

**NOTICE OF PUBLIC MEETING OF
SEWARD COUNTY BOARD OF COMMISSIONERS
TUESDAY, NOVEMBER 4, 2025**

Notice is hereby given that a meeting of the Seward County Board of Commissioners will be held at 8:30 a.m. on Tuesday, November 4, 2025 in the County Board Meeting Room, Room 303 on the 3rd Floor of the of the Seward County Courthouse in Seward, Nebraska. The meeting is open to the public. The agenda for the meeting is kept continuously current and is available for public inspection at the office of the County Clerk in the Seward County courthouse, Seward, Nebraska.
Brandy M. Johnson, Seward County Clerk

This is an Open Meeting of the Seward County Commissioners. Seward County abides by the Nebraska Open Meetings Act in conducting business. A copy of the Nebraska Open Meetings Act is displayed on the back wall of this meeting room as required by law. Presenters shall state their name for the Clerk's record and are asked to limit remarks to five minutes. All remarks shall be directed to the Chair who shall determine by whom any appropriate response shall be made. Seward County reserves the right to adjust the order of items on this Agenda if necessary and may elect to take action on any of the items listed.

Known items on the agenda for Board of Commissioners on November 4, 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 October 28, 2025
4. Discuss/Action – Claims for the period through October 24, 2025
5. Discuss/Action – Public/Organizations/Officials

Other Business Matters to Address When Time Allows

6. Commissioner Reports
7. Discuss/Action – Res.- Authorize Chair to Sign Year End Certification of the County Highway Superintendent
8. Discuss/Action – Authorize Chair to Sign Contract with Wissmann Enterprises, Inc. for Sandblasting & Painting Emergency Staircase at the Courthouse
9. Discuss/Action – Agenda for November 18, 2025

9:15 a.m. Discuss/Action – Request for 2026 IRS Flexible Spending Account Contribution Limit Approval

9:30 a.m. Discuss/Action – Res – Directing the Seward Blue River Historical District's Request for a Tax Levy to be Placed on the Ballot for the Next General Election

9:45 a.m. Discuss/Action - Authorize Chair to Sign the 2024-2025 Equitable Sharing Agreement & Certification (ESAC) for Sheriff

10:00 a.m. Discussion Only – Brad Slaughter/Northland Securities – Potential Bonding for Paving of 420th Road

10:15 a.m. Discuss/Action – Process for Setting Elected Officials' Salaries

10:30 a.m. Discuss/Action – Options for Contracting Road Work

ABOVE AGENDA IS OPEN UNTIL 24 HOURS PRIOR TO THE MEETING AND IS SUBJECT TO CHANGE TO INCLUDE EMERGENCY ITEMS. THE OFFICIAL AGENDA IS KEPT AT THE SEWARD COUNTY CLERK'S OFFICE. PLEASE CONTACT THEM AT 402-643-2883 FOR ANY QUESTIONS PERTAINING TO THE AGENDA AS LISTED ABOVE.

Seward County Government Home Page

Posted 11/03/2025

Seward County Clerk

Seward County Clerk
P.O. Box 190
Seward, Nebraska 68434
Phone 402-643-2883
Fax 402-643-2228

November 4, 2025

I, BRANDY JOHNSON, SEWARD COUNTY CLERK, DO HEREBY CERTIFY THAT THE FOLLOWING AMOUNTS HAVE BEEN ALLOWED BY THE SEWARD COUNTY COMMISSIONERS AND THEY HAVE AUTHORIZED PAYMENT OF SAME FROM THE IMPREST FUND.

THE FOLLOWING AMOUNTS BY FUND ARE CERTIFIED AS NEEDED FOR THE MONTH OF:

November 4, 2025

			TRANSFER	REG. MTHLY AMT	TOTAL
GENERAL FUND 100			\$45,440.17	\$101,354.40	\$146,794.57
ROAD FUND 300				\$69,182.37	\$69,182.37
ROAD BUYBACK FUND 650				\$0.00	\$0.00
SPECIAL ROAD FUND 700				\$162,388.91	\$162,388.91
DEBT SERVICE FUND - JUSTICE CENTER 900				\$0.00	\$0.00
SINKING FUND 0950				\$1,000.00	\$1,000.00
VISITORS PROMOTION FUND 990				\$0.00	\$0.00
VISITORS IMPROVEMENT FUND 995				\$0.00	\$0.00
ASSESSOR REAPPRAISAL 1100				\$0.00	\$0.00
REGISTER OF DEEDS FUND 1150				\$0.00	\$0.00
HEALTH CLAIM FUND 1250				\$244,510.00	\$244,510.00
VETERANS AID FUND 1900				\$0.00	\$0.00
AGING SERVICE FUND 2250				\$0.00	\$0.00
DRUG LAW ENFORCE FUND 2360				\$0.00	\$0.00
PROBLEM SOLVING COURT 2390				\$0.00	\$0.00
CO ATTY FED DRUG LAW ENF FUND 2410				\$0.00	\$0.00
CO ATTY TREASURY FUND 2411				\$0.00	\$0.00
TREASURY FUNDS (SHERIFF DRUG) 2412				\$0.00	\$0.00
JUSTICE FUNDS 2414				\$1,811.38	\$1,811.38
HOUSE ARREST FUND 2435				\$0.00	\$0.00
ATTORNEY GRANT FUND 2500				\$0.00	\$0.00
EMERGENCY MGR GRANT FUND 2501				\$0.00	\$0.00
E911 GRANT FUND 2502				\$0.00	\$0.00
ROAD GRANT FUND 2503				\$0.00	\$0.00
MISC GRANT FUND 2504				\$0.00	\$0.00
AMERICAN RELIEF FUND 2580				\$0.00	\$0.00
INHERITANCE TAX FUND 2700				\$6,000.00	\$6,000.00
E911 FUND 2910				\$2,412.66	\$2,412.66
911 WIRELESS SERVICE 2913				\$0.00	\$0.00
911 WIRELESS SERVICE 2914				\$7,784.86	\$7,784.86
COMMISSARY FUND 2965				\$2,700.60	\$2,700.60
			\$45,440.17	\$599,145.18	\$644,585.35
TOTAL IMPREST FUND					

