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

October 22, 2024

Clatonia Township Gage County
7409 SW 58th Rd
Clatonia, NE 68328-

RE: Clatonia Township Gage County

Dear Board:

We have received and reviewed the audit waiver request for the Clatonia Township Gage County for the fiscal year 2024. **The 2024 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

2024-2025
STATE OF NEBRASKA
GENERAL BUDGET FORM

CLATONIA 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:

$	69,662.00	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
$	69,662.00	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2024

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

130,814,984	**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

CLATONIA 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	$ 44,294.00	$ 74,811.00	$ 47,075.00
3	Investments	$ 25,471.00	$ 25,866.00	$ 52,724.00
4	County Treasurer's Balance	$ 192.00	$ 581.00	$ 1,142.00
5	**Subtotal of Beginning Balances (Lines 2 thru 4)**	**$ 69,957.00**	**$ 101,258.00**	**$ 100,941.00**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 60,037.00	$ 59,332.00	$ 68,296.08
7	Federal Receipts	$ -	$ -	$ -
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	$ 195.00	$ 185.00	$ 190.00
9	State Receipts: State Aid	$ -	$ -	$ -
10	State Receipts: Other	$ 673.00	$ 813.00	$ 815.00
11	State Receipts: Property Tax Credit	$ 4,719.00	$ 5,317.00	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	$ 21.00	$ 21.00	$ 21.00
14	Local Receipts: Other	$ 1,442.00	$ 1,962.00	$ 2,000.00
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)**	**$ 137,044.00**	**$ 168,888.00**	**$ 172,263.08**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 35,786.00	$ 49,947.00	$ 70,000.00
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ -	$ 18,000.00	$ 100,000.00
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)**	**$ 35,786.00**	**$ 67,947.00**	**$ 170,000.00**
30	**Balance Forward/Cash Reserve (Line 17 - Line 29)**	**$ 101,258.00**	**$ 100,941.00**	**$ 2,263.08**
31	Cash Reserve Percentage			3%

PROPERTY TAX RECAP

Tax from Line 6	$ 68,296.08
County Treasurer's Commission at 2% of Line 6	$ 1,365.92
Total Property Tax Requirement	$ 69,662.00

See accountants' compilation report and summary of significant assumptions.

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**CLATONIA TOWNSHIP**
ADDRESS	**7409 SW 58TH ROAD**
CITY & ZIP CODE	**CLATONIA 68328**
TELEPHONE	**402-223-9966**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	SHANE SCHWANINGER	TOM UHLMAN	LAUREN GILG CPA
TITLE /FIRM NAME	Chairperson	TREASURER	MANNING & ASSOCIATES PC
TELEPHONE	402-405-4088	402-223-9966	402-826-2528
EMAIL ADDRESS		t.uhlman@yahoo.com	lauren@manningandassociates.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.

CLATONIA TOWNSHIP in GAGE County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 69,662.00
Motor Vehicle Pro-Rate		(2)	$ 190.00
In-Lieu of Tax Payments		(3)	$ 21.00
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)	**$ 69,873.00**

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*	**$ 69,873.00**

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

CLATONIA 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	85,402.97 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)

904,091.00 (2024 Growth per Assessor) / 114,903,374.00 (2023 Valuation) = 0.79 % (Multiply times 100 To get %)

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** - % (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** % (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)	2.50 % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	2,135.07 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	87,538.04 (8)
Less: Restricted Funds from Lid Supporting Schedule	69,873.00 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	17,665.04 (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.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

CLATONIA 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 18TH day of SEPTEMBER 2024, at 9:00 o'clock A.M. at CLATONIA FIRE HALL for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2022-2023 Actual Disbursements & Transfers	$	35,786.00
2023-2024 Actual/Estimated Disbursements & Transfers	$	67,947.00
2024-2025 Proposed Budget of Disbursements & Transfers	$	170,000.00
2024-2025 Necessary Cash Reserve	$	2,263.08
2024-2025 Total Resources Available	$	172,263.08
Total 2024-2025 Personal & Real Property Tax Requirement	$	69,662.00
Unused Budget Authority Created For Next Year	$	17,665.04

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	69,662.00
Personal and Real Property Tax Required for Bonds	$	-

Cut Off Here Before Sending To Printer

See accountants' compilation report and summary of significant assumptions.

