

September 28, 2021
Seward County Board of Equalization

State of Nebraska)
County of Seward) ss.

A regular meeting of the Seward County Board of Equalization was convened in open and public session at 8:30 a.m. on September 28, 2021 in the Commissioner's room at the Seward County Courthouse. Notice of the meeting was posted on the Courthouse bulletin board and on the Commissioner's Room door. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk's Office during normal business hours. The agenda is held open until one business day prior to the meeting for appearance before the Board. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

The Seward County Board of Equalization convened on September 28, 2021 at 8:30 a.m.

Present: Chairperson: John Culver
Members: Misty Ahmic, Bob Vrbka, Ken Schmieding, Darrell Zabrocki
County Clerk: Sherry Schweitzer
County Assessor: Marilyn Hladky

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

The Pledge of Allegiance was recited.

Moved by Zabrocki and seconded by Vrbka to approve the minutes of September 14, 2021.
Affirmative Vote: Zabrocki, Vrbka, Schmieding, Ahmic, Culver Motion Carried

Moved by Vrbka and seconded by Ahmic to approve Tax List Correction 186-20P and 187-19P.
Affirmative Vote: Vrbka, Ahmic, Schmieding, Zabrocki, Culver Motion Carried

Moved by Vrbka and seconded by Zabrocki to adopt Resolution No. 3635 in regard to setting the levies as follows for the various entities in Seward County:

**Resolution 3635 of the
Seward County Board of Equalization**

WHEREAS, Pursuant to State Statute 77-1601, each County Board of Equalization shall, each year, on or before the 15th of October, levy the necessary taxes for the current year if within the limit of the law, AND,

WHEREAS, These levies shall include the amounts for operations of county government and shall also include all levies necessary to fund tax requests certified and authorized as provided in sections 77-3442 to 77-3444.

NOW, THEREFORE, BE IT RESOLVED: That the Seward County Board of Equalization hereby levies the taxes as requested and certified, for the various political subdivisions as set forth in Exhibit A attached and incorporated by reference herein.

Dated this 28th day of September 2021.

Moved by: Vrbka Seconded by Zabrocki 09/28/2021
Ayes: Robert Vrbka, Ken Schmieding, Darrell Zabrocki, Misty Ahmic,
John K. Culver, Chair of the Board
Attest: Sherry Schweitzer, Seward County Clerk

Exhibit A

SEWARD COUNTY LEVIES

2021-2022

SUBDIVISION	FUNDS - List each one separately	VALUATION	FINAL LEVY	2021-2022 Tax Request
County				
Seward County	General	\$3,219,202,583	0.247795	\$7,977,038.00
Seward County	Debt Service	\$3,219,202,583	0.035723	\$1,150,000.00
Seward County	Veteran's Aid	\$3,219,202,583	0.000000	\$0.00
Total Seward County	Total	\$3,219,202,583	0.283518	\$9,127,038.00
Schools				
SD#5-Milford	General	\$687,884,747	0.855841	\$5,887,200.00
SD#5-Milford	Bond	\$687,884,747	0.000000	\$0.00
SD#5-Milford	Special Bldg.	\$687,884,747	0.075282	\$517,850.00
Total Milford School Dist			0.931123	\$6,405,050.00
SD 9-Seward	General	\$1,680,093,238	0.838885	\$14,094,055.00
SD 9-Seward	Bond	\$1,680,033,903	0.085904	\$1,443,222.00
SD 9-Seward	Spec. Bldg.	\$1,680,093,238	0.020212	\$339,579.00
SD 9-Seward	Qual.Cap.Purpose Fd.	\$1,680,093,238	0.008116	\$136,364.00
Total Seward School Dist.			0.953117	\$16,013,220.00
SD#67-Centennial	General	\$1,505,870,533	0.473474	\$7,129,911.00
SD#67-Centennial	Bond - K-12	\$1,505,870,533	0.054438	\$819,773.00
SD#67-Centennial	Special Bldg.	\$1,505,870,533	0.036524	\$550,000.00
Total Centennial School District			0.564436	\$8,499,684.00
Cities & Villages				
Beaver Crossing	General	\$20,256,580	0.500000	\$101,283.00
Bee	General	\$10,769,585	0.409041	\$44,052.00
Cordova	General	\$7,466,028	0.147334	\$11,000.00
Garland	General	\$11,022,085	0.408271	\$45,000.00
Goehner	General	\$10,850,286	0.333530	\$36,189.00
Milford	General	\$117,403,824	0.453222	\$532,100.00
Milford	Bond	\$117,403,824	0.058644	\$68,850.00
Pleasant Dale	General	\$12,897,535	0.399999	\$51,590.00
Seward	General	\$576,735,966	0.318000	\$1,834,021.00
Seward Airport	General	\$576,735,966	0.025849	\$149,081.59
Seward Airport	Bond	\$576,735,966	0.009151	\$52,776.00
Staplehurst	General	\$9,118,742	0.449996	\$41,034.00
Utica	General	\$50,424,681	0.334590	\$168,716.00
Utica	Bond	\$50,424,681	0.092433	\$46,609.00
Miscellaneous				
J Precinct Cemetery	General	\$186,695,004	0.000816	\$1,522.67
Pleasant Dale Cemetery	General	\$174,532,267	0.000983	\$1,715.00
Seward County Ag. Society	General	\$3,219,202,583	0.012022	\$387,000.00
Seward Fire District	General	\$2,683,312,268	0.020239	\$543,088.44
Seward Fire District	Sinking	\$2,683,312,268	0.006471	\$173,643.48
Seward Fire District	Bond	\$2,683,312,268	0.005445	\$146,108.90

