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 29, 2024

Elkhorn Township Dodge County
P.O. Box 923
Fremont, NE 68025-

RE: Elkhorn Township Dodge County

Dear Board:

We have received and reviewed the audit waiver request for the Elkhorn 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

Elkhorn 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:

$	172,380.00	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
$	172,380.00	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2024

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

197,139,996	**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?

[X] YES [ ] 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

No assurance is provided on these financial statements and substantially all disclosures are omitted.

Elkhorn 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	$ 143,652.70	$ 215,417.83	$ 248,861.32
3	Investments	$ -	$ -	$ -
4	County Treasurer's Balance	$ 1,659.78	$ 751.63	$ 995.15
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 145,312.48**	**$ 216,169.46**	**$ 249,856.47**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 120,427.38	$ 103,877.91	$ 169,000.00
7	Federal Receipts	$ -	$ 355,158.65	$ -
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	$ 394.97	$ 331.19	$ 350.00
9	State Receipts: State Aid	$ -	$ -	$ -
10	State Receipts: Other	$ 1,601.73	$ 1,547.13	$ 1,600.00
11	State Receipts: Property Tax Credit	$ 8,848.42	$ 8,302.40	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	$ 40.34	$ 40.34	$ 40.00
14	Local Receipts: Other	$ 6,458.71	$ 2,503.61	$ 2,500.00
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)	**$ 283,084.03**	**$ 687,930.69**	**$ 423,346.47**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 66,914.57	$ 82,915.57	$ 85,000.00
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ -	$ -	$ 300,000.00
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	$ -	$ 355,158.65	$ -
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)	**$ 66,914.57**	**$ 438,074.22**	**$ 385,000.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 216,169.46**	**$ 249,856.47**	**$ 38,346.47**
31	Cash Reserve Percentage			45%

PROPERTY TAX RECAP

Tax from Line 6	$ 169,000.00
County Treasurer's Commission at 2% of Line 6	$ 3,380.00
Total Property Tax Requirement	$ 172,380.00

Elkhorn 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	$	172,380.00
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	172,380.00

** 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	197,139,996
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.087440
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	172,380.00

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	$ 38,346.47
Remaining Cash Reserve	$ 38,346.47
Remaining Cash Reserve %	45%

No assurance is provided on these financial statements and substantially all disclosures are omitted.

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**ELKHORN TOWNSHIP**
ADDRESS	**P.O. BOX 923**
CITY & ZIP CODE	**FREMONT 68025**
TELEPHONE	**402-719-0985**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Bryan Maschmeier	Carrie Rehder	Brenda Vampola
TITLE /FIRM NAME	Chairperson	Treasurer	Shaw, Hull & Navarrette, P.C.
TELEPHONE	402-720-4884	402-719-0985	402-721-7662
EMAIL ADDRESS	bryan@southsidepress.com	cfergusonj@hotmail.com	brendav@shncpa.com

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.

Elkhorn Township in Dodge County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 172,380.00
Motor Vehicle Pro-Rate		(2)	$ 350.00
In-Lieu of Tax Payments		(3)	$ 40.00
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))	$ -	(5)	
LESS: Amount Spent During 2023-2024	$ -	(6)	
LESS: Amount Expected to be Spent in Future Budget Years	$ -	(7)	
Amount to be included as Restricted Funds (**Cannot be a Negative Number**)		(8)	$ -
Nameplate Capacity Tax		(8a)	$ -
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 172,770.00**

Lid Exceptions

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	$ -	(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).	$ -	(11)	
Allowable Capital Improvements		(12)	$ -
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)	**$ -**

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*	**$ 172,770.00**

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

Elkhorn 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 — 163,851.96 — 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%** — 2.47 % — (3)

9,379,194.00 (2024 Growth per Assessor) / 188,667,407.00 (2023 Valuation) = 4.97 % (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) — 5.97 % — (6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) — 9,781.96 — (7)

Total Restricted Funds Authority = Line (1) + Line (7) — 173,633.92 — (8)

Less: Restricted Funds from Lid Supporting Schedule — 172,770.00 — (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) — 863.92 — (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.

Elkhorn Township in Dodge County

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted

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

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Elkhorn 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 4:00 o'clock P.M. at Dodge County Board Room 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	$	66,914.57
2023-2024 Actual/Estimated Disbursements & Transfers	$	438,074.22
2024-2025 Proposed Budget of Disbursements & Transfers	$	385,000.00
2024-2025 Necessary Cash Reserve	$	38,346.47
2024-2025 Total Resources Available	$	423,346.47
Total 2024-2025 Personal & Real Property Tax Requirement	$	172,380.00
Unused Budget Authority Created For Next Year	$	863.92

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	172,380.00
Personal and Real Property Tax Required for Bonds	$	-

Cut Off Here Before Sending To Printer

No assurance is provided on these financial statements and substantially all disclosures are omitted.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Elkhorn Township — SUBDIVISION NAME

Dodge County — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Elkhorn Township and Dodge County	7/01/23 to 6/30/24	Snow Removal	$ -
		From Page 2	$ -

Total Amount used as Lid Exemption $ -

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REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Elkhorn Township	Dodge County
SUBDIVISION NAME	COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

No assurance is provided on these financials statments and substantially all disclosures are omitted.

