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 5, 2025

Burrows Township Platte County
33528 400th St
Humphrey, NE 68642-

RE: Burrows Township Platte County

Dear Board:

We have received and reviewed the audit waiver request for the Burrows Township Platte 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

Burrows Township

TO THE COUNTY BOARD AND COUNTY CLERK OF
Platte County

This budget is for the Period July 1, through June 30

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:

$	87,618.00	A1	Property Taxes for Non-Bond Purposes
		A2	Principal and Interest on Bonds
$	87,618.00	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1

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

AUDITOR OF PUBLIC ACCOUNTS
RECEIVED
SEP 22 2025
STATE OF NEBRASKA

226,931,887	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

Burrows Township in Platte County

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	$ 223,433.00	B1	266,801.00	B29	121,559.00	B57
3	Investments	$ -	B2	-	B30	-	B58
4	County Treasurer's Balance	$ 325.00	B3	430.00	B31	95.00	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**223,758.00**	B4	**267,231.00**	B32	**121,654.00**	B60
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	$ 67,000.00	B5	$ 68,361.00	B33	$ 85,900.00	B61
7	Federal Receipts	$ -	B6	$ -	B34	$ -	B62
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	$ 218.00	B7	$ 222.00	B35	$ 220.00	B63
9	State Receipts: State Aid	$ -	B8	$ -	B36	$ -	B64
10	State Receipts: Other	$ 265.00	B9	$ 354.00	B37	$ -	B65
11	State Receipts: Property Tax Credit	$ 11,861.00	B10	$ 15,513.00	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	$ 15,747.00	B13	$ 10,355.00	B41	$ 3,165.00	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)	**318,849.00**	B16	**362,036.00**	B44	**210,939.00**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	$ 49,958.00	B17	$ 35,839.00	B45	$ 49,950.00	B72
20	Capital Improvements (Real Property/Improvements)	$ -	B18	$ -	B46	$ -	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 1,660.00	B19	$ 204,543.00	B47	$ 155,000.00	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)	**51,618.00**	B27	**240,382.00**	B55	**204,950.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**267,231.00**	B28	**121,654.00**	B56	**5,989.00**	B83
31					Cash Reserve Percentage	12%	B84

PROPERTY TAX RECAP

Tax from Line 6	85,900.00	B85
County Treasurer's Commission at 2% of Line 6	1,718.00	B86
Total Property Tax Requirement	**87,618.00**	B87

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Ken Classen**
ADDRESS	**33528 400th Street**
CITY & ZIP CODE	**Humphrey, Nebraska 68642**
TELEPHONE	**402-920-2153**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Ken Classen	Nick Olmer	James L. Bogus
TITLE /FIRM NAME	Chairperson	Clerk	Certified Public Accountant
TELEPHONE	402-920-2153	402-920-0485	402-564-0772
EMAIL ADDRESS			jbogus2@neb.rr.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.

Burrows Township in Platte County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds			
(1)	Total Personal and Real Property Tax Requirements			87,618.00 C1
(2)	Motor Vehicle Pro-Rate			220.00 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)**			**87,838.00** 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*	**87,838.00**	C24

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

Burrows Township
in
Platte 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	103,851.04
		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)

872,337.00	/	208,072,945.00	=	0.42 %
2025 Growth per Assessor		2024 Valuation		Multiply times 100 To get %

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** — D8: 1.00 % (4)

3	/	3	=	100.00 %
# 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	3.50 %
		(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	D11	3,634.79
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	107,485.83
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	87,838.00
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	19,647.83
		(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)

BURROWS TOWNSHIP
NICK OLMER
TO: 28758 400 ST
HUMPHREY NE 68642

TAXABLE VALUE LOCATED IN THE COUNTY OF: PLATTE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
BURROWS TWP	Township	872,337	226,931,887

**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 KARI URKOSKI, PLATTE 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.

