NOTICE OF PUBLIC MEETINGS OF SEWARD COUNTY BOARD OF COMMISSIONERS AND SEWARD COUNTY BOARD OF EQUALIZATION
TUESDAY, NOVEMBER 10, 2026

Notice is hereby given that meetings of the Seward County Board of Commissioners and the Seward County Board of Equalization, if commenced, will be held on Tuesday, November 10, 2026 in the County Board Meeting Room, Room 303 on the 3rd Floor of the of the Seward County Courthouse in Seward, Nebraska. The County Board of Equalization meeting will begin at 8:30 a.m. The Board of Commissioners meeting will begin at 9:00 a.m. Both meetings are open to the public. Agendas for such meetings are kept continuously current and are available for public inspection at the office of the County Clerk in the Seward County Courthouse, Seward, Nebraska.

Brandy 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 Equalization on November 10, 2026 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 27, 2026
4. Discuss/Action – Tax List Corrections:
   a) 219-25P, Low Cost Interlock 819
   b) 220-24P, GTP Infrastructure I, LLC
   c) 221-25P, Bryan Physician Network
   d) 493-24R, Scott & Michelle Zabik
   e) 494-25R, Scott & Michelle Zabik
5. Discuss/Action – Assessor Information Update

Known items on the agenda for Board of Commissioners on November 10, 2026 are as follows:

9:00 a.m.

1. Convene and announce Open Meetings Law
2. Pledge of Allegiance
3. Discuss/Action - Approve minutes of November 3, 2026
4. Discuss/Action – Approve minutes of November 4, 2026
5. Consent Agenda:
   a) Clerk of District Court Fee Report for October 2026 - $8,216.24
   b) Zoning Fee Report for October 2026 - $1,775.00
   c) County Clerk Fee Report for October - $74,824.16
   d) Surplus Property Disposal Request for Sheriff's Office

Other Business Matters to Address When Time Allows

6. Discuss/Action - Public/Organizations/Officials
7. Commissioner Reports
8. Discuss/Action – Authorize Chair to Sign Amendment to Point C Plan Document and HRA Plan Document

9. Discuss/Action – Res.- Authorize Chair to Sign Year End Certification of the County Highway Superintendent

10. Discuss/Action – Authorize Chair to Sign Interlocal Agreement with Upper Big Blue Natural Resources District and Lower Platte South Natural Resources District for Seward County Hydrogeologic Resources and Risk Assessment

11. Discuss/Action – Executive Session - Personnel

12. Discuss/Action – Agenda for November 17, 2026

9:15 a.m. Discuss/Action – Update on Seward County Community Safety Action Plan (CSAP)

9:30 a.m. Discuss/Action – Timeline for Passing Updated Zoning Regulations

Discuss/Action – Clarification on Special Dwelling Types included in Proposed Zoning Regulations

Discuss/Action – Res.- Proposed Zoning Regulations

10:00 a.m. Discuss/Action – Scott Erickson/All Copy Products – Mailing Equipment Proposal

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 11/09/2026

Seward County, Nebraska -- Tax List Correction

Correction #(s)	**219-25P - Personal Property**	**Tax Year Corrected**	**2025**
Date of Correction	10/27/2026	**Levy & Tax District**	**TD5: 1.381128**

Owner **Low Cost Interlock 819**
Mailing Address c/o PwC US Tax LLP
PO Box 30026
Tampa FL 33630

Account # **800204244**

Descripton Personal Property: Business Equipment

VALUATIONS:

	Billed Value/Taxes	Correct Value/Taxes
Personal Property Value	97	0
Tax Rate	1.381128	0
TAX TOTAL	**$1.32**	**$0.00**
Penalty	$0.00	0
Penalty Amount	$0.00	0.00
Billed Amount	**$1.32**	0

DIFFERENCE TO TAX ROLL:	**DEDUCTION TO TAX**	**ADDITION TO TAX**
	$1.32	

Reason for Correction

This company know longer had equipment in Seward County in 2025

I hereby direct the Seward County Treasurer to accept this Official correction made for the above named party and description and to issue his/her either a new tax statement or refund of the corrected tax shown above, and to correct the tax list accordingly. All corrections made on the tax roll must be in red.

Approved by action of the County Board: DATE: _____

_____
Chair Seward County Board of Equalization

Marilyn Sundby
County Assessor

Seward County, Nebraska -- Tax List Correction

Correction #(s)	**220-24P - Personal Property**	**Tax Year Corrected**	**2024**
Date of Correction	10/27/2026	**Levy & Tax District**	**TD:105/1.308376**

Owner **GTP Infrastructure I LLC**
Mailing Address c/o Property Tax Dept
PO Box 723597
Atlanta GA 31139-0597

Account # **800198644**

Descripton Personal Property: Business Equipment

VALUATIONS:

	Billed Value/Taxes	Correct Value/Taxes
Personal Property Value	8,086	0
Tax Rate	1.308376	0
TAX TOTAL	**$1.32**	**$0.00**
Penalty	$105.80	0
Penalty Amount	$0.00	0.00
Billed Amount	**$105.80**	0

DIFFERENCE TO TAX ROLL:	**DEDUCTION TO TAX**	**ADDITION TO TAX**
	$105.80	

Reason for Correction

Office was notified that the tower was removed in 2023

I hereby direct the Seward County Treasurer to accept this Official correction made for the above named party and description and to issue his/her either a new tax statement or refund of the corrected tax shown above, and to correct the tax list accordingly. All corrections made on the tax roll must be in red.

Approved by action of the County Board: DATE: _____

_____
Chair Seward County Board of Equalization

Marilyn Stacky
County Assessor

Seward County, Nebraska -- Tax List Correction

Correction #(s) 221-25P - Personal Property

Tax Year Corrected 2025

Date of Correction: 10/27/2026

Levy & Tax District TD: 5 1.381128

Owner Bryan Physican Network

Mailing Address c/o Property Tax Dept
1600 S 48th St
Lincoln NE 68506

Account # 800206999

Descripton Personal Property: Business Equipment

VALUATIONS:

	Billed Value/Taxes	Correct Value/Taxes
Personal Property Value	114,120	0
Tax Rate	1.381128	0
TAX TOTAL	**$1,576.14**	**$0.00**
Penalty	$0.00	0
Penalty Amount	$0.00	0.00
Billed Amount	**$1,576.14**	0

DIFFERENCE TO TAX ROLL:	DEDUCTION TO TAX	ADDITION TO TAX
	$1,576.14	

Reason for Correction

Entity had filed for a tax exemption under a 451A. It was approved by not applied to the record.

I hereby direct the Seward County Treasurer to accept this Official correction made for the above named party and description and to issue his/her either a new tax statement or refund of the corrected tax shown above, and to correct the tax list accordingly. All corrections made on the tax roll must be in red.

Approved by action of the County Board: DATE: _____

_____
Chair Seward County Board of Equalization

Marilyn Hardy
County Assessor

Seward County, Nebraska -- Tax List Correction

Correction #	493-24R - Real Property	**Tax Year Corrected**	**2024**
Date of Correction	**11/10/2026**	Tax Book Line:	Tax Book Page #:
		Levy of year corrected & Tax District	**1.149435 TD: 205**
		Parcel ID #:	800206207

Owner **Scott A & Michelle L Zabik**

Mailing Address 1793 Oak Hills Circle
Garland NE 68360

Legal 27-12-4 Lot 1 in #SW 1/4 28.68 acres

VALUATIONS & TAXES

	Billed Value/Taxes	Correct Value/Taxes
Dwelling	400,705	587,905
Improvements(Other)	48,841	48,841
Land	112,820	112,820
TOTAL VALUATION	562,366	749,566
LEVY	1.149435	1.149435
TAX TOTAL	$6,464.03	$8,615.77
Penalty		
(Homestead Exemption Value)		0
Homestead Exemption Loss		$0.00
Real Estate Tax Credit Applied	$673.88	$898.20
Ag Tax Credit		
2024 School Tax Credit	$1,115.05	$1,115.05
Billed Amount	$4,675.12	$6,602.52

DIFFERENCE TO TAX ROLL:	DEDUCTION TO TAX	ADDITION TO TAX
		$1,927.40

Reason for Correction

Adding to the 2024 tax rolls for an unreported building.

I hereby direct the Seward County Treasurer to accept this Official correction made for the above named party and description and to issue his/her either new tax statement or refund of the corrected tax shown above, and to correct the tax list accordingly All corrections made on the tax roll must be in red

Approved by action of the County Board:

Board of Equalization Chairperson

Date: _____

Marilyn Hladky
County Assessor/Deputy Assessor

Seward County, Nebraska -- Tax List Correction

Correction #	494-25R - Real Property	Tax Year Corrected	2025
Date of Correction	11/10/2026	Tax Book Line:	Tax Book Page #:
		Levy of year corrected & Tax District	1.087495 TD: 205
		Parcel ID #:	800206207

Owner Scott A & Michelle L Zabik

Mailing Address 1793 Oak Hills Circle
Garland NE 68360

Legal 27-12-4 Lot 1 in #SW 1/4 28.68 acres

VALUATIONS & TAXES

	Billed Value/Taxes	Correct Value/Taxes
Dwelling	400,705	632,833
Improvements(Other)	48,841	48,841
Land	135,525	135,525
TOTAL VALUATION	585,071	817,199
LEVY	1.087495	1.087495
TAX TOTAL	$6,360.62	$8,887.00
Penalty		
(Homestead Exemption Value)		0
Homestead Exemption Loss		$0.00
Real Estate Tax Credit Applied	$696.23	$972.47
Ag Tax Credit		
2024 School Tax Credit	$1,091.27	$1,091.27
Billed Amount	$4,675.12	$6,823.26

DIFFERENCE TO TAX ROLL:	DEDUCTION TO TAX	ADDITION TO TAX
		$2,148.14

Reason for Correction

Adding to the 2025 tax rolls for an unreported building.

I hereby direct the Seward County Treasurer to accept this Official correction made for the above named party and description and to issue his/her either new tax statement or refund of the corrected tax shown above, and to correct the tax list accordingly All corrections made on the tax roll must be in red

Approved by action of the County Board:

Date: _____

_____
Board of Equalization Chairperson

Marilyn Stead by
County Assessor/Deputy Assessor

Agency Name: Seward County Treasurer

GL Acct	Account Description	Case ID		Amount
310	Petition	CI 26	122	35.00
310	Petition	CI 26	123	35.00
310	Petition	CI 26	125	35.00
310	Petition	CI 26	126	35.00
310	Petition	CI 26	127	35.00
310	Petition	CI 26	128	35.00
310	Petition	CI 26	130	35.00
310	Petition	CI 26	131	35.00
310	Petition	CI 26	132	35.00
	GL ACCT Sub Total			315.00
315	Information	CR 24	6	35.00
315	Information	CR 26	20	35.00
315	Information	CR 26	24	35.00
315	Information	CR 26	25	35.00
315	Information	CR 26	39	35.00
	GL ACCT Sub Total			175.00
321	Automation Fee	CR 24	6	8.00
321	Automation Fee	CR 26	20	8.00
321	Automation Fee	CR 26	24	8.00
321	Automation Fee	CR 26	25	8.00
321	Automation Fee	CR 26	39	8.00
	GL ACCT Sub Total			40.00
344	NSC Education Fee	CR 24	6	1.00
344	NSC Education Fee	CR 26	20	1.00
344	NSC Education Fee	CR 26	24	1.00
344	NSC Education Fee	CR 26	25	1.00
344	NSC Education Fee	CR 26	39	1.00
	GL ACCT Sub Total			5.00
345	Dispute Resolution Fee	CR 24	6	.75
345	Dispute Resolution Fee	CR 26	20	.75
345	Dispute Resolution Fee	CR 26	24	.75
345	Dispute Resolution Fee	CR 26	25	.75
345	Dispute Resolution Fee	CR 26	39	.75
	GL ACCT Sub Total			3.75
346	Indigent Defense Fee	CR 24	6	3.00

Detail Fee Forecast Report
For the Month of October, 2026

346	Indigent Defense Fee	CR 26	20	3.00
346	Indigent Defense Fee	CR 26	24	3.00
346	Indigent Defense Fee	CR 26	25	3.00
346	Indigent Defense Fee	CR 26	39	3.00
	GL ACCT Sub Total			15.00
347	Uniform Data Analysis Fee	CR 24	6	1.00
347	Uniform Data Analysis Fee	CR 26	20	1.00
347	Uniform Data Analysis Fee	CR 26	24	1.00
347	Uniform Data Analysis Fee	CR 26	25	1.00
347	Uniform Data Analysis Fee	CR 26	39	1.00
	GL ACCT Sub Total			5.00
350	PSC Local Fee	CR 25	82	30.00
	GL ACCT Sub Total			30.00
370	J.R.F.	CR 24	6	6.00
370	J.R.F.	CR 26	20	6.00
370	J.R.F.	CR 26	24	6.00
370	J.R.F.	CR 26	25	6.00
370	J.R.F.	CR 26	39	6.00
	GL ACCT Sub Total			30.00
371	Filing Fee-JRF	CR 24	6	7.00
371	Filing Fee-JRF	CR 26	20	7.00
371	Filing Fee-JRF	CR 26	24	7.00
371	Filing Fee-JRF	CR 26	25	7.00
371	Filing Fee-JRF	CR 26	39	7.00
	GL ACCT Sub Total			35.00
374	Civil Legal Services Fund	CR 24	6	1.00
374	Civil Legal Services Fund	CR 26	20	1.00
374	Civil Legal Services Fund	CR 26	24	1.00
374	Civil Legal Services Fund	CR 26	25	1.00
374	Civil Legal Services Fund	CR 26	39	1.00
	GL ACCT Sub Total			5.00
375	L.E.I.F.	CR 24	6	2.00
375	L.E.I.F.	CR 26	20	2.00
375	L.E.I.F.	CR 26	24	2.00
375	L.E.I.F.	CR 26	25	2.00
375	L.E.I.F.	CR 26	39	2.00
	GL ACCT Sub Total			10.00

