

BUTLER COUNTY BOARD OF SUPERVISORS

September 24, 2025

A meeting of the Board of Supervisors of Butler County, Nebraska was held on the 24th day of September 2025 at the Butler County Courthouse in David City, Nebraska at 9:00 a.m.

Present were the following: Scott Steager, Tony Krafka, Scott Griess, Bob Coufal, Brad Vandenberg. Absent: Scot Bauer, Jan Sypal.

Notice of the meeting was given in advance thereof, by Publication, a designated method for giving notice, as shown by the Proof of Publication attached to the minutes. Notice of this meeting was given to all members of the Board and a copy of their acknowledgement of receipt of notice and the agenda is attached to the minutes. The availability of the agenda was communicated in advance notice and in the notice to all members of the board of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

The Pledge of Allegiance was recited by all present.

The Chairman called the meeting to order and announced that a complete copy of the Open Meetings Act is posted in the meeting room.

The Chairman declared the minutes from the previous meeting shall stand approved as presented.

Special Public Hearing for Final Tax Request

Moved by Coufal, seconded by Vandenberg to open the special public hearing for the 2025-2026 Final Tax Request at 9:02 a.m. Upon roll call vote the following voted:

Aye: Coufal, Vandenberg, Krafka, Griess, Steager.

Nay: NONE.

Absent: Bauer, Sypal.

Motion carried.

Chairman Steager noted a public hearing was held last week regarding the budget and invited any other Board discussion. Supervisor Krafka suggested cutting the Planning Costs line item to \$75,000.00 since the proposal from Hanna:Keelan came in lower than expected. Supervisor Griess suggested an additional \$100,000.00 be transferred from Inheritance to the General Fund for tax relief purposes. Discussion was also held regarding falling interest rates on the County's investments; County Treasurer Karey Adamy noted that she has investments locked in through the fiscal year, but interest rates are coming down and are a full percentage point lower than they were a month ago.

Chairman Steager invited public comment; there was none.

Moved by Vandenberg, seconded by Coufal to close the public hearing at 9:15 a.m. Upon roll call vote the following voted:

Aye: Vandenberg, Coufal, Griess, Krafka, Steager.

Nay: NONE.

Absent: Bauer, Sypal.

Motion carried.

Moved by Coufal, seconded by Krafka to reduce the Planning Costs line item to \$75,000.00 and transfer an additional \$100,000.00 from Inheritance to the General Fund in order to provide property tax relief. Discussion held. Upon roll call vote the following voted:

Aye: Coufal, Vandenberg, Krafka, Griess, Steager.

Nay: NONE.

Absent: Bauer, Sypal.
Motion carried.

County Clerk Lori Aschoff presented the board with the following revised property tax request information:

- The 2025-2026 property tax request be set at:
 - a. General Fund: \$ 4,864,155.44
 - b. Ag Society: \$ 193,102.16
 - Total \$ 5,057,257.60 decrease of -0.6% from previous year
- The total assessed value of property differs from last year's total assessed value by 17.778%.
- The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$0.150614 per \$100 of assessed value.
- Butler County proposes to adopt a property tax request that will cause its tax rate to be \$0.149784 per \$100 of assessed value.
- Based on the proposed property tax request and changes in other revenue, the total operating budget of Butler County will increase last year's budget by 9.124%.

Meeting recessed at 9:19 a.m.
Meeting resumed at 9:25 a.m.

Consideration/Approval of Resolution 2025-30: Adoption of County Budget 2025-2026

Moved by Vandenberg, seconded by Coufal to approve Resolution 2025-30 as presented. Upon roll call vote the following voted:

Aye: Vandenberg, Coufal, Griess, Krafka, Steager.

Nay: NONE.

Absent: Bauer, Sypal.

Motion carried.

RESOLUTION NO. 2025-30

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2025, to June 30, 2026, prepared by the Budget Making Authority, was transmitted to the County Board on the 24th day of September 2025.

NOW, THEREFORE, BE IT RESOLVED, by the Board of SUPERVISORS of Butler County, Nebraska as follows:

SECTION 1. That the budget for the Fiscal Year July 1, 2025, to June 30, 2026, as categorically evidenced by the Budget Document be, and the same hereby is, adopted as the Budget for Butler County for said fiscal year.

SECTION 2. That the offices, departments, activities and institutions herein named are hereby authorized to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2025, and ending June 30, 2026.

