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 19, 2024

Douglas Steffensmeier, Chairperson
Beemer Township Cuming County
P.O. Box 100
Beemer, NE 68716

Dear Chairperson Steffensmeier:

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

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

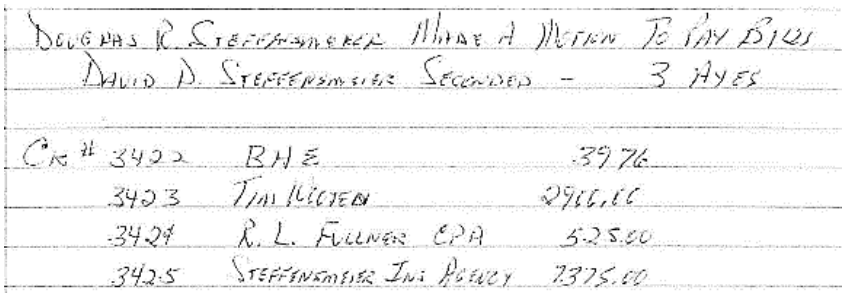
The following information is intended to improve internal controls or result in other operational efficiencies.

Comments and Recommendations

1. Possible Conflict of Interest

The APA received the Township Board (Board) meeting minutes and the accompanying claims listing for September 6, 2023. From this listing, the APA identified a possible violation of the Nebraska Political Accountability and Disclosure Act (Act) by Board member Douglas Steffensmeier.

Per the Nebraska Secretary of State's website, in addition to being a Board member, Mr. Steffensmeier is the owner of Steffensmeier Insurance Agency, LLC., an insurance agency located in Beemer, Nebraska. According to the above-referenced meeting minutes, Mr. Steffensmeier appears to have failed to abstain from voting on the following claim to Steffensmeier Insurance Agency, LLC., totaling $7,375, as shown below:



Douglas R. Steffensmeier Made A Motion To Pay Bills
David D. Steffensmeier Seconded - 3 Ayes

Ck #	3422	BHE	39.76
	3423	Tim Nielsen	2900.00
	3424	R.L. Fuller CPA	525.00
	3425	Steffensmeier Ins Agency	7375.00

Mr. Steffensmeier's actions give rise to concerns regarding possible violation of the Act, as set out at Neb. Rev. Stat. §§ 49- 1401 to 49-14,142 (Reissue 2021, Cum. Supp. 2022).

According to Neb. Rev. Stat. § 49-1402 (Reissue 2021), the Act serves the purpose of, among other things, ensuring "that public office or employment not be used for private gain other than the compensation provided by law" and preventing situations in which "there exists, or appears to exist, a substantial conflict between the private interests of a public official and his or her duties as such official."

Neb. Rev. Stat. § 49-14,101.01 (Reissue 2021) of the Act says, in relevant part, the following:

> *(1) A public official or public employee shall not use or authorize the use of his or her public office or any confidential information received through the holding of a public office to obtain financial gain, other than compensation provided by law, for himself or herself, a member of his or her immediate family, or a business with which the individual is associated.*
>
> *(2) A public official or public employee shall not use or authorize the use of personnel, resources, property, or funds under his or her official care and control other than in accordance with prescribed constitutional, statutory, and regulatory procedures or use such items, other than compensation provided by law, for personal financial gain.*
>
> * * * *
>
> *(7) Except as provided in section 23-3113, any person violating this section shall be guilty of a Class III misdemeanor, except that no vote by any member of the Legislature shall subject such member to any criminal sanction under this section.*

A Board member would fall within the definition of "public official," which Neb. Rev. Stat. § 49-1443 (Reissue 2021) provides as follows:

> *Public official shall mean an official in the executive branch, an official in the legislative branch, or an elected or appointed official in the judicial branch of the state government or a political subdivision thereof; any elected or appointed member of a school board; and an elected or appointed member of a governing body of a state institution of higher education.*

(Emphasis added.) According to the Nebraska Supreme Court, moreover, "A township is a political subdivision." *Steenblock v. Elkhorn Township Bd.*, 245 Neb. 722, 725, 515 N.W.2d 128, 130 (1994). Finally, it should be noted that questions regarding the propriety of official actions taken by the Board members, at least with regard to compliance with the provisions of the Act, may be submitted to the Nebraska Accountability and Disclosure Commission (Commission) for guidance. Neb. Rev. Stat. § 49-14,100 (Reissue 2021) states the following:

