Hanna, Kyle

From: Hanna, Kyle
Sent: Tuesday, November 12, 2024 11:22 AM
To: justinwiegand@me.com
Cc: Schreier, Jeff
Subject: Lincoln Township Gage County - Audit Waiver

Board Chairperson:

We have received and reviewed the audit waiver request for Lincoln Township Gage County for the fiscal year ending in 2024. **The 2024 audit waiver request has been approved.**

If you have any questions, please contact our office at (402) 471-2111.

Kyle Hanna
Auditor II
Nebraska Auditor of Public Accounts
8th Floor – State Capitol
Lincoln, NE 68509
Phone: 402-219-3111
kyle.hanna@nebraska.gov

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2024-2025
STATE OF NEBRASKA
GENERAL BUDGET FORM

LINCOLN TOWNSHIP

TO THE COUNTY BOARD AND COUNTY CLERK OF
GAGE 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:

$ 51,480.42	Property Taxes for Non-Bond Purposes
	Principal and Interest on Bonds
$ 51,480.42	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of JULY 1, 2024

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

120,399,293	**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

LINCOLN TOWNSHIP in GAGE 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	$ 87,942.74	$ 91,670.00	$ 40,157.57
3	Investments	$ -	$ -	$ 72,839.66
4	County Treasurer's Balance	$ 441.63	$ 182.12	$ 583.79
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 88,384.37**	**$ 91,852.12**	**$ 113,581.02**
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	$ 43,330.42	$ 45,272.02	$ 50,471.00
7	Federal Receipts	$ -	$ -	$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	$ 134.20	$ 130.42	$ 130.00
9	State Receipts: State Aid	$ -	$ -	$ -
10	State Receipts: Other	$ 293.41	$ 376.15	$ 300.00
11	State Receipts: Property Tax Credit	$ 3,469.38	$ 3,925.48	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	$ -	$ -	$ -
14	Local Receipts: Other	$ 658.08	$ 19,937.00	$ 650.00
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)	**$ 136,269.86**	**$ 161,493.19**	**$ 165,132.02**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 44,417.74	$ 47,912.17	$ 100,000.00
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ -		$ 20,000.00
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)	**$ 44,417.74**	**$ 47,912.17**	**$ 120,000.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 91,852.12**	**$ 113,581.02**	**$ 45,132.02**
31	Cash Reserve Percentage			45%

PROPERTY TAX RECAP

Tax from Line 6	$ 50,471.00
County Treasurer's Commission at 2% of Line 6	$ 1,009.42
Total Property Tax Requirement	$ 51,480.42

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Justin Wiegand**
ADDRESS	**33223 SW 103 Road**
CITY & ZIP CODE	**Beatrice NE 68310**
TELEPHONE	**402-239-1695**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Justin Wiegand	Daniel Crawford	Andrew K. Carothers
TITLE /FIRM NAME	Chairperson	Treasurer	Willet & Carothers Law Office
TELEPHONE	402-239-1695	402-239-0109	402-228-3424
EMAIL ADDRESS	justinwiegand@me.com	dcfornu@yahoo.com	andy.willetlaw@gmail.com

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- [X] Board Chairperson
- [X] 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 GAGE County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	$	51,480.42
Motor Vehicle Pro-Rate	(2)	$	130.00
In-Lieu of Tax Payments	(3)	$	-
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)	$	**51,610.42**

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*	$	**51,610.42**

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

LINCOLN TOWNSHIP
in
GAGE 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: 59,814.37 — 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: _____ — Option 2 - (A)

Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5)): _____ % — Option 2 - (B)

Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B)): - — Option 2 - (C)

Calculated Prior Year Restricted Funds Authority (Line (A) Plus Line (C)) = : - — 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**: 1.00 % — (4)

3 (# of Board Members voting "Yes" for Increase) / 3 (Total # of Members in Governing Body at Meeting) = 100.00 % (Must be at least .75 (75%) of the Governing Body)

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE**: _____ % — (5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5): 3.50 % — (6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6): 2,093.50 — (7)

Total Restricted Funds Authority = Line (1) + Line (7): 61,907.87 — (8)

Less: Restricted Funds from Lid Supporting Schedule: 51,610.42 — (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9): 10,297.45 — (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.

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}

WILLET & CAROTHERS

TO: 2205 N 6TH STE 10A
BEATRICE NE 68310-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF: GAGE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LINCOLN TOWNSHIP	Township	422,351	120,399,293

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

I PATRICIA MILLIGAN, GAGE 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.

Patricia Milligan
(signature of county assessor)

Seal

August 16, 2024
(date)

CC: County Clerk, GAGE 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.

