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 18, 2025

Mike Klein, Chairperson
Nemaha Township Gage County
7538 S. 96th Road
Adams, NE 68301

Dear Chairperson Klein:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Nemaha Township Gage County (Township) for the fiscal year ending 2025. **That request has been approved.**

While performing, pursuant to Neb. Rev. Stat. § 84-304 (Supp. 2025), 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 December 19, 2024, meeting minutes for the Township Board (Board). Those minutes fail to reflect the Board's approval of any Township expenditures. According to Township officials, the Board meets occasionally; however, Township expenditures are not approved by the Board prior to payment.

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 their 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 2024; Supp. 2025). Per Neb. Rev. Stat. § 84-1413(1) (Reissue 2024) public bodies, including the Board, are required to "keep minutes of all meetings," showing, among other things, "the substance of all matters discussed."

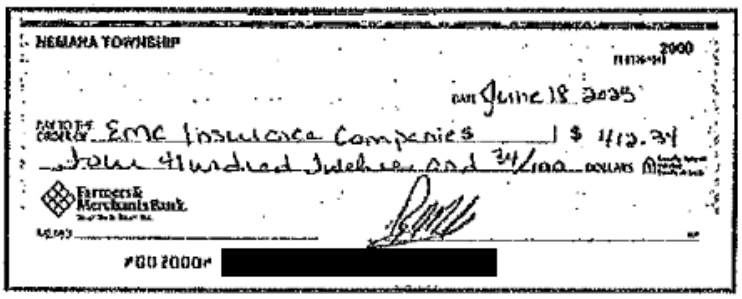
Furthermore, a good internal control plan and sound business practices require procedures to ensure that the Board approves all expenditures and business transactions of the Township prior to payment. Those same procedures should ensure also that the Board documents such approval in its meeting minutes, 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. Lack of Dual Signatures

The APA obtained the monthly statements for the Township's bank accounts from its fiscal year 2025 audit waiver request. From those statements, the APA noted that all Township checks written during the examination period contained only one signature. An example of such checks is shown below.


NEBRASKA TOWNSHIP
2000
June 18 2025
EMC Insurance Companies $ 412.34
Four Hundred Twelve and 34/100 DOLLARS
Farmers & Merchants Bank
⑈002000⑈ [redacted]

AM: 412.34 CK: 2000 DT: 06/25 SQ: 80400690 Paid

Nebraska law requires both the Clerk and the Chairperson of the Township Board (Board) to sign all checks approved by the Board. In particular, Neb. Rev. Stat. § 23-255 (Reissue 2022) states, in relevant part, the following:

> *The town clerk shall draw and sign all orders upon the town treasurer for all money to be disbursed by the township, and all warrants upon the county treasurer for money raised for town purposes, or apportioned to the town by the county or state, and present the same to the chairman of the board, to be countersigned by him, and no warrant shall be paid until so countersigned.*

(Emphasis added.) In addition, good internal controls and sound accounting practices require procedures to ensure that Township checks contain the statutorily required endorsements.

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 Board implement procedures to require dual signatures, from both the Clerk and the Chairperson, on all Township checks, as required by law.

3. Expenditures in Excess of Budget

For the fiscal year ended June 30, 2025, actual expenditures exceeded the Township's adopted budget by $37,491. An amendment was filed with our office for these additional expenditures; however, the amendment was not completed until September 2025, months after the end of the fiscal year.

Neb. Rev. Stat. § 13-510 (Reissue 2022) states, in relevant part, the following:

> *No expenditure during any fiscal year or biennial period shall be made in excess of the amounts indicated in the adopted budget statement, except as authorized in section 13-511, or by state law. Any officer or officers of any governing body who obligates funds contrary to the provisions of this section shall be guilty of a Class V misdemeanor.*

Neb. Rev. Stat. § 13-511 (Reissue 2022) sets out the procedures for amending the adopted budget accordingly, which requires an amendment to be made on or before the end of the fiscal year.

When expenditures are made in excess of the amounts budgeted with no appropriation adjustments by the Township Board (Board) to address those excesses, the Township is noncompliant with State statute, further increasing the risk for loss and/or misuse of funds.

> We recommend the Board implement procedures for: 1) monitoring closely its budget status on an ongoing basis to avoid expenditures that exceed the amount budgeted; and 2) amending the budget within the fiscal year as required when such excess expenditures are unavoidable.