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}

MANNING AND ASSOCIATES

TO: **PO BOX 271**
GENEVA NE 68361-0000

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
CLATONIA TOWNSHIP	Township	904,091	130,814,984

**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)

COUNTY ASSESSOR Seal GAGE COUNTY, NEBRASKA

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.

BUDGET HEARING
MINUTES

A Budget Hearing of Clatonia Township was held the 18th day of September 2024, at 9:00 A.M. Notice of this meeting was published in the Wilber Republican newspaper on 11th day of September, 2024.

BOARD MEMBERS PRESENT:
Tom Uhlman
Shane Schwaninger
Scott Kapke

ABSENT:

OTHERS PRESENT:
Sherri Paspisil

The budget hearing was opened at 9:04 a.m. Three copies of the proposed budget statement were available to the public.

Sherri Paspisil 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 Tom Uhlman and seconded by Scott Kapke to close the budget hearing.

Motion carried 3 Ayes Ø Nays

There being no further business, a motion was made by Scott Kapke and seconded by Shane Schwaninger to adjourn the budget hearing.

Motion carried 3 Ayes Ø Nays

The meeting adjourned at 9:41 A.M.

Scott Kapke
Secretary

BUDGET MEETING
MINUTES

A Meeting of Clatonia Township was held the 18th day of September 2024, at 9:42 a.M.

Notice of this meeting was published in the Wilber Republican on September 11, 2024.

BOARD MEMBERS PRESENT:	ABSENT:
Tom Uhlman	
Shane Schwaninger	
Scott Kapke	

A Motion was made by Tom Uhlman and seconded by Scott Kapke to approve the 2024-25 budget.

Motion carried 3 Ayes
0 Nays

The meeting adjourned at 10:00 a.M.

Scott Kapke
Secretary

WILBER REPUBLICAN
PO BOX 613
WILBER, NE 68465

AFFIDAVIT OF PUBLICATION

STATE OF NEBRASKA
Saline County.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

CLATONIA 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 18TH day of SEPTEMBER 2024, at 9:00 o'clock A.M. at CLATONIA FIRE HALL for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2022-2023 Actual Disbursements & Transfers	$	35,786.00
2023-2024 Actual/Estimated Disbursements & Transfers	$	67,947.00
2024-2025 Proposed Budget of Disbursements & Transfers	$	170,000.00
2024-2025 Necessary Cash Reserve	$	2,263.08
2024-2025 Total Resources Available	$	172,263.08
Total 2024-2025 Personal & Real Property Tax Requirement	$	69,662.00
Unused Budget Authority Created For Next Year	$	17,665.04
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	69,662.00
Personal and Real Property Tax Required for Bonds	$	-

WR - September 11, 2024 ZNEZ

Kevin L. Zadina being by me first duly sworn, deposes and says that he is the publisher of the WILBER REPUBLICAN, a legal weekly newspaper printed and published at Wilber in Saline County, NE, and of general circulation in said County and State; that said newspaper has a bona fide circulation of more than 300 copies weekly, in said County; and, has been published in said County for more than 52 successive weeks prior to the first publication of the attached notice, that the attached notice was published in said newspaper for 1 consecutive week(s) being the issues of:

SEPTEMBER 11, 2024

Kevin L. Zadina, Publisher

presence and sworn to before me this 11th day of SEPTEMBER 2024.

GENERAL NOTARY - State of Nebraska
PAMELA J HAGEDORN
My Comm. Exp. September 27, 2024

Pamela J. Hagedorn, Notary Public

Printer's Fees for Publishing This Notice/Advertisement	$	63.20
Preparation of Affidavit and Billing	$	
Copy	$	
TOTAL	$	63.20

AUDIT WAIVER
MINUTES

A Meeting of Clatonia Township was held the 18th day of September 2024, at 9:42 A.M.

Notice of this meeting was published in the Wilber Republican on September 11, 2024.

BOARD MEMBERS PRESENT:	ABSENT:
Tom Uhlman	
Shane Schwaninger	
Scott Kapke	

A Motion was made by Tom Uhlman and seconded by Scott Kapke to request an audit waiver for the 2023-24 fiscal year.

Motion carried 3 Ayes
0 Nays

The meeting adjourned at 10:00 A.M.