Dated this _____ day of _____, 20____.

BRANDY JOHNSON

(SEAL)

Seward
County Clerk

Seward County Clerk
P.O. Box 190
Seward, NE 68434
Phone 402-643-2883
Fax 402-643-2228

November 4, 2025

I, BRANDY JOHNSON, SEWARD COUNTY CLERK, DO HEREBY CERTIFY THAT THE FOLLOWING AMOUNTS HAVE BEEN ALLOWED BY THE SEWARD COUNTY COMMISSIONERS AND THEY HAVE AUTHORIZED PAYMENT OF SAME FROM THE IMPREST FUND.

THE FOLLOWING AMOUNTS BY FUND ARE CERTIFIED AS NEEDED FOR THE MONTH OF:

November 4, 2025				
			REG. MTHLY AMT	TOTAL
GENERAL FUND 100			\$287,837.16	\$287,837.16
ROAD FUND 300			\$56,817.88	\$56,817.88
ROAD BUYBACK FUND 650			\$0.00	\$0.00
SPECIAL ROAD FUND 700			\$0.00	\$0.00
DEBT SERVICE FUND - JUSTICE CENTER 90			\$0.00	\$0.00
SINKING FUND 950			\$0.00	\$0.00
VISITORS PROMOTION FUND 990			\$0.00	\$0.00
VISITORS IMPROVEMENT FUND 995			\$0.00	\$0.00
ASSESSOR REAPPRAISAL FUND 1100			\$0.00	\$0.00
REGISTER OF DEEDS FUND 1150			\$0.00	\$0.00
HEALTH CLAIM FUND 1250			\$0.00	\$0.00
VETERANS AID FUND 1900			\$0.00	\$0.00
AGING SERVICE FUND 2250			\$2,523.70	\$2,523.70
DRUG LAW ENFORCE FUND 2360			\$0.00	\$0.00
PROBLEM SOLVING COURT 2390			\$0.00	\$0.00
CO ATTY FED DRUG LAW ENF FUND 2410			\$0.00	\$0.00
CO ATTY TREASURY FUND 2411			\$0.00	\$0.00
SHERIFF FED DRUG LAW ENF FUND 2412			\$0.00	\$0.00
SHERIFF FED DRUG ENFORCE FUND 2414			\$0.00	\$0.00
HOUSE ARREST FUND 2435			\$0.00	\$0.00
ATTORNEY GRANT FUND 2500			\$2,198.69	\$2,198.69
EMERGENCY MGR GRANT FUND 2501			\$0.00	\$0.00
E911 GRANT FUND 2502			\$0.00	\$0.00
ROAD GRANT FUND 2503			\$0.00	\$0.00
MISC GRANT FUND 2504			\$0.00	\$0.00
AMERICAN RELIEF FUND 2580			\$0.00	\$0.00
INHERITANCE TAX FUND 2700			\$0.00	\$0.00
E911 FUND 2910			\$31,168.93	\$31,168.93
911 WIRELESS SERVICE 2913			\$0.00	\$0.00
911 WIRELESS SERVICE 2914			\$0.00	\$0.00
COMMISSARY FUND 2965			\$0.00	\$0.00
TOTAL PERSONNEL IMPREST FUND			\$380,546.36	<u>\$380,546.36</u>

Dated this ____ day of _____, 20__.

BRANDY JOHNSON
SEWARD COUNTY CLERK

(SEAL)



Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION

October 16, 2025

Notice to file the Year-End Certification of County Highway Superintendent, Signing Resolution, and Documentation of the Appointment(s) of County Highway Superintendent(s) for Calendar Year 2025 with the Nebraska Department of Transportation (NDOT) by December 31, 2025.

Please make this an agenda item for your next County Board meeting and return to the NDOT by December 31, 2025.

RECORD KEEPING: NDOT recommends that the county keep a copy of everything you send to NDOT (*the forms and meeting minutes*) in a separate file for future reference.