Affirmative Vote: Vrbka, Zabrocki, Ahmic, Schmieding, Culver Motion Carried

Hladky updated the Commissioners on activities of her office.

Known items on the agenda for Board of Equalization on October 12, 2021 are as follows:

8:30 a.m.

1. Convene and announce Open Meetings Law
2. Pledge of Allegiance
3. Discuss/Action - Approve minutes of September 28, 2021
4. Discuss/Action – Assessor Information Update

Moved by Vrbka and seconded by Schmieding to adjourn at 8:48 a.m.

Affirmative Vote: Vrbka, Schmieding, Zabrocki, Ahmic, Culver Motion Carried

State of Nebraska)
County of Seward) ss.

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal this 12th day of October 2021.

County Clerk

Chairperson

September 28, 2021
Seward County Board of Commissioners

State of Nebraska)
County of Seward) ss.

A regular meeting of the Seward County Board of Commissioners was convened in open and public session at 9:00 a.m. on September 28, 2021 in the Commissioner's room at the Seward County Courthouse. Notice of the meeting was posted on the Courthouse bulletin board and on the Commissioner's Room door. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk's Office during normal business hours. The agenda is held open until one business day prior to the meeting for appearance before the Board. The Board of Commissioners has the right to modify the agenda to include items of an emergency nature only at such public meeting.

The Seward County Board of Commissioners convened on September 28, 2021 at 9:00 a.m.

Present: Chairperson: John Culver
Members: Misty Ahmic, Bob Vrbka, Ken Schmieding, Darrell Zabrocki
County Clerk: Sherry Schweitzer

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

The Pledge of Allegiance was recited.

Moved by Vrbka and seconded by Ahmic to approve the minutes of September 21, 2021.

Affirmative Vote: Vrbka, Zabrocki, Schmieding, Zabrocki, Culver Motion Carried

Moved by Zabrocki and seconded by Schmieding to approve the claims for the period through September 17, 2021.

