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

December 5, 2025

Union Township Knox County
88949 533 Ave
Niobrara, NE 68760-

RE: Union Township Knox County

Dear Board:

We have received and reviewed the audit waiver request for the Union Township Knox County for the fiscal year 2025. **The 2025 audit waiver request has been approved.**

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

Sincerely,

Mark Avery, CPA
Assistant Deputy Auditor
Subdivision Audit Review Coordinator

2025-2026
STATE OF NEBRASKA
GENERAL BUDGET FORM

Union Township

TO THE COUNTY BOARD AND COUNTY CLERK OF
Knox County

This budget is for the Period 07-01-2025, through 06-30-2026

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:

$	8,032.50	A1	Property Taxes for Non-Bond Purposes
		A2	Principal and Interest on Bonds
$	8,032.50	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of 07-01-2025

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

AUDITOR OF PUBLIC ACCOUNTS
RECEIVED
SEP 29 2025
STATE OF NEBRASKA

34,323,031	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	7,784.86	B1	7,716.45	B29	8,513.52	B57
3	Investments	-	B2		B30		B58
4	County Treasurer's Balance	97.44	B3	59.63	B31	8.33	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**7,882.30**	B4	**7,776.08**	B32	**8,521.85**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	6,749.91	B5	6,327.43	B33	7,875.00	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	16.75	B7	16.34	B35	17.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	-	B9	-	B37	-	B65
11	State Receipts: Property Tax Credit	784.06	B10	1,065.78	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	55.81	B13	25.67	B41	70.00	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)	**15,488.83**	B16	**15,211.30**	B44	**16,483.85**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	7,712.75	B17	6,689.45	B45	14,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	-	B19	-	B47	-	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)	**7,712.75**	B27	**6,689.45**	B55	**14,000.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**7,776.08**	B28	**8,521.85**	B56	**2,483.85**	B83
31					Cash Reserve Percentage	18%	B84

PROPERTY TAX RECAP

Tax from Line 6	7,875.00	B85
County Treasurer's Commission at 2% of Line 6	157.50	B86
Total Property Tax Requirement	**8,032.50**	B87

Union Township in Knox County

To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your political subdivision needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:	Property Tax Request
General Fund	$ 8,032.50
Sinking Fund	
Bond Fund	$ -
_____ Fund	$ 8,032.50
Total Tax Request	** Must = Cover Page

** 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	34,323,031
City/Village Valuation included in Township Valuation	0
General Fund Tax Rate	0.023403
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	8,032.50

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	$	2,483.85
Remaining Cash Reserve	$	2,483.85
Remaining Cash Reserve %		18%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**FAUNIEL J. BOURN**
ADDRESS	**88949 433 AVE**
CITY & ZIP CODE	**NIOBRARA, 68760**
TELEPHONE	**(402)857-3867**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	FAUNIEL J. BOURN	MICHAEL W. CROSLEY	ROBERT L. OLSON
TITLE /FIRM NAME	Chairperson	CLERK	BUDGET PREPARER
TELEPHONE	(402)857-3867	(402)657-3405	(402)857-3337
EMAIL ADDRESS			bobolsoninsurance@hotmail.com

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 Knox County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			8,032.50	C1
(2)	Motor Vehicle Pro-Rate			17.00	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)**			**8,049.50**	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*			**8,049.50**	C24

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

Union Township
in
Knox County

LID COMPUTATION FORM FOR FISCAL YEAR 2025-2026

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority = Line (8) from last year's Lid Computation Form	D1	7,871.00
		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	7,854.00
		Option 2 - (A)
Allowable Percent Increase Less Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5))	D3	2.50 %
		Option 2 - (B)
Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B))	D4	196.35
		Option 2 - (C)
Calculated Prior Year Restricted Funds Authority (Line (A) Plus Line (C)) =	D5	
		Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** D6 2.50 %
(2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** D7 %
(3)

2025 Growth per Assessor	/	2024 Valuation	=	-	Multiply times 100 To get %

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** D8 - %
(4)

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

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** D9 - %
(5)

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

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	D10	2.50 %
		(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	D11	196.78
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	8,067.78
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	8,049.50
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	18.28
		(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
Knox County

