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 20, 2025

Sherman Township Gage County
33546 S 108th Rd
Holmesville, NE 68374-

RE: Sherman Township Gage County

Dear Board:

We have received and reviewed the audit waiver request for the Sherman Township Gage 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

Sherman Township

TO THE COUNTY BOARD AND COUNTY CLERK OF
Gage 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:

$ 32,949.06	A1	Property Taxes for Non-Bond Purposes
	A2	Principal and Interest on Bonds
$ 32,949.06	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

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

111,714,236	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

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	2,177.58	B1	33,127.33	B29	37,738.41	B57
3	Investments	45,397.47	B2	-	B30	-	B58
4	County Treasurer's Balance	125.20	B3	169.74	B31	44.00	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**47,700.25**	B4	**33,297.07**	B32	**37,782.41**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	26,476.22	B5	26,554.13	B33	32,303.00	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	80.65	B7	79.05	B35	80.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	168.76	B9	162.95	B37	-	B65
11	State Receipts: Property Tax Credit	2,721.98	B10	3,624.12	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	150.47	B13	215.71	B41	200.00	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)	**77,298.33**	B16	**63,933.03**	B44	**70,365.41**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	23,178.38	B17	19,209.66	B45	25,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	10,000.00	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	20,822.88	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	6,940.96	B51	35,000.00	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)	**44,001.26**	B27	**26,150.62**	B55	**70,000.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**33,297.07**	B28	**37,782.41**	B56	**365.41**	B83
31					Cash Reserve Percentage	1%	B84

PROPERTY TAX RECAP			
	Tax from Line 6	32,303.00	B85
	County Treasurer's Commission at 2% of Line 6	646.06	B86
	Total Property Tax Requirement	**32,949.06**	B87

Sherman Township in Gage 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	$	32,949.06
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	32,949.06

** 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	111,714,236
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.029494
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	32,949.06

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	$	365.41
Remaining Cash Reserve	$	365.41
Remaining Cash Reserve %		1%

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	**Darin Frerichs**
ADDRESS	**33546 S 108th Road**
CITY & ZIP CODE	**Holmesville NE 68374**
TELEPHONE	**402-239-6471**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Darin Frerichs	Denise Spilker	Jennifer Busboom CPA
TITLE /FIRM NAME	Chairperson	Treasurer	Blobaum & Busboom PC
TELEPHONE	402-239-6471	402-223-9243	402-729-6136
EMAIL ADDRESS		kidspilk@hotmail.com	bbcpas@windstream.net

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 Gage County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			32,949.06	C1
(2)	Motor Vehicle Pro-Rate			80.00	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))	-	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)**			**33,029.06**	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*			**33,029.06**	C24

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

Sherman Township
in
Gage 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	77,616.89
		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)

671,228.00	/	87,603,706.00	=	0.77 %
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	2,716.59
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	80,333.48
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	33,029.06
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	47,304.42
		(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 Gage County

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted

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

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)

WILLET & CAROTHERS

TO: 2205 N 6TH STE 10A
BEATRICE NE 68310-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF: GAGE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
SHERMAN TOWNSHIP	Township	671,228	111,714,236

**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 PATRICIA MILLIGAN , GAGE 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.

Patricia Milligan
(signature of county assessor)

COUNTY ASSESSOR Seal STATE OF NEBRASKA

August 18, 2025
(date)

CC: County Clerk, GAGE 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 | 6,322,521 Pers Prior | 6,396,349 Pers Value | $1,281,185 Real Prior | 105,317,887 Real Value

Sherman Township

Summary of Significant Forecast Assumptions

Years Ended June 30, 2025 and 2026

This financial forecast presents, to the best of management's knowledge and belief, the expected revenue and expenditures of the Sherman Township for the forecast period. Accordingly, the forecast reflects management's judgment as of August 29, 2025, the date of this forecast, of expected conditions and its expected course of action. The presentation of prospective information is for compliance with Nebraska law requiring political subdivisions to file an annual budget with their respective county clerk and the State Auditor's office. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

Forecasted Results for the Year Ending June 30, 2025

Forecasted results for the year ending June 30, 2025 were calculated by annualizing the Results of the operations for the remainder of the 2024-2025 year based on historical results.

Forecasted Results for the Year Ending June 30, 2026

Forecasted results for the year ending June 30, 2026 were based upon the forecasted results of operations for the year ending June 30, 2025 as well as any additional requirements for 2025-2026 based on input from the governing board including the following:

Revenues are budgeted at the amounts similar to the prior year with the exception of the state revenues where State Department of Revenue estimates are used.

Operating expenditures are estimated at the highest several years' prior experience.

Debt service expenditures, if applicable, are according the amortization schedules.

Capital outlay is budgeted at the maximum remaining available funds, given a minimal cash reserve.

