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

December 9, 2025

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 2025. **That request has been approved.**

While performing, pursuant to Neb. Rev. Stat. § 84-304 (Supp. 2025), the preliminary examination necessary to determine whether further audit work would be required or the audit waiver should be allowed, the APA noted certain internal control or compliance matters, or other operational issues, within the Township.

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

Comment and Recommendation

List of Approved Payments

The APA obtained a copy of the April 8, 2025, meeting minutes for the Township Board (Board). Those minutes reflect a general approval of Township expenditures by the Board; however, the minutes did not clearly identify which expenditures were approved such as the vendor name, amount of claim, and brief purpose of the claim.

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

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

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

As a public body, moreover, the Board is subject to the provisions of the Open Meetings Act, which is set out at Neb. Rev. Stat. §§ 84-1407 to 84-1414 (Reissue 2024; Supp. 2025). Per Neb. Rev. Stat. § 84-1413(1) (Reissue 2024) public bodies, including the Board, are required to "keep minutes of all meetings," showing, among other things, "the substance of all matters discussed."

Furthermore, a good internal control plan and sound business practices require procedures to ensure that the Board approves all expenditures and business transactions of the Township prior to payment. Those same procedures should ensure also that the Board documents such approval in its meeting minutes, specifying the name of each payee, the exact amount of any disbursement, and the specific purpose of the payment.

Without such procedures, there is an increased risk for not only failure to comply with State statute but also loss or misuse of public funds.

> We recommend the implementation of procedures to ensure the Board approves all expenditures of Township funds prior to payment, and such approval is documented adequately in the Board's meeting minutes.

* * * * * *

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

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

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

Sincerely,



Mark Avery, CPA
Assistant Deputy Auditor

2025-2026
STATE OF NEBRASKA
GENERAL BUDGET FORM

GARFIELD TOWNSHIP

TO THE COUNTY BOARD AND COUNTY CLERK OF
CUMING County

CUMING COUNTY FILED
SEP 10 2025
ADDISEN JOHNSON, CLERK
DEPUTY

This budget is for the Period July 1, 2025, through June 30, 2026

Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct.

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

$	165,000.00	A1	Property Taxes for Non-Bond Purposes
		A2	Principal and Interest on Bonds
$	165,000.00	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

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

AUDITOR OF PUBLIC ACCOUNTS
RECEIVED
SEP 29 2025
STATE OF NEBRASKA

210,183,932	A7	**Total General Fund Certified Valuation (All Counties)**

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use ONLY

Budget Document To Be Used As Audit Waiver?

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

[X] YES [ ] NO

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

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

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

[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, 2024 through June 30, 2025?

[ ] YES [X] NO

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

APA Contact Information

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

Submission Information

Budget Due by 9-30-2025

Submit budget to:

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

GARFIELD TOWNSHIP in CUMING County

Line No.	TOTAL ALL FUNDS	Actual 2023 - 2024 (Column 1)		Actual/Estimated 2024 - 2025 (Column 2)		Adopted Budget 2025 - 2026 (Column 3)	
1	**Beginning Balances, Receipts, & Transfers:**						
2	Beginning Net Cash Balance	50,315.65	B1	50,845.83	B29	83,196.10	B57
3	Investments	-	B2	-	B30	-	B58
4	County Treasurer's Balance	2,484.23	B3	1,684.05	B31	1,639.84	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**52,799.88**	B4	**52,529.88**	B32	**84,835.94**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	132,422.78	B5	132,411.42	B33	161,764.71	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	330.36	B7	334.38	B35	400.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	476.70	B9	351.95	B37	25,000.00	B65
11	State Receipts: Property Tax Credit	18,628.60	B10	24,051.04	B38		
12	Local Receipts: Nameplate Capacity Tax	-	B11	-	B39	-	B66
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	10.64	B12	10.64	B40	100.00	B67
14	Local Receipts: Other	4,592.51	B13	285.01	B41	7,899.35	B68
15	Transfers In Of Surplus Fees **(To Lid Supporting Schedule, page 4)**	-	B14	-	B42	-	B69
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	-	B15	-	B43	-	B70
17	**Total Resources Available** (Lines 5 thru 16)	**209,261.47**	B16	**209,974.32**	B44	**280,000.00**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	156,731.59	B17	125,138.38	B45	270,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	-	B19	-	B47	-	B74
22	Debt Service: Bond Principal & Interest Payments	-	B20	-	B48	-	B75
23	Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)**	-	B21	-	B49	-	B76
24	Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)**	-	B22	-	B50	-	B77
25	Debt Service: Other	-	B23	-	B51	-	B78
26	Judgments	-	B24	-	B52	-	B79
27	Transfers Out of Surplus Fees	-	B25	-	B53	-	B80
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	-	B26	-	B54	-	B81
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**156,731.59**	B27	**125,138.38**	B55	**270,000.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**52,529.88**	B28	**84,835.94**	B56	**10,000.00**	B83
31					Cash Reserve Percentage	4%	B84

