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 17, 2025

Highland Township Gage County
1313 SW 14th Road
Cortland, NE 68331-

RE: Highland Township Gage County

Dear Board:

We have received and reviewed the audit waiver request for the Highland 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

HIGHLAND 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:

$ 119,653.41	A1	Property Taxes for Non-Bond Purposes
	A2	Principal and Interest on Bonds
$ 119,653.41	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of JULY 1, 2025

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

239,306,817	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

HIGHLAND 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	9,190.00	B1	9,292.00	B29	41,276.00	B57
3	Investments	10,032.00	B2	-	B30	-	B58
4	County Treasurer's Balance	304.00	B3	266.00	B31	784.00	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**19,526.00**	B4	**9,558.00**	B32	**42,060.00**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	33,378.00	B5	57,661.00	B33	117,307.26	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	113.00	B7	186.00	B35	190.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	661.00	B9	1,292.00	B37	1,300.00	B65
11	State Receipts: Property Tax Credit	3,039.00	B10	7,595.00	B38		
12	Local Receipts: Nameplate Capacity Tax	-	B11	-	B39	-	B66
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	21.00	B12	21.00	B40	21.00	B67
14	Local Receipts: Other	599.00	B13	61.00	B41	60.00	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)	**57,337.00**	B16	**76,374.00**	B44	**160,938.26**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	32,748.00	B17	25,158.00	B45	115,000.00	B72
20	Capital Improvements (Real Property/Improvements)	2,823.00	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	-	B19	-	B47	30,000.00	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	12,208.00	B23	9,156.00	B51	12,208.00	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)	**47,779.00**	B27	**34,314.00**	B55	**157,208.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**9,558.00**	B28	**42,060.00**	B56	**3,730.26**	B83
31					Cash Reserve Percentage	3%	B84

PROPERTY TAX RECAP

Tax from Line 6	117,307.26	B85
County Treasurer's Commission at 2% of Line 6	2,346.15	B86
Total Property Tax Requirement	**119,653.41**	B87

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**HIGHLAND TOWNSHIP**
ADDRESS	**1313 SW 14TH ROAD**
CITY & ZIP CODE	**CORTLAND 68331**
TELEPHONE	**402-432-0932**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	DALE KISLING	ED BALDERSON	LAUREN GILG, CPA
TITLE /FIRM NAME	Chairperson	TREASURER	MANNING & ASSOCIATES PC
TELEPHONE	402-432-0647	402-432-0932	402-826-2528
EMAIL ADDRESS			lauren@manningandassociates.net

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.

HIGHLAND TOWNSHIP in GAGE County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			119,653.41	C1
(2)	Motor Vehicle Pro-Rate			190.00	C2
(3)	In-Lieu of Tax Payments			21.00	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)**			**119,864.41**	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*		**119,864.41**	C24

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

HIGHLAND 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	91,136.38
		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)

341,425.00	/	203,042,459.00	=	0.17 %
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: 113.50 % (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	117.00 %
		(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	D11	106,629.56
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	197,765.94
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	119,864.41
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	77,901.53
		(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.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

HIGHLAND 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 16TH day of SEPTEMBER 2025, at 8:00 o'clock P.M. at CORTLAND FIRE HALL 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	$	47,779.00
2024-2025 Actual/Estimated Disbursements & Transfers	$	34,314.00
2025-2026 Proposed Budget of Disbursements & Transfers	$	157,208.00
2025-2026 Necessary Cash Reserve	$	3,730.26
2025-2026 Total Resources Available	$	160,938.26
Total 2025-2026 Personal & Real Property Tax Requirement	$	119,653.41
Unused Budget Authority Created For Next Year	$	77,901.53

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	119,653.41
Personal and Real Property Tax Required for Bonds	$	-

Cut Off Here Before Sending To Printer

See accountants' compilation report and summary of significant assumptions.