379	Legal Aid/Services Fund	CR 24	6	6.25
379	Legal Aid/Services Fund	CR 26	20	6.25
379	Legal Aid/Services Fund	CR 26	24	6.25
379	Legal Aid/Services Fund	CR 26	25	6.25
379	Legal Aid/Services Fund	CR 26	39	6.25
	GL ACCT Sub Total			31.25
382	10% Bond Fee	CR 26	82	200.00
	GL ACCT Sub Total			200.00
384	Seal Cert/Auth Copies	CI 26	64	1.00
384	Seal Cert/Auth Copies	CR 17	90	1.00
384	Seal Cert/Auth Copies	CR 21	4	1.00
384	Seal Cert/Auth Copies	CR 24	6	1.00
384	Seal Cert/Auth Copies	CR 26	25	1.00
	GL ACCT Sub Total			5.00
385	Comp Rec/Records Management	CI 26	122	15.00
385	Comp Rec/Records Management	CI 26	123	15.00
385	Comp Rec/Records Management	CI 26	125	15.00
385	Comp Rec/Records Management	CI 26	126	15.00
385	Comp Rec/Records Management	CI 26	127	15.00
385	Comp Rec/Records Management	CI 26	128	15.00
385	Comp Rec/Records Management	CI 26	130	15.00
385	Comp Rec/Records Management	CI 26	131	15.00
385	Comp Rec/Records Management	CI 26	132	15.00
385	Comp Rec/Records Management	CR 24	6	15.00
385	Comp Rec/Records Management	CR 26	20	15.00
385	Comp Rec/Records Management	CR 26	24	15.00
385	Comp Rec/Records Management	CR 26	25	15.00
385	Comp Rec/Records Management	CR 26	39	15.00
	GL ACCT Sub Total			210.00
386	Photocopy Fees	CI 25	120	1.00
386	Photocopy Fees	CI 26	93	.50
386	Photocopy Fees	CR 26	25	1.50
	GL ACCT Sub Total			3.00
390	Interest on Bank Account	00		87.94
	GL ACCT Sub Total			87.94
420	County Court Fees	CR 24	6	17.00
420	County Court Fees	CR 26	20	51.00
420	County Court Fees	CR 26	24	50.00

Detail Fee Forecast Report
For the Month of October, 2026

420	County Court Fees	CR 26	25	51.00
420	County Court Fees	CR 26	39	60.50
	GL ACCT Sub Total			229.50
445	Sheriff's Fees	CR 23	40	26.20
445	Sheriff's Fees	CR 26	24	8.50
	GL ACCT Sub Total			34.70
447	Service Fees	CR 21	4	37.00
447	Service Fees	CR 23	40	37.00
447	Service Fees	CR 26	20	18.50
447	Service Fees	CR 26	24	18.50
447	Service Fees	CR 26	25	18.50
447	Service Fees	CR 26	39	18.50
	GL ACCT Sub Total			148.00
499	Fines	CR 14	49	3,983.10
499	Fines	CR 14	85	40.00
499	Fines	CR 26	7	60.00
499	Fines	CR 26	25	1,500.00
	GL ACCT Sub Total			5,583.10
984	Passport Processing Fee-Coun	00		1,015.00
	GL ACCT Sub Total			1,015.00
AGENCY Sub Total				8,216.24
GRAND TOTAL				8,216.24

STATE OF NEBRASKA
COUNTY OF SEWARD

I, Sheila Lueders, Clerk of the District Court of Seward County, Nebraska, do hereby certify that the foregoing is a true and correct REPORT OF EARNED/REIMBURSED FEES COLLECTED in my office for the month of October 2026.

Sheila Lueders
Clerk of the District Court

SEAL OF THE DISTRICT COURT SEWARD COUNTY, NEBRASKA Seal

SUBSCRIBED in my presence this 3rd day of November, 2026.

Tracy L Phillips
County Clerk / Deputy of Elections

SEAL OF THE CLERK NEBRASKA OF SEWARD COUNTY

Zoning Fee Report October

Permit Type	Permit Amount	Number Received	Total For Month
Amendment Request	$400	0	$ -
Application to the Board of Adjustment:	$ 600.00	0	$ -
Communications Tower Development:	$ 1,300.00	0	$ -
Conditional Use Permit-Wireless	$ 2,600.00	0	$ -
Conditional Use:	$ 800.00	0	$ -
Development:	$ 125.00	8	$ 1,000.00
Kennel:	$ 125.00	0	$ -
New Home:	$ 125.00	3	$ 375.00
Replate/Vacate:	$ 400.00	0	$ -
Rezone:	$ 600.00	0	$ -
Plat:	$ 400.00	1	$ 400.00
Sign:	$ 400.00	0	$ -
Variance:	$ 600.00	0	$ -
Wireless Upgrade:	$ 800.00	0	$ -
Unpermitted Permits			
New Home	$ 5,000.00	0	$ -
New Home Over Density	$ 20,000.00	0	$ -
Development Permit $2 Per square foot		0	$ -
Development Permit $3 per square foot		0	$ -
Conditional Use Permit	$ 1,800.00	0	$ -
Sign Permit	$ 225.00	0	$ -
Plat Application	$ 900.00	0	$ -
Kennel Permit	$ 1,800.00	0	$ -
Conditional Use Permit-Wireless	$ 6,000.00	0	$ -
Communications Tower Development	$ 3,000.00	0	$ -
Wireless Upgrade/equipment add on	$ 1,800.00	0	$ -
	Total for October		**$ 1,775.00**

COUNTY CLERK FEE REPORT
FOR THE MONTH OF OCTOBER 2026

TOTAL DOCUMENTARY STAMP FEES:	
COUNTY SHARE DOCUMENTARY FEES:	$9,943.84
STATE SHARE DOCUMENTARY FEES:	$56,084.32
ELECTION FEES:	$0.00
REIMBURSABLE ELECTION COSTS:	$0.00
MARRIAGE LICENSE FEES:	$250.00
CANDIDATE FILING FEES:	$0.00
DOCUMENT REGULAR FILING FEES:	$6,975.00
ROD FUND	$1,131.00
ROD MISC:	$0.00
ELECTRONIC COPIES:	$0.00
COPIES:	$350.00
LICENSES:	$0.00
SALE OF PLAT BOOKS	$83.55
CITY SALES TAX	$1.68
STATE SALES TAX	$4.59
POSTAGE	$0.00
COMMISSION	$0.18
MISC FEE:	$0.00
TOTAL FEES:	$74,824.16

Surplus Property Disposal Request

Date: 10·30·26

Name of Office: Sheriff's Office

Name of Dept. Head: Sheriff Mike Vance

Type of Personal Property or Mobile Equipment: Firearms

Estimated Value: _____

Disposal Method Type: (Circle One)

(Trade-In) Sale of Personal Property $2,500 or more; Sale of Mobile Equip over $5,000, Donation

Note: May use one sheet for multiple pieces of equipment but with the same *type* of Disposal Method. Please use a separate sheet for each different *type* of Disposal Method.

Information about Disposal:

More firearms apart of trade-in program

Please submit to the County Clerk (for agenda purposes) for submittal to the Board of Commissioners. A copy of this will be given to the Board of Commissioners for their consideration *prior* to said meeting.

Approved: _____ _____

Chairman, Seward County Board of Commissioners Date

Gun Surplus 10/30/2026

Glock 47 MOS7 S/N: CFUF338

Glock 47 MOS7 S/N: CFUF339

Glock 47 MOS7 S/N: CFUF340

Glock 47 MOS7 S/N: CDBB503

Seward County

Seward County
529 Seward Street
Seward, NE 68434

Seward County HRA Plan

Plan Document

Effective March 01, 2024

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Seward County HRA Plan

INTRODUCTION

Seward County hereby establishes effective March 01, 2024, a health reimbursement arrangement, known as the Seward County HRA Plan (the "HRA"), the terms of which are set forth in this document. The HRA provides for the reimbursement of expenses as described in the Appendices of this document that have been incurred by Eligible Employees, their spouses and certain eligible Dependents of such Employees.

It is intended that the HRA meet the requirements for qualification under Code Section 105 with respect to Employees, and that benefits paid Employees hereunder be excludible from their gross incomes pursuant to Code Section 105(b).

I. ARTICLE - DEFINITIONS

As used in this HRA, the following words and phrases shall have the meanings set forth herein unless a different meaning is clearly required by the context:

01. **"Plan Administrator"** means the individual(s) or committee appointed by the Employer to carry out the administration of the HRA. In the event the Plan Administrator has not been appointed, or resigns from an appointment, the Employer shall be deemed to be the Plan Administrator.

02. **"Code"** means the Internal Revenue Code of 1986, as amended.

03. **"Coverage Period"** means the period of the current plan year in which the individual is an eligible employee on or after his or her plan entry date.

04. **"Dependent"** means any individual who qualifies as a dependent under Code Section 152 (as modified by Code Section 105(b)). Any child of a Participant who is an "alternate recipient" under a qualified medical child support order shall be considered a Dependent under this Arrangement.

05. **"Effective Date"** means March 01, 2024.

06. **"Eligible Employee"** means an Employee who is eligible to participate in the Employer's group medical plan or the Employee is participating in another group health plan that does not exist solely of excepted benefits. An individual shall not be an "Eligible Employee" if such individual is not eligible for the Employer's group medical plan or the Employee does not provide certification of enrollment in another group health plan that does not exist solely of excepted benefits.

07. **"Employee"** means you are an active employee working 30.00 hours or more per week. The term "Employee" shall also include any person who is a Leased Employee deemed to be an Employee as provided in Code Section 414(n) or (o).

08. **"Employer"** means Seward County, a Government Entity or any successor which shall maintain this HRA and any predecessor which has maintained this HRA. In addition, unless the context requires otherwise, the term "Employer" shall include any Participating Employer which shall adopt this HRA.

09. **"Employer Contribution"** means the amounts contributed to the HRA by the Employer.

10. **"HRA"** means the Seward County HRA Plan as adopted by the Employer, including all amendments thereto.

11. **"Leased Employee"** means, effective with respect to Plan Years beginning on or after January 1, 1997, any person (other than an Employee of the Employer) who, pursuant to an agreement between the Employer and any other person or entity ("leasing organization"), has performed services for the Employer (or for the Employer and related persons determined in accordance with Code Section 414(n)(6)) on a substantially full time basis for a period of at least one year, and such services are performed under primary direction or control by the Employer. Contributions or benefits provided to a Leased Employee by the leasing organization which are attributable to services performed for the Employer shall be treated as provided by the Employer. Furthermore, compensation for a Leased Employee shall only include compensation from the leasing organization that is attributable to services performed for the Employer.

    A Leased Employee shall not be considered an Employee of the Employer if:

    1. such employee is covered by a money purchase pension plan providing:

        i. a nonintegrated employer contribution rate of at least ten percent (10%) of compensation, as defined in Code Section 415(c)(3), but including amounts contributed pursuant to a salary reduction agreement which are excludable from the employee's gross income under Code Sections 125, 402(e)(3), 402(h) or 403(b),

ii. immediate participation, and

iii. full and immediate vesting; and

2. leased employees do not constitute more than twenty percent (20%) of the recipient Employer's non-highly compensated workforce.

12. **"Participant"** means any Eligible Employee who has satisfied the requirements of the Section titled: "Eligibility" and has not for any reason become ineligible to participate further in the HRA.

13. **"Permissible Employee Class(es)"** means the permitted classifications for distinguishing among employees defined by law.

14. **"Plan Year"** means the 12-month period beginning March 01 and ending February 28.

15. **"Premiums"** mean the Participant's cost for any health plan coverage.

16. **"Qualifying Medical Expenses"** means any expenses as described in the Appendices of this document that meets the definition of "qualified medical expenses" (within the meaning of Code Section 213(d) and as allowed under Code Section 105 and the rulings and Treasury regulations thereunder) of the Participant, the Participant's spouse or a Dependent and that are not otherwise used by the Participant as a deduction in determining the Participant's tax liability under the Code or reimbursed under any other health coverage, including a health Flexible Spending Account. If the Employer provides Health Savings Accounts for Participants, Qualifying Medical Expenses reimbursed shall be limited to those allowed under Code Section 223.

II. ARTICLE - PARTICIPATION

01. **Eligibility**

Any Eligible Employee as defined in the Article titled "Definitions" shall be eligible to participate hereunder on the date such Employee is enrolled in the Employer's group medical plan, or the date the Employee provides certification of enrollment in another group health plan that does not exist solely of excepted benefits.

