NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

Mike.Foley@nebraska.gov
PO Box 98917
State Capitol, Suite 2303
Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
auditors.nebraska.gov

November 8, 2024

Joe Kreifels, Chairperson
Nickerson Township Dodge County
2108 County Road O
Fremont, NE 68025

Dear Chairperson Kreifels:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Nickerson Township Dodge County (Township) for the fiscal year ending 2024. **That request has been approved.**

While performing, pursuant to Neb. Rev. Stat. § 84-304 (2024 Neb. Laws, L.B. 1143, § 3), the preliminary examination necessary to determine whether further audit work would be required or the audit waiver should be allowed, the APA noted certain internal control or compliance matters, or other operational issues, within the Township.

The following information is intended to improve internal controls or result in other operational efficiencies.

Comments and Recommendations

1. Payments Not Approved

The APA obtained a copy of the May 7, 2024, meeting minutes for the Township Board (Board). Those minutes reflect the Board's approval of Township expenditures; however, the following electronic payments, totaling $9,127, were not included on the listing of payments approved by the Board:

Payment Date	Name/Vendor	Amount
5/2/2024	Nebraska Department of Revenue	$ 106
5/22/2024	Northeast Bank	3,273
5/22/2024	Northeast Bank	2
5/31/2024	IRS	1,249
5/3/2024	Payroll	1,542
5/17/2024	Payroll	1,424
5/31/2024	Payroll	1,531
	Total	**$ 9,127**

Nebraska law requires the Board to approve all claims against the Township. In particular, Neb. Rev. Stat. § 23-255 (Reissue 2022) states the following, in relevant part:

> *All claims and charges against the town, duly audited and allowed by the town board, shall be paid by order so drawn.*

(Emphasis added.) Properly discharging the above statutory duties necessarily entails the Board's approval of all expenditures of Township funds prior to the actual disbursement.

As a public body, moreover, the Board is subject to the provisions of the Open Meetings Act, which is set out at Neb. Rev. Stat. §§ 84-1407 to 84-1414 (Reissue 2014; Cum. Supp. 2022; 2023 Neb. Laws, L.B. 43, § 21; 2024 Neb. Laws, L.B. 287, § 74; 2024 Neb. Laws, L.B. 399, § 4; 2024 Neb. Laws, L.B. 1370, § 8). Per Neb. Rev. Stat. § 84-1413(1) (Cum. Supp. 2022) public bodies, including the Board, are required to "keep minutes of all meetings," showing, among other things, "the substance of all matters discussed."

Furthermore, a good internal control plan and sound business practices require procedures to ensure that the Board approves all expenditures and business transactions of the Township prior to payment. Those same procedures should ensure also that the Board documents such approval in its meeting minutes, specifying the name of each payee, the exact amount of any disbursement, and the specific purpose of the payment.

Without such procedures, there is an increased risk for not only failure to comply with State statute but also loss or misuse of public funds.

> We recommend the implementation of procedures to ensure the Board approves all expenditures of Township funds prior to payment, and such approval is documented adequately in the Board's meeting minutes.

2. Payment of Claims Prior to Board Approval

During our comparison of the Township's bank account details to claims approved by the Board, the APA noted that the following checks, totaling $56,448, were issued before the underlying claims were approved by the Board.

Approval Date	Name/Vendor	Amount	Check #	Check Date	Days Paid Before Approval
5/7/2024	Black Hills Energy	$ 167	5075	4/30/2024	7
5/7/2024	Dodge County	51,957	5076	4/30/2024	7
5/7/2024	Omaha Public Power District	68	5077	4/30/2024	7
5/7/2024	Swanson	3,980	5078	4/30/2024	7
5/7/2024	Denise Richards	92	5079	5/1/2024	6
5/7/2024	Joe Kreifels	92	5080	5/1/2024	6
5/7/2024	Scott Bang	92	5081	5/1/2024	6
	Total	**$ 56,448**			

Nebraska law requires the Board to approve all claims against the Township. In particular, Neb. Rev. Stat. § 23-255 (Reissue 2022) states the following, in relevant part:

> *All claims and charges against the town, duly audited and allowed by the town board, shall be paid by order so drawn.*

(Emphasis added.) Properly discharging the above statutory duty necessarily entails the Board's approval of all expenditures of Township funds prior to their actual disbursement.

Furthermore, good internal control requires procedures to ensure that all claims are approved by the Board prior to payment and are adequately documented in the minutes of the meeting during which they are approved. Without such procedures, there is an increased risk for the loss or misuse of Township funds.

A similar issue was identified by the APA in a prior review and was disclosed to the Township in the APA's letter dated November 2, 2023, which can be found on the APA's website. However, this issue does not appear to have been corrected after the APA's notification.

> We recommend the Board implement procedures to ensure all claims against the Township are approved prior to payment and are adequately documented in the minutes of the meeting during which they are approved.

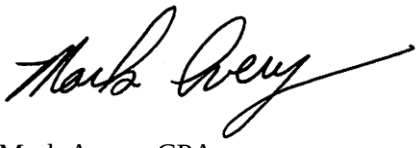
* * * * * *

The preliminary planning work that resulted in this letter was designed primarily on a test basis and, therefore, may not bring to light all existing weaknesses in the Township's policies or procedures. Nevertheless, our objective is to use the knowledge gained during the performance of that preliminary planning work to make comments and suggestions that we hope will prove useful to the Township.

This communication is intended solely for the information and use of the Township and its management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this letter is a matter of public record, and its distribution is not limited.

If you have any questions, please contact **Dakota Christensen at 402-499-8702 or dakota.christensen@nebraska.gov**.

Sincerely,



Mark Avery, CPA
Assistant Deputy Auditor

2024-2025
STATE OF NEBRASKA
GENERAL BUDGET FORM

Nickerson Township

TO THE COUNTY BOARD AND COUNTY CLERK OF
Dodge County

This budget is for the Period July 1, through June 30

Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

$	147,812.28	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
$	147,812.28	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1

-	Principal
-	Interest
$ -	**Total Bonded Indebtedness**

228,547,381	**Total General Fund Certified Valuation (All Counties)**

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use ONLY

Budget Document To Be Used As Audit Waiver?

