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 26, 2024

Dave Wortmann, Chairperson
Eastern Township Knox County
89307 548 Avenue
Crofton, NE 68730

Dear Chairperson Wortmann:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Eastern Township Knox County (Township) for the fiscal year ending 2024. **That request has been approved.**

While performing, pursuant to Neb. Rev. Stat. § 84-304 (2024 Neb. Laws, L.B. 1143, § 3), the preliminary examination necessary to determine whether further audit work would be required or the audit waiver should be allowed, the APA noted certain internal control or compliance matters, or other operational issues, within the Township.

The following information is intended to improve internal controls or result in other operational efficiencies.

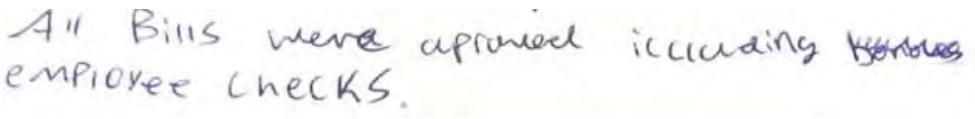
Comments and Recommendations

1. Possible Impermissible Gratuities

On December 13, 2023, the Township Board of Directors (Board) issued checks, totaling $350, to two Township employees, as detailed in the table below:

Check #	Employee	Amount
5421	Township Library Employee	$ 100
5422	Township Employee	250
	Total	**$ 350**

According to the Township, these payments were for a year-end bonus – which appears to have been paid in addition to compensation received already for work performed. Additionally, the following excerpt from the December 13, 2023, Board meeting minutes indicates that these checks were bonuses paid to employees:



Article III, § 19, of the Nebraska Constitution contains the following prohibition against gratuitous payments to public employees:

> *The Legislature shall never grant any extra compensation to any public officer, agent, or servant after the services have been rendered nor to any contractor after the contract has been entered into, except that retirement benefits of retired public officers and employees may be adjusted to reflect changes in the cost of living and wage levels that have occurred subsequent to the date of retirement.*

The Nebraska Attorney General has summarized this constitutional provision by explaining, "Nebraska law generally requires work be performed in order for payment to be received." Op. Att'y Gen. 95071 (Sept. 13, 1995).

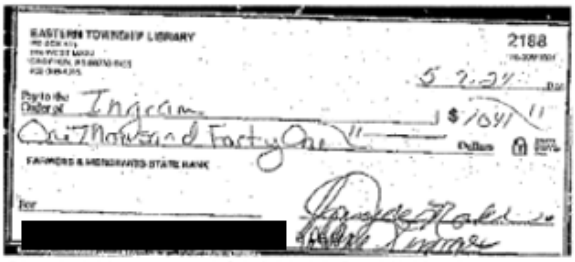
According to the Nebraska Supreme Court, this constitutional prohibition is applicable to both the State and its many political subdivisions. *Retired City Civilian Employees Club of City of Omaha v. City of Omaha Employees' Retirement System et al.*, 199 Neb. 507, 512, 260 N.W.2d 472, 475 (1977). Consequently, the Township is subject to the injunction against gratuities.

Good internal control requires procedures to ensure that any payments, including bonuses, to Township employees are made in strict accordance with Article III, § 19. Without such procedures, there is an increased risk of not only loss or misuse of public funds but also violation of the Nebraska Constitution.

> We recommend the Township implement procedures to ensure all payments are constitutionally permissible.

2. Lack of Dual Authorized Signatures

The APA obtained the monthly statements for the Township's bank accounts from its fiscal year 2024 audit waiver request. From those statements, the APA noted that all checks issued from the Township Library's bank account during the examination period contained the signatures of individuals that are not on the Township Board. An example of such checks is shown below:



Check 2188 Amount $1,041.11 On 5/21/2024

Nebraska law requires both the Clerk and the Chairperson of the Board to sign all checks approved by the Board. In particular, Neb. Rev. Stat. § 23-255 (Reissue 2022) states, in relevant part, the following:

> *The town clerk shall draw and sign all orders upon the town treasurer for all money to be disbursed by the township, and all warrants upon the county treasurer for money raised for town purposes, or apportioned to the town by the county or state, and present the same to the chairman of the board, to be countersigned by him, and no warrant shall be paid until so countersigned.*

(Emphasis added.) In addition, good internal controls and sound accounting practices require procedures to ensure that Township checks contain the statutorily required endorsements. Without such procedures, there is an increased risk for not only failure to comply with State statute but also loss or misuse of public funds.