02. **Effective Date of Participation**

An Eligible Employee who has satisfied the conditions of eligibility pursuant to the Section titled "Eligibility" shall become a Participant when the following conditions are met:
Immediately after 30 day waiting period

03. **Termination of Participation**

Terminated Employees may not continue to participate in the HRA, and any unused amounts shall be forfeited. In the case of the death of the Participant, any remaining balances may only be paid out as reimbursements for Qualifying Medical Expenses as stated in the Section titled: "Health Reimbursement Arrangement Claims" under the Article titled: "Benefits" and shall not constitute a death benefit to the Participant's estate and/or the Participant's beneficiaries. A Participant shall be permitted at least annually to opt out of the HRA and waive future reimbursements from the HRA. This Section shall be applied and administered consistent with any rights a Participant and the Participant's Dependents may be entitled to pursuant to Code Section 4980B or the Section of the HRA titled: "Continuation of Coverage".

III. ARTICLE - BENEFITS

01. **Establishment of HRA**

a. The HRA is intended to qualify as a Health Reimbursement Arrangement under Code Section 105 and shall be interpreted in a manner consistent with such Code Section and the Treasury regulations thereunder.

b. Participants in this Health Reimbursement Arrangement may submit claims for the reimbursement of Qualifying medical expenses as defined under the HRA.

c. The Employer shall make available to Participant an Employer Contribution in the amounts listed in the Appendices of this document.

The amounts provided to the HRA by the Employer will be made available on the first day of the plan year.

d. This HRA shall not be coordinated or otherwise connected to the Employer's cafeteria plan (as defined in Code Section 125), except as permitted by the Code and the Treasury regulations thereunder in order for this HRA to be maintained as a Health Reimbursement Arrangement. No salary reduction contributions may be made to this Health Reimbursement Arrangement.

e. If the Employer maintains Health Savings Accounts for Participants, this Arrangement shall be operated in accordance with the restrictions under Code Section 223.

02. **Nondiscrimination Requirements**

a. It is the intent of this Health Reimbursement Arrangement to not discriminate in violation of the Code and the Treasury regulations thereunder.

b. If the Plan Administrator deems it necessary in order to avoid discrimination under this Health Reimbursement Arrangement, it may, but shall not be required to reduce benefits provided to "highly compensated individuals" (as defined in Code Section 105(h)) in order to assure compliance with this Section. Any act taken by the Plan Administrator under this Section shall be carried out in a uniform and nondiscriminatory manner.

03. **Health Reimbursement Arrangement Claims**

a. The Participant will submit all claims to the Claims Administrator for processing. The Claims Processor will process claims according to the Employer's HRA plan design then send a check or direct deposit, if Participant enrolls in direct deposit, for the amount that is eligible for reimbursement through this HRA. The Participant is responsible to pay the Provider for billed amounts not covered by this HRA.

b. Claims of Qualifying medical expenses incurred in any Coverage Period shall be paid as soon after a claim has been received as administratively practicable. If any claim is not submitted within 90 days immediately following the end of the Coverage Period (that is, by 05/29), those medical expense claims shall not be eligible for reimbursement by the Plan Administrator.

c. Payments under this HRA shall be made directly to the Participant.

d. If the maximum amount available for reimbursement for a Coverage Period is not utilized in its entirety, refer to Appendix A for information on how these funds will be handled.

e. Reimbursement requests of expenses incurred prior to Employee's termination date must be received within 90 days following the date of termination, or remaining funds will be forfeited.

04. **Recovery of Excess or Mistaken Payments**

If any reimbursement or other payment made under this HRA Plan is subsequently found to have been excessive or made in error, the Plan shall notify the Participant and be entitled to recover the amount of such mistaken payments in accordance with the procedures set forth in this subsection. The Plan Administrator and the Employer shall pursue recovery of mistaken payments utilizing one or more of the following correction methods: (a) Require the Participant or other person receiving the mistaken payment to reimburse the Plan for the amount of the mistaken payment; (b) If the HRA Administrator and the Employer are unable to obtain repayment per (a) above, deny the Participant reimbursement of subsequently submitted claims incurred during the same Plan Year until the amount of the mistaken payment is fully recovered by the Plan; or (c) Take such other action that the HRA Administrator and Employer reasonably deem necessary to ensure recovery of mistaken payments and that such mistaken payments do not recur. If none of the above correction

methods are successful in recovering a mistaken payment, the Employer, consistent with its business practice, may treat the amount owed by the Employee as it would any other business debt. To the extent the Employer forgives the debt after requesting payment consistent with collection procedures for other business debt, the Employer shall report the amount of the mistaken payment to the Employee and IRS as taxable wages. Any of the above correction methods shall be pursued only in accordance with and to the extent permitted by applicable law.

IV. ARTICLE - ADMINISTRATION

01. **HRA Administration**

The operation of the HRA shall be under the supervision of the Plan Administrator. It shall be a principal duty of the Plan Administrator to see that the HRA is carried out in accordance with its terms, and for the exclusive benefit of Eligible Employees entitled to participate in the HRA. The Plan Administrator shall have full power to administer the HRA in all of its details . The Plan Administrator's powers shall include, but shall not be limited to the following authority, in addition to all other powers provided by this HRA:

a. To make and enforce such rules and regulations as the Plan Administrator deems necessary or proper for the efficient administration of the HRA;

b. To interpret the HRA, the Plan Administrator's interpretations thereof in good faith to be final and conclusive on all persons claiming benefits under the HRA;

c. To decide all questions concerning the HRA and the eligibility of any person to participate in the HRA and to receive benefits provided under the HRA;

d. To limit benefits for certain highly compensated individuals if it deems such to be desirable in order to avoid discrimination under the HRA in violation of the applicable provisions of the Code;

e. To approve reimbursement requests and to authorize the payment of benefits;

f. To appoint such agents, counsel, accountants, consultants, and actuaries as may be required to assist in administering the HRA; and

Any procedure, discretionary act, interpretation or construction taken by the Plan Administrator shall be done in a nondiscriminatory manner based upon uniform principles consistently applied and shall be consistent with the intent that the HRA shall continue to comply with the terms of Code Section 105(h) and the Treasury regulations thereunder.

02. **Examination of Records**

The Plan Administrator shall make available to each Participant, Eligible Employee and any other Employee of the Employer, for examination at reasonable times during normal business hours, such records as pertain to that person's interest under the HRA.

03. **Indemnification of Administrator**

The Employer agrees to indemnify and to defend to the fullest extent permitted by law any Employee serving as the Plan Administrator or as a member of a committee designated as Plan Administrator (including any Employee or former Employee who previously served as Plan Administrator or as a member of such committee) against all liabilities, damages, costs and expenses (including attorney's fees and amounts paid in settlement of any claims approved by the Employer) occasioned by any act or omission to act in connection with the HRA, if such act or omission is or was in good faith.

V. ARTICLE - AMENDMENT OR TERMINATION OF HRA

01. **Amendment**

The Employer, at any time or from time to time, may amend any or all of the provisions of the HRA without the consent of any Employee or Participant.

02. **Termination**

The Employer is establishing this HRA with the intent that it will be maintained for an indefinite period of time. Notwithstanding the foregoing, the Employer reserves the right to terminate the HRA, in whole or in part, at any time. In the event the HRA is terminated, no further reimbursements shall be made.

VI. ARTICLE - MISCELLANEOUS

01. **Adoption by Other Employers**

Notwithstanding anything herein to the contrary, and with the consent of the Employer, any other corporation or entity, whether an affiliate or subsidiary or not, may adopt this HRA and all of the provisions hereof, and participate herein and be known as a "Participating Employer", by a properly executed document evidencing said intent and will of such Participating Employer.

02. **HRA Interpretation**

All provisions of this HRA shall be interpreted and applied in a uniform, nondiscriminatory manner. This HRA shall be read in its entirety and not severed except as provided in the Section titled: "Severability".

03. **Gender and Number**

Wherever any words are used herein in the masculine, feminine or neuter gender, they shall be construed as though they were also used in another gender in all cases where they would so apply, and whenever any words are used herein in the singular or plural form, they shall be construed as though they were also used in the other form in all cases where they would so apply.

04. **Written Document**

This HRA, in conjunction with any separate written document which may be required by law, is intended to satisfy the written HRA requirement of Code Section 105 and any Treasury regulations thereunder.

05. **Exclusive Benefit**

This HRA shall be maintained for the exclusive benefit of the Employees who participate in the HRA.

06. **Not Employment Contract**

This HRA shall not be deemed to constitute an employment contract between the Employer and any Participant or Employee, or to be a consideration or an inducement for the employment of any Participant or Employee. Nothing contained in this HRA shall be deemed to give any Participant or Employee the right to be retained in the service of the Employer or to interfere with the right of the Employer to discharge any Participant or Employee at any time regardless of the effect which such discharge shall have upon him as a Participant of this HRA.

07. **Action by the Employer**

Whenever the Employer under the terms of the HRA is permitted or required to do or perform any act or matter or thing, it shall be done and performed by an authorized representative of the Employer.

08. **No Guarantee of Tax Consequences**

Neither the Plan Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant under the HRA will be excludable from the Participant's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant. It shall be the obligation of each Participant to determine whether each payment under the HRA is excludable from the Participant's gross income for federal and state income tax purposes, and to notify the Employer if the Participant has reason to believe that any such payment is not so excludable. Notwithstanding the foregoing, the rights of Participants under this HRA shall be legally enforceable.

09. **Indemnification of Employer by Participants**

If any Participant receives one or more payments or reimbursements under the HRA that are not for a permitted medical expense such Participant shall indemnify and reimburse the Employer for any liability it may incur for failure to withhold federal or state income tax or Social Security tax from such payments or reimbursements. However, such indemnification and reimbursement shall not exceed the amount of additional federal and state income tax (plus any penalties) that the Participant would have owed if the payments or reimbursements had been made to the Participant as regular cash compensation, plus the Participant's share of any Social Security tax that would have been paid on such compensation, less any such additional income and Social Security tax actually paid by the Participant.

10. **Funding**

Unless otherwise required by law, amounts made available by the Employer need not be placed in

trust, but may instead be considered general assets of the Employer. Furthermore, and unless otherwise required by law, nothing herein shall be construed to require the Employer or the Plan Administrator to maintain any fund or segregate any amount for the benefit of any Participant, and no Participant or other person shall have any claim against, right to, or security or other interest in, any fund, account or asset of the Employer from which any payment under the HRA may be made.

11. **Governing Law**

This Plan (and any Trust established to fund the Plan) shall be construed and enforced according to the Code and the laws of the state of Nebraska, other than its laws respecting choice of law .

12. **Severability**

If any provision of the HRA is held invalid or unenforceable, its invalidity or unenforceability shall not affect any other provisions of the HRA, and the HRA shall be construed and enforced as if such provision had not been included herein.

13. **Headings**

The headings and subheadings of this HRA have been inserted for convenience of reference and are to be ignored in any construction of the provisions hereof.

14. **Continuation of Coverage**

Notwithstanding anything in the HRA to the contrary, in the event any benefit under this HRA subject to the continuation coverage requirement of Code Section 4980B becomes unavailable, each qualified beneficiary (as defined in Code Section 4980B) will be entitled to continuation coverage as prescribed in Code Section 4980B.

15. **Health Insurance Portability and Accountability Act**

Notwithstanding anything in this HRA to the contrary, this HRA shall be operated in accordance with HIPAA and the regulations thereunder.

16. **Uniformed Services Employment and Reemployment Rights Act**

Notwithstanding any provision of this HRA to the contrary, contributions, benefits and service credit with respect to qualified military service shall be provided in accordance with USERRA and the regulations thereunder.

17. **HIPAA Privacy Standards**

a. If this HRA is subject to the Standards for Privacy of Individually Identifiable Health Information (45 CFR Part 164, the "Privacy Standards"), then this Section shall apply.

b. The HRA shall not disclose Protected Health Information to any member of Employer's workforce unless each of the conditions set out in this Section is met. "Protected Health Information" shall have the same definition as set forth in the Privacy Standards but generally shall mean individually identifiable information about the past, present or future physical or mental health or condition of an individual, including information about treatment or payment for treatment.

c. Protected Health Information disclosed to members of Employer's workforce shall be used or disclosed by them only for purposes of HRA administrative functions. The HRA's administrative functions shall include all HRA payment functions and health care operations. The terms "payment" and "health care operations" shall have the same definitions as set out in the Privacy Standards, but the term "payment" generally shall mean activities taken to determine or fulfill HRA responsibilities with respect to eligibility, coverage, provision of benefits, or reimbursement for health care.

d. The HRA shall disclose Protected Health Information only to members of the Employer's workforce who are authorized to receive such Protected Health Information, and only to the extent and in the minimum amount necessary for that person to perform his or her duties with respect to the HRA. "Members of the Employer's workforce" shall refer to all Employees and other persons under the control of the Employer. The Employer shall keep an updated list of those authorized to receive Protected Health Information.

1. An authorized member of the Employer's workforce who receives Protected Health Information shall use or disclose the Protected Health Information only to the extent necessary to perform his or her duties with respect to the HRA.

