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

December 9, 2025

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 2025. **That request has been approved.**

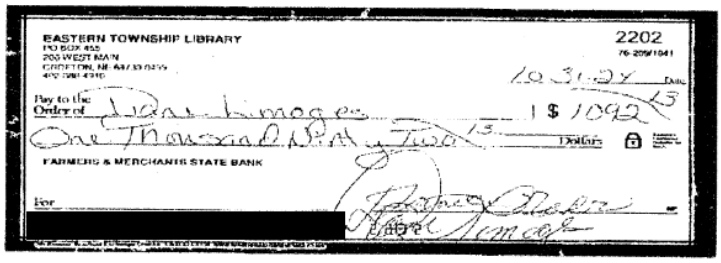
While performing, pursuant to Neb. Rev. Stat. § 84-304 (Supp. 2025), the preliminary examination necessary to determine whether further audit work would be required or the audit waiver should be allowed, the APA noted certain internal control or compliance matters, or other operational issues, within the Township.

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

Comments and Recommendations

1. Lack of Dual Authorized Signatures

The APA obtained the monthly statements for the Township's bank accounts from its fiscal year 2025 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:


EASTERN TOWNSHIP LIBRARY
2202
10-31-24
Pay to the Order of Dan Image
$ 1092 13
One Thousand Ninety Two 13 Dollars
FARMERS & MERCHANTS STATE BANK
For

#2202 11/05/2024 $1,092.13

Nebraska law requires both the Clerk and the Chairperson of the Township Board (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, and November 26, 2024, 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.

2. Expenditures in Excess of Budget

For the fiscal year ended June 30, 2025, actual expenditures exceeded the Township's adopted budget by $73,626. No amendment was filed with our office for these additional expenditures.

Neb. Rev. Stat. § 13-510 (Reissue 2022) states, in relevant part, the following:

> *No expenditure during any fiscal year or biennial period shall be made in excess of the amounts indicated in the adopted budget statement, except as authorized in section 13-511, or by state law. Any officer or officers of any governing body who obligates funds contrary to the provisions of this section shall be guilty of a Class V misdemeanor.*

Neb. Rev. Stat. § 13-511 (Reissue 2022) sets out the procedures for amending the adopted budget accordingly.

When expenditures are made in excess of the amounts budgeted with no appropriation adjustments by the Board to address those excesses, the Township is noncompliant with State statute, further increasing the risk for loss and/or misuse of funds.

> We recommend the Board implement procedures for: 1) monitoring closely its budget status on an ongoing basis to avoid expenditures that exceed the amount budgeted; and 2) amending the budget as required when such excess expenditures are unavoidable.

3. Payment of Claims Prior to Board Approval

During our comparison of the Township's bank account details to claims approved by the Board, the APA noted two checks, totaling $1,215, that were issued before the underlying claims were approved by the Board. Details of these checks are included below:

Approval Date	Name/Vendor	Amount	Check #	Payment Date	Days Paid Before Approval
2/12/2025	Township Employee	$ 584	5518	2/4/25	8
2/12/2025	Internal Revenue Service	631	EFT	2/7/25	5
	Total	**$ 1,215**			

Nebraska law requires the Board to approve all claims against the Township. In particular, Neb. Rev. Stat. § 23-255 (Reissue 2022) states the following, in relevant part:

> *All claims and charges against the town, duly audited and allowed by the town board, shall be paid by order so drawn.*

(Emphasis added.) Properly discharging the above statutory duty necessarily entails the Board's approval of all expenditures of Township funds prior to their actual disbursement.

Furthermore, good internal control requires procedures to ensure that all claims are approved by the Board prior to payment and are adequately documented in the minutes of the meeting during which they are approved. Without such procedures, there is an increased risk for the loss or misuse of Township funds.

> We recommend the Board implement procedures to ensure all claims against the Township are approved prior to payment and are adequately documented in the minutes of the meeting during which they are approved.

