Hanna, Kyle

From: Hanna, Kyle
Sent: Monday, November 17, 2025 3:08 PM
To: 'throener@yahoo.com'
Cc: Schreier, Jeff
Subject: Sherman Township Cuming County - Budget Review

Board Chairperson:

We have received and reviewed the audit waiver request for Sherman Township Cuming County for the fiscal year ending in 2025. The 2025 audit waiver request has been approved.

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

Kyle Hanna
Auditor II
Nebraska Auditor of Public Accounts
Room 2303 – State Capitol
Lincoln, NE 68509
Phone: 402-219-3111
kyle.hanna@nebraska.gov

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2025-2026
STATE OF NEBRASKA
GENERAL BUDGET FORM

Sherman Township

TO THE COUNTY BOARD AND COUNTY CLERK OF
Cuming County

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:

$	229,500.00	A1	Property Taxes for Non-Bond Purposes
		A2	Principal and Interest on Bonds
$	229,500.00	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

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

273,095,253	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?

[ ] 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

Sherman 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	520,871.60	B1	600,498.66	B29	666,473.17	B57
3	Investments	-	B2	-	B30	-	B58
4	County Treasurer's Balance	2,266.07	B3	1,491.88	B31	748.89	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**523,137.67**	B4	**601,990.54**	B32	**667,222.06**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	188,796.35	B5	176,944.04	B33	225,000.00	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	464.77	B7	440.23	B35	440.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	1,256.95	B9	1,098.86	B37	1,100.00	B65
11	State Receipts: Property Tax Credit	23,861.22	B10	28,633.54	B38		
12	Local Receipts: Nameplate Capacity Tax	-	B11	-	B39	-	B66
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	10.08	B12	10.08	B40	10.00	B67
14	Local Receipts: Other	16,048.23	B13	24,950.94	B41	25,000.00	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)	**753,575.27**	B16	**834,068.23**	B44	**918,772.06**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	151,584.73	B17	166,846.17	B45	180,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	-	B19	-	B47	650,000.00	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)	**151,584.73**	B27	**166,846.17**	B55	**830,000.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**601,990.54**	B28	**667,222.06**	B56	**88,772.06**	B83
31					Cash Reserve Percentage	49%	B84

PROPERTY TAX RECAP			
	Tax from Line 6	225,000.00	B85
	County Treasurer's Commission at 2% of Line 6	4,500.00	B86
	Total Property Tax Requirement	**229,500.00**	B87

Sherman 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	$	229,500.00
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	229,500.00

** 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	273,095,253
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.084037
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	229,500.00

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	$ 88,772.06
Remaining Cash Reserve	$ 88,772.06
Remaining Cash Reserve %	49%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Allan Franzluebbers**
ADDRESS	**1116 18th Road**
CITY & ZIP CODE	**West Point 68788**
TELEPHONE	**(402) 372-6559**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Doug Throener	Matt Meier	Cleo Toelle
TITLE /FIRM NAME	Chairperson	Treasurer	Auten, Pruss & Beckmann, PC
TELEPHONE	(402) 380-0233	(402) 372-8533	(402) 372-5351
EMAIL ADDRESS	throener@yahoo.com		ctoelle53@gmail.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.

Sherman Township in Cuming County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			229,500.00	C1
(2)	Motor Vehicle Pro-Rate			440.00	C2
(3)	In-Lieu of Tax Payments			10.00	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)**			**229,950.00**	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*			**229,950.00**	C24

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

Sherman 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	371,763.50
		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)

1,888,600.00	/	234,766,491.00	=	0.80 %
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	13,011.72
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	384,775.22
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	229,950.00
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	154,825.22
		(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.

Sherman 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

Sherman 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)
		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

Sherman 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)

TO: SHERMAN TWP
%ALLAN FRANZLUEBBERS
1116 18TH 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
SHERMAN	Township	1,888,600	273,095,253

**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

14,833,227 Pers Prior
13,880,402 Pers Value
219,933,264 Real Prior
259,214,851 Real Value

Sherman Township

Minutes of 9-24-25

Meeting was called to order at 7:30 PM

Present were Al Franzluebbers, Doug Throener and Matt Meier.

