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 22, 2024

Cotterell Township Dodge County
PO Box 434
North Bend, NE 68649-

RE: Cotterell Township Dodge County

Dear Board:

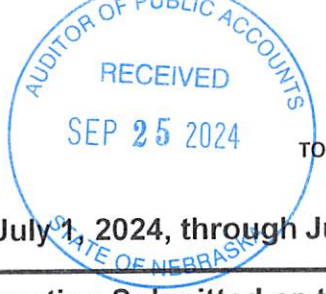
We have received and reviewed the audit waiver request for the Cotterell Township Dodge County for the fiscal year 2024. **The 2024 audit waiver request has been approved.**

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



COTTERELL TOWNSHIP

TO THE COUNTY BOARD AND COUNTY CLERK OF
Dodge 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:

$ 170,197.20	Property Taxes for Non-Bond Purposes
	Principal and Interest on Bonds
$ 170,197.20	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2024

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

284,132,134	**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?

[ ] 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, 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

COTTERELL TOWNSHIP in Dodge 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	$ 456,506.00	$ 564,307.00	$ 380,016.00
3	Investments	$ -	$ -	$ -
4	County Treasurer's Balance	$ 1,560.00	$ 1,778.00	$ 925.00
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 458,066.00**	**$ 566,085.00**	**$ 380,941.00**
6	Personal and Real Property Taxes (**Columns 1 and 2 - See Preparation Guidelines**)	$ 222,095.00	$ 181,012.00	$ 166,860.00
7	Federal Receipts	$ -		$ -
8	State Receipts: Motor Vehicle Pro-Rate (**To Lid Supporting Schedule, page 4**)	$ 653.00	$ 520.00	$ 500.00
9	State Receipts: State Aid	$ -	$ -	$ -
10	State Receipts: Other	$ -	$ 17,921.00	$ -
11	State Receipts: Property Tax Credit	$ -	$ -	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax (**To Lid Supporting Schedule, page 4**)	$ 51.00	$ 51.00	$ 50.00
14	Local Receipts: Other	$ 5,568.00	$ 8,145.00	$ 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)	**$ 686,433.00**	**$ 773,734.00**	**$ 553,351.00**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 90,543.00	$ 94,601.00	$ 395,000.00
20	Capital Improvements (Real Property/Improvements)	$ 29,805.00	$ 24,642.00	$ 30,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ -	$ 273,550.00	$ -
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)	**$ 120,348.00**	**$ 392,793.00**	**$ 425,000.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 566,085.00**	**$ 380,941.00**	**$ 128,351.00**
31	Cash Reserve Percentage			32%

PROPERTY TAX RECAP

Tax from Line 6	$ 166,860.00
County Treasurer's Commission at 2% of Line 6	$ 3,337.20
Total Property Tax Requirement	$ 170,197.20

COTTERELL TOWNSHIP in Dodge 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	$	170,197.20
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	170,197.20

** 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	284,132,134
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.059901
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	170,197.20

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	$ 128,351.00
Remaining Cash Reserve	$ 128,351.00
Remaining Cash Reserve %	32%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Cotterell Township**
ADDRESS	**P.O. Box 434**
CITY & ZIP CODE	**North Bend 68649**
TELEPHONE	**402-652-8763**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Greg Beebe	Maynard Flamme	Rodney A. Johnson
TITLE /FIRM NAME	Chairperson	Clerk	Attorney at Law
TELEPHONE	402-652-8763	402-652-3878	402-652-8693
EMAIL ADDRESS			jlawnb631@gpcom.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.

COTTERELL TOWNSHIP in Dodge County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 170,197.20
Motor Vehicle Pro-Rate		(2)	$ 500.00
In-Lieu of Tax Payments		(3)	$ 50.00
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))	$ 30,000.00	(5)	
LESS: Amount Spent During 2023-2024	$ 24,642.00	(6)	
LESS: Amount Expected to be Spent in Future Budget Years	$ 5,350.00	(7)	
Amount to be included as Restricted Funds (**Cannot** be a Negative Number)		(8)	$ 8.00
Nameplate Capacity Tax		(8a)	$ -
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 170,755.20**

Lid Exceptions

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	$ 30,000.00	(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).	$ 5,350.00	(11)	
Allowable Capital Improvements		(12)	$ 24,650.00
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)	**$ 24,650.00**

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*	**$ 146,105.20**

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

COTTERELL TOWNSHIP
in
Dodge 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 — 141,173.00 — 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 (# of Board Members voting "Yes" for Increase) / 3 (Total # of Members in Governing Body at Meeting) = 100.00 % (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) — 4,941.06 — (7)

Total Restricted Funds Authority = Line (1) + Line (7) — 146,114.06 — (8)

Less: Restricted Funds from Lid Supporting Schedule — 146,105.20 — (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) — 8.86 — (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.