> *Any person who is in doubt as to the propriety of action proposed to be taken by him may apply to the commission for an advisory opinion relating thereto, and the commission shall have authority to render such opinions. When an advisory opinion is issued pursuant to a complete and accurate request, such opinion shall be a complete defense to any charge of violation of sections 49-1493 to 49-14,104 as to any action taken strictly subject to the terms of such opinion.*

Good internal control requires procedures to ensure all Township officers adhere to the provisions of the Act. Without such procedures, there is an increased risk for not only loss or misuse of Township funds but also noncompliance with State statute.

> We recommend the Board implement procedures to ensure all Township officers adhere to the provisions of the Act. Additionally, whenever any question arises regarding compliance with the Act, we recommend that formal guidance be sought from the Commission, as permitted by § 49-14,100. Finally, because this comment addresses possible violation of the Act, we are forwarding the information herein to the Commission for review.

2. Payment of Claims Prior to Board Approval

During our comparison of the Township's bank account details to claims approved by the Board, the APA noted that one check, totaling $72, to Cuming County Public Power District was issued before the underlying claim was approved by the Board. The claim was approved by the Board on June 3, 2024; however, the check was dated May 10, 2024. This was 24 days before the claim was approved.

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

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

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

Furthermore, good internal control requires procedures to ensure that all claims are approved by the Board prior to payment and are adequately documented in the minutes of the meeting during which they are approved.

Without such procedures, there is an increased risk for the loss or misuse of Township funds.

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

* * * * * *

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

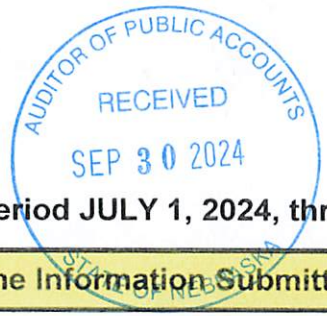
This communication is intended solely for the information and use of the Township and its management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this letter is a matter of public record, and its distribution is not limited.

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

Sincerely,

Mark Avery, CPA
Assistant Deputy Auditor

2024-2025
STATE OF NEBRASKA
GENERAL BUDGET FORM



BEEMER TOWNSHIP

TO THE COUNTY BOARD AND COUNTY CLERK OF
CUMING County

This budget is for the Period JULY 1, 2024, through JUNE 30, 2025

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:

$	250,000.00	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
$	250,000.00	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of JULY 1, 2024

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

~~169,731,553~~ 210,669,416 **Total General Fund Certified Valuation (All Counties)**
*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use ONLY

Budget Document To Be Used As Audit Waiver?

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

[X] YES [ ] NO

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

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

Report of Joint Public Agency & Interlocal Agreements

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

[X] YES [ ] NO

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

Report of Trade Names, Corporate Names & Business Names

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

[ ] YES [X] NO

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

APA Contact Information

Auditor of Public Accounts
PO BOX 98917
Lincoln, NE 68509
Telephone: (402) 471-2111 **FAX:** (402) 471-3301
Website: auditors.nebraska.gov
Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2024

Submit budget to:

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

BEEMER TOWNSHIP in CUMING County

Line No.	TOTAL ALL FUNDS	Actual 2022 - 2023 (Column 1)	Actual/Estimated 2023 - 2024 (Column 2)	**Adopted Budget 2024 - 2025** (Column 3)
1	**Beginning Balances, Receipts, & Transfers:**			
2	Beginning Net Cash Balance	$ 197,015.35	$ 144,419.17	$ 30,190.69
3	Investments	$ 50,552.27	$ 152,864.25	$ 150,311.82
4	County Treasurer's Balance	$ 1,587.45	$ 602.61	$ 625.58
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 249,155.07**	**$ 297,886.03**	**$ 181,128.09**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 173,314.90	$ 190,417.25	$ 245,098.04
7	Federal Receipts	$ -	$ -	$ -
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	$ 497.81	$ 488.03	$ 750.00
9	State Receipts: State Aid	$ -	$ -	$ -
10	State Receipts: Other	$ 1,965.83	$ 2,041.85	$ 28,000.00
11	State Receipts: Property Tax Credit	$ 20,677.20	$ 25,030.40	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	$ 6.66	$ 6.66	$ 250.00
14	Local Receipts: Other	$ 20,483.72	$ 12,360.94	$ 19,773.87
15	Transfers In Of Surplus Fees **(To Lid Supporting Schedule, page 4)**	$ -	$ -	$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	$ -	$ -	$ -
17	**Total Resources Available** (Lines 5 thru 16)	**$ 466,101.19**	**$ 528,231.16**	**$ 475,000.00**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 168,215.16	$ 170,472.07	$ 400,000.00
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ -	$ 176,631.00	$ 50,000.00
22	Debt Service: Bond Principal & Interest Payments	$ -	$ -	$ -
23	Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)**	$ -	$ -	$ -
24	Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)**	$ -	$ -	$ -
25	Debt Service: Other	$ -	$ -	$ -
26	Judgments	$ -	$ -	$ -
27	Transfers Out of Surplus Fees	$ -	$ -	$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	$ -	$ -	$ -
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**$ 168,215.16**	**$ 347,103.07**	**$ 450,000.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 297,886.03**	**$ 181,128.09**	**$ 25,000.00**
31	Cash Reserve Percentage			6%

PROPERTY TAX RECAP

Tax from Line 6	$ 245,098.04
County Treasurer's Commission at 2% of Line 6	$ 4,901.96
Total Property Tax Requirement	$ 250,000.00

BEEMER TOWNSHIP in CUMING 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	$ 250,000.00
Sinking Fund	
Bond Fund	$ -
_____ Fund	
Total Tax Request	** $ 250,000.00

** 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	169,731,553
City/Village Valuation included in Township Valuation	40,937,863
General Fund Tax Rate	0.147291
Township Taxes within City/Village	60,297.96
50% of Township Taxes within City/Village	30,148.98
Projected Township Taxes to be collected	219,851.02

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	$ 25,000.00
Remaining Cash Reserve	$ 25,000.00
Remaining Cash Reserve %	6%

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.

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**BEEMER TOWNSHIP**
ADDRESS	**DAVID STEFFENSMEIER P. O. BOX 100**
CITY & ZIP CODE	**BEEMER, NEBRASKA 68716**
TELEPHONE	**402-380-2546**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	DOUGLAS R. STEFFENSMEIER	ROY LIERMANN	R. L. FULLNER
TITLE /FIRM NAME	Chairperson	TREASURER	R. L. FULLNER C.P.A.
TELEPHONE	402-380-8264	402-380-8708	402-528-3224
EMAIL ADDRESS	drsteffensmeier@siagency.biz		rfullner@firstbeemer.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.

BEEMER TOWNSHIP in CUMING County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 250,000.00
Motor Vehicle Pro-Rate		(2)	$ 750.00
In-Lieu of Tax Payments		(3)	$ 250.00
Transfers of Surplus Fees		(4)	$ -
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From 2023-2024 Lid Exceptions, Line (10))	$ -	(5)	
LESS: Amount Spent During 2023-2024	$ -	(6)	
LESS: Amount Expected to be Spent in Future Budget Years	$ -	(7)	
Amount to be included as Restricted Funds **(Cannot be a Negative Number)**		(8)	$ -
Nameplate Capacity Tax		(8a)	$ -
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 251,000.00**

Lid Exceptions

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

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) *To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21*	**$ 251,000.00**

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

BEEMER TOWNSHIP
in
CUMING County

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority = Line (8) from last year's Lid Computation Form	754,612.04 Option 1 - (1)

OPTION 2

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

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

CURRENT YEAR ALLOWABLE INCREASES

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

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

	/	=	%
2024 Growth per Assessor	2023 Valuation	- Multiply times 100 To get %	

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** 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** - % (5)

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

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	3.50 % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	26,411.42 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	781,023.46 (8)
Less: Restricted Funds from Lid Supporting Schedule	251,000.00 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	530,023.46 (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.