My Subdivision has elected to use this Budget Document as the Audit Waiver.
(If YES, Board Minutes MUST be Attached)

[X] YES [ ] NO

If **YES**, Column 2 **MUST** contain **ACTUAL** Numbers.

If YES, DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2023 through June 30, 2024?

[X] YES [ ] NO

*If **YES**, Please attach Interlocal Agreement Report.*

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2023 through June 30, 2024?

[ ] YES [X] NO

*If **YES**, Please attach Trade Name Report.*

APA Contact Information

Auditor of Public Accounts
PO BOX 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2024

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

Nickerson Township in Dodge County

Line No.	TOTAL ALL FUNDS	Actual 2022 - 2023 (Column 1)	Actual/Estimated 2023 - 2024 (Column 2)	**Adopted Budget 2024 - 2025** (Column 3)
1	**Beginning Balances, Receipts, & Transfers:**			
2	Beginning Net Cash Balance	$ 119,858.00	$ 113,983.00	$ 86,601.00
3	Investments	$ -	$ -	$ -
4	County Treasurer's Balance	$ 4,065.00	$ 1,110.00	$ 585.00
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 123,923.00**	**$ 115,093.00**	**$ 87,186.00**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 121,114.00	$ 123,655.00	$ 144,914.00
7	Federal Receipts	$ -	$ -	$ -
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	$ 410.00	$ 401.00	$ 400.00
9	State Receipts: State Aid	$ -	$ -	$ -
10	State Receipts: Other	$ -	$ 57,276.00	$ -
11	State Receipts: Property Tax Credit	$ 11,637.00	$ 12,991.00	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	$ 42.00	$ 42.00	$ 42.00
14	Local Receipts: Other	$ 538.00	$ 169,240.00	$ 458.00
15	Transfers In Of Surplus Fees **(To Lid Supporting Schedule, page 4)**	$ -	$ -	$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	$ -	$ -	$ -
17	**Total Resources Available** (Lines 5 thru 16)	**$ 257,664.00**	**$ 478,698.00**	**$ 233,000.00**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 112,102.00	$ 131,043.00	$ 125,700.00
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 18,469.00	$ 173,191.00	$ 40,000.00
22	Debt Service: Bond Principal & Interest Payments	$ -	$ -	$ -
23	Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)**	$ -	$ -	$ -
24	Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)**	$ -	$ -	$ -
25	Debt Service: Other	$ 12,000.00	$ 87,278.00	$ 39,300.00
26	Judgments	$ -	$ -	$ -
27	Transfers Out of Surplus Fees	$ -	$ -	$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	$ -	$ -	$ -
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**$ 142,571.00**	**$ 391,512.00**	**$ 205,000.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 115,093.00**	**$ 87,186.00**	**$ 28,000.00**
31	Cash Reserve Percentage			17%

PROPERTY TAX RECAP

Tax from Line 6	$ 144,914.00
County Treasurer's Commission at 2% of Line 6	$ 2,898.28
Total Property Tax Requirement	$ 147,812.28

Nickerson Township in Dodge County

Line No.	TOTAL ALL FUNDS	Actual 2022 - 2023 (Column 1)	Actual/Estimated 2023 - 2024 (Column 2)	**Adopted Budget 2024 - 2025** (Column 3)
1	**Beginning Balances, Receipts, & Transfers:**			
2	Beginning Net Cash Balance	$ 119,858.00	$ 113,983.00	$ 86,601.00
3	Investments	$ -	$ -	$ -
4	County Treasurer's Balance	$ 4,065.00	$ 1,110.00	$ 585.00
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 123,923.00**	**$ 115,093.00**	**$ 87,186.00**
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7	Federal Receipts	$ -	$ -	$ -
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	$ 410.00	$ 401.00	$ 400.00
9	State Receipts: State Aid	$ -	$ -	$ -
10	State Receipts: Other	$ -	$ 57,276.00	$ -
11	State Receipts: Property Tax Credit	$ 11,637.00	$ 12,991.00	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	$ 42.00	$ 42.00	$ -
14	Local Receipts: Other	$ 538.00	$ 169,240.00	$ 500.00
15	Transfers In Of Surplus Fees **(To Lid Supporting Schedule, page 4)**	$ -	$ -	$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	$ -	$ -	$ -
17	**Total Resources Available** (Lines 5 thru 16)	**$ 257,664.00**	**$ 478,698.00**	**$ 233,000.00**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 112,102.00	$ 131,043.00	$ 125,700.00
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 18,469.00	$ 173,191.00	$ 40,000.00
22	Debt Service: Bond Principal & Interest Payments	$ -	$ -	$ -
23	Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)**	$ -	$ -	$ -
24	Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)**	$ -	$ -	$ -
25	Debt Service: Other	$ 12,000.00	$ 87,278.00	$ 39,300.00
26	Judgments	$ -	$ -	$ -
27	Transfers Out of Surplus Fees	$ -	$ -	$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	$ -	$ -	$ -
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**$ 142,571.00**	**$ 391,512.00**	**$ 205,000.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 115,093.00**	**$ 87,186.00**	**$ 28,000.00**
31	Cash Reserve Percentage			17%

PROPERTY TAX RECAP

Tax from Line 6	$ 144,914.00
County Treasurer's Commission at 2% of Line 6	$ 2,898.28
Total Property Tax Requirement	$ 147,812.28

Nickerson Township in Dodge County

To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your political subdivision needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:		Property Tax Request
General Fund	$	147,812.28
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	147,812.28

** This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page (Page 1).

Documentation of Transfers:

(Only complete if there are transfers noted on Page 2, Column 2)

Please explain what fund the monies were transferred from, what fund they were transferred to, and the reason for the transfer.

Transfer From: _____ Transfer To: _____

Amount:

Reason:

Transfer From: _____ Transfer To: _____

Amount:

Reason:

Township Property Taxes

If this is a Township Subdivision budget form, the amount of property taxes shown above and on the front cover may not represent the amount the Township will receive. Statute 39-1522 outlines that one-half of all money collected from the township levy on property within the corporate limits of a city or village shall be paid to the treasurer of the city or village to be used for the maintenance and repairs of the streets.

Township should take this into consideration when determining property tax amount to be budgeted.

