# 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 19, 2024

Walnut Grove Township Knox County
51459 878th Road
Verdigre, NE 68783-

RE: Walnut Grove Township Knox County

Dear Board:

We have received and reviewed the audit waiver request for the Walnut Grove Township Knox 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

**Walnut Grove Township**

TO THE COUNTY BOARD AND COUNTY CLERK OF
Knox 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:

| | | |
|---|---|---|
| $ | 45,000.00 | Property Taxes for Non-Bond Purposes |
| | | Principal and Interest on Bonds |
| $ | 45,000.00 | **Total Personal and Real Property Tax Required** |

Outstanding Bonded Indebtedness as of July 1, 2024

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

| | |
|---|---|
| 93,798,747 | **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

# Walnut Grove 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 | $ 12,074.40 | $ 14,358.79 | $ 8,191.99 |
| 3 | Investments | $ 20,044.50 | $ 20,159.73 | $ 20,412.57 |
| 4 | County Treasurer's Balance | $ 168.39 | $ 682.21 | $ 98.24 |
| 5 | **Subtotal of Beginning Balances** (Lines 2 thru 4) | **$ 32,287.29** | **$ 35,200.73** | **$ 28,702.80** |
| 6 | Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)** | $ 35,104.54 | $ 34,843.23 | $ 44,117.65 |
| 7 | Federal Receipts | $ - | $ - | $ - |
| 8 | State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)** | $ 89.49 | $ 87.69 | $ 85.00 |
| 9 | State Receipts: State Aid | $ 15,063.07 | $ - | $ - |
| 10 | State Receipts: Other | $ 135.76 | $ 140.73 | $ - |
| 11 | State Receipts: Property Tax Credit | $ 3,829.46 | $ 4,109.18 | |
| 12 | Local Receipts: Nameplate Capacity Tax | $ - | $ - | $ - |
| 13 | Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)** | $ 9.34 | $ 9.34 | $ 9.34 |
| 14 | Local Receipts: Other | $ 127.35 | $ 261.72 | $ 300.00 |
| 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) | **$ 86,646.30** | **$ 74,652.62** | **$ 73,214.79** |
| 18 | **Disbursements & Transfers:** | | | |
| 19 | Operating Expenses | $ 51,445.57 | $ 45,949.82 | $ 65,000.00 |
| 20 | Capital Improvements (Real Property/Improvements) | $ - | $ - | $ - |
| 21 | Other Capital Outlay (Equipment, Vehicles, Etc.) | $ - | $ - | $ - |
| 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) | **$ 51,445.57** | **$ 45,949.82** | **$ 65,000.00** |
| 30 | **Balance Forward/Cash Reserve** (Line 17 - Line 29) | **$ 35,200.73** | **$ 28,702.80** | **$ 8,214.79** |
| 31 | Cash Reserve Percentage | | | 13% |

## PROPERTY TAX RECAP

| | |
|---|---|
| Tax from Line 6 | $ 44,117.65 |
| County Treasurer's Commission at 2% of Line 6 | $ 882.35 |
| **Total Property Tax Requirement** | $ 45,000.00 |

# Walnut Grove 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 | $ 45,000.00 |
| Sinking Fund | |
| Bond Fund | $ - |
| _____ Fund | |
| **Total Tax Request** | ** $ 45,000.00 |

** 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 | 0 |
| City/Village Valuation included in Township Valuation | |
| General Fund Tax Rate | #DIV/0! |
| Township Taxes within City/Village | #DIV/0! |
| 50% of Township Taxes within City/Village | #DIV/0! |
| Projected Township Taxes to be collected | #DIV/0! |

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 | $ 8,214.79 |
| Remaining Cash Reserve | $ 8,214.79 |
| Remaining Cash Reserve % | 13% |

# CORRESPONDENCE INFORMATION

## ENTITY OFFICIAL ADDRESS

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

| | |
|---|---|
| NAME | **Charles Cook** |
| ADDRESS | **51459 878th Rd** |
| CITY & ZIP CODE | **Verdigre 68783** |
| TELEPHONE | **402-655-2208** |
| WEBSITE | |

| | BOARD CHAIRPERSON | CLERK/TREASURER/SUPERINTENDENT/OTHER | PREPARER |
|---|---|---|---|
| NAME | Kevin Cook | Ryan Ruzicka | Joe Hunhoff CPA |
| TITLE /FIRM NAME | Chairperson | Clerk | Joe Hunhoff CPA PC |
| TELEPHONE | 402-655-2276 | 402-665-2265 | 402-373-4857 |
| EMAIL ADDRESS | | | joeh@joehunhoffcpa.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.

