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

Dudley Persson, Chairperson
Garfield Township Cuming County
1963 H Road
West Point, NE 68788

Dear Chairperson Persson:

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

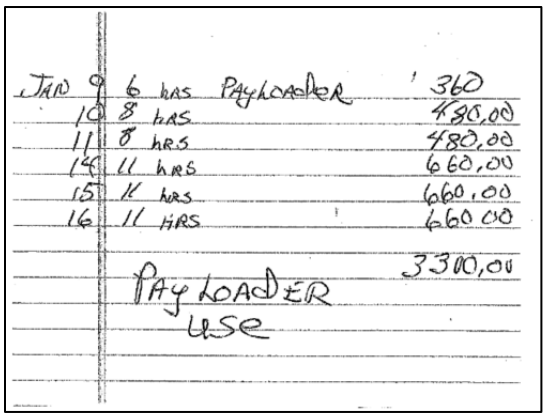
While performing, pursuant to Neb. Rev. Stat. § 84-304 (2024 Neb. Laws, L.B. 1143, § 3), the preliminary examination necessary to determine whether further audit work would be required or the audit waiver should be allowed, the APA noted certain internal control or compliance matters, or other operational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

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

Comment and Recommendation

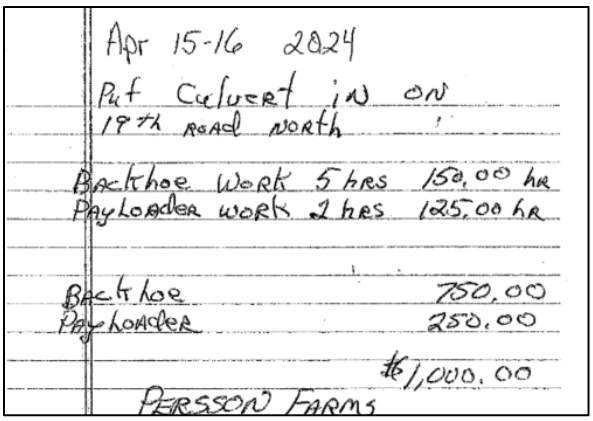
Possible Conflict of Interest

During review of its fiscal year 2024 audit waiver request, the APA noted that the Township had made eight payments, totaling $14,247, to Persson Farms. After further inquiry, the APA was informed that Persson Farms is owned by the Chairperson of the Township Board (Board), Dudley Persson. The payments made to Persson Farms appear to be for the use of equipment, such as a payloader and backhoe. Receipts for two of these payments are shown below:



JAN	9	6 HRS PAYLOADER	360
	10	8 HRS	480.00
	11	8 HRS	480.00
	14	11 HRS	660.00
	15	11 HRS	660.00
	16	11 HRS	660.00
			3300.00

PAY LOADER USE



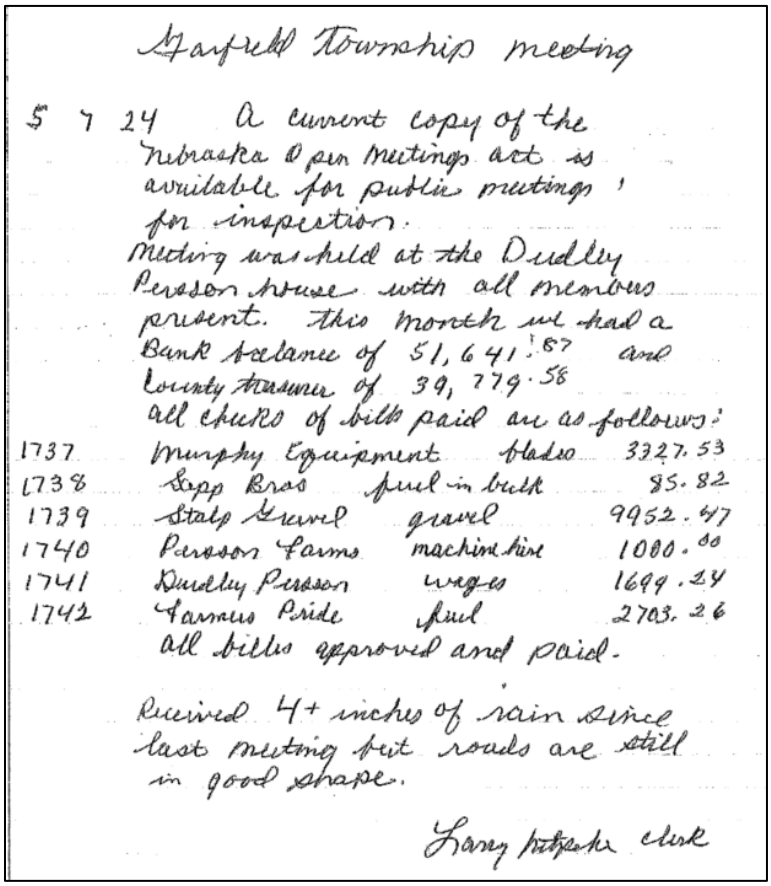
Apr 15-16 2024
Put Culvert in on 197th ROAD north