Township Total Valuation	228,547,381
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.064675
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	147,812.28

Note: Township would need to verify with County Assessor the amount of City / Village valuation included within the Township Total Valuation. This calculation is only shown here as information for the Township to help determine the amount of property taxes needed to operate. **IT SHOULD NOT BE USED BY THE COUNTY FOR LEVY SETTING PURPOSES.**

Cash Reserve Fund

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below amounts being held in a special reserve fund.

Special Reserve Fund Name	Amount
Total Special Reserve Funds	-

Total Cash Reserve	$	28,000.00
Remaining Cash Reserve	$	28,000.00
Remaining Cash Reserve %		17%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	**Nickerson Township**
ADDRESS	**2108 County Road O**
CITY & ZIP CODE	**Fremont 68025**
TELEPHONE	**402-909-2897**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Joe Kreifels	Denise Richards	Kent Speicher
TITLE /FIRM NAME	Chairperson	Clerk	Erickson & Brooks
TELEPHONE	402-297-6484	402-707-0774	402-721-3454
EMAIL ADDRESS	joekreifels@hotmail.com	drichards68025@gmail.com	kspeicher@eb-cpa.com

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- [ ] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [X] Preparer

NOTE: If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via email. If no email address is supplied for the Board Chairperson, notification will be mailed via post office to address listed above.

Nickerson Township in Dodge County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 147,812.28
Motor Vehicle Pro-Rate		(2)	$ 400.00
In-Lieu of Tax Payments		(3)	$ 42.00
Transfers of Surplus Fees		(4)	$ -
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From 2023-2024 Lid Exceptions, Line (10))	$ -	(5)	
LESS: Amount Spent During 2023-2024	$ -	(6)	
LESS: Amount Expected to be Spent in Future Budget Years	$ -	(7)	
Amount to be included as Restricted Funds **(Cannot be a Negative Number)**		(8)	$ -
Nameplate Capacity Tax		(8a)	$ -
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 148,254.28**

Lid Exceptions

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	$ -	(10)	
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (7).	$ -	(11)	
Allowable Capital Improvements		(12)	$ -
Bonded Indebtedness		(13)	
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) **(Fire Districts & Hospital Districts Only)**		(14)	
Interlocal Agreements/Joint Public Agency Agreements		(15)	$ -
Public Safety Communication Project - Statute 86-416 **(Fire Districts Only)**		(16)	
Benefits Paid Under the Firefighter Cancer Benefits Act **(Fire Districts & Airport Authorities Only)**		(16a)	
Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)**		(17)	
Judgments		(18)	
Refund of Property Taxes to Taxpayers		(19)	
Repairs to Infrastructure Damaged by a Natural Disaster		(20)	
TOTAL LID EXCEPTIONS (B)		(21)	**$ -**

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) *To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21*	**$ 148,254.28**

*Total Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.*

Nickerson Township
in
Dodge County

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority = Line (8) from last year's Lid Computation Form: 146,231.60 — Option 1 - (1)

OPTION 2

Only use if a vote was taken at a townhall meeting last year to exceed Lid for one year

Line (1) of Prior Year Lid Computation Form: _____ — Option 2 - (A)

Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5)): _____ % — Option 2 - (B)

Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B)): - — Option 2 - (C)

Calculated Prior Year Restricted Funds Authority (Line (A) Plus Line (C)) = - — Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)**: 2.50 % — (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%**: 0.20 % — (3)

5,348,289.00 (2024 Growth per Assessor) / 197,732,910.00 (2023 Valuation) = 2.70 % (Multiply times 100 To get %)

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE**: 1.00 % — (4)

3 (# of Board Members voting "Yes" for Increase) / 3 (Total # of Members in Governing Body at Meeting) = 100.00 % (Must be at least .75 (75%) of the Governing Body)

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE**: _____ % — (5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5): 3.70 % — (6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6): 5,410.57 — (7)

Total Restricted Funds Authority = Line (1) + Line (7): 151,642.17 — (8)

Less: Restricted Funds from Lid Supporting Schedule: 148,254.28 — (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9): 3,387.89 — (10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.

Nickerson Township in Dodge County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 147,812.28
Motor Vehicle Pro-Rate		(2)	$ 400.00
In-Lieu of Tax Payments		(3)	$ -
Transfers of Surplus Fees		(4)	$ -
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From 2023-2024 Lid Exceptions, Line (10))	$ -	(5)	
LESS: Amount Spent During 2023-2024	$ -	(6)	
LESS: Amount Expected to be Spent in Future Budget Years	$ -	(7)	
Amount to be included as Restricted Funds **(Cannot be a Negative Number)**		(8)	$ -
Nameplate Capacity Tax		(8a)	$ -
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 148,212.28**

Lid Exceptions

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	$ -	(10)	
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (7).	$ -	(11)	
Allowable Capital Improvements		(12)	$ -
Bonded Indebtedness		(13)	
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) **(Fire Districts & Hospital Districts Only)**		(14)	
Interlocal Agreements/Joint Public Agency Agreements		(15)	$ -
Public Safety Communication Project - Statute 86-416 **(Fire Districts Only)**		(16)	
Benefits Paid Under the Firefighter Cancer Benefits Act **(Fire Districts & Airport Authorities Only)**		(16a)	
Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)**		(17)	
Judgments		(18)	
Refund of Property Taxes to Taxpayers		(19)	
Repairs to Infrastructure Damaged by a Natural Disaster		(20)	
TOTAL LID EXCEPTIONS (B)		(21)	**$ -**

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) *To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21*	**$ 148,212.28**

*Total Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.*

Nickerson Township
in
Dodge County

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

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Prior Year Restricted Funds Authority = Line (8) from last year's Lid Computation Form — 146,231.60 — Option 1 - (1)

OPTION 2

Only use if a vote was taken at a townhall meeting last year to exceed Lid for one year

Line (1) of Prior Year Lid Computation Form — Option 2 - (A)

Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5)) — % — Option 2 - (B)

Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B)) — - — Option 2 - (C)

Calculated Prior Year Restricted Funds Authority (Line (A) Plus Line (C)) = — - — Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — 2.50 % — (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — 0.20 % — (3)

5,348,289.00 (2024 Growth per Assessor) / 197,732,910.00 (2023 Valuation) = 2.70 % (Multiply times 100 To get %)

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** — 1.00 % — (4)

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ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** — % — (5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) — 3.70 % — (6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) — 5,410.57 — (7)

Total Restricted Funds Authority = Line (1) + Line (7) — 151,642.17 — (8)

Less: Restricted Funds from Lid Supporting Schedule — 148,212.28 — (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) — 3,429.89 — (10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.