LID COMPUTATION FORM FOR FISCAL YEAR 2025-2026

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority = Line (8) from last year's Lid Computation Form — D1: 8,139.81 — 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: 2.50 % — Option 2 - (B)

Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B)) — D4: - — Option 2 - (C)

Calculated Prior Year Restricted Funds Authority (Line (A) Plus Line (C)) = — D5: — Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — D6: 2.50 % — (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — D7: % — (3)

_____ / _____ = _____ %
2025 Growth per Assessor / 2024 Valuation / Multiply times 100 To get %

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** — D8: - % — (4)

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

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** — D9: - % — (5)

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

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) — D10: 2.50 % — (6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) — D11: 203.50 — (7)

Total Restricted Funds Authority = Line (1) + Line (7) — D12: 8,343.31 — (8)

Less: Restricted Funds from Lid Supporting Schedule — D13: 8,049.50 — (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) — D14: 293.81 — (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.

12/04/2025 17:17 4028573467 F & M STATE BANK NIO PAGE 04/04

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Union Township — SUBDIVISION NAME

Knox County — COUNTY

None

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
None		None	
		From Page 2	$ -

Total Amount used as Lid Exemption $ -

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Union Township
IN
Knox County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 18th day of September 2025, at 8:00 o'clock P.M. at Ronald Bourn Residence 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	$	7,712.75
2024-2025 Actual/Estimated Disbursements & Transfers	$	6,689.45
2025-2026 Proposed Budget of Disbursements & Transfers	$	14,000.00
2025-2026 Necessary Cash Reserve	$	2,483.85
2025-2026 Total Resources Available	$	16,483.85
Total 2025-2026 Personal & Real Property Tax Requirement	$	8,032.50
Unused Budget Authority Created For Next Year	$	18.28

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	8,032.50
Personal and Real Property Tax Required for Bonds	$	-

Cut Off Here Before Sending To Printer

Union Township meeting May 22-2025 at Ronald Bourn residence.

Members present: Fauniel, Jeremy, Mike

Absent: _____ Guests: Ronald

Chairperson Fauniel Bourn Called the meeting to order at: 7:00 p.m.
It was noted the open metting laws were posted.

Motion by: Jeremy and Seconded by: Mike to approve the minutes form the previous meeting.

Old Business: Discussion on Culverts - Sid Tuttle & Alan Loader

New Business: — Gravel sheet for Ronald

Bank Balance - $9,018.31

Bills Paid: No Bills —

Motion by: N/A and seconded by: N/A to pay the bills for Union Township

Next meeting will be held: July 24th, 2025 7:00 p.m

Motion by: Fauniel and seconed by: Mike

Meting adjourned at: 7:30 p.m.

Respectfully submitted Mike

Union TOWNSHIP Knox Co. NE

TOWN HALL MEETING 7:30 P.M.

Ronald Bowen Residents

On this date 9-18-2025 Union Township conducted a Town Hall Meeting in order to place before the voters of Union Township the following Resolution "Shall the voters of Union Township approve a tax request for fiscal year 2025/2026 The vote will be to approve a tax request for and budget of restricted funds in the amount of $8,000.00.

The meeting was conducted in accordance with the open meeting law, Nebraska Revised Statute, Article 14 and the Chairman announced to the public that a copy of the Public Open Meeting act was available at the meeting.

Township Board members present were: Fauniel Bowen, Jeremy Crosby, Mike Crosby. Absent: NONE.

The proposal was explained to those present and a list of those present is attached to these minutes. Also attached to these minutes is a current list of the registered voters of Union Township.

The ballots were counted and the results were as follows: Yeas 6

No 0.

Township Board Chairman, Fauniel Bowen declared the Town Hall Meeting adjourned at 7:50 P.M.

Fauniel J. Bowen

Union township, Chairman

ATTEST: Mike W. Crosby

Union Township Clerk

List of registered voters of Union Township present at meeting 9/18/2025

Abbigail Elaine Holz

[signature]

Michael Warren Crosley

Nancy A Crosley

Ronald J. Bourn

Jaunice J. Bourn

UNION TOWNSHIP

KNOX COUNTY, NEBRASKA

Ronald Bauer resident's

Sept. 18, 2025

The Annual Budget Meeting of the Union Township Board was called to order at 8:00 P.M. by Fauniel Bauer

The following members were present: Fauniel Bauer, Jeremy Crosby, Mike Crosby

Notice of the Budget Hearing was given in advance thereof by publication in the Niobrara Tribune on the Sept. 11, 2025 a copy of the proof of the proof of publication being attached to these minutes.