BEEMER TOWNSHIP in CUMING County

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

BEEMER TOWNSHIP — **CUMING County**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
BEEMER TOWNSHIP AND CUMING COUNTY	N/A	ROAD GRAVEL	$ -
		From Page 2	$ -

Total Amount used as Lid Exemption $ -

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

BEEMER TOWNSHIP	CUMING County
SUBDIVISION NAME	COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

Republican Party, Sample Ballot, Primary Election, May 14, 2024

Cuming County, Nebraska

PRESIDENTIAL TICKET

For President of the United States
Vote for ONE

- ○ Nikki Haley
- ○ Perry Johnson
- ○ Donald J. Trump
- ○ _____

UNITED STATES SENATORIAL TICKET

For United States Senator
Six Year Term
Vote for ONE

- ○ Deb Fischer
- ○ Arron Kowalski
- ○ _____

For United States Senator
Two Year Term
Vote for ONE

- ○ Pete Ricketts
- ○ John Glen Weaver
- ○ Mac Stevens
- ○ _____

CONGRESSIONAL TICKET

For Representative in Congress
District 01 - Two Year Term
Vote for ONE

- ○ Mike Flood
- ○ Michael Connely
- ○ _____

COUNTY TICKET

For County Supervisor
District 06
Vote for ONE

- ○ David Brown
- ○ Chad Dixon
- ○ _____

State of Nebraska

NONPARTISAN TICKET

For Member of the State Board of Education
District 03
Vote for ONE

- ○ Lisa Schonhoff
- ○ Bill McAllister
- ○ _____

For University of Nebraska
Board of Regents
District 03 - Six Year Term
Vote for ONE

- ○ Jim Scheer
- ○ _____

For Board of Directors
Pender Community Hospital
Vote for up to TWO

- ○ Mike Minert
- ○ Sheri Fillipi
- ○ _____
- ○ _____

VILLAGE TICKET

Beemer Economic Development Plan
Question No. 1

Shall the governing body of the Village of Beemer, Nebraska, impose a sales and use tax of one-half of one percent (.5%) upon the same transactions within the Village of Beemer, Nebraska, on which the State of Nebraska authorized the imposition of tax, subject to the following terms and conditions?
1. Period of Tax: The Village sales and use tax referred to in Ballot Question No. 1 above shall be for a ten-year (10) period beginning October 1, 2024, and ending September 30, 2034, unless the tax is extended by a vote of the electorate prior to the end of such period.
2. Purpose of Tax: During the existency of the Village sales and use tax referred to in this Ballot question No. 1, the revenue received by the Village of Beemer, Nebraska, on such sales and use tax shall be applied and used in the following manner:
a. Collections shall be used for economic development in accordance with the Village's Economic Development Program as described in its adopted Economic Development Plan set out in Ballot Question No. 2;

- ○ FOR said one-half of one percent (.5%) sales and use tax
- ○ AGAINST said one-half of one percent (.5%) sales and use tax

Publication Ballot

VILLAGE TICKET

Beemer Economic Development Plan Ballot
Question No. 2

1. Shall the governing body of the Village of Beemer, Nebraska, establish the Beemer Economic Development Program as described here (in this Ballot Question No. 2) appropriating annually from [illegible] revenue an estimated $25,000.00 per year for 10 years (the same term as the tax set out in Ballot Question No. 1 submitted for approval at the same election as this Ballot Question No. 2)?

Goals, Terms, and Conditions of the Beemer Economic Development Program
a. Goals: The goals of the Beemer Economic Development Program are to create new jobs, generate employment opportunities, attract new retail business, broaden the tax base, attract new capital investment, expand the labor market, and retain current businesses in the community of Beemer.
b. Duration of the Program: The Program shall be in existence from October 1, 2024, until September 30, 2034.
c. Years of collection of Funds: Collection of funds for the Program shall be for ten (10) years on all taxable sales, beginning on October 1, 2024, and ending on September 30, 2034.
d. Source of Funds: The source of economic development funds shall be one-half of one percent (.5%) City Sales and Use Tax provided for in Ballot Question No. 1 above.
e. Amount to be Collected: The total amount to be collected from the city sales and use tax is estimated to be $250,000.00 over the ten year period or approximately $25,000.00 annually. The Village may issue bonds to provide funds to carry out the Program if a business opportunity or other economic development project requires initial funds, which exceed the single year proceeds of the local option sales and use tax. Future local option sales and use revenues would be appropriated to retire these bonds.

