RESOLUTION NO. 2026-16

A RESOLUTION ESTABLISHING BIWEEKLY EMPLOYEE PAYROLL, APPROVING A TRANSITION SCHEDULE AND PAYROLL CALENDAR, AND PROVIDING FOR PAYROLL AUTHORIZATION, REVIEW, AND REPORTING.

WHEREAS, the Village of Gresham currently pays its employees monthly; and

WHEREAS, the Chairperson and Board of Trustees desire to establish a biweekly payroll schedule with appropriate administrative procedures and financial controls; and

WHEREAS, Nebraska Revised Statute §48-1230 requires employees to receive thirty days' written notice before regular paydays are altered; and

WHEREAS, Resolution No. 2026-01 establishes direct deposit as the Village's standard method of employee wage payment; and

WHEREAS, the Board desires to establish procedures for processing authorized payroll between regular Board meetings and reporting those payments to the Board;

NOW, THEREFORE, BE IT RESOLVED by the Chairperson and Board of Trustees of the Village of Gresham, Nebraska, as follows:

1. Establishment of Biweekly Payroll.

The Village shall transition from monthly to biweekly payroll for Village employees according to the schedule established below. This resolution does not change compensation rates or extend the biweekly schedule to compensation paid to members of the Board of Trustees.

Following the transition period, each payroll period shall consist of two consecutive work weeks, beginning Monday and ending on the second Sunday. The regular payday shall be the following Friday, subject to the holiday provisions of this resolution.

2. Transition Schedule.

The following transition schedule is approved:

Payment Date	Work Period Covered
December 8, 2026	November 1–30, 2026 — regular monthly payroll
January 12, 2027	December 1–31, 2026 — final monthly payroll
January 22, 2027	January 1–17, 2027 — one-time transition payroll
February 5, 2027	January 18–31, 2027
February 19, 2027	February 1–14, 2027

Regular biweekly payments shall continue every other Friday thereafter. All work dates shall be accounted for without omission or duplicate payment.

3. Written Notice to Employees.

The Clerk/Treasurer shall provide each affected employee written notice of the transition and new payroll schedule on or before December 8, 2026, and at least thirty days before the first altered payday. A copy of the notice and documentation of delivery shall be retained with Village personnel records.

If the required notice cannot be provided timely, implementation shall be deferred and a revised schedule presented to the Board.

4. Payroll Calendar and Holidays.

The accompanying **Gresham Complete 2027 Payroll Calendar** is approved as Exhibit A and incorporated into this resolution.

The Village's approved holidays are New Year's Day, Martin Luther King Jr. Day, Good Friday, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, the day after Thanksgiving, and Christmas.

For purposes of this payroll calendar, a holiday falling Saturday shall be observed Friday, and a holiday falling Sunday shall be observed Monday. When a scheduled payday falls on an observed Village holiday, payment shall be made on the preceding Village business day.

Accordingly, the November 26, 2027, payroll shall be paid November 24, 2027, and the December 24, 2027, payroll shall be paid December 23, 2027. These adjustments shall not change the work periods covered.

The Clerk/Treasurer shall prepare subsequent annual payroll calendars consistent with this resolution for Board approval.

5. Authorization of Payroll Payments Between Meetings.

Subject to available appropriations and funds, the Clerk/Treasurer is authorized to prepare and issue employee payroll by ACH/direct deposit on the approved payment dates between regular Board meetings, using compensation rates established by ordinance and documented compensable hours, approved leave, and other authorized payroll items.

This authorization includes timely payment of associated payroll taxes, authorized deductions, approved employee benefits, and approved payroll-processing charges. It does not authorize new compensation rates, benefits, bonuses, or other compensation changes.

6. Review Before Payment.

Before payroll is released, the Chairperson or another Board-designated reviewer shall review the supporting timesheets and payroll register, including the Clerk/Treasurer's payroll. The review shall be documented.

The Clerk/Treasurer shall maintain records supporting compensation calculations, deductions, fund allocations, payroll approval, and payment. Employees shall receive wage statements as required by law.

