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 7, 2025

Hooper Township Dodge County
PO Box 236
Hooper, NE 68031-

RE: Hooper Township Dodge County

Dear Board:

We have received and reviewed the audit waiver request for the Hooper Township Dodge 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



Hooper Township

TO THE COUNTY BOARD AND COUNTY CLERK OF

Dodge 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:

$	118,914.00	A1	Property Taxes for Non-Bond Purposes
		A2	Principal and Interest on Bonds
$	118,914.00	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

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

253,956,432	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

Hooper Township in Dodge County

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	5,295.00	B1	5,773.16	B29	238.15	B57
3	Investments	210,678.36	B2	228,796.05	B30	288,726.97	B58
4	County Treasurer's Balance	983.25	B3	634.40	B31	634.41	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**216,956.61**	B4	**235,203.61**	B32	**289,599.53**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	100,417.44	B5	102,342.73	B33	116,582.35	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	346.09	B7	342.40	B35	350.00	B63
9	State Receipts: State Aid	70,779.81	B8	-	B36	~~3,000.00~~	B64
10	State Receipts: Other	1,574.52	B9	1,624.74	B37	4,000 ~~1,000.00~~	B65
11	State Receipts: Property Tax Credit	9,647.52	B10	12,319.92	B38		
12	Local Receipts: Nameplate Capacity Tax	-	B11	-	B39	-	B66
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	251.31	B12	256.43	B40	250.00	B67
14	Local Receipts: Other	8,168.99	B13	10,991.51	B41	5,000.00	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)	**408,142.29**	B16	**363,081.34**	B44	**415,781.88**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	149,401.16	B17	50,184.29	B45	255,425.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	-	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	23,537.52	B23	23,297.52	B51	23,300.00	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)	**172,938.68**	B27	**73,481.81**	B55	**278,725.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**235,203.61**	B28	**289,599.53**	B56	**137,056.88**	B83
31				Cash Reserve Percentage		49%	B84

PROPERTY TAX RECAP

Tax from Line 6	116,582.35	B85
County Treasurer's Commission at 2% of Line 6	2,331.65	B86
Total Property Tax Requirement	**118,914.00**	B87

Hooper 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	$	118,914.00
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	118,914.00

** 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	253,956,432
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.046825
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	118,914.00

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	$	137,056.88
Remaining Cash Reserve	$	137,056.88
Remaining Cash Reserve %		49%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Larry Klahn**
ADDRESS	**PO Box 236**
CITY & ZIP CODE	**Hooper, NE 68031**
TELEPHONE	**402-720-1032**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	John Vonseggren, Jr.	Rita Cuda	Dennis L. Carlson
TITLE /FIRM NAME	Chairperson	Clerk/Treasurer	CPA
TELEPHONE	402-720-5568	402-720-1032	402-426-4144
EMAIL ADDRESS			dcarlson@rvrco.net

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.

Hooper Township in Dodge County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds		
(1)	Total Personal and Real Property Tax Requirements	118,914.00	C1
(2)	Motor Vehicle Pro-Rate	350.00	C2
(3)	In-Lieu of Tax Payments	250.00	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)**	**119,514.00**	C10

Line No.	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*		**119,514.00**	C24

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

Hooper Township
in
Dodge 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	115,473.01
		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)

2,000,746.00	/	233,234,628.00	=	0.86 %
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	4,041.56
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	119,514.57
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	119,514.00
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	0.57
		(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.

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 2025

{certification required on or before August 20th of each year}

To: HOOPER TOWNSHIP

TAXABLE VALUE LOCATED IN THE COUNTY OF DODGE COUNTY, NE

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
HOOPER GEN	Township	$2,000,746	$253,956,432

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) 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 , , 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.

BRANDY MARSHALL
(signature of county assessor)

08/15/2025
(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 2025)

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: HOOPER TOWNSHIP

TAXABLE VALUE LOCATED IN THE COUNTY OF DODGE COUNTY, NE

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
HOOPER GEN	Township	$2,163,108	$233,234,628

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 }

} ss.