2. In the event that any member of the Employer's workforce uses or discloses Protected Health Information other than as permitted by this Section and the Privacy Standards, the incident shall be reported to the HRA's privacy officer. The privacy officer, or the

Employer, shall take appropriate action, including:

i. investigation of the incident to determine whether the breach occurred inadvertently, through negligence or deliberately; whether there is a pattern of breaches; and the degree of harm caused by the breach;

ii. appropriate sanctions against the persons causing the breach which, depending upon the nature of the breach, may include oral or written reprimand, additional training, or termination of employment;

iii. mitigation of any harm caused by the breach, to the extent practicable; and

iv. documentation of the incident and all actions taken to resolve the issue and mitigate any damages.

e. The Employer must provide certification to the HRA that it agrees to:

1. Not use or further disclose Protected Health Information other than as permitted or required by the HRA documents or as required by law;

2. Ensure that any agent or subcontractor to whom it provides Protected Health Information received from the HRA, agrees to the same restrictions and conditions that apply to the Employer with respect to such information;

3. Not use or disclose Protected Health Information for employment-related actions and decisions or in connection with any other benefit or Employee benefit plan of the Employer;

4. Report to the HRA any use or disclosure of the Protected Health Information of which it becomes aware that is inconsistent with the uses or disclosures permitted by this Section, or required by law;

5. Make available Protected Health Information to individual HRA members in accordance with Section 164.524 of the Privacy Standards;

6. Make available Protected Health Information for amendment by individual HRA members and incorporate any amendments to Protected Health Information in accordance with Section 164.526 of the Privacy Standards;

7. Make available the Protected Health Information required to provide an accounting of disclosures to individual HRA members in accordance with Section 164.528 of the Privacy Standards;

8. Make its internal practices, books and records relating to the use and disclosure of Protected Health Information received from the HRA available to the Department of Health and Human Services for purposes of determining compliance by the HRA with the Privacy Standards;

9. If feasible, return or destroy all Protected Health Information received from the HRA that the Employer still maintains in any form, and retain no copies of such information, when no longer needed for the purpose for which disclosure was made, or, if and only if such return or destruction is not feasible, limit further uses and disclosures to those permitted purposes that make the return or destruction of the information infeasible; and

10. Ensure adequate separation between the HRA and members of the Employer's workforce, as required by Section 164.504(f)(2)(iii) of the Privacy Standards and set out in (d) above.

18. **HIPAA Electronic Security Standards**

If this HRA is subject to the Security Standards for the Protection of Electronic Protected Health Information (45 CFR Part 164.300 et. seq., the "Security Standards"), then this Section shall apply as follows:

a. The Employer agrees to implement reasonable and appropriate administrative, physical and technical safeguards to protect the confidentiality, integrity and availability of Electronic Protected Health Information that the Employer creates, maintains or transmits on behalf of the HRA. "Electronic Protected Health Information" shall have the same definition as set out in the Security Standards, but generally shall mean Protected Health Information that is transmitted by or maintained in electronic media.

b. The Employer shall ensure that any agent or subcontractor to whom it provides Electronic Protected Health Information shall agree, in writing, to implement reasonable and appropriate security measures to protect the Electronic Protected Health Information.

c. The Employer shall ensure that reasonable and appropriate security measures are implemented to comply with the conditions and requirements set forth in the Section titled: "HIPAA Privacy Standards".

d. The HRA shall not disclose Protected Health Information to any member of Employer's workforce unless each of the conditions set out in this Section is met. "Protected Health Information" shall have the same definition as set forth in the Privacy Standards but generally shall mean individually identifiable information about the past, present or future physical or mental health or condition of an individual, including information about treatment or payment for treatment.

e. Protected Health Information disclosed to members of Employer's workforce shall be used or disclosed by them only for purposes of HRA administrative functions. The HRA's administrative functions shall include all HRA payment functions and health care operations. The terms "payment" and "health care operations" shall have the same definitions as set out in the Privacy Standards, but the term "payment" generally shall mean activities taken to determine or fulfill HRA responsibilities with respect to eligibility, coverage, provision of benefits, or reimbursement for health care.

f. The HRA shall disclose Protected Health Information only to members of the Employer's workforce, who are authorized to receive such Protected Health Information, and only to the extent and in the minimum amount necessary for that person to perform his or her duties with respect to the HRA. "Members of the Employer's workforce" shall refer to all Employees and other persons under the control of the Employer. The Employer shall keep an updated list of those authorized to receive Protected Health Information.

   1. An authorized member of the Employer's workforce who receives Protected Health Information shall use or disclose the Protected Health Information only to the extent necessary to perform his or her duties with respect to the HRA.

   2. In the event that any member of the Employer's workforce uses or discloses Protected Health Information other than as permitted by this Section and the Privacy Standards, the incident shall be reported to the HRA's privacy officer. The privacy officer, or the Employer, shall take appropriate action, including:

      i. investigation of the incident to determine whether the breach occurred inadvertently, through negligence or deliberately; whether there is a pattern of breaches; and the degree of harm caused by the breach;

      ii. appropriate sanctions against the persons causing the breach which, depending upon the nature of the breach, may include oral or written reprimand, additional training, or termination of employment;

      iii. mitigation of any harm caused by the breach, to the extent practicable; and

      iv. documentation of the incident and all actions taken to resolve the issue and mitigate any damages.

g. The Employer must provide certification to the HRA that it agrees to:

   1. Not use or further disclose Personal Health Information other than as permitted or required by the HRA documents or as required by law;

   2. Ensure that any agent or subcontractor, to whom it provides Protected Health Information received from the HRA, agrees to the same restrictions and conditions that apply to the Employer with respect to such information;

   3. Not use or disclose Protected Health Information for employment-related actions and decisions or in connection with any other benefit or Employee benefit plan of the Employer;

   4. Report to the HRA any use or disclosure of the Protected Health Information of which it becomes aware that is inconsistent with the uses or disclosures permitted by this Section, or required by law;

   5. Make available Protected Health Information to individual HRA members in accordance with Section 164.524 of the Privacy Standards;

   6. Make available Protected Health Information for amendment by individual HRA members and incorporate any amendments to Protected Health Information in accordance with Section 164.526 of the Privacy Standards;

   7. Make available the Protected Health Information required to provide an accounting of disclosures to individual HRA members in accordance with Section 164.528 of the Privacy Standards;

8. Make its internal practices, books and records relating to the use and disclosure of Protected Health Information received from the HRA available to the Department of Health and Human Services for purposes of determining compliance by the HRA with the Privacy Standards;

9. If feasible, return or destroy all Protected Health Information received from the HRA that the Employer still maintains in any form, and retain no copies of such information when no longer needed for the purpose for which disclosure was made, or, if and only if such return or destruction is not feasible, limit further uses and disclosures to those permitted purposes that make the return or destruction of the information infeasible; and

10. Ensure the adequate separation between the HRA and members of the Employer's workforce, as required by Section 164.504(f)(2)(iii) of the Privacy Standards and set out in (d) above.

Appendix A - HRA Plan Benefit

BENEFITS

Employees and dependents who satisfy the financial criteria of this Plan are eligible to submit a claim under this Plan for reimbursement of prescription expenses that would have been covered under the Group Plan in existence on February 28, 2024, provided the prescription claim was incurred after March 1, 2024.

ANNUAL LIMIT

No individual enrolled in this Plan shall be entitled to reimbursement if this Plan has paid benefits in excess of $1,000,000 during any twelve-month period after March 1, 2024.

PLEASE NOTE:

The Plan requires Specialty Medications identified as being available at a lower cost through an alternative source must be filled through the alternative source as designated by the Plan. Coordination of this process will be handled through Point C Care Management.

Execution Agreement

IN WITNESS WHEREOF, Seward County has caused its authorized officer to execute this Plan document as of _____, the same to be effective **March 01, 2024**, unless otherwise indicated herein.

Company: Seward County

Signature: _____

Printed Name: _____

Title: _____

Date: _____

CERTIFICATE OF RESOLUTION

The undersigned authorized representative of **Seward County** (the Employer) hereby certifies that the following resolutions were duly adopted by the governing body of the Employer on _____, and that such resolutions have not been modified or rescinded as of the date hereof:

RESOLVED, that the form of Welfare Benefit Plan, effective March 01, 2024, presented to this meeting (and a copy of which is attached hereto) is hereby approved and adopted, and that the proper agents of the Employer are hereby authorized and directed to execute and deliver to the Plan Administrator of said Plan one or more counterparts of the Plan.

RESOLVED, that the Plan Administrator shall be instructed to take such actions that the Plan Administrator deems necessary and proper in order to implement the Plan, and to set up adequate accounting and administrative procedures for the provision of benefits under the Plan.

RESOLVED, that the proper agents of the Employer shall act as soon as possible to notify the employees of the Employer of the adoption of the Plan and to deliver to each employee a copy of the Summary Plan Description of the Plan, which Summary Plan Description is attached hereto and is hereby approved.

The undersigned further certifies that attached hereto as Exhibits, are true copies of Seward County's Benefit Plan Document and Summary Plan Description approved and adopted at this meeting.

Company: Seward County

Signature: _____

Printed Name: _____

Title: _____

Date: _____

Seward County

Seward County
529 Seward Street
Seward, NE 68434

Seward County HRA Plan

Summary Plan Description

Effective March 01, 2024

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INTRODUCTION

This is the Summary Plan Description (the "SPD") for the Seward County HRA Plan, a Health Reimbursement Arrangement (the "HRA"). This SPD summarizes your rights and obligations as a participant (or beneficiary) in the HRA.

Read this SPD carefully so that you understand the provisions of our HRA and the benefits you will receive. You should direct any questions you have to the Plan Administrator. There is a plan document on file, which you may review if you desire. In the event there is a conflict between this SPD and the plan document, the plan document will control.

I. ELIGIBILITY

01. **What Are the Eligibility Requirements for this HRA?**

You will be automatically enrolled in the HRA when you enroll in the Employer's group medical plan or are covered under another group health plan that does not exist solely of excepted benefits, unless you have opted out of the HRA.

02. **When is My Entry Date?**

An Eligible Employee who has satisfied the conditions of eligibility pursuant to the Section titled "Eligibility" shall become a Participant when the following conditions are met:
Immediately after 30 day waiting period

03. **Are There Any Employees Who Are Not Eligible?**

Yes, employees who are not eligible to receive medical benefits under the group medical plan, or who are not enrolled in another group health plan that does not exist solely of excepted benefits, are not eligible to join the HRA.

II. BENEFITS

01. **What Benefits are Available?**

The HRA allows for reimbursement for expenses as described in the Appendices of this document. The expenses that qualify are those permitted by Section 213(d) of the Internal Revenue Code.

The amounts provided to the HRA by your employer will be made available on the first day of the plan year.

Expenses are considered "incurred" when the service is performed, not necessarily when it is paid for. Any amounts reimbursed under the HRA may not be claimed as a deduction on your personal income tax return or reimbursed by other health plan coverage.

If the maximum amount available for reimbursement for a Coverage Period is not utilized in its entirety, refer to Appendix A for information on how these funds will be handled.

02. **What is the "Plan Year"?**

The "Plan Year" begins March 01 and ends February 28.

03. **What is the "Coverage Period"?**

The period of the current "Coverage Period" in which the individual is an eligible employee on or after his or her plan entry date.

04. **How are payments made from the HRA?**

You may submit requests for reimbursement of expenses you have incurred during the course of a Coverage Period in accordance with the instructions of the Plan Administrator. The Plan Administrator will provide you with further details. However, you must make your requests for reimbursements no later than 90 days after the end of the Coverage Period (that is, no later than 05/29). In addition, you must submit to the Plan Administrator, in accordance with the instructions of the Plan Administrator, proof of the expenses you have incurred and that they have not been paid by any other health plan coverage. If the request qualifies as a benefit or expense that the HRA has agreed to pay, you will receive a reimbursement payment soon thereafter.

In addition, you should also note that any previous benefit payments made from any Account under the Plan that are unclaimed (e.g., uncashed benefit checks) at the end of the Plan Year following the period of coverage in which the qualifying expense was incurred will be forfeited to the Employer.

Payments under this HRA shall be made directly to the Participant. Remember, reimbursements made from the HRA are generally not subject to federal income tax or withholding. Nor are they subject to Social Security taxes.

05. **What Happens If I Terminate Employment?**

If your employment is terminated during the Plan Year for any reason, your participation in the HRA will cease on the date of your termination, and you will not be eligible to be reimbursed for any expenses incurred past that date. You must submit claims for any expenses incurred prior to your termination of employment within 90 days after you terminate employment. Any unused amounts will be forfeited.

06. **Family and Medical Leave Act (FMLA)**

If you take leave under the Family and Medical Leave Act, you may revoke or change your existing elections for health insurance. If your coverage under these benefits terminates, due to your revocation of the benefits or non-payment of contributions while on leave, you will be permitted to reinstate coverage for the remaining part of the Plan Year upon your return.

07. **Uniformed Services Employment and Reemployment Rights Act (USERRA)**

If you are going into or returning from military service, the Uniformed Services Employment and Reemployment Rights Act of 1994 may give you special rights to health care coverage under the HRA. These rights can include extended health care coverage. USERRA continuation coverage is concurrent with COBRA continuation coverage. If you may be affected by this law, ask your Plan Administrator for further details.