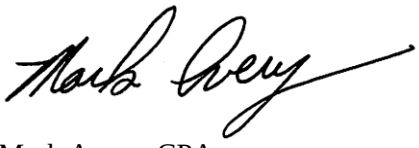
* * * * * *

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

2025-2026
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

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:

$ 142,000.00	A1	Property Taxes for Non-Bond Purposes
	A2	Principal and Interest on Bonds
$ 142,000.00	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1

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

185,510,757

~~185,510,575~~	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

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	161,928.60	B1	133,971.92	B29	81,805.51	B57
3	Investments	-	B2	-	B30	-	B58
4	County Treasurer's Balance	2,178.14	B3	2,364.05	B31	841.64	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**164,106.74**	B4	**136,335.97**	B32	**82,647.15**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	97,465.04	B5	93,995.17	B33	139,215.69	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	282.00	B7	262.30	B35	275.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	193.77	B9	238.46	B37	-	B65
11	State Receipts: Property Tax Credit	12,811.21	B10	15,684.67	B38		
12	Local Receipts: Nameplate Capacity Tax	7,578.03	B11	4,391.89	B39	4,400.00	B66
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	26.02	B12	26.02	B40	26.02	B67
14	Local Receipts: Other	12,788.52	B13	182,838.31	B41	6,236.14	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)	**295,251.33**	B16	**433,772.79**	B44	**232,800.00**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	123,513.23	B17	155,865.46	B45	232,800.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	35,402.13	B19	195,260.18	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	-	B23	-	B51	-	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)	**158,915.36**	B27	**351,125.64**	B55	**232,800.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**136,335.97**	B28	**82,647.15**	B56	**-**	B83
31				Cash Reserve Percentage		0%	B84

PROPERTY TAX RECAP

Tax from Line 6	139,215.69	B85
County Treasurer's Commission at 2% of Line 6	2,784.31	B86
Total Property Tax Requirement	**142,000.00**	B87

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	$	127,800.00
Sinking Fund		
Bond Fund	$	-
Library Fund	$	14,200.00
Total Tax Request	** $	142,000.00

** 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	185,510,575
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.068891
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	127,800.00

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	$	-
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

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			142,000.00	C1
(2)	Motor Vehicle Pro-Rate			275.00	C2
(3)	In-Lieu of Tax Payments			26.02	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			4,400.00	C9
(9)	**TOTAL RESTRICTED FUNDS (A)**			**146,701.02**	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*		**146,701.02**	C24

*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 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	299,543.22
		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)

1,803,775.00	/	175,528,542.00	=	1.03 %
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	10,484.01
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	310,027.23
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	146,701.02
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	163,326.21
		(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

2025-2026 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

EASTERN TOWNSHIP
ANNUAL BUDGET MEETING
SEPTEMBER 3, 2025

The annual Budget Hearing of Eastern Township was held the 3rd day of September 2025 at 7:30 o'clock. Board members:

PRESENT	ABSENT
David Wortmann	
Riley McCain	
Craig Jansen	

1% Increase in Restricted Funds Authority

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

X Ayes — Motion: Passed X

____ Nays — Failed ____

Request for Audit Waiver

A motion was made by Craig Sansen and seconded by Dave Wortmann to request an audit waiver for the fiscal year ended June 30, 2025.

X Ayes — Motion: Passed X

____ Nays — Failed ____

Budget Approval

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

X Ayes — Motion: Passed X

____ Nays — Failed ____

A motion was made by Craig Sansen and seconded by Riley McCain to close the annual Budget Hearing. The Budget Hearing was closed at 8:00 o'clock.

