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 14, 2025

Lincoln Township Knox County
55052 873rd Road
Wausa, NE 68786-

RE: Lincoln Township Knox County

Dear Board:

We have received and reviewed the audit waiver request for the Lincoln 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

Lincoln 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:

$	105,060.00	A1	Property Taxes for Non-Bond Purposes
		A2	Principal and Interest on Bonds
$	105,060.00	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2024

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

177,616,804	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

Lincoln 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	106,010.18	B1	102,190.38	B29	110,548.28	B57
3	Investments	-	B2	-	B30	-	B58
4	County Treasurer's Balance	1,063.20	B3	759.25	B31	415.69	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**107,073.38**	B4	**102,949.63**	B32	**110,963.97**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	88,723.05	B5	84,024.39	B33	103,000.00	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	246.65	B7	222.43	B35	250.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	-	B9	-	B37	-	B65
11	State Receipts: Property Tax Credit	9,521.20	B10	12,000.96	B38		
12	Local Receipts: Nameplate Capacity Tax	-	B11	-	B39	-	B66
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	129.46	B12	129.46	B40	129.46	B67
14	Local Receipts: Other	3,274.90	B13	1,109.79	B41	1,000.00	B68
15	Transfers In Of Surplus Fees **(To Lid Supporting Schedule, page 4)**	-	B14	-	B42	-	B69
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	-	B15	-	B43	-	B70
17	**Total Resources Available** (Lines 5 thru 16)	**208,968.64**	B16	**200,436.66**	B44	**215,343.43**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	106,019.01	B17	74,472.69	B45	134,500.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	-	B19	15,000.00	B47	15,000.00	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)	**106,019.01**	B27	**89,472.69**	B55	**149,500.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**102,949.63**	B28	**110,963.97**	B56	**65,843.43**	B83
31				Cash Reserve Percentage		49%	B84

PROPERTY TAX RECAP

Tax from Line 6	103,000.00	B85
County Treasurer's Commission at 2% of Line 6	2,060.00	B86
Total Property Tax Requirement	**105,060.00**	B87

Lincoln 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	$ 105,060.00
Sinking Fund	
Bond Fund	$ -
_____ Fund	
Total Tax Request	** $ 105,060.00

** 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	177,616,804
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.059150
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	105,060.00

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	$ 65,843.43
Remaining Cash Reserve	$ 65,843.43
Remaining Cash Reserve %	49%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Chris Carlson**
ADDRESS	**55052 873rd Road**
CITY & ZIP CODE	**Wausa 68786**
TELEPHONE	**402-640-7053**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Timothy Johnson	Chris Carlson	Terry Nelson CPA
TITLE /FIRM NAME	Chairperson	Clerk	Terry Nelson CPA PC
TELEPHONE	402-640-4840	402-640-7053	402-586-2800
EMAIL ADDRESS			terryncpa@gpcom.net

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.

Lincoln Township in Knox County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds		
(1)	Total Personal and Real Property Tax Requirements	105,060.00	C1
(2)	Motor Vehicle Pro-Rate	250.00	C2
(3)	In-Lieu of Tax Payments	129.46	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)**	**105,439.46**	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*	**105,439.46**	C24

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

Lincoln 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	119,654.10
		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)

2025 Growth per Assessor		2024 Valuation		Multiply times 100 To get %
2,342,630.00	/	155,985,560.00	=	1.50 %

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: - % (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	2.50 %
		(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	D11	2,991.35
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	122,645.45
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	105,439.46
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	17,205.99
		(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.

Proof of Publication

State of } Nebraska

nty Knox

ie Pitzer being first duly sworn, disposed and says she
e publisher of Bloomfield Monitor/Knox County News
Creighton News and Wausa Gazette, a weekly legal
spaper having a bona fide name of publication with a
ılation of more than 300 copies printed in whole or in
and published in Bloomfield, Nebraska; and said
spaper has been published for at least 52 consecutive
s prior to publication of attached notices; that said
cation is of general circulation; that attached notice
ublished 1 time (s) on

September 4, 2025

ed)

cribed in my presence and sworn to before me this

8 day of September (year) 2025

Notary Public

Nicole M. Moore
General Notary, State of Nebraska
My Commission Expires 04/17/2028

Published Fee $ 95.00

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Lincoln 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 8th day of September 2025, at 7:00 o'clock PM at Wausa Public 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	$	106,019.01
2024-2025 Actual/Estimated Disbursements & Transfers	$	89,472.69
2025-2026 Proposed Budget of Disbursements & Transfers	$	149,500.00
2025-2026 Necessary Cash Reserve	$	65,843.43
2025-2026 Total Resources Available	$	215,343.43
Total 2025-2026 Personal & Real Property Tax Requirement	$	105,060.00
Unused Budget Authority Created For Next Year	$	17,205.99

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	105,060.00
Personal and Real Property Tax Required for Bonds	$	-

Published September 4, 2025 ZNEZ

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: LINCOLN TOWNSHIP
STEVE KUMM
87161 547 AVE
WAUSA NE 68786-8696

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
LINCOLN	Township	2,342,630	177,616,804

* *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)

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

6,728,214 Pers Prior
6,134,788 Pers Value

163,341,048 Real Prior
171,482,016 Real Value

MINUTES OF THE MEETING OF

THE BOARD OF LINCOLN TOWNSHIP

The Lincoln Township Board met September 8, 2025 at 7:00 p.m. for the purpose of adopting a budget for the 2025-2026 fiscal year. The full board of Tim Johnson, Chris Carlson, and Steve Kumm were present.

Discussion was had concerning using the 2025-2026 budget document as the Township's audit waiver.

Motion by CHRIS CARLSON to adopt this Resolution. Seconded by STEVE KUM

Voting yes were: CHRIS CARLSON, STEVE KUMM, Tim Johnson

Voting no were: _____

"RESOLVED, that the Lincoln Township hereby elects to use its 2025-2026 budget document as the Township's audit waiver."

Discussion was had concerning the 2025-2026 Budget Tax Request of $105,060.00, which would be a General Fund Tax Rate of .059150

Motion by STEVE KUMM to adopt this Resolution. Seconded by CHRIS CARLSON

Voting yes were: CHRIS CARLSON, STEVE KUMM, Tim Johnson

Voting no were: _____

"RESOLVED, that the Lincoln Township hereby elects that the 2025-2026 tax request from Knox County to be $105,060.00, which would be a General Fund Tax Rate of .059150

There being no further business, the meeting was, upon a motion duly made and carried, adjourned.

Timothy Johnson, Chairman

Lincoln Township Board Minutes

DATE: 4-14-25

Meeting called to order: 8:00pm

Regular Meeting:

Board Members Present: Tim Johnson, Chris Carlson, Steve K

Employees Present:
Terry Wamberg

RE: Chairmen Johnson Posted a copy of the Public Meeting Act on the table:

1. Reviewed expenses.
2. Reviewed gravel bids
3. Discussed tree removal in the ditches
4. Discussed fixing culvert at Mentes

The following bill were presented, Carlson made motion to approve and pay bills, Johnson 2nd. All in favor: Attached: ✓

Meeting Adjourned @ 7:45 PM By_____ 2nd by _____

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

Lincoln Township Special Election

"Shall Lincoln Township, be allowed a property tax levy, whereas not to exceed 13 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, and to increase the restricted funds base by $15,991 representing a 14% increase to the allowable growth percentage the first year?"

was duly passed by a vote as follows:

YES 144
NO 81

Given at Center, Nebraska in

said County this 3rd day of June, 2024.

Seal

Joann M. Fischer
Knox County Clerk