Backhoe work 5 hrs 150.00 hr
Payloader work 2 hrs 125.00 hr

Backhoe	750.00
Payloader	250.00
	$1,000.00

PERSSON FARMS

Additionally, the APA obtained the minutes from the May 7, 2024, meeting of the Board, during which the above $1,000 invoice was paid to Persson Farms. In the minutes shown below, there is no mention of Mr. Persson abstaining from voting on the claim:



Garfield Township meeting

5 7 24 A current copy of the Nebraska Open meetings act is available for public meetings for inspection.
Meeting was held at the Dudley Persson house with all members present. this month we had a Bank balance of 51,641.87 and County treasure of 39,779.58
all checks of bills paid are as follows:

1737	Murphy Equipment	blades	3327.53
1738	Lapp Bros	fuel in bulk	85.82
1739	Stalp Gravel	gravel	9952.47
1740	Persson Farms	machine hire	1080.00
1741	Dudley Persson	wages	1699.24
1742	Farmers Pride	fuel	2703.26

All bills approved and paid.

Received 4+ inches of rain since last meeting but roads are still in good shape.

Larry Kopecky clerk

Mr. Persson's actions give rise to concerns regarding possible violation of the Nebraska Political Accountability and Disclosure Act (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.

* * * * * *

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

Mark Avery, CPA
Assistant Deputy Auditor

AUDITOR OF PUBLIC ACCOUNTS RECEIVED SEP 2024 STATE OF NEBRASKA

CUMING FILED COUNTY SEP 11 2024 BONNIE VOLTANCE, CLERK

2024-2025 STATE OF NEBRASKA GENERAL BUDGET FORM

GARFIELD 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:

$	159,999.99	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
$	159,999.99	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of JULY 1, 2024

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

178,224,018	**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

GARFIELD 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	$ 69,203.82	$ 50,315.65	$ 50,845.83
3	Investments	$ -	$ -	$ -
4	County Treasurer's Balance	$ 319.86	$ 2,484.23	$ 1,684.05
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 69,523.68**	**$ 52,799.88**	**$ 52,529.88**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 129,002.26	$ 132,422.78	$ 156,862.74
7	Federal Receipts	$ 7,715.43	$ -	$ -
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	$ 333.86	$ 330.36	$ 400.00
9	State Receipts: State Aid	$ -	$ -	$ -
10	State Receipts: Other	$ 443.04	$ 476.70	$ 20,000.00
11	State Receipts: Property Tax Credit	$ 16,255.26	$ 18,628.60	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	$ 10.64	$ 10.64	$ 100.00
14	Local Receipts: Other	$ 3,214.32	$ 4,592.51	$ 10,107.38
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)	**$ 226,498.49**	**$ 209,261.47**	**$ 240,000.00**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 123,698.61	$ 156,731.59	$ 225,000.00
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 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)	**$ 173,698.61**	**$ 156,731.59**	**$ 225,000.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 52,799.88**	**$ 52,529.88**	**$ 15,000.00**
31	Cash Reserve Percentage			7%

PROPERTY TAX RECAP

Tax from Line 6	$ 156,862.74
County Treasurer's Commission at 2% of Line 6	$ 3,137.25
Total Property Tax Requirement	$ 159,999.99

GARFIELD 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	$	159,999.99
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	159,999.99

** 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	178,224,018
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.089775
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	159,999.99

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	$	15,000.00
Remaining Cash Reserve	$	15,000.00
Remaining Cash Reserve %		7%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**WALTER LUEBBERT**
ADDRESS	**1963 H ROAD**
CITY & ZIP CODE	**WEST POINT, NEBRASKA 68788**
TELEPHONE	**402-380-2030**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	DUDLEY PERSSON	WALTER LUEBBERT	R. L. FULLNER
TITLE /FIRM NAME	Chairperson	TREASURER	R. L. FULLNER C.P.A.
TELEPHONE	402-685-6259	402-380-2030	402-528-3224
EMAIL ADDRESS			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.