The attached **YEAR-END CERTIFICATION OF COUNTY HIGHWAY SUPERINTENDENT** and **SIGNING RESOLUTION**, together with a copy of the **DOCUMENTATION OF THE COUNTY HIGHWAY SUPERINTENDENT(S) APPOINTMENT(S) for CALENDAR YEAR 2025**, is the basis for determining the calendar year 2025 Incentive Payment. **Please complete and return the following to the NDOT by December 31, 2025:**

- **Signing Resolution** (Page 1): The original Signing Resolution, authorizing the signing of the Year-End Certification(s) by the County Board Chairperson.
- **Year End Certification of County Highway Superintendent** (Page 2): If more than one individual or the County Board provided highway superintending services during Calendar Year 2025, document each successive appointed county highway superintendent and/or period without an appointed county highway superintendent using a separate Year-End Certification form. For any period of time your county did not have an appointed Highway Superintendent, write "County Board" as the name of the "Superintendent." **Copy the form as needed.**
- **Documentation of the County Highway Superintendent(s) Appointment(s)** (Page 3): Attach to page 3 a copy of the County Board meeting minutes showing the appointment(s) of the County Highway Superintendent(s) **for Calendar Year 2025** by their name as it appears on their License (*if applicable*), their License Number (*if applicable*), and Class of License (*if applicable*), and the type of appointment, i.e., employed, contract (consultant or interlocal agreement with another county and/or incorporated municipality), and the **beginning date of the appointment.** **For most counties this information may be found in the January 2025 meeting minutes.**

Failure to complete and return: If a county had an appointed and Licensed County Highway Superintendent for all or part of Calendar Year 2025 and the county does not complete and return the above documentation to the NDOT **by December 31, 2025, the county will not receive an Incentive Payment for Calendar Year 2025.**

Payment: If your county qualifies, payment will be scheduled for February 2026. Reference Neb. Rev. Stat. §39-2505. **Additional information** on Incentive Payments is available on the NDOT Boards - Liaison Service Website: <https://dot.nebraska.gov/business-center/lpa/boards-liaison/>

Please let me know if you have any questions. Email: ndot.blshelp@Nebraska.gov
Phone: (402) 479-4436

Sincerely,

LeMoyne D. Schulz
Highway Local Liaison Coordinator
Boards-Liaison Services Section
Local Assistance Division
Nebraska Department of Transportation
LDS/2025

Attachments (3)

Vicki Kramer, Director
Department of Transportation

MAILING ADDRESS	PHYSICAL ADDRESS
PO Box 94759	1500 Nebraska Parkway
Lincoln, NE 68509-4759	Lincoln, NE 68502

dot.nebraska.gov

Do not recreate or revise this document. Revisions and recreations will not be accepted. Failure to complete and return the necessary documents per instructions will result in your county not receiving an Incentive Payment for Calendar Year 2025. Documents include the original Signing Resolution, Year-End Certification(s), and a copy of documentation of the appointment(s) of the County Highway Superintendent(s). These must be received at the NDOT by December 31, 2025. **RECORD KEEPING:** NDOT recommends that the county keep a copy of everything you send to NDOT *(the forms and meeting minutes)* in a separate file for future reference.

RESOLUTION
SIGNING OF THE
YEAR-END CERTIFICATION OF COUNTY HIGHWAY SUPERINTENDENT
2025

Resolution No. _____

Whereas: State of Nebraska Statutes, sections 39-2302, and 39-2501 through 39-2505 detail the requirements that must be met in order for a county to qualify for an annual Incentive Payment; and

Whereas: The State of Nebraska Department of Transportation (NDOT) requires that each county must annually certify (by December 31st of each year) the appointment(s) of the County Highway Superintendent(s) to the NDOT using the Year-End Certification of County Highway Superintendent form; and

Whereas: The NDOT requires that such certification shall also include a copy of the documentation of the county highway superintendent's appointment, i.e., meeting minutes showing the appointment of the County Highway Superintendent by their name as it appears on their License (if applicable), their License Number (if applicable) and Class of License (if applicable), the type of appointment, i.e., employed or under contract (consultant, or interlocal agreement with another county and/or incorporated municipality), and the beginning date of the appointment; and

Whereas: The NDOT also requires that such Year-End Certification of County Highway Superintendent form shall be signed by the County Board Chairperson and shall include a copy of a resolution of the County Board authorizing the signing of the Year-End Certification of County Highway Superintendent form by the County Board Chairperson.

Be it resolved that the County Board Chairperson of _____ County
(Print Name of County)
is hereby authorized to sign the attached Year-End Certification of County Highway Superintendent form(s).

Adopted this _____ day of _____, 20____ at _____, Nebraska.
(Date) (Month)

County Board Members

_____	_____
_____	_____
_____	_____
_____	_____

County Board Member _____
Moved the adoption of said resolution
Member _____ Seconded the Motion
Roll Call ____ Yes ____ No ____ Abstained ____ Absent
Resolution adopted, signed, and billed as adopted.

Attest:

(Signature of Clerk)

Do not recreate or revise this document; revisions and recreations will not be accepted. Copying this form is acceptable; see (3) below. Failure to complete and return the necessary documents per instructions will result in your county not receiving an Incentive Payment for Calendar Year 2025. Documents include the original Signing Resolution, Year-End Certification(s), and a copy of documentation of the appointment(s) of the County Highway Superintendent(s); they must be received at the NDOT by December 31, 2025. RECORD KEEPING: NDOT recommends that the county keep a copy of everything you send to NDOT (the forms and meeting minutes) in a separate file for future reference.