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: ELKHORN GEN TOWNSHIP

TAXABLE VALUE LOCATED IN THE COUNTY OF DODGE COUNTY, NE

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
ELKHORN GEN	Township	$9,379,194	$197,139,996

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)

Elkhorn Township Board Meeting

Tuesday September 10, 2024

3rd Floor of the Dodge County Courthouse 4:00 pm

- Affirm Open Meeting Act – Legals are at the Fremont Tribune
- Roll Call
  President Bryan Maschmeier – Present
  Treasure Carrie Rehder - Present
  Clerk Robert Reed - Present
- Pledge Allegiance was lead by Maschmeier
- Motion was then made by Maschmeier to close Elkhorn Township Board Meeting
  Rehder second the motion, no discussion Board Meeting was closed
- Maschmeier motioned to close the Elkhorn Township Board Meeting, Reed second no discussion motion carried.
  *Maschmeier then motioned to open Elkhorn Township Budget Meeting, Rehder second no discussion motion carried
  *Proof of publication for the Budget Hearing was collected by copied by Rehder
  *Roll Call
  Chairman Bryan Maschmeier was present
  Treasure Carrie Rehder was Present
  Clerk Robert Reed was Present
  All Board Members were present
  Discussion on Elkhorn Township 2024-2025 Budget and Minutes were recorded
  The board approved the audit waiver
- Motion to close Elkhorn Township Budget Hearing was made by Maschmeier, Second by Reed no discussion motion carried.
- Motioned was made by Maschmeier to reopen the Elkhorn Township Board Meeting, Seconded by Reed no discussion motion carried.
- Maschmeier motioned to increase the restricted funds authority by 1%, Rehder seconded open for discussion there was none all of the board members were in agreement. Motion carried.
- A motion was made by Maschmeier to approve the proposed 2024 – 2025 Budget as published, Reed seconded, discussion there were none the board were all in agreement motion carried.
- Minutes of the last Meeting August 13, 2024 were read by Reed
  Maschmeier made a motion to approve Reed second there was no discussion and motion carried.
- Treasures Report was read by Rehder
  Reed made a motion to approve the treasurers report, seconded by Maschmeier and motion carried.
- Update on Audit/Budget process with SHN & ET
  SHN & ET have prepared the budget for the Elkhorn Township Board to review.
- Update on Roads and Grader
- President Maschmeier contacted Scott Huppert about repair on Morningside between CR 28 & 29. Huppert said he contacted Eveland Supply to apply material.
- Letters went out again to all land owners to mow ditches by the end of September.

- There was discussion on leasing tractor from John Deere with a boom mower to mow ditches that are to steep due to ditches being cleaned out. After further discussion the board decided that it would cost to much to lease one.

* Review mail and approve bills to be paid

* New Business

* Next Regular Meeting October 8, 2024 at 4:00 pm

At the Dodge County Courthouse

- Meeting was adjourned at 4:35 PM

Robin A. Reed, Clerk

STATE OF Indiana)
County of Lake) SS.

ELKHORN TOWNSHIP

P O BOX 923
FREMONT, NE 68026

ORDER NUMBER 1232016

The undersigned, being first duly sworn, deposes and says that she/he is a Clerk of the Fremont Tribune, legal newspaper printed, published daily Tuesday-Saturday and having a general circulation in the County of Dodge and State of Nebraska, and that the attached printed notice was published in said newspaper and that said newspaper is the legal newspaper under the statues of the State of Nebraska.

The above facts are within my personal knowledge and are further verified by my personal inspection of each notice in each of said issues.

Clerk of the Fremont Tribune

Signature _____ Date 9/6/24

Section: Class Legals
Category: 0093 Legals FREMONT
PUBLISHED ON: 09/06/2024

TOTAL AD COST:	43.51
FILED ON:	9/6/2024

Subscribed in my presence and sworn to before me on

SEPTEMBER 6, 20 24

Dawn Renee Heili Notary Public

NOTARY PUBLIC SEAL STATE OF INDIANA
DAWN RENEE HEILI
Commission Number: 696125
My Commission Expires
01/31/25

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Elkhorn Township
IN
Dodge County, Nebraska

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2024-2025 Necessary Cash Reserve	$ 38,346.47
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Total 2024-2025 Personal & Real Property Tax Requirement	$ 172,380.00
Unused Budget Authority Created For Next Year	$ 863.92

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$ 172,380.00
Personal and Real Property Tax Required for Bonds	$ -

1232016 9/6 ZNEZ

ELKHORN TOWNSHIP IN DODGE COUNTY

Notes to Budget Information
June 30, 2025

SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS:

This financial forecast presents, to the best of the Directors' knowledge and belief, the Township's expected financial position, results of operations and cash flows for the forecast period. Accordingly, the forecast reflects the Directors' judgement as of September 10, 2024, the date of this forecast, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that the Directors believe 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.

a) Tax Revenues:

The Board voted to request an amount needed to cover expected costs for the purchase of a grader for $300,000 during fiscal year 2025.

b) Disbursements and Transfers:

Disbursements for normal operating expenditures are expected to be comparable to prior years.