PROPERTY TAX RECAP

Tax from Line 6	161,764.71	B85
County Treasurer's Commission at 2% of Line 6	3,235.29	B86
Total Property Tax Requirement	**165,000.00**	B87

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	$ 165,000.00
Sinking Fund	
Bond Fund	$ -
_____ Fund	
Total Tax Request	** $ 165,000.00

** 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	210,183,932
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.078503
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	165,000.00

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	$ 10,000.00
Remaining Cash Reserve	$ 10,000.00
Remaining Cash Reserve %	4%

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

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			165,000.00	C1
(2)	Motor Vehicle Pro-Rate			400.00	C2
(3)	In-Lieu of Tax Payments			100.00	C3
(4)	Transfers of Surplus Fees			-	C4
	Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.				
(5)	Prior Year Capital Improvements Excluded from Restricted Funds (From 2024-2025 Lid Exceptions, Line (10))	-	C5		
(6)	**LESS:** Amount Spent During 2024-2025	-	C6		
(7)	**LESS:** Amount Expected to be Spent in Future Budget Years	-	C7		
(8)	Amount to be included as Restricted Funds **(Cannot be a Negative Number)**			-	C8
(8a)	Nameplate Capacity Tax			-	C9
(9)	**TOTAL RESTRICTED FUNDS (A)**			**165,500.00**	C10

	Lid Exceptions				
(10)	Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	-	C11		
(11)	**LESS:** Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (7).	-	C12		
(12)	Allowable Capital Improvements			-	C13
(13)	Bonded Indebtedness			-	C14
(14)	Public Facilities Construction Projects (Statute 72-2301 to 72-2308) **(Fire Districts & Hospital Districts Only)**			-	C15
(15)	Interlocal Agreements/Joint Public Agency Agreements			-	C16
(16)	Public Safety Communication Project - Statute 86-416 **(Fire Districts Only)**			-	C17
(16a)	Benefits Paid Under the Firefighter Cancer Benefits Act **(Fire Districts & Airport Authorities Only)**			-	C18
(17)	Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)**			-	C19
(18)	Judgments			-	C20
(19)	Refund of Property Taxes to Taxpayers			-	C21
(20)	Repairs to Infrastructure Damaged by a Natural Disaster			-	C22
(21)	**TOTAL LID EXCEPTIONS (B)**			-	C23
	TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) *To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21*			**165,500.00**	C24

*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 2025-2026

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority = Line (8) from last year's Lid Computation Form	D1	171,200.91
		Option 1 - (1)

OPTION 2

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

Line (1) of Prior Year Lid Computation Form	D2	-
		Option 2 - (A)
Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5))	D3	- %
		Option 2 - (B)
Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B))	D4	-
		Option 2 - (C)
Calculated Prior Year Restricted Funds Authority (Line (A) Plus Line (C)) =	D5	-
		Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — D6: 2.50 % — (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — D7: - % — (3)

2025 Growth per Assessor	/	2024 Valuation	=	-	%
				Multiply times 100 To get %	

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** — D8: - % — (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** — D9: - % — (5)

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

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	D10	2.50 %
		(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	D11	4,280.02
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	175,480.93
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	165,500.00
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	9,980.93
		(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

2025-2026 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, 2024 THROUGH JUNE 30, 2025

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, 2024 THROUGH JUNE 30, 2025

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 ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

(certification required on or before August 20th, of each year)

GARFIELD TWP
%WALTER LUEBBERT
TO: 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)	Allowable Growth Value	Total Taxable Value
GARFIELD	Township	2,186,818	210,183,932

** Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I 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)

8/19/2025
(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.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