Walnut Grove Township in Knox County

# 2024-2025 LID SUPPORTING SCHEDULE

## Calculation of Restricted Funds

| | | | |
|---|---|---|---|
| Total Personal and Real Property Tax Requirements | (1) | $ | 45,000.00 |
| Motor Vehicle Pro-Rate | (2) | $ | 85.00 |
| In-Lieu of Tax Payments | (3) | $ | 9.34 |
| 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) | **$ 45,094.34** |

## 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* | **$ 45,094.34** |

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

**Walnut Grove 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 | 22,378.06 | Option 2 - (A) |
| Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5)) | 2.50 % | Option 2 - (B) |
| Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B)) | 559.45 | Option 2 - (C) |
| **Calculated Prior Year Restricted Funds Authority** (Line (A) Plus Line (C)) = | 22,937.51 | Option 2 - (1) |

### CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — 2.50 % (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — - % (3)

_____ / _____ = - %
2024 Growth per Assessor / 2023 Valuation = Multiply times 100 To get %

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** — - % (4)

_____ / _____ = - %
# 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** — 95.00 % (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) | 97.50 % | (6) |
| Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) | 22,364.07 | (7) |
| Total Restricted Funds Authority = Line (1) + Line (7) | 45,301.58 | (8) |
| **Less:** Restricted Funds from Lid Supporting Schedule | 45,094.34 | (9) |
| Total Unused Restricted Funds Authority = Line (8) - Line (9) | 207.24 | (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.**

Walnut Grove 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 | $ - |

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Walnut Grove 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 20th day of August 2024, at 8:00 o'clock P.M. at St Paul Lutheran Church basement, Orchard, NE 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 | $ | 51,445.57 |
| 2023-2024 Actual/Estimated Disbursements & Transfers | $ | 45,949.82 |
| 2024-2025 Proposed Budget of Disbursements & Transfers | $ | 65,000.00 |
| 2024-2025 Necessary Cash Reserve | $ | 8,214.79 |
| 2024-2025 Total Resources Available | $ | 73,214.79 |
| Total 2024-2025 Personal & Real Property Tax Requirement | $ | 45,000.00 |
| Unused Budget Authority Created For Next Year | $ | 207.24 |

**Breakdown of Property Tax:**

| | | |
|---|---|---|
| Personal and Real Property Tax Required for Non-Bond Purposes | $ | 45,000.00 |
| Personal and Real Property Tax Required for Bonds | $ | - |

Cut Off Here Before Sending To Printer

# REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

**Walnut Grove Township** **Knox County**

SUBDIVISION NAME COUNTY

| Parties to Agreement (Column 1) | Agreement Period (Column 2) | Description (Column 3) | Amount Used as Lid Exemption (Column 4) |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
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| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | From Page 2 | $ - |

Total Amount used as Lid Exemption $ -

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

| Walnut Grove Township | Knox County |
|---|---|
| SUBDIVISION NAME | COUNTY |

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

Certified Public Accountant

Independent Accountant's Compilation Report

Township Board
Walnut Grove Township
Verdigre, Nebraska

Management is responsible for the accompanying budget document of Walnut Grove Township, Verdigre, NE, for the year ended June 30, 2024, included in the accompanying prescribed form in accordance with accounting principles generally accepted in the United States of America. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the budget document included in the accompanying prescribed form, nor was I required to perform any procedures to verify the accuracy, or the completeness of the information provided by management, and I do not express an opinion, a conclusion, nor provide any assurance on the budget document included in the accompanying prescribed form.

The budget document included in the accompanying prescribed form are presented in accordance with the requirements of State of Nebraska Auditor of Public Accounts and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of Walnut Grove Township and the State of Nebraska Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties.