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}

MANNING AND ASSOCIATES

TO: **PO BOX 271**
GENEVA NE 68361-0000

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
HIGHLAND TOWNSHIP	Township	341,425	239,306,817

* *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)

COUNTY ASSESSOR Seal GAGE COUNTY, NEBRASKA

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

9,555,016 Pers Prior
8,667,257 Pers Value

193,487,443 Real Prior
230,639,560 Real Value

The Voice News

P.O. Box 148
Hickman, NE 68372-0148
402-792-2255

INVOICE - AFFIDAVIT OF PUBLICATION

INVOICE #	38007609	DUE DATE	10/11/2025

BILL TO
Manning & Associates Sherri Pospisil 1018 G St; PO Box 271 Geneva, NE 68361

THE STATE OF NEBRASKA } ss.
County of Lancaster

Darren P. Ivy, being duly sworn, says that he is the publisher of

VOICE NEWS

News of Otoe, Johnson, Gage, Cass, Lancaster, Douglas, Saline, Sarpy & Saunders Counties,

a legal newspaper which is published and is in general circulation in Lancaster, Gage, Johnson, Otoe, Cass, Douglas, Saline, Sarpy, and Saunders Counties, Nebraska, and is printed in the English Language weekly at its office in Hickman, Nebraska; that said newspaper has been so published for more than fifty-two successive weeks prior to the publication of the annexed notice, and has a bona fide circulation of more than three hundred copies each issue. That to affiant's personal knowledge, the annexed notice was published in said newspaper:

1	Successive Week(s)
Beginning with the issue of:	9/11/2025
and ending with the issue of:	9/11/2025
Publisher's fee at Legal Rate is:	**$226.75**

Darren P. Ivy

Darren P. Ivy, Publisher

Summary Information	Weekly Cost
Notice of Budget Hearing- Highland Township -Sept 11	224.25
Affidavit Fee	2.50
Nebraska State Sales Tax	0.00

Subscribed and sworn before me, this 11th day of September, 2025

Notary Public

General Notary - State of Nebraska
SHELAH M. DAVIS
My Comm. Exp. April 2, 2029

This document is your Affidavit of Publication and amount that will be on your Invoice.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

HIGHLAND 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 16TH day of SEPTEMBER 2025, at 8:00 o'clock P.M. at CORTLAND FIRE HALL 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.

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Total 2025-2026 Personal & Real Property Tax Requirement	$	119,653.41
Unused Budget Authority Created For Next Year	$	77,901.53

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	119,653.41
Personal and Real Property Tax Required for Bonds	$	-

BUDGET HEARING
MINUTES

A Budget Hearing of Highland Township was held the 16th day of September 2025, at 8:00 P.M. Notice of this meeting was published in the VOICE NEWS newspaper on 11th day of September, 2025.

BOARD MEMBERS PRESENT:
Duke Kisling
Ed Balderseh
Jared Spang

ABSENT:

OTHERS PRESENT:

The budget hearing was opened at 8:00 P.m. Three copies of the proposed budget statement were available to the public.

Kisling 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 Balderson and seconded by Spang to close the budget hearing.

Motion carried 3 Ayes 0 Nays

There being no further business, a motion was made by Balderson and seconded by Spang to adjourn the budget hearing.

Motion carried 3 Ayes 0 Nays

The meeting adjourned at 8:15 P.M.

Secretary

BUDGET MEETING
MINUTES

A Meeting of Highland Township was held the 16th day of September 2025, at 8:15 P.M.

Notice of this meeting was published in the VOICE NEWS on September 11th, 2025.

BOARD MEMBERS PRESENT:
Dale Kisling
Ed Balderson
Jared Spang

ABSENT:

A Motion was made by Balderson and seconded by Spang to approve the 2025-26 budget.

Motion carried 3 Ayes
0 Nays

The meeting adjourned at 8:20 P.M.

Secretary

RESTRICTED FUNDS
MINUTES

A Regular Meeting of Highland Township was held the 16th day of September 2025, at 8:15 P.M.

Notice of this meeting was published in the VOICE NEWS on September 11th, 2025.

BOARD MEMBERS PRESENT:
Dale Kisling
Ed Balderson
Jared Spang

ABSENT:

A Motion was made by Balderson and seconded by Spang to increase the Total 2025-26 Restricted Funds Limit by an additional one percent.

Motion carried 3 Ayes
0 Nays

The meeting adjourned at 8:20 P.M.