Nickerson Township in Dodge County

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted

Total - Must agree to Line 10 on Lid Support Page 4	$ -

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2024

{certification required on or before August 20th of each year}

To: NICKERSON TOWNSHIP

TAXABLE VALUE LOCATED IN THE COUNTY OF DODGE COUNTY, NE

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
NICKERSON GEN	Township	$5,348,289	$228,547,381

I , Dodge County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509 and § 13-518.

Debbie Churchill
(signature of county assessor)

08/12/2024
(date)

CC: County Clerk, Dodge County, NE County
CC: County Clerk where district is headquartered, if different county, Dodge County, NE County
Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Nickerson Township
IN
Dodge County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 4th day of September 2024, at 4:00 o'clock P.M. at 1005 E 23rd St - Second Floor, Fremont 68025 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2022-2023 Actual Disbursements & Transfers	$	142,571.00
2023-2024 Actual/Estimated Disbursements & Transfers	$	391,512.00
2024-2025 Proposed Budget of Disbursements & Transfers	$	205,000.00
2024-2025 Necessary Cash Reserve	$	28,000.00
2024-2025 Total Resources Available	$	233,000.00
Total 2024-2025 Personal & Real Property Tax Requirement	$	147,812.28
Unused Budget Authority Created For Next Year	$	3,429.89

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	147,812.28
Personal and Real Property Tax Required for Bonds	$	-

Cut Off Here Before Sending To Printer

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Nickerson Township — SUBDIVISION NAME

Dodge County — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Dodge County	2019-FEMA claims closed	Cost sharing of the Flood Disaster of 2019	
		From Page 2	$ -

Total Amount used as Lid Exemption $ -

NICKERSON TOWNSHIP
ANNUAL BUDGET HEARING AND MEETING MINUTES
September 4, 2024
4:00 P.M.

The Budget Hearing of Nickerson Township was held the 4th day of September, 2024, at 4PM. Notice of the budget hearing was published in Tribune newspaper on the 29th day of August, 2024.

Board members present: Joe Kreifels, Scott Bang, Denise Richards

The budget hearing was opened at 4PM. Three copies of the proposed budget statement were available to the public.

The 2024-2025 budget was introduced and a discussion was held. Erickson & Brooks made a presentation outlining the key provisions of the proposed budget statement, including, but not limited to, a comparison with the prior year's budget.

The floor was then opened for public comment on the proposed budget statement. Public comment ensued. All members of the public wishing to address the governing body were provided a reasonable amount of time to do so.

Motion by Scott Bang and seconded by Joe Kreifels to close the budget hearing. 3 Ayes Ø Nays Motion passed.

The budget hearing was closed at 4:09.

Motion by _____ and seconded by _____ to adjourn the budget hearing. _____ Ayes _____ Nays Motion passed.

The Meeting of Nickerson Township was held the 4th day of September, 2024, following the Budget hearing held previously on the 4th day of September, 2024 at 4:10. Notice of this meeting was ~~published in~~ posted at Nickerson ~~newspaper~~ post office on the 26th day of August 2024.

Board members present: Joe Kreifels, Scott Bang, Denise Richards

The budget meeting was opened.

1% Increase in Restricted Funds Authority was discussed. A motion was made by Joe Kreifels and seconded by Scott Bang to increase the total restricted funds authority by an additional 1%. 3 Ayes Ø Nays Motion passed.

Request for Audit Waiver was discussed. A motion was made by Joe Kreifels and seconded by Scott Bang to request an audit waiver for the fiscal year ended June 30, 2024. 3 Ayes Ø Nays Motion passed.

Ordinance 2024-1, An Ordinance to Adopt the Budget Statement to be termed the Annual Appropriation Bill was read. A motion was made by Joe Kreifels to waive the three readings and adopt the ordinance. Seconded by Scott Bang. 3 Ayes Ø Nays Motion passed

There being no further business, a motion was made by Joe Kreifels and seconded by Denise Richards to adjourn the meeting. 3 Ayes Ø Nays Motion passed.

Denise Richards
Clerk

ORDINANCE NO. 2024-1

AN ORDINANCE TO ADOPT THE BUDGET STATEMENT TO BE TERMED THE ANNUAL APPROPRIATION BILL; TO APPROPRIATE SUMS FOR NECESSARY EXPENSES AND LIABILITIES; TO PROVIDE FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CHAIRPERSON AND THE TOWNSHIP BOARD OF NICKERSON TOWNSHIP, NEBRASKA.

Section 1. That after complying with all procedures required by law, the budget presented and set forth in the budget statement is hereby approved as the Annual Appropriation Bill for the fiscal year beginning July 1, 2024, through June 30, 2025. All sums of money contained in the budget statement are hereby appropriated for the necessary expenses and liabilities of Nickerson Township. A copy of the budget document shall be forwarded as provided by law to the Auditor of Public Accounts, State Capitol, Lincoln, Nebraska, and to the County Clerk of Dodge County, Nebraska, for use by the levying authority.

Section 2. This ordinance shall take effect and be in full force from and after its passage, approval, and publication or posting as required by law.

Passed and adopted this 4th day of September 2024.

Chairperson

ATTEST:

Clerk

Erickson & Brooks
CERTIFIED PUBLIC ACCOUNTANTS

STEVEN E. PRIBNOW
DANIEL J. WIESEN
KENT P. SPEICHER

P.O. BOX 1270
FREMONT, NEBRASKA 68026-1270

(402) 721-3454
FAX (402) 721-2894
eb-cpa.com

Accountant's Compilation Report

Nickerson Township Board
Fremont, Nebraska

Management is responsible for the accompanying budget document for Nickerson Township, Dodge County which comprises the historical statements of cash receipts and disbursements for the years ended June 30, 2023 and 2024, and the annual budget for the year ending June 30, 2025, included in the accompanying prescribed form. We have performed the compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the budget document included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the budget document.