The meeting was conducted in accordance with the open meeting law, Nebraska Revised Statute, Chapter 84, Article 14 and the Chairman announced to the public that a copy of the Public Meeting Act was available at the meeting.

The Budget Hearing was called to order for the purpose of hearing support, opposition, criticisms, suggestions or observations concerning the 2025/26 Budget and to consider amendments thereto. The Budget was presented and the Hearing concluded at 8:30 P.M.

The minutes of the last regular meeting were read and approved as read.

The 2025/2026 Budget was presented for approval and adoption.

There was a motion by Jeremy Crosby and second by Mike Crosby to approve and adopt the 2025/2026 Budget as presented. Roll call vote was as follows: Yeas- 3 Nays-None. Motion carried.

There was a motion by Mike Crosby and second by Jeremy Crosby to request that the Auditor of Public Accounts waive the requirement of having an audit prepared and submitted to the APA. Roll call vote was as follows: Yeas- 3 Nays-None. Motion carried.

The Budget Hearing was closed and normal township business with action noted and operating bills approved

Normal Operating Expenses: ✓#524 Bob Olson - $100.00 - Budget Prep
✓#525 Warriner - $120.00 - grading

There being no further business, there was a motion by Jeremy Cooley and second by Walsh to adjourn. Roll call vote was as follows: Yeas-3 Nays-None. Motion carried.

Daniel J. Brown
Chairman Union Township

ATTEST: Michelle Cooley
Union Township Clerk

Union Township meeting May 22-2025 at Ronald Bourn residence.

Members present: Fauniel, Jeremy, [illegible]

Absent: _____ Guests: Ronald

Chairperson Fauniel Bourn Called the meeting to order at: 7:00 p.m.
It was noted the open metting laws were posted.

Motion by: Jeremy and Seconded by: [illegible] to approve the minutes form the previous meeting.

Old Business: Discussion on Culverts - Sid Tuttle & Alan Leach

New Business: — Gravel sheet for Ronald

Bank Balance - $9,818.31

Bills Paid: No Bills —

Motion by: N/A and seconded by: N/A
to pay the bills for Union Township

Next meeting will be held: July 24th, 2025 7:00 p.m

Motion by: Fauniel and seconed by: [illegible]

Meting adjourned at: 7:30 p.m.

Respectfully submitted [illegible]