Joe Hunhoff CPA
Bloomfield, Nebraska
July 26, 2024

JOE HUNHOFF CPA PC
106 West Main
P.O. Box 565
Bloomfield, NE 68718
(402) 373-4857
Fax: (402) 373-4758
joeh@joehunhoffcpa.com

# Publisher's Affidavit

STATE OF NEBRASKA } SS.
COUNTY OF KNOX

Lisa M. Wessendorf, being duly sworn, deposes and says she is the Publisher of THE VERDIGRE EAGLE, a weekly legal newspaper having a bona fide circulation of more than three hundred copies weekly and has been published within said county for more than fifty-two successive weeks last prior to the first published of the attached notice, and that said newspaper was printed in whole or in part in an office maintained in Verdigre, Knox County, Nebraska, that being the place of publication of said newspaper.

That the annexed notice was printed and published in said newspaper one time in all issues of said newspaper and not in a supplement on August 1, 2024.

Lisa M. Wessendorf

Subscribed in my presence and sworn to before me this 1st day of August 2024.

Ruth A. Frank
*Notary Public*

GENERAL NOTARY - State of Nebraska
RUTH A. FRANK
My Comm. Exp. March 28, 2027

Fed. Identification Number: 45-4014661

Publication Fees.....$_____

Affidavit Fee .....$_____

TOTAL.....$_____

**NOTICE OF SPECIAL MEETING TO EXCEED LEVY ALLOCATION (LIMIT) (LID RESTRICTED FUNDS) Walnut Grove Township in Knox County, Nebraska**

Public notice is hereby given, in compliance with the provisions of State Statute Section(s) 77-3444 (and 13-519) that the governing body will meet on the 20th day of August, 2024, at 7:30 o'clock p.m. in the St. Paul Lutheran Church basement, Orchard, Neb., for the purpose of conducting a vote of the taxpayers to approve a levy in excess of the final levy allocation (limit) (and to exceed the allowable growth percentage applicable to the lid on restricted funds). The vote will be to allow a levy of property tax not to exceed 10 cents per one hundred dollars of taxable valuation or $45,000.00 and to increase the restricted funds base by $21,790.63, 95% over the allowable growth percentage. The Walnut Grove Township Board will be authorized to reduce the tax levy below the maximum approved in this resolution.

Publish: August 1, 2024

**MINUTES**

**OF**

**TOWNHALL MEETING**

**WALNUT GROVE TOWNSHIP**
**KNOX COUNTY, NEBRASKA**

On August 20, 2024, the Walnut Grove Township held their annual town hall meeting at St Paul Lutheran Church basement, Orchard, NE for the purpose of conducting a vote of the taxpayers to approve a levy in the excess of the final levy limit and to exceed the allowable growth percentage applicable to the lid on restricted funds. The vote will be to allow a levy of property tax not to exceed 10 cents per one hundred dollars of taxable valuation or $45,000.00, and to increase the restricted funds base by$ 21,790.63 a 95.00% over the allowable growth percentage.

Board Members present were Chairperson Kevin Cook, Clerk Ryan Ruzicka and Treasurer Charles Cook.

Prior to the beginning of the meeting the Chairperson announced that a copy of the "Open Meetings Act" was available for everyone's review.

The Chairperson declared the meeting open, with all legal requirements having been met showing the time and place of the meeting as it was published in The Verdigre Eagle, Thursday August 1, 2024. The Chairperson also determined that the necessary amount of township registered voters (10%) was met.

The Chairperson explained without approval the township would not have authority to raise property taxes for the maintenance of township roads.

Refer to attached sheets for registered voters of Walnut Grove Township in attendance:

Paper ballots were handed out to taxpayers in attendance. Instructions were given to vote "for" or "against" to allow the levy of property tax not to exceed 10 cents per one hundred dollars of taxable valuation or $40,000.00, and to increase the restricted funds base by$ 21,790.63 a 95.00% over the allowable growth percentage. The votes were tallied as follows:

Votes for: 9 Votes against: 0

The meeting was adjourned.