A compilation of forecasted cash receipts and disbursements is limited to presenting in the form of a budget information that is the representation of management and does not include evaluation of the support for the assumptions underlying the budget. We have not examined the budget and, accordingly, do not express an opinion or any other form of assurance on the accompanying budgeted cash receipts and disbursements or assumptions for the year ending June 30, 2025. Furthermore, there will usually be differences between the budgeted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

The budget document included in the accompanying prescribed form is intended to comply with the requirements of the Nebraska Auditor of Public Accounts which does not include all disclosures required by the cash basis of accounting, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

ERICKSON & BROOKS

Erickson & Brooks

Fremont, Nebraska
August 23, 2024

*** Proof of Publication ***

Newspaper: FREMONT TRIBUNE

STATE OF NEBRASKA)
County of Dodge) SS.

Nickerson Township
Denise Richards., Treasurer
104 9 SKYLINE DRIVE
FREMONT NE 68025

ORDER NUMBER News Brief

The undersigned, being first duly sworn, deposes and says that she/he is a Clerk of the Fremont Tribune, legal newspaper printed, published daily Tuesday-Saturday and having a general circulation in the County of Dodge and State of Nebraska, and that the attached printed notice was published in said newspaper and that said newspaper is the legal newspaper under the **statues of the State of Nebraska.**

The above facts are within my personal knowledge **and are** further verified by **my personal inspection of each notice in each of said issues.**

Clerk of the Fremont Tribune

Signature [signature] **Date** 9/12/24

Section: Class Legals
Category: 0093 Legals FREMONT
PUBLISHED ON: 08/30/2024

TOTAL AD COST	**0.00**
FILED ON:	9/12/2024

Subscribed **in my presence and sworn to before me on**

Sep 12 20 24

[signature] Notary Public

GENERAL NOTARY - State of Nebraska
UVA BOONE
My Comm. Exp. January 31, 2025

EX-ETIQUETTE

Brother's ex still sister's best friend

JANN BLACKSTONE

Q: My brother is angry with me because I am best friends with his now-ex-wife, Samantha. He expects me to abandon a 12-year friendship because they broke up. I haven't taken sides. I see both of their points of view. And I'm not so sure they won't get back together. So here I sit, trying to figure out what to do. I'm just not willing to walk away from my best friend and my children's favorite aunt. My kids are only 3 and 5. What's good ex-etiquette?

At And you have now described the great Ex-et-iquette Paradox.

Our exes are not just our exes. They are also our children's grandparent, aunt, uncle, cousin, godparent — the list goes on and on. In this case, Samantha is not only your brother's ex but your best friend and your children's favorite aunt. Plus, she and your brother may have children. So, if you stop seeing her, your children must stop seeing their cousins when they are with her.

Little ones need to know on which grownups they can depend. If Auntie was a trusted adult, they wouldn't understand why they can no longer see her just because she is no longer married to their uncle. Very young children don't understand that Grandma is Mommy's mother or Aunt Samantha is Daddy's sister. That understanding comes a little later than 3 and 5. They just know this is an important adult who is part of my family, and it can be very confusing.

That said, it's understandable that your brother expects allegiance, but this may be impractical in your situation. There are too many relationships intertwined with one another. So, in cases such as these, strong boundaries are necessary.

That means establish rules of engagement with your brother and your best friend. For example, make sure no one badmouths your brother or your sister-in-law in front of any of the kids — or to anyone else, for that matter. If you suspect a reconciliation, and you badmouth one of them in the name of solidarity, it will come back to haunt you.

Also friends tell each other intimacies. I'm not saying stop that, because people often work out their problems venting to their friends or family. But beware of where the kids are when your sister-in-law or brother is crying the blues and you are trying to comfort them. You could very easily have one of them on speaker and the kids hear things they have no business hearing. Now, even though you didn't want to take sides, you have. The kids will surely pass on the information — or ask the other parent for clarity — and the other parent will see your conversation as betrayal.

It may be best if you want to stay friends with your sister-in-law and your brother to simply put a boundary in place that says you love them both but will not be available to discuss the specifics of their breakup. That will be tough, and possibly impractical, but if you can do it, you can keep your brother's and your best friend's trust intact. That's good ex-etiquette.

Email Dr. Jann Blackstone at drjann@exetiquette.com.

MARKETS

Selected Stocks

	Close	Change
ARK	$40.84	-.18.52
AT&T	$21.36	-$0.01
Berkshire Cl A	$602,120.00	$5,410.00
Berkshire Cl B	$404.72	$2.69
The Pacific	$41.83	$0.11
Campbell Soup	$41.25	-$0.30
Coca-Cola Co.	$61.95	$0.30
Conagra Foods	$31.84	-$0.50
Darley Davidson	$37.54	-$0.35
Deere & Company	$40.48	-$0.72
Hormel	$32.79	-$0.26
Microsoft	$413.11	$2.52
O'Reilly Auto	$1,121.41	$0.29
Pfizer Inc.	$28.72	-$0.83
3M Company	$102.91	$0.36
US Bancorp	$46.33	$0.10
Verizon	$39.82	$0.33
Walgreens	$9.25	-$0.01
Wal-Mart Stores	$66.12	$0.14
Warner Bel	$24.64	-$0.77

The Tribune reaches stocks at approximately 4 p.m. Information provided is for use only for informational purposes, not for trading purposes or advice.

Grain prices

Yesterday's closing prices were provided courtesy of Farmers Co-op. All are per bushel.

Corn	$3.93-3.95
Soybeans	$9.89-9.92
Wheat	$5.50

County Posted Price

The Farm Service Agency's posted county price for Dodge County for yesterday was:

Corn	$3.93
Oats	$2.62
Soybeans	$9.94
Wheat	$4.88


FREMONT TRIBUNE
place an ad online at
www.fremonttribune.com

BRIEFS

Nickerson Township's budget hearing will be Sept. 4

A budget hearing for the Nickerson Township in Dodge County will take place at 4 p.m. Sept. 4, on the second floor of 1005 E. 23rd St. in Fremont.

The governing body will meet for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayer relating to the following proposed budget. The budget detail is available at the office of the clerk during regular business hours.