Secretary

AUDIT WAIVER
MINUTES

A Meeting of Highland Township was held the 16th day of September 2025, at 8:15 P.M.

Notice of this meeting was published in the VOICE NEWS on September 11th, 2025.

BOARD MEMBERS PRESENT:
Ed Balderson
Dale Kisling
Jared Spang

ABSENT:

A Motion was made by Balderson and seconded by Spang to request an audit waiver for the 2024-25 fiscal year.

Motion carried 3 Ayes
0 Nays

The meeting adjourned at 8:20 P.M.

Secretary

Originals Levy Ballot

RESOLUTION NO. 2024-01

A RESOLUTION OF THE CHAIRMAN AND TOWNSHIP BOARD OF HIGHLAND TOWNSHIP, GAGE COUNTY, NEBRASKA; PROPOSING AND SUBMITTING TO THE QUALIFIED ELECTORS AT THE NEXT PRIMARY ELECTION TO EXCEED THE ALLOWABLE GROWTH PERCENTAGE BY 113.5% AND TO ESTABLISH A MAXIMUM LEVY OF FIVE CENTS PER ONE HUNDRED DOLLARS OF TAXABLE VALUATION OF PROPERTY SUBJECT TO THE LEVY FOR A FIVE YEAR PERIOD BEGINNING WITH THE 2024-2025 BUDGET YEAR.

WHEREAS, Highland Township, Gage County, Nebraska, for the budget year 2023-2024 was only able to levy a tax of approximately 2.46 cents per one hundred dollars of taxable valuation of property subject to the levy because of the statutory limits on the allowable growth percentage; and

WHEREAS, the amount tax revenue generated from the levy established in 2023-2024 budget is insufficient to fulfill the duties and obligations of Highland Township to maintain township roads and to clear snow from township roads due to amount of snow received in 2024 so far; and

WHEREAS, the Highland Township Board desires to propose to the qualified electors of the township at the next primary election to exceed the allowable growth percentage by 113.5% and to establish a maximum levy of five cents per one hundred dollars of taxable valuation of property subject to the levy for a five year period beginning with the 2024-2025 budget year; and

WHEREAS, a proposed ballot question for such purpose is submitted with this Resolution.

NOW, THEREFORE, BE IT RESOLVED by the Chairman and Township Board of Highland Township that all the following are hereby adopted and approved:

Section 1. The Chairman and Township Board propose to exceed the allowable growth percentage by 113.5% and to approve a maximum levy of five cents per one hundred dollars of taxable valuation of property subject to the levy for a five year period beginning with the 2024-2025 budget year.

Section 2. Said proposal to exceed the allowable growth percentage by 113.5% and to establish a maximum levy of five cents per one hundred dollars of taxable valuation of property subject to the levy for a five year period beginning with the 2024-2025 budget year shall be submitted to a vote of the qualified electors of the Township at the next primary election to be held in the Township.

Section 3. In accordance with Neb. Rev. Stat. § 32-401, said proposal shall be submitted to the qualified electors as part of the statewide primary election to held in the Township of May 14, 2024.

Section 4. The question, in form and content presented with this Resolution as Exhibit A -

OFFICIAL BALLOT - HIGHLAND TOWNSHIP - PROPOSAL TO EXCEED THE ALLOWABLE GROWTH PERCENTAGE AND TO ESTABLISH A MAXIMUM LEVY FOR A FIVE YEAR PERIOD and incorporated herein by this reference, is hereby approved and shall appear on the ballot for the qualified electors of the Township at the primary election held on May 14, 2024, subject to any modifications the Chairman and Township Board determines necessary or advisable.

Section 5. The Township Clerk is authorized, directed, and ordered to submit said question by attesting to and submitting a certified copy of this Resolution to the Gage County Clerk in the time and manner required by applicable law.

Section 6. The Chairman and Township Clerk are hereby authorized and directed to take any other actions as necessary or appropriate to carry out the actions approved in this Resolution, including, without limitation, providing any notice required of the Governing Body or otherwise by applicable law.

Passed and adopted this 21st day of February, 2024.