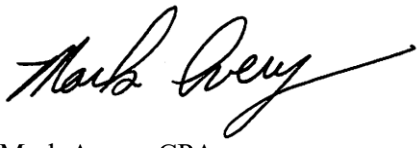
* * * * * *

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

2025-2026
STATE OF NEBRASKA
GENERAL BUDGET FORM

Nemaha 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:

$	79,998.92	A1	Property Taxes for Non-Bond Purposes
		A2	Principal and Interest on Bonds
$	79,998.92	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

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

244,473,053	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

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	22,860.92	B1	9,363.96	B29	25,075.67	B57
3	Investments	-	B2	-	B30	-	B58
4	County Treasurer's Balance	523.78	B3	216.32	B31	475.39	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**23,384.70**	B4	**9,580.28**	B32	**25,551.06**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	39,157.04	B5	42,970.18	B33	78,430.31	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	113.59	B7	125.21	B35	150.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	804.95	B9	1,051.66	B37	1,200.00	B65
11	State Receipts: Property Tax Credit	3,574.98	B10	5,087.28	B38		
12	Local Receipts: Nameplate Capacity Tax	-	B11	-	B39	-	B66
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	4.76	B12	4.76	B40	5.00	B67
14	Local Receipts: Other	71.08	B13	134,222.81	B41	270,000.00	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)	**67,111.10**	B16	**193,042.18**	B44	**375,336.37**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	48,045.67	B17	33,441.12	B45	55,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	45,000.00	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	9,485.15	B19	134,050.00	B47	200,000.00	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	60,000.00	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)	**57,530.82**	B27	**167,491.12**	B55	**360,000.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**9,580.28**	B28	**25,551.06**	B56	**15,336.37**	B83
31					Cash Reserve Percentage	13%	B84

PROPERTY TAX RECAP

Tax from Line 6	78,430.31	B85
County Treasurer's Commission at 2% of Line 6	1,568.61	B86
Total Property Tax Requirement	**79,998.92**	B87

Nemaha 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	$	79,998.92
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	79,998.92

** 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	244,473,053
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.032723
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	79,998.92

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	$	15,336.37
Remaining Cash Reserve	$	15,336.37
Remaining Cash Reserve %		13%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Mike Klein**
ADDRESS	**7538 S 96th Rd**
CITY & ZIP CODE	**Adams 68301**
TELEPHONE	**402-480-4734**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Mike Klein	Roy Mulder	Colt Feighner
TITLE /FIRM NAME	Chairperson	Treasurer	CPA / Schulz & Associates, PC
TELEPHONE	402-480-4734	402-791-2052	402-223-3598
EMAIL ADDRESS			cfeighner@schulzcpas.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.

Nemaha Township in Gage County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			79,998.92	C1
(2)	Motor Vehicle Pro-Rate			150.00	C2
(3)	In-Lieu of Tax Payments			5.00	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)**			**80,153.92**	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*	**80,153.92**	C24

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

Nemaha 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	106,325.09
		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)

1,628,210.00	/	220,340,810.00	=	0.74 %
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	3,721.38
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	110,046.47
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	80,153.92
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	29,892.55
		(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.

Nemaha Township in Gage County

2025-2026 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 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: SCHULZ & ASSOCIATES
C/O COLT FEIGHNER
106 EASTSIDE BLVD
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
NEMAHA TOWNSHIP	Township	1,628,210	244,473,053

**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 | 15,264,289 Pers Prior | 205,076,521 Real Prior
13,733,927 Pers Value | 230,739,126 Real Value

SCHULZ & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

106 Eastside Blvd
Beatrice, NE 68310-3477
Phone (402) 223-3598
Fax (402) 228-4731

E-mail: contactus@schulzcpas.com
Website: www.schulzcpas.com

300 6th Street, P.O. Box 535
Fairbury, NE 68352-0535
Phone (402) 729-6137
Fax (402) 729-6337

To the Governing Board
Nemaha Township
Firth, Nebraska

The governing board is responsible for the accompanying budget form for the Nemaha Township, which comprises the historical information – cash basis for the years ended June 30, 2024 and 2025 and the budgeted information – cash basis for the year ending June 30, 2026 included in the accompanying prescribed form. We have performed a compilation 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 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 accompanying prescribed form.

A compilation of forecasted budget information is limited to presenting in the form prescribed by the 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 the accompanying information referred to above and, accordingly, do not express an opinion or any other form of assurance on the accompanying forecasted information or underlying 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, in accordance with the policies established by the Nebraska Auditor of Public Accounts, to omit the summary of significant accounting policies required by the guidelines for presentation of a forecast established by the American Institute of Certified Public Accountants. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about Nemaha Township's budgeted information for the forecasted year ending June 30, 2026. Accordingly, this forecast is not designed for those who are not informed about such matters.

The information included in the accompanying budget form is presented in accordance with the requirements of the Nebraska Auditor of Public Accounts and is not intended to be a complete presentation of Nemaha Township's assets and liabilities.