The budget summary is as follows: 2022-2023 Actual Disbursements and Transfers, $142,571.00; 2023-2024 Actual/Estimated Disbursements & Transfers, $193,512.00; 2024-2025 Proposed Budget of Disbursements and Transfers, $205,000.00; 2024-2025 Necessary Cash Reserve, $28,000.00; 2024-2025 Total Resources Available, $233,000.00; Total 2024-2025 Personal and Real Property Tax Requirement, $147,812.28; Unused Budget Authority Created For Next Year, $3,429.89.

The Breakdown of Property Tax of Personal and Real Property Tax Required for Non-Bond Purposes is $147,812.28.

Spicer to speak at prayer breakfast

A Men of Integrity Prayer Breakfast will begin at 8 a.m. Saturday, Sept. 7, at Lighthouse Ministry Center, 84 W. Sixth St., in downtown Fremont.

Men of all ages are invited for a time of fun, fellowship and breakfast by Valentino's.

The music guest will be Doug Whittman, followed by guest speaker Jesse Spicer.

Spicer will share how the scriptures shook his world and helped him overcome his pride and Unitarianism. He also will share about a ministry project that he is working on.

Luncheon set for Sept. 9 in Fremont

Christian Women's Noon Connection will gather for a noon luncheon on Monday, Sept. 9, at the Midland University Dining Hall, Ninth and Pebble streets, in Fremont.

The luncheon will feature Sally Ganem, a Fremont City Councilwoman, former school administrator, and former First Lady of Nebraska. Music will be provided by Ellen Land.

Susan Childers of Chanute, Kansas, will speak on "Change, Ready or Not; Here It Comes."

The cost of the luncheon is $15. To make a reservation, call Pat at 402-720-3847 by Tuesday, Sept. 3. Honoring your reservation is necessary.

Singles group to gather for lunch

Supportive Singles, a group for men and women, will meet at 11:30 a.m. Tuesday, Sept. 3, at Panda Express, 3030 Elk Lane, in Fremont.

For more information, call 402-660-8474.

Eagles Auxiliary to host pork tenderloin dinner

The Eagles Auxiliary will be having a pork tenderloin dinner from 5:30 to 7 p.m. Wednesday, Sept. 4, at Fremont Eagles Club, 649 N. Main St., in Fremont.

Everyone is welcome.

CALENDAR

FRIDAY

Cosmopolitan 100 Service Club meeting, 7 a.m., Midland University Cafeteria, Ninth and Pebble streets, Fremont.

HomeStore open, 8 a.m. to 4 p.m., 701 E. Dodge St., Fremont. The HomeStore sells donated items at discounted prices. Proceeds support the mission of Fremont Area Habitat for Humanity.

Al-Anon meeting, 9:30 a.m., Chapter 5 Club front room, 136 N. Main St., Fremont.

Fremont Community Breastfeeding Support Group, 10-11 a.m., Three Rivers Health Department conference room, 2400 N. Lincoln Ave., Fremont. This support group is for mothers and their babies. Siblings are welcome.

Keene Memorial Library Storytime, 10-10:30 a.m., Keene Memorial Library, 1030 N. Broad St., Fremont. Storytime is open to kids of all ages and their caregivers. Stories, songs and crafts are included.

Alcoholics Anonymous 12x12 study, noon, Chapter 5 Club, Fremont.

Fremont Eagles Club open, 3 p.m. to midnight, 649 N. Main St., Fremont. The club may stay open later or close early depending on business. There will not be a band and the kitchen will be closed.

Alcoholics Anonymous meeting, 5:15 p.m., Chapter 5 Club, Fremont.

Al-Anon meeting, 8 to 9 p.m., Chapter 5 Club back room, Fremont. This support group is for families and friends of alcoholics.

Narcotics Anonymous Freedom Works Group, 8 p.m. Good Shepherd Lutheran Church, 1440 E. Military Ave., Fremont.

Alcoholics Anonymous candlelight meeting, 10 p.m., Chapter 5 Club, Fremont.

SATURDAY

HomeStore open, 8 a.m. to 2 p.m., 701 E. Dodge St., Fremont. The HomeStore sells donated items at discounted prices. Proceeds support the mission of Fremont Area Habitat for Humanity.

Free sports injury walk-in clinic, 9 to 10:30 a.m., Methodist Fremont Health Rehabilitation Department, 450 E. 23rd St., Fremont. The clinic allows injured athletes from area high schools to receive comprehensive evaluation and treatment by sports medicine experts. Parents should attend the athlete's first visit to authorize care but are welcome to attend any visit to discuss questions or concerns. For more information about the sports injury clinic, call 402-727-3329.

Alcoholics Anonymous meeting, 10 a.m., Chapter 5 Club, 136 N. Main St., Fremont.

Food Truck Festival, 10 a.m. to 6 p.m., Fremont Mall, 860 E. 23rd St., Fremont. A variety of food trucks will be offering everything from tacos to burgers to desserts.

Alcoholics Anonymous women's heart-to-heart group, noon, Chapter 5 Club, Fremont.

Fremont Eagles Club open, noon to midnight, 649 N. Main St., Fremont. The club may stay open later or close early depending on business. Food will be served during the Nebraska football game.

Alcoholics Anonymous meeting, 5:15 p.m., Chapter 5 Club, Fremont.

Spiritual 12-Step Recovery Program, 7 p.m., Lighthouse, 84 W. Sixth St., Fremont.

Narcotics Anonymous The Link Dead meeting, 8 p.m., LifeHouse, 723 N. Broad St., Fremont. The hotline number is 402-459-9511.

Alcoholics Anonymous meeting, 10:30 p.m., Chapter 5 Club, Fremont.

SUNDAY

Alcoholics Anonymous Happy Sober Sunday Group, 9 a.m., Chapter 5 Club, 136 N. Main St., Fremont.

Alcoholics Anonymous meeting, 10 a.m., Chapter 5 Club, Fremont.

Narcotics Anonymous Seekers of Serenity meeting, 10:30 a.m., LifeHouse, 723 N. Broad St., Fremont. The hotline number is 402-459-9511.

Alcoholics Anonymous meeting, 5:15 p.m., Chapter 5 Club, Fremont.

Dodge County Radio Emergency Associated Communication Team (REACT), 6:30 p.m., St. James Church, Fifth and D streets, Fremont. For more information, call 402-687-2160.

