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 18, 2025

Western Township Knox County
51471 891 Rd.
Verdigre, NE 68783-

RE: Western Township Knox County

Dear Board:

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

Western Township

TO THE COUNTY BOARD AND COUNTY CLERK OF
Knox 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:

$ 40,000.00	A1	Property Taxes for Non-Bond Purposes
	A2	Principal and Interest on Bonds
$ 40,000.00	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

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

41,915,703 -	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

Western Township in Knox 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						
3	Investments	74,701.14	B1	65,075.26	B29	71,866.69	B57
4	County Treasurer's Balance	-	B2	-	B30	-	B58
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	321.65	B3	159.84	B31	50.94	B59
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	**75,022.79**	B4	**65,235.10**	B32	**71,917.63**	B60
7	Federal Receipts	23,923.63	B5	31,863.16	B33	39,215.69	B61
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	-	B6	-	B34	-	B62
9	State Receipts: State Aid	61.94	B7	76.15	B35	80.00	B63
10	State Receipts: Other	2,139.31	B8	-	B36	-	B64
11	State Receipts: Property Tax Credit	153.58	B9	197.62	B37	-	B65
12	Local Receipts: Nameplate Capacity Tax	2,843.64	B10	4,791.66	B38		
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	-	B11	-	B39	-	B66
14	Local Receipts: Other	-	B12	-	B40	-	B67
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule, page 4)	22.72	B13	1,010.00	B41	100.00	B68
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	-	B14	-	B42	-	B69
17	**Total Resources Available** (Lines 5 thru 16)	-	B15	-	B43	-	B70
18	**Disbursements & Transfers:**	**104,167.61**	B16	**103,173.69**	B44	**111,313.32**	B71
19	Operating Expenses						
20	Capital Improvements (Real Property/Improvements)	38,932.51	B17	31,256.06	B45	80,000.00	B72
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	-	B18	-	B46	-	B73
22	Debt Service: Bond Principal & Interest Payments	-	B19	-	B47	-	B74
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)	-	B20	-	B48	-	B75
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)	-	B21	-	B49	-	B76
25	Debt Service: Other	-	B22	-	B50	-	B77
26	Judgments	-	B23	-	B51	-	B78
27	Transfers Out of Surplus Fees	-	B24	-	B52	-	B79
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	-	B25	-	B53	-	B80
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	-	B26	-	B54	-	B81
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**38,932.51**	B27	**31,256.06**	B55	**80,000.00**	B82
31		**65,235.10**	B28	**71,917.63**	B56	**31,313.32**	B83
					Cash Reserve Percentage	39%	B84

PROPERTY TAX RECAP

Tax from Line 6	39,215.69	B85
County Treasurer's Commission at 2% of Line 6	784.31	B86
Total Property Tax Requirement	**40,000.00**	B87

Western 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	$ 40,000.00
Sinking Fund	
Bond Fund	$ -
_____ Fund	
Total Tax Request	** $ 40,000.00

** 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	$ 31,313.32
Remaining Cash Reserve	$ 31,313.32
Remaining Cash Reserve %	39%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Willard Ruzicka**
ADDRESS	**51471 891 Rd**
CITY & ZIP CODE	**Verdigre, 68783**
TELEPHONE	**402-688-7432**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	James Vesely	Willard Ruzicka	Joe Hunhoff CPA
TITLE /FIRM NAME	Chairperson		Joe Hunhoff CPA PC
TELEPHONE	402-668-7394	402-688-7432	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.

Western Township in Knox County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds		
(1)	Total Personal and Real Property Tax Requirements	40,000.00	C1
(2)	Motor Vehicle Pro-Rate	80.00	C2
(3)	In-Lieu of Tax Payments	-	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)**	**40,080.00**	C10

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*	**40,080.00**	C24

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

Western Township
in
Knox 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	-
		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	18,466.18
		Option 2 - (A)
Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5))	D3	2.50 %
		Option 2 - (B)
Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B))	D4	461.65
		Option 2 - (C)
Calculated Prior Year Restricted Funds Authority (Line (A) Plus Line (C)) =	D5	18,927.83
		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)

_____ / _____ = _____ - _____ %
2025 Growth per Assessor / 2024 Valuation = Multiply times 100 To get %

3	**ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE**	D8	- %
			(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**	D9	115.00 %
			(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)	D10	117.50 %
		(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	D11	22,240.20
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	41,168.03
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	40,080.00
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	1,088.03
		(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.

