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 19, 2024

Randy Reznicek, Chairperson
Union Township Dodge County
1571 County Road 2
North Bend, NE 68649

Dear Chairperson Reznicek:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Union Township Dodge County (Township) for the fiscal year ending 2024. **That request has been approved.**

While performing, pursuant to Neb. Rev. Stat. § 84-304 (2024 Neb. Laws, L.B. 1143, § 3), 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.

Comment and Recommendation

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 that 25 payments, totaling $25,559, were issued before the underlying claims were approved by the Board. The following table details the total amount paid to each vendor prior to approval by the Board, as well a as range of how many days passed from payment to Board approval:

Approval Date	Name/Vendor	Total Amount Per Vendor	Days Paid Before Approval
3/27/2024	Verizon	$ 152	1 to 91
3/27/2024	Bank Fees	6	27 to 89
3/27/2024	Payroll	11,119	27 to 89
3/27/2024	Safe Deposit Box Rent	18	82
3/27/2024	NMC	3,793	2 to 77
3/27/2024	IRS	3,339	12 to 71
3/27/2024	Hanke Oil	3,851	43 to 64
3/27/2024	State of Nebraska	492	57
3/27/2024	Midwest Service & Sales	2,549	36 to 51
3/27/2024	Do It Best Hardware	119	16 to 44
3/27/2024	Emanuel Custom Welding	121	19
	Total	**$ 25,559**	

Nebraska law requires the Board to approve all claims, besides Township Library 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.

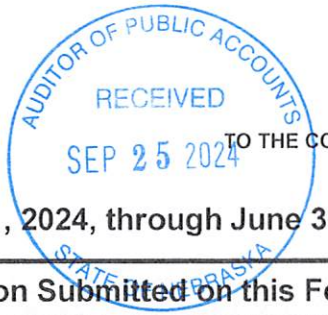
This communication is intended solely for the information and use of the Township and its management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this letter is a matter of public record, and its distribution is not limited.

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

2024-2025
STATE OF NEBRASKA
GENERAL BUDGET FORM



UNION TOWNSHIP

TO THE COUNTY BOARD AND COUNTY CLERK OF
Dodge 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:

$	202,883.10	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
$	202,883.10	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2024

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

267,405,652	**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

UNION TOWNSHIP in Dodge 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	$ 209,318.00	$ 460,552.00	$ 530,109.70
3	Investments	$ -	$ -	$ -
4	County Treasurer's Balance	$ 1,187.00	$ 733.00	$ 763.00
5	**Subtotal of Beginning Balances (Lines 2 thru 4)**	**$ 210,505.00**	**$ 461,285.00**	**$ 530,872.70**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 213,548.00	$ 197,946.00	$ 198,905.00
7	Federal Receipts	$ -	$ -	$ -
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	$ 452.00	$ 465.00	$ 450.00
9	State Receipts: State Aid	$ -	$ -	$ -
10	State Receipts: Other	$ 679,700.00	$ 295.00	$ -
11	State Receipts: Property Tax Credit	$ -	$ -	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	$ -	$ -	$ -
14	Local Receipts: Other	$ 10,101.00	$ 7,489.00	$ 5,000.00
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)**	**$ 1,114,306.00**	**$ 667,480.00**	**$ 735,227.70**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 103,337.00	$ 110,673.14	$ 457,250.00
20	Capital Improvements (Real Property/Improvements)	$ 32,798.00	$ 25,934.16	$ 35,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 6,646.00		
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	$ 510,240.00	$ -	$ -
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)**	**$ 653,021.00**	**$ 136,607.30**	**$ 492,250.00**
30	**Balance Forward/Cash Reserve (Line 17 - Line 29)**	**$ 461,285.00**	**$ 530,872.70**	**$ 242,977.70**
31	Cash Reserve Percentage			53%

PROPERTY TAX RECAP

Tax from Line 6	$ 198,905.00
County Treasurer's Commission at 2% of Line 6	$ 3,978.10
Total Property Tax Requirement	$ 202,883.10