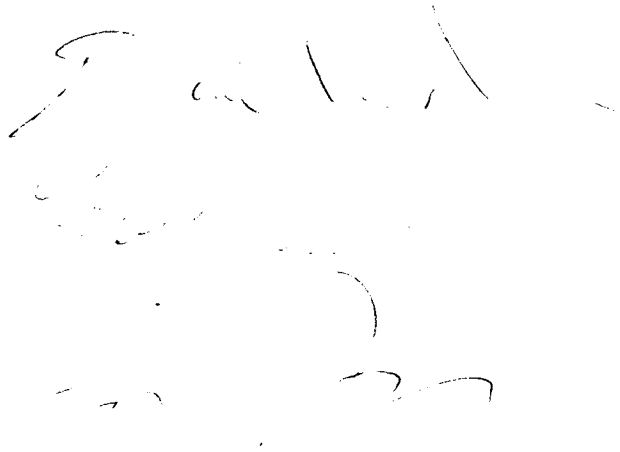
Riley McCain

Clerk, Riley McCain

Eastern Township Claims

Jun-23

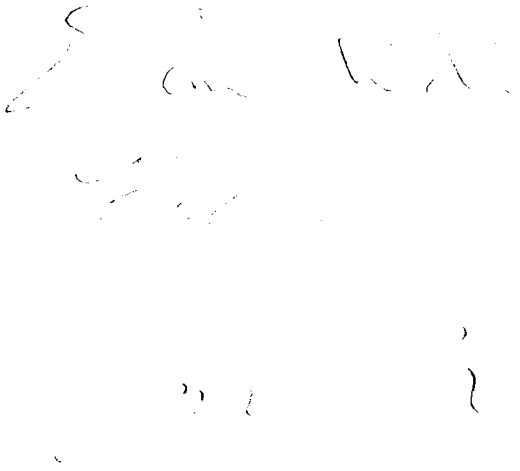
Date	Payee	Category	Amount
6/4/2025	Ulmer Farm Services	Repairs	-4,500.00
6/4/2025	NMC	Equipment	-195,260.18
6/9/2025	Internal Revenue Service	Split/Multiple Categories	-831.79
6/9/2025	Jordan, Scott	Split/Multiple Categories	-850.25
6/9/2025	Foxhoven, Easton	Out Side Labor	-90
6/20/2025	Great Plains Comm	Utilities : Telephone	-126.93
6/20/2025	Kayten	Repairs	-22
6/20/2025	Knox County Farmers Mutual	Insurance	-239.51
6/20/2025	Crofton Journal	Advertising	-4.91
6/25/2025	Cedar Knox Power	Utilities : Electric (Library)	-33.81
6/25/2025	Cedar Knox Power	Utilities : Electric	-99.91
6/26/2025	Black Hills Energy	Utilities : Natural Gas	-48.55
Grand Total			-195,661.93



Eastern Township Library Claims

30-Jun-25

Date	Payee	Category	Amount
6/26/2025	Black Hills Engr Util Bill	Utiilites : Natural Gas	-61.95
6/30/2025	Quill	Supplies	-1,077.12
6/30/2025	Ingram	Books	-517.78
6/30/2025	NAEIR	Supplies	-103
6/30/2025	Diane Limoges	Payroll	-938.61
Total			-2698.46



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

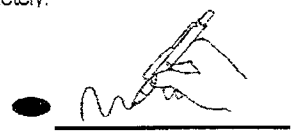
Republican Party, Official Ballot, Primary Election, May 14, 2024

Knox County, Nebraska | State of Nebraska | 000202

INSTRUCTIONS TO VOTER

The following are instructions on how to vote your ballot. Please follow these instructions precisely, otherwise, your ballot may not be counted.

1. Verify that there are initials of an election official at the bottom of the ballot.
2. Verify that there are no voting marks on the ballot.
3. Use a black ink pen to mark the ballot.
4. TO VOTE, you must darken the oval (●) completely.
5. To vote for a WRITE-IN candidate, write in the name on the line provided AND darken the oval completely.



6. Do NOT cross out or erase. If you make a mistake, contact the County Clerk's office at (402) 288-5604 for instructions.
7. Place voted ballot into the brown return envelope. Write your NE driver's license or state ID in the space provided on the envelope, or enclose a photocopy of an acceptable photo ID or Reasonable Impediment Certification (if applicable). Complete, SIGN and seal the envelope. Remember to moisten both seals to cover the voter ID and signature boxes.
8. Any person physically unable to sign the envelope must make his/her "mark" and must have an individual witness. Failure to complete and sign the Return Identification Envelope will cause the ballot to be rejected.
9. Place only your ballot(s) into the return identification envelope.
10. Return Ballot by:
    a. Hand Delivery - deliver the ballot to the office of the County Clerk/Election Commissioner.
    b. Mail – return ballot by mail in the provided postage paid envelope.
    c. Drop Box Location - East Foyer of the Knox County Courthouse.
11. Ballot MUST be in the possession of the County Clerk's office by 8:00 p.m. Central Time/7:00 p.m. Mountain Time on May 14, 2024.

PRESIDENTIAL TICKET

For President of the United States
Vote for ONE

- ○ Perry Johnson
- ○ Donald J. Trump
- ○ Nikki Haley
- ○ _____

UNITED STATES SENATORIAL TICKET

For United States Senator
Two Year Term
Vote for ONE

- ○ John Glen Weaver
- ○ Mac Stevens
- ○ Pete Ricketts
- ○ _____

CONGRESSIONAL TICKET

For Representative in Congress
District 3 - Two Year Term
Vote for ONE

- ○ John Walz
- ○ Robert McCuiston
- ○ Adrian Smith
- ○ _____

SPECIAL ELECTION

Eastern Township Levy
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?"