Scott Kapke
Secretary

MANNING AND ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

ACCOUNTANTS' COMPILATION REPORT

To the Township Board
Clatonia Township
Clatonia, Nebraska

The Township Board is responsible for the accompanying forecasted 2024-2025 State of Nebraska General Budget Form and supporting schedules of the Clatonia Township, Gage County, Nebraska for the year ending June 30, 2025 (Budget Approved), including the related summaries of significant assumptions and accounting policies in accordance with guidelines for the presentation of a forecast established by the American Institute of Certified Public Practitioners (AICPA).

The Township Board is also responsible for the accompanying historical data included in the 2024-2025 State of Nebraska General Budget Form of the Clatonia Township, Gage County, Nebraska for the year ended June 30, 2023 (Actual), and the year ended June 30, 2024 (Estimated/Actual) included in the accompanying prescribed form in accordance with the Nebraska Auditor of Public Accounts.

We have performed the compilation engagements in accordance with Statements on Standards for Accounting and Review Services, promulgated by the Accounting and Review Services Committee by the AICPA. We did not audit, examine, or review the financial statements included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by the Township Board. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the accompanying budget form and supporting schedules, or the reasonableness of underlying assumptions.

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. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

We are not independent with respect to the Clatonia Township.

Other Matters

The Township Board has elected to omit substantially all the disclosures required by guidelines for the presentation of forecast and historical financial statements establish by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the forecast and historical financial statements, they might influence the user's conclusions about the Township's financial position, results of operations, and cash flows for the above periods. Accordingly, the forecast and historical financial statements are not designed for those who are not informed about such matters.

The historical and forecasted financial statements and supporting schedules included in the accompanying prescribed form are presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, and are prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Accordingly, these historical and forecasted financial statements and supporting schedules are useful only to the Nebraska Auditor of Public Accounts and Clatonia Township and are not designed for those who are not informed about such matters. The Board has not disclosed these accounting policies.

Manning & Associates, PC

Crete, Nebraska
September 18, 2024

CLATONIA TOWNSHIP
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS
JUNE 30, 2025

This forecasted budget form and supporting schedules presents, to the best of Township Board's knowledge and belief, the Township's expected financial position, receipts and disbursements for the forecast period. Accordingly, the forecast reflects the Township Board's judgment as of September 18, 2024 the date of this forecast, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that the Township Board believes to be 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.

1. Increase budgeted receipts for real estate and property taxes approximately 2.5% over last year, which is within statutory lid limits.
2. Other budgeted receipts are decreased due to the loss of State Receipts: Property Tax Credit.
3. Operating expenditures and other capital outlay are budgeted for potential expenditures and to comply with state statute which requires Budgeted Cash Reserve to be less than 50% of General Budgeted expenditures.
4. Budgeted Other Capital Outlay is estimated at $100,000 for 2024-2025 for possible new equipment purchases.

Clatonia Township Meeting
May 7, 2024

The Clatonia Township Board met on May 7, 2024 at 9 am at the Clatonia Fire Hall. A notice of the meeting and agenda were posted previously in accordance with the Open Meetings Act. President Shane Schwaninger called the meeting to order with members Tom Uhlman and Scott Kapke present. Scott read the minutes from the previous meeting with no corrections made. Tom made a motion to approve the minutes, Shane seconded, and the motion passed. Tom gave the Treasurer's report stating the current checking account balance of $45,600.00 and two CD's valued at $26,000.00 and $25,000.00. Scott made a motion to accept the Treasurer's report, Shane seconded and the motion passed.

In old business, discussion on hard wiring of a garage door opener occurred. No one has been able to get a quote from local electricians and we may try to do the job ourselves.

In new business, Tom received a bid for the purchase of a Jet Plane road drag. A bid of $18,000 for a used demo unit and $29,000 for a new unit was received. Tom made a motion to purchase the used plane, Scott seconded, and discussion followed. The motion passed unanimously. Gravel allotments from the county were talked about and where they were needed the most. Tom brought up the topic of renewing the 2 CD's in early June and Scott made a motion to give the Treasurer the authority to combine and renew the CD's when the bank's renewal period occurs. Shane seconded the motion and it passed. Tom presented the following bills to be approved for payment:

Employee Gary McIntosh	$1,496.07
Tom Uhlman (labor)	$1,431.00
Gary McIntosh (estimate early June) no more than	$1,500.00

Scott made a motion to approve payment of the bills, Tom seconded, and the motion was approved. With no other business, Shane moved to adjourn the meeting and Scott seconded. The motion passed.