Placed on file by board
action on 8-21. 2024
Dawn Hill
Gage County Clerk

RESOLUTION # 24-11 2024

Whereas, Nebr. State Statute 77-3443 (3) requires all political subdivisions subject to county levy authority to submit a preliminary request for levy allocation: and

Whereas, the political subdivisions that are subject to Gage County Levy authority are agricultural society, historical society, rural fire districts and township; and

Whereas, the Gage County Board of Supervisors has determined that due to the number of political subdivisions and taxing parcels that would be affected, that a levy will be established and if the subdivisions request is over that levy, their levy will be reduced to respective amounts as set out herein;

NOW THEREFORE BE IT RESOLVED by the Gage County Board of Supervisors that the levy rates will be as follows;

Agricultural Society**	0.003209
Historical Society**	0.000737
Rural Fire Districts	0.030000
Townships	0.075000
TOTAL	0.108946

BE IT FURTHER RESOLVED by said Board that if any of the political subdivisions that are subject to the county levy authority neglects to submit a request, the Board will use their last years budget request to determine the levy rate subject to limitations found in the resolution;

BE IT FURTHER RESOLVED that the Gage County Board of Supervisiors does hereby allocate the following:

Political Subdivision	Property Tax Request	Tax Rate	Allowable Tax Request	Tax Rate
Gage Co. Ag Society** General	135,000.00	0.003209	135,000.00	0.003209
Historical Society*	41,000.00	0.000975	31,000.00	0.000737

RURAL FIRE DISTRICTS

Political Subdivision	Property Tax Request	Tax Rate	Allowable Tax Request	Tax Rate
Adams Rural Fire (General Fund)	92,000.00	0.029914	92,000.00	0.029914
Barneston Rural Fire* (General Fund)	36,000.00	0.033511	32,228.44	0.030000
Beatrice Rural Fire* (General Fund)	247,000.00	0.031971	231,770.22	0.030000
Blue Springs Rural Fire* (General Fund) (Sinking Fund) Total	70,000.00 25,000.00 95,000.00	0.035165 0.012559 0.047724	59,718.60	0.030000
Clatonia Rural Fire (General Fund)	25,000.00	0.028410	25000.00.	0.028410
Cort-Lanc Rural Fire * (General Fund) (Sinking Fund) Total	98,128.00 4,564.00 102,692.00	0.037304 0.001735 0.039039	78,915.77	0.030000
Filley Rural Fire (General Fund)	92,000.00	0.029312	92,000.00	0.029312
Odell Rural Fire (General Fund)	21,000.00	0.006881	21000.00	0.006881
Pickrell Rural Fire (General Fund)	70,000.00	0.028008	70,000.00	0.028008
Wymore Rural Fire (General Fund)	16,500.00	0.009269	16,500.00	0.009269

TOWNSHIPS

Political Subdivision	Property Tax Request	Tax Rate	Allowable Tax Request	Tax Rate
Adams Township	67,059.90	0.027156	67,059.90	0.027156
Barneston Township	45,008.52	0.048469	45,008.52	0.048469
Blakely Township	148,000.00	0.067144	148,000.00	0.067144
Blue Springs-Wymore	46,996.50	0.032578	46,996.50	0.032578
Clatonia Township	69,662.00	0.053252	69,662.00	0.053252
Elm Township	48,825.00	0.038765	48,825.00	0.038765
Filley Township	72,000.00	0.064897	72,000.00	0.064897
Glenwood Township	42,600.00	0.036181	42,600.00	0.036181
Grant Township	54,000.00	0.039944	54,000.00	0.039944
Hanover Township	45,000.00	0.035117	45,000.00	0.035117
Highland Township***	101,521.22	0.050000	101,521.22	0.050000
Holt Township	46,313.00	0.031555	46313.00	0.031555
Hooker Township	35,700.00	0.032297	35,700.00	0.032297
Island Grove Township	43,788.60	0.063895	43,788.60	0.063895
Liberty Township	40,000.32	0.050652	40,000.32	0.050652
Lincoln Township	51480.42	0.042758	51,480.42	0.042758
Logan Township	51,000.00	0.041719	51,000.00	0.041719
Midland Township Sinking Fund	48,000.00	0.038578	48,000.00	0.038578
Nemaha Township	47,000.00	0.021331	47,000.00	0.021331
Paddock Township	51,935.00	0.048649	51,935.00	0.048649
Riverside Township	93,000.00	0.054681	93,000.00	0.054681

Rockford Township	42,000.00	0.037578	42,000.00	0.037578
Sherman Township	31,835.22	0.036340	31,835.22	0.036340
Sicily Township	51,962.88	0.045972	51,962.88	0.045972

*over amount allowed
**last years tax request
***special election

Motion by Schuller to adopt Resolution # -2024 Seconded by Swavely. Voting yes were Schuller, Niemann, Dorn, Swavely, Lytle

Voting no were NONE

Motion carried. 6-0

ATTEST:

Chairperson, Board of Supervisors

Gage County Clerk

BUDGET HEARING MINUTES

The Budget Hearing of Lincoln Township was held the 8th day of September, 2024, at 7:00 p.m. at 27349 SW 131 Road, Beatrice, Nebraska. Notice of the budget hearing was published in the Beatrice Daily Sun newspaper on the 29th day of August, 2024.

