BUTLER COUNTY BOARD OF EQUALIZATION

October 20, 2025

A meeting of the Board of Equalization of Butler County, Nebraska was held on the 20th day of October 2025 at the Butler County Courthouse in David City, Nebraska.

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

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. Availability of the agenda was communicated in the 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.

Board of Supervisors Chairman Scott Steager 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.

Tax Roll Correction

County Assessor Vickie Donoghue presented a tax roll correction for Pivo's Tavern LLC, resulting in an added tax of \$255.48 for the 2024 tax year due to an unreported Polaris Side X Side.

Approval of 2025-2026 Levies

County Clerk Lori Aschoff presented the 2025 levies for Butler County and its political subdivisions, as well as the SID, villages, city, and school districts. Moved by Krafka, seconded by Vandenberg to approve the levies as presented. Upon roll call vote the following voted:

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

Nay: NONE. Motion carried.

BUTLER COUNTY - ABSTRACT OF LEVIES 2025-2026

Political Subdivision	Valuation	Tax Request	Levy
COUNTY		•	
Butler County			
General Fund	3,376,362,266	\$4,864,155.44	0.144065
Ag Society Building Fund	3,376,362,266	\$193,102.16	0.005719
	_	\$5,057,257.60	0.149784
Butler County Agricultural Societ	ty		
General Fund	3,376,362,266	\$337,636.23	0.010000
TOWNSHIPS			
Read Township			
General Fund	215,301,444	\$193,700.00	0.089967
Ulysses Township			
General Fund	191,541,190	\$191,541.00	0.100000

Plum Creek Township General Fund	173,489,904	\$132,000.00	0.076085
Richardson Township General Fund	149,586,151	\$119,669.00	0.080000
Reading Township General Fund	244,645,665	\$244,645.00	0.100000
Union Township General Fund	198,647,398	\$198,647.00	0.100000
Center Township General Fund	191,754,804	\$174,799.00	0.091158
Oak Creek Township General Fund	180,988,895	\$150,000.00	0.082878
Summit Township General Fund	204,078,243	\$204,078.00	0.100000
Olive Township General Fund	197,518,282	\$158,014.00	0.080000
Franklin Township General Fund	177,949,090	\$177,949.00	0.100000
Skull Creek Township General Fund	163,770,157	\$163,770.00	0.100000
Alexis Township General Fund	243,404,834	\$125,000.00	0.051355
Savannah Township General Fund	189,075,487	\$115,000.00	0.060822
Bone Creek Township General Fund	177,362,308	\$159,626.00	0.090000
Linwood Township General Fund	150,158,747	\$134,538.00	0.089597
Platte Township General Fund	85,763,933	\$42,821.64	0.049930
FIRE DISTRICTS Ulysses Rural Fire District	_		
#2 General Fund Sinking Fund	318,765,655 318,765,655	\$69,128.00 \$42,440.00 \$111,568.00	0.021686 0.013314 0.035000
Rising City Rural Fire District #3 General Fund	636,685,726	\$222,840.00	0.035000