Union Township

Knox

Processed: 08/26/2025 11:33 AM
Printed: 08/26/2025 11:34 AM

Condensed Registrant List

Name	Address			
Bourn, Fauniel J	88949 533 Ave, Niobrara, NE 68760-7029			
Sec: 26 Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Bourn, Ronald J	88949 533 Ave, Niobrara, NE 68760-7029			
Sec: 26 Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Cournoyer, Foster Hoyce, Jr	89113 532 Ave, Niobrara, NE 68760-7022			
Sec: 15 Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Crosley, Alan Joe	52956 Highway S 54d, Niobrara, NE 68760-7035			
Sec: 17 Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Crosley, Diane Jill	52958 892 Rd, Niobrara, NE 68760-7033			
Sec: 8 Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Crosley, Dustin Ray	53040 892 Rd, Niobrara, NE 68760-7034			
Sec: 16 Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Crosley, Elaine M	52949 Highway S 54d, Niobrara, NE 68760-7057			
Sec: 17 Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Crosley, Jeremy C	52986 892 Rd, Niobrara, NE 68760-7033			
Sec: 17 Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Crosley, Michael Warren	52908 Highway S 54d 52930 Highway 12, Niobrara, NE 68760-7047			
Sec: 17 Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Crosley, Nancy A	52908 Highway S 54d 52930 Highway 12, Niobrara, NE 68760-7047			
Sec: 17 Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Crosley, Preston Jacob	52956 Highway S 54d, Niobrara, NE 68760-7035			
Sec: 17 Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Crosley, Timothy Carl	52958 892 Rd, Niobrara, NE 68760-7033			
Sec: 17 Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
DeCory, Rodney W	53121 Highway 12, Unit 2, Niobrara, NE 68760-7056			
Sec: 22 Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Fischer, Joann M	88809 531 Ave, Niobrara, NE 68760-7015			
Sec: 33 Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Foner, Kathleen A	52970 Highway S 54d, Niobrara, NE 68760-7057			
Sec: 8 Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Foner, Kenneth C	52970 Highway S 54d, Niobrara, NE 68760-7057			
Sec: 8 Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Frieden, Marc Joseph	88876 528 Ave, Niobrara, NE 68760			
Sec: 31 Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Gonzalez, Racia A	53046 Highway S 54d, Niobrara, NE 68760-7037			
Sec: 9 Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Gonzalez, Racyn Renee	53046 Highway S 54d, Niobrara, NE 68760-7037			
Sec: 9 Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Grothe, Leon F	53367 894 Rd, Niobrara, NE 68760-7042			
Sec: 1 Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Grothe, Maria L	53367 894 Rd, Niobrara, NE 68760-7042			
Sec: 1 Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Harvey, Christina L	53195 Highway S 54d RR 302 Box 5232, Niobrara, NE 68760-8643			
Sec: 3 Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Holz, Abbigail Elaine	52973 Highway S 54d, Niobrara, NE 68760-7057			
Sec: 8 Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Holz, Clay Orvil	52908 Highway S 54d, Niobrara, NE 68760			
Sec: 17 Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Holz, Kelli R	52973 Highway S 54d, Niobrara, NE 68760-7057			
Sec: 8 Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Holz, Orvil W	52973 Highway S 54d, Niobrara, NE 68760-7057			
Sec: 8 Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Jones, Cora L	88895 531 Ave, Niobrara, NE 68760-7015			
Sec: 33 Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:

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Condensed Registrant List

Name	Address				
Justo, Dontae Rey	53121 Highway 12, Unit 6, Niobrara, NE 68760-7056				
Sec: 22	Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Justo, Ken	53121 Highway 12, Unit 6, Niobrara, NE 68760-7056				
Sec: 22	Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Justo, Nepthys E	53121 Highway 12, Unit 6, Niobrara, NE 68760-7056				
Sec: 22	Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Kitto, Teresa M	88895 531 Ave, Niobrara, NE 68760-7015				
Sec: 28	Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Klug, Victor Herbert, Jr	52973 Highway S 54d, Niobrara, NE 68760-7057				
Sec: 8	Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Koehn, Brett	89019 533 Ave, Niobrara, NE 68760-7028				
Sec: 23	Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Krupicka, Ronald J	88998 528 Ave, Niobrara, NE 68760-7051				
Sec: 30	Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Lapointe, Donald R, Jr	53255 Highway S 54d, Niobrara, NE 68760-7038				
Sec: 3	Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
LaPointe, Marcella A	53046 Highway S 54d, Niobrara, NE 68760-7037				
Sec: 9	Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Lapointe, Raquella Rose Campbell	53046 Highway S 54d, Niobrara, NE 68760-7037				
Sec: 9	Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
LaPointe, Rebecca M	53255 Highway S 54d, Niobrara, NE 68760-7038				
Sec: 3	Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Red Wing, Roberta L	53121 Highway 12, Niobrara, NE 68760-7056				
Sec: 22	Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Repenning, Monica A	89059 534 Ave, Niobrara, NE 68760-7025				
Sec: 24	Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Repenning, Nicole M	89027 534 Ave, Niobrara, NE 68760-7025				
Sec: 24	Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Repenning, Tommy L	89059 534 Ave, Niobrara, NE 68760-7025				
Sec: 24	Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Runnels-Stevenson, Lucy Rosa Marie	53121 Highway 12, Unit 6, Niobrara, NE 68760-7056				
Strickland, Adonis Jaden	53232 894 Rd, Niobrara, NE 68760-7049				
Sec: 2	Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Sutherland, Truman Amos	88876 528 Ave, Niobrara, NE 68760-7090				
Sec: 31	Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Webster, Jamisina Waukera	53121 Highway 12, Unit 5, Niobrara, NE 68760-7056				
Sec: 22	Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
White, Marlene K	53232 894 Rd, Niobrara, NE 68760-7049				
Sec: 2	Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
White, William Raymond	53232 894 Rd, Niobrara, NE 68760-7049				
Sec: 2	Twp: 32	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:

GRAND TOTAL: 48

47 Active
1 In NVRA
48

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4 Pages

Attn: Kyle Hanna

402-471-3301

Town Hall Meeting Notice

Budget Notice

2025 Valuation

Corrected Page 5

AUDITOR OF PUBLIC ACCOUNTS
RECEIVED
DEC 04 2025
STATE OF NEBRASKA

The
Niobrara Tribune
Publisher's Affidavit

STATE OF NEBRASKA }
COUNTY OF KNOX } ss

I, Brook D. Curtiss and/or April Curtiss, being first duly sworn on oath, depose and say that he/she/they are the publisher of the Niobrara Tribune; that said newspaper is and was printed in the English language and has a bona fide circulation of more than three hundred (300) copies weekly, and has been published within said county for more than fifty-two (52) successive weeks last prior to the first publication of the attached notice, and that said newspaper was printed in whole or in part in an office maintained in Niobrara, Knox County, Nebraska, that being the place of publication of said newspaper.

The annexed notice was published in said newspaper for 1 consecutive weeks in all issues of said newspaper proper and not in a supplement; that the first publication of said notice was on the 11th day of September, 2025, and the last publication was on the _____ day of _____, 20____.

Subscribed in my presence and sworn to before me this 15th day of September, 2025.

GENERAL NOTARY - State of Nebraska
PATSY L. ALEXANDER
My Comm. Exp. January 26, 2026

Patsy L. Alexander
Notary Public

Publication Fee:

NOTICE OF BUDGET HEARING
AND BUDGET SUMMARY

Union Township
#1
Knox County, Nebraska

PUBLIC NOTICE is hereby given to residents and taxpayers of Union Township #1 Knox County, Nebraska that the Board of Trustees of Union Township #1 Knox County, Nebraska will meet on the 11th day of September, 2025, at 8:00 o'clock P.M. at the Board Room in the Township Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to proposed budget. The budget detail is available at the office of the Clerk.

Action to be taken at this meeting:

1. Cash Reserve	$ 7,112.75
2. Restricted Funds (Page 2, Line 5)	$ 69,869.45
3. Minus Estimated Receipts & Transfers	$ 14,000.00
4. Property tax request (Prior Year)	$ 2,483.85
5. Estimated Receipts & Transfers	$ 15,483.85
6. Total Budget of Expenditures for Current Year	$ 100.00
7. Total Unused Balances/Reserve for Current Year	$ 18.20
8. Total Property Tax Request	$ 1,001.50
9. Last Year's Actual Valuation	$
10. Current Year's Valuation	$

The

Niobrara Tribune

Publisher's Affidavit

STATE OF NEBRASKA } ss
COUNTY OF KNOX }

I, Brook D. Curtiss and/or April Curtiss, being first duly sworn on oath, depose and say that he/she/they are the publisher of the Niobrara Tribune; that said newspaper is and was printed in the English language and has a bona fide circulation of more than three hundred (300) copies weekly, and has been published within said county for more than fifty-two (52) successive weeks last prior to the first publication of the attached notice, and that said newspaper was printed in whole or in part in an office maintained in Niobrara, Knox County, Nebraska, that being the place of publication of said newspaper.

The annexed notice was published in said newspaper for 1 consecutive weeks in all issues of said newspaper proper and not in a supplement; that the first publication of said notice was on the 28th day of August, 2025, and the last publication was on the ___ day of _____, 20___.

LEGAL
TOWNHALL MEETING NOTICE
UNION TOWNSHIP IN KNOX COUNTY, NEBRASKA
September 18, 2025
NOTICE IS HERE BY GIVEN that in compliance with provisions of State Statute Sections 77-3444 and 13519, that the governing body of Union Township will meet on the 18th day of September, 2025 at 7:30 p.m. at the Ronald Bourn residence for the purpose of conducting a vote of the taxpayers to approve a tax request and budget of restricted funds in the amount of approximately $8,000.00 for the 2025/2026 budget year. A levy of property tax will not exceed 4.5 cents per one hundred dollars of taxable valuation.
Michael Crosley
Township Clerk
Union Township
N25, A28b
ZNEZ

Subscribed in my presence and sworn to before me this 3rd day of September, 2025.