3,946,952 Pers Prior
4,418,415 Pers Value

174,277,066 Real Prior
205,765,517 Real Value

Affidavit of Publication

STATE OF NEBRASKA, COUNTY OF CUMING

Brandi Mastel, Being by me first duly sworn, deposes and says that she is the Bookkeeper of the West Point News, a legal weekly newspaper printed and published at West Point, in Cuming County, Nebraska and of general circulation in said County and State: that said newspaper has a bona fide circulation of more than 300 copies weekly, in said County: and has been published in said County for more than 52 successive weeks prior to the first publication of the attached notice, that the attached notice was published in said newspaper for 1 consecutive week(s) being the issues starting with 9/4/2025 and ending with 9/4/2025

Brandi Mastel

Brandi Mastel, Bookkeeper

Subscribed in my presence, and sworn to before me this date:
9/4/2025

Tracy A. Prettyman

Notary Public

GENERAL NOTARY - State of Nebraska
TRACY A. PRETTYMAN
My Comm. Exp. Sept. 10, 2025

Name	GARFIELD TOWNSHIP
Order Number	175019
Number Issues	1
First Issue	**9/4/2025**
	9/4/2025
Discount for mins	- $
Prep & Notary fees	$0
TOTAL PRICE	**$112.00**

WEST POINT NEWS WISNER News-Chronicle

Affidavit of Publication

cont. GARFIELD TOWNSHIP Order No: 175019

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 9 day of Sept 2025, at 8:00 o'clock PM at 1022 23Rd Rd for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	$	156,731.59
2024-2025 Actual/Estimated Disbursements & Transfers	$	125,138.38
2025-2026 Proposed Budget of Disbursements & Transfers	$	270,000.00
2025-2026 Necessary Cash Reserve	$	10,000.00
2025-2026 Total Resources Available	$	280,000.00
Total 2025-2026 Personal & Real Property Tax Requirement	$	165,000.00
Unused Budget Authority Created For Next Year	$	9,980.93

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	165,000.00
Personal and Real Property Tax Required for Bonds	$	-

ZNEZ WPN 9-4-25

WEST POINT NEWS WISNER News-Chronicle

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 Lawbert 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 Pausson seconded the motion. Motion Carried.
Larry Nitzche moved to accept the Audit Waiver Request. Motion Carried. seconded by Walter Leubbert.
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 Nitzche

The budget hearing of Garfield Township was held at the Dudley Pearson home on 9 9 25 at 8:0 P.M.
Meeting called to order by Chairman Dudley Pearson. Walter Lubbert was elected as chairman of this meeting.
He then opened the budget hearing.
The 2025-2026 budget was read and discussed. Dudley Pearson moved to accept the budget. Motion seconded by Walter Lubbert. Motion carried.
the budget meeting was opened at 8:15 on 9 9 25. The request for audit Waiver was moved by Pearson. and seconded by Lubbert. motion carried. Larry Nitzke moved to accept the budget in the amount of $165,000.00 Pearson seconded the motion. The meeting was adjourned at 8:30 P.M.

Larry Nitzke clerk

all members present.
Bank balance : 57,152.83
Co. treasurer : 3763.44
all bills paid. all roads are in great shape.
2" rain since last meeting.

Larry Kitzke clerk

12 9 24 Schoolhouse mating 4:30 P.M
all members present
Bank balance : 25 991.82
Co. treasurer :
all bills paid. all roads are perfect.

Larry Kitzke clerk

4 8 25

Schoolhouse meeting 7:30 P.M.
All members present
Bank balance : 52562.40
Co. treasurer : 5092.03
all bills paid as listed. Roads all good.
Person abstained from approving check # 1784.

Larry Kitsake clerk

5 13 25 Schoolhouse meeting 7:30 P.M.
All members present
Bank balance : 33 459.93

BUDGET HEARING MINUTES

The Budget Hearing of Garfield Township 68045 was held the 9th day of Aug Sept, 2025, at 1072 23rd Oakland NE. Notice of the budget hearing was published in West Point News newspaper on the 4th day of Aug Sept, 2025.

Board Members:

Present	Absent
Luebbert	none
Nitzche	
Persson	

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 Luebbert to close the budget hearing.

3 Ayes ____ Nays Motion: Passed X Failed ____

The budget hearing was closed at 8:15 p.m.

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

3 Ayes ____ Nays Motion: Passed X Failed ____