SECTION 3. That the income necessary to finance the appropriations made and expenditures authorized shall be provided out of the unencumbered cash balance in each fund, revenues other than taxation to be collected during the fiscal year in each fund, and tax levy requirements for each fund.

Dated this 24th day of September 2025.

MOVED by Vandenberg, seconded by Coufal, that the above resolution be adopted. Motion carried.

FOR:	AGAINST:	ABSENT:	ABSTAIN:
<u>/s/Vandenberg</u>	_____	<u>Bauer</u>	_____
<u>/s/Coufal</u>	_____	<u>Sypal</u>	_____

/s/Griess
/s/Krafka
/s/Steager

Attested to by:

/s/Lori L. Aschoff
Lori L. Aschoff
Butler County Clerk

Consideration/Approval of Resolution 2025-31: Setting Final Tax Request

Moved by Coufal, seconded by Krafka to approve Resolution 2025-31 as presented. Upon roll call vote the following voted:

Aye: Coufal, Vandenberg, Krafka, Griess, Steager.

Nay: NONE.

Absent: Bauer, Sypal.

Motion carried.

**RESOLUTION NO. 2025-31
SETTING THE 2025-2026 PROPERTY TAX REQUEST**

WHEREAS, Nebraska Revised Statutes 77-1632 and 77-1633 provide that the Governing Body of Butler County passes by a majority vote a resolution setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW THEREFORE, the Governing body of Butler County resolves that:

- The 2025-2026 property tax request be set at:
 - a. General Fund: \$ 4,864,155.44
 - b. Ag Society: \$ 193,102.16
 - Total \$ 5,057,257.60 decrease of 0.6% from previous year
- The total assessed value of property differs from last year's total assessed value by 17.778%.
- The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$0.150614 per \$100 of assessed value.
- Butler County proposes to adopt a property tax request that will cause its tax rate to be \$0.149784 per \$100 of assessed value.
- Based on the proposed property tax request and changes in other revenue, the total operating budget of Butler County will increase last year's budget by 9.124%.

Dated and passed this 24th day of September 2025.

MOVED by Coufal, seconded by Krafka, that the above resolution be adopted. Motion carried.

FOR:	AGAINST:	ABSENT:	ABSTAIN:
<u>/s/Coufal</u>	_____	<u>Bauer</u>	_____
<u>/s/Vandenberg</u>	_____	<u>Sypal</u>	_____
<u>/s/Krafka</u>			
<u>/s/Griess</u>			
<u>/s/Steager</u>			

Attested to by:

/s/Lori L. Aschoff
Lori L. Aschoff
Butler County Clerk

Consideration/Approval of 2025-32: Transfer from Inheritance Fund to General Fund

Moved by Krafka, seconded by Coufal to approve Resolution 2025-32 as presented. Upon roll call vote the following voted:

Aye: Krafka, Vandenberg, Coufal, Griess, Steager.

Nay: NONE.

Absent: Bauer, Sypal.

Motion carried.

RESOLUTION NO. 2025-32

WHEREAS, the Butler County Board of Supervisors at the September 24, 2025, meeting to adopt the 2025-2026 County budget, approved the transfer of money from the Inheritance Tax Fund (2700) to the General Fund (0100) as part of the budget process for general operations; and

WHEREAS, the amount approved through the budget adoption for said operations of the General Fund (0100) to be transferred from the Inheritance Tax Fund (2700) is \$1,750,000.00; and

WHEREAS, funds are available in the Inheritance Tax Fund (2700) to transfer to the General Fund (0100) in the amount of \$1,750,000.00.

NOW, THEREFORE, BE IT RESOLVED by the Butler County Board of Supervisors that the Butler County Treasurer be hereby directed to transfer \$1,750,000.00 to the General Fund (0100) for general operations from the Inheritance Tax Fund (2700).

Dated this 24th day of September 2025.

MOVED by Krafka, seconded by Coufal, that the above resolution be adopted. Motion carried.

FOR:	AGAINST:	ABSENT:	ABSTAIN:
<u>/s/Krafka</u>	_____	<u>Bauer</u>	_____
<u>/s/Vandenberg</u>	_____	<u>Sypal</u>	_____
<u>/s/Coufal</u>			
<u>/s/Griess</u>			
<u>/s/Steager</u>			

Attested to by:

/s/Lori L. Aschoff
Lori L. Aschoff
Butler County Clerk

Consideration/Approval of Resolution 2025-33: Transfer from General Fund to 911 Emergency Management

Moved by Vandenberg, seconded by Coufal to approve Resolution 2025-33 as presented. Upon roll call vote the following voted:

Aye: Vandenberg, Coufal, Griess, Krafka, Steager.

