

BUTLER COUNTY BOARD OF SUPERVISORS
September 23, 2026

A special meeting of the Board of Supervisors of Butler County, Nebraska, to conduct a public hearing regarding the County's Final Tax Request was held on the 23rd day of September 2026 in the Supervisors Meeting Room at the Butler County Courthouse in David City, Nebraska, at 9:00 a.m. Present were the following: Scott Steager, Tony Krafka, Scot Bauer, Scott Griess, Brad Vandenberg, Jan Sypal, Bob Coufal.

Notice of the meeting was given in advance thereof by publication, a designated method for giving notice. 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.

The Pledge of Allegiance was recited by all present. Chairman Steager called the meeting to order and announced that a complete copy of the Open Meetings Act was available for review in the meeting room. Minutes from the previous meeting were not available for approval and will be considered at the next meeting.

Special Public Hearing for Final Tax Request

Moved by Sypal, seconded by Coufal, to open the public hearing at 9:01 a.m. All aye. Motion carried.

The published notice showed a 2026 operating budget of \$56,147,476.92, a property tax request of \$5,213,476.35, valuation of \$3,599,096,071.00, and a tax rate of 0.144855. The property tax request represents a 3.09% increase from the prior year, while valuation increased 6.60%. County Clerk Lori Aschoff noted a correction to the budget figures previously provided to the Board regarding the transfer from the Inheritance Tax Fund to the General Fund.

Chairman Steager invited Board discussion. Supervisor Griess asked several questions regarding individual budget line items. Discussion was held regarding Building and Grounds line item 2-1600, Other Equipment Repair. Board members discussed expenditures that may be charged to the line item, including water heater repairs or replacement, HVAC work, vent cleaning, and a portion of generator maintenance.

Griess asked about the Ag Extension interfund transfer for vehicle replacement. The Board discussed the frequency of replacing the Extension vehicle and agreed to reduce the annual transfer from \$5,500 to \$5,000, effectively extending the anticipated replacement cycle to approximately eight years.

Discussion was held regarding Jail line items for Board of Prisoners and Safekeeping of Prisoners, including costs associated with housing prisoners outside the County and placement or transportation to other facilities. The Board discussed the Emergency Management budget, including the part-time employee line item intended to provide coverage as needed when the Emergency Manager is unavailable. The proposed salary amount was also discussed. Following discussion, the Board agreed to leave the amount as budgeted.

Discussion was held regarding the Equipment Sinking Fund and equipment acquisition amounts. It was explained that certain amounts shown in the fund represent accumulated balances from prior-year transfers rather than new property tax revenue.

The Board discussed the Visitors Promotion and Visitors Improvement Funds. It was explained that the funds are supported by lodging tax revenue and are self-sustaining. Additional discussion was held regarding the Inheritance Tax Fund and record preservation expenditures.

The Board discussed Rural Transit operations, including grant funding, vehicle use, ride logging, and service throughout Butler County. Supervisor Griess suggested that the City of David City be approached regarding sharing costs associated with in-town rides. County Clerk Aschoff stated that she would request trip statistics from Senior Center/Rural Transit Director Jillian Boss, including the number and location of trips and communities served.

Chairman Steager called for public comment. No public comment was received.

Moved by Bauer, seconded by Vandenberg, to close the public hearing at 9:31 a.m. All aye. Motion carried.

Discussion/Possible Action Regarding the 2026-2027 County Budget

Following the hearing, the Board continued discussion regarding the Road Fund and Special Road Fund. Griess asked about the recent purchase of two semi-tractors and funding available for future equipment purchases, including a road grader. Members discussed the amount budgeted for trucks and other equipment, the Highway Department's need for three-quarter-ton pickups, the difficulty of purchasing used vehicles through the public bidding and meeting process, the use of federal surplus equipment when available, equipment replacement cycles, repair costs, and the possible future purchase of belly-dump trailers.

Approve Resolution 2026-35: Setting Final Tax Request

Moved by Coufal, seconded by Sypal, to approve Resolution 2026-35 setting the Final Tax Request. Griess thanked those involved in preparing the budget and answering his questions and stated that he considered the budget conservative overall but continued to have concerns regarding pay increases. Upon roll call vote, the following voted:

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

Nay: Griess.

Motion carried.

A copy of Resolution 2026-35 is on file at the County Clerk's office.

Approve Resolution 2026-36: Adoption of 2026-2027 County Budget

Moved by Krafka, seconded by Bauer, to approve Resolution 2026-36 adopting the 2026-2027 County Budget. Griess stated that he would vote no for the same reason stated during consideration of Resolution 2026-35. Upon roll call vote, the following voted:

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

Nay: Griess.

Motion carried.

A copy of Resolution 2026-36 is on file at the County Clerk's office.

Resolution 2026-37: Transfer from Inheritance Fund to General Fund

Moved by Griess, seconded by Vandenberg, to approve Resolution 2026-37 as presented. All aye. Motion carried.

A copy of Resolution 2026-37 is on file at the County Clerk's office.

Resolution 2026-38: Transfer from General Fund to Senior Services

Moved by Vandenberg, seconded by Coufal, to approve Resolution 2026-38 as presented. All aye. Motion carried.

A copy of Resolution 2026-38 is on file at the County Clerk's office.

Resolution 2026-39: Transfer from General Fund to 911 Emergency Management

Moved by Sypal, seconded by Griess, to approve Resolution 2026-39 as presented. All aye. Motion carried. A copy of Resolution 2026-39 is on file at the County Clerk's office.

Resolution 2026-40: Transfer from General Fund to Road

Moved by Griess, seconded by Bauer, to approve Resolution 2026-40 as presented. All aye. Motion carried. A copy of Resolution 2026-40 is on file at the County Clerk's office.

There being no further business to come before the Board, Chairman Steager adjourned the meeting at 9:49 a.m.

Lori L. Aschoff, County Clerk

Scott Steager, Chairman