McKenzie, Jaina

From: McKenzie, Jaina
Sent: Thursday, November 13, 2025 10:42 AM
To: justinwiegand@me.com
Cc: Schreier, Jeff; Hanna, Kyle
Subject: Lincoln Township Gage County - Audit Waiver Approval

Board Chairperson:

We have received and reviewed the audit waiver request for Lincoln Township in Gage County for the fiscal year ending in 2025. **The 2025 audit waiver request has been approved**.

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

Thank you,

Jaina McKenzie
Auditor I
Auditor of Public Accounts
Room 2303, State Capitol
Lincoln, NE 68509
Phone (402) 499-8777
jaina.mckenzie@nebraska.gov

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2025-2026
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, 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:

$ 53,281.74	A1	Property Taxes for Non-Bond Purposes
	A2	Principal and Interest on Bonds
$ 53,281.74	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

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

144,206,635	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	91,670.00	B1	40,157.57	B29	134,193.42	B57
3	Investments	-	B2	72,839.66	B30	-	B58
4	County Treasurer's Balance	182.12	B3	583.79	B31	84.27	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**91,852.12**	B4	**113,581.02**	B32	**134,277.69**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	45,272.02	B5	45,259.41	B33	52,237.00	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	130.42	B7	127.83	B35	130.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	376.15	B9	324.54	B37	-	B65
11	State Receipts: Property Tax Credit	3,925.48	B10	4,881.32	B38		
12	Local Receipts: Nameplate Capacity Tax	-	B11	-	B39	-	B66
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	-	B12	-	B40	-	B67
14	Local Receipts: Other	19,937.00	B13	2,198.12	B41	500.00	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)	**161,493.19**	B16	**166,372.24**	B44	**187,144.69**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	47,912.17	B17	24,177.09	B45	60,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	7,917.46	B46	25,000.00	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	-	B19	-	B47	100,000.00	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)	**47,912.17**	B27	**32,094.55**	B55	**185,000.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**113,581.02**	B28	**134,277.69**	B56	**2,144.69**	B83
31					Cash Reserve Percentage	4%	B84

PROPERTY TAX RECAP

Tax from Line 6	52,237.00	B85
County Treasurer's Commission at 2% of Line 6	1,044.74	B86
Total Property Tax Requirement	**53,281.74**	B87

Lincoln Township in Gage 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	$	53,281.74
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	53,281.74

** 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	144,206,635
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.036948
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	53,281.74

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	$	2,144.69
Remaining Cash Reserve	$	2,144.69
Remaining Cash Reserve %		4%

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.**

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	Jennifer Busboom CPA
TITLE /FIRM NAME	Chairperson	Treasurer	Blobaum & Busboom PC
TELEPHONE	402-239-1695	402-239-0109	402-729-6136
EMAIL ADDRESS	justinwiegand@me.com	dcfornu@yahoo.com	bbcpas@windstream.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 Gage County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			53,281.74	C1
(2)	Motor Vehicle Pro-Rate			130.00	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)**			**53,411.74**	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*		**53,411.74**	C24

*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 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	61,907.87
		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)

1,358,640.00	/	120,399,293.00	=	1.13 %
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	2,166.78
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	64,074.65
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	53,411.74
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	10,662.91
		(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.

Lincoln Township in Gage County

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted

Total - Must agree to Line 10 on Lid Support Page 4	$ -

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}

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)	Allowable Growth Value	Total Taxable Value
LINCOLN TOWNSHIP	Township	1,358,640	144,206,635

**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 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 18, 2025
(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.

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

Assessor's Use Only | 4,585,265 Pers Prior | 115,814,028 Real Prior
4,658,945 Pers Value | 139,547,690 Real Value

Lincoln Township Gage County

Summary of Significant Forecast Assumptions

Years Ended June 30, 2025 and 2026

This financial forecast presents, to the best of management's knowledge and belief, the expected revenue and expenditures of the Lincoln Township Gage County for the forecast period. Accordingly, the forecast reflects management's judgment as of August 29, 2025, the date of this forecast, of expected conditions and its expected course of action. The presentation of prospective information is for compliance with Nebraska law requiring political subdivisions to file an annual budget with their respective county clerk and the State Auditor's office. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

Forecasted Results for the Year Ending June 30, 2025

Forecasted results for the year ending June 30, 2025 were calculated by annualizing the Results of the operations for the remainder of the 2024-2025 year based on historical results.

Forecasted Results for the Year Ending June 30, 2026

Forecasted results for the year ending June 30, 2026 were based upon the forecasted results of operations for the year ending June 30, 2025 as well as any additional requirements for 2025-2026 based on input from the governing board including the following:

Revenues are budgeted at the amounts similar to the prior year with the exception of the state revenues where State Department of Revenue estimates are used.

Operating expenditures are estimated at the highest several years' prior experience.

Debt service expenditures, if applicable, are according the amortization schedules.

Capital outlay is budgeted at the maximum remaining available funds, given a minimal cash reserve.