Bellwood Fire District #5			
General Fund	466,521,888	\$142,845.90	0.030619
Durinht Dunal Fine District #0			
Dwight Rural Fire District #6 General Fund	244,663,395	\$51,379.20	0.021000
Sinking Fund	244,663,395	\$34,252.80	0.021000
Sinking rund	244,003,393	\$85,632.00	0.035000
Linwood Fire District #8		ψ00,002.00	0.00000
General Fund	212,765,152	\$74,467.00	0.035000
	, ,	+	
David City Rural Fire District			
#9	222 224 525	* 0.44 = 0.4 0 0	0.005000
General Fund	898,661,527	\$314,531.00	0.035000
Brainard Rural Fire District			
#10			
General Fund	254,541,260	\$89,089.00	0.035000
Skull Creek Rural Fire District #12		• • • • • • • • •	
General Fund	287,786,884	\$100,725.00	0.035000
CANITARY IMPROVEMENT R	IOTDIOT		
SANITARY IMPROVEMENT D SID #1 Clearlake	ISTRICT		
General Fund	12,847,734	\$43,682.30	0.340000
Sewer System Renovation	12,847,734	\$7,708.64	0.060000
Sinking Fund	12,017,701	Ψ1,100.01	0.00000
-		\$51,390.94	0.400000
		φο 1,000.01	0.10000
VILLAGES & CITIES	_		
Village of Surprise			
	2,663,928	\$9,515.21	0.357187
Village of Surprise General Fund	2,663,928	\$9,515.21	0.357187
Village of Surprise General Fund Village of Ulysses			
Village of Surprise General Fund Village of Ulysses General Fund	8,670,822	\$22,135.00	0.255281
Village of Surprise General Fund Village of Ulysses		\$22,135.00 \$16,750.00	0.255281 0.193177
Village of Surprise General Fund Village of Ulysses General Fund Street Fund	8,670,822	\$22,135.00	0.255281
Village of Surprise General Fund Village of Ulysses General Fund Street Fund Village of Dwight	8,670,822 8,670,822	\$22,135.00 \$16,750.00 \$38,885.00	0.255281 0.193177 0.448458
Village of Surprise General Fund Village of Ulysses General Fund Street Fund Village of Dwight General Fund	8,670,822 8,670,822 ———————————————————————————————————	\$22,135.00 \$16,750.00 \$38,885.00 \$79,734.30	0.255281 0.193177 0.448458 0.438260
Village of Surprise General Fund Village of Ulysses General Fund Street Fund Village of Dwight	8,670,822 8,670,822	\$22,135.00 \$16,750.00 \$38,885.00 \$79,734.30 \$21,700.00	0.255281 0.193177 0.448458 0.438260 0.119274
Village of Surprise General Fund Village of Ulysses General Fund Street Fund Village of Dwight General Fund Bond Fund	8,670,822 8,670,822 ———————————————————————————————————	\$22,135.00 \$16,750.00 \$38,885.00 \$79,734.30	0.255281 0.193177 0.448458 0.438260
Village of Surprise General Fund Village of Ulysses General Fund Street Fund Village of Dwight General Fund	8,670,822 8,670,822 18,193,370 18,193,370	\$22,135.00 \$16,750.00 \$38,885.00 \$79,734.30 \$21,700.00 \$101,434.30	0.255281 0.193177 0.448458 0.438260 0.119274
Village of Surprise General Fund Village of Ulysses General Fund Street Fund Village of Dwight General Fund Bond Fund Village of Rising City	8,670,822 8,670,822 ———————————————————————————————————	\$22,135.00 \$16,750.00 \$38,885.00 \$79,734.30 \$21,700.00	0.255281 0.193177 0.448458 0.438260 0.119274 0.557534
Village of Surprise General Fund Village of Ulysses General Fund Street Fund Village of Dwight General Fund Bond Fund Village of Rising City	8,670,822 8,670,822 18,193,370 18,193,370	\$22,135.00 \$16,750.00 \$38,885.00 \$79,734.30 \$21,700.00 \$101,434.30	0.255281 0.193177 0.448458 0.438260 0.119274 0.557534
Village of Surprise General Fund Village of Ulysses General Fund Street Fund Village of Dwight General Fund Bond Fund Village of Rising City General Fund	8,670,822 8,670,822 18,193,370 18,193,370	\$22,135.00 \$16,750.00 \$38,885.00 \$79,734.30 \$21,700.00 \$101,434.30	0.255281 0.193177 0.448458 0.438260 0.119274 0.557534
Village of Surprise General Fund Village of Ulysses General Fund Street Fund Village of Dwight General Fund Bond Fund Village of Rising City General Fund Village of Garrison	8,670,822 8,670,822 ———————————————————————————————————	\$22,135.00 \$16,750.00 \$38,885.00 \$79,734.30 \$21,700.00 \$101,434.30 \$126,413.62	0.255281 0.193177 0.448458 0.438260 0.119274 0.557534 0.430570
Village of Surprise General Fund Village of Ulysses General Fund Street Fund Village of Dwight General Fund Bond Fund Village of Rising City General Fund Village of Garrison General Fund	8,670,822 8,670,822 18,193,370 18,193,370 29,359,566 5,494,719	\$22,135.00 \$16,750.00 \$38,885.00 \$79,734.30 \$21,700.00 \$101,434.30 \$126,413.62	0.255281 0.193177 0.448458 0.438260 0.119274 0.557534 0.430570
Village of Surprise General Fund Village of Ulysses General Fund Street Fund Village of Dwight General Fund Bond Fund Village of Rising City General Fund Village of Garrison General Fund Street Fund Village of Brainard	8,670,822 8,670,822 18,193,370 18,193,370 29,359,566 5,494,719	\$22,135.00 \$16,750.00 \$38,885.00 \$79,734.30 \$21,700.00 \$101,434.30 \$126,413.62 \$2,300.00 \$3,300.00	0.255281 0.193177 0.448458 0.438260 0.119274 0.557534 0.430570 0.041858 0.060058 0.101916
Village of Surprise General Fund Village of Ulysses General Fund Street Fund Village of Dwight General Fund Bond Fund Village of Rising City General Fund Village of Garrison General Fund Street Fund	8,670,822 8,670,822 18,193,370 18,193,370 29,359,566 5,494,719	\$22,135.00 \$16,750.00 \$38,885.00 \$79,734.30 \$21,700.00 \$101,434.30 \$126,413.62 \$2,300.00 \$3,300.00	0.255281 0.193177 0.448458 0.438260 0.119274 0.557534 0.430570 0.041858 0.060058
Village of Surprise General Fund Village of Ulysses General Fund Street Fund Village of Dwight General Fund Bond Fund Village of Rising City General Fund Village of Garrison General Fund Street Fund Village of Brainard	8,670,822 8,670,822 ———————————————————————————————————	\$22,135.00 \$16,750.00 \$38,885.00 \$79,734.30 \$21,700.00 \$101,434.30 \$126,413.62 \$2,300.00 \$3,300.00 \$5,600.00	0.255281 0.193177 0.448458 0.438260 0.119274 0.557534 0.430570 0.041858 0.060058 0.101916
Village of Surprise General Fund Village of Ulysses General Fund Street Fund Village of Dwight General Fund Bond Fund Village of Rising City General Fund Village of Garrison General Fund Street Fund Village of Brainard General Fund	8,670,822 8,670,822 ———————————————————————————————————	\$22,135.00 \$16,750.00 \$38,885.00 \$79,734.30 \$21,700.00 \$101,434.30 \$126,413.62 \$2,300.00 \$3,300.00 \$5,600.00	0.255281 0.193177 0.448458 0.438260 0.119274 0.557534 0.430570 0.041858 0.060058 0.101916
Village of Surprise General Fund Village of Ulysses General Fund Street Fund Village of Dwight General Fund Bond Fund Village of Rising City General Fund Village of Garrison General Fund Street Fund Village of Brainard	8,670,822 8,670,822 ———————————————————————————————————	\$22,135.00 \$16,750.00 \$38,885.00 \$79,734.30 \$21,700.00 \$101,434.30 \$126,413.62 \$2,300.00 \$3,300.00 \$5,600.00	0.255281 0.193177 0.448458 0.438260 0.119274 0.557534 0.430570 0.041858 0.060058 0.101916