Kari S. Urkoski — 8-14-25

(signature of county assessor) *(date)*

CC: County Clerk PLATTE 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 — 8,435,486 Pers Prior — 199,637,457 Real Prior
9,866,100 Pers Value — 217,865,787 Real Value

Affidavit Of Publication

THE HUMPHREY DEMOCRAT
HUMPHREY, NEBRASKA 68642-0158

Affidavit of Publication

STATE OF NEBRASKA)
COUNTY OF PLATTE) ss.

Patrick M. Murphy, being first duly sworn deposes and says that he is the **PUBLISHER** of **THE HUMPHREY DEMOCRAT HUMPHREY, NEBRASKA 68642-0158** a legal newspaper, having a bona fide subscription list and circulation of more than 1,000 copies each week; that said newspaper is published in whole or in part in an office maintained in Humphrey; is of General Circulation in said county; that the whole of the printed matter therein is in the English language; that same has been published for more than fifty-two consecutive weeks immediately prior to the first date of publication stated in this affidavit; this notice, a true and correct printed copy of which is hereto attached was printed in each, and in all of each of the regular editions, (and not in supplement) of said paper for

1 successive weeks more particularly stated as follows:

IN THE ISSUES OF:

Wednesday, Sept. 3, 2025

Wednesday, _____, 20

Wednesday, _____, 20

Wednesday, _____, 20

Wednesday, _____, 20

Subscribed and sworn to before me this 3rd day of September, 20 25

Sarah Jane Kessler
Notary Public

(SEAL)

State of Nebraska – General Notary
SARAH JANE KESSLER
My Commission Expires
December 15, 2027

Printer's Fee, $ _____

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

ZNEZ

Burrows Township
IN
Platte 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 2025, at 8:30 o'clock p.m. at 28758 400th St., Humphrey, NE 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	$	51,618.00
2024-2025 Actual/Estimated Disbursements & Transfers	$	240,382.00
2025-2026 Proposed Budget of Disbursements & Transfers	$	204,950.00
2025-2026 Necessary Cash Reserve	$	5,989.00
2025-2026 Total Resources Available	$	210,939.00
Total 2025-2026 Personal & Real Property Tax Requirement	$	87,618.00
Unused Budget Authority Created For Next Year	$	19,647.83
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	87,618.00
Personal and Real Property Tax Required for Bonds	$	-

Budget Meeting 2025

The annual budget and summary meeting was held at the Nick Olmer residence at 8:30 PM on September 9th, 2025. All members were present. The meeting was called to order by Chairman Ken Classen. The Budget was read and approved by Nick Olmer and second by John Schure. 2025 Budget hearing was published in the Humphrey Democrat prior to the meeting. A motion was made by Ken Classen to approve an additional 1% increase above the allowed 2.5% and approve the audit waiver request. It was second by Nick Olmer. Meeting adjourned at 9:15PM. Motion by John Schure and second by Ken Classen.

Chairman Ken Classen

Treasurer JSC

Clerk Nick Olmer

Check #		Description	Taxes	Total	
1177	Ken Classen	Board Fees		$14.99	$180.98
1178	John Schure	Board Fees		$14.99	$180.98
1179	Nick Olmer	Board Fees		$14.99	$180.98

May 2025

The regular board meeting for the Burrows Township was held Tuesday, May 13th at 6:00 pm at the Nick Olmer residence. All members were present. Hours on the grader for the month were 266 hours. Dougs hours were 31 hours. Discussion was brought to Ken Classen's attention about a culvert for a township road that seperates Harry Griesen's feilds that need some work. John and Ken went and looked at road and could not find the culvert that was being complained about. The township is going to work with Doug Macken on where this could be. Next meeting this will be looked into further. Bills were presented and paid. Meeting adjurned at 7:15 pm. Motion by Ken Classen, second by John Schure.

Check #		Description	Taxes	Total
1144	US Treasurey	1st Qtr Taxes		$442.99
1042	Baumgart Oil Company II, LLC	Diesel		$1,266.22
1143	Dougs Wages	31 hours	$45.06	$543.94
1145	Ken Classen	Board Fees	$13.65	$164.50
1146	John Schure	Board Fees	$13.65	$164.50
1147	Nick Olmer	Board Fees	$13.65	$164.50