Nay: NONE.

Absent: Bauer, Sypal.

Motion carried.

RESOLUTION NO. 2025-33

WHEREAS, the Butler County Board of Supervisors is obligated to levy funds for the 911 Emergency Management Fund (2910) through the General Fund (0100) of Butler County; and

WHEREAS, the Butler County 911 Emergency Management (2910) is requiring funds in order to keep up the maintenance and operation of said department; and

WHEREAS, funds are available in the General Fund (0100) to transfer to the 911 Emergency Management Fund (2910) in an amount of \$391,042.80.

NOW, THEREFORE, BE IT RESOLVED by the Butler County Board of Supervisors that the Butler County Treasurer be hereby directed to transfer \$391,042.80 to the 911 Emergency Management Fund (2910) for the maintenance and operations of said 911 Emergency Management from the General Fund (0100).

Dated this 24th day of September 2025.

MOVED by Vandenberg, seconded by Coufal that the above resolution be adopted. Motion carried.

FOR:	AGAINST:	ABSENT:	ABSTAIN:
<u>/s/Vandenberg</u>	_____	<u>Bauer</u>	_____
<u>/s/Coufal</u>	_____	<u>Sypal</u>	_____
<u>/s/Griess</u>			
<u>/s/Krafka</u>			
<u>/s/Steager</u>			

Attested to by:

/s/Lori L. Aschoff
Lori L. Aschoff
Butler County Clerk

Consideration/Approval of Resolution 2025-34: Transfer from 911 Wireless Service Fund to 911 Wireless Holding Fund

Moved by Krafka, seconded by Griess to approve Resolution 2025-34 as presented. Upon roll call vote the following voted:

Aye: Krafka, Griess, Coufal, Vandenberg, Steager.

Nay: NONE.

Absent: Bauer, Sypal.

Motion carried.

RESOLUTION NO. 2025-34

WHEREAS, Butler County, Nebraska (“Butler County”) provides a public safety answering point (“PSAP”) which receives 911 service calls and either dispatches emergency services or relays calls to the appropriate public service agency, and

WHEREAS, the Nebraska Public Service Commission, pursuant to the Enhanced Wireless 911 Services Act, has set a surcharge to be collected by wireless carriers and paid by their wireless customers to help fund certain costs of E-911 Wireless, and

WHEREAS, Butler County receives a portion of the surcharge funds from the Nebraska Public Service Commission, and is allowed to save or set aside up to 75% of the funds received for future equipment/software purchases and upgrades, and

WHEREAS, for the fiscal year 2024-2025 all funds received were deposited into the 911 Wireless Service Fund (2913),

WHEREAS, Butler County is allowed to set aside funds in the amount of \$23,105.99; the amount remaining from fiscal year 2024-2025 for future equipment/software purchases and upgrades.

NOW, THEREFORE, BE IT RESOLVED, by the Butler County Board of Supervisors that the Butler County Treasurer be hereby directed to transfer \$23,105.99 from the 911 Wireless Service Fund (2913) to the 911 Wireless Service Holding Fund (2914).

Dated this 24th day of September 2025.

MOVED by Krafka, seconded by Griess that the above resolution be adopted. Motion carried.

FOR:	AGAINST:	ABSENT:	ABSTAIN:
<u>/s/Krafka</u>	_____	<u>Bauer</u>	_____
<u>/s/Griess</u>	_____	<u>Sypal</u>	_____
<u>/s/Coufal</u>			
<u>/s/Vandenberg</u>			
<u>/s/Steager</u>			

Attested to by:

/s/Lori L. Aschoff
Lori L. Aschoff
Butler County Clerk

Chairman Steager thanked the budget committee, Adamy, and Aschoff for their work preparing the 2025-2026 budget.

There being no further business to come before the board, the Chairman adjourned the meeting at 9:35 a.m. The next regularly scheduled meeting of the Board of Supervisors will be October 6, 2024, at 9:00 a.m.

Lori L. Aschoff County Clerk	Scott Steager Chairman
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