Dale Kisling, Chairman

ATTEST:

Jared Stang, Township Clerk

EXHIBIT A

OFFICIAL BALLOT
HIGHLAND TOWNSHIP, GAGE COUNTY, NEBRASKA
PROPOSAL TO EXCEED THE ALLOWABLE GROWTH PERCENTAGE AND TO ESTABLISH A MAXIMUM LEVY FOR A FIVE YEAR PERIOD

Shall the Governing Body of Highland Township, Gage County, Nebraska, which is responsible for maintaining and clearing rural roads, exceed the allowable growth percentage by 113.5% and establish a maximum levy of five cents per one hundred dollars of taxable valuation of property subject to the levy for a five year period beginning with the 2024-2025 budget year?

_____ Yes

_____ No

A "Yes" Vote: If a majority of the votes cast upon such question shall be in favor of allowing Highland Township to exceed the allowable growth percentage by 113.5% and to establish a maximum levy of five cents per one hundred dollars of taxable valuation of property subject to the levy for a five year period beginning with the 2024-2025 budget year, then the Township Board of Highland Township shall have the authority to exceed the allowable growth percentage by 113.5% and to establish a maximum levy of five cents per one hundred dollars of taxable valuation of property subject to the levy for a five year period beginning with the 2024-2025 budget year

A "No"Vote: If a majority of the votes cast upon such question shall be opposed to exceeding the allowable growth percentage by 113.5% and to approve a maximum levy of five cents per one hundred dollars of taxable valuation of property subject to the levy for a five year period beginning with the 2024-2025 budget year - Highland Township - shall not be allowed to exceed the allowable growth percentage by 113.5% and to establish a maximum levy of five cents per one hundred dollars of taxable valuation of property subject to the levy for a five year period beginning with the 2024-2025 budget year.

Beatrice Wd 3 CC
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Richard Kerr	159	51	108	0
Dana Hydo	142	34	108	0
Chris Ulrick	66	16	50	0
Write-In Totals	1	1	0	0
Not Assigned	1	1	0	0
Total Votes Cast	368	102	266	0

Adams Sales Tax
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Yes	81	48	32	1
No	67	43	24	0
Total Votes Cast	148	91	56	1

Bl Sprngs Sales Tax
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Yes	15	5	10	0
No	32	12	20	0
Total Votes Cast	47	17	30	0

Highland Twp exceed growth
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Yes	109	63	46	0
No	99	48	51	0
Total Votes Cast	208	111	97	0

Clatonia Keno Lottery
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Yes (For such Lottery)	44	19	25	0
No (Against such Lottery)	16	3	13	0
Total Votes Cast	60	22	38	0

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Summary Results Report
Primary Election
May 14, 2024

OFFICIAL RESULTS

Gage

Statistics

	TOTAL	Election Day	Early Voting	Provisional
Registered Voters - Total	14,343			
Ballots Cast - Total	4,867	1,614	3,246	7
Ballots Cast - Republican Party	3,247	1,270	1,970	7
Ballots Cast - Democratic Party	1,182	227	955	0
Ballots Cast - Libertarian Party	17	6	11	0
Ballots Cast - Legal Marijuana NOW	5	1	4	0
Ballots Cast - Nonpartisan	416	110	306	0
Ballots Cast - Blank	22	7	15	0
Voter Turnout - Total	33.93%			

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REP US President
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Nikki Haley	606	191	415	0
Perry Johnson	90	20	70	0
Donald J. Trump	2,397	1,026	1,365	6
Write-In Totals	32	3	28	1
Not Assigned	32	3	28	1
Total Votes Cast	3,125	1,240	1,878	7

REP US Senator 6 YR
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Deb Fischer	2,453	937	1,511	5
Arron Kowalski	777	288	489	0
Write-In Totals	17	9	7	1
Not Assigned	17	9	7	1
Total Votes Cast	3,247	1,234	2,007	6

REP US Senator 2 YR
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Pete Ricketts	2,488	993	1,491	4
John Glen Weaver	556	180	375	1
Mac Stevens	192	64	128	0
Write-In Totals	11	6	4	1
Not Assigned	11	6	4	1
Total Votes Cast	3,247	1,243	1,998	6