Year-End Certification of County Highway Superintendent
For Determining Incentive Payment in Calendar Year 2025

Separate forms may be needed to account for the entire year, see (3) below.

This Form Covers the Following Period: _____, 2025 to _____, 2025
(Month) (Day) (Month) (Day)

*(1)(a) The county of _____ certifies that: _____
(Print name of County) (Print name of Superintendent as appears on license card if applicable)
was the appointed County Highway Superintendent from during the above period. FOR ANY PERIOD OF TIME YOUR COUNTY DID NOT HAVE AN APPOINTED HIGHWAY SUPERINTENDENT, WRITE IN "COUNTY BOARD" AS THE NAME OF THE "SUPERINTENDENT" AND SKIP TO (2) BELOW.

(b) the superintending services of the above listed person were provided by: (Check one box)

- ☐ Employment with this County ☐ Contract (consultant) with this County ☐ Contract (interlocal agreement) between this County and the following listed County(ies) and/or Municipality(ies)

(c) the above listed individual assisted in the following: Reference Neb. Rev. Stat. §39-2502

1. Developing and annually updating a long-range plan based on needs and coordinated with adjacent local governmental units,
2. Developing an annual program for design, construction, and maintenance,
3. Developing an annual budget based on programmed projects and activities,
4. Submitting such plans, programs, and budgets to the local governing body for approval; and
5. Implementing the capital improvements and maintenance activities provided in the approved plans, programs, and budgets.

(d) If the above listed individual is a Licensed County Highway Superintendent, enter their Superintendent's License Number S- _____ and Class of License _____, and/or
(A or B)

(e) If the above listed individual is a Licensed Engineer in Nebraska, enter their Engineer's License Number E- _____

(2) _____
Signature of County Board Chairperson

*(3) If during the calendar year your county (a) did not have an appointed County Highway Superintendent for any portion(s) of the year; or (b) had one or more appointed County Highway Superintendent(s) that were not licensed for any portion(s) of the year; or (c) had one or more appointed licensed County Highway Superintendent(s) for any portion(s) of the year, please complete a separate Year-End Certification form for each period. Copy this form as needed to account for these separate periods.

(4) The payment amount will be computed based on (a) your most recent Federal Census, rural population; (b) the number of full calendar months served by the appointed County Highway Superintendent who is licensed or exempted from licensure under the Superintendents Act; (c) class of license, A or B if applicable; (d) whether the appointed County Highway Superintendent is employed, or under contract (consultant or interlocal agreement with another county and/or incorporated municipality); and (e) if the appointed County Highway Superintendent assisted with the required duties in (1)(c) above. Reference Neb. Rev. Stat. §§39-2302 and 39-2501 through 39-2505.

(5) Failure to return by December 31, 2025, the Year-End Certification(s), Signing Resolution, and a copy of documentation of the appointment(s) of the superintendent(s) per the instructions will result in your county not receiving an Incentive Payment.



Return the completed original resolution and certification(s), and a copy of the documentation of appointment(s) by December 31, 2025 to:

Highway Local Liaison Coordinator
Boards-Liaison Services Section
Local Assistance Division
Nebraska Department of Transportation
PO Box 94759
Lincoln NE 68509-4759

SUPERINTENDENT(S) APPOINTMENT DOCUMENTATION

Attach Documentation of the County Highway Superintendent(s) Appointment(s) for 2025 to the back of this Page: For most Counties this information may be found in the **January 2025 meeting minutes**.

Call (402) 479-4436 or email NDOT.BLSHelp@Nebraska.gov if you have any questions about what to attach for documentation.

RECORD KEEPING: NDOT recommends that the county keep a copy of everything you send to NDOT (*the forms and meeting minutes*) in a separate file for future reference.



Seward Courthouse Stairway Blast & Paint Estimate

09/17/2025

Prepared for:

Seward County

Eric Hofer

Created by:

Matthias Wissmann

Wissmann Enterprises Inc.

Mobile (402-761-1991)

Office (402)761-1700

Process

- Set up scaffolding around the entire stairway.
- Enclosed scaffolding with plastic, and protect building with canvas tarps.
- Sandblast entire Stairway at SP6 commercial blast.
- Clean up and remove blast media from sight
- Prime with chemical resistant Diamond Vogel Epoxy 180 (two part paint).
- Topcoat with chemical resistant Diamond Vogel 330 Urethane (two part paint).
- Wrap up complete site with the removal of the plastic and canvas tarps, and tearing down the scaffolding.

We will need most of the parking slots on the east side of the block closed and reserved for our sandblast rig, and all the exit doors in that area closed. And the flag taken down for being in the close vicinity of work area.