7. Monthly Board Reporting.

At the next regular Board meeting, the Clerk/Treasurer shall present a report of payroll and related payments issued since the previous reporting cutoff. The report shall identify payment dates, work periods, amounts, and applicable funds.

Payments shall be clearly identified as already issued under this authorization and presented for Board review and inclusion in the monthly claims record. Supporting payroll records shall remain available for examination.

8. Administrative Implementation.

The Clerk/Treasurer shall coordinate payroll-system settings, banking deadlines, deductions, benefit contributions, and necessary administrative procedures. Bank holidays and ACH-processing deadlines shall be considered when scheduling submission of payroll files.

Any conversion of fixed annual compensation shall preserve the compensation authorized by ordinance. Payroll frequency shall not alter the established workweek or applicable overtime requirements.

9. Coordination With Existing Policies.

Resolution No. 2026-01 shall remain in effect. Payroll payments shall comply with applicable law and Village ordinances. Any necessary ordinance or personnel-policy amendments shall be completed before implementation.

10. Effective Date.

This resolution shall take effect upon adoption. The payroll transition shall occur on the dates established herein, subject to the employee-notice and implementation requirements above.

ADOPTED this 10th day of November, 2026.

Justin Brahmsteadt, Chairperson

Attest:

Michelle Lowther, Village Clerk

VILLAGE OF GRESHAM
SEAL
GRESHAM, NEBRASKA

Exhibit A: Gresham Complete 2027 Payroll Calendar

Village of Gresham — 2027 Payroll Calendar

PROPOSED — includes the December 2026 transition and the final 2027 work period paid in January 2028.

Notice: December 8, 2026. Final monthly payment: January 12, 2027. First transition payment: January 22.

Regular periods: Monday–Sunday for two weeks. Regular payday: the following Friday.

26 payments fall in 2027, including December 2026 wages and the January transition payment.

Regular payday	Proposed payment date	Work period begins	Work period ends	Notes
Tue, 12/08/2026	Tue, 12/08/2026	Sun, 11/01/2026	Mon, Nov 30, 2026	Regular monthly payment
Tue, 01/12/2027	Tue, 01/12/2027	Tue, 12/01/2026	Thu, Dec 31, 2026	Final monthly payment
Fri, 01/22/2027	Fri, 01/22/2027	Fri, 01/01/2027	Sun, Jan 17, 2027	One-time transition period
Fri, 02/05/2027	Fri, 02/05/2027	Mon, 01/18/2027	Sun, Jan 31, 2027	Regular biweekly payment
Fri, 02/19/2027	Fri, 02/19/2027	Mon, 02/01/2027	Sun, Feb 14, 2027	Regular biweekly payment
Fri, 03/05/2027	Fri, 03/05/2027	Mon, 02/15/2027	Sun, Feb 28, 2027	Regular biweekly payment
Fri, 03/19/2027	Fri, 03/19/2027	Mon, 03/01/2027	Sun, Mar 14, 2027	Regular biweekly payment
Fri, 04/02/2027	Fri, 04/02/2027	Mon, 03/15/2027	Sun, Mar 28, 2027	Regular biweekly payment
Fri, 04/16/2027	Fri, 04/16/2027	Mon, 03/29/2027	Sun, Apr 11, 2027	Regular biweekly payment
Fri, 04/30/2027	Fri, 04/30/2027	Mon, 04/12/2027	Sun, Apr 25, 2027	Regular biweekly payment
Fri, 05/14/2027	Fri, 05/14/2027	Mon, 04/26/2027	Sun, May 9, 2027	Regular biweekly payment
Fri, 05/28/2027	Fri, 05/28/2027	Mon, 05/10/2027	Sun, May 23, 2027	Regular biweekly payment
Fri, 06/11/2027	Fri, 06/11/2027	Mon, 05/24/2027	Sun, Jun 6, 2027	Regular biweekly payment
Fri, 06/25/2027	Fri, 06/25/2027	Mon, 06/07/2027	Sun, Jun 20, 2027	Regular biweekly payment
Fri, 07/09/2027	Fri, 07/09/2027	Mon, 06/21/2027	Sun, Jul 4, 2027	Regular biweekly payment