08. **Newborn and Mothers Health Protection Act**

Group health plans generally may not, under Federal law, restrict benefits for any hospital length of stay in connection with childbirth for the mother or newborn child to less than 48 hours following a vaginal delivery, or less than 96 hours following a cesarean section. However, Federal

law generally does not prohibit the mother's or newborn's attending provider, after consulting with the mother, from discharging the mother or her newborn earlier than 48 hours (or 96 hours as applicable). In any case, plans and issuers may not, under Federal law, require that a provider obtain authorization from the HRA or the issuer for prescribing a length of stay not in excess of 48 hours (or 96 hours).

09. **Qualified Medical Child Support Order**

A medical child support order is a judgment, decree or order (including approval of a property settlement) made under state law that provides for child support or health coverage for the child of a participant. The child becomes an "alternate recipient" and can receive benefits under the health plans of the Employer, if the order is determined to be "qualified." You may obtain, without charge, a copy of the procedures governing the determination of qualified medical child support orders from the Plan Administrator.

III. GENERAL INFORMATION ABOUT OUR HRA

This Section contains certain general information, which you may need to know about the HRA.

01. **General HRA Information**

"Seward County HRA Plan" is the name of the Plan.

Your Employer has assigned Plan Number 535 to your Plan.

The company has adopted this Plan effective March 01, 2024.

Your Plan's records are maintained on the basis of a period of time known as the "Plan Year." The Plan Year begins on March 01 and ends February 28 (the "Plan Year").

02. **Employer Information**

Your Employer's name, address, and identification number are:

Seward County
529 Seward Street
Seward, NE 68434
EIN: 47-6006507

03. **Plan Administrator Information**

The name and address of your Plan Administrator are:

Seward County
529 Seward Street
Seward, NE 68434

The Plan Administrator will also answer any questions you may have about our HRA. The Plan Administrator has the exclusive right to interpret the appropriate HRA provisions. Decisions of the Plan Administrator are conclusive and binding. You may contact the Plan Administrator for any further information about the HRA.

04. **Agent for Service of Legal Process**

Should it ever be necessary, you or your personal representative may serve legal process on the agent for service of legal process for the HRA. The HRA Agent of Service is:

Seward County
529 Seward Street
Seward, NE 68434

Legal process may also be served on the Plan Administrator.

05. **Type of Administration**

The HRA is a health reimbursement arrangement. The HRA is not funded or insured. Benefits are paid from the general assets of the Employer.

06. **Claims Administrator Information**

The name and address of your Claims Administrator are:

Point C
PO Box 25247
Overland Park, KS 66225

The Claims Administrator keeps the claims records for the HRA and is responsible for the claims administration of the HRA. The Claims Administrator will also answer any claims-related questions you may have about the HRA.

IV. ADDITIONAL HRA INFORMATION

01. How claims are submitted

When you have a Claim to submit for payment, you must:

1. File the claim in accordance with the instructions of the Plan Administrator.
2. Submit copies of all supporting receipts and/or Explanation of Benefits (EOB) from your insurance carrier for which you are requesting reimbursement.

A Claim is defined as any request for a HRA benefit, made by a claimant or by a representative of a claimant that complies with the HRA's reasonable procedure for making benefit Claims. The times listed are maximum times only. A period of time begins at the time the Claim is filed. Unless otherwise specified, decisions will be made within a reasonable period of time appropriate to the circumstances. "Days" means calendar days.

Notification of whether claim is accepted or denied	30 days
Extension due to matters beyond the control of the Plan	15 days

Insufficient information on the claim:

Notification of	15 days
Response by Participant	45 days
Review of claim denial	60 days

The Claims Administrator will provide written or electronic notification of any Claim denial. The notice will state:

1. Information sufficient to identify the claim involved, including the date of service, the health care provider, the claim amount (if applicable), the diagnosis code and its corresponding meaning, and the treatment code and its corresponding meaning.
2. The specific reason or reasons for the adverse determination.
3. Reference to the specific HRA or Welfare Program provisions on which the determination is based.
4. A description of any additional material or information necessary to perfect the claim and an explanation of why such material or information is necessary.
5. A description of the HRA's internal review procedures and time limits applicable to such procedures, available external review procedures, as well as the claimant's right to bring a civil action following a final appeal.
6. Upon request and free of charge, a copy of any internal rule, guideline, protocol or other similar criterion that was relied upon in making the adverse determination regarding the claim, and an explanation of the scientific or clinical judgment for a determination that is based on a medical necessity, experimental treatment or other similar exclusion or limit.
7. In the case of a claim involving urgent care, a description of the expedited review process applicable to such claim.
8. The availability of and contact information for an applicable office of health insurance consumer assistance or ombudsman established under PHS Act Section 2793.

When you receive a denial, you will have 180 days following receipt of the notification in which to appeal the decision to the Claims Administrator. You may submit written comments, documents, records, and other information relating to the Claim. If you request, you will be provided, free of charge, reasonable access to, and copies of, all documents, records, and other information relevant to the Claim.

The period of time within which a denial on review is required to be made will begin at the time an appeal is filed in accordance with the procedures of the HRA. This timing is without regard to whether all the necessary information accompanies the filing.

A document, record, or other information shall be considered relevant to a Claim if it:

1. was relied upon in making the Claim determination;
2. was submitted, considered, or generated in the course of making the Claim determination,

without regard to whether it was relied upon in making the Claim determination;

3. demonstrated compliance with the administrative processes and safeguards designed to ensure and to verify that Claim determinations are made in accordance with HRA documents and HRA provisions have been applied consistently with respect to all claimants;

4. or constituted a statement of policy or guidance with respect to the HRA concerning the denied Claim.

The review will take into account all comments, documents, records, and other information submitted by the claimant relating to the Claim, without regard to whether such information was submitted or considered in the initial Claim determination. The review will not afford deference to the initial denial and will be conducted by a fiduciary of the HRA who is neither the individual who made the adverse determination nor a subordinate of that individual.

After receiving notice of an adverse benefit determination or a final internal adverse benefit determination, a claimant may file with the HRA a request for an external review. A claimant may request from the Plan Administrator additional information describing the HRA's external review procedure.

V. CONTINUATION COVERAGE RIGHTS UNDER COBRA

Under federal law, the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA), certain employees and their families covered under this HRA will be entitled to the opportunity to elect a temporary extension of health coverage (called "COBRA continuation coverage") where coverage under the HRA would otherwise end. This notice is intended to inform Participants and beneficiaries, in summary fashion, of their rights and obligations under the continuation coverage provisions of COBRA, as amended and reflected in final and proposed regulations published by the Department of the Treasury. This notice is intended to reflect the law and does not grant or take away any rights under the law.

The Plan Administrator or its designee is responsible for administering COBRA continuation coverage. Complete instructions on COBRA, as well as election forms and other information, will be provided by the Plan Administrator or its designee to Participants who become Qualified Beneficiaries under COBRA. The HRA itself can provide group health benefits and may also be used to provide health benefits through insurance.

01. **What is COBRA Continuation Coverage?**

COBRA continuation coverage is the temporary extension of group health plan coverage that must be offered to certain Participants and their eligible family members (called "Qualified Beneficiaries") at group rates. The right to COBRA continuation coverage is triggered by the occurrence of a life event that results in the loss of coverage under the terms of the Arrangement (the "Qualifying Event"). The coverage must be identical to the coverage that the Qualified Beneficiary had immediately before the Qualifying Event, or if the coverage has been changed, the coverage must be identical to the coverage provided to similarly situated active employees who have not experienced a Qualifying Event (in other words, similarly situated non-COBRA beneficiaries). When you become eligible for COBRA, you may also become eligible for other coverage options that may cost less than COBRA continuation coverage.

02. **Are there other coverage options?**

You may have other options available to you when you lose group health coverage. For example, you may be eligible to buy an individual plan through the Health Insurance Marketplace, which coverage began effective January 1, 2014. By enrolling in coverage through the Marketplace, you may qualify for lower costs on your monthly premiums and lower out-of-pocket costs. You may be eligible for Medicaid. Additionally, you may qualify for a 30-day special enrollment period for another group health plan for which you are eligible (such as a Spouse's plan), even if that plan generally doesn't accept late enrollees. For more information about health insurance options available through the Health Insurance Marketplace, and to locate an assister in your area who you can talk to about the different options, visit www.HealthCare.gov.

03. **Who Can Become a Qualified Beneficiary?**

In general, a Qualified Beneficiary can be:

1. Any individual who, on the day before a Qualifying Event, is covered under the HRA by virtue of being on that day either a covered Employee, the Spouse of a covered Employee, or a Dependent child of a covered Employee. If, however, an individual who otherwise qualifies as a Qualified Beneficiary is denied or not offered coverage under the HRA under circumstances in which the denial or failure to offer constitutes a violation of applicable law, then the individual will be considered to have had the coverage and will be considered a Qualified Beneficiary if that individual experiences a Qualifying Event.

2. Any child who is born to or placed for adoption with a covered Employee during a period of COBRA continuation coverage, and any individual who is covered by the HRA as an alternate recipient under a qualified medical support order. If, however, an individual who otherwise qualifies as a Qualified Beneficiary is denied or not offered coverage under the HRA under circumstances in which the denial or failure to offer constitutes a violation of applicable law, then the individual will be considered to have had the coverage and will be considered a Qualified Beneficiary if that individual experiences a Qualifying Event.

The term "covered Employee" includes any individual who is provided coverage under the HRA due to his or her performance of services for the employer sponsoring the HRA. However, this provision does not establish eligibility of these individuals. Eligibility for HRA coverage shall be determined in accordance with HRA Eligibility provisions.

An individual is not a Qualified Beneficiary if the individual's status as a covered Employee is attributable to a period in which the individual was a nonresident alien who received from the individual's Employer no earned income that constituted income from sources within the United States. If, on account of the preceding reason, an individual is not a Qualified Beneficiary, then a Spouse or Dependent child of the individual will also not be considered a Qualified Beneficiary by

virtue of the relationship to the individual. A domestic partner is not a Qualified Beneficiary.

Each Qualified Beneficiary (including a child who is born to or placed for adoption with a covered Employee during a period of COBRA continuation coverage) must be offered the opportunity to make an independent election to receive COBRA continuation coverage.

04. **What is a Qualifying Event?**

A Qualifying Event is any of the following if the Arrangement provided that the participant would lose coverage (i.e., cease to be covered under the same terms and conditions as in effect immediately before the Qualifying Event) in the absence of COBRA continuation coverage:

1. The death of a covered Employee.
2. The termination (other than by reason of the Employee's gross misconduct), or reduction of hours, of a covered Employee's employment.
3. The divorce or legal separation of a covered Employee from the Employee's Spouse. If the Employee reduces or eliminates the Employee's Spouse's HRA coverage in anticipation of a divorce or legal separation, and a divorce or legal separation later occurs, then the divorce or legal separation may be considered a Qualifying Event even though the Spouse's coverage was reduced or eliminated before the divorce or legal separation.
4. A covered Employee's enrollment in any part of the Medicare program.
5. A Dependent child's ceasing to satisfy the HRA's requirements for a Dependent child (for example, attainment of the maximum age for dependency under the Arrangement).

If the Qualifying Event causes the covered Employee, or the covered Spouse or a Dependent child of the covered Employee, to cease to be covered under the HRA under the same terms and conditions as in effect immediately before the Qualifying Event (or in the case of the bankruptcy of the Employer, any substantial elimination of coverage under the HRA occurring within 12 months before or after the date the bankruptcy proceeding commences), the persons losing such coverage become Qualified Beneficiaries under COBRA if all the other conditions of COBRA are also met. For example, any increase in contribution that must be paid by a covered Employee, or the Spouse, or a Dependent child of the covered Employee, for coverage under the HRA that results from the occurrence of one of the events listed above is a loss of coverage.

The taking of leave under the Family and Medical Leave Act of 1993 ("FMLA") does not constitute a Qualifying Event. A Qualifying Event will occur, however, if an Employee does not return to employment at the end of the FMLA leave and all other COBRA continuation coverage conditions are present. If a Qualifying Event occurs, it occurs on the last day of FMLA leave and the applicable maximum coverage period is measured from this date (unless coverage is lost at a later date and the HRA provides for the extension of the required periods, in which case the maximum coverage date is measured from the date when the coverage is lost.) Note that the covered Employee and family members will be entitled to COBRA continuation coverage even if they failed to pay the employee portion of premiums for coverage under the HRA during the FMLA leave.

05. **What Factors Should Be Considered When Determining to Elect COBRA Continuation Coverage?**

Enrolling in another group health plan. You should take into account that you have special enrollment rights under federal law (HIPAA). You have the right to request special enrollment in another group health plan for which you are otherwise eligible (such as a plan sponsored by your Spouse's employer) within 30 days after HRA coverage ends due to a Qualifying Event listed above. You will also have the same special right at the end of COBRA continuation coverage if you get COBRA continuation coverage for the maximum time available to you.

COBRA vs. Marketplace. Other factors to consider when weighing your coverage options include: premium costs, whether a change in coverage will affect your access to certain providers, service areas or drug formularies and whether the coverage change will affect your cost sharing (i.e., new deductibles, etc.). See the discussion above under "Are there other coverage options?" for more information on your options for Marketplace coverage.

