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 8, 2024

Kenneth Ortmeier, Chairperson
St. Charles Township Cuming County
1432 B Road
West Point, NE 68788

Dear Chairperson Ortmeier:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the St. Charles 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 Impermissible Gratuity

In December 2023, the Township Board paid a Township employee $100. According to the Township Clerk, this payment was for an "annual Christmas bonus" – which appears to have been paid in addition to compensation received already for work performed.

Article III, § 19, of the Nebraska Constitution contains the following prohibition against gratuitous payments to public employees:

> *The Legislature shall never grant any extra compensation to any public officer, agent, or servant after the services have been rendered nor to any contractor after the contract has been entered into, except that retirement benefits of retired public officers and employees may be adjusted to reflect changes in the cost of living and wage levels that have occurred subsequent to the date of retirement.*

The Nebraska Attorney General has summarized this constitutional provision by explaining, "Nebraska law generally requires work be performed in order for payment to be received." Op. Att'y Gen. 95071 (Sept. 13, 1995).

According to the Nebraska Supreme Court, this constitutional prohibition is applicable to both the State and its many political subdivisions. *Retired City Civilian Employees Club of City of Omaha v. City of Omaha Employees' Retirement System et al.*, 199 Neb. 507, 512, 260 N.W.2d 472, 475 (1977). Consequently, the Township is subject to the injunction against gratuities.

Good internal control requires procedures to ensure that any payments, including bonuses, to Township employees are made in strict accordance with Article III, § 19.

Without such procedures, there is an increased risk of not only loss or misuse of public funds but also violation of the Nebraska Constitution.

> We recommend the Township implement procedures to ensure all payments are constitutionally permissible.

2. Potentially Disallowed Purchases

Our review of the bank statements obtained from the Township's audit waiver request revealed the following payments, totaling $150, made by the Township:

Check Number	Check Date	Name/Vendor	Amount	Description
7657	11/14/2023	West Point Vol. Fire Dept.	$ 100	Annual Donation
7691	2/22/2024	Cuming Co. Fair Foundation	50	Memorial for Former Board Member
		Total	**$ 150**	

The Local Government Miscellaneous Expenditure Act (Act), which is set out at Neb. Rev. Stat. § 13-2201 (Reissue 2022) et seq., specifies various expenditures, aside from those otherwise authorized by law, that constitute allowable uses of public funds by designated political subdivisions. The provisions of the Act are made applicable to Townships, among numerous other public entities, by both subsections (2) and (3) of Neb. Rev. Stat. § 13-2202 (Reissue 2022).

Neb. Rev. Stat. § 13-2203 (Reissue 2022) of the Act enumerates the miscellaneous expenditures permitted by governing bodies of local governments. Donations and memorials are not found among that select statutory list of permissible expenditures. As a result, such disbursements must be considered disallowed by law.

Good internal control requires procedures to ensure compliance with the provisions of the Act. Without such procedures, there is an increased risk for not only noncompliance with applicable statutory requirements but also loss or misuse of Township funds.

> We recommend the Board implement procedures to ensure all Township expenditures are allowable under State statute, including the provisions of the Act.

3. Payments Not Approved

The APA obtained a copy of the March 12, 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, claims that are received by the date of a meeting are verbally approved at meetings. All other claims are paid as received. While some claims are approved at meetings, this is not documented in the meeting minutes.

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 the 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 2014; Cum. Supp. 2022; 2023 Neb. Laws, L.B. 43, § 21; 2024

Neb. Laws, L.B. 287, § 74; 2024 Neb. Laws, L.B. 399, § 4; 2024 Neb. Laws, L.B. 1370, § 8). Per Neb. Rev. Stat. § 84-1413(1) (Cum. Supp. 2022) 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.

* * * * * *

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

2024-2025
STATE OF NEBRASKA
GENERAL BUDGET FORM

St. Charles 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:

$	149,785.00	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
$	149,785.00	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2024

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

157,130,528	**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

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	$ 250,903.14	$ 129,238.42	$ 103,912.99
3	Investments	$ 206,990.51	$ 357,851.93	$ 411,333.47
4	County Treasurer's Balance	$ 1,066.98	$ 1,060.29	$ 314.05
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 458,960.63**	**$ 488,150.64**	**$ 515,560.51**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 116,266.79	$ 129,070.82	$ 146,848.04
7	Federal Receipts	$ -	$ -	$ -
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	$ 335.04	$ 325.22	$ 330.00
9	State Receipts: State Aid	$ -	$ -	$ -
10	State Receipts: Other	$ 684.93	$ 616.40	$ -
11	State Receipts: Property Tax Credit	$ 15,414.00	$ 17,318.52	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	$ 0.84	$ 0.84	$ 1.00
14	Local Receipts: Other	$ 50,372.88	$ 17,519.45	$ 10,000.00
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)	**$ 642,035.11**	**$ 653,001.89**	**$ 672,739.55**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 153,884.47	$ 137,441.38	$ 188,500.00
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ -	$ -	$ 479,000.00
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)	**$ 153,884.47**	**$ 137,441.38**	**$ 667,500.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 488,150.64**	**$ 515,560.51**	**$ 5,239.55**
31	Cash Reserve Percentage			3%