- ○ FOR said Economic Development Program
- ○ AGAINST said Economic Development Program

TOWNSHIP TICKET

Beemer Township Levy Override

Shall Beemer Township, Cuming County, Nebraska, be allowed to levy a property tax not to exceed 18 cents ($.18) per one hundred dollars of taxable valuation in excess of the limits prescribed by law until fiscal year 2029-2030 for the purpose of general operations?

- ○ Yes
- ○ No

Pender Hospital Board
Vote For 2

	TOTAL	Election Day	Early Voting	Provisional
Sheri Fillipi	88	60	28	0
Mike Minert	72	51	21	0
Write-In Totals	1	1	0	0
Not Assigned	1	1	0	0
Total Votes Cast	**161**	**112**	**49**	**0**
Overvotes	0	0	0	0
Undervotes	83	64	19	0
Contest Totals	244	176	68	0

Beemer ED Plan #1
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
FOR	68	48	20	0
AGAINST	44	29	15	0
Total Votes Cast	**112**	**77**	**35**	**0**
Overvotes	0	0	0	0
Undervotes	2	1	1	0
Contest Totals	114	78	36	0

Beemer ED Plan #2
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
FOR	68	48	20	0
AGAINST	39	25	14	0
Total Votes Cast	**107**	**73**	**34**	**0**
Overvotes	0	0	0	0
Undervotes	7	5	2	0
Contest Totals	114	78	36	0

Beemer Township Levy Override
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Yes	73	55	18	0
No	62	41	21	0
Total Votes Cast	**135**	**96**	**39**	**0**
Overvotes	0	0	0	0
Undervotes	7	2	5	0
Contest Totals	142	98	44	0

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CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

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

TAX YEAR 2024

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

TO: **BEEMER VILLAGE CONNECTION**
(BEEMER TWP)
PO BOX 100
BEEMER, NE 68716

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUMING

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
BEEMER VILLAGE CONNECTION	Township	1,246,448	40,937,863

**Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.*

I CHERIE KREIKEMEIER, CUMING 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.

Cherie J. Kreikemeier
(signature of county assessor)

8/16/2024
(date)

CC: County Clerk, CUMING 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.

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

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

TAX YEAR 2024

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

TO: **BEEMER TWP**
DOUG STEFFENSMEIER
PO BOX 100
BEEMER, NE 68716

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUMING

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
BEEMER	Township	1,607,056	169,731,553

**Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.*

I CHERIE KREIKEMEIER, CUMING 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.

Cherie J Kreikemeier
(signature of county assessor)

8/16/2024
(date)

CC: County Clerk, CUMING 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.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

BEEMER TOWNSHIP
IN
CUMING 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 23rd day of SEPTEMBER 2024, at 3:30 o'clock PM at FIRST COMMUNITY BANK MEETING ROOM for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2022-2023 Actual Disbursements & Transfers	$	168,215.16
2023-2024 Actual/Estimated Disbursements & Transfers	$	347,103.07
2024-2025 Proposed Budget of Disbursements & Transfers	$	450,000.00
2024-2025 Necessary Cash Reserve	$	25,000.00
2024-2025 Total Resources Available	$	475,000.00
Total 2024-2025 Personal & Real Property Tax Requirement	$	250,000.00
Unused Budget Authority Created For Next Year	$	530,023.46

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	250,000.00
Personal and Real Property Tax Required for Bonds	$	-

ZNEZ WPN 9-12-24

PROOF OF PUBLICATION

STATE OF NEBRASKA)ss
COUNTY OF CUMING

Nancy Peters, being duly sworn, deposes and says she is Bookkeeper, of THE WEST POINT NEWS, a weekly newspaper printed and published in Cuming County, State of Nebraska, and of a general circulation of more than 300 copies weekly; has been published within said County for more than 52 successive weeks immediately prior to the first publication of the annexed notice, and is printed wholly or in part in an office maintained at the place of publication. And that the annexed notice has been published one consecutive weeks in said newspaper, the publication thereof having been made on 9-12-24

Nancy K Peters
Bookkeeper

Subscribed and sworn to before me this 12th day of September, 2024

GENERAL NOTARY - State of Nebraska
CHRIS STREHLE
My Comm. Exp. November 2, 2027

NOTARY PUBLIC

Printer's Fee $ 112.00

BUDGET MEETING MINUTES

The Meeting of BEEMER TOWNSHIP was held the 23rd day of SEPTEMBER, 2024 at FIRST COMMUNITY BANK MEETING ROOM. The Budget Hearing was held previously on the 23rd day of SEPTEMBER, 2024 at 3:30 PM.