REP Congress Dist. 3
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Adrian Smith	2,467	942	1,521	4
John Walz	470	196	273	1
Robert McCuiston	241	70	171	0
Write-In Totals	5	2	2	1
Not Assigned	5	2	2	1
Total Votes Cast	3,183	1,210	1,967	6

REP Public Service Comm. Dist 1
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Dan Watermeier	2,416	942	1,469	5
Write-In Totals	26	16	9	1
Not Assigned	26	16	9	1
Total Votes Cast	2,442	958	1,478	6

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REP Supervisor Dist. 2
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Emily Haxby	318	107	210	1
Jim Ensz	258	86	172	0
Write-In Totals	3	3	0	0
Not Assigned	3	3	0	0
Total Votes Cast	579	196	382	1

REP Supervisor Dist. 4
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Rick Clabaugh	229	79	149	1
Ashley N. Mason	153	51	102	0
Write-In Totals	0	0	0	0
Not Assigned	0	0	0	0
Total Votes Cast	382	130	251	1

DEM US President
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Joseph R. Biden Jr.	976	145	831	0
Dean Phillips	177	59	118	0
Write-In Totals	41	10	31	0
Not Assigned	41	10	31	0
Total Votes Cast	1,194	214	980	0

DEM US Senator 6 YR
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Write-In Totals	103	24	79	0
Not Assigned	103	24	79	0
Total Votes Cast	103	24	79	0

DEM US Senator 2 YR
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Preston Love Jr.	888	156	732	0
Write-In Totals	25	8	17	0
Not Assigned	25	8	17	0
Total Votes Cast	913	164	749	0

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DEM Congress Dist. 3
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Daniel Ebers	480	105	375	0
David J. Else	473	79	394	0
Write-In Totals	18	5	13	0
Not Assigned	18	5	13	0
Total Votes Cast	971	189	782	0

DEM Public Service Comm. Dist 1
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Write-In Totals	56	14	42	0
Not Assigned	56	14	42	0
Total Votes Cast	56	14	42	0

Dem Supervisor Dist. 6
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Don Schuller	127	24	103	0
Sue Davis	14	5	9	0
John A. Hill	61	12	49	0
Write-In Totals	2	0	2	0
Not Assigned	2	0	2	0
Total Votes Cast	204	41	163	0

LIB US President
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Charles Ballay	3	0	3	0
Jacob Hornberger	0	0	0	0
Lars Mapstead	1	1	0	0
Chase Russell Oliver	5	1	4	0
Michael Rectenwald	1	1	0	0
Mike ter Maat	1	0	1	0
Write-In Totals	10	2	8	0
Not Assigned	10	2	8	0
Total Votes Cast	21	5	16	0

LIB US Senator 6 YR
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Write-In Totals	8	1	7	0
Not Assigned	8	1	7	0
Total Votes Cast	8	1	7	0

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LIB US Senator 2 YR
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Write-In Totals	7	1	6	0
Not Assigned	7	1	6	0
Total Votes Cast	7	1	6	0

LIB Congress Dist. 3
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Write-In Totals	7	1	6	0
Not Assigned	7	1	6	0
Total Votes Cast	7	1	6	0

LIB Public Service Comm. Dist 1
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Write-In Totals	6	1	5	0
Not Assigned	6	1	5	0
Total Votes Cast	6	1	5	0

LMN US President
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Write-In Totals	13	5	8	0
Not Assigned	13	5	8	0
Total Votes Cast	13	5	8	0

LMN US Senator 6 YR
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Kenneth Peterson	10	3	7	0
Kerry Eddy	9	2	7	0
Write-In Totals	1	1	0	0
Not Assigned	1	1	0	0
Total Votes Cast	20	6	14	0

LMN US Senator 2 YR
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Write-In Totals	8	3	5	0
Not Assigned	8	3	5	0
Total Votes Cast	8	3	5	0

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LMN Congress Dist. 3
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Write-In Totals	8	2	6	0
Not Assigned	8	2	6	0
Total Votes Cast	8	2	6	0

