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 21, 2024

Paddock Township Gage County
44305 SW 32 Rd
Odell, NE 68415-

RE: Paddock Township Gage County

Dear Board:

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



Paddock Township

TO THE COUNTY BOARD AND COUNTY CLERK OF
Gage 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:

$	51,935.00	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
$	51,935.00	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2024

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

106,754,272	**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

Paddock Township in Gage 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	$ 311,216.31	$ 337,706.66	$ 369,520.30
3	Investments	$ -	$ -	$ -
4	County Treasurer's Balance	$ 459.12	$ 484.35	$ 1,253.01
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 311,675.43**	**$ 338,191.01**	**$ 370,773.31**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 44,420.10	$ 44,283.66	$ 50,916.67
7	Federal Receipts	$ 3,953.44	$ 219.64	$ -
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	$ 145.02	$ 137.86	$ 100.00
9	State Receipts: State Aid	$ -	$ -	$ -
10	State Receipts: Other	$ 513.30	$ 599.05	$ 600.00
11	State Receipts: Property Tax Credit	$ 3,745.42	$ 4,256.80	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	$ 37.70	$ 37.70	$ 30.00
14	Local Receipts: Other	$ 748.02	$ 1,418.18	$ -
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)	**$ 365,238.43**	**$ 389,143.90**	**$ 422,419.98**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 27,047.42	$ 18,370.59	$ 80,919.98
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ -	$ -	$ 340,000.00
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	$ -	$ -	$ -
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)	**$ 27,047.42**	**$ 18,370.59**	**$ 420,919.98**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 338,191.01**	**$ 370,773.31**	**$ 1,500.00**
31	Cash Reserve Percentage			2%

PROPERTY TAX RECAP

Tax from Line 6	$ 50,916.67
County Treasurer's Commission at 2% of Line 6	$ 1,018.33
Total Property Tax Requirement	$ 51,935.00

Paddock 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	$	51,935.00
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	51,935.00

** 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	106,754,272
City/Village Valuation included in Township Valuation	10,342,045
General Fund Tax Rate	0.048649
Township Taxes within City/Village	5,031.31
50% of Township Taxes within City/Village	2,515.66
Projected Township Taxes to be collected	49,419.34

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	$	1,500.00
Remaining Cash Reserve	$	1,500.00
Remaining Cash Reserve %		2%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Ted Hajek, Treasurer**
ADDRESS	**44305 SW 32nd Road**
CITY & ZIP CODE	**Odell, NE 68415**
TELEPHONE	**402-766-4221**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Dennis Kostal	Ted Hajek	Lynn Henrichs
TITLE /FIRM NAME	Chairperson	Treasurer	Preparer
TELEPHONE	402-766-3736	402-766-4221	402-766-3862
EMAIL ADDRESS			lrhenrichs@yahoo.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.

Paddock Township in Gage County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 51,935.00
Motor Vehicle Pro-Rate		(2)	$ 100.00
In-Lieu of Tax Payments		(3)	$ 30.00
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)	**$ 52,065.00**

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*	**$ 52,065.00**

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

Paddock Township
in
Gage 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: 120,758.21 — 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)

165,440.00 (2024 Growth per Assessor) / 95,713,201.00 (2023 Valuation) = 0.17 % (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): 4,226.54 — (7)

Total Restricted Funds Authority = Line (1) + Line (7): 124,984.75 — (8)

Less: Restricted Funds from Lid Supporting Schedule: 52,065.00 — (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9): 72,919.75 — (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.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Paddock 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 2024, at 7:30 o'clock P.M. at Odell Fire Hall 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	$	27,047.42
2023-2024 Actual/Estimated Disbursements & Transfers	$	18,370.59
2024-2025 Proposed Budget of Disbursements & Transfers	$	420,919.98
2024-2025 Necessary Cash Reserve	$	1,500.00
2024-2025 Total Resources Available	$	422,419.98
Total 2024-2025 Personal & Real Property Tax Requirement	$	51,935.00
Unused Budget Authority Created For Next Year	$	72,919.75

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	51,935.00
Personal and Real Property Tax Required for Bonds	$	-

Cut Off Here Before Sending To Printer

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: **PADDOCK TOWNSHIP**
C/O TED HAJEK
44305 SW 32ND RD
ODELL NE 68415-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF: GAGE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
PADDOCK TOWNSHIP	Township	165,440	106,754,272

**Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.*

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 GAGE COUNTY, NEBR.

August 16, 2024
(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 (August 2021)

PROOF OF PUBLICATION
The Fairbury Journal-News

STATE OF NEBRASKA, Jefferson County, ss.
Timothy Linscott being first duly sworn on oath deposes And says that he is the **Publisher** of **The FAIRBURY JOURNAL-NEWS** that he has actual knowledge of the facts hereinafter setforth; that the printed notice hereto attached was published in **The Fairbury Journal-News** once each week, 1 successive Weeks on the same day of each week; that the first Publication was on Sept. 11, 2024 ; and The last publish was on _____, 2024; that said **The Fairbury Journal -News** is printed and published and has a general circulation in Jefferson County, Nebraska; that has a bona fide Circulation in excess of 300 copies weekly and has Been published within said county for 52 successive Weeks prior to the publication of this notice; and that it Is a legal newspaper under the statutes of the State of Nebraska.