Notice of this meeting was published in THE WEST POINT NEWS newspaper on the 12TH day of SEPTEMBER, 2024.

Board Members:

Present	Absent
DOUGLAS R. STEFFENSMEIER	NONE
ROY L. LIERMANN	
DAVID D. STEFFENSMEIER	

1% Increase in Restricted Funds Authority

A motion was made by ROY L. LIERMANN and seconded by DOUGLAS R. STEFFENSMEIER to increase the total restricted funds authority by an additional 1%.

3 Ayes 0 Nays Motion: Passed XX Failed

Request for Audit Waiver

A motion was made by DAVID D. STEFFENSMEIER and seconded by ROY L. LIERMANN to request an audit waiver for the fiscal year ended JUNE 30, 2023.

3 Ayes 0 Nays Motion: Passed XX Failed

Budget Approval

A motion was made by DOUGLAS R. STEFFENSMEIER and seconded by DAVID D. STEFFENSMEIER to approve the BEEMER TOWNSHIP budget as proposed.

3 Ayes 0 Nays Motion: Passed XX Failed

Adjournment

There being no further business, a motion was made by DAVID D. STEFFENSMEIER and seconded by ROY L. LIERMANN to adjourn the meeting.

3 Ayes 0 Nays Motion: Passed XX Failed

BUDGET HEARING MINUTES

The Budget Hearing of BEEMER TOWNSHIP was held the 23rd day of SEPTEMBER, 2024 at FIRST COMMUNITY BANK MEETING ROOM. Notice of the budget hearing was published in THE WEST POINT NEWS newspaper on the 12TH day of SEPTEMBER, 2024.

Board Members:

Present	Absent
DOUGLAS R. STEFFENSMEIER	NONE
ROY L. LIERMANN	
DAVID D. STEFFENSMEIER	

Others Present:

NONE

The budget hearing was opened at 3:30 PM .m. Three copies of the proposed budget statement were available to the public.

DAVID D. STEFFENSMEIER 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 ROY L. LIERMANN and seconded by DAVID D. STEFFENSMEIER to close the budget hearing.

3 Ayes 0 Nays Motion: Passed XX
Failed

The budget hearing was closed at 3:45 P.m.

There being no further business, a motion was made by DOUGLAS R. STEFFENSMEIER and seconded by ROY L. LIERMANN to adjourn the budget hearing.

3 Ayes 0 Nays Motion: Passed XX
Failed

BUDGET HEARING MINUTES

The Budget Hearing of BEEMER TOWNSHIP was held the 23rd day of SEPTEMBER, 2024 at FIRST COMMUNITY BANK MEETING ROOM. Notice of the budget hearing was published in THE WEST POINT NEWS newspaper on the 12TH day of SEPTEMBER, 2024.

Board Members:

Present	Absent
DOUGLAS R. STEFFENSMEIER	NONE
ROY L. LIERMANN	
DAVID D. STEFFENSMEIER	

Others Present:

NONE

The budget hearing was opened at 3:30 PM .m. Three copies of the proposed budget statement were available to the public.

DAVID D. STEFFENSMEIER 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.

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Motion by ROY L. LIERMANN and seconded by DAVID D. STEFFENSMEIER to close the budget hearing.

3 Ayes 0 Nays Motion: Passed XX
Failed

The budget hearing was closed at 3:45 P .m.

There being no further business, a motion was made by DOUGLAS R. STEFFENSMEIER and seconded by ROY L. LIERMANN to adjourn the budget hearing.