Wissmann Enterprises Inc.
 691 Grover Rd.
 Milford, NE 68405 US
 4027611991
 wissmannent@gmail.com
 www.wissmannent.com

Estimate



ADDRESS

Eric
 Seward County Court House

ESTIMATE #	DATE
1228	09/16/2025

DATE		DESCRIPTION	QTY	RATE	AMOUNT
		Stairway East Side of Seward Court House - Sandblast, Prime and top coat Stairway.			
	Sandblasting	Sandblasting Entire Stairway	20	200.00	4,000.00
	Spray Painting	Prime and Topcoat Stairway	20	125.00	2,500.00
	Paint Supplies	Diamond Vogel Epoxy 180	8	119.00	952.00
	Paint Supplies	Diamond Vogel Urethane 330	8	135.00	1,080.00
	Services	Cleanup and disposal of blast material.	1	1,400.00	1,400.00
	Equipment Rental	Rental and labor for scaffolding to inbox stair way. Tarps to enclose structure.	1	4,300.00	4,300.00

SUBTOTAL	14,232.00
TAX	0.00
TOTAL	\$14,232.00

Seward Courthouse Stairway - Blast and Paint Contract

CONTRACT AGREEMENT This Construction Agreement ("Agreement") is entered into on October 08, 2025, by and between **Seward County** ("Client") and **Wissmann Enterprises Inc.** ("Contractor").

Project Description

Contractor agrees to furnish all labor, materials, tools, and equipment necessary to complete the work described in the *Seward Courthouse Stairway - Blast and Paint Estimate* dated September 17, 2025, which includes setup of scaffolding, containment, sandblasting, cleanup, priming with Diamond Vogel Epoxy 180, and top coating with Diamond Vogel 330 Urethane, as well as final site restoration.

2. Contract Price The total contract amount \$14,232 and stated in estimate 1228. Any changes to the scope of work must be documented by a written and signed change order.

3. Schedule Work will commence on a mutually agreed date and proceed diligently to completion. The estimated completion time will depend on site conditions and weather. To be completed within 21 days of commencing, with a completion date before May 31, 2026.

4. Payment Terms Payment shall be made according to the terms stated in the estimate. Final payment is due upon project completion and acceptance by the Client.

5. Safety and Site Access Contractor shall comply with all safety standards and regulations. Client agrees to provide adequate access, including closure of parking slots and doors as specified in the estimate.

6. Warranty Contractor warrants that all work shall be performed in a workmanlike manner and in accordance with industry standards. Manufacturer warranties apply to all coatings used.

7. Insurance and Liability

Contractor maintains liability and workers' compensation insurance as required by law. Contractor is not liable for delays caused by weather, material shortages, or events beyond its control.

8. Acceptance This Agreement, together with the estimate, represents the full understanding between the parties. By signing below, both parties agree to the terms set forth herein.

Client: Seward County

Authorized Representative: _____ Date _____

Contractor: Wissmann Enterprises Inc.

Authorized Representative: Matthew Wissmann Date 10-21-25

LEGAL UPDATE



HIGHLIGHTS

- The health FSA contribution limit increases to \$3,400 for plan years beginning in 2026.
- Employers may impose their own dollar limit on employee contributions to health FSAs, up to the ACA's maximum.
- Employers should communicate their 2026 limit to employees as part of the enrollment process.
- The limit on health FSA carryovers increases to \$680 for plan years beginning in 2026.

IRS Releases Health FSA Limits for 2026

On Oct. 9, 2025, the IRS released [Revenue Procedure 2025-32](#) (Rev. Proc. 25-32), which includes the 2026 inflation-adjusted limit on employee salary reduction contributions to health flexible spending accounts (FSAs). For plan years beginning in 2026, the adjusted dollar limit on employees' pre-tax contributions to health FSAs increases to **\$3,400**. This is a \$100 increase from the 2025 health FSA limit of \$3,300.

The Affordable Care Act (ACA) imposes a dollar limit on employees' salary reduction contributions to health FSAs. This limit started at \$2,500 for plan years beginning on or after Jan. 1, 2013, and has been adjusted for inflation for subsequent plan years. Employers should ensure their health FSAs will not allow employees to make pre-tax contributions over \$3,400 for the 2026 plan year. Employers can impose a lower limit on employees' pre-tax contributions to a health FSA.

Employers should confirm that their health FSA contribution limit is included in the plan's documents and communicate it to employees at enrollment time.

Pre-tax Contributions

The ACA's dollar limit applies only to employees' pre-tax contributions to a health FSA. Nonelective employer contributions to a health FSA (for example, matching contributions or flex credits) generally do not count toward the health FSA contribution limit. However, if employees may elect to receive the employer contributions in cash or as a taxable benefit, then the contributions must be treated as salary reductions and counted toward the health FSA contribution limit.

Per-employee Limit

The health FSA limit applies on an employee-by-employee basis. Each employee may only elect up to \$3,400 in salary reductions in 2026, regardless of whether they have family members who benefit from the funds in that FSA. However, each family member eligible to participate in their own health FSA has a separate limit. For example, a married couple who have their own health FSAs can both make salary reductions of up to \$3,400 for 2026, subject to any lower employer limits.