GENERAL NOTARY - State of Nebraska
PATSY L. ALEXANDER
My Comm. Exp. January 26, 2026

Patsy L. Alexander
Notary Public

Publication Fee:

$ 11.45 Proofs $ — ; Total $ 11.45

12/04/2025 17:17 4028573467 F & M STATE BANK NIO PAGE 02/04

2025 Valuation to be used for setting Tax Rates

To whom it may concern: These valuations herewith are actual and correct to the best of my knowledge and belief as found on file in the Knox County Assessor's Office on **August 14, 2025.**

Christa M Beckmann

Christa M Beckmann, Knox County Assessor

2025 Total County Value
$3,149,851,421

	Township		**City/Town**		**Natural Resource District**
*	Eastern	186,510,757	Crofton	50,699,176	Lewis & Clark 1,943,374,917
	Herrick	84,131,257			Lower Elkhorn 389,995,043
*	Hill	118,665,107	Santee	971,368	Lower Niobrara 816,481,463
*	Niobrara	52,343,934	Niobrara	20,898,493	
	Western	41,915,703	Niobrara Bond	20,898,493	**Knox County Ag Society**
	Washington	79,196,094			3,149,851,421
	Bohemia	50,210,234			
	Sparta	53,033,844			**Sanitary Improvement District**
	Harrison	89,100,416			S & I #1 19,617,879
	Peoria	169,516,890			S & I #2 12,008,996
	Dolphin	144,449,360			
*	Morton	244,807,639	Bloomfield	62,837,946	**Airport Authorities**
	Central	103,795,514	Bloomfield Bond	62,837,945	Creighton 59,561,995
*	Valley	58,597,626	Center	3,018,986	Bloomfield 62,837,945
*	Verdigre	86,506,613	Verdigre	24,345,475	
	Jefferson	57,953,743	Verdigre Bond	24,345,475	**E.S.U. Special Districts**
	Walnut Grove	102,390,581			E.S.U. #1 3,049,017,730
	Logan	58,309,978			E.S.U. #8 100,833,691
*	Miller	77,029,354	Winnetoon	2,677,931	**Northeast NE Tech College**
*	Creighton	146,353,594	Bazile Mills	2,450,538	3,149,851,421
			Creighton	59,561,995	
	Cleveland	142,177,327			**School Districts**
					#1 Niobrara 286,416,792
*	Lincoln	177,616,804	Wausa	30,418,571	#C5 Santee 8,676,951
	Spade	40,308,237			#13 Creighton 535,065,128
*	Raymond	157,322,387	Verdel	1,365,305	#76 Wausa 350,557,624
	Columbia	161,445,978			#76 Wausa Bond 350,557,624
	Dowling	140,004,172			#83 Verdigre 426,925,514
	Addison	108,967,637			#83 Verdigre Bond 426,925,514
	Frankfort S.	63,865,309			#86 Bloomfield 886,885,153
	Frankfort N.	119,243,307			#96 Crofton 554,490,570
	Union	34,323,031			

Fire Districts

#1 Wausa	459,545,800
#2 Bloomfield	862,181,696
#3 Niobrara	312,393,381
#3 Niobrara Bond	removed 2021
#4 Verdigre	374,213,384
#5 Crofton	523,029,775
#6 Creighton	427,724,501
#7 Orchard	53,646,108

Foreign School Districts

#115	Summerland	29,547,602
#115	Summer Bond	29,547,604
#P5	Plainview	18,670,720
#P42	Osmond	17,414,915
#51	Boyd Co	35,200,451

Tax Increment Financing

	TIF Base	TIF Excess
#464	Crofton/Cmart	62,610 222,765
#2401	Creighton/Senior	7,755 618,695
#2101	Verdigre/Street	385,565 523,045

Distribution by Treasurer - No longer figured 2024

**Includes township value and 1/2 of city value (1998 taxable value excludes motor vehicle value pursuant to 1997 Neb law LB 271)*

8/20/2025