3 Ayes 0 Nays Motion: Passed XX
Failed

Republican Party, Sample Ballot, Primary Election, May 14, 2024

Cuming County, Nebraska

PRESIDENTIAL TICKET

For President of the United States
Vote for ONE

- ○ Nikki Haley
- ○ Perry Johnson
- ○ Donald J. Trump
- ○ _____

UNITED STATES SENATORIAL TICKET

For United States Senator
Six Year Term
Vote for ONE

- ○ Deb Fischer
- ○ Arron Kowalski

For United States Senator
Two Year Term
Vote for ONE

- ○ Pete Ricketts
- ○ John Glen Weaver
- ○ Mac Stevens
- ○ _____

CONGRESSIONAL TICKET

For Representative in Congress
District 01 - Two Year Term
Vote for ONE

- ○ Mike Flood
- ○ Michael Connely
- ○ _____

COUNTY TICKET

For County Supervisor
District 06
Vote for ONE

- ○ David Brown
- ○ Chad Dixon
- ○ _____

State of Nebraska

NONPARTISAN TICKET

For Member of the State Board of Education
District 03
Vote for ONE

- ○ Lisa Schonhoff
- ○ Bill McAllister

For University of Nebraska
Board of Regents
District 03 - Six Year Term
Vote for ONE

- ○ Jim Scheer

For Board of Directors
Pender Community Hospital
Vote for up to TWO

- ○ Mike Minert
- ○ Sheri Fillipi

VILLAGE TICKET

Beemer Economic Development Plan
Question No. 1

Shall the governing body of the Village of Beemer, Nebraska, impose a sales and use tax of one-half of one percent (.5%) upon the same transactions within the Village of Beemer, Nebraska, on which the State of Nebraska authorized the imposition of tax, subject to the following terms and conditions?
1. Period of Tax: The Village sales and use tax referred to in Ballot Question No. 1 above shall be for a ten-year (10) period beginning October 1, 2024, and ending September 30, 2034, unless the tax is extended by a vote of the electorate prior to the end of such period.
2. Purpose of Tax: During the existency of the Village sales and use tax referred to in this Ballot question No. 1, the revenue received by the Village of Beemer, Nebraska, on such sales and use tax shall be applied and used in the following manner:
a. Collections shall be used for economic development in accordance with the Village's Economic Development Program as described in its adopted Economic Development Plan set out in Ballot Question No. 2;

- ○ FOR said one-half of one percent (.5%) sales and use tax
- ○ AGAINST said one-half of one percent (.5%) sales and use tax

Publication Ballot

VILLAGE TICKET

Beemer Economic Development Plan Ballot
Question No. 2

1. Shall the governing body of the Village of Beemer, Nebraska, establish the Beemer Economic Development Program as described here (in this Ballot Question No. 2) appropriating annually from [illegible] revenue an estimated $25,000.00 [illegible] for 10 years (the same term as the tax set out in Ballot Question No. 1 submitted for approval at the same election as this Ballot Question No. 2)?

Goals, Terms, and Conditions of the Beemer Economic Development Program
a. Goals: The goals of the Beemer Economic Development Program are to create new jobs, generate employment opportunities, attract new retail business, increase the tax base, attract new capital investment, expand the labor market, and retain current businesses in the community of Beemer.
b. Duration of the Program: The Program shall be in existence from October 1, 2024, until September 30, 2034.
c. Years of collection of Funds: Collection of funds for the Program shall be for ten (10) years on all taxable sales, beginning on October 1, 2024, and ending on September 30, 2034.
d. Source of Funds: The source of economic development funds shall be one-half of one percent (.5%) City Sales and Use Tax provided for in Ballot Question No. 1 above.
e. Amount to be Collected: The total amount to be collected from the city sales and use tax is estimated to be $250,000.00 over the ten year period or approximately $25,000.00 annually. The Village may issue bonds to provide funds to carry out the Program if a business opportunity or other economic development project requires initial funds, which exceed the single year proceeds of the local option sales and use tax. Future local option sales and use revenues would be appropriated to retire these bonds.

- ○ FOR said Economic Development Program
- ○ AGAINST said Economic Development Program

TOWNSHIP TICKET

Beemer Township Levy Override

Shall Beemer Township, Cuming County, Nebraska, be allowed to levy a property tax not to exceed 18 cents ($.18) per one hundred dollars of taxable valuation in excess of the limits prescribed by law until fiscal year 2029-2030 for the purpose of general operations?