Health FSA Carryovers

As an exception to the use-or-lose rule, employers with health FSAs may allow employees to carry over a certain amount of funds remaining at the end of a plan year to reimburse eligible expenses incurred in the plan year immediately following. The maximum carryover amount is adjusted annually for inflation. For 2026, Rev. Proc. 25-32 increases the maximum carryover limit to **\$680** (from \$660 for 2025 plan years). Employers that allow carryovers may impose their own limit that is lower than the maximum carryover limit.

RESOLUTION NO. _____

OF THE SEWARD COUNTY BOARD OF COMMISSIONERS

WHEREAS, pursuant to *Neb. Rev. Stat.* §23-355.01, a nonprofit county historical organization or society organized under the corporation laws of this state may request a tax levy of not more than three-tenths of one cent on each one hundred dollars upon the taxable value of all the taxable property of the county for the purpose of establishing a fund to be used for the establishment, management, and purchase of exhibits, equipment, and other personal property and real property and maintenance of such nonprofit county historical association or society;

WHEREAS, the Seward Blue River Historical District has requested county funding in the levy amount of .003 per \$100 to support refurbishing of the documented historical Seward County Log Cabin, refurbishing and maintaining the existing 20' x 40' building as an information center and meeting place, establishing three informational stations throughout the 5 acres, establishing the hiking trail, and insuring maintenance and sustainability of the site;

WHEREAS, the Seward Blue River Historical District has requested that the above funding request be placed on the ballot for the next general election for voter approval;

WHEREAS, upon proposal by a nonprofit county historical organization or society of such a tax levy to be submitted to the voters of the county, the proposition for such levy shall be placed on the ballot by the county board at the next general election following receipt of the request;

WHEREAS, the next general election is scheduled for November 3, 2026;

NOW, THEREFORE, BE IT RESOLVED that the Seward County Board of Commissioners do hereby direct the following to be placed on the ballot for the general election on November 3, 2026 to be decided by the voters of Seward County:

Should the County Board of Commissioners of Seward County, Nebraska be authorized to levy an annual tax of not more than three-tenths of one cent on each one hundred dollars upon the taxable value of all the taxable property in the county for the purpose of establishing a fund to be used by the Seward Blue River Historical District for the establishment, management, and purchase of exhibits, equipment, and other personal property and real property and maintenance of such nonprofit county historical association or society, including the construction and improvement of necessary buildings therefor?

☐ FOR authorizing the levy

☐ AGAINST authorizing the levy

MOTION BY: _____

SECONDED BY: _____

ROLL CALL

AYES:

NAYS:

Chair, Board of Commissioners

Attest:

Seward County Clerk



Equitable Sharing Agreement and Certification

**NCIC/ORI/Tracking Number:** NB0800000**Agency Name:** Seward County Sheriff's Office**Type:** Sheriff's Office**Mailing Address:** 261 S 8th Street
Seward, NE 68434**Agency Finance Contact****Name:** Yoder, Blair D**Phone:** 402-643-2359**Email:** byoder@sewardcountyne.gov**Jurisdiction Finance Contact****Name:** Zlatkovsky, Jacob**Phone:** 4026434574**Email:** jzlatkovsky@sewardcountyne.gov**ESAC Preparer****Name:** Yoder, Blair D**Phone:** 402-643-2359**Email:** byoder@sewardcountyne.gov**FY End Date:** 06/30/2025**Agency FY 2026 Budget:** \$2,394,856.00

Annual Certification Report

Summary of Equitable Sharing Activity		Justice Funds ¹	Treasury Funds ²
1	Beginning Equitable Sharing Fund Balance	\$23,655.34	\$386,052.28
2	Equitable Sharing Funds Received	\$478,679.21	\$34,843.84
3	Equitable Sharing Funds Received from Other Law Enforcement Agencies and Task Force	\$0.00	\$0.00
4	Other Income	\$6,873.76	\$47,657.31
5	Interest Income	\$0.00	\$0.00
6	Total Equitable Sharing Funds Received (total of lines 2-5)	\$485,552.97	\$82,501.15
7	Equitable Sharing Funds Spent (total of lines a - n)	\$447,592.77	\$559,685.08
8	Ending Equitable Sharing Funds Balance (difference between line 7 and the sum of lines 1 and 6)	\$61,615.54	\$(91,131.65)

¹Department of Justice Asset Forfeiture Program Investigative Agency participants are: FBI, DEA, ATF, USPIS, USDA, DCIS, DSS, and FDA²Department of the Treasury Asset Forfeiture Program participants are: IRS-CI, ICE, CBP and USSS.

Summary of Shared Funds Spent		Justice Funds	Treasury Funds
a	Law Enforcement Administrative Costs	\$54,465.49	\$0.00
b	Training and Education	\$4,950.00	\$1,425.00
c	Law Enforcement, Public Safety, and Detention Facilities	\$70,187.19	\$25,482.29
d	Law Enforcement Equipment	\$312,500.41	\$43,427.05
e	Joint Law Enforcement and Public Safety Operations	\$0.00	\$0.00
f	Contracts for Services	\$0.00	\$0.00
g	Law Enforcement Travel and Per Diem	\$139.98	\$3,704.73
h	Law Enforcement Awards and Memorials	\$0.00	\$95.30
i	Drug, Gang, and Other Prevention or Awareness Programs	\$517.01	\$781.99
j	Overtime	\$4,832.69	\$23,828.20
k	Law Enforcement Initiatives that Further Investigations	\$0.00	\$0.00
l	Salaries	\$0.00	\$232,074.50
m	Non-Categorized Expenditures	\$0.00	\$228,866.02
	Total	\$447,592.77	\$559,685.08

