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

December 4, 2025

Hanover Township Gage County
16736 S. 54th Road
Pickrell, NE 68422-

RE: Hanover Township Gage County

Dear Board:

We have received and reviewed the audit waiver request for the Hanover Township Gage County for the fiscal year 2025. **The 2025 audit waiver request has been approved.**

If you have any questions, please contact our office at (402) 471-2111.

Sincerely,

Mark Avery, CPA
Assistant Deputy Auditor
Subdivision Audit Review Coordinator

2025-2026
STATE OF NEBRASKA
GENERAL BUDGET FORM

Hanover Township

TO THE COUNTY BOARD AND COUNTY CLERK OF
Gage County

This budget is for the Period July 1, 2025, through June 30, 2026

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:

$ 46,575.00	A1	Property Taxes for Non-Bond Purposes
	A2	Principal and Interest on Bonds
$ 46,575.00	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

	A4	Principal
	A5	Interest
$ -	A6	**Total Bonded Indebtedness**

RECEIVED
OCT 20 2025
AUDITOR OF PUBLIC ACCOUNTS
STATE OF NEBRASKA

156,158,250	A7	**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, 2024 through June 30, 2025?

[ ] YES [X] 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, 2024 through June 30, 2025?

[ ] 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 9-30-2025

Submit budget to:

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

Hanover Township in Gage County

Line No.	TOTAL ALL FUNDS	Actual 2023 - 2024 (Column 1)		Actual/Estimated 2024 - 2025 (Column 2)		Adopted Budget 2025 - 2026 (Column 3)	
1	**Beginning Balances, Receipts, & Transfers:**						
2	Beginning Net Cash Balance	178,807.89	B1	207,918.97	B29	232,430.62	B57
3	Investments	-	B2	-	B30	-	B58
4	County Treasurer's Balance	245.99	B3	582.51	B31	477.89	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**179,053.88**	B4	**208,501.48**	B32	**232,908.51**	B60
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	44,307.39	B5	39,680.17	B33	45,661.76	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	119.24	B7	113.45	B35	114.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	307.26	B9	1,770.68	B37	275.00	B65
11	State Receipts: Property Tax Credit	3,337.32	B10	4,256.76	B38		
12	Local Receipts: Nameplate Capacity Tax	-	B11	-	B39	-	B66
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	4.98	B12	4.98	B40	4.98	B67
14	Local Receipts: Other	8,814.51	B13	886.04	B41	-	B68
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule, page 4)	-	B14	-	B42	-	B69
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	-	B15	-	B43	-	B70
17	**Total Resources Available** (Lines 5 thru 16)	**235,944.58**	B16	**255,213.56**	B44	**278,964.25**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	27,443.10	B17	22,305.05	B45	49,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	-	B19	-	B47	206,000.00	B74
22	Debt Service: Bond Principal & Interest Payments	-	B20	-	B48	-	B75
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)	-	B21	-	B49	-	B76
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)	-	B22	-	B50	-	B77
25	Debt Service: Other	-	B23	-	B51	-	B78
26	Judgments	-	B24	-	B52	-	B79
27	Transfers Out of Surplus Fees	-	B25	-	B53	-	B80
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	-	B26	-	B54	-	B81
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**27,443.10**	B27	**22,305.05**	B55	**255,000.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**208,501.48**	B28	**232,908.51**	B56	**23,964.25**	B83
				Cash Reserve Percentage		49%	B84
31							
	PROPERTY TAX RECAP			Tax from Line 6		45,661.76	B85
				County Treasurer's Commission at 2% of Line 6		913.24	B86
				Total Property Tax Requirement		**46,575.00**	B87

Hanover Township in Gage 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	$ 46,575.00
Sinking Fund	
Bond Fund	$ -
_____ Fund	
Total Tax Request	** $ 46,575.00

** 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	156,158,250
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.029826
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	46,575.00

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	$ 23,964.25
Remaining Cash Reserve	$ 23,964.25
Remaining Cash Reserve %	49%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Hanover Township**
ADDRESS	**16736 S. 54th Rd**
CITY & ZIP CODE	**Pickrell, 68422**
TELEPHONE	**402-239-6317**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Scott Carstens	Kent Buss	Kim Bryant
TITLE /FIRM NAME	Chairperson	Treasurer	Bryant-Associates, P.C.
TELEPHONE	402-239-6317	402-223-8060	402-223-3367
EMAIL ADDRESS	skcarstens@diodecom.net	kabuss@diodecom.net	kim.bryant@bryant-associates.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.