LMN Public Service Comm. Dist 1
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Write-In Totals	7	1	6	0
Not Assigned	7	1	6	0
Total Votes Cast	7	1	6	0

University of NE Board of Regents Dist 5
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Rob Schafer	2,335	877	1,454	4
Gary L. Rogge	1,366	400	965	1
Jerome Wohleb	539	142	397	0
Write-In Totals	16	8	7	1
Not Assigned	16	8	7	1
Total Votes Cast	4,256	1,427	2,823	6

Norris PPD Central SubDiv
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Alan A. Wallman	580	225	353	2
Kenny Myers	401	133	268	0
James A. Zvolanek	480	159	321	0
Write-In Totals	3	3	0	0
Not Assigned	3	3	0	0
Total Votes Cast	1,464	520	942	2

Beatrice Wd 1 CC
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Gary A. Barnard	335	73	262	0
Tim Fralin	250	77	173	0
Chelsey Thompson	110	30	80	0
Write-In Totals	3	1	2	0
Not Assigned	3	1	2	0
Total Votes Cast	698	181	517	0

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MANNING AND ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

ACCOUNTANTS' COMPILATION REPORT

To the Township Board
Highland Township
Cortland, Nebraska

The Township Board is responsible for the accompanying forecasted 2025-2026 State of Nebraska General Budget Form and supporting schedules of the Highland Township, Gage County, Nebraska for the year ending June 30, 2026 (Budget Approved), including the related summaries of significant assumptions and accounting policies in accordance with guidelines for the presentation of a forecast established by the American Institute of Certified Public Practitioners (AICPA).

The Township Board is also responsible for the accompanying historical data included in the 2025-2026 State of Nebraska General Budget Form of the Highland Township, Gage County, Nebraska for the year ended June 30, 2024 (Actual), and the year ended June 30, 2025 (Estimated/Actual) included in the accompanying prescribed form in accordance with the Nebraska Auditor of Public Accounts.

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 by the AICPA. We did not audit, examine, or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by the Township Board. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the accompanying budget form and supporting schedules, or the reasonableness of underlying assumptions.

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.

We are not independent with respect to the Highland Township.

Other Matters

The Township Board has elected to omit substantially all the disclosures required by guidelines for the presentation of forecast and historical financial statements establish by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the forecast and historical financial statements, they might influence the user's conclusions about the Township's financial position, results of operations, and cash flows for the above periods. Accordingly, the forecast and historical financial statements are not designed for those who are not informed about such matters.

The historical and forecasted financial statements and supporting schedules included in the accompanying prescribed form are presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, and are prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Accordingly, these historical and forecasted financial statements and supporting schedules are useful only to the Nebraska Auditor of Public Accounts and Highland Township and are not designed for those who are not informed about such matters. The Board has not disclosed these accounting policies.

Manning & Associates PC
Crete, Nebraska
September 16, 2025

HIGHLAND TOWNSHIP
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS
JUNE 30, 2026

This forecasted budget form and supporting schedules presents, to the best of Township Board's knowledge and belief, the Township's expected financial position, receipts and disbursements for the forecast period. Accordingly, the forecast reflects the Township Board's judgment as of September 16, 2025, the date of this forecast, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that the Township Board believes to be significant to the forecast. 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.

1. Increase budgeted receipts for real estate and personal property taxes by approximately 3.5% over last year which is within statutory lid limits
    a. Base limitation percent increase of 2.5%
    b. Additional board approved increase of 1.0%
2. Increase budgeted property tax receipts for general operating by 113.5% as a result of a voter approved percentage increase at the May 14, 2024 primary election.
3. Other budgeted receipts are decreased due to the loss of State Receipts: Property Tax Credit.
4. Budgeted operating expenses increased over prior year fiscal amounts for anticipated and potential unanticipated expenditures as well as to comply with statutory ending cash reserve balance equal to or less than 50% of budgeted operating expenses.
5. Budgeted 2025-2026 and future years total available resources will reduce due to annual payments of $12,208 to the bank loan obtained in 2015-2016.
6. Budgeted Other Capital Outlay is estimated at $30,000 for 2025-2026 for possible equipment purchases.