06. **Election for Obtaining COBRA Continuation Coverage?**

The HRA has conditioned the availability of COBRA continuation coverage upon the timely election of such coverage. An election is timely if it is made during the election period.

07. **What is the Election Period and How Long Does It Last?**

The election period is the time period within which the Qualified Beneficiary must elect COBRA continuation coverage under the HRA. The election period must begin not later than the date the Qualified Beneficiary would lose coverage on account of the Qualifying Event and must not end before the date that is 60 days after the later of the date the Qualified Beneficiary would lose

coverage on account of the Qualifying Event or the date notice is provided to the Qualified Beneficiary of her or his right to elect COBRA continuation coverage.

08. **Is a Covered Employee or Qualified Beneficiary Responsible for Informing the Plan Administrator of the Occurrence of a Qualifying Event?**

The HRA will offer COBRA continuation coverage to Qualified Beneficiaries only after the Plan Administrator or its designee has been timely notified that a Qualifying Event has occurred. The Employer will notify the Plan Administrator or its designee of the Qualifying Event within 30 days following the date coverage ends when the Qualifying Event is:

1. the end of employment or reduction of hours of employment,
2. the death of the employee,
3. commencement of a proceeding in bankruptcy with respect to the Employer, or enrollment of the employee in any part of Medicare.

IMPORTANT:

For the other Qualifying Events (divorce or legal separation of the employee and Spouse or a dependent child's losing eligibility for coverage as a dependent child), you or someone on your behalf must notify the Plan Administrator or its designee in writing within 60 days after the Qualifying Event occurs, using the procedures specified below. If these procedures are not followed or if the notice is not provided in writing to the Plan Administrator or its designee during the 60-day notice period, any Spouse or dependent child who loses coverage will not be offered the option to elect continuation coverage. You must send this notice to the Plan Administrator or its designee.

NOTICE PROCEDURES:

Any notice that you provide must be **in writing**. Oral notice, including notice by telephone, is not acceptable. You must mail, fax or hand-deliver your notice to the person, department or firm listed below, at the following address:

Seward County
529 Seward Street
Seward, NE 68434

If mailed, your notice must be postmarked no later than the last day of the required notice period. Any notice you provide must state:

- the **name of the plan or plans** under which you lost or are losing coverage,
- the **name and address of the employee** covered under the plan,
- the **name(s) and address(es) of the Qualified Beneficiary(ies)**, and
- the **Qualifying Event** and the **date** it happened.

If the Qualifying Event is a **divorce or legal separation**, your notice must include **a copy of the divorce decree or the legal separation agreement**.

Be aware that there are other notice requirements in other contexts, for example, in order to qualify for a disability extension.

Once the Plan Administrator or its designee receives *timely notice* that a Qualifying Event has occurred, COBRA continuation coverage will be offered to each of the qualified beneficiaries. Each Qualified Beneficiary will have an independent right to elect COBRA continuation coverage. Covered employees may elect COBRA continuation coverage for their Spouses, and parents may elect COBRA continuation coverage on behalf of their children. For each Qualified Beneficiary who elects COBRA continuation coverage, COBRA continuation coverage will begin on the date of the Qualifying event that coverage would otherwise have been lost. The COBRA period begins on the date of the Qualifying Event, even though coverage actually ends at the end of the month. If you or your Spouse or dependent children do not elect continuation coverage within the 60-day election period described above, the right to elect continuation coverage will be lost.

09. **Is a Waiver Before the End of the Election Period Effective to End a Qualified Beneficiary's Election Rights?**

If, during the election period, a Qualified Beneficiary waives COBRA continuation coverage, the waiver can be revoked at any time before the end of the election period. Revocation of the waiver is an election of COBRA continuation coverage. However, if a waiver is later revoked, coverage need not be provided retroactively (that is, from the date of the loss of coverage until the waiver is revoked). Waivers and revocations of waivers are considered made on the date they are sent to the Plan Administrator or its designee, as applicable.

10. **Is COBRA Coverage Available If a Qualified Beneficiary Has Other Group Health HRA Coverage or Medicare?**

Qualified Beneficiaries who are entitled to elect COBRA continuation coverage may do so even if they are covered under another group health plan or are entitled to Medicare benefits on or before the date on which COBRA is elected. However, a Qualified Beneficiary's COBRA coverage will terminate automatically if, after electing COBRA, he or she becomes entitled to Medicare or becomes covered under other group health plan coverage.

11. **When May a Qualified Beneficiary's COBRA Continuation Coverage Be Terminated?**

During the election period, a Qualified Beneficiary may waive COBRA continuation coverage. Except for an interruption of coverage in connection with a waiver, COBRA continuation coverage that has been elected for a Qualified Beneficiary must extend for at least the period beginning on the date of the Qualifying Event and ending not before the earliest of the following dates:

1. The last day of the applicable maximum coverage period.
2. The first day for which Timely Payment is not made to the Arrangement with respect to the Qualified Beneficiary.
3. The date upon which the Employer ceases to provide any group health plan (including a successor plan) to any employee.
4. The date, after the date of the election, that the Qualified Beneficiary first becomes covered under any other HRA that does not contain any exclusion or limitation with respect to any pre-existing condition, other than such an exclusion or limitation that does not apply to, or is satisfied by, the Qualified Beneficiary.
5. The date, after the date of the election that the Qualified Beneficiary first enrolls in the Medicare program (either part A or part B, whichever occurs earlier).
6. In the case of a Qualified Beneficiary entitled to a disability extension, the later of:
    a. (i) 29 months after the date of the Qualifying Event, or (ii) the first day of the month that is more than 30 days after the date of a final determination under Title II or XVI of the Social Security Act that the disabled Qualified Beneficiary whose disability resulted in the Qualified Beneficiary's entitlement to the disability extension is no longer disabled, whichever is earlier; or
    b. the end of the maximum coverage period that applies to the Qualified Beneficiary without regard to the disability extension.

The HRA can terminate for cause the coverage of a Qualified Beneficiary on the same basis that the HRA can terminate for cause the coverage of similarly situated non-COBRA beneficiaries, for example, for the submission of a fraudulent claim.

In the case of an individual who is not a Qualified Beneficiary and who is receiving coverage under the HRA solely because of the individual's relationship to a Qualified Beneficiary, if the HRA's obligation to make COBRA continuation coverage available to the Qualified Beneficiary ceases, the HRA is not obligated to make coverage available to the individual who is not a Qualified Beneficiary.

12. **What Are the Maximum Coverage Periods for COBRA Continuation Coverage?**

The maximum coverage periods are based on the type of the Qualifying Event and the status of the Qualified Beneficiary, as shown below.

1. In the case of a Qualifying Event that is a termination of employment or reduction of hours of employment, the maximum coverage period ends 18 months after the Qualifying Event if there is not a disability extension and 29 months after the Qualifying Event if there is a disability extension.
2. In the case of a covered Employee's enrollment in the Medicare program before experiencing a Qualifying Event that is a termination of employment or reduction of hours of employment, the maximum coverage period for Qualified Beneficiaries other than the covered Employee ends on the later of:
    a. 36 months after the date the covered Employee becomes enrolled in the Medicare program; or
    b. 18 months (or 29 months, if there is a disability extension) after the date of the covered Employee's termination of employment or reduction of hours of employment.
3. In the case of a Qualified Beneficiary who is a child born to or placed for adoption with a covered Employee during a period of COBRA continuation coverage, the maximum coverage

period is the maximum coverage period applicable to the Qualifying Event giving rise to the period of COBRA continuation coverage during which the child was born or placed for adoption.

4. In the case of any other Qualifying Event than that described above, the maximum coverage period ends 36 months after the Qualifying Event.

13. **Under What Circumstances Can the Maximum Coverage Period Be Extended?**

If a Qualifying Event that gives rise to an 18-month or 29-month maximum coverage period is followed, within that 18- or 29-month period, by a second Qualifying Event that gives rise to a 36-months maximum coverage period, the original period is extended to 36-months, but only for individuals who are Qualified Beneficiaries at the time of and with respect to both Qualifying Events. In no circumstance can the COBRA maximum coverage period be extended to more than 36-months after the date of the first Qualifying Event.

The Plan Administrator must be notified of the second qualifying event within 60 days of the second qualifying event. This notice must be sent to the Plan Administrator or its designee and in accordance with the procedures above.

14. **How Does a Qualified Beneficiary Become Entitled to a Disability Extension?**

A disability extension will be granted if an individual (whether or not the covered Employee) who is a Qualified Beneficiary in connection with the Qualifying Event that is a termination or reduction of hours of a covered Employee's employment, is determined under Title II or XVI of the Social Security Act to have been disabled at any time during the first 60 days of COBRA continuation coverage. To qualify for the disability extension, the Qualified Beneficiary must also provide the HRA Administrator with notice of the disability determination on a date that is both within 60 days after the date of the determination and before the end of the original 18-month maximum coverage. This notice must be sent to the Plan Administrator or its designee and in accordance with the procedures above.

15. **Does the HRA Require Payment for COBRA Continuation Coverage?**

For any period of COBRA continuation coverage under the HRA, Qualified Beneficiaries who elect COBRA continuation coverage may be required to pay up to 102% of the applicable premium and up to 150% of the applicable premium for any extended period of COBRA continuation coverage covering a disabled Qualified Beneficiary due to a disability extension. Your Plan Administrator will inform you of any costs. The Arrangement will terminate a Qualified Beneficiary's COBRA continuation coverage as of the first day of any period for which timely payment is not made.

16. **Must the HRA Allow Payment for COBRA Continuation Coverage to Be Made in Monthly Installments?**

Yes. The health coverage is also permitted to allow for payment at other intervals.

17. **What is Timely Payment for COBRA Continuation Coverage?**

"Timely Payment" means a payment made no later than 30 days after the first day of the coverage period. Payment that is made to the HRA on a later date is also considered Timely Payment if either (i) under the terms of the HRA covered employees or Qualified Beneficiaries are allowed to pay for their coverage for the period on that later date, or (ii) under the terms of an arrangement between the Employer and the entity that provides benefits on the Employer's behalf the Employer is allowed to pay for coverage of similarly situated non-COBRA beneficiaries for the period on that later date.

Notwithstanding the above paragraph, the HRA does not require payment for any period of COBRA continuation coverage for a Qualified Beneficiary earlier than 45 days after the date on which the election of COBRA continuation coverage is made for that Qualified Beneficiary. Payment is considered made on the date on which it is postmarked to the HRA.

If Timely Payment is made to the HRA in an amount that is not significantly less than the amount the HRA requires to be paid for a period of coverage, then the amount paid will be deemed to satisfy the HRA's requirement for the amount to be paid, unless the HRA notifies the Qualified Beneficiary of the amount of the deficiency and grants a reasonable period of time for payment of the deficiency to be made. A "reasonable period of time" is 30 days after the notice is provided. A shortfall in a Timely Payment is not significant if it is no greater than the lesser of $50 or 10% of the required amount.

18. **Must a Qualified Beneficiary Be Given the Right to Enroll in a Conversion Health HRA at the End of the Maximum Coverage Period for COBRA Continuation Coverage?**

If a Qualified Beneficiary's COBRA continuation coverage under a group health plan ends as a result of the expiration of the applicable maximum coverage period, the HRA will, during the 180 day period that ends on that expiration date, provide the Qualified Beneficiary with the option of

enrolling under a conversion health plan if such an option is otherwise generally available to similarly situated non-COBRA beneficiaries under the HRA. If such a conversion option is not otherwise generally available, it need not be made available to Qualified Beneficiaries.

IF YOU HAVE QUESTIONS

If you have questions about your COBRA continuation coverage, you should contact the Plan Administrator or its designee.

For more information about health insurance options available through the Health Insurance Marketplace, and to locate an assister in your area who you can talk to about the different options, visit www.HealthCare.gov.

KEEP YOUR PLAN ADMINISTRATOR INFORMED OF ADDRESS CHANGES

In order to protect your family's rights, you should keep the Plan Administrator informed of any changes in the addresses of family members. You should also keep a copy, for your records, of any notices you send to the Plan Administrator or its designee.

Appendix B - HRA Plan Benefit

BENEFITS

Employees and dependents who satisfy the financial criteria of this Plan are eligible to submit a claim under this Plan for reimbursement of prescription expenses that would have been covered under the Group Plan in existence on February 28, 2024, provided the prescription claim was incurred after March 1, 2024.

ANNUAL LIMIT

No individual enrolled in this Plan shall be entitled to reimbursement if this Plan has paid benefits in excess of $1,000,000 during any twelve-month period after March 1, 2024.

PLEASE NOTE:

The Plan requires Specialty Medications identified as being available at a lower cost through an alternative source must be filled through the alternative source as designated by the Plan. Coordination of this process will be handled through Point C Care Management.

NEBRASKA

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION

October 16, 2026

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 2026 with the Nebraska Department of Transportation (NDOT) by December 31, 2026.

