fiscal Year July 1, 2025, to June 30, 2026, prepared by Sherry Schweitzer, Budget Making Authority, was transmitted to the Seward County Board of Commissioners on the 8th day of July 2025.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Seward County, Nebraska as follows:

Section 1: That the budget for the Fiscal Year July 1, 2025 to June 30, 2026, as categorically evidenced by the Budget Document be, and the same hereby is, adopted as the Budget for Seward County for said fiscal year.

SECTION 2: That the offices, departments, activities and institutions herein named are hereby authorized to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2025 and ending June 30, 2026.

SECTION 3: That the income necessary to finance the appropriations made and authorized expenditures shall be provided out of the unencumbered cash balance in each fund, revenues other than taxation to be collected during the fiscal year in each fund, and tax levy requirements for each fund.

Dated this 23rd day of September 2025.

Moved by: Zabrocki Seconded by: Schmieding
Ayes: Ken Schmieding, Scott Pekarek, Raegan Hain, Darrell J. Zabrocki,
Misty Ahmic, Chair of the Board
Attest: Brandy M. Johnson, Deputy County Clerk

Affirmative Vote: Zabrocki, Schmieding, Pekarek, Hain, Ahmic Motion Carried

Moved by Schmieding and seconded by Pekarek to authorize the chair to sign the Public Membership Agreement of the Seward County Chamber & Development Partnership.

Affirmative Vote: Schmieding, Pekarek, Hain, Zabrocki, Ahmic Motion Carried

Moved by Schmieding and seconded by Pekarek to sign the funding disbursement agreement with Seward County Chamber & Development Partnership in the amount of \$60,100.00.

Affirmative Vote: Schmieding, Pekarek, Zabrocki, Hain, Ahmic Motion Carried

Known items on the agenda for Board of Commissioners on September 30, 2025 are as follows:

9:00 a.m.

1. Convene and announce Open Meetings Law
2. Pledge of Allegiance
3. Discuss/Action - Approve minutes of the Commissioner meeting which held the Budget Hearing on September 23, 2025
4. Discuss/Action – Approve minutes of the Regular Commissioner meeting which was held on September 23, 2025 after the Budget Hearing Meeting

Other Business Matters to Address When Time Allows

5. Discuss/Action – Public/Organizations/Officials
6. Commissioner Reports
7. Discuss/Action – Authorize the Chair to sign the Depot Rental Agreement
8. Discuss/Action – Accept the Sheriff Fee and Mileage Report for July 2025 - \$1,573.00 & \$1,087.90

- 9. Discuss/Action – Nebraska Game & Parks Environmental Review Report
- 10. Discuss/Action – Res. - Authorize the Chair to Sign the Nebraska Regional Interoperability Network Interlocal Agreement
- 11. Discuss/Action – Agenda for October 7, 2025
- 9:15 a.m. Discuss/Action – Veteran of the Month Presentation
- 9:30 a.m. Public Hearing – Purchase of an ADA Minivan to Replace Current Van
- Discuss/Action – Res. - Purchase of an ADA Minivan to Replace Current Van
- 10:00 a.m. Public Hearing – Conditional Use Permit to Upgrade/Modify Equipment to an Existing Wireless Tower in the NW ¼ Section 21 Township 10 North, Range 1 East of the 6th P.M.

Discuss/Action – Res. - Conditional Use Permit to Upgrade/Modify Equipment to an Existing Wireless Tower in the NW ¼ Section 21 Township 10 North, Range 1 East of the 6th P.M.

Moved by Zabrocki and seconded by Hain to adjourn at 11:01 a.m.

Affirmative Vote: Zabrocki, Hain, Pekarek, Schmieding, Ahmic Motion Carried

State of Nebraska)
County of Seward) ss.

I, Sherry Schweitzer, the undersigned County Clerk of Seward County, Nebraska do hereby certify the foregoing minutes are true and are part of the official records of this office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal this 30th day of September 2025.

County Clerk

Chairman