Board Members:

Present: Justin Wiegand; Dan Crawford; David Koenig;

Absent: None

Others Present: None

The budget hearing was opened at 7:00 p.m. Three copies of the proposed budget statement were available to the public.

Dave Koenig made a presentation outlining the key provisions of the proposed budget statement, including, but not limited to, a comparison with the prior year's budget.

The floor was then opened for public comment on the proposed budget statement. Public comment ensued. All members of the public wishing to address the governing body were provided a reasonable amount of time to do so.

Motion by Dan Crawford and seconded by Justin Wiegand to close the budget hearing.

3 Ayes 0 Nays

The budget hearing was closed at 7:10 p.m.

There being no further business, a motion was made by Justin Wiegand and seconded by Dan Crawford to adjourn the budget hearing.

3 Ayes 0 Nays Motion: Passed X

Failed _____

David Koenig, Township Clerk

9-8-24

BUDGET MEETING MINUTES

The Meeting of Lincoln Township was held the 9th day of September, 2024, at 27349 SW 131 Road, Beatrice, Nebraska. The Budget Hearing was held previously on the 9th day of September, 2024, at 7:00 P.M. at 27349 SW 131 Road, Beatrice, Nebraska.

Notice of this meeting was published in the Beatrice Daily Sun newspaper on the 29th day of September, 2024.

Board Members:
Present: Justin Wiegand; Dan Crawford; David Koenig
Absent: None

1% Increase in Restricted Funds Authority

A motion was made by David Koenig and seconded by Justin Wiegand to increase the total restricted funds authority by an additional 1%.
3 Ayes 0 Nays Motion: Passed X
Failed _____

Request for Audit Waiver

A motion was made by Dave Koenig and seconded by Justin Wiegand to request an audit waiver for the fiscal year ended June 30, 2024.
3 Ayes 0 Nays Motion: Passed X
Failed _____

Budget Approval

A motion was made by Justin Wiegand and seconded by Dave K to approve the 2024-2025 budget of $51,480.42 as proposed.
3 Ayes 0 Nays Motion: Passed X
Failed _____

Adjournment

There being no further business, a motion was made by Justin Wiegand and seconded by Dan Crawford to adjourn the meeting.
3 Ayes 0 Nays Motion: Passed X
Failed _____

David Koenig, Township Clerk

9-9-24

BEATRICE DAILY SUN

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Beatrice Daily Sun
108 S 6th St
(402) 223-5233

State of Pennsylvania, County of Lancaster, ss:

Laquansay Nickson Watkins, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of The Beatrice Daily Sun, a legal newspaper printed, published and having a general circulation in the County of Gage as that and state of Nebraska, and that the attached printed notice was published in said newspaper and that said newspaper is the legal newspaper under the statute of the State of Nebraska.

The above facts are within my personal knowledge and are further verified by my personal inspection of each notice in each of said issues.

PUBLICATION DATES:
Aug. 29, 2024

NOTICE ID: ZjlZXwtXo9flXP7UUyuo
PUBLISHER ID: COL-NE-500525
NOTICE NAME: Notice - Lincoln Twp
Publication Fee: $50.80

(Signed) Laquansay Nickson Watkins

VERIFICATION

State of Pennsylvania
County of Lancaster

Commonwealth of Pennsylvania - Notary Seal
Nicole Burkholder, Notary Public
Lancaster County
My commission expires March 30, 2027
Commission Number 1342120

Subscribed in my presence and sworn to before me on this: 08/30/2024

Nicole Burkholder

Notary Public
Notarized remotely online using communication technology via Proof.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

LINCOLN TOWNSHIP
IN
GAGE 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, 2024, at 7:00 o'clock PM at Countryside Event Center, 27349 SW 131 Rd, Beatrice 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.

/s/ David Koenig, Clerk/Secretary

2022-2023 Actual/Estimated Disbursements & Transfers	$ 44,417.74
2023-2024 Actual/Estimated Disbursements & Transfers	$ 47,912.17
2024-2025 Proposed Budget of Disbursements & Transfers	$120,000.00
2024-2025 Necessary Cash Reserve	$ 45,132.02
2024-2025 Total Resources Available	$165,132.02
Total 2024-2025 Personal & Real Property Tax Requirement	$ 51,480.42
Unused Budget Authority Created For Next Year	$ 10,297.45
Breakdown of Property Tax:	
Personal and Real Property Tax Required All Other Purposes	$ 51,480.42

NOTICE OF BUDGET MEETING FOR LINCOLN TOWNSHIP IN GAGE COUNTY, NEBRASKA

PUBLIC NOTICE is hereby given, the budget meeting of the Lincoln Township will commence immediately upon the adjournment of the preceding budget hearing which will be at 7:00 o'clock PM on September 8, 2024 at Countryside Event Center, 27349 SW 131 Rd, Beatrice, NE for the purpose of approving the 2024-25 budget.
COL-NE-500525 8/29 ZNEZ