Please make this an agenda item for your next County Board meeting and return to the NDOT by December 31, 2026.
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 2026**, is the basis for determining the calendar year 2026 Incentive Payment. **Please complete and return the following to the NDOT by December 31, 2026, by mail or email to: ndot.blsHelp@nebraska.gov**

- **Signing Resolution** *(Page 1)*: The 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 2026**, 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 2026** 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 2026 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 2026 and the county does not complete and return the above documentation to the NDOT **by December 31, 2026, the county will not receive an Incentive Payment for Calendar Year 2026.**

Payment: If your county qualifies, payment will be scheduled for February 2027. 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/2026

Attachments (3)

Vicki Kramer, Director
Department of Transportation

MAILING ADDRESS
PO Box 94759
Lincoln, NE 68509-4759

PHYSICAL ADDRESS
1500 Nebraska Parkway
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 2026.** Documents include the 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, 2026.** **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 2026

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 2026. Documents include the 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, 2026**. **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 2026

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

This Form Covers the Following Period: _____ (Month) ____ (Day), 2026 to _____ (Month) ____ (Day), 2026

(1)(a)** The county of _____ (Print name of County) certifies that: _____ (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 _____ (A or B), and/or

(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, 2026, 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 signing resolution and certification(s), and a copy of the documentation of appointment(s) by December 31, 2026 to:

Highway Local Liaison Coordinator
Boards-Liaison Services Section
Local Assistance Division
Nebraska Department of Transportation
PO Box 94759
Lincoln NE 68509-4759
or email to ndot.blsHelp@nebraska.gov

SUPERINTENDENT(S) APPOINTMENT DOCUMENTATION

Attach Documentation of the County Highway Superintendent(s) Appointment(s) for 2026 to the back of this Page: For most Counties this information may be found in the **January 2026 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.

INTERLOCAL AGREEMENT

Special Project – Seward County Hydrogeologic Resources and Risk Assessment
Upper Big Blue Natural Resources District, Lower Platte South Natural Resources District, and Seward County

THIS INTERLOCAL AGREEMENT ("AGREEMENT") is made and entered into, by, and between the Upper Big Blue Natural Resources District and Lower Platte South Natural Resources District (collectively, "NRDs"), political subdivisions of the State of Nebraska, organized and existing pursuant to *Neb. Rev. Stat.* § 2-3201, et seq., and Seward County, Nebraska ("County") The NRDs and County are collectively referred to as Parties and individually as Party.

WHEREAS, Art. XV, § 18, Neb. Const. and *Neb. Rev. Stat.* §§ 13-801 to 13-827 authorizes any two or more public agencies may contract to perform any governmental service, activity, or other undertaking which each public agency entering into the contract is authorized by law to perform, and

WHEREAS, The Parties desire to cooperate to conduct a Study to collect information for the management of potential groundwater withdrawals in Seward County, and

WHEREAS, the NRDs are a multipurpose, political subdivision of Nebraska with responsibility for the management, development, and protection of the groundwater resources of the District, and

WHEREAS, this agreement is not intended to, and does not, create a separate legal entity to conduct the joint or cooperative undertaking, and

WHEREAS, the Parties desire the County (hereafter referred to as the Lead Agency) to act as the Party responsible for leading the development of the Study, and

WHEREAS, the Parties intend to jointly fund the Study, and

WHEREAS, the Parties desire to contract with an environmental consulting firm of the County's choosing (hereinafter "Consultant"), after completion of the competitive bidding process, to conduct and complete the Study in accordance with the Scope of Work as identified in the competitive bidding process; and

NOW, THEREFORE, in consideration of the above recitals and mutual covenants contained herein, the Parties agree as follows:

ARTICLE I
PURPOSE

Section 1.01 The purpose of this Agreement is to define the respective powers, roles, responsibilities, and obligations of the Parties in conducting a study to collect information for the management of potential groundwater withdrawals in Seward County.

ARTICLE II
TERM OF AGREEMENT

Section 2.01 This Agreement will be effective as of the last date a Party executes this Agreement, and shall continue through October 31, 2027, unless terminated or extended pursuant to this agreement.

Section 2.02 If the Study is delayed for weather, unanticipated conditions, or delays in obtaining outside grant funding, this Agreement may be extended by amendment as outlined in Section 7.03.

Section 2.03 Any Party may terminate this Agreement with thirty days written notice to each other Party.

Section 2.04 No real or personal property is anticipated to be acquired or held pursuant to this Agreement. In the event property will be acquired or held, an amendment to this Agreement will be executed by the Parties to define the manner of acquiring, holding, and disposing of such real and personal property.

Section 2.05 Upon termination or expiration of this Agreement, the Parties existing at the time of termination or expiration shall retain the right to the Study.

ARTICLE III
RESPONSIBILITIES OF THE NRD

Section 3.01 The NRDs shall advise and assist the County in development of the Study and work with Consultant to prepare the Study.

Section 3.02 Subject to any amendments adopted pursuant to Article VII below, the NRDs shall pay 50% of all costs, not to exceed a total of $49,800.00, associated with completion of the Study.

Section 3.03 The Upper Big Blue Natural Resources Districts commits an amount not to exceed $39,840.00 for completion of the Study.

Section 3.04 The Lower Platte South Natural Resources District commits an amount not to exceed $9,960.00 for the completion of the Study.

Section 3.05 The NRDs shall reimburse costs associated with completion of the Study, up to the amount committed herein, within thirty (30) days of receiving an invoice from the County.

ARTICLE IV
RESPONSIBILITIES OF THE COUNTY

Section 4.01 The County shall pay all study-related expenses no later than thirty (30) days after receiving an invoice from Consultant. The County shall then invoice the NRDs within thirty (30) days of the County's payment of the expenses.

Section 4.02 The County shall pay 50% of the costs, not to exceed $49,800.00, associated with completion of the Study.

Section 4.03 As Lead Agency, the County's authority shall include, but not be limited to, entering into and administering all contracts on behalf of and for the benefit of the Interlocal.

ARTICLE V
SPECIAL FUNDING CONSIDERATIONS

Section 5.01 The Parties agree that if it becomes necessary for any Party to borrow money or draw cash warrants to pay for their respective share of Study costs, the interest paid on such warrants shall not be considered as an eligible cost and shall be the responsibility of the Party that borrowed the funds.

Section 5.02 If the Study is terminated for any reason prior to completion, the COUNTY shall send a final invoice to the NRDs within thirty (30) days of termination for all costs incurred as of the date of termination. The NRDs shall pay such final invoice within thirty (30) days of receipt.

ARTICLE VI
POWERS

Section 6.01 The Parties understand and agree that this Agreement is not intended to, nor does it, create a partnership, joint venture or any other type of similar relationship which may give rise to joint and severable liabilities.

Section 6.02 The County shall have the authority to execute contracts and other agreements or instruments necessary to perform its responsibilities and further the objectives of this Agreement.

Section 6.03 The Parties agree to hold each other harmless from any damage, liability, claim or cost arising out of, or resulting from, activities related to the Study.

ARTICLE VII

AMENDMENTS

Section 7.01 Any Party may propose an amendment to this Agreement by sending written notice of such proposed amendment to the other Parties. No amendment shall, directly or indirectly, affect or impair any contract or agreements executed in writing prior to the effective date of such amendment. Any amendment to this Agreement will become effective when the amendment is executed by the governing entity of all Parties.

ARTICLE VIII
SEVERABILITY

Section 8.01 If any provision, term, or clause in this Agreement is held to be invalid or unenforceable, all remaining provisions of this Agreement shall remain in full force and effect.

ARTICLE IX
APPLICABLE LAW

Section 9.01 The laws of the state of Nebraska shall govern the interpretation and enforcement of this Agreement.

ARTICLE X
EXECUTION

Section 10.01 This Agreement may be executed in counterparts, each of which shall be deemed an original and which collectively shall constitute one agreement. This Agreement shall become effective upon execution by all Parties.

IN WITNESS WHEREOF, each of the Parties has caused this Agreement to be executed by its duly authorized officer as of the date shown below:

UPPER BIG BLUE NATURAL RESOURCES DISTRICT:

By: _____ _____
Board Chairperson Date

LOWER PLATTE SOUTH NATURAL RESOURCES DISTRICT:

By: _____ _____
Board Chairperson Date

SEWARD COUNTY, NEBRASKA:

By: _____ _____
Board Chairperson Date

SEWARD COUNTY COMMUNITY SAFETY ACTION PLAN

2026 Update

IDENTIFIED EMPHASIS AREAS FOR SAFETY:

- Distracted Driving
- Gravel Road Conditions
- Driving in Construction Zones
- Risks Associated with Right-of-Ways
- Pedestrian Travel
- Mental Health
- Addiction and Abuse

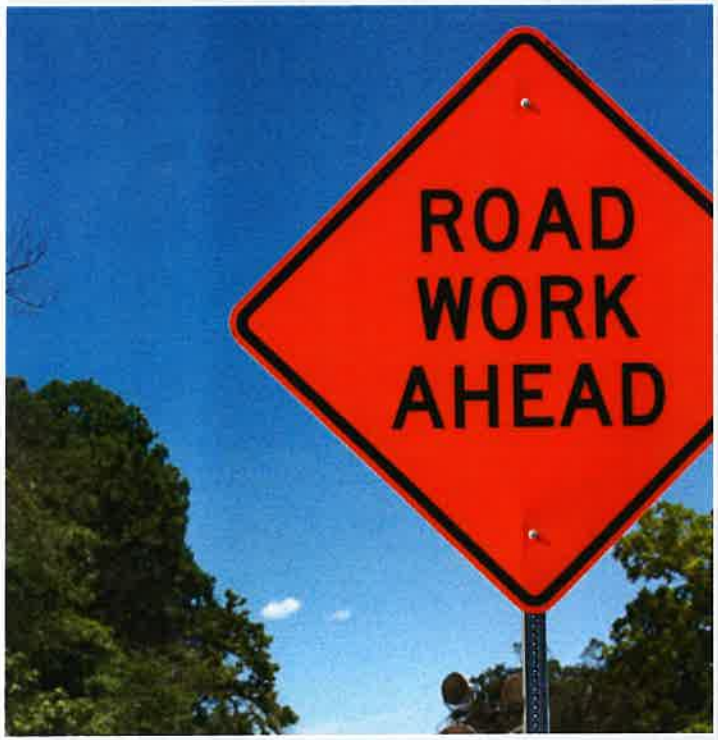
IDENTIFIED STRATEGIES AND ACTION ITEMS FOR EACH EMPHASIS AREA

Example strategies include:

- Installing guardrails in high traffic areas
- Expanding education efforts
- Performing enforcement campaigns
- Using radar feedback signs

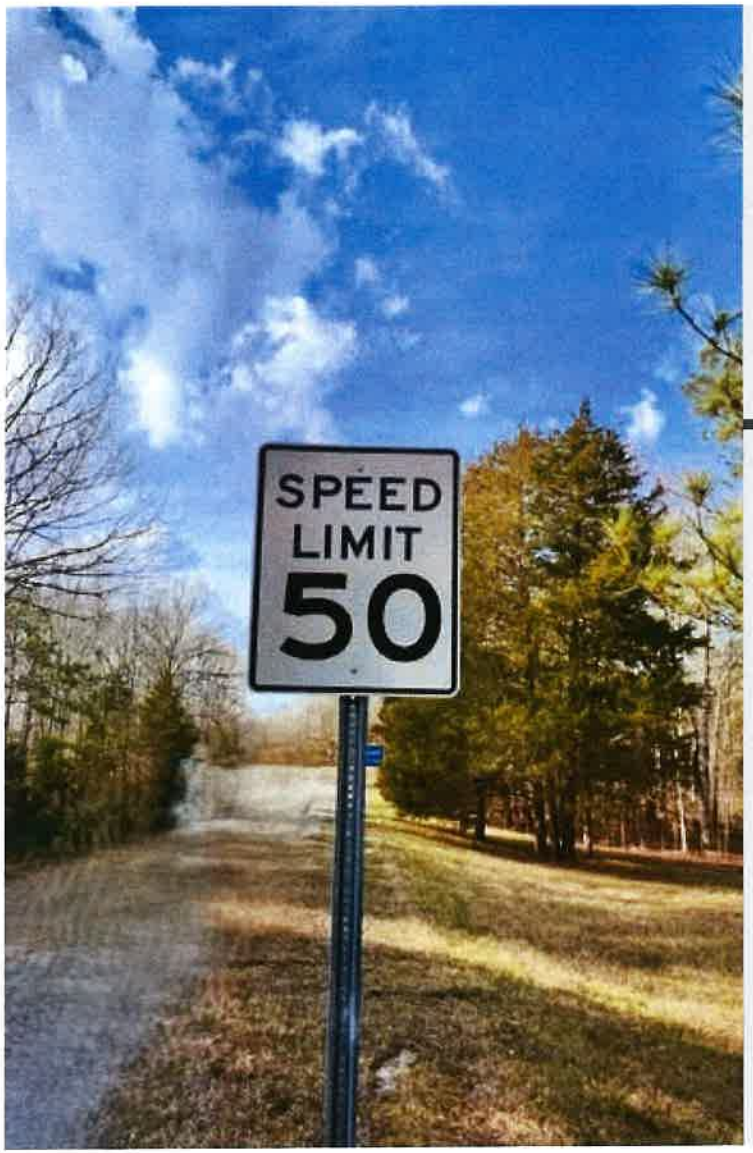
In 2026 we decided to focus on the strategies and actions that were short-term and ongoing such as education and enforcement campaigns.