A similar issue was identified by the APA in a prior review and was disclosed to the Township in the APA's letter dated October 27, 2023, which can be found on the APA's website. However, this issue does not appear to have been corrected after the APA's notification.

> We recommend the Board implement procedures to require dual signatures, from both the Clerk and the Chairperson, on all Township checks, as required by law.

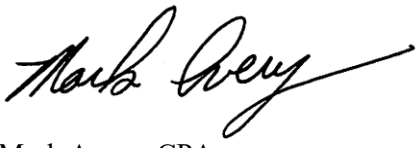
* * * * * *

The preliminary planning work that resulted in this letter was designed primarily on a test basis and, therefore, may not bring to light all existing weaknesses in the Township's policies or procedures. Nevertheless, our objective is to use the knowledge gained during the performance of that preliminary planning work to make comments and suggestions that we hope will prove useful to the Township.

This communication is intended solely for the information and use of the Township and its management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this letter is a matter of public record, and its distribution is not limited.

If you have any questions, please contact **Dakota Christensen at 402-499-8702 or dakota.christensen@nebraska.gov**.

Sincerely,



Mark Avery, CPA
Assistant Deputy Auditor

2024-2025
STATE OF NEBRASKA
GENERAL BUDGET FORM

Eastern Township

TO THE COUNTY BOARD AND COUNTY CLERK OF
Knox County

This budget is for the Period July 1, 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:

$	122,907.78	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
$	122,907.78	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1

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

175,528,542	**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

Eastern Township in Knox 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	$ 157,232.62	$ 161,928.60	$ 133,971.92
3	Investments	$ -	$ -	$ -
4	County Treasurer's Balance	$ 2,488.84	$ 2,178.14	$ 2,364.05
5	**Subtotal of Beginning Balances (Lines 2 thru 4)**	**$ 159,721.46**	**$ 164,106.74**	**$ 136,335.97**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 100,439.78	$ 97,465.04	$ 120,497.82
7	Federal Receipts	$ -	$ -	$ -
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	$ 288.49	$ 282.00	$ 275.00
9	State Receipts: State Aid	$ -	$ -	$ -
10	State Receipts: Other	$ 189.27	$ 193.77	$ -
11	State Receipts: Property Tax Credit	$ 11,678.88	$ 12,811.21	
12	Local Receipts: Nameplate Capacity Tax	$ 4,787.56	$ 7,578.03	$ 7,650.00
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	$ 26.02	$ 26.02	$ 26.02
14	Local Receipts: Other	$ 12,222.02	$ 12,788.52	$ 12,715.19
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)**	**$ 289,353.48**	**$ 295,251.33**	**$ 277,500.00**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 102,189.50	$ 123,513.23	$ 277,500.00
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 23,057.24	$ 35,402.13	$ -
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)**	**$ 125,246.74**	**$ 158,915.36**	**$ 277,500.00**
30	**Balance Forward/Cash Reserve (Line 17 - Line 29)**	**$ 164,106.74**	**$ 136,335.97**	**$ -**
31	Cash Reserve Percentage			0%

PROPERTY TAX RECAP		
	Tax from Line 6	$ 120,497.82
	County Treasurer's Commission at 2% of Line 6	$ 2,409.96
	Total Property Tax Requirement	$ 122,907.78

Eastern Township in Knox 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	$	110,617.00
Sinking Fund		
Bond Fund	$	-
Library Fund	$	12,290.78
Total Tax Request	** $	122,907.78

** 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	175,528,542
City/Village Valuation included in Township Valuation	24,567,292
General Fund Tax Rate	0.063019
Township Taxes within City/Village	15,482.15
50% of Township Taxes within City/Village	7,741.08
Projected Township Taxes to be collected	102,875.92

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	$	-
Remaining Cash Reserve	$	-
Remaining Cash Reserve %		0%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Riley McCain**
ADDRESS	**89307 548 Avenue**
CITY & ZIP CODE	**Crofton, NE 68730**
TELEPHONE	**402-841-3066**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Dave Wortmann	Craig Jansen	Kathleen Nohr
TITLE /FIRM NAME	Chairperson	Treasurer	Preparer
TELEPHONE	402-388-4297	402-388-4137	402-358-1452
EMAIL ADDRESS			kanatrlo@hotmail.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.