Western Township in Knox County

2025-2026 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

Western 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 19th day of August 2025, at 9 o'clock P.M. at Pischelville 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.

2023-2024 Actual Disbursements & Transfers	$	38,932.51
2024-2025 Actual/Estimated Disbursements & Transfers	$	31,256.06
2025-2026 Proposed Budget of Disbursements & Transfers	$	80,000.00
2025-2026 Necessary Cash Reserve	$	31,313.32
2025-2026 Total Resources Available	$	111,313.32
Total 2025-2026 Personal & Real Property Tax Requirement	$	40,000.00
Unused Budget Authority Created For Next Year	$	1,088.03

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	40,000.00
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, 2024 THROUGH JUNE 30, 2025

Western 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)
		From Page 2	$ -

Total Amount used as Lid Exemption $ -

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Western 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
Western Township
Verdigre, Nebraska

Management is responsible for the accompanying budget document of Western Township, Verdigre, NE, for the year ended June 30, 2025, 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 Western 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 23, 2025

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

The

Verdigre Eagle

Publisher's Affidavit

STATE OF NEBRASKA }
COUNTY OF KNOX } ss

I, Brook D. Curtiss or April Curtiss, being first duly sworn on oath, depose and say that I am the publisher of the Verdigre Eagle; that said newspaper is and was printed in the English language and has a bona fide circulation of more than three hundred (300) copies weekly, and has been published within said county for more than fifty-two (52) successive weeks last prior to the first publication 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.

The annexed notice was published in said newspaper for 1 consecutive weeks in all issues of said newspaper proper and not in a supplement; that the first publication of said notice was on the 31st day of July, 2025, and the last publication was on the — day of —, 20—.

NOTICE OF SPECIAL MEETING TO EXCEED LEVY ALLOCATION (LIMIT) (AND LID ON RESTRICTED FUNDS)

Western Township in Knox County, NE

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 19th day of August, 2025 at 8:30 p.m. at the Pischelville Hall for the purpose of conducting a vote of the taxpayers to approve a levy in excess of the final level 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 18 cents per one hundred dollars of taxable valuation or $40,000.00 and to increase the restricted funds base by $21,767.00 a 115.0% over the allowable growth percentage.

The Western Township Board will be authorized to reduce the tax levy below the maximum approved in this resolution.

V4-J31
ZNEZ

Subscribed in my presence and sworn to before me this 8th day of August, 2025.

GENERAL NOTARY - State of Nebraska
PATSY L. ALEXANDER
My Comm. Exp. January 26, 2026

Patsy L. Alexander
Notary Public

Publication Fee:

$ 13.09 Proofs $ — ; Total $ 13.09

MINUTES

OF

TOWNHALL MEETING

WESTERN TOWNSHIP
KNOX COUNTY, NEBRASKA

On August 19, 2025 the Western Township held their annual town hall meeting at the Pischelville Hall 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 18 cents per one hundred dollars of taxable valuation or $40,000.00, and to increase the restricted funds base by $21,767.00 a 115% over the allowable growth percentage.

Board members present were Chairperson James Vesely, Clerk Willard Ruzicka and Treasurer Walter Boham.

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, July 31, 2025. The Chairperson also determined that the necessary amount of registered township voters (10%) was met.

The Chairperson explained without the taxpayer's 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 Western 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 18 cents per one hundred dollars of taxable valuation or $40,000.00, and to increase the restricted funds base by $21,767.00 a 115% over the allowable growth percentage. The votes were tallied as follows:

Votes for: 3 Votes against: 0

The meeting was adjourned.