- ○ Yes
- ○ No

Pender Hospital Board
Vote For 2

	TOTAL	Election Day	Early Voting	Provisional
Sheri Fillipi	88	60	28	0
Mike Minert	72	51	21	0
Write-In Totals	1	1	0	0
Not Assigned	1	1	0	0
Total Votes Cast	**161**	**112**	**49**	**0**
Overvotes	0	0	0	0
Undervotes	83	64	19	0
Contest Totals	244	176	68	0

Beemer ED Plan #1
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
FOR	68	48	20	0
AGAINST	44	29	15	0
Total Votes Cast	**112**	**77**	**35**	**0**
Overvotes	0	0	0	0
Undervotes	2	1	1	0
Contest Totals	114	78	36	0

Beemer ED Plan #2
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
FOR	68	48	20	0
AGAINST	39	25	14	0
Total Votes Cast	**107**	**73**	**34**	**0**
Overvotes	0	0	0	0
Undervotes	7	5	2	0
Contest Totals	114	78	36	0

Beemer Township Levy Override
Vote For 1

	TOTAL	Election Day	Early Voting	Provisional
Yes	73	55	18	0
No	62	41	21	0
Total Votes Cast	**135**	**96**	**39**	**0**
Overvotes	0	0	0	0
Undervotes	7	2	5	0
Contest Totals	142	98	44	0

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Minutes – Beemer Township Board Meeting
June 3, 2024

Meeting was called to order on Monday, June 3, 2024, at 4:30 p.m.

Open Meeting Act posted on board table.

Present for the meeting were Roy L. Liermann, Douglas R. Steffensmeier, and David D. Steffensmeier. Visitor present was Tim Wooten.

Douglas R. Steffensmeier made a motion to pay the bills. David D. Steffensmeier seconded. 3 ayes.

Check #3494 CCPPD.....$71.90
#3495 True Value.....$171.83
#3496 Power Plan.....$1460.55
#3497 BHE.....$43.65
#3498 Tim's Sinclair.....$14.95
#3499 FCB-W.H. Txs.....$1221.30
#3500 FCB-W.H. Txs.....$1221.30
#3501 Stalp Gravel.....$955.66
#3502 CCPPD.....$78.30
#3503 Cuming County Clerk...$150.80
#3504 SOC.....$28.97
#3505 Murphy Tractor & Equipment Co.....$176,631.00
ACH Tim Wooten.....$3100.00

Account Balances:
Checking Account $27,090.69

Douglas R. Steffensmeier made a motion to borrow funds from First Community Bank, Beemer, NE. A sum not to exceed $50,000.00. Roy L. Liermann seconded the motion. 3 ayes. Loan documents to be signed/executed by Roy L. Liermann and David D. Steffensmeier.

Meeting Adjourned at 5:05 p.m.

Respectfully submitted,

David D. Steffensmeier, Secretary

BEEMER TOWNSHIP BOARD MEETING

SEPTEMBER 6, 2023
MEETING CALLED TO ORDER AT 4:50 P.M
OPEN MEETING ACT ON HAND WHILE
PRESENT WERE ROY L. LIERMANN, DAVID D STEFFENSMEIER
AND DOUGLAS R. STEFFENSMEIER

VISITORS PRESENT WERE TIM WOOTEN.

DOUGLAS R. STEFFENSMEIER MADE A MOTION TO PAY BILLS
DAVID D. STEFFENSMEIER SECONDED - 3 AYES

CK #	3422	BHE	39.76
	3423	TIM WOOTEN	2966.66
	3424	R. L. FULLNER CPA	525.00
	3425	STEFFENSMEIER INS AGENCY	7375.00
	3426	STALP GRAVEL	1215.96
	3427	TIM'S SINCLAIR	1830.42
	3428	WINNER NEWS/WP NEWS	72.00
	3429	FEB - WITHHOLDING TAX	1117.35
		BALANCE	# 114,614.07

TIME CERTIFICATES # 101,521.79 & # 54,362.76

BOARD WILL ENGAGE LEGAL REPRESENTATION TO PREPARE NECESSARY 1% INCREASE IN RESTRICTED FUNDS AUTHORITY FOR A TOWNSHIP VOTE
3 AYES
INSURANCE COVERAGE WAS REVIEWED AND VALUATIONS APPROVED. 3 AYES

MOTION BY ROY LIERMANN & SECONDED BY DOUGLAS STEFFENSMEIER TO PURCHASE 4 TIRES @ $1,650 EACH FROM DAWSON TIRE & WHEEL, WINNER, SD
3 AYES
MEETING ADJOURNED AT 5:15 P.M

David L. Steffen