Schulz & Associates

Schulz & Associates, P.C.
Certified Public Accountants
August 21, 2025

The Voice News

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

INVOICE - AFFIDAVIT OF PUBLICATION

INVOICE #	38007173	DUE DATE	9/27/2025

BILL TO
Nemaha Township Roy Mulder, Treasurer 6005 East Gage Road Firth, NE 68358

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:	8/28/2025
and ending with the issue of:	8/28/2025
Publisher's fee at Legal Rate is:	**$209.50**

Darren P. Ivy

Darren P. Ivy, Publisher

Summary Information	Weekly Cost
Nemaha Township Budget Hearing - Aug 28	207.00
Affidavit Fee	2.50
Nebraska State Sales Tax	0.00

Subscribed and sworn before me, this 28th day of August, 2025

Shelah M. Davis

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

Nemaha 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 6th day of September 2025, at 10:00 o'clock A.M. at 6005 E Gage Road, Firth 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	$	57,530.82
2024-2025 Actual/Estimated Disbursements & Transfers	$	167,491.12
2025-2026 Proposed Budget of Disbursements & Transfers	$	360,000.00
2025-2026 Necessary Cash Reserve	$	15,336.37
2025-2026 Total Resources Available	$	375,336.37
Total 2025-2026 Personal & Real Property Tax Requirement	$	79,998.92
Unused Budget Authority Created For Next Year	$	29,892.56

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	79,998.92
Personal and Real Property Tax Required for Bonds	$	-

Nemaha Township Board Meeting Minutes
Date: Monday, September 8, 2025
Time: 4:15 PM

Board Members Present:

- Mike Kline
- Roy Mulder
- Chris Meints

1. Call to Order

The meeting was called to order at 4:15 PM.

2. Budget Resolution

The board reviewed the amended budget for the 2024-25 and approved the change for the unexpected purchase of the roadgrader.

A motion was made by Roy Mulder to adopt **Budget Resolution 1-26.** The motion was seconded by Chris Meints and passed unanimously.

3. Additional Funds Increase

A motion was made by Roy Mulder to approve an additional **1% increase** in the Total 2025–2026 Funds subject to Limitation. The motion was seconded by Chris Meints and passed unanimously.

4. Audit Waiver Request

A motion was made by Mike Kline to approve an **audit waiver request** for the fiscal year ending **June 30, 2025.** The motion was seconded by Chris Meints and passed unanimously.

5. Adjournment

A motion to adjourn was made by Chris Meints, seconded by Roy Mulder, and carried unanimously.

Meeting adjourned

Nemaha Township Meeting Minutes
Date: July 14, 2025

Meeting Called to Order:
The meeting was called to order by Roy Mulder.

Treasurer's Report:
Roy Mulder reported that the current account balance is **$24,869.33**.

Budget Discussion:
Roy Mulder shared that he had spoken with the township's accountant regarding a potential **budget increase**. He explained that while the county handles much of the process, the township needs to provide specific information in order to proceed.

Resolutions:

1. **Resolution 1-25:**
   Mike Cline made a motion to approve **Resolution 1-25**, stating that the current budget is **$58,000**.
   - Motion seconded by Roy Mulder.
   - Motion carried.
2. **Resolution 1-26:**
   Roy Mulder made a motion to adopt **Resolution 1-26**, which increases the township's budget by **$22,000**, bringing the total to **$80,000**.
   - Motion seconded by Mike Cline.
   - Motion carried.

Next Budget Meeting:
Roy Mulder made a motion to schedule the next budget meeting for **September 8, 2025**, at **4:15 PM**.

- Motion seconded by Chris Meints.
- Motion carried.

Adjournment:
Mike Cline made a motion to adjourn the meeting.

- Motion seconded by Chris Meints.
- Motion carried.

Meeting adjourned.

Nemaha Township Board Meeting Minutes

Date: December 19, 2024
Time: 4:00 PM
Location: Nemaha Township Hall

I. Call to Order
The meeting was called to order by Chairperson Mike Klein at 4:00 PM.

II. Roll Call

- **Chairperson Mike Klein** – Present
- **Treasurer Roy Mulder** – Present
- **Clerk Chris Meints** – Present

III. Approval of Agenda
Motion to approve the agenda was made by treasurer Roy Mulder, seconded by clerk Chris Meints. Motion carried unanimously.

IV. Approval of Previous Meeting Minutes
Motion to approve the minutes from the November 21, 2024 meeting was made by Treasurer Roy Mulder, seconded by clerk Chris Meints. Motion carried unanimously.

V. Public Comments

- No public comments were made during this meeting.

VI. Reports

1. **Road Maintenance Report**
    - **New Grader**: Treasurer Roy Mulder reported that the new grader is expected to arrive next week.
    - **Road Maintenance Hours**: Discussion on how other townships have been reducing road maintenance hours. The Board discussed how many hours are needed to maintain a mile of road and how that affects budget planning.
    - **Snow Removal**: The Board also discussed snow removal plans for the upcoming winter season and the need for a more efficient use of resources.

VII. Old Business

1. **Budget Planning**