Dated August 19, 2025

James Vesely
Board Chairperson
Western Township
Knox County, Nebraska

The

Verdigre Eagle

Publisher's Affidavit

STATE OF NEBRASKA }
COUNTY OF KNOX } SS

I, Brook D. Curtiss or April Curtiss, being first duly sworn on oath, depose and say that I am the publisher of the Verdigre Eagle; that said newspaper is and was printed in the English language and has a bona fide circulation of more than three hundred (300) copies weekly, and has been published within said county for more than fifty-two (52) successive weeks last prior to the first publication 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.

The annexed notice was published in said newspaper for 1 consecutive weeks in all issues of said newspaper proper and not in a supplement; that the first publication of said notice was on the 31st day of July, 2025, and the last publication was on the ____ day of _____, 20____.

Subscribed in my presence and sworn to before me this 13th day of August, 2025

GENERAL NOTARY - State of Nebraska
PATSY L. ALEXANDER
My Comm. Exp. January 26, 2026

Patsy L. Alexander
Notary Public

Publication Fee:

$ 173.25 Proofs $ — ; Total $ 173.25

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Western 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 19th day of August 2025, at 9 o'clock P.M. at Pischelville 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.

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2025-2026 Necessary Cash Reserve	$ 31,313.32
2025-2026 Total Resources Available	$ 111,313.32
Total 2025-2026 Personal & Real Property Tax Requirement	$ 40,000.00
Unused Budget Authority Created For Next Year	$ 1,088.03
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 40,000.00
Personal and Real Property Tax Required for Bonds	$

MINUTES

OF

BUDGET HEARING

OF

WESTERN TOWNSHIP
KNOX COUNTY, NEBRASKA

On August 19, 2025, the Western Township held their annual budget hearing at the Pischelville Hall for the purpose of setting a budget for the fiscal year 2025 – 2026.

Board members present were Chairperson James Vesely, Clerk Willard Ruzicka and Treasurer Walter Boham.

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 meeting as it was published in The Verdigre Eagle, July 31, 2025.

The Chairperson explained that by keeping the property tax request and the disbursements the same at $40,000 and $80,000 (respectively) the township board will still be able to improve and maintain the township roads.

The Western 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 19, 2025

James Vesely
Board Chairperson
Western Township
Knox County, Nebraska

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{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: WESTERN TOWNSHIP
WILLARD RUZICKA
51471 891 RD
VERDIGRE NE 68783-6127

TAXABLE VALUE LOCATED IN THE COUNTY OF: KNOX

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
WESTERN	Township	695,763	41,915,703

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

August 14, 2025
(date)

41,915,703 / 100 = 419,157.03

40,000 / 419,157.03 = .10

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.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

