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 7, 2025

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 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

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 1 2025 **through** June 30 2026

Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

	A1	Property Taxes for Non-Bond Purposes
	A2	Principal and Interest on Bonds
22440.00	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of the beginning of the budget year

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

AUDITOR OF PUBLIC ACCOUNTS RECEIVED SEP 15 2025 STATE OF NEBRASKA

58,309,978.00	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	19192.63	B1	17078.03	B29	11742.83	B57
3	Investments		B2		B30		B58
4	County Treasurer's Balance	446.07	B3	102.57	B31	28.85	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	19638.70	B4	17180.60	B32	11771.68	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	16225.50	B5	16750.28	B33	22000.00	B61
7	Federal Receipts		B6		B34		B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	40.98	B7	40.21	B35	45.00	B63
9	State Receipts: State Aid		B8		B36		B64
10	State Receipts: Other	108.37	B9	120.12	B37	120.00	B65
11	State Receipts: Property Tax Credit	1919.04	B10	2576.22	B38		
12	Local Receipts: Nameplate Capacity Tax	5.25	B11	10.29	B39	10.00	B66
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	9.76	B12	9.76	B40	10.00	B67
14	Local Receipts: Other	0	B13	20.59	B41	0	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)	37947.60	B16	36708.07	B44	33956.68	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	20441.30	B17	24600.00	B45	21000.00	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	325.70	B23	336.39	B51	350.00	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)	20767.00	B27	23936.39	B55	21350.00	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	17180.60	B28	11771.68	B56	12606.68	B83
31					Cash Reserve Percentage	.37%	B84

PROPERTY TAX RECAP

Tax from Line 6	22000.00	B85
County Treasurer's Commission at 2% of Line 6)	440.00	B86
Total Property Tax Requirement	22440.00	B87

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Logan Township Knox County Eugene Morrill
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		genraymor12@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.

Logan Township Knox County

(Name of Sudivision)

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds		
(1)	Total Personal and Real Property Tax Requirements	22440.00	C1
(2)	Motor Vehicle Pro-Rate	45.00	C2
(3)	In-Lieu of Tax Payments	10.00	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)**	22495.00	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*	22495.00	C24

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

Logan Township Knox County
(Name of Subdivision)

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: 22882.91 — Option 1 - (1)

OPTION 2

Only use if a vote was taken at a townhall meeting last year to exceed Lid for one year

Line (1) of Prior Year Lid Computation Form — D2: — Option 2 - (A)

Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5)) — D3: — % — Option 2 - (B)

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

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

CURRENT YEAR ALLOWABLE INCREASES

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

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

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

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** — D8: 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** — D9: % — (5)

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

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) — D10: 3.50 % — (6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) — D11: 800.90 — (7)

Total Restricted Funds Authority = Line (1) + Line (7) — D12: 23683.81 — (8)

Less: Restricted Funds from Lid Supporting Schedule — D13: 22495.00 — (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) — D14: 1188.81 — (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.

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions **other than** (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

TAX YEAR 2025

{certification required on or before August 20th, of each year}

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)	Allowable Growth Value	Total Taxable Value
LOGAN	Township	29,470	58,309,978

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I 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)

August 14, 2025
(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.

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

Assessor's Use Only

2,042,645 Pers Prior
1,746,289 Pers Value

52,167,022 Real Prior
56,563,689 Real Value

The

Verdigre Eagle

Publisher's Affidavit

STATE OF NEBRASKA }
COUNTY OF KNOX } SS

I, Brook D. Curtiss or April Curtiss, being first duly sworn on oath, depose and say that I am the publisher of the Verdigre Eagle; 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 Verdigre, 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—.

Subscribed in my presence and sworn to before me this 2nd 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:

$ 173.25 Proofs $ — ; Total $ 173.25

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

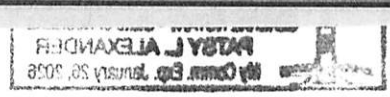
PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 10 day of Sept, 2025, at 7:30 o'clock pm at Gene M for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

Eugena Morrill Clerk Logan Township

2023-2024 Actual Disbursements & Transfers	20767.00
2024-2025 Actual/Estimated Disbursements & Transfers	24936.39
2025-2026 Proposed Budget of Disbursements & Transfers	21350.00
2025-2026 Necessary Cash Reserve	12606.68
2025-2026 Total Resources Available	33956.68
Total 2025-2026 Personal & Real Property Tax Requirement	22440.00
Unused Budget Authority Created For Next Year	1188.81

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	22440.00
Personal and Real Property Tax Required for Bonds	



September 10th 2025

A meeting was held on the 10th day of September 2025 at the Gene Morrill residence. Board members present were Mike Brandt Steve Davis and Gene Morrill. Also present was Helen Davis and Libia Morrill. A motion was made by Gene and seconded by Steve Davis to increase the total restricted funds an additional 1%. 3 ayes 0 nays 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 2025 3 ayes 0 nays motion carried. A motion was made by Mike Brandt and seconded by Gene Morrill to approved the Budget 3 ayes 0 nays motion carried.

Bills were paid to Pahl Construction, The Verdigre Eagle, and Gene Morrill No other Bills were presented at this time.

Meeting adjourned at 8:30 pm.

Eugene Morrill Clerk