- ○ YES
- ○ NO

UNITED STATES SENATORIAL TICKET

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 3 day of September 2025, 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.

2023-2024 Actual Disbursements & Transfers	$	158,915.36
2024-2025 Actual/Estimated Disbursements & Transfers	$	351,125.64
2025-2026 Proposed Budget of Disbursements & Transfers	$	232,800.00
2025-2026 Necessary Cash Reserve	$	-
2025-2026 Total Resources Available	$	232,800.00
Total 2025-2026 Personal & Real Property Tax Requirement	$	142,000.00
Unused Budget Authority Created For Next Year	$	163,326.21

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	142,000.00
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 and/or April Curtiss, being duly sworn upon oath, deposes and says that he/she/they are the publisher of The Crofton Journal, a legal newspaper under the Statutes of Nebraska and printed and published weekly in Crofton, Knox County, Nebraska, and of general circulation of said county.

That said Crofton Journal at all times herein stated has been printed in the English language and has a bona fide circulation of more than 300 copies weekly, and that said newspaper has been published within the County of Knox for more than fifty-two weeks prior to the first publication of the annexed notice, and that said newspaper is printed in part in an office maintained by said Crofton Journal at Crofton, Knox County, Nebraska.

That 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 28th day of August, 2025, and the last publication was on the — day of _____, 20—.

Subscribed in my presence and sworn to before me this 3rd day of September 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

OF BUDGET HEARING
BUDGET SUMMARY

Eastern Township
IN
Knox County, Nebraska

en, in compliance with the provisions of State Statute
t the governing body will meet on the 3 day of September
ıe Eastern Township Library for the purpose of hearing
suggestions or observations of taxpayers relating to the
ıe budget detail is available at the office of the Clerk during

s & Transfers	$ 158,915.36
bursements & Transfers	$ 351,125.64
Disbursements & Transfers	$ 232,800.00
serve	$ -
ailable	$ 232,800.00
eal Property Tax Requirement	$ 142,000.00
ted For Next Year	$ 163,326.21
ax Required for Non-Bond Purposes	$ 142,000.00
ax Required for Bonds	$ -

The

Crofton Journal

Publisher's Affidavit

STATE OF NEB
COUNTY OF KN

Brook D. Curti
upon oath, depc
publisher of The (
the Statutes of
weekly in Crofton
circulation of said
That said Croft
been printed in th
circulation of more
newspaper has be
for more than fifty
of the annexed no
in part in an office
Crofton, Knox Cou

That the annexe
paper for 1
newspaper proper
publication of said
August, 2(
on the — day (

Subscribed in my p
3rd day of Au

Publication Fee
$ 173.25 Proofs $ — ; Total $ 173.25

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 3 day of September 2025, 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.

2023-2024 Actual Disbursements & Transfers	$ 158,915.36
2024-2025 Actual/Estimated Disbursements & Transfers	$ 351,125.64
2025-2026 Proposed Budget of Disbursements & Transfers	$ 232,800.00
2025-2026 Necessary Cash Reserve	$ -
2025-2026 Total Resources Available	$ 232,800.00
Total 2025-2026 Personal & Real Property Tax Requirement	$ 142,000.00
Unused Budget Authority Created For Next Year	$ 163,326.21

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$ 142,000.00
Personal and Real Property Tax Required for Bonds	$ -

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)

EASTERN TOWNSHIP
RILEY MC CAIN
TO: 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)	Allowable Growth Value	Total Taxable Value
EASTERN	Township	1,803,775	185,510,757

** 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

Christa M Beckmann
(signature of county assessor)

August 14, 2025
(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.