Hanover Township in Gage County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds		
(1)	Total Personal and Real Property Tax Requirements	46,575.00	C1
(2)	Motor Vehicle Pro-Rate	114.00	C2
(3)	In-Lieu of Tax Payments	4.98	C3
(4)	Transfers of Surplus Fees	-	C4
	Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
(5)	Prior Year Capital Improvements Excluded from Restricted Funds (From 2024-2025 Lid Exceptions, Line (10))		C5
(6)	LESS: Amount Spent During 2024-2025		C6
(7)	LESS: Amount Expected to be Spent in Future Budget Years		C7
(8)	Amount to be included as Restricted Funds (**Cannot be a Negative Number**)	-	C8
(8a)	Nameplate Capacity Tax	-	C9
(9)	**TOTAL RESTRICTED FUNDS (A)**	**46,693.98**	C10

Lid Exceptions

(10)	Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	-	C11
(11)	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).	-	C12
(12)	Allowable Capital Improvements	-	C13
(13)	Bonded Indebtedness	-	C14
(14)	Public Facilities Construction Projects (Statute 72-2301 to 72-2308) **(Fire Districts & Hospital Districts Only)**	-	C15
(15)	Interlocal Agreements/Joint Public Agency Agreements	-	C16
(16)	Public Safety Communication Project - Statute 86-416 **(Fire Districts Only)**	-	C17
(16a)	Benefits Paid Under the Firefighter Cancer Benefits Act **(Fire Districts & Airport Authorities Only)**	-	C18
(17)	Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)**	-	C19
(18)	Judgments	-	C20
(19)	Refund of Property Taxes to Taxpayers	-	C21
(20)	Repairs to Infrastructure Damaged by a Natural Disaster	-	C22
(21)	**TOTAL LID EXCEPTIONS (B)**	-	C23
	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*	**46,693.98**	C24

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

Hanover Township
in
Gage County

LID COMPUTATION FORM FOR FISCAL YEAR 2025-2026

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	D1	75,707.38
		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	D2	-
		Option 2 - (A)
Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5))	D3	- %
		Option 2 - (B)
Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B))	D4	-
		Option 2 - (C)
Calculated Prior Year Restricted Funds Authority (Line (A) Plus Line (C)) =	D5	-
		Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — D6: 2.50 % (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — D7: - % (3)

721,685.00	/	128,143,883.00	=	0.56 %
2025 Growth per Assessor		2024 Valuation		Multiply times 100 To get %

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** — D8: 1.00 % (4)

3	/	3	=	100.00 %
# of Board Members voting "Yes" for Increase		Total # of Members in Governing Body at Meeting		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** — D9: - % (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)	D10	3.50 %
		(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	D11	2,649.76
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	78,357.14
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	46,693.98
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	31,663.16
		(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.

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

{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 2025

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

TO: BRYANT & ASSOCIATES
TINA GARLAND
115 N 25TH ST
BEATRICE NE 68310-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF: GAGE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
HANOVER TOWNSHIP	Township	721,685	156,158,250

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I PATRICIA MILLIGAN, GAGE 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.

Patricia Milligan
(signature of county assessor)

August 18, 2025
(date)

CC: County Clerk, GAGE County
CC: County Clerk where district is headquarter, if different county, _____ 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 2025)

Assessor's Use Only

12,521,210 Pers Prior
11,630,931 Pers Value

115,622,673 Real Prior
144,527,319 Real Value

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Hanover Township
IN
Gage 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 10th day of September 2025, at 7:30 o'clock P.M. at the residence of Kent Buss 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.