GARFIELD TOWNSHIP in CUMING County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	$	159,999.99
Motor Vehicle Pro-Rate	(2)	$	400.00
In-Lieu of Tax Payments	(3)	$	100.00
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)	**$**	**160,499.99**

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*	**$ 160,499.99**

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

GARFIELD 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	167,025.28 (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** — - % (4)

# 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)	2.50 % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	4,175.63 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	171,200.91 (8)
Less: Restricted Funds from Lid Supporting Schedule	160,499.99 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	10,700.92 (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.

GARFIELD 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

GARFIELD 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)
GARFIELD 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

GARFIELD TOWNSHIP	CUMING County
SUBDIVISION NAME	COUNTY

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

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: GARFIELD TWP
%WALTER LUEBBERT
1963 H ROAD
WEST POINT, NE 68788

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
GARFIELD	Township	1,212,920	178,224,018

**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

GARFIELD 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 10th day of Sept 2024, at 8:00 o'clock pm at 1072 23rd Oakland, NE. 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	$	173,698.61
2023-2024 Actual/Estimated Disbursements & Transfers	$	156,731.59
2024-2025 Proposed Budget of Disbursements & Transfers	$	225,000.00
2024-2025 Necessary Cash Reserve	$	15,000.00
2024-2025 Total Resources Available	$	240,000.00
Total 2024-2025 Personal & Real Property Tax Requirement	$	159,999.99
Unused Budget Authority Created For Next Year	$	10,700.92
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	159,999.99
Personal and Real Property Tax Required for Bonds	$	-

ZNEZ WPN 9-5-24

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 once consecutive weeks in said newspaper, the publication thereof having been made on 9-5-24

Nancy K Peters
Bookkeeper

Subscribed and sworn to before me

this 5th day of September 2024

GENERAL NOTARY - State of Nebraska
ADDISEN M JOHNSON
My Comm. Exp. January 31, 2027

Addisen M Johnson
NOTARY PUBLIC

Printer's Fee $ 112.00

6 10 24

Open meetings law was available for all to see.
the regular meting of Garfield township was held at the Ruddy Persson home. all members present. Funds this month:
Bank balance: 76 230.66
County treasurer: 13044.66
All roads in good shape.
Bills paid this month:

1743	6 10 24	Ruddy Persson	wage	1569.95
1744	6 10 24	Farmers Pride	fuel	1228.00
1745	6 10 24	Stalp gravel	gravel	35,631.56

all bills paid.

Larry Nitzsche clerk

The budget hearing of Garfield Township was held at the Dudley Persson home on 9 10 24 at 8:00 P.M.
Meeting called to order by Chairman Dudley Persson. Walter Lubbert was elected as Chairman of this meeting. He then opened the budget hearing. The 2024-2025 budget was read and discussed. Walter Leubbert moved to accept the budget. Dudley Persson seconded the motion. Motion Carried.
Larry Nitzsche moved to accept the audit Waiver Request. Motion Carried. seconded by Walter Lubbert.
Wages were discussed & agreed upon:
Dudley Persson as operator: $22.00 / hr.
committee members: $1320.00 per year.
Meeting adjourned at 8:46
motion to adjourn made by Walter Leubbert
motion seconded by Dudley Persson.
Minutes recorded by Clerk:
Larry Nitzsche

BUDGET HEARING MINUTES

The Budget Hearing of Garfield Township was held the 10 day of Sept, 2024 at 1072 23rd Oakland NE. Notice of the budget hearing was published in West Point News newspaper on the 5th day of 68045 Sept, 2024.

Board Members:

Present	Absent
Dudley Persson	
Walter Luebbert	
Larry Nitzsche	

Others Present:

none	

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

Luebbert 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 Persson and seconded by Nitzsche to close the budget hearing.

3 Ayes 0 Nays Motion: (Passed) ✓ Failed

The budget hearing was closed at 8:22 .m.

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

3 Ayes 0 Nays Motion: (Passed) ✓ Failed