Equitable Sharing Funds Received From Other Agencies

Transferring Agency Name	Justice Funds	Treasury Funds

Other Income

Other Income Type	Justice Funds	Treasury Funds
Reimbursements		\$1,246.85
Sale Proceeds		\$190.00
Sale Proceeds	\$5,600.00	
Reimbursements		\$4,548.68
Other-RAP payback to Treasury due to impermissible payment		\$31,600.00
Reimbursements		\$770.78
Sale Proceeds		\$9,300.00
Sale Proceeds		\$1.00
Reimbursements	\$334.52	
Reimbursements	\$939.24	

Salaries

Salary Type	Justice Funds	Treasury Funds
Salary - Dare/SRO Officer	\$0.00	\$83,091.28
Salary - Dare/SRO Officer	\$0.00	\$76,216.95
Salary - Dare/SRO Officer	\$0.00	\$72,766.27

Non-Categorized Expenditures

Description	Justice Funds	Treasury Funds
Employer Contributions (Health Insurance, Retirement & FICA)	\$0.00	\$114,438.67
Employer Contributions (Health Insurance, Retirement & FICA)	\$0.00	\$114,427.35

Paperwork Reduction Act Notice

Under the Paperwork Reduction Act, a person is not required to respond to a collection of information unless it displays a valid OMB control number. We try to create accurate and easily understood forms that impose the least possible burden on you to complete. The estimated average time to complete this form is 30 minutes. If you have comments regarding the accuracy of this estimate, or suggestions for making this form simpler, please write to the Money Laundering and Asset Recovery Section at 1400 New York Avenue, N.W., Washington, DC 20005.

Privacy Act Notice

The Department of Justice is collecting this information for the purpose of reviewing your equitable sharing expenditures. Providing this information is voluntary; however, the information is necessary for your agency to maintain Program compliance. Information collected is covered by Department of Justice System of Records Notice, 71 Fed. Reg. 29170 (May 19, 2006), JMD-022 Department of Justice Consolidated Asset Tracking System (CATS). This information may be disclosed to contractors when necessary to accomplish an agency function, to law enforcement when there is a violation or potential violation of law, or in accordance with other published routine uses. For a complete list of routine uses, see the System of Records Notice as amended by subsequent publications.

Single Audit Information

Independent Auditor

Name: Schildt, Martin T

Company: GBE CPA

Phone: 402-643-4557

Email: martin@gbecpa.com

Were equitable sharing expenditures included on the Schedule of Expenditures of Federal Awards (SEFA) for the jurisdiction's Single Audit for the prior fiscal year? If the jurisdiction did not meet the threshold to have a Single Audit performed, select Threshold Not Met.

YES ☒ NO ☐ THRESHOLD NOT MET ☐

Prior Year Single Audit Number Assigned by Federal Audit Clearinghouse: 2024-06-GSAFAC-0000362882

Affidavit

Under penalty of perjury, the undersigned officials certify that they have read and understand their obligations under the *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies (Guide)* and all subsequent updates, this Equitable Sharing Agreement, and the applicable sections of the Code of Federal Regulations. The undersigned officials certify that the information submitted on the Equitable Sharing Agreement and Certification form (ESAC) is an accurate accounting of funds received and spent by the Agency.

The undersigned certify that the Agency is in compliance with the applicable nondiscrimination requirements of the following laws and their Department of Justice implementing regulations: Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d *et seq.*), Title IX of the Education Amendments of 1972 (20 U.S.C. § 1681 *et seq.*), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794), and the Age Discrimination Act of 1975 (42 U.S.C. § 6101 *et seq.*), which prohibit discrimination on the basis of race, color, national origin, disability, or age in any federally assisted program or activity, or on the basis of sex in any federally assisted education program or activity. The Agency agrees that it will comply with all federal statutes and regulations permitting federal investigators access to records and any other sources of information as may be necessary to determine compliance with civil rights and other applicable statutes and regulations. Further, agencies are required to collect race and ethnicity data as required by 28 C.F.R. 42.106(b) and 31 C.F.R. 22.6(b).

Equitable Sharing Agreement

This Federal Equitable Sharing Agreement, entered into among (1) the Federal Government, (2) the Agency, and (3) the Agency's governing body, sets forth the requirements for participation in the federal Equitable Sharing Program and the restrictions upon the use of federally forfeited funds, property, and any interest earned thereon, which are equitably shared with participating law enforcement agencies. By submitting this form, the Agency agrees that it will be bound by the *Guide* and all subsequent updates, this Equitable Sharing Agreement, and the applicable sections of the Code of Federal Regulations. Submission of the ESAC is a prerequisite to receiving any funds or property through the Equitable Sharing Program.

1. Submission. The ESAC must be signed and electronically submitted within two months of the end of the Agency's fiscal year. Electronic submission constitutes submission to the Department of Justice and the Department of the Treasury.