Eastern Township in Knox County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 122,907.78
Motor Vehicle Pro-Rate		(2)	$ 275.00
In-Lieu of Tax Payments		(3)	$ 26.02
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)	$ 7,650.00
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 130,858.80**

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*	**$ 130,858.80**

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

Eastern Township
in
Knox 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 — 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	279,626.80	Option 2 - (A)
Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5))	3.50 %	Option 2 - (B)
Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B))	9,786.94	Option 2 - (C)
Calculated Prior Year Restricted Funds Authority (Line (A) Plus Line (C)) =	289,413.74	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)

2,324,395.00 (2024 Growth per Assessor) / 124,419,329.00 (2023 Valuation) = 1.87 % (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)	10,129.48	(7)
Total Restricted Funds Authority = Line (1) + Line (7)	299,543.22	(8)
Less: Restricted Funds from Lid Supporting Schedule	130,858.80	(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	168,684.42	(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.

Eastern Township in Knox County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 122,907.78
Motor Vehicle Pro-Rate		(2)	$ 275.00
In-Lieu of Tax Payments		(3)	$ 26.02
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)	**$ 123,208.80**

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*	**$ 123,208.80**

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Eastern Township
in
Knox County

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

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Calculated Prior Year Restricted Funds Authority (Line (A) Plus Line (C)) =	289,413.74	Option 2 - (1)

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ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

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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)	10,129.48	(7)
Total Restricted Funds Authority = Line (1) + Line (7)	299,543.22	(8)
Less: Restricted Funds from Lid Supporting Schedule	123,208.80	(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	176,334.42	(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.

Eastern Township in Knox County

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted

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

CERTIFICATE OF ELECTION

STATE OF NEBRASKA
COUNTY OF KNOX

This is to Certify, that at an Election

held on Tuesday, the 14th day of May, 2024,

in Knox County, State of Nebraska

Eastern Township Special Election

"Shall Eastern Township, be allowed a property tax levy, whereas not to exceed 20 cents per $100.00 of taxable valuation, and not to exceed the limits prescribed by law, until fiscal year 2028-2029 for the purposes of general operations and maintenance of roads?"

was duly passed by a vote as follows:

YES 158
NO 119

Given at Center, Nebraska in

said County this 3rd day of June, 2024.

Seal

Joann M. Fischer
Knox County Clerk

CERTIFICATE OF ELECTION

STATE OF NEBRASKA
COUNTY OF KNOX

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held on Tuesday, the 14th day of May, 2024,

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Eastern Township Special Election

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was duly passed by a vote as follows:

YES 158
NO 119

Given at Center, Nebraska in

said County this 3rd day of June, 2024.

Seal

Joann M. Fischer
Knox County Clerk

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Eastern Township
IN
Knox 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 4th day of September 2024, at 7:30 o'clock P.M. at the Eastern Township Library 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	$	125,246.74
2023-2024 Actual/Estimated Disbursements & Transfers	$	158,915.36
2024-2025 Proposed Budget of Disbursements & Transfers	$	277,500.00
2024-2025 Necessary Cash Reserve	$	-
2024-2025 Total Resources Available	$	277,500.00
Total 2024-2025 Personal & Real Property Tax Requirement	$	122,907.78
Unused Budget Authority Created For Next Year	$	176,334.42

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	122,907.78
Personal and Real Property Tax Required for Bonds	$	-

Cut Off Here Before Sending To Printer

The

Crofton Journal

Publisher's Affidavit

STATE OF NEBRASKA }
COUNTY OF KNOX } ss

Brook D. Curtiss, be
poses and says that h
Journal, a legal news
braska and printed and
County, Nebraska, ar
county.

