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

Cuming Township Cuming County
2018 F Rd
West Point, NE 68788-

RE: Cuming Township Cuming County

Dear Board:

We have received and reviewed the audit waiver request for the Cuming Township Cuming County for the fiscal year 2024. **The 2024 audit waiver request has been approved.**

If you have any questions, please contact our office at (402) 471-2111.

Sincerely,

Mark Avery, CPA
Assistant Deputy Auditor
Subdivision Audit Review Coordinator

2024-2025
STATE OF NEBRASKA
GENERAL BUDGET FORM

Cuming 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:

$	165,641.00	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
$	165,641.00	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2024

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

183,331,966	**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

Cuming 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	$ 82,644.12	$ 126,721.88	$ 108,007.36
3	Investments	$ -	$ -	$ 50,844.78
4	County Treasurer's Balance	$ 200.09	$ 1,466.89	$ 1,162.27
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 82,844.21**	**$ 128,188.77**	**$ 160,014.41**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 134,332.64	$ 135,889.76	$ 162,393.14
7	Federal Receipts	$ -	$ -	$ -
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	$ 342.94	$ 343.16	$ 350.00
9	State Receipts: State Aid	$ -	$ -	$ -
10	State Receipts: Other	$ 655.17	$ 880.25	$ -
11	State Receipts: Property Tax Credit	$ 15,503.38	$ 17,532.94	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	$ 4.96	$ 4.96	$ -
14	Local Receipts: Other	$ 5,648.17	$ 4,204.21	$ 5,000.00
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)	**$ 239,331.47**	**$ 287,044.05**	**$ 327,757.55**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 111,142.70	$ 127,029.64	$ 201,600.00
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ -	$ -	$ 121,000.00
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)	**$ 111,142.70**	**$ 127,029.64**	**$ 322,600.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 128,188.77**	**$ 160,014.41**	**$ 5,157.55**
31	Cash Reserve Percentage			3%

PROPERTY TAX RECAP

Tax from Line 6	$ 162,393.14
County Treasurer's Commission at 2% of Line 6	$ 3,247.86
Total Property Tax Requirement	$ 165,641.00

Cuming 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	$	165,641.00
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	165,641.00

** 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	183,331,966
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.090350
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	165,641.00

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	$	5,157.55
Remaining Cash Reserve	$	5,157.55
Remaining Cash Reserve %		3%

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	**Craig Wooldrik**
ADDRESS	**2018 F Rd**
CITY & ZIP CODE	**West Point, 68788**
TELEPHONE	**402-372-2690**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Nick Luebbert	Craig Wooldrik	Tia Fuhr
TITLE /FIRM NAME	Chairperson	Clerk	Oelkers & Associates, LLC
TELEPHONE	402-372-2079	402-372-2690	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.

Cuming Township in Cuming County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 165,641.00
Motor Vehicle Pro-Rate		(2)	$ 350.00
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)	**$ 165,991.00**

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*	**$ 165,991.00**

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

Cuming 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 — 194,212.99 — 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) — 6,797.45 — (7)

Total Restricted Funds Authority = Line (1) + Line (7) — 201,010.44 — (8)

Less: Restricted Funds from Lid Supporting Schedule — 165,991.00 — (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) — 35,019.44 — (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.

Cuming 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

Cuming 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 18th day of September 2024, at 7:30 o'clock P.M. at Nick Luebbert Residence 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	$	111,142.70
2023-2024 Actual/Estimated Disbursements & Transfers	$	127,029.64
2024-2025 Proposed Budget of Disbursements & Transfers	$	322,600.00
2024-2025 Necessary Cash Reserve	$	5,157.55
2024-2025 Total Resources Available	$	327,757.55
Total 2024-2025 Personal & Real Property Tax Requirement	$	165,641.00
Unused Budget Authority Created For Next Year	$	35,019.44

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	165,641.00
Personal and Real Property Tax Required for Bonds	$	-

Cut Off Here Before Sending To Printer

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Cuming Township — SUBDIVISION NAME

Cuming County — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Cuming County, Nebraska	7-1-2024 to 7-1-2025	Interlocal Road Gravel & Sign Agreement	
		From Page 2	$ -

Total Amount used as Lid Exemption $ -

BUDGET MEETING MINUTES

The Meeting of Cuming Township was held the 18th day of September, 2024, at 7:30 pm.

Notice of this meeting was published in West Point News newspaper on the 11th day of September, 2024.

Board Members:

Present	Absent
Nick Luebbert Pres	
Andrew Wiechman Tres.	
Craig Wooldrik Clerk	

1% Increase in Restricted Funds Authority

A motion was made by Andrew Weichman and seconded by Craig Wooldrik to increase the total restricted funds authority by an additional 1%.

3 Ayes Ø Nays Motion: Passed ✓ Failed

Request for Audit Waiver

A motion was made by Craig Wooldrik and seconded by Nick Luebbert to request an audit waiver for the fiscal year ended June 30, 2024.

3 Ayes Ø Nays Motion: Passed ✓ Failed

Budget Approval

A motion was made by Nick Luebbert and seconded by Andrew Wiechman to approve the Cuming Township budget as proposed.

3 Ayes Ø Nays Motion: Passed ✓ Failed

Adjournment

There being no further business, a motion was made by Andrew Wiechman and seconded by Nick Luebbert to adjourn the meeting.

3 Ayes Ø Nays Motion: Passed ✓ Failed

5/31/24

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Cuming 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 18th day of September 2024, at 7:30 o'clock P.M. at Nick Luebbert Residence 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	$	111,142.79
2023-2024 Actual/Estimated Disbursements & Transfers	$	127,029.64
2024-2025 Proposed Budget of Disbursements & Transfers	$	322,600.00
2024-2025 Necessary Cash Reserve	$	5,157.55
2024-2025 Total Resources Available	$	327,757.55
Total 2024-2025 Personal & Real Property Tax Requirement	$	166,641.00
Unused Budget Authority Created For Next Year	$	36,019.44
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	166,641.00
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

Minutes for Cuming Township

Date: 4-9-24 Location: Nick Luebbert residence Time of meeting: 7:00 PM

Attendance: Luebbert, Wiechman, Waldik Open Meetings Act Available!

Treasure Report: starting balance: $ 95,407.59

List of transactions:

Date	check #	payee		amount
4-9-24	auto withdraw	CCPPD		
	auto withdraw	IRS		$ 104.54
	4826	Bomgaars	repairs	$ 7846.20
	4827	EMC Insurance		$ 1924.04
	4828	Nick Luebbert	wages	$ 972.74
	4829	Farmers Pride	fuel	$ 16,559.63
	4830	Stolp Gravel	gravel	$ 75.00
	4831	Nick Luebbert	meeting	$ 75.00
	4832	Andrew Wiechman	meeting	$ 75.00
	4833	Craig Waldik	meeting	

- $ 27,631.95

Income: (warrants, interest, grants, job perform)

Warrant $ 846.92

+ $ 846.92

Treasure report: New Balance: $ 68,622.56

Old Business:

gravel slowly getting delivered

New Business:

Adjourn: Waldik motioned to Adjourn 2nd Lubbert, motion passed

Respectfully submitted Craig Waldik, Clerk

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: CUMING TWP
%CRAIG WOOLDRIK
2018 F 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
CUMING	Township	4,834,876	183,331,966

**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.