SEWARD COUNTY CLAIMS THROUGH SEPTEMBER 17, 2021

ADVANCED OFFICE AUTOM	SU	\$33.48	SUMMIT FOOD SERVICE	SE	\$5,178.63
AMAZON CAPITAL SERVICES	SU	\$62.53	TELMATE LLC	SE	\$49.00
AMERITAS LIFE INS CORP	FE	\$18,246.58	THOMSON REUTERS	SE	\$1,017.38
ASHI & 24-7 EMS REMITTANCE	FE	\$132.00	TIME WARNER CABLE	UT	\$357.97
BLACK HILLS ENERGY	UT	\$943.30	TWIN RIVERS HLTH CARE	SE	\$25.00
BLUE VALLEY BEHAV HLTH	SE	\$390.00	UPS	SE	\$9.57
BLUESTEM NETWORK LLC	UT	\$110.00	VERIZON CONNECT NWF	SU	\$834.69
BOBS MOBIL	SU	\$200.00	VERIZON WIRELESS SERVICES	UT	\$1,165.15
CAPITAL BUSINESS SYS	SU	\$25.00	VIRTUAL IMPRESSIONS INC	SE	\$20.00
CORDANT HEALTH SOL	SE	\$356.24	VISA	FE	\$7,397.51
DOUGLAS CO SHERIFF	SE	\$22.36	VRBKA, AMY	SE	\$50.40
EAKES OFFICE PLUS	SU	\$325.94	WINDSTREAM	UT	\$10,707.22
FARMERS COOPERATIVE	SU	\$12,131.27	ZABKA PERDUE FUNERAL	SE	\$465.00
FIRST WIRELESS, INC	UT	\$857.49	CATERPILLAR FINANCIAL SERV	EQ	\$47,311.35
GRAHAM TIRE LINCOLN	SE	\$438.84	CENTRAL SAND & GRAVEL CO	SU	\$6,431.31
GREAT PLAINS COMM	UT	\$2,078.90	CROSS AND SONS INC	SE	\$200.00
HERPOLSHEIMERS INC	SE	\$22.33	DALE JOHNSON ENT, INC	EQ	\$92,315.47
HOMETOWN LEASING	SE	\$97.43	JOHNSON SAND AND GRAVEL	SU	\$24,764.10
INDOFF INC	SU	\$1,208.71	MEMORIAL CLINIC	SE	\$35.00
JONES BANK (FICA)	FE	\$16,644.73	MIDWEST SERVICE	SE	\$21,992.50
KINER SUPPLY COMPANY	SU	\$80.27	MILLER SEED	SU	\$505.80
LYNELLE KRIZ	SE	\$237.50	PENNER'S TIRE & AUTO	SU	\$71.24
LAW ENFORCEM SEMINARS	FE	\$385.00	SAPP BROS PETROLEUM	SU	\$17,824.00
MEMORIAL HOSPITAL	SE	\$26.00	MIDWEST ENGINEERING	SE	\$12,350.00
MIDWEST SPECIAL SERVICES	SE	\$687.00	GEHRING CONST & READY MIX	SU	\$28,144.13
NIRMA	FE	\$390.00	MURPHY TRACTOR & EQUIP	EQ	\$261,850.00
NE ASSN OF CO OFFICIALS	FE	\$42.00	CATTLE BANK & TRUST	FE	\$138,271.81
NEBRASKA CRANE, INC	SE	\$670.00	JONES BANK	FE	\$138,371.81
NE HLTH & HUMAN SERV	SE	\$93.00	PAC N SAVE	SU	\$282.50
NE WEED CONTROL ASSN	FE	\$120.00	VALENTINO'S SEWARD	SU	\$105.56
PEGGY OBORNY	SE	\$40.32	SEWARD CO HLTH CLM FND	FE	\$127,615.11
OWENS EDUC SERVICES	SE	\$734.80	MILFORD AGING SERVICES	SE	\$268.80
PER MAR SECURITY	SE	\$483.84	SEWARD AGING SERVICES	SE	\$330.40
PLATTE VALLEY PRINTING	SU	\$719.98	UTICA AGING SERVICE	SE	\$172.90
PRECISION REPORTING	SE	\$259.05	CULLIGAN	SE	\$46.50
QUADIANT, INC	SE	\$335.45	MILE HIGH SHOOTING ACC	SU	\$91.96
QUILL CORPORATION	SU	\$15.29	WESTERN OIL II LLC	SU	\$1,148.67
REDWOOD TOX LAB	SE	\$15.50	CENTENNIAL TEAMMATES	FE	\$192.50
REGION V SYSTEMS	SE	\$17,820.25	NORRIS PUB POWER DIST	UT	\$311.89
KEVIN SCHLENDER	SE	\$237.50	SOARIN GROUP, LLC	SE	\$1,194.00
SECR OF STATE - ELECTIONS	FE	\$40.00	SALARIES		\$265,790.81
SEWARD CO INDEPENDENT	SE	\$209.16	GROSS SALARIES INCLUDE DEDUCTIONS TO:		
SEWARD CO SHERIFF'S DEPT	SE	\$18.50	COLONIAL SUPPLEMENTAL INSURANCE		
SEW CO SHERIFF UNCOLL FEES	FE	\$258.00	MID AMERICAN CO WISCONSIN		
SEWARD LUMBER & HOME	SU	\$92.57	DELTA DENTAL		
SOFTWARE UNLIMITED CORP	EQ	\$3,031.40	VSP VISION		
ST OF NEB DAS STATE ACCNTING	SE	\$579.00	WADDELL & REED		
SHARILYN K STEUBE	SE	\$237.50			