Narcotics Anonymous Freedom Works Group, 7 p.m., Good Shepherd Lutheran Church, 1440 E. Military Ave., Fremont.

Alcoholics Anonymous Sunday speaker, 7:30 p.m., Chapter 5 Club, Fremont.

It's not the heat, it's the corn sweat

MELINA WALLING
Associated Press

Barb Boustead remembers learning about corn sweat when she moved to Nebraska about 20 years ago to work for the National Oceanic and Atmospheric Administration and found herself plunked down in an ocean of corn. The term for the late-summer spike in humidity from corn plants cooling themselves was "something that locals very much know about," Boustead, a meteorologist and climatologist, recalled.

But this hallmark of Midwestern summer might be growing stickier thanks to climate change and the steady march of industrial agriculture. Climate change is driving warmer temperatures and warmer nights and allowing the atmosphere to hold more moisture. It's also changed growing conditions, allowing farmers to plant corn farther north and increasing the total amount of corn in the United States.

Farmers are also planting more acres of corn, in part to meet demand for ethanol, according to the USDA's Economic Research Service. It all means more plants working harder to stay cool — pumping out humidity that adds to steamy misery in Midwestern summers.


CHARLIE NIEDEL, ASSOCIATED PRESS
Storm clouds build above a corn field Tuesday near Platte City, Mo.

It's especially noticeable in the Midwest because so much corn is grown there and it all reaches the stage of evapotranspiration at around the same time, so "you get that real surge there that's noticeable," Boustead said.

Dennis Today directs the U.S. Department of Agriculture's Midwest Climate Hub, which works to help producers adapt to climate change. He said corn does most of its evapotranspiration — the process of drawing water up from the soil, using it for its needs and then releasing it into the air in the form of vapor — in July, rather than August.

He said soybeans tend to produce more vapor than corn in August.

Today said more study is necessary to understand how climate change will shape corn sweat, saying rainfall, crop variety and growing methods can all play a part.

But for Lew Ziska, an associate professor of environmental health sciences at Columbia University who has studied the effects of climate change on crops, warmer conditions mean more transpiration. Asked whether more corn sweat is an effect of climate change, he said simply, "Yes."

He also noted increasing demand for corn to go into ethanol. Over 40% of corn grown in the U.S. is turned into biofuels that are eventually guzzled by cars and sometimes even planes. The global production of ethanol has been steadily increasing with the exception of a dip during the COVID-19 pandemic, according to data from the Renewable Fuels Association.

The consumption of ethanol also contributes to planet-warming emissions.

"It shouldn't come as a surprise to anyone that it's been getting hotter. And as a result of it getting hotter, plants are losing more water," Ziska said.

FREMONT TRIBUNE

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- Rachel George, executive editor 712-325-5728, rachel.george@fremonttribune.com
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133 N. Main St., Fremont, NE 68025-5673

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You can manage your account at fremontribune.com/members.

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NICKERSON TOWNSHIP SEPTEMBER 4, 2024 MEETING NOTES

PRESENT: Joe Kreifels, Scott Bang, Denise Richards

Scott read the minutes of the July 24th meeting; they were accepted 3-0.

Denise read the Treasurer's Report: As of September 3rd, there was $35,037.42 in checking and $14,987.55 in savings. There was a deposit of $1,1711.77 from Dodge County on August 15th.

Checks written:

5101	Black Hills Energy	52.32
5102	Dodge County Treasurer	6,238.42
5103	Erickson & Brooks	1,325.00
5104	OPPD	50.13
5105	Denise Richards	92.35
5106	Joe Kreifels	92.35
5107	Scott Bang	92.35
5108	Denise Richards	92.35
5109	Joe Kreifels	92.35
5110	Scott Bang	92.35

Bills were discussed. Scott made a motion to pay the bills & approve the Treasurer's Report. Joe seconded.

Scott was made aware of water drainage issues on CR 24 concerning Mike Moeller's land and Colton Schaeferman's land. Apparently, Moeller talked to Scott Huppert. Moeller ran additional tube to the creek, which impeded water drainage off of Schaeferman's land; it shortens the amount of water that can go into the creek from Schaeferman so he called Scott Bang complaining about what Moeller did. Scott Bang said he would talk to Scott Huppert about the issue.

The Board discussed Steven's raise:

Scott-wanted to wait a year to give him another raise

Denise-wanted to offer PTO time instead of a raise

Joe-felt that $29 per hour with Steven doing his own maintenance on the CAT justified what we were paying him. Joe also said he would make some phone calls to neighboring townships about their pay to their maintainers. Our accountant Angie revealed that on the average other maintainers earn $25 per hour.

The Board voted 2-1 to wait a year to give Steven a raise. Joe & Scott voted yes; Denise voted no.

Joe said he would put something together to explain our decision.:

-based on the budget

-the expense of snow removal last year

-the cost of the new CAT

-average salary of other maintainers

There was no more new business.

The next meeting was set for October 1st at 5 pm at the Township shed.

Scott Bang, Township clerk

Nickerson Township March 5th, 2024 meeting

PRESENT: Joe Kreifels, Scott Bang, Denise Richards, Steven Davis

Scott read the Feb. 7th meeting notes; they were unanimously accepted.

Treasurer's report: Denise reported there was $115,096.50 in checking and $14,912.62 in savings. Denise also reported that the Township got $51,956.87 in NEMA flood money, which must be repaid to the county. The Township also received $13,496.10 from Dodge County. The report was unanimously accepted.

The following bills were discussed, approved, and paid:

Check # 5055	**2/23**	**Dodge County**	**$1,050**	**(7 hours for snow cleanup)**
Check # 5056	**2/26**	**Erickson & Brooks**	**$450.00**	
Check # 5057	**2/26**	**Nickerson Short Stop**	**$380.30**	
Check # 5058	**2/26**	**OPPD**	**$91.45**	
Check # 5059	**3/1**	**Denise Richards**	**$92.35**	
Check # 5060	**3/1**	**Joe Kreifels**	**$92.35**	
Check # 5061	**3/1**	**Scott Bang**	**$92.35**	
Check # 5062	**2/29**	**Midwest Service**	**$580.00**	
Check # 5063	**3/5**	**Brabec**	**$1,225**	**(7 hours for snow cleanup)**
Check # 5064	**3/5**	**Black Hills Energy**	**$300.49**	
Check # 5065	**3/5**	**Rawhide Chemoil**	**$1,608.64**	

Joe made a motion to approve and pay; Scott seconded.