County of Dodge }

Kathy Lodl, being first duly sworn, deposes and says she is the Publisher of the Hooper-Scribner Rustler Sentinel, a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Hooper, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published

one (1) times on

September 3, 2025

Kathy Lodl
(Signature)

Subscribed to me in my presence and sworn to before me this

3rd day of September, 2025

Shelly M. Stockamp
Notary Public

GENERAL NOTARY - State of Nebraska
SHELLY M STOCKAMP
My Comm. Exp. March 7, 2027

Publication Fee $ 107.25

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Hooper 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 8th day of September 2025, at 6:30 o'clock P.M. at Township Maintenance Building 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	$	172,938.68
2024-2025 Actual/Estimated Disbursements & Transfers	$	73,481.81
2025-2026 Proposed Budget of Disbursements & Transfers	$	278,725.00
2025-2026 Necessary Cash Reserve	$	137,056.88
2025-2026 Total Resources Available	$	415,781.88
Total 2025-2026 Personal & Real Property Tax Requirement	$	118,914.00
Unused Budget Authority Created For Next Year	$	0.57

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	118,914.00
Personal and Real Property Tax Required for Bonds	$	-

ZNEZ

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Hooper Township
IN
Dodge County, Nebraska

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Total 2025-2026 Personal & Real Property Tax Requirement	$	118,914.00
Unused Budget Authority Created For Next Year	$	0.57

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	118,914.00
Personal and Real Property Tax Required for Bonds	$	-

Cut Off Here Before Sending To Printer

HOOPER TOWNSHIP
Budget Hearing Minutes

Date: September 8, 2025

The Budget Hearing of the Hooper Township for the fiscal year 2025 – 2026 was held on the 8th day of September 2025 at the Hooper Township Maintenance Building. Notice of the Budget Hearing was published in a local newspaper a minimum of five (5) days before the Hearing.

All Board members present; Rita Cuda, Larry Klahn and John Von Seggern, Jr. There were no absentees. John Von Seggren, Jr. is the Chairman and Larry Klahn is the Clerk.

The Hearing was opened at 6:30 p.m. Copies of the proposed budget statement were made available to the public.

The Chairman made a presentation outlining the key provisions of the proposed budget statement, including, but not limited to, a comparison of 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 Board were provided a reasonable amount of time to do so.

After the public comment, A motion was made by the Chairman and seconded by the Clerk to adjourn the budget hearing. Voting Yes were L. Klahn, R. Cuda, and J. Von Seggren, Jr. Voting No were – none.

The Budget Hearing was then closed. There being no further business, on a motion made by the Chairman and seconded by the Clerk to adjourn the Budget Hearing. All Board members present voted Yes. Voting Yes were L. Klahn, R. Cuda, and J. Von Seggren, Jr. – Voting No were – none.

Larry Klahn - Clerk

Clerk/Secretary

HOOPER TOWNSHIP
Budget Meeting Minutes

Date: September 8, 2025

The Board for the Hooper Township is called to order to discuss the Budget for the fiscal year 2025 - 2026. All Board members were present. The meeting was held immediately after the Budget Hearing Meeting.

The Board discussed the LID computation. Upon a motion duly made, seconded, put to a vote, and unanimously carried, the Board unanimously **approved an additional 1%** increase in restricted funds authority in addition to the base limitation of 2.5%, and the allowable growth per assessor, if any, above the base limitation of 2.5%. Voting Yes were – L. Klahn, R. Cuda, and J. Von Seggren, Jr. Voting No were - None

The Board for the Hooper Township also discussed the Audit Waiver Request for the fiscal year ended June 30, 2025.

After a discussion, upon a motion made, seconded, and put to a vote, it was approved that the Budget Document be used at the Audit Waiver for the fiscal year ended June 30, 2025, was approved. Voting Yes were – L. Klahn, R. Cuda, and J. Von Seggren, Jr. Voting No were - None

The Board then discussed the 2025-2026 Budget for the upcoming year. After a discussion, upon a motion made, seconded, put to a vote, and unanimously carried, the Budget for the fiscal year ended June 30, 2026, was approved. Voting Yes were – L. Klahn, R. Cuda, and J. Von Seggren, Jr. Voting No were - None

No further business came before the meeting.

Tawny Klahn - Clerk

Clerk/Secretary

Hooper Township Board Minutes

A regular meeting of the Hooper Township Board was held at 6:30 PM, Monday, May 12, 2025 at Reds Tire & Lube, 105 W. Fulton st, Hooper, Nebraska 68031, which meeting was open to the public.

Members present: Chairman John Von Seggern Jr., Treasurer Rita Cuda, Clerk Larry Klahn. Prior to roll call Chairman Von Seggern announced the meeting to be an open public meeting and that the current open meeting laws are posted on the wall and available for anyone's review.

Roll call was made with all members present.

The Board unanimously approved the Minutes of the April 14, 2025 meeting.

The Board unanimously approved the wage and hour claims as submitted in the amount of $ 1873.61

The Board unanimously approved the financial claims of $ 3830.99

Larry Klahn told the board that the couty has not spread any mail route gravel yet.

At 7:45 PM the Board adjourned until 6:30 PM on June 9, 2025 at Red's Tire & Lube, 105 W. Fulton st, Hooper, Ne. 68031

Larry Klahn

Hooper Township Clerk