That said Crofton Jo
been printed in the Eng
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for more than fifty-two
of the annexed notice, a
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Crofton, Knox County, N

That the annexed no
paper for 1 cons
newspaper proper and
publication of said not
August, 202
on the _____ day of __

Subscribed in my pres
_____ day of _____

Publication Fee:

$ _____ Proofs $ _____; Total $ _____

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Eastern Township
IN
Knox 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 4th day of September 2024, at 7:30 o'clock P.M. at the Eastern Township Library 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	$	125,246.74
2023-2024 Actual/Estimated Disbursements & Transfers	$	158,915.36
2024-2025 Proposed Budget of Disbursements & Transfers	$	277,500.00
2024-2025 Necessary Cash Reserve	$	-
2024-2025 Total Resources Available	$	277,500.00
Total 2024-2025 Personal & Real Property Tax Requirement	$	122,907.78
Unused Budget Authority Created For Next Year	$	176,334.42

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	122,907.78
Personal and Real Property Tax Required for Bonds	$	-

EASTERN TOWNSHIP
ANNUAL BUDGET MEETING
SEPTEMBER 4, 2024

The annual Budget Hearing of Eastern Township was held the 4th day of September 2024 at _____ o'clock. Board members:

PRESENT	ABSENT
David Wortmann	
Riley McCain	
Craig Jansen	

1% Increase in Restricted Funds Authority

A motion was made by Craig Jansen and seconded by Dave Wortmann to increase the total restricted funds authority by an additional 1%.

4 Ayes — Motion: Passed ✓

_____ Nays — Failed _____

Request for Audit Waiver

A motion was made by Craig Jansen and seconded by Dave Wortmann to request an audit waiver for the fiscal year ended June 30, 2024.

4 Ayes — Motion: Passed ✓

_____ Nays — Failed _____

Budget Approval

A motion was made by Craig Jansen and seconded by Dave Wortmann to approve the Eastern Township budget as proposed.

4 Ayes — Motion: Passed ✓

_____ Nays — Failed _____

A motion was made by Dave Wortmann and seconded by Craig Jansen to close the annual Budget Hearing. The Budget Hearing was closed at 7:45 o'clock.

Riley McC

Clerk, Riley McCain

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: EASTERN TOWNSHIP
RILEY MC CAIN
89307 548 AVE
CROFTON NE 68730-3228

TAXABLE VALUE LOCATED IN THE COUNTY OF: KNOX

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
EASTERN	Township	2,324,395	175,528,542

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

I CHRISTA M BECKMANN, KNOX 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.

Christa M Beckmann
(signature of county assessor)

Aug 13, 2024
(date)

CC: County Clerk, KNOX 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.

June 1st 2021
Eastern Township Meeting was opened at
7:30 discussed fix fences fence
and what we need to do about it
we need to call the County Attorney
so he can send a letter to ~~about~~ Pat, so
it is documented. also talked about the
Road by corey + Tweets is in need of the
ditches being dug out - Road needs to be
Raised. need to follow up on State of
Nebraska/ Game + Parks about doing Roads
in the Parks - Riley will call Tyler. -holly f
Also talked about the windmills + what
it will do the Roads Craig will make
up a letter to send to the Supervisors
about our concernes with the windmills.
Riley will call Jody Koch about digging out
the ditches. All bills were approved

Eastern Township Library Claims - June 2024

Num	Date	Payee	Category	Amount
	6/14/2024	Knox County	Tax Income	715.73
	6/29/2024	Black Hills Engr Util Bill	Utiilites : N	-49.42
2189	6/29/2024	Quill	Supplies	-430.1
2190	6/29/2024	NAEIR	Supplies	-18.75
2191	6/29/2024	Diane Limoges	Payroll	-889.17
	6/30/2024	Farmer & Merchants	Interest	19.47
Total Month Ending 6/30/2024				-652.24

December 13 2023

Eastern township Was opened at @ 7:30
Dave, craig, scott & Riley are here in attendance.
Business as usual, talked about the
sour system coming out of Crofton through
our ditch into guenthers field. Signed
checks & went over bills from prior months.
All Roads look good & scott is still going
over roads as Needed, scott asked for a
Rat increase for 2024 - we will discuss.
All Bills were aproved including ~~bonus~~
employee checks.