Dated August 20, 2024

Kevin Cook
Kevin Cook
Board Chairperson
Walnut Grove Township
Knox County, Nebraska

# Publisher's Affidavit

STATE OF NEBRASKA } SS.
COUNTY OF KNOX

Lisa M. Wessendorf, being duly sworn, deposes and says she is the Publisher of THE VERDIGRE EAGLE, a weekly legal newspaper having a bona fide circulation of more than three hundred copies weekly and has been published within said county for more than fifty-two successive weeks last prior to the first published of the attached notice, and that said newspaper was printed in whole or in part in an office maintained in Verdigre, Knox County, Nebraska, that being the place of publication of said newspaper.

That the annexed notice was printed and published in said newspaper one time in all issues of said newspaper and not in a supplement on August 1, 2024.

Lisa M. Wessendorf

Subscribed in my presence and sworn to before me this 1st day of August 2024.

Ruth A. Frank
*Notary Public*

GENERAL NOTARY - State of Nebraska
RUTH A. FRANK
My Comm. Exp. March 28, 2027

Fed. Identification Number: 45-4014661

Publication Fees.....$_____

Affidavit Fee .....$_____

TOTAL.....$_____

## NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

**WALNUT GROVE 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 20th day of August, 2024, at 8:00 o'clock p.m. at St. Paul's Lutheran Church basement, Orchard, Nebraska, 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 | $ | 51,445.57 |
| 2023-2024 Actual/Estimated Disbursements & Transfers | $ | 45,949.82 |
| 2024-2025 Proposed Budget of Disbursements & Transfers | $ | 65,000.00 |
| 2024-2025 Necessary Cash Reserve | $ | 8,214.79 |
| 2024-2025 Total Resources Available | $ | 73,214.79 |
| Total 2024-2025 Personal & Real Property Tax Requirement | $ | 45,000.00 |
| Unused Budget Authority Created For Next Year | $ | 207.24 |
| **Breakdown of Property Tax:** | | |
| Personal and Real Property Tax Required for Non-Bond Purposes | $ | 45,000.00 |
| Personal and Real Property Tax Required for Bonds | $ | - |

**MINUTES**

**OF**

**BUDGET HEARING**

**OF**

**WALNUT GROVE TOWNSHIP**
**KNOX COUNTY, NEBRASKA**

On August 20, 2024, the Walnut Grove Township held their annual budget hearing at St Paul Lutheran Church basement, Orchard, NE for the purpose of setting a budget for the fiscal year 2024 – 2025.

Board members present were Chairman Kevin Cook, Clerk Ryan Ruzicka and Treasurer Charles Cook.

Prior to the beginning of the hearing, the Chairperson announced that a copy of the "Open Meetings Act" was available for everyone's review. He also passed out three copies of the proposed budget to the taxpayers in attendance for their review.

The Chairperson declared the hearing open, with all legal requirements having been met showing the time and place of the hearing as it was published in The Verdigre Eagle, Thursday August 1, 2024.

The Chairperson explained that increasing the property tax request and decreasing the disbursements $45,000 and $65,000 (respectively) will enable the township board to continue to improve and maintain the township roads.

The Walnut Grove Township board unanimously passed the budget as prepared.

The governing board also voted unanimously to use the Budget Document as the Audit Waiver and request that the Auditor of Public Accounts waive the audit requirement established by Title 42 of the Rules and Regulations issued by the Nebraska Auditor of Public Accounts.

The meeting was adjourned.

Dated: August 20, 2024

Kevin Cook
Board Chairperson
Walnut Grove Township
Knox County, Nebraska

# 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:** WALNUT GROVE TOWNSHIP
RYAN RUZICKA
87389 516 AVE
ORCHARD NE 68764-6426

**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 |
|---|---|---|---|
| WALNUT GROVE | Township | 209,120 | 93,798,747 |

**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)*

93,798,747 / 100 = 937,987.47

45,000 / 937,987.47 = .05

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.*

**TOWNSHIP MEETING MINUTES**

Walnut Grove **TOWNSHIP**

**KNOX COUNTY, NEBRASKA**

Date: 6-28-2024

Members Present: Kevin Cook Charles Cook Ryan Ruzicka

Items Discussed:

Budget

Roads

Claims Approved:

Pahl Construction

Board Clerk
Walnut Grove Township
Knox County, Nebraska