PROPERTY TAX RECAP

Tax from Line 6	$ 146,848.04
County Treasurer's Commission at 2% of Line 6	$ 2,936.96
Total Property Tax Requirement	$ 149,785.00

St. Charles 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	$ 250,903.14	$ 129,238.42	$ 103,912.99
3	Investments	$ 206,990.51	$ 357,851.93	$ 411,333.47
4	County Treasurer's Balance	$ 1,066.98	$ 1,060.29	$ 314.05
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 458,960.63**	**$ 488,150.64**	**$ 515,560.51**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 116,266.79	$ 129,070.82	$ 146,848.04
7	Federal Receipts	$ -	$ -	$ -
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	$ 335.04	$ 325.22	$ 330.00
9	State Receipts: State Aid	$ -	$ -	$ -
10	State Receipts: Other	$ 684.93	$ 616.40	$ -
11	State Receipts: Property Tax Credit	$ 15,414.00	$ 17,318.52	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	$ 0.84	$ 0.84	$ -
14	Local Receipts: Other	$ 50,372.88	$ 17,519.45	$ 10,000.00
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)	**$ 642,035.11**	**$ 653,001.89**	**$ 672,738.55**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 153,884.47	$ 137,441.38	$ 188,500.00
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ -	$ -	$ 479,000.00
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)	**$ 153,884.47**	**$ 137,441.38**	**$ 667,500.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 488,150.64**	**$ 515,560.51**	**$ 5,238.55**
31	Cash Reserve Percentage			3%

PROPERTY TAX RECAP		
	Tax from Line 6	$ 146,848.04
	County Treasurer's Commission at 2% of Line 6	$ 2,936.96
	Total Property Tax Requirement	$ 149,785.00

St. Charles 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	$	149,785.00
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	149,785.00

** 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	157,130,528
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.095325
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	149,785.00

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	$ 5,238.55
Remaining Cash Reserve	$ 5,238.55
Remaining Cash Reserve %	3%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**David Schmuecker**
ADDRESS	**1432 B Rd**
CITY & ZIP CODE	**West Point, 68788**
TELEPHONE	**402-372-2689**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Kenneth Ortmeier	David Schmuecker	Tia Fuhr
TITLE /FIRM NAME	Chairperson	Clerk	Oelkers & Associates, LLC
TELEPHONE	402-372-2535	402-372-2689	402-693-2202
EMAIL ADDRESS			

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- [ ] Board Chairperson
- [XXX] Clerk / Treasurer / Superintendent / Other
- [ ] 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.

St. Charles Township in Cuming County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 149,785.00
Motor Vehicle Pro-Rate		(2)	$ 330.00
In-Lieu of Tax Payments		(3)	$ 1.00
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)	**$ 150,116.00**

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*	**$ 150,116.00**

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

St. Charles 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	220,153.30 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)	5,503.83 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	225,657.13 (8)
Less: Restricted Funds from Lid Supporting Schedule	150,116.00 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	75,541.13 (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.

St. Charles Township in Cuming County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 149,785.00
Motor Vehicle Pro-Rate		(2)	$ 330.00
In-Lieu of Tax Payments		(3)	$ -
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)	**$ 150,115.00**

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*	**$ 150,115.00**

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

St. Charles 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 — 220,153.30 — 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) — 5,503.83 — (7)

Total Restricted Funds Authority = Line (1) + Line (7) — 225,657.13 — (8)

Less: Restricted Funds from Lid Supporting Schedule — 150,115.00 — (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) — 75,542.13 — (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.

St. Charles 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	$ -

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

St. Charles 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 9th day of September 2024, at 6:30 o'clock P.M. at Township Shed 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	$	153,884.47
2023-2024 Actual/Estimated Disbursements & Transfers	$	137,441.38
2024-2025 Proposed Budget of Disbursements & Transfers	$	667,500.00
2024-2025 Necessary Cash Reserve	$	5,238.55
2024-2025 Total Resources Available	$	672,738.55
Total 2024-2025 Personal & Real Property Tax Requirement	$	149,785.00
Unused Budget Authority Created For Next Year	$	75,542.13

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	149,785.00
Personal and Real Property Tax Required for Bonds	$	-

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REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

St. Charles 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)
Cuming County, Nebraska	7-1-24 to 7-1-25	Interlocal Road Gravel & Sign Agreement	
		From Page 2	$ -

Total Amount used as Lid Exemption $ -

BUDGET MEETING MINUTES

The Meeting of St Charles Township was held the 16th day of September, 2024, at 6:30 pm.

Notice of this meeting was published in West Point News newspaper on the 12th day of September, 2024.

Board Members:

Present	Absent
David Schmuecker	
Ken Ortmeier	
Mark Harstick	

1% Increase in Restricted Funds Authority

A motion was made by Mark Harstick and seconded by David Schmuecker to increase the total restricted funds authority by an additional 1%.