Blobaum & Busboom, P.C.
Certified Public Accountants

Brian L. Blobaum, CPA
Jennifer M. Busboom, CPA
Michael A. Blobaum, CPA

410 4th Street, P.O. Box 604 • Fairbury, NE 68352 • Phone: (402) 729-6136 • Fax: (833) 564-5032• Email: bbcpas@windstream.net
Hebron Branch Office :120 South 4th Street • Hebron, NE 68370 • Phone: (402) 768-6485

Accountants' Compilation Report

Board of Trustees
Sherman Township
Virginia, NE 68458

Management is responsible for the accompanying historical financial statement of the Sherman Township, Nebraska, which comprises financial information in the form of the 2025-2026 State of Nebraska General Budget Form, included in the accompanying prescribed form for the years ended June 30, 2024 and June 30, 2025, in accordance with the Nebraska Auditor of Public Accounts. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA and the form prescribed by the Nebraska Auditor of Public Accounts. We did not audit, examine, or review the historical financial statement included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the historical financial statement included in the accompanying prescribed form.

The historical financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the accompanying forecast of Sherman Township, Nebraska, which comprises forecasted information in the form of the 2025-2026 State of Nebraska General Budget Form, included in the accompanying prescribed form in accordance with the Nebraska Auditor of Public Accounts for the year ended June 30, 2026, including the summary of significant forecast assumptions in accordance with the guidelines for the presentation of a forecast established by the American Institute of Certified Public Accountants (AICPA). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit, examine, or review the forecast nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the forecast included in the accompanying prescribed form.

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit the summary of significant accounting policies required by guidelines for the presentation of a forecast established by the AICPA other than those related to significant assumptions. If the omitted disclosures were included in the forecast, they might influence the user's conclusion about the results of operations of the forecasted period. Accordingly, the forecast is not designed for those who are not informed about such matters.

The forecast included in the accompanying prescribed form is presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The accompanying budget form and report are intended solely for the information and use of the Nebraska Auditor of Public Accounts, Gage County Clerk, and management of the Sherman Township are not intended to be and should not be used by anyone other than these specified parties.

Blobaum & Busboom PC

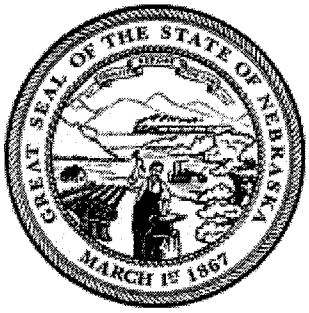
Fairbury, Nebraska
August 29, 2025

Official Nebraska Government Website (http://www.nebraska.gov/)

.GOV

Select Language | ▼

(http://www.nebraska.gov/) All State Agencies (http://www.nebraska.gov/allagencies.html) | All State Services (http://www.nebraska.gov/allservice.html) |



(http://auditors.nebraska.gov/)

Nebraska Auditor of Public Accounts

Accountability, Integrity, Reliability

Mike Foley

Please Print For Your Records

Filing Confirmation For The Reporting Period of July 1, 2024 through June 30, 2025

Date and Time:	August 29, 2025 15:44:00
Involvement in Interlocal Agreements:	No
Type of Subdivision:	Townships
Name of Subdivision:	Sherman Township Gage County

Contact Information

Name:	Denise Spilker
Title:	Treasurer
Address:	320 4th Street
City:	Virginia
State:	Nebraska
Zip:	68458
Phone:	(402) 223-9243
Email address:	bbcpas@windstream.net
Comments:	

Built and Maintained by Nebraska.gov
All State Agencies (http://www.nebraska.gov/allagencies.html) | All State Services (http://www.nebraska.gov/allservice.html)

Nebraska Auditor of Public Accounts
(https://auditors.nebraska.gov/)
State Capitol, Suite 2303
P.O. Box 98917
Lincoln, NE 68509-8917
Phone: (402) 471-2111
Fax: (402) 471-3301
Email: ✉ mike.foley@nebraska.gov
(mailto:mike.foley@nebraska.gov)

✉ Anonymously Report Fraud, Waste, and Abuse
(https://auditors.nebraska.gov/SAE_E-Mail.html)

Nebraska.gov
Contact Us: Support
(http://www.nebraska.gov/contact-us.html)

Security, Accessibility, and Privacy Policies (http://www.nebraska.gov/policies.html)

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Sherman Township
IN
Gage 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 17th day of September 2025, at 8:00 o'clock A.M. at Virginia American Legion, 208 4th St, Virginia, 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	$	44,001.26
2024-2025 Actual/Estimated Disbursements & Transfers	$	26,150.62
2025-2026 Proposed Budget of Disbursements & Transfers	$	70,000.00
2025-2026 Necessary Cash Reserve	$	365.41
2025-2026 Total Resources Available	$	70,365.41
Total 2025-2026 Personal & Real Property Tax Requirement	$	32,949.06
Unused Budget Authority Created For Next Year	$	47,304.42

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	32,949.06
Personal and Real Property Tax Required for Bonds	$	-

The Voice News

P.O. Box 148
Hickman, NE 68372-0148
402-792-2255

INVOICE - AFFIDAVIT OF PUBLICATION

INVOICE #	38007613	DUE DATE	10/11/2025

BILL TO
Sherman Township

THE STATE OF NEBRASKA } SS. Darren P. Ivy, being duly sworn,
County of Lancaster } says that he is the publisher of