PUBLIC NOTICE

A regular board meeting of the Paddock Township board, Gage County will commence immediately upon adjournment of the preceding budget hearing, which will begin at 7:30 P.M. on September 17, 2024, and continue until all attendee testimony has concluded. Agenda items include adoption of the proposed budget, and any other necessary business by the district board. 26b ZNEZ

Subscribed and sworn to before me this 11 day of Sept, 2024.

GENERAL NOTARY - State of Nebraska
JENNIFER LEWIS
My Comm. Exp. January 15, 2028

Jennifer Lewis
Notary Public

Publication fee 14 lines of 8 point type 1 times
$6.05.

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IN
Gage County, Nebraska

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Total 2024-2025 Personal & Real Property Tax Requirement	$	51,935.00
Unused Budget Authority Created For Next Year	$	72,919.75
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	51,935.00
Personal and Real Property Tax Required for Bonds	$	

28-ZNEZ

Subscribed and sworn to before me this 11 day of Sept, 2024.

GENERAL NOTARY - State of Nebraska
JENNIFER LEWIS
My Comm. Exp. January 15, 2028

Notary Public

Publication fee _____ lines of 8 point type 1 times
$ 76.40.

Paddock Township Budget Meeting
9-17-2024

Meeting was held at the Odell Firehall. Present were Dennis Kostal, Ted Hajek and Dave Bures
Meeting was called to order at 7:30 pm.
Lynn Henrichs was present as he prepares our budget proposal for 2024-2025,
Lynn presented the budget information
The tax request will remain the same as the 2023-2024 year,
No public was present.
Dave motioned to adjour the budget hearing meeting. 2nd by Ted
Meeting adjourned at 7:51 p.m

Dave Bures Clerk 9-17-2024

Paddock Township Meeting

9-17-2024

Paddock township meeting was held at the Odell Fire Hall. Present were Dennis Kostal, Ted Hajek and Dave Buses. Meeting was called to order at 7:07.

Dave read the minutes from the last meeting. Ted motioned to accept the minutes. 2nd by Ted Motion carried.

Discussed the last 2 meetings where the board was not payed to attend. The meetings were a last minute decision & payment wasn't made at that time. Checks will be made tonight for those meetings.

Ted read treasures report. As of 8-19-2024 we have $369,032.20. All bills presented and approved. Reviewed checks #3362 - #3369. Dave motioned to accept treasures report. Dennis 2nd Motion carried.

Discussed that the patrol is coming 9-24-2024. We are purchasing a 1,000 gal fuel tank. Need to pull the pump out of the old tank. The patrol and tank will be at Teds place.

Meeting adjourned at 7:28 p.m. Meeting readjourned at 7:53 p.m.

Dennis motioned to accept the tax request amount of $51,935.00 with a tax rate of .048649. 2nd by Ted. Motion carried. Ted motioned to increase the levy rate by a additional 1% over 2½% of restricted fund subject to limitations. 2nd by Dave Motion carried. Dennis motioned to request a audit waiver. 2nd by Ted. Motion carried. Ted motioned to accept the budget. 2nd by Dennis. Motion carried. Next meeting to be held Oct. 28, 2024 at 7:00 p.m. Dave motioned to adjourn the meeting 2nd by Ted Motion carried. Meeting adjourned at 8:22 p.m.

Dave Buses Clerk 9-17-2024

Paddock Township Meeting
6-7-2024

Paddock Township Meeting was held at the Farmers Coop Elevator. Present were Dennis Kostal, Ted Hajek and Dave Bures

Meeting was called to order at 8:08 A.M.

Ted motioned to read the minutes of the last meeting. Dennis 2nd. Dave read last meeting minutes. Ted motioned to approve the minutes. 2nd by Dennis. Motion carried

Dennis motioned to discuss the purchase of the JD 772G motor grader. 2nd by Dave.

Asking price is $387,340.00 Allowance on trade is $35,000.00 Purchase Price is $352,340.00

Ted motioned to Purchase the machine. 2nd by Dennis. Motion carried.

Ted motioned to discuss the downpayment amount ~~We will put~~ $ 2nd by Dave. We will put down $250,000.00 at a interest rate of 6% Locked in for either 5 or 7 yrs. with no penelty to pay off early. Dave motioned to agree to downpayment, 2nd by Dennis. Motion carried.

Ted reported there is $337,000.00 in checking account. Revieved checks #3352-#3361

Dave motioned to adjourn meeting. 2nd by Ted Motion carried

Dave Bures Clerk, 6-7-2024