Affirmative Vote: Zabrocki, Schmieding, Ahmic, Vrbka, Culver

Motion Carried

Terry Wicht, Highway Supt., and Sheriff Mike Vance updated the Commissioners on activities of their offices.

Moved by Zabrocki and seconded by Ahmic to approve the correction to the County Treasurer's Report for FY 20-21 for Fund 6240 – Utica Bond. The balance should read \$229,607.88 instead of \$231,607.88.

Affirmative Vote: Zabrocki, Ahmic, Vrbka, Schmieding, Culver

Motion Carried

Harrison Helmer of BRIDGES was present to give information about a contract with BRIDGES. Helmer stated he will be the secondary contact for the Community Based grant and that staff in the County Attorney's Office will be the Primary contract. Helmer stated he will be the one in charge of other grants.

Moved by Zabrocki and seconded by Schmieding to approve the contract with BRIDGES.

Affirmative Vote: Zabrocki, Schmieding, Ahmic

Voting No: Vrbka, Culver

Motion Carried

Commissioners Reports:

Commissioner Ahmic reported she visited with a constituent about an abandoned cemetery and that he wants \$10,000 for the small piece of property. She also talked to various Dept. Heads, researched building permits and called Planning Commissioner members.

Commissioner Vrbka reported information in regard to utility power poles in the right of way and dealt with various comments on roads.

Commissioner Culver reported he received emails about road conditions, attended a 911 Board meeting, worked on some personnel issues and worked with representatives of villages concerning ARPA funds.

Commissioner Schmieding reported he was not able to attend meetings due to his health.

Commissioner Zabrocki reported he attended a Visitors Committee meeting, the Seward City Council Meeting, the 911 Board meeting, met with the Seward City Administrator and received emails about road projects.

Carina Sanchez, HR Director, was present to discuss changes to the overtime policy. Due to staff shortages, there are many employees with a lot of overtime. The Commissioners have talked about this during previous meetings. Maria Hatfield, Detention Center Director, was present to ask questions about overtime. The Commissioners talked about paying out compensatory time to a balance of 80 hours. Information gathered from the HR Office said it would cost approximately \$50,000.

Moved by Zabrocki and seconded by Vrbka to approve the Overtime Policy of the Seward County Personnel Policy.

OVERTIME POLICY (EFFECTIVE DATE OCTOBER 15, 2021)

Department Heads and supervisors allowed to give such authorization, may prescribe, and approve reasonable periods of overtime work to meet operating needs. Non-exempt employees must receive approval to work overtime prior to the work being done. Failure to seek such approval may result in disciplinary action up to and including termination of employment. Seward County reserves the right to provide monetary payment to a non-exempt employee based on business necessity.