The budget for 2025-2025 was presented.

Motion to adopt the budget as presented was made by Throener, second by Franzluebbers.

Meier, Franzluebbers, Throener vote yes. No None

Motion to reserve the CDs at Charter West Bank totaling $263,265.52 for the purchase of equipment by Matt Meier, second by Franzluebbers.

Meier, Franzluebbers, Throener vote yes. No-None

Motion by Franzluebbers to increase the LID limitation by 1%. Second by Throener.

Meier, Franxeluebbers, Throener vote yes. No-None.

Motion to use the budget document as the Audit Waiver was made Franzluebbers, second by Throener.

Meier, Franzluebbesr, Throener vote yes. No-None.

Motion to adjourn meeting by Franzluebbers second by Meier.

Meier, Franzluebbers, Throener vote yes. No-None.

Meeting adjourned.

Affidavit of Publication

cont. SHERMAN TOWNSHIP Order No: 175187

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Sherman 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 24 day of September 2025, at 7:30 o'clock P.M. at 307 Plaza Drive, West Point, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	$	151,584.73
2024-2025 Actual/Estimated Disbursements & Transfers	$	166,846.17
2025-2026 Proposed Budget of Disbursements & Transfers	$	830,000.00
2025-2026 Necessary Cash Reserve	$	88,772.06
2025-2026 Total Resources Available	$	918,772.06
Total 2025-2026 Personal & Real Property Tax Requirement	$	229,500.00
Unused Budget Authority Created For Next Year	$	154,825.22

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	229,500.00
Personal and Real Property Tax Required for Bonds	$	-

ZNEZ WPN 9-11-25

WEST POINT NEWS WISNER News-Chronicle

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 9/11/2025 and ending with 9/11/2025

Brandi Mastel

Brandi Mastel, Bookkeeper

Subscribed in my presence, and sworn to before me this date:
9/11/2025

Tracy A. Prettyman

Notary Public

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

Name	SHERMAN TOWNSHIP
Order Number	175187
Number Issues	1
First Issue	9/11/2025
	9/11/2025

Discount for mins	- $
Prep & Notary fees	$0
TOTAL PRICE	$112.00

WEST POINT NEWS WISNER News-Chronicle

Sherman Township
Account Reconciliation
As of Jun 30, 2025
10100 - Checking
Bank Statement Date: June 30, 2025

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		158,485.14
Add: Cash Receipts		12,978.95
Less: Cash Disbursements		(1,159.03)
Add (Less) Other		232,209.59
Ending GL Balance		402,514.65
Ending Bank Balance		402,514.65
Add back deposits in transit		
Total deposits in transit		
(Less) outstanding checks		
Total outstanding checks		
Add (Less) Other		
Total other		
Unreconciled difference		0.00
Ending GL Balance		402,514.65

SHERMAN TOWNSHIP MONTHLY MEETING FOR MAY WAS CALLED TO ORDER AT 7:30 PM ON 5-13-25 PRESENT WERE AL FRANZLUEBBERS, MATT MEIER, DOUG THROENER MEMBERS AND GENE CIHACEK OPERATOR.

BILLS WERE REVIEWED AND PAID.

DISCUSSION WAS HELD ON NEW ROAD GRADER TO BE DELIVERED IN JUNE OR JULY PART OF DISCUSSION WAS CASHING IN CDs TO PAY FOR GRADER

DISCUSSION ON ROAD CONDITIONS AND GRAVEL ALLOTMENT AND PLACEMENT OF ROCK ON TROUBLE AREAS.

DISCUSSED CULVERT ON RD B BLOCKED WILL HIRE BACKHOE TO CLEAN DITCH AND CULVERT TO PREVENT ROAD FROM FLOODING

MEETING WAS ADJOURNED AT 8:45.