2023-2024 Actual Disbursements & Transfers	$	27,443.10
2024-2025 Actual/Estimated Disbursements & Transfers	$	22,305.05
2025-2026 Proposed Budget of Disbursements & Transfers	$	255,000.00
2025-2026 Necessary Cash Reserve	$	23,964.25
2025-2026 Total Resources Available	$	278,964.25
Total 2025-2026 Personal & Real Property Tax Requirement	$	46,575.00
Unused Budget Authority Created For Next Year	$	31,663.16

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	46,575.00
Personal and Real Property Tax Required for Bonds	$	-

Hanover Township Meeting Minutes
September 10th, 2025
Open Meeting Laws Observed, Posted

Call to Order:

- Board Members - Kent Buss, Todd Bohlmeyer

Motion to Approve 2025 Hanover Township Annual Meeting Agenda

- Agenda reviewed, Motioned and Approved

Approval September 5th, 2024 Board Minutes

- Minutes read & reviewed
- Motioned and Approved

Treasurer Report: Kent Buss

- Security First Bank Balance – September 9th, 2025
  - $39, 852.13 Checking Balance

Old Business

- None

New Business:

- 2025-26 General Budget Form
  - Motion & Approval of 25-26 General Budget
  - Motion & Approval additional 1% increase in the funds subject to limitation
  - Motion & Approved to request an audit waiver
- Tree Letters that need to be sent out:
  - Bonnie Bartlett Property
  - Marge Erickson Property
  - Kurt/Terry Wallman Property
  - Albert Krick Property
  - Motioned and Approved
- Neil Meints & Hunter Rohr Raise
  - Motioned and Approved to increase Neil Meints and Hunter Rohr $2/hour

Adjournment

- Motioned and Approved to Adjourn the 2025 Hanover Township Annual Budget Meeting

Hanover Township Meeting Minutes
Dec 16th, 2024

Call to Order:

- Board Members - Kent Buss, Todd Bohlmeyer, Scott Carstens

Motion to Approve 12-16-24 Hanover Township Meeting Agenda

- Agenda reviewed, Motioned and Approved

Old Business

- None

New Business

- Bill Due:
  - Sapp Bros Fuel Bill $1,329.62
  - Motioned and Approved unanimously to pay Bill

Adjournment

- Motioned and Approved to Adjourn

BRYANT & ASSOCIATES, P.C.

Certified Public Accountants

115 N. 25th St.
Beatrice, NE 68310
8045 Eiger Dr.
Lincoln, NE 68516

Telephone: (402) 223-3367
Fax: (402) 223-3665
E-mail:tina.garland@bryant-associates..com

To the Governing Board
Hanover Township
c/o Scott Carstens
16736 S. 54th Rd.
Pickrell, NE 68422

The governing board is responsible for the accompanying historical statements of cash receipts and cash disbursements of Hanover Township, Gage County, Nebraska for the years ended June 30, 2024 and 2025, included in the accompanying prescribed form. We have performed a financial preparation engagement 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 accompanying historical statements 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 the governing board. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the historical statements included in the accompanying prescribed form.

We have also compiled the accompanying proposed budget information of Hanover Township, Gage County, Nebraska for the year ending June 30, 2026, in the accompanying prescribed form, in accordance with attestation standards established by the American Institute of Certified Public Accounts.

A compilation of forecast budget information is limited to presenting in the form of a forecast prescribed by the State of Nebraska Auditor of Public Accounts information that is the representation of the governing board and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecast and, accordingly, do not express an opinion or any other form of assurance on the accompanying forecasted statements or assumptions. Furthermore, there will usually be differences between the forecasted 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 governing board has elected to omit all of the disclosures and summary of significant accounting policies ordinarily included in historical and forecasted financial statements and as required by the guidelines for presentation of a forecast established by the American Institute of Certified Public Accountants. If the omitted disclosures and summary of significant forecast assumptions were included in the accompanying prescribed form, they might influence the user's conclusions about the historical and forecasted information. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The statements and proposed budget information included in the accompanying prescribed form are presented in accordance with the requirements of the State of Nebraska Auditor of Public Accounts and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

We are not independent with respect to Hanover Township.

Bryant & Associates, P.C
Certified Public Accountants

August 22, 2025