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

October 31, 2025

Cleveland Township Cuming County
2125 19th Road
Bancroft, NE 68004-

RE: Cleveland Township Cuming County

Dear Board:

We have received and reviewed the audit waiver request for the Cleveland Township Cuming County for the fiscal year 2025. **The 2025 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

2025-2026
STATE OF NEBRASKA
GENERAL BUDGET FORM

CLEVELAND TOWNSHIP

TO THE COUNTY BOARD AND COUNTY CLERK OF
CUMING County

FILED CUMING COUNTY
SEP 29 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:

$ 97,500.00	A1	Property Taxes for Non-Bond Purposes
	A2	Principal and Interest on Bonds
$ 97,500.00	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of JULY 1, 2025

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

199,651,212	A7	**Total General Fund Certified Valuation (All Counties)**

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

County Clerk's Use ONLY

AUDITOR OF PUBLIC ACCOUNTS
RECEIVED
OCT 01 2025
STATE OF NEBRASKA

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?

[ ] YES [X] 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

CLEVELAND 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	87,382.36	B1	45,651.50	B29	60,325.64	B57
3	Investments	-	B2	-	B30	-	B58
4	County Treasurer's Balance	76.22	B3	1,021.33	B31	2,996.38	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**87,458.58**	B4	**46,672.83**	B32	**63,322.02**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	71,055.75	B5	75,006.90	B33	95,588.24	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	181.59	B7	186.71	B35	175.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	258.71	B9	219.37	B37	-	B65
11	State Receipts: Property Tax Credit	9,155.30	B10	11,971.96	B38		
12	Local Receipts: Nameplate Capacity Tax	-	B11	-	B39	-	B66
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	-	B12	-	B40	-	B67
14	Local Receipts: Other	723.62	B13	1,436.48	B41	-	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)	**168,833.55**	B16	**135,494.25**	B44	**159,085.26**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	94,186.32	B17	40,185.10	B45	90,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	4,012.73	B46	10,000.00	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	27,974.40	B19	27,974.40	B47	27,974.40	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)	**122,160.72**	B27	**72,172.23**	B55	**127,974.40**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**46,672.83**	B28	**63,322.02**	B56	**31,110.86**	B83
31					Cash Reserve Percentage	35%	B84

PROPERTY TAX RECAP

Tax from Line 6	95,588.24	B85
County Treasurer's Commission at 2% of Line 6	1,911.76	B86
Total Property Tax Requirement	**97,500.00**	B87

CLEVELAND 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	$	97,500.00
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	97,500.00

** 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	199,651,212
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.048835
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	97,500.00

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	$	31,110.86
Remaining Cash Reserve	$	31,110.86
Remaining Cash Reserve %		35%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Cleveland Township**
ADDRESS	**2125 19th Rd.**
CITY & ZIP CODE	**Bancroft, NE 68004**
TELEPHONE	**(402) 648-7591**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Roger Peters	Ryan Roeber	
TITLE /FIRM NAME	Chairperson	Treasurer	
TELEPHONE	(402) 528-7282	(402) 385-3949	
EMAIL ADDRESS			

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

- [ ] Board Chairperson
- [x] 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.

CLEVELAND TOWNSHIP in CUMING County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			97,500.00	C1
(2)	Motor Vehicle Pro-Rate			175.00	C2
(3)	In-Lieu of Tax Payments			-	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))	5,000.00	C5		
(6)	**LESS:** Amount Spent During 2024-2025	4,012.73	C6		
(7)	**LESS:** Amount Expected to be Spent in Future Budget Years	987.27	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)**			**97,675.00**	C10

	Lid Exceptions				
(10)	Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	10,000.00	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).	987.27	C12		
(12)	Allowable Capital Improvements			9,012.73	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)**			**9,012.73**	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*	**88,662.27**	C24

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

CLEVELAND 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	86,618.60
		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: 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** — 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	3.50 %
		(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	D11	3,031.65
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	89,650.25
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	88,662.27
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	987.98
		(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.