PROCEDURES

Non-Exempt Employees

1. **Rate of Accrual:** Non-exempt employees required to work more than 40 hours in a given work week (hereinafter referred to as "overtime hours") shall receive overtime pay or compensatory time for hours worked in excess of 40 hours. The overtime pay rate is one and one-half (1 ½) times the employee's regular hourly rate. Compensatory time is accrued at the rate of one and one-half (1 ½) times the hours worked in excess of 40. For the purpose of this policy, see explanation of "work week" under the "Definitions" section of the Seward County Employee Personnel Manual. Unpaid or paid leave, such as vacation, sick, comp taken, holidays, etc., will not be included in the accumulation of hours worked for purposes of overtime accrual.
 - a) **Special Rule for Certified Law Enforcement Officers:** Non-exempt certified law enforcement officers required to work more than 80 hours in a given pay period shall accrue overtime only for the hours worked beyond 80 hours in a pay period. See explanation of "pay period" for Certified Law Enforcement Officers under the "Definitions" section of the Seward County Employee Personnel Manual.
2. **Non-exempt Employee Annual Election:** Each employee shall elect their method of compensation for overtime hours for each fiscal year. Employees of Seward County

at the time of adoption of this policy shall elect their preferred method of compensation for overtime hours for the remainder of the current fiscal year by October 12, 2021. Thereafter, between March 1st and March 31st of each year, each employee shall elect their preferred method of compensation for overtime hours during the next fiscal year, which begins on July 1st and ends on June 30th. The election may not be changed after March 31st. The election period for new employees shall be at time of hiring. Failure to make an election will result in the employee accruing compensatory time for overtime hours, subject to the terms of this policy.

- 3. Compensation Over 80 Hours: Employees may not accrue more than 80 hours of compensatory time off in their compensatory time leave bank.** If an employee's accrued compensatory time leave bank balance exceeds 80 hours at the end of a pay period, the employee shall be paid overtime wages for the hours which exceed the 80-hour limit for the compensatory time leave bank.
- a. Compensatory Time accrued prior to adoption of policy:** Any employee who has over 80 hours of compensatory time as of October 15, 2021 will continue to carry the hours in their compensatory time leave bank, up to 80 hours. Any hours over 80 hours will be paid out in a lump sum at the employee's current hourly rate and will be paid on or before October 29, 2021.
- 4. Utilization of Accrued Compensatory Time:** A non-exempt employee with accrued compensatory time will be permitted to use such time within a reasonable period after making the request, provided that the request does not unduly disrupt the operations of Seward County. Any compensatory time used will be paid at the employee's regular hourly rate at the time of usage.
- 5. Termination of Employment:** A non-exempt employee shall be paid for any accrued but unused compensatory time off upon termination from employment. Payment for compensatory time shall be at the employee's current hourly rate or at the average rate for the final three years of employment, whichever is higher.

Maintenance of Overtime Records

Seward County shall maintain overtime records in accordance with the recordkeeping requirements of the Fair Labor Standards Act (FLSA).

Safe Harbor Provisions

Employees who believe their paycheck was calculated in error or did not receive credit for compensatory time earned according to this policy should follow these procedures:

1. Immediately contact their Department Head to report concern.
2. If an error has been made by Seward County, the following action will be taken (as applicable):
 - a) *Payroll Error:* A correction will be made on the next available paycheck.
 - b) *Compensatory Time Bank Error:* The employee's compensatory time bank will be adjusted accordingly.
3. If an employee believes an acceptable resolution was not reached by addressing his/her concern with the Department Head, then the employee is asked to immediately follow the "Grievance Procedures" as outlined in the Seward County Employee Personnel Manual.
4. If satisfactory resolution is not received through the Seward County Grievance Board, employees may contact the following enforcement agency: Nebraska Department of Labor.

Affirmative Vote: Zabrocki, Vrbka, Ahmic, Schmieding, Culver

Motion Carried

Discussion was held that the costs of overtime would come out of the office budgets.

The Commissioners recessed at 9:55 a.m.

The Commissioners reconvened at 10:02 a.m.

Maria Hatfield, Detention Center Director, has suggested implementing a hiring bonus for employees in her department. Currently, she has many staff openings for her department that have been open for over a year. She suggested \$2,000 total; \$500 at the end of the training period, \$500 at the end of 6 months and \$1,000 at the end of the first year. Commissioner Vrbka asked if there would be a starting date. Commissioner Zabrocki wondered if there would be problems with other departments. Schmieding agreed with Zabrocki but said hiring bonuses should be allowed for all departments if the need arises. All Commissioners gave their opinion to the subject in which Seward County has never authorized hiring bonuses before; but staff shortage is currently a problem.