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

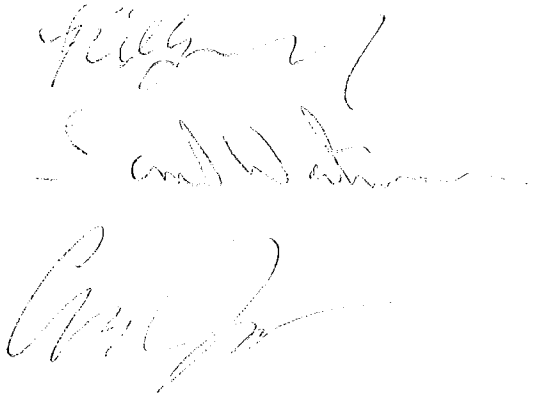
Feburary 12 2024
we held our monthly meeting for eastern township at 7:00 pm on 2-12-24. Dave Craig, Riley & Scott were in attendance. We discussed current bills and future plans with Roads and the rest of the winter. All expenses look as they should and all bills have been paid. all Roads look good and with minimal snow fall Finances look good. last Payment was made on grader closed meeting at 7:45

Riley

Eastern Township Claims

2/1/2025 Through 2/28/2025

Num	Date	Payee	Category	Amount
	2/4/2025	Jordan, Scott	Split/Multiple Ca	-584.3
	2/7/2025	Internal Revenue Service	Split/Multiple Ca	-630.59
	2/12/2025	Marting Tool & Die	Repairs	-105
	2/20/2025	Great Plains Comm	Utilities : Telephc	-127.46
	2/20/2025	Steffen Service	Fuel	-79.99
	2/20/2025	Kayten	Repairs	-598.1
	2/20/2025	Jody Koch Construction	Out Side Labor	-4,906.00
	2/20/2025	Freeman Oil	Fuel	-798.6
	2/20/2025	Farmers & Merchants Bank	Equipment	-19,702.64
	2/25/2025	Cedar Knox Power	Utilities : Electric	-38.18
	2/25/2025	Cedar Knox Power	Utilities : Electric	-75.11
	2/27/2025	Black Hills Energy	Utilities : Natural	-371.04
Total Month Ending 2/28/2025				-28,017.01



Eastern Township Library

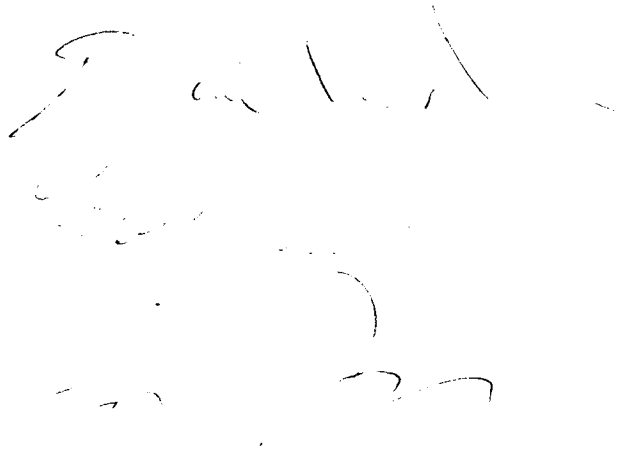
2/1/2025 Through 2/28/2025

Num	Date	Payee	Category	Amount
	2/27/2025	Black Hills Engr Util Bi	Utiilites : N	-226.45
2216	2/27/2025	Diane Limoges	Payroll	-898.2
2217	2/27/2025	Ingram	Books	-78.46
Grand Total				-1203.11

Eastern Township Claims

Jun-23

Date	Payee	Category	Amount
6/4/2025	Ulmer Farm Services	Repairs	-4,500.00
6/4/2025	NMC	Equipment	-195,260.18
6/9/2025	Internal Revenue Service	Split/Multiple Categories	-831.79
6/9/2025	Jordan, Scott	Split/Multiple Categories	-850.25
6/9/2025	Foxhoven, Easton	Out Side Labor	-90
6/20/2025	Great Plains Comm	Utilities : Telephone	-126.93
6/20/2025	Kayten	Repairs	-22
6/20/2025	Knox County Farmers Mutual	Insurance	-239.51
6/20/2025	Crofton Journal	Advertising	-4.91
6/25/2025	Cedar Knox Power	Utilities : Electric (Library)	-33.81
6/25/2025	Cedar Knox Power	Utilities : Electric	-99.91
6/26/2025	Black Hills Energy	Utilities : Natural Gas	-48.55
Grand Total			-195,661.93



Eastern Township Library Claims

30-Jun-25

Date	Payee	Category	Amount
6/26/2025	Black Hills Engr Util Bill	Utiilites : Natural Gas	-61.95
6/30/2025	Quill	Supplies	-1,077.12
6/30/2025	Ingram	Books	-517.78
6/30/2025	NAEIR	Supplies	-103
6/30/2025	Diane Limoges	Payroll	-938.61
Total			-2698.46