2. Signatories. The ESAC must be signed by the head of the Agency and the head of the governing body. Examples of Agency heads include police chief, sheriff, director, commissioner, superintendent, administrator, county attorney, district attorney, prosecuting attorney, state attorney, commonwealth attorney, and attorney general. The governing body head is the head of the agency that appropriates funding to the Agency. Examples of governing body heads include city manager, mayor, city council chairperson, county executive, county council chairperson, administrator, commissioner, and governor. The governing body head cannot be an official or employee of the Agency and must be from a separate entity.

3. Uses. Shared assets must be used for law enforcement purposes in accordance with the *Guide* and all subsequent updates, this Equitable Sharing Agreement, and the applicable sections of the Code of Federal Regulations.

4. Transfers. Before the Agency transfers funds to other state or local law enforcement agencies, it must obtain written approval from the Department of Justice or Department of the Treasury. Transfers of tangible property are not permitted. Agencies that transfer or receive equitable sharing funds must perform sub-recipient monitoring in accordance with the Code of Federal Regulations.

5. Internal Controls. The Agency agrees to account separately for federal equitable sharing funds received from the Department of Justice and the Department of the Treasury, funds from state and local forfeitures, joint law enforcement operations funds, and any other sources must not be commingled with federal equitable sharing funds.

The Agency certifies that equitable sharing funds are maintained by its jurisdiction and the funds are administrated in the same manner as the jurisdiction's appropriated or general funds. The Agency further certifies that the funds are subject to the standard accounting requirements and practices employed by the Agency's jurisdiction in accordance with the requirements set forth in the *Guide*, any subsequent updates, and the Code of Federal Regulations, including the requirement to maintain relevant documents and records for five years.

The misuse or misapplication of equitably shared funds or assets or supplantation of existing resources with shared funds or assets is prohibited. The Agency must follow its jurisdiction's procurement policies when expending equitably shared funds. Failure to comply with any provision of the *Guide*, any subsequent updates, and the Code of Federal Regulations may subject the Agency to sanctions.

6. Single Audit Report and Other Reviews. Audits shall be conducted as provided by the Single Audit Act Amendments of 1996 and OMB Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards. The

Agency must report its equitable sharing expenditures on the jurisdiction's Schedule of Expenditures of Federal Awards (SEFA) under Assistance Listing Number 16.922 for Department of Justice and 21.016 for Department of the Treasury. The Department of Justice and the Department of the Treasury reserve the right to conduct audits or reviews.

7. Freedom of Information Act (FOIA). Information provided in this Document is subject to the FOIA requirements of the Department of Justice and the Department of the Treasury. Agencies must follow local release of information policies.

8. Waste, Fraud, or Abuse. An Agency or governing body is required to immediately notify the Department of Justice's Money Laundering and Asset Recovery Section and the Department of the Treasury's Executive Office for Asset Forfeiture of any allegations or theft, fraud, waste, or abuse involving federal equitable sharing funds.

Civil Rights Cases

During the past fiscal year: (1) has any court or administrative agency issued any finding, judgment, or determination that the Agency discriminated against any person or group in violation of any of the federal civil rights statutes listed above; or (2) has the Agency entered into any settlement agreement with respect to any complaint filed with a court or administrative agency alleging that the Agency discriminated against any person or group in violation of any of the federal civil rights statutes listed above?

☐ Yes ☒ No

Agency Head

Name: Vance, Michael G
Title: Sheriff
Email: mvance@sewardcountyne.gov

Signature: _____ Date: _____

To the best of my knowledge and belief, the information provided on this ESAC is true and accurate and has been reviewed and authorized by the Law Enforcement Agency Head whose name appears above. Entry of the Agency Head name above indicates his/her agreement to abide by the Guide, any subsequent updates, and the Code of Federal Regulations, including ensuring permissibility of expenditures and following all required procurement policies and procedures.

Governing Body Head

Name: Ahmic, Misty
Title: County Chair Board
Email: mahmic@sewardcountyne.gov

Signature: _____ Date: _____

To the best of my knowledge and belief, the Agency's current fiscal year budget reported on this ESAC is true and accurate and the Governing Body Head whose name appears above certifies that the agency's budget has not been supplanted as a result of receiving equitable sharing funds. Entry of the Governing Body Head name above indicates his/her agreement to abide by the policies and procedures set forth in the Guide, any subsequent updates, and the Code of Federal Regulations.

☐ I certify that I have obtained approval from and I am authorized to submit this form on behalf of the Agency Head and the Governing Body Head.

Sale Proceeds:	Amount:	Account:
Phones/Tablet	\$190.00	2412
Ford F-150	\$9,300.00	2412
Ford F-150	\$5,600.00	2414
K9	\$1.00	2412

Reimbursements:	Amount:	Account:
Parmer OT	\$1,246.85	2412
Parmer OT	\$770.78	2412
Parmer/ Mejstrik OT	\$4,548.68	2412
Beattie OT	\$334.52	2414
Beattie OT	\$939.24	2414

Salaries:	Amount:
Lisa Borges	\$83,091.28
Cody Bailey	\$76,216.95
Johnathon May	\$72,766.27