1,110,159 Pers Prior
1,505,302 Pers Value

37,434,846 Real Prior
40,410,401 Real Value

Western Township

Knox

Processed: 08/08/2025 10:28 AM
Printed: 08/08/2025 10:29 AM

Condensed Registrant List

Name	Address			
Boham, Sharon K	51367 888 Rd, Verdigre, NE 68783-6081			
Sec: 34 Twp: 32	Rng: 8	Qtr:	Qtr Qtr:	Acr Desc:
Boham, Walter L	51367 888 Rd, Verdigre, NE 68783-6081			
Sec: 34 Twp: 32	Rng: 8	Qtr:	Qtr Qtr:	Acr Desc:
Breithaupt, Bree Ann	51509 891 Rd, Verdigre, NE 68783-6128			
Sec: 26 Twp: 32	Rng: 8	Qtr:	Qtr Qtr:	Acr Desc:
Breithaupt, Mara A	51509 891 Rd, Verdigre, NE 68783-6128			
Sec: 26 Twp: 32	Rng: 8	Qtr:	Qtr Qtr:	Acr Desc:
Breithaupt, Michaela Leanne	88866 514 Ave, Verdigre, NE 68783-6079			
Sec: 35 Twp: 32	Rng: 8	Qtr:	Qtr Qtr:	Acr Desc:
Breithaupt, Ty Colton	88866 514 Ave, Verdigre, NE 68783-6079			
Sec: 35 Twp: 32	Rng: 8	Qtr:	Qtr Qtr:	Acr Desc:
Erickson, Blaine G	51509 891 Rd, Verdigre, NE 68783-6128			
Sec: 26 Twp: 32	Rng: 8	Qtr:	Qtr Qtr:	Acr Desc:
Filip, Lonnie R	51148 888 Rd, Verdigre, NE 68783-6124			
Sec: 5 Twp: 31	Rng: 8	Qtr:	Qtr Qtr:	Acr Desc:
Forker, Donald A	88941 515 Ave, Verdigre, NE 68783-6078			
Sec: 26 Twp: 32	Rng: 8	Qtr:	Qtr Qtr:	Acr Desc:
Forker, Joan A	88941 515 Ave, Verdigre, NE 68783-6078			
Sec: 26 Twp: 32	Rng: 8	Qtr:	Qtr Qtr:	Acr Desc:
Forman, Connie J	51047 887 Rd, Verdigre, NE 68783-6063			
Sec: 6 Twp: 31	Rng: 8	Qtr:	Qtr Qtr:	Acr Desc:
Forman, Donald G	51047 887 Rd, Verdigre, NE 68783-6063			
Sec: 6 Twp: 31	Rng: 8	Qtr:	Qtr Qtr:	Acr Desc:
Haineraich, Adella M	88779 513 Ave, Verdigre, NE 68783			
Sec: 4 Twp: 31	Rng: 8	Qtr:	Qtr Qtr:	Acr Desc:
Haineraich, Larry L	88779 513 Ave, Verdigre, NE 68783-6084			
Sec: 4 Twp: 31	Rng: 8	Qtr:	Qtr Qtr:	Acr Desc:
Hirschman, Russell L	51381 887 Rd, Verdigre, NE 68783-6083			
Sec: 3 Twp: 31	Rng: 8	Qtr:	Qtr Qtr:	Acr Desc:
Knigge, Lance E	51436 888 Rd, Verdigre, NE 68783-6080			
Sec: 2 Twp: 31	Rng: 8	Qtr:	Qtr Qtr:	Acr Desc:
Knigge, Lorie A	51436 888 Rd, Verdigre, NE 68783-6080			
Sec: 2 Twp: 31	Rng: 8	Qtr:	Qtr Qtr:	Acr Desc:
McClellan, Jerry T	51211 891 Rd, Verdigre, NE 68783-6070			
Sec: 16 Twp: 32	Rng: 8	Qtr:	Qtr Qtr:	Acr Desc:
McClellan, Pamela J	51211 891 Rd, Verdigre, NE 68783-6070			
Sec: 16 Twp: 32	Rng: 8	Qtr:	Qtr Qtr:	Acr Desc:
McVey, Janis M	51149 888 Rd, Verdigre, NE 68783-6124			
Sec: 5 Twp: 31	Rng: 8	Qtr:	Qtr Qtr:	Acr Desc:
Nielsen, Deborah A	51333 891 Rd, Verdigre, NE 68783-6073			
Sec: 22 Twp: 32	Rng: 8	Qtr:	Qtr Qtr:	Acr Desc:
Nielsen, Jemi C	51335 891 Rd, Verdigre, NE 68783-6073			
Sec: 22 Twp: 32	Rng: 8	Qtr:	Qtr Qtr:	Acr Desc:
Nielsen, Kalyn Ray	51335 891 Rd, Verdigre, NE 68783-6073			
Sec: 22 Twp: 32	Rng: 8	Qtr:	Qtr Qtr:	Acr Desc:
Nielsen, Karli Kaye	51335 891 Rd, Verdigre, NE 68783-6073			
Sec: 22 Twp: 32	Rng: 8	Qtr:	Qtr Qtr:	Acr Desc:
Nielsen, Kirklyn D	51335 891 Rd, Verdigre, NE 68783-6073			
Sec: 22 Twp: 32	Rng: 8	Qtr:	Qtr Qtr:	Acr Desc:
Nielsen, Larry D	51333 891 Rd, Verdigre, NE 68783-6073			
Sec: 22 Twp: 32	Rng: 8	Qtr:	Qtr Qtr:	Acr Desc:
Pfaff, Ashley Nicole	51051 887 Rd, Verdigre, NE 68783-6063			
Sec: 6 Twp: 31	Rng: 8	Qtr:	Qtr Qtr:	Acr Desc:

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Condensed Registrant List

Name	Address	Rng:	Qtr:	Qtr Qtr:	Acr Desc:
Ruzicka, Alvira J Sec: 23 Twp: 32	51469 891 Rd, Verdigre, NE 68783-6074	8			
Ruzicka, Anthony W Sec: 23 Twp: 32	51471 891 Rd, Verdigre, NE 68783-6074	8			
Ruzicka, Bonnie J Sec: 20 Twp: 32	51152 890 Rd, Verdigre, NE 68783-6068	8			
Ruzicka, Denise K Sec: 23 Twp: 32	51471 891 Rd, Verdigre, NE 68783-6074	8			
Ruzicka, Jeanette M Sec: 20 Twp: 32	51141 890 Rd, Verdigre, NE 68783-6068	8			
Ruzicka, Jerilyn M Sec: 20 Twp: 32	51141 890 Rd, Verdigre, NE 68783-6068	8			
Ruzicka, Stephen H Sec: 20 Twp: 32	51141 890 Rd, Verdigre, NE 68783-6068	8			
Ruzicka, Willard E Sec: 23 Twp: 32	51471 891 Rd, Verdigre, NE 68783-6074	8			
Sund, Terry L Sec: 5 Twp: 31	51149 888 Rd, Verdigre, NE 68783-6124	8			
Tacey, Joyce A Sec: 32 Twp: 32	51753 888 Way, Verdigre, NE 68783-5131	7			
Talsma, Kristin A Sec: 22 Twp: 32	51331 891 Rd, Verdigre, NE 68783-6073	8			
Talsma, Ty R Sec: 22 Twp: 32	51331 891 Rd, Verdigre, NE 68783-6073	8			
Uhing, Kelly Jo Sec: 27 Twp: 32	51336 890 Rd, Verdigre, NE 68783-6067	8			
Uhing, Stanley G Sec: 27 Twp: 32	51336 890 Rd, Verdigre, NE 68783-6067	8			
Vesely, Angela D Sec: 32 Twp: 32	88805 512 Ave, Verdigre, NE 68783-6065	8			
Vesely, James F Sec: 32 Twp: 32	88803 512 Ave, Verdigre, NE 68783-6065	8			
Vesely, Jason J Sec: 32 Twp: 32	88805 512 Ave, Verdigre, NE 68783-6065	8			
Vesely, Terri Anne Sec: 32 Twp: 32	88803 512 Ave, Verdigre, NE 68783-6065	8			
Witchey, Robert D, Jr Sec: 33 Twp: 32	51276 889 Rd, Verdigre, NE 68783-6125	8			
GRAND TOTAL: 46					

45 active voters
1 IN. NVRA (inactive voter)
46

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Town Hall Meeting
Budget Hearing Aug 19 2025

Don Farren
Walter L. Bakos
James F Veeley
Willard Ruzicka
Anthony V. Ruzicka
Diane K Ruzicka

RESOLUTION REQUESTING A PRELIMINARY LEVY ALLOCATION FROM COUNTY BOARD

Resolution No. _____

WHEREAS, Nebraska Statute 77-3443 (3) requires all political subdivisions subject to county levy authority to submit a preliminary request for allocation to the county board; and

WHEREAS, the Knox County Board is the levy authority for Western Township;

NOW, THEREFORE BE IT RESOLVED, that the following is said Board's tax request for the Fiscal Year 2025-26:

General Fund $ 40,000.00

Motion by Willard to adapt Resolution No. 25-1.

Seconded by Walt.

Voting yes were: 3

Voting no were: 0

Motion carried.

Dated this 14 day of July, 2025.

James F. Wesley
Board Chairperson

Western Township

June 18, 2025

All board members were present for the meeting. Jim, Walt and Willard

Roads that need graveling and which culverts need to be repaired or replaced were also discussed.

Approved paying Pahl Construction $9,675.00 and Vakoc Construction $7,399.00.

Decided to keep property tax asking the same for next budget year at $40,000.00

No other business meeting was adjourned.

Willard Ruzicka
Secretary/Clerk