VOICE NEWS

News of Otoe, Johnson, Gage, Cass, Lancaster, Douglas, Saline, Sarpy & Saunders Counties,

a legal newspaper which is published and is in general circulation in Lancaster, Gage, Johnson, Otoe, Cass, Douglas, Saline, Sarpy, and Saunders Counties, Nebraska, and is printed in the English Language weekly at its office in Hickman, Nebraska; that said newspaper has been so published for more than fifty-two successive weeks prior to the publication of the annexed notice, and has a bona fide circulation of more than three hundred copies each issue. That to affiant's personal knowledge, the annexed notice was published in said newspaper:

1	Successive Week(s)
Beginning with the issue of:	9/11/2025
and ending with the issue of:	9/11/2025
Publisher's fee at Legal Rate is:	**$209.50**

Darren P. Ivy

Darren P. Ivy, Publisher

Summary Information	Weekly Cost
Notice of Budget Hearing - Sherman Township - Sept 11	207.00
Affidavit Fee	2.50
Nebraska State Sales Tax	0.00

Subscribed and sworn before me, this 11th day of September 20 25

Shelah M. Davis

Notary Public

General Notary - State of Nebraska
SHELAH M. DAVIS
My Comm. Exp. April 2, 2029

This document is your Affidavit of Publication and amount that will be on your Invoice.

#2 BUDGET HEARING MINUTES

The Budget Hearing of Sherman Township was held the 17 day of September, 2025, at 8:00 a.m. / Virginia American Legion. Notice of the budget hearing was published in The Voice News newspaper on the 11 day of September, 2025.

Board Members:

Present	Absent
Darin Frerichs	none
Bradley Frerichs	
Denise Spilker	

Others Present:
Michael Baehr

The budget hearing was opened at 8:00 a.m. Three copies of the proposed budget statement were availableto the public.

Darin Frerichs made a presentation outlining the key provisions of the proposed budget statement as directed in the prepared budget notes, 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.

There being no further business, a motion was made by Bradley Frerichs and seconded by Denise Spilker to adjourn the budget hearing.

3 Ayes Ø Nays Motion: Passed ✓ Failed

The budget hearing was closed at 8:09 a.m.

Sherman Township Meeting
Following Budget Hearing
September 17, 2025
Virginia American Legion

The meeting was called to order at by Chairman Darin Frerichs at 8:10 a.m. He noted that the Open Meetings Resolution is posted on the wall for all to read. Board members present were Darin Frerichs, Bradley Frerichs, and Denise Spilker. Also, present was Michael Baehr.

The 2025-2026 Budget was discussed at the Sherman Township Budget Hearing prior to the Township's regular meeting. A motion was made by Bradley Frerichs and seconded by Denise Spilker to increase the total restricted funds authority by an additional 1%.
3 Ayes and 0 Nays, motion carried.
A motion was made by Denise Spilker and seconded by Bradley Frerichs to request an audit waiver for the fiscal year ended June 30, 2025.
3 Ayes and 0 Nays, motion carried.
A motion was made by Denise Spilker and seconded by Darin Frerichs to approve the 2025-2026 Budget of $32,949.06 as proposed.
3 Ayes and 0 Nays, motion carried.

Claims to pay:

Board compensation
Michael Baehr – wages for road grading and snow removal
Gage County Highway Department – grader blades
Sapp Bros. – fuel, oil, etc.
First State Bank NE – road grader loan payment
First State NE Ins. Agency – yearly Ins. & Audit
Hickman Voice – publication
Employer's Quarterly Federal Tax Return – Michael Baehr wages
U.S. Treasurer
Blobaum & Busboom, P.C. – budget preparation
USPS – postage
Virginia Construction – tube work
NMC (Cat) – road grader supplies & repairs

A motion was made by Darin Frerichs and seconded by Bradley Frerichs to approve all claims to be paid and to give the Treasurer authority to pay said claims upon receipt.
3 Ayes and 0 Nays, motion carried.

New Business:

Bradley Frerichs stated that last week the culvert south of Michael Baehr's house was replaced with a 60' plastic tube. Virginia Construction did the work.

Michael Baehr stated that the road south of Darin Frerichs may need one or two culverts replaced as there are soft spots that need repaired. This is a low maintenance road, but still used by farmers for field access. *

*Update on road south of Darin Frerichs. Darin Frerichs and Billie Little with Virginia Construction went and checked it out. The problem was badger holes. No new culverts will be needed.

Michael Baehr stated he had turned in the Township's gravel allotment when it was due. He said, that Gage County was getting ready to work the fall gravel allotments.

A motion made by Darin Frerichs and seconded by Denise Spilker to adjourn the Township meeting at 8:29 a.m.

3 Ayes and 0 Nays, motion carried.

Bradley Frerichs – Clerk Respectfully submitted by Denise Spilker - Treasurer