UNION TOWNSHIP in Dodge 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	$ 209,318.00	$ 460,552.00	$ 530,109.70
3	Investments	$ -	$ -	$ -
4	County Treasurer's Balance	$ 1,187.00	$ 733.00	$ 763.00
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 210,505.00**	**$ 461,285.00**	**$ 530,872.70**
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	$ 213,548.00	$ 197,946.00	$ 198,905.00
7	Federal Receipts	$ -	$ -	$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	$ 452.00	$ 465.00	$ 450.00
9	State Receipts: State Aid	$ -	$ -	$ -
10	State Receipts: Other	$ 679,700.00	$ 295.00	$ -
11	State Receipts: Property Tax Credit	$ -	$ -	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	$ -	$ -	$ -
14	Local Receipts: Other	$ 10,101.00	$ 7,489.00	$ 5,000.00
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)	**$ 1,114,306.00**	**$ 667,480.00**	**$ 735,227.70**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 103,337.00	$ 110,673.14	$ 492,250.00
20	Capital Improvements (Real Property/Improvements)	$ 32,798.00	$ 25,934.16	
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 6,646.00		
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	$ 510,240.00	$ -	$ -
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)	**$ 653,021.00**	**$ 136,607.30**	**$ 492,250.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 461,285.00**	**$ 530,872.70**	**$ 242,977.70**
31	Cash Reserve Percentage			49%

PROPERTY TAX RECAP

Tax from Line 6	$ 198,905.00
County Treasurer's Commission at 2% of Line 6	$ 3,978.10
Total Property Tax Requirement	$ 202,883.10

UNION TOWNSHIP in Dodge 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	$	202,883.10
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	202,883.10

** 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	267,405,652
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.075871
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	202,883.10

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	$	234,727.70
Remaining Cash Reserve	$	234,727.70
Remaining Cash Reserve %		50%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Randy Rezicek**
ADDRESS	**1571 County Road 2**
CITY & ZIP CODE	**North Bend 68649**
TELEPHONE	**402-652-8146**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Randy Reznicek	Chad Ruzicka	Rodney A. Johnson
TITLE /FIRM NAME	Chairperson	Clerk	Attorney at Law
TELEPHONE	402-652-8146	402-616-1785	402-652-8693
EMAIL ADDRESS			jlawnb631@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.

UNION TOWNSHIP in Dodge County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 202,883.10
Motor Vehicle Pro-Rate		(2)	$ 450.00
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))	$ 32,000.00	(5)	
LESS: Amount Spent During 2023-2024	$ 25,934.16	(6)	
LESS: Amount Expected to be Spent in Future Budget Years	$ 6,000.00	(7)	
Amount to be included as Restricted Funds (**Cannot be a Negative Number**)		(8)	$ 65.84
Nameplate Capacity Tax		(8a)	$ -
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 203,398.94**

Lid Exceptions

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	$ 35,000.00	(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).	$ 6,000.00	(11)	
Allowable Capital Improvements		(12)	$ 29,000.00
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)	**$ 29,000.00**

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*	**$ 174,398.94**

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

UNION TOWNSHIP
in
Dodge 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: 168,504.21 — 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): 5,897.65 — (7)

Total Restricted Funds Authority = Line (1) + Line (7): 174,401.86 — (8)

Less: Restricted Funds from Lid Supporting Schedule: 174,398.94 — (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9): 2.92 — (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.

UNION TOWNSHIP in Dodge County

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
Gravel Road Repair and Replacement	$	35,000.00

Total - Must agree to Line 10 on Lid Support Page 4	$	35,000.00

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}

To: UNION TOWNSHIP

TAXABLE VALUE LOCATED IN THE COUNTY OF DODGE COUNTY, NE

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
UNION GEN	Township	$1,571,939	$267,405,652

I , Dodge County, NE 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.

Debbie Churchill

(signature of county assessor)

08/12/2024

(date)

CC: County Clerk, Dodge County, NE County

CC: County Clerk where district is headquartered, if different county, Dodge County, NE 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 2023)

PROOF OF PUBLICATION
STATE OF NEBRASKA
COUNTY OF DODGE

Nathan Arneal, editor of the **North Bend Eagle**, being duly sworn, states on oath that the attached notice of

Union Township Budget Hearing

was published in said legal newspaper on Wednesday(s) of

September 4, 2024 at the cost of $55.69

Nathan Arneal, Managing Editor.