COTTERELL TOWNSHIP in Dodge County

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
Gravel Road Repairs and Replacements	$	30,000.00

Total - Must agree to Line 10 on Lid Support Page 4	$	30,000.00

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: COTTERELL TOWNSHIP

TAXABLE VALUE LOCATED IN THE COUNTY OF DODGE COUNTY, NE

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
COTTERELL GEN	Township	$1,895,917	$284,132,134

I , Dodge County, NE 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.

Debbie Churchill
(signature of county assessor)

08/12/2024
(date)

CC: County Clerk, Dodge County, NE County
CC: County Clerk where district is headquartered, if different county, Dodge County, NE 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 2023)

PROOF OF PUBLICATION
STATE OF NEBRASKA
COUNTY OF DODGE

Nathan Arneal, editor of the **North Bend Eagle**, being duly sworn, states on oath that the attached notice of

Otterell Twsp Budget Hearing

was published in said legal newspaper on Wednesday(s) of

September 4, 2024 at the cost of $55.69

Nathan Arneal, Managing Editor.

Subscribed in my presence and sworn to before me the

4th day of Sept., 2024

Janice J. Vopalensky, Notary Public

GENERAL NOTARY - State of Nebraska
JANICE J. VOPALENSKY
My Comm. Exp. October 17, 2027

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

COTTERELL TOWNSHIP
IN
Dodge 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 2024, at 8:00 o'clock A.M. at Cotterell Township Shop in North Bend 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	$	120,348.00
2023-2024 Actual/Estimated Disbursements & Transfers	$	392,793.00
2024-2025 Proposed Budget of Disbursements & Transfers	$	425,000.00
2024-2025 Necessary Cash Reserve	$	128,351.00
2024-2025 Total Resources Available	$	553,351.00
Total 2024-2025 Personal & Real Property Tax Requirement	$	170,197.20
Unused Budget Authority Created For Next Year	$	8.86
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	170,197.20
Personal and Real Property Tax Required for Bonds	$	-

COTTERELL TOWNSHIP BOARD

A ___Budget_____ meeting of the Cotterell Township Board was held at _Cotterell Shop_____ on _____9-10-2024_____.

Greg Beebe ___X___
Steve Dvorak ___X____
Maynard Flamme ____X____

The meeting was opened at 8:00 am and the last regular meeting minutes were read and approved.

The Treasurer reports a balance of $ 262,744.12 in the checking account of the Platte Valley Bank.

The following bills were read and approved:

BLK Hills Energy-$42.89	Post Office Box $100	G. Beebe Truck use $507.42	Dodge Co. Flood Reimbursement $101,064.27
RodJohnson-$1,495	OPPD $41.33	Hunke $2535.60	

The maintainer operator reported the following:

1. Machine hour's 289 hrs
2. Engine oil & filter changed at 250 hrs
3. Fuel tank leaks-NMC is correcting the problem

Other business:

Dvorak moved to accept the Budget(which included the additional 1% increase in the total 2023-2024 base of restricted funds), Flamme seconded motion passed unanimously

The Township does acknowledge they were not involved in any interlocal agreements and did not operate under a separate trade name or other corporate trade name. The board approved the 2.5% increase in the base restricted funds. An audit waiver was requested, by the board, which relives the township of the audit requirement.

No visitors were present at meeting.

Will bill city of NB for grading 5th st and Pioneer Lake addition. Also will be giving notice that we will no longer provide that service

County has cleaned out culverts on co rd 9 and foothill rd. Still awaiting new culverts at various locations and Platte River rd

It was discussed and tabled to provide grading on minimum maintenance portion of co rd 10 to Legge Lake in order to gain more information

The meeting was adjourned at ____9.15am_____, approved on _____9-10-2024_____.

GDB
Chairman _____

SJD
Secretary _____

MF
Treasurer _____

COTTERELL TOWNSHIP BOARD

A Regular meeting of the Cotterell Township Board was held at Shed on 3-15-24.

Greg Beebe ✓
Steve Dvorak ✓
Maynard Flamme ✓

The meeting was opened at 8:00 and the last regular meeting minutes were read and approved.

The Treasurer reports a balance of $ 618,490.68 in the checking account of the Platte Valley Bank.

The following bills were read and approved:

NMC 404.04 — Hunke oil 512.54 (pd 6 Beebe 750) — snow remove
Emanuel Welding 986.67 — pd Board members $600 ✓
NBed Ins. 8,345

The maintainer operator reported the following:
1. Machine hours 6677.2 2.

Alert Mileage ~~47937~~ #5 mi. 716.6 @ #.65.5/mi #46937
other #'s, comb. all together with milage is (#557.61 pd)
Replaced inj #5 on Machine

Other business: Talked about getting a wing for new machine or getting a DSK for front
MF will talk to Kevin about adding hyd valves to Front for disk & wing
Greg B had 5 hrs of snow removing @ #120/hr
Rent Bonus #850 } #750
Get a Bill from Vern Flamme for Snow removal

The meeting was adjourned at 9:15, approved on 3-15-24

Chairman [signature]
Secretary [signature]
Treasurer [signature]