PO Box 767
Sutherland, NE 69165
September 23, 2026

Village of Sutherland
Board of Trustees
PO Box 277
Sutherland, NE 69165

RE: Village Budget Hearing and Village Board meeting

Dear Village Board:

I would like this letter and comments to be read for the record at the Budget Hearing as part of the public comment. It is too bad that the Board decided not to use zoom any more when comments and discussion at meetings could be done in real time.

I am Frank Fleecs and I am a resident at 1490 North County Road. I am concerned about the budget request the Village of Sutherland is requesting. The Village's departments are funded by either being a revenue generating department, such as Water, Sewer and Sanitation, which are funded by user fees or the majority of the other departments are funded under the general fund which receives revenues through many different ways as listed on page 8 of the Village Audit. The difference between what comes into the General fund from other sources and the amount expended is made up with tax request on property.

I have a real problem with the Village wanting to request a bond request for property taxes. Bond request from Property Taxes should be voted on by the public like they did with the pool bond. A bond for sewer projects should be paid for by the sewer department because it is generating revenue. For years I have been saying that sewer bank account should reflect what is in the sewer department fund. A lot of the sewer funds are comingled in the general checking account, and the sewer bank accounts do not give a true picture of what the sewer department fund has. I have pointed out at different meetings about the sewer fund has about a $1,000,000 in it and should be used for the sewer. I kept referring to the Village Audits over the years. It is important for the Village Board and the Public to read the Audits to understand the Village finances. Earlier this year at one of the Village meetings it was stated that past sewer bond payments were paid out of the general checking account and so the general fund does not owe the sewer fund. I said that the funds were comingled in the general checking account and the payments came out of the sewer funds and I referred to the past audits. It was suggested that the Board have a work session with Bob and me to clarify things. On June 19th, the chairman set July 8 as the date for the work session. At the work session Bob did say I was right about the sewer funds. He said instead of putting all the sewer money in a separate bank account and keep moving income and expense out of it, that the Village could have a spreadsheet of the different funds and add or subtract each month their profit and loss of those funds. That way the Village would have a running total month to month to see the position of the Village Funds. I agreed that would work. I created a sample of a spreadsheet and presented it to the Village Board and it was directed that it should be done. I have kept asking for it and at the last budget work session, I was told that I would be getting it soon. I still have not received a copy of the spread sheet of the Fund balances.

One question at this budget hearing is what is the Sewer Fund balance? Not the sewer bank balance. The sewer Fund should still be around the $1,000,000 amount. So, there is no way the Village should be asking that a sewer bond be paid by property taxes.

I would suggest that you request the top mil levy request for general because the Village has been losing money through the general fund with the other departments. The Village Audit shows on page 9 that the Village spent $130,394 more than it took in, reducing the General Fund balance to $323,561. The previous audit shows that the Village spent $153,449 than it took in, so the Village keeps spending more money that it takes in to support the different departments. So last year the Village lost $130,394 and the previous year it lost $153,449.

Another question at this budget hearing is what is the General Fund balance? Not the General bank balance. Does it look like the General Fund is continuing to lose money this current fiscal year? That is why it is so important to have the Funds Spreadsheet and keep it continually updated month to month, so that you can see how the funds are doing throughout the year.

Like I said in the past, the Village needs to control its spending in the different departments.

Sincerely,

Frank J Fleecs