Subscribed in my presence and sworn to before me the

4th day of September, 2024

Janice J. Vopalensky, Notary Public

GENERAL NOTARY - State of Nebraska
JANICE J. VOPALENSKY
My Comm. Exp. October 17, 2027

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

UNION TOWNSHIP
IN
Dodge 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 9th day of September 2024, at 7:30 o'clock A.M. at 230 West 14th St., North Bend, Nebraska 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	$	653,021.00
2023-2024 Actual/Estimated Disbursements & Transfers	$	136,607.30
2024-2025 Proposed Budget of Disbursements & Transfers	$	487,500.00
2024-2025 Necessary Cash Reserve	$	247,727.70
2024-2025 Total Resources Available	$	735,227.70
Total 2024-2025 Personal & Real Property Tax Requirement	$	202,883.10
Unused Budget Authority Created For Next Year	$	2.92
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	202,883.10
Personal and Real Property Tax Required for Bonds	$	-

September 9 2024
Reznicek Called the meeting to order at 7:30 AM

Flamme Moved to request a waiver of the audit requirement rather than having an audit performed. Ruzicka Seconds the motion The Board voted 3-yes, 0-no motion passed

Reznicek moved that the Union Township approve the 2.5% increase in the base of restricted funds. Flamme Seconds the motion. The Board voted 3-yes, 0-no motion passed.

Ruzicka moved that the Union Township adopt the 2024-2025 Budget. Reznicek Seconds the motion. The Board voted 3-yes, 0-no, motion passed

Reznicek moved that Union Township approve the additional 1% increase in the total 2023-2024 base of restricted funds. Ruzicka seconds the motion. The Board voted 3-yes, 0-no motion passed.

The Board discussed and acknowledged that Union Township was not involved in any interlocal agreements during the past year.

The Board discussed and acknowledged that Union Township did not operate under a seperate Tradename, Corporate name, or other business name in the past year.

The Board approved to pay the IRS #1112.80, Hunke 0:1 #1484.45, Midwest Service & Sales Co. #2720.00, Verizon #38.22, NMC #3314.73, PVB ACH #2.00, Bill Granger #3765.70, IRS #1112.80, Do It Best #40.40, NB Insurance #50.00, Hunke 0:1 #1594.95, Dodge County #3449.90, Verizon #40.16 NMC #267440.00. PVB ACH #2.00, Bill Granger #3765.70, North Bend Eagle #55.69 Associated Repairs #133.81, Hunke 0:1 #1511.95, Rodney Johnson #1445.00, Marke Flamme #390.00, Chad Ruzicka #420.00, Randy Reznicek #390.00
Called the Meeting Adjourned 8:15am Chad M Ruzicka 9-9-2024

March 27 2024 Meeting Called to Order at 7:33am
The township Board approved Verizon Wireless #38.34, ACH #2.00 Bill Granger Wage #[redacted] #3587.31, Platte Valley Box Rent #18.00, NMC #683.66, IRS #1112.80, Hunke O.I #1704.45, Verizon Wireless #38.3 State of Nebraska 491.55, ACH #2.00, Bill Granger Wage #3765.7 NMC #2333.09, Midwest Service & Sales #150.00, Do It Best Hardware #100.37, Hunke O.I #2146.85, IRS #1112.80, Midwest Service & Sa #2399.00, Verizon Wireless #38.38, ACH #2.00, Bill Granger Wage #3765.70, Emanuel Custom Welding #120.72, Do It Best Hardw #19.25, IRS #1112.80, NMC Inc #775.88, Verizon Wireless #38.3 Rodney Johnson #25.00, North Bend Ins. #10,160.00, Mark Flamme #20.0 Chad Ruzicka #20.00, Randy Reznicek #20.00
Chad Ruzicka Moved to accept the bid from NMC to trade road graders. Mark Flamme second the motion. The Township Board Voted 3yes, 0no motion Passed.

Called Meeting Adjourned at 8:53 AM

Chad M Ruzicka

4 Found a calculation error in the budget after it was adopted, now what?

It has been less than 30 days since adoption of the budget:

If the total amount budgeted changes by less than 1% and the property taxes do not increase, you can correct the forms and submit a new version to the Auditor, and County Clerk. You are not required to hold a hearing or publish the change. If total amount budgeted changes by more than 1% or property taxes increase, you need to follow procedures to amend the budget.