Fri, 07/23/2027	Fri, 07/23/2027	Mon, 07/05/2027	Sun, Jul 18, 2027	Regular biweekly payment
Fri, 08/06/2027	Fri, 08/06/2027	Mon, 07/19/2027	Sun, Aug 1, 2027	Regular biweekly payment
Fri, 08/20/2027	Fri, 08/20/2027	Mon, 08/02/2027	Sun, Aug 15, 2027	Regular biweekly payment
Fri, 09/03/2027	Fri, 09/03/2027	Mon, 08/16/2027	Sun, Aug 29, 2027	Regular biweekly payment
Fri, 09/17/2027	Fri, 09/17/2027	Mon, 08/30/2027	Sun, Sep 12, 2027	Regular biweekly payment
Fri, 10/01/2027	Fri, 10/01/2027	Mon, 09/13/2027	Sun, Sep 26, 2027	Regular biweekly payment
Fri, 10/15/2027	Fri, 10/15/2027	Mon, 09/27/2027	Sun, Oct 10, 2027	Regular biweekly payment
Fri, 10/29/2027	Fri, 10/29/2027	Mon, 10/11/2027	Sun, Oct 24, 2027	Regular biweekly payment
Fri, 11/12/2027	Fri, 11/12/2027	Mon, 10/25/2027	Sun, Nov 7, 2027	Regular biweekly payment
Fri, 11/26/2027	Wed, 11/24/2027	Mon, 11/08/2027	Sun, Nov 21, 2027	Proposed early payment: Thanksgiving and following day
Fri, 12/10/2027	Fri, 12/10/2027	Mon, 11/22/2027	Sun, Dec 5, 2027	Regular biweekly payment
Fri, 12/24/2027	Thu, 12/23/2027	Mon, 12/06/2027	Sun, Dec 19, 2027	Proposed early payment for Christmas observance
Fri, 01/07/2028	Fri, 01/07/2028	Mon, 12/20/2027	Sun, Jan 2, 2028	Final 2027 work period; paid in 2028

Proposed early paydays: November 24 (Thanksgiving closures) and December 23 (Christmas observance).

ASSUMPTION: Saturday holidays observed Friday; Sunday holidays observed Monday. Confirm Village policy.

Proposed rule: pay before a holiday closure. Confirm bank ACH cutoffs separately from Village holidays.

Village holiday list: supplied by the Clerk. Bank processing calendar: Federal Reserve Financial Services.

https://www.frbservices.org/about/holiday-schedules/

Only the nine approved Village holidays below are treated as Village holidays.

Approved Village Holidays — 2027				
Holiday	Calendar date	Proposed observance	Payday impact	Notes
New Year's Day	Fri, 01/01/2027	Fri, 01/01/2027	No scheduled payday	
MLK Day	Mon, 01/18/2027	Mon, 01/18/2027	No scheduled payday	Allow for shorter processing week
Good Friday	Fri, 03/26/2027	Fri, 03/26/2027	No scheduled payday	
Memorial Day	Mon, 05/31/2027	Mon, 05/31/2027	No scheduled payday	
Independence Day	Sun, 07/04/2027	Mon, 07/05/2027	No scheduled payday	Monday observance assumed
Labor Day	Mon, 09/06/2027	Mon, 09/06/2027	No scheduled payday	
Thanksgiving Day	Thu, 11/25/2027	Thu, 11/25/2027	Pay November 24	Both Thursday and Friday are holidays
Day after Thanksgiving	Fri, 11/26/2027	Fri, 11/26/2027	Pay November 24	Regular payday is November 26
Christmas	Sat, 12/25/2027	Fri, 12/24/2027	Pay December 23	Friday observance assumed