The Board discussed paying off the existing CAT loan; $21,049.16 as of March 31st. Within that discussion was using the money out of the CD ($20,368.26) to pay off the CAT loan.

Scott made a motion to pay off the existing CAT loan using the Township checking account. Denise seconded.

There would be about a $115 penalty for early withdrawal. Also within that discussion was to purchase the new CAT with a loan through 1st Northeast Bank. Joe stated that the loan would be 6% for 60 months and that the payment would be $3,271.88. He will ask about contract options: $1,000 payments & do a balloon; $1,500 payments & do a balloon; $2,000 payments & set up a balloon. Joe will talk to Houston about the loan options and to Angie about getting a check to pay off the old CAT.

Scott made a motion to buy the new CAT for $169,240. Joe seconded the motion.

The tentative plan is for the trade to take place at the end of March depending on weather. Steven will need to put the wing on before that. The Township will be without a CAT for 4-5 days. Steven can pick up snow fence during the down time.

Joe asked Steven to blade 2 stretches for Nickerson.

The next meeting will be Monday, April 1st at 5:30.

There was no more business, and the meeting was adjourned.

Scott Bang, Clerk

Nickerson Township April 1, 2024 meeting notes

Present: Joe Kreifels, Scott Bang, Denise Richards, Steven Davis

Scott read the notes from the March 5th meeting. They were accepted 3-0.

Denise read the Treasurer's report. It was accepted 3-0.

There was $83,832.57 in checking and $14,924.47 in savings.

There was a $1,824.03 deposit from Dodge County.

Bills were discussed, approved, and paid. Joe made a motion to approve all bills & Denise seconded it. Checks written:

5066	**VOID**	
5067	**1st Northeast Bank**	**$21,016.98**
5068	**OPPD**	**$70.44**
5069	**Swanson Insurance**	**$2,595.00**
5070	**Black Hills Energy**	**$185.76**
5071	**Bomgaars**	**$143.42**
5072	**Denise Richards**	**$92.35**
5073	**Joe Kreifels**	**$92.35**
5074	**Scott Bang**	**$92.35**

The Board voted unanimously to pay back $51,056.87 to Dodge County for the 2019 flood. Denise made a motion & Scott seconded it.

There was one road complaint.

Steven just has the Rosedale snow fence to take down.

<u>Discussion on CAT</u>

a. **We took possession of the new machine on 3/29/24**
b. **There is a 5,000 mile or 5 year warranty**
c. **There is no seat fan**
d. **It has standard tires**
e. **There is no extension for the blade—we have a $5,000 parts credit at NMC so we could buy one; or Steven could possibly shop for a used one. Joe suggested we table it**

& he will call Brady Vacha or some other dirt moving guys about where to look for one; we will talk about it at the May meeting.

f. **Steven will go through Graham for tires**

There was no new business and the meeting was adjourned.

The next meeting will be Tuesday, May 7th.

Scott Bang, Clerk

NICKERSON TOWNSHIP

NOTES FOR MAY 7, 2024 MEETING

PRESENT: Joe Kreifels, Scott Bang, Denise Richards, Steven Davis

Scott read the 4-1 meeting notes; they were unanimously accepted.

TREASURER'S REPORT: There was $14,937.55 in savings; there was $79,620.33 in checking. There were two deposits into checking: Dodge County for $3,319.98 and Nebraska for $3,547.09

Checks written:

5075	**Black Hills**	**$166.52**
5076	**Dodge County**	**$51,956.87**
5077	**OPPD**	**$67.81**
5078	**Swanson**	**$3,980**
5079	**Denise Richards**	**$92.35**
5080	**Joe Kreifels**	**$92.35**
5081	**Scott Bang**	**$92.35**

Bills were discussed and voted on. Scott moved to approve and Joe seconded. The vote was unanimous.

Scott noted that the Couty filled in the bridge approach on CR 21 with white rock.

There was discussion on getting a right extension blade for the new CAT:

-Kevin didn't follow through with adding on tires and extension

-Joe called around for a used extension with no luck

-The Board decided to get the new extension with our parts credit; Scott moved and Denise seconded to use parts credit to get new extension. It was a unanimous vote.

The Board also discussed attaching the magnet attachment to the new CAT. Scott and Steven decided they could weld it onto the new CAT.

There was no new business and the meeting was adjourned.

The next meeting is Monday, June 3 at 5:30 pm.

Scott Bang, Township clerk

NICKERSON TOWNSHIP

NOTES FOR JUNE 3, 2024 MEETING

PRESENT: Joe Kreifels, Scott Bang, Denise Richards, Steven Davis

Scott read the May 7th meeting notes; they were unanimously accepted.

TREASURER'S REPORT: There was $14,950.24 in savings; there was $63,813.65 in checking. There was a deposit from Dodge County for $47,959.55

Checks written:

5082	**Black Hills**	**$85.60**
5083	**Erickson & Brooks**	**$1,320**
5084	**Denise Richards**	**$92.35**
5085	**Joe Kreifels**	**$92.35**
5086	**Scott Bang**	**$92.35**
5087	**Rawhide Chemoil**	**$1,516.73**

Denise noted that we got 2 bills from NMC. She called them and was told that the amounts came off of the township parts credit and to ignore the bills. We have $1,378.82 left on parts credit.

Bills were discussed and voted on. Scott moved to approve and Joe seconded. The vote was unanimous.

There was discussion on the Erickson & Brooks letter to continue using their services for the next business year. The Board voted unanimously to continue using Erickson & Brooks.

The Board discussed having Steven smooth out white rock near the gas station. The Board voted unanimously for Steven to do this.

There were really no road complaints. However, Scott discussed that part of County Road 24 was flooded with corn shucks. The Board decided that the county needs to take care of that.

There was no new business and the meeting was adjourned.

The next meeting is Monday, July 1st at 5:30 pm at Joe's house.

Scott Bang, Township clerk