CLEVELAND TOWNSHIP in CUMING County

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
Road Projects	$	10,000.00

Total - Must agree to Line 10 on Lid Support Page 4	$	10,000.00

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}

TO: CLEVELAND TWP
%RYAN ROEBER
1590 U ROAD
BANCROFT, NE 68004

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
CLEVELAND	Township	2,095,290	199,651,212

* *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

7,343,223 Pers Prior
9,153,223 Pers Value

164,665,442 Real Prior
190,497,989 Real Value

COUNTY OF THURSTON

STATE OF NEBRASKA

Jason Sturek, being first duly sworn deposes and says that he is the publisher of The Pender Times, a weekly newspaper, printed and published at Pender, Nebraska, and of general circulation in said county. That said newspaper is a legal newspaper under the statutes of the State of Nebraska, in that said newspaper is printed in the English language, has a bonafide circulation of at least 300 copies weekly, has been published within the County of Thurston for 52 successive weeks prior to the publication of the annexed notice and is printed while in an office maintained at Pender, in Thurston County, Nebraska; that the annexed Advertisement or Notice was published in said newspaper .....1..... consecutive weeks, the first publication being on the .....4... day of ...Sept....., ...2025. and the last publication being on the .....day of .....,

.....

.....
Publisher

Subscribed and sworn to before me this .....4.... day of Sept... A.D., ...2025...

.....
Notary Public

My Commission expires..11-17-28

Publication Feeds $..140.59....

Notary Fees $.....

Total Fees $.....

GENERAL NOTARY - State of Nebraska
JENNIFER J. TYRRELL
My Comm. Exp. November 17, 2028

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

CLEVELAND 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 September 2025, at 7 o'clock P.M. at ST JOHNS - 2175 15TH RD, PENDER 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	$	122,160.72
2024-2025 Actual/Estimated Disbursements & Transfers	$	72,172.23
2025-2026 Proposed Budget of Disbursements & Transfers	$	127,974.40
2025-2026 Necessary Cash Reserve	$	31,110.86
2025-2026 Total Resources Available	$	159,085.26
Total 2025-2026 Personal & Real Property Tax Requirement	$	97,500.00
Unused Budget Authority Created For Next Year	$	987.98
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	97,500.00
Personal and Real Property Tax Required for Bonds	$	-

Publish Thursday, September 4, 2025 - ZNEZ

Annual Budget Meeting
Cleveland Township
Sept 10- 2025

The meeting was held at Saint Johns Church in Cenny County Mn. at 7:00 p.m. President Roger Peters called the meeting to order All board members were present Roger Peters, Ryan Roeber, + Paul Lehmkuhl The only other person there was the Machine operator Steve Meyer. Minutes of the previous meeting was read by Clerk Paul Lehmkuhl. Ryan Roeber read the treas report. Ryan Roeber made a motion to accept the budget as printed in the Pender Times newspaper. Roger Peters 2nd Motion was accepted as read. Our Sub-division has elected to use the budget document as the audit waiver, a prepaid budget survey and notice of the hearing was duly published. old business the board had a discussion on [redacted] which culverts to replace this year. with no further business Ryan Roeber moved to ajourn, Paul Lehmkuhl 2nd the motion Meeting ajourned at 7:45 PM

Paul Lehmkuhl
Township Clerk

Cleveland Township Meeting

June 19- 2025 1-PM

The meeting was called to order by Pres. Roger Peters with all board members present. Minutes of the previous meeting was read by Clerk Paul Lehmbuhl approved as read by Ryan Roeber Treas read the treas report. Old business Motion was made by Ryan Roeber to approve all bills paid from July 2024 till the end of June 2025. Motion was 2nd by Roger Peters. Motion carried. New business was discussed about replacing some culverts. Ryan Roeber will get a bid for replacing them. No further business was brought forth. Motion was made by Paul Lehmbuhl to ajourn 2nd by Roger Peters. Motion carried meeting ajourned

Paul Lehmbuhl
Township Clerk