Village of Bellwood General Fund	27,710,891	\$136,698.92	0.493304
Village of Octavia			
General Fund	4,824,168	\$17,170.00	0.355916
Village of Abie			
General Fund	4,691,182	\$10,700.00	0.228088
Village of Linwood			
General Fund	3,399,476	\$6,060.00	0.178263
Street Fund	3,399,476	\$656.50	0.019312
		\$6,716.50	0.197575
City of David City			
General Fund	241,325,732	\$1,143,883.97	0.474000
SCHOOL DISTRICTS	_		
David City Public Schools			
General Fund	1,858,548,172	\$10,195,571.00	0.548577
General Fund Special Building Fund	1,858,548,172 1,858,548,172	\$10,195,571.00 \$1,443,687.00	0.548577 0.077678
Special Building Fund			
Special Building Fund Qualified Capital Purpose	1,858,548,172	\$1,443,687.00	0.077678
Special Building Fund Qualified Capital Purpose Undertaking Fund (K-8)	1,858,548,172	\$1,443,687.00	0.077678
Special Building Fund Qualified Capital Purpose Undertaking Fund (K-8) Qualified Capital Purpose	1,858,548,172	\$1,443,687.00	0.077678
Special Building Fund Qualified Capital Purpose Undertaking Fund (K-8) Qualified Capital Purpose	1,858,548,172	\$1,443,687.00 \$246,641.00	0.077678 0.014539
Special Building Fund Qualified Capital Purpose Undertaking Fund (K-8) Qualified Capital Purpose Undertaking Fund (9-12)	1,858,548,172	\$1,443,687.00 \$246,641.00	0.077678 0.014539
Special Building Fund Qualified Capital Purpose Undertaking Fund (K-8) Qualified Capital Purpose Undertaking Fund (9-12) East Butler Public Schools General Fund	1,858,548,172 1,696,425,683	\$1,443,687.00 \$246,641.00 \$11,885,899.00	0.077678 0.014539 0.640794
Special Building Fund Qualified Capital Purpose Undertaking Fund (K-8) Qualified Capital Purpose Undertaking Fund (9-12) East Butler Public Schools General Fund Special Building Fund	1,858,548,172 1,696,425,683 — 1,302,797,378	\$1,443,687.00 \$246,641.00 \$11,885,899.00 \$6,608,425.00	0.077678 0.014539 0.640794 0.507249
Special Building Fund Qualified Capital Purpose Undertaking Fund (K-8) Qualified Capital Purpose Undertaking Fund (9-12) East Butler Public Schools General Fund	1,858,548,172 1,696,425,683 — 1,302,797,378	\$1,443,687.00 \$246,641.00 \$11,885,899.00 \$6,608,425.00	0.077678 0.014539 0.640794 0.507249
Special Building Fund Qualified Capital Purpose Undertaking Fund (K-8) Qualified Capital Purpose Undertaking Fund (9-12) East Butler Public Schools General Fund Special Building Fund Qualified Capital Purpose	1,858,548,172 1,696,425,683 — 1,302,797,378 1,302,797,378	\$1,443,687.00 \$246,641.00 \$11,885,899.00 \$6,608,425.00 \$1,437,967.00	0.077678 0.014539 0.640794 0.507249 0.110375

I, Lori L. Aschoff, Butler County Clerk, do hereby certify the above corrected tax levies for Butler County taxing districts as set by the political subdivisions and approved by the County Board of Supervisors acting as the County Board of Equalization on October 20, 2025.

(Seal) /s/Lori L. Aschoff
Lori L. Aschoff, Butler County Clerk

Moved by Coufal, seconded by Vandenberg to exit the Board of Equalization at 9:04 a.m. Upon roll call the following voted:

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

Nay: NONE. Motion carried.

Lori L. Aschoff
County Clerk
Chairman
Scott Steager
Chairman