We created a calendar to track the campaigns we wanted to focus on throughout the year and have implemented them on a monthly basis.



MARCH

1. Post on Daylight Savings Concerns, including increased animals in the ROW and tired drivers
2. Post on safety while driving in construction zones
3. Enforcement campaign on driving in construction zones (flaggers on Matzke, bodycams, police presence).
4. Post on removal of barriers at construction sites.



APRIL

1. Quarterly post on yielding to emergency vehicles
2. Quarterly post on speeding on gravel roads
3. Education campaign on distracted driving
4. Post on Spring hazards (muddy roads)
5. Post on FB and the newspaper on not planting in the Right-of-Way



MAY

1. Post on dangers of parking on gravel roads
2. Post on the importance of yielding at on/off ramps



JUNE

1. Post on dangers of pivots hitting the gravel roads
2. Sheriff's office performed selective enforcement campaign for not yielding at on/off ramps at the Seward and Milford I-80 interchanges



JULY

1. Post on sign vandalism and theft
2. Quarterly post on not yielding to emergency vehicles
3. Quarterly post on speeding on gravel roads



AUGUST

1. Post on bus stop arms and speeding in school zones
2. Sheriff's office performed a selective enforcement campaign for bus stop arms and speeding in school zones



SEPTEMBER

1. Post of Fall Hazards (Increased farm equipment on roads for Harvest)
2. Post on FB and in the newspaper about trees in the Right-of-Way
3. Post education on speeding over the viaducts
4. Seward / Butler Juvenile Task Force posted about ACE's (Adverse Childhood Experiences)

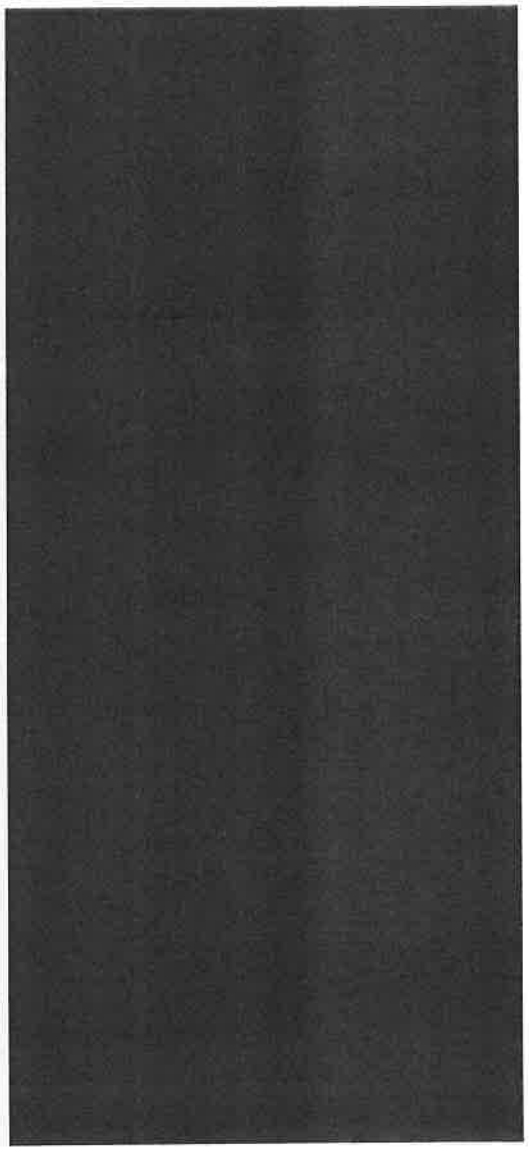


OCTOBER

1. Sheriff's office performed a selective enforcement of speeding over viaducts, utilizing speed trailer borrowed from NDOT
2. Quarterly posts on not yielding to emergency vehicles and speeding on gravel roads
3. Post on Daylight Savings hazards (Increased deer activity in ROW)
4. Post on not parking on gravel roads
5. JTF post on how to prevent ACE's
6. Seward Police hosted Green Dot Training safety event

2027 AND BEYOND

1. We will continue the ongoing strategies that we implemented in 2026 and add additional ones in 2027, including those pertaining to mental health and addiction, drugs/alcohol, and rules of the road training in Seward County schools.
2. We plan to implement additional short-term strategies including the 'Faith in the Blue' Event in June/July 2027 which will include a hands-free device and car seat installation.
3. Beyond 2027 we will look at implementing the more long-term strategies such as guardrails and pedestrian walkways which will require grant funding.



RESOLUTION NO _____

SEWARD COUNTY BOARD OF COMMISSIONERS

WHEREAS, *Neb. Rev. Stat.* §23-114 through §23-114.05 and §23-164 through §23-174.10 authorizes the County to adopt a comprehensive plan and zoning regulations in accordance with that plan, and to provide for their administration, enforcement, and amendment;

WHEREAS, the Seward County Board of Commissioners finds that the adoption and enforcement of zoning regulations is necessary to promote and protect the public health, safety, morals, convenience, order, prosperity, and welfare of said County and its present and future residents; and

WHEREAS, the Seward County Board of Commissioners adopted the Seward County Comprehensive Development Plan Update 2007 – 2030 on June 26, 2007; and

WHEREAS, the Seward County Board of Commissioners adopted Zoning Regulations by way of Resolution 2567 on June 26, 2007; and

WHEREAS, certain amendments to the Zoning Regulations have been made since adoption of the regulations;

WHEREAS, the Seward County Board of Commissioners recognizes the need to update the County's zoning regulations to reflect current conditions, development practices, community priorities, and the needs of the residents, property owners, agricultural operations, businesses, and other land users; and

WHEREAS, the Seward County Board of Commissioners finds that updated zoning regulations are necessary to establish clear, consistent, and enforceable development standards; promote orderly growth; encourage compatible land uses; and provide a fair, transparent, and predictable regulatory process for the property owners, developers, and applicants; and

WHEREAS, the 2026 Zoning Regulations are intended to guide appropriate growth while recognizing the County's agricultural economy and rural character, and to address land use compatibility, transportation and access, public services and infrastructure, drainage, public health and safety, and the responsible use of land; and

WHEREAS, updated Seward County Regulations were drafted and submitted to the Planning Commission for review and consideration, and a public hearing was held before the Planning Commission on July 20, 2026; and

WHEREAS, following the public hearing on July 20, 2026, the Seward County Planning Commission voted to recommend approval of the proposed 2026 Seward County Zoning regulations to the Seward County Board of Commissioners, by a vote of 7 In Favor, 1 Against, and 1 Absent and Not Voting; and

WHEREAS, the Seward County Board of Commissioners finds that the 2026 Zoning Regulations are in accordance with the Comprehensive Plan and should be adopted;

THEREFORE, BE IT RESOLVED that the Seward County Board of Commissioners hereby repeals Resolution No. 2567 consisting of the Seward County Zoning Regulations adopted June 26, 2007, and all amendments thereto;

THEREFORE, BE IT FURTHER RESOLVED that the Seward County Board of Commissioners does hereby Approve_____, Deny_____ adoption of the 2026 Zoning Regulations.

MOTION BY: _____

SECONDED BY: _____

ROLL CALL

AYES: _____ NAYS: _____

_____ _____

_____ _____

_____ _____

_____ _____

Chair, Board of Commissioners

Dated this _____ day of _____, 2026.

ATTEST: _____
Brandy Johnson, Seward County Clerk

ALL COPY PRODUCTS
SINGLE-SOURCE TECHNOLOGY SOLUTIONS

Scott Erickson
Seward County Taxpayer & ACP Representative
Milford, NE | (308) 708-7630
Serickson@acp.com

September 28, 2026

To: Seward County Clerk & Board of Commissioners
Seward County Courthouse | 529 Seward St., Seward, NE 68434

SUBJECT: Follow-Up: Seward County Technology Review & Quadient Mailing Equipment Lease

Dear Seward County Clerk and Members of the Seward County Board of Commissioners,

It was an absolute pleasure speaking with you recently regarding the Erickson Tower. As I mentioned during our conversation, Warren Erickson was my father. He passed away in 2003, but the tower remains a deeply meaningful legacy for our family. My mother, Margie, and my daughter, Heather Erickson, were both present the day it was dedicated to him. Living right down the road in Milford, Nebraska, I am immensely grateful to Seward County for honoring his memory in such a lasting way.

> **Follow-Up Action Item:** Thank you in advance for sending over the information regarding the current **Quadient Mailing Equipment lease** as discussed during our phone call. I look forward to reviewing these details to identify where cost efficiencies can be gained for the county.

To help frame our conversation for the County Board, a standard Postage Meter and Mailing Equipment arrangement is multi-faceted and typically comprised of the following key components:

- **Meter Rental Agreement:** Under federal law, postage meters cannot be purchased outright and must be rented under strict compliance guidelines enforced by the United States Postal Service (USPS).
- **Equipment Lease or Purchase:** The physical mailing machine, scale, and feeder housing the meter.
- **Maintenance & Service Agreement:** Ongoing technical support, preventative maintenance, and hardware repair coverage.
- **Rate Change Updates:** Automated software updates for ongoing USPS postal rate adjustments.
- **Consumables & Insurance:** Ink cartridges, sealing fluid, meter tape, and mandatory equipment risk coverage.

Because meters are strictly regulated, maintaining absolute accounting integrity is required. Internal meter readings must satisfy the standard postal balance formula at all times:

Ascending Reading + Descending Reading = Control Total

If a meter ever fails this mathematical validation, the manufacturer is legally responsible for repairing or replacing the device. Seward County currently utilizes multiple mailing machines across departments—including the Justice Department and other county locations—all of which operate under similar USPS requirements and lease commitments.

My job as a Seward County taxpayer and employee of All Copy Products (ACP) is to provide you with transparent information that you can present to the County Board if you deem it beneficial to the county. The Quadient mailing lease represents just one piece of a much broader fiscal pie.

During our discussion, we also touched upon broader countywide budget constraints and the current decentralized process where each department submits its own independent technology requests. Managing dozens of separate vendors, individual invoices, and disconnected departmental budgets creates unnecessary administrative overhead and financial friction.

Furthermore, an important legal question for the Board is whether current vendor contracts meet Nebraska statutory standards: *Are all active contracts legally executed and signed by an authorized Board member? Do they contain mandatory "Non-Appropriations" clauses protecting county funds across budget cycles?* If existing contracts fail to meet statutory legal standards, the Board should evaluate whether they ought to be cancelled, renegotiated, or rewritten to safeguard the county.

15 Key Benefits of Partnering with a Single-Source Vendor (ACP)

1. 15%+ Total Cost Reduction: Bundling services under ACP eliminates stacked vendor profit margins, delivering immediate 15%+ monthly savings across county departments.

2. Streamlined Single-Vendor Administration: Eliminates the time and administrative burden of managing dozens of individual software, hardware, and IT service providers.

3. Single Consolidated Invoice: Replaces hundreds of fragmented departmental bills with one clear, audited monthly statement for seamless accounting.

4. Guaranteed Statutory Compliance & Legal Protection: Ensures every contract strictly complies with Nebraska law, including mandatory Board signatures and "Non-Appropriations" clauses.

5. Dedicated Local Representation & Support: Direct access to a local representative based right here in Milford/Seward County committed to responsive, personalized service.

6. Comprehensive Technology Ecosystem: One trusted source for Copiers, Printers, Phone Systems, Managed IT Support, Security, Postage Equipment, and Robotic Cleaning.

7. Elimination of Departmental Silos: Unifies county technology strategy so departments share resources, hardware standards, and bulk purchasing power.

8. Standardized Security & Cyber Protection: Implements uniform cybersecurity, data protection, and backup protocols across all county facilities and network endpoints.

9. Automated Consumables Management: Proactive auto-replenishment of ink, toner, and postage supplies prevents operational downtime across offices.

10. Rapid Local On-Site Maintenance: Dedicated local technicians ensure quick response times and guaranteed SLA resolution for hardware and IT needs.

11. Complete Vendor Accountability: Ends "finger-pointing" between separate IT, phone, copier, and postage vendors by placing total system responsibility on ACP.

12. Predictable Long-Term Budgeting: Fixed multi-year cost structures protect Seward County from unexpected price hikes and unbudgeted emergency repairs.

13. Seamless Future Scalability: Easily upgrade or expand infrastructure as county needs grow without negotiating new contracts with multiple third parties.

14. Zero-Cost, Full-Disclosure Technology Audit: ACP provides a comprehensive analysis of all county technology expenses at no cost or obligation to Seward County.

15. Responsible Stewardship of Taxpayer Dollars: Maximizes public funds by turning wasteful administrative vendor overlap into direct operating savings for county residents.

I encourage the Board of Commissioners to authorize a full, no-cost accounting regarding Seward County's technology infrastructure. This research will provide full transparency into existing monthly costs and demonstrate the single-source financial benefits ACP can deliver to loosen tight budget constraints for years to come.

Thank you again for your time, your dedication to Seward County, and your consideration of this valuable partnership.

Sincerely,

Scott Erickson
All Copy Products (ACP)
Phone: (308) 708-7630
Email: Serickson@acp.com