#2 BUDGET HEARING MINUTES

The Budget Hearing of Lincoln Township was held the 14th day of Sept, 2025, at 7:15 pm at Courtyard Event Center. Notice of the budget hearing was published in Fenton Tribune newspaper on the 10th day of September, 2025.

Board Members:

Present	Absent
Dan Crawford	None
Dave Koenig	
Tyson Wiegand	

Others Present:

None

The budget hearing was opened at 7:15 p.m. Three copies of the proposed budget statement were availableto the public.

Dan Crawford made a presentation outlining the key provisions of the proposed budget statement as directed in the prepared budget notes, 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.

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

3 Ayes 0 Nays Motion: Passed 3 Failed 0

The budget hearing was closed at 7:25 p.m.

#3 MEETING MINUTES (to adopt the budget during regular meeting)

The Meeting of Lincoln Township was held the 14th day of Sept, 2025, at 7:30 pm
The Budget Hearing was held previously on the 14th day of Sept, 2025, at 7:15 pm.

Notice of this meeting was published in Fairbury Journal newspaper on the 10th day of Sept, 2025.

Board Members:

Present	Absent
Dan Crawford	None
Dave Koenig	
Justin Culligan	

1% Increase in Restricted Funds Authority

A motion was made by Dave Koenig and seconded by Dan Crawford to increase the total restricted funds authority by an additional 1%.

3 Ayes 0 Nays Motion: Passed 3 Failed 0

Request for Audit Waiver (~~if applicable~~)

A motion was made by Justin Culligan and seconded by Dave Koenig to request an audit waiver for the fiscal year ended June 30, 2025.

3 Ayes 0 Nays Motion: Passed 3 Failed 0

Budget Approval

A motion was made by Dan Crawford and seconded by Dave Koenig to approve the 2025-2026 budget as proposed.

3 Ayes 0 Nays Motion: Passed 3 Failed 0

Adjournment

There being no further business, a motion was made by Dave Koenig See by Dan Crawford to adjourn the meeting.

3 Ayes 0 Nays Motion: Passed 3 Failed 0

****Regular meeting proceedings to be included in minutes as applicable.

9-14-25

7:30 PM

- meeting called to order
- open meeting ~~not~~ not presented
- old Business
- Where can order? Price?
- ~~Vote motion to pay~~
- order Blades
- tubes so they w. Screen work
- tube By Bartlett dam
- gated Rock
- does tell work about these problems
- maybe Price now patrol
- motion to pay Board members
- motion by Dave Sec By Justin not carried
- motion to ignore By Dave Sec
- Dave motion carried

David Upton
Sec

9- 14- 25

7:15 P

Budget meeting

Board members present Dan C. Justen W. Dave K.

- Called meeting to order
Open meeting Act Preserved
- motion to pay all Bills Dave K
Sec Justen motion carried

- Budget approval motion was made by Dan C Second Dave K motion carried

- Request for credit waiver made by Justen W Sec Dave K motion carried

- Motion to waive Restricted funds 1% As allowed by State law and to Accept Budget Dave K Sec by Dan C motion carried
- comments from public none
motion to adjourn by Dave K
Sec By Dan C motion carried

Secretary

PROOF OF PUBLICATION
The Fairbury Journal-News

STATE OF NEBRASKA, Jefferson County, ss.
Timothy Linscott being first duly sworn on oath deposes And says that he is the **Publisher** of **The FAIRBURY JOURNAL-NEWS** that he has actual knowledge of the facts hereinafter setforth; that the printed notice hereto attached was published in **The Fairbury Journal-News** once each week, 1 successive Weeks on the same day of each week; that the first Publication was on Sept. 10, 2025 ; and The last publish was on _____, 2025; that said **The Fairbury Journal –News** is printed and published and has a general circulation in Jefferson County, Nebraska; that has a bona fide Circulation in excess of 300 copies weekly and has Been published within said county for 52 successive Weeks prior to the publication of this notice; and that it Is a legal newspaper under the statutes of the State of Nebraska.

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 14th day of September 2025, at 6:30 o'clock P.M. at Countryside Event Center, 27349 SW 131st 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.

2023-2024 Actual Disbursements & Transfers	$	47,912.17
2024-2025 Actual/Estimated Disbursements & Transfers	$	32,094.55
2025-2026 Proposed Budget of Disbursements & Transfers	$	185,000.00
2025-2026 Necessary Cash Reserve	$	2,144.69
2025-2026 Total Resources Available	$	187,144.69
Total 2025-2026 Personal & Real Property Tax Requirement	$	53,281.74
Unused Budget Authority Created For Next Year	$	10,662.91
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	53,281.74
Personal and Real Property Tax Required for Bonds	$	-

26b ZNEZ

Subscribed and sworn to before me this 10 day of Sept., 2025.

GENERAL NOTARY - State of Nebraska
JENNIFER LEWIS
My Comm. Exp. January 15, 2028

Notary Public

Publication fee _____ lines of 8 point type 1 times
$ 50.