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

Logan Township Knox County
87083 518th Avenue
Royal, NE 68773-

RE: Logan Township Knox County

Dear Board:

We have received and reviewed the audit waiver request for the Logan Township Knox 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

AUDITOR OF PUBLIC ACCOUNTS
RECEIVED
SEP 30 2024
STATE OF NEBRASKA

Logan Township Knox County
(Name of Subdivision)

TO THE COUNTY BOARD AND COUNTY CLERK OF
Knox County
(Name of County)

This budget is for the Period July 1st. 2024 **through** June 30th2025

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:

19380.00	Property Taxes for Non-Bond Purposes
	Principal and Interest on Bonds
19380.00	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of the beginning of the budget year

	Principal
	Interest
	Total Bonded Indebtedness

54209667.00	**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

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	16310.68	19192.63	17078.03
3	Investments			
4	County Treasurer's Balance	100.00	446.07	102.57
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	16410.68	19638.70	17180.60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	17654.58	16225.50	19000.00
7	Federal Receipts			
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	41.53	40.98	45.00
9	State Receipts: State Aid			
10	State Receipts: Other	86.29	108.37	100.00
11	State Receipts: Property Tax Credit	1723.44	1919.04	
12	Local Receipts: Nameplate Capacity Tax	35.19	5.25	45.00
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	9.76	9.76	10.00
14	Local Receipts: Other	33.34	0	0
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)	35994.81	37947.60	36380.60
18	**Disbursements & Transfers:**			
19	Operating Expenses	16001.45	20441.30	21000.00
20	Capital Improvements (Real Property/Improvements)			
21	Other Capital Outlay (Equipment, Vehicles, Etc.)			
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	354.66	325.70	350.00
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)	16356.11	20767.00	21350.00
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	19638.70	17180.60	15030.60
31	Cash Reserve Percentage	.54	.45	.42

PROPERTY TAX RECAP

Tax from Line 6	19000.00
County Treasurer's Commission at 2% of Line 6)	380.00
Total Property Tax Requirement	19380.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Logan Township
ADDRESS	87083 518 Ave
CITY & ZIP CODE	Royal Ne. 68773
TELEPHONE	402-847-3326
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Mike Brandt	Eugene Morrill	Eugene Morrill
TITLE /FIRM NAME	Chairperson	Clerk	
TELEPHONE	402-847-3366	402-847-3326	
EMAIL ADDRESS		genraymor@gmail.com	

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

- [ ] Board Chairperson
- [X] Clerk / Treasurer / Superintendent / Other
- [ ] 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.

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	19380.00
Motor Vehicle Pro-Rate	(2)	45.00
In-Lieu of Tax Payments	(3)	10.00
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)	19435.00

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*	19435.00

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

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: 22109.09 (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 % (4)

3 (# of Board Members voting "Yes" for Increase) / 3 (Total # of Members in Governing Body at Meeting) = 100 % (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): 773.82 (7)

Total Restricted Funds Authority = Line (1) + Line (7): 22882.91 (8)

Less: Restricted Funds from Lid Supporting Schedule: 19435.00 (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9): 3447.91 (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.

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: **LOGAN TOWNSHIP**
EUGENE MORRILL
87083 518 AVE
ROYAL NE 68773-5055

TAXABLE VALUE LOCATED IN THE COUNTY OF: KNOX

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
LOGAN	Township	167,740	54,209,667

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

I **CHRISTA M BECKMANN**, **KNOX** 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.

Christa M Beckmann
(signature of county assessor)

Aug 13, 2024
(date)

CC: County Clerk, **KNOX** 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.

September 11th 2024

A meeting was held on the 11th day of September 2024 at the Gene Morrill residence. Board members present were Mike Brandt Steve Davis and Gene Morrill. Also present was Helen Davis. A motion was made by Gene Morrill and seconded by Steve Davis to increase the total restricted funds by an additional 1%. 3ayes Onays motion carried. A motion was made by Steve Davis and seconded by Gene Morrill to request an audit waiver for the fiscal year ending on June 30th 2024. 3ayes Onays motion carried. A motion was made Mike Brandt and seconded by Steve Davis to approve the budget 3ayes Onays motion carried. A Bill from Pahl Construction was paid. No other bills were present at this time.
Meeting adjourned at 8:00 pm.

Eugene Morrill Clerk

Publisher's Affidavit

STATE OF NEBRASKA } SS.
COUNTY OF KNOX

Lisa M. Wessendorf, being duly sworn, deposes and says she is the Publisher of THE VERDIGRE EAGLE, a weekly legal newspaper having a bona fide circulation of more than three hundred copies weekly and has been published within said county for more than fifty-two successive weeks last prior to the first published of the attached notice, and that said newspaper was printed in whole or in part in an office maintained in Verdigre, Knox County, Nebraska, that being the place of publication of said newspaper.

That the annexed notice was printed and published in said newspaper one time in all issues of said newspaper and not in a supplement on August 29, 2024.

Lisa M. Wessendorf

Subscribed in my presence and sworn to before me this 19th day of September, 2024.

Patricia A Grim
Notary Public

GENERAL NOTARY - State of Nebraska
PATRICIA A. GRIM
My Comm. Exp. June 14, 2025

Fed. Identification Number: 45-4014661

Publication Fees.....$_____

Affidavit Fee .....$_____

TOTAL.....$_____

NOTICE OF BUDGET H
AND BUDGET SUMM

LOGAN TOWNSHIP
in
KNOX COUNTY, NEBRASKA

PUBLIC NOTICE is hereby given, in compliance with the provis
13-501 to 13-513, that the governing body will meet on the 11t
7:00 o'clock p.m. at the Gene Morrill Residence, Royal, Neb
support, opposition, criticism, suggestions or observations
following proposed budget. The budget detail is available at
regular business hours.

Eu

2022-2023 Actual Disbursements & Transfers ----------
2023-2024 Actual/Estimated Disbursements & Transfers ----
2024-2025 Proposed Budget of Disbursements & Transfers
2024-2025 Necessary Cash Reserve ----------
2024-2025 Total Resources Available ----------
Total 2024-2025 Personal & Real Property Tax Requiremen
Unused Budget Authority Created For Next Year ----------
Breakdown of Property Tax:
Personal and Real Property Tax Required for Non-Bond Pu
Personal and Real Property Tax Required for Bonds ----------

Publish: August 29, 2024 ZNEZ

EARING
MARY

ons of State Statute Sections
day of September, 2024, at
for the purpose of hearing
of taxpayers relating to the
ne office of the Clerk during

gene Morrill, Clerk/Secretary

$	16,001.45
$	20,441.30
$	21,000.00
$	15,030.60
$	36,380.60
$	19,380.00
$	3,447.91
$	19,380.00
$	-