____ Ayes ____ Nays Motion: Passed ____ Failed ____

Request for Audit Waiver

A motion was made by David Schmuecker and seconded by Ken Ortmeier to request an audit waiver for the fiscal year ended June 30, 2024.

3 Ayes 0 Nays Motion: Passed ✓ Failed ____

Budget Approval

A motion was made by David Schmuecker and seconded by Ken Ortmeier to approve the St Charles Township budget as proposed.

3 Ayes 0 Nays Motion: Passed ✓ Failed ____

Adjournment

There being no further business, a motion was made by Mark Harstick and seconded by David Schmuecker to adjourn the meeting.

3 Ayes 0 Nays Motion: Passed ✓ Failed ____

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: ST. CHARLES TWP
%DAVE SCHMUECKER
1432 B 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
ST CHARLES	Township	2,700,945	157,130,528

**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

St. Charles Township
IN
Cuming County, Nebraska

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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

Meeting 6:00 P.M. Mar. 12- 2024
Roll call taken all present.
In bank at time of meeting
$ 97, 638. 17
$ 23.25 per ton from pit
$ 26.25 per ton (Wisner pit)
Rock $50.00 per ton Directly from
the Quarry Truck & Pup
47.00 per ton Plus Mileage
Directly From our Pit
Mark Harstick made a motion
to adjourne meeting seconded
by Ken Ortmeier.

April 9- 2024
6:00 P.M

State of Nebraska
County of Cuming

To: St. Charles Township Override

I, the undersigned, being the County Clerk of Cuming County, Nebraska, do hereby certify the following are true and complete results of the abstract of the votes cast at the election held May 12, 2020, in this county, as canvassed by the canvassing board of this county, with respect to the candidates, measures, propositions, and issues therein listed; and do further certify that to the best of my knowledge all such ballots, including early voting, and provisional have been voted, counted and canvassed in the manner provided by law.

Issue	Response	Votes Cast
St. Charles Township Override	Yes	44
	No	12

Witness my hand and official seal this 20th day of May, 2020.

COUNTY CLERK SEAL CUMING COUNTY NEBRASKA

/s/ Bonnie Voglstaner
Cuming County Clerk

(Seal)

Republican Party, Sample Ballot, Primary Election, May 12, 2020

Cuming County | State of Nebraska | Publication Ballot

PRESIDENTIAL TICKET

For President of the United States
Vote for ONE

- ○ Donald J. Trump
- ○ Bill Weld
- ○ _____

UNITED STATES SENATORIAL TICKET

For United States Senator
Six Year Term
Vote for ONE

- ○ Ben Sasse
- ○ Matt Innis
- ○ _____

CONGRESSIONAL TICKET

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

- ○ Jeff Fortenberry
- ○ _____

COUNTY TICKET

For County Supervisor
District 02
Vote for ONE

- ○ John A. Ross
- ○ Maynard Munderloh
- ○ _____

NONPARTISAN TICKET

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

NONPARTISAN TICKET

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

- ○ Mike Minert
- ○ _____
- ○ _____

Wisner Rural Fire District Levy Override

"Shall Wisner Rural Fire District be allowed to levy a property tax not to exceed 5 cents ($.05) per one hundred dollars of taxable valuation in excess of the limits prescribed by law for the 2020-2021 fiscal year and until and including fiscal year 2024-2025 for the purpose of all the general operations of the Fire District?"

- ○ Yes
- ○ No

TOWNSHIP TICKET

Garfield Township Levy and Lid Override

"Shall Garfield Township, Cuming County, Nebraska, be allowed to levy a property tax not to exceed 12 cents per one hundred dollars of taxable valuation in excess of the limits prescribed by law for the 2020-2021 fiscal year and until and including fiscal year 2024-2025 for the purpose of all the general operations of the Township?" AND "Shall Garfield Township, Cuming County, Nebraska, be allowed to increase its budgeted restricted funds for fiscal year 2020-2021 by $10,000 over the current year's restricted funds according to the adopted 2019-2020 budget statement?"

- ○ Yes
- ○ No

Grant Township Levy Override

"Shall Grant Township be allowed to levy a property tax not to exceed 22 cents ($.22) per one hundred dollars of taxable valuation in excess of the limits prescribed by law for the 2021-2022 fiscal year and until and including fiscal year 2025-2026 for the purpose of all the general operations of the Township?"

TOWNSHIP TICKET

St. Charles Township Levy Override

"Shall St. CharlesTownship be allowed to levy a property tax not to exceed 26 cents ($.26) per one hundred dollars of taxable valuation in excess of the limits prescribed by law for the 2020-2021 fiscal year and until and including fiscal year 2024-2025 for the purpose of all the general operations of the Township?"

- ○ Yes
- ○ No

~~Elkhorn Township Levy Override~~

"Shall Elkhorn Township be allowed to levy a property tax not to exceed 22 cents ($.22) per one hundred dollars of taxable valuation in excess of the limits prescribed by law for the 2020-2021 fiscal year and until and including fiscal year 2024-2025 for the purpose of all the general operations of the Township?"

- ○ Yes
- ○ No