Sheriff Vance stated he felt the Sheriff's Office wouldn't utilize it, but the Detention Center is in need of staffing.

Moved by Schmieding and seconded by Ahmic to authorize the Detention Center to temporarily provide hiring bonuses due to difficult-to-fill positions.

Affirmative Vote: Schmieding, Ahmic, Vrbka, Zabrocki, Culver Motion Carried

Hatfield also stated that as an idea for recruitment, a "Referral Bonus" would be an incentive. She suggested that \$250 would be given to the employee who referred the new hire on the start date and \$250 after 6 months. Commissioner Culver stated he would rather give the initial amount of \$250 after 90 days instead of on the start date.

Moved by Culver and seconded by Schmieding to authorize the Detention Center to temporarily provide Referral Bonuses due to difficult-to-fill positions with \$250 given after 90 days of employment and \$250 given after 6 months of employment.

Discussion was held on the timeframe of the payouts.

Affirmative Vote: Culver, Schmieding, Zabrocki, Ahmic, Vrbka Motion Carried

Hatfield also asked the Commissioners to authorize the Detention Center to pay an additional wage per hour to Field Training Staff only when training new staff and to authorize the Human Resource Director to modify the Wage and Compensation Practice Policy to reflect such.

She stated that she would like to offer additional wages for a staff member that is training new employees and suggested \$1.25 extra per hour.

Moved by Vrbka and seconded by Schmieding to authorize the Detention Center to pay an additional \$1.25 per hour for Field Training Staff when training new staff only; and to authorize the Human Resource Director to modify the Wage and Compensation practices policy to reflect such.

Affirmative Vote: Vrbka, Schmieding, Zabrocki, Ahmic, Culver Motion Carried

Terry Wicht, Highway Supt., and Seward City Engineer, Mike Oneby, were present to discuss the road project involving Waverly Road. It appears that the road, over the years, has moved; and property owners to the North are being impacted. The right of way for the road would impact trees and a fence and a portion of grassy area for a total of 17 feet. A suggestion for the problem would be to place modifications at a cost of approximately \$20,000. Working with this suggested proposal would keep the project somewhat on time and minimize access for homeowners.

The Commissioners talked about the Disbursement of the American Rescue Plan Act (ARPA) Funds item on the agenda. Commissioner Ahmic led discussion on the various suggestions for Premium Pay which is an eligible use for ARPA funds. Barb Armstead, Deputy County Attorney, stated that it was suggested the County defer using the money for Premium Pay until after the final rules are published. Since the Board wants to move forward, she suggested they use the category of employees as listed in the Personnel Policy such as full time, part time, etc. Hatfield stated her thoughts are that it should be based on those that couldn't work from home. Ahmic stated that although no idea will be perfect, hopefully a plan could be

decided that would benefit most employees. It was decided that the Premium Pay idea/resolution be brought to the Commissioners meeting in the future for a decision.

Known items on the agenda for Board of Commissioners on October 5, 2021 are as follows:

9:00 a.m.

1. Convene and announce Open Meetings Law
2. Pledge of Allegiance
3. Discuss/Action - Public/Officials/Boards
4. Discuss/Action - Approve minutes of September 28, 2021

Other Business Matters to Address When Time Allows

5. Discuss/Action - Disbursement of American Rescue Plan Act (ARPA) Funds
6. Commissioners Reports
7. Discuss ONLY – Audio/Visual Conferencing Equipment for the Commissioners Room
8. Discuss/Action – Agenda for October 12, 2021

9:15 a.m. Discuss/Action – Zane Francescato/SCCDP - Rural Broadband Task Force

Moved by Zabrocki and seconded by Vrbka to adjourn at 11:25 a.m.

Affirmative Vote: Zabrocki, Vrbka, Schmieding, Ahmic, Culver Motion Carried

State of Nebraska)
County of Seward) ss.

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal this 5th day of October 2021.

County Clerk

Chairman