

Special Board Meeting  
Wednesday, September 24, 2025 6:30 PM  
East Butler School  
212 South Madison Street  
Brainard, NE 68626-0036

1. Call Meeting to Order
2. Roll Call
3. Flag Salute/Open Meetings Act Statement
4. Patron's Comments
5. Regular Agenda
  - 5.1. Discuss, consider, and take all necessary action on the appointment to the East Butler Foundation Board.
  - 5.2. Discuss, consider, and take all necessary action on the policy revisions.
  - 5.3. Discuss, consider, and take all necessary action on the proposed 2025-2026 budget for all district funds.
  - 5.4. Discuss, consider, and take all necessary action on the proposed 2025-2026 tax asking for all district funds.
6. Adjournment

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

EAST BUTLER PUBLIC SCHOOL DISTRICT (12-0502) in BUTLER 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 10 day of September, 2025 at 6:15 o'clock, P.M., at Brainard Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ 7,620,318.00	\$ 8,087,869.00	\$ 8,579,684.00	\$ 3,139,091.00	\$ 5,176,434.00	\$ 6,608,425.00
Depreciation	\$ 179,425.00	\$ 46,699.00	\$ 688,306.00		\$ 688,306.00	
Employee Benefit	\$ 4,908.00	\$ 4,188.00	\$ 93,456.00	\$ -	\$ 93,456.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 278,186.00	\$ 260,901.00	\$ 409,957.00	\$ -	\$ 409,957.00	
School Nutrition	\$ 331,074.00	\$ 314,668.00	\$ 505,000.00	\$ -	\$ 505,000.00	
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ 769,388.00	\$ 614,191.00	\$ 2,429,437.00		\$ 1,005,850.00	\$ 1,437,967.00
Qualified Capital Purpose Undertaking	\$ 181,831.00	\$ 179,562.00	\$ 509,012.00	\$ -	\$ 288,251.00	\$ 222,991.00
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 23,848.00	\$ 3,385.00	\$ 42,118.00	\$ -	\$ 42,118.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 9,388,978.00</b>	<b>\$ 9,511,463.00</b>	<b>\$ 13,256,970.00</b>	<b>\$ 3,139,091.00</b>	<b>\$ 8,209,372.00</b>	<b>\$ 8,269,383.00</b>
				Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax				\$ -	\$ 8,269,383.00	\$ 8,269,383.00

	2024-2025	2025-2026	Change							
Property Valuations	1,111,798,422	1,302,797,378	17%							
	<b>2024-2025 Budget Information</b>				<b>2025-2026 Budget Information</b>					
<b>Fund</b>	<b>2024-2025 Operating Budget</b>	<b>2024-2025 Property Tax Request</b>	<b>2024 Tax Rate</b>	<b>Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)</b>	<b>2025-2026 Operating Budget</b>	<b>2025-2026 Proposed Property Tax Request</b>	<b>Proposed 2025 Tax Rate</b>	<b>Change in Tax Rate</b>	<b>Change in Operating Budget</b>	
<b>General Fund</b>	8,271,916.00	6,542,341.00	0.588447	0.502176	8,579,684.00	6,608,425.00	0.507249	-14%	4%	
<b>Special Building Fund</b>	1,530,563.00	906,989.00	0.081579	0.069619	2,429,437.00	1,437,967.00	0.110375	35%	59%	
<b>Qualified Capital Purpose Undertaking Fund K - 12</b>	426,430.00	222,991.00	0.020057	0.017116	509,012.00	222,991.00	0.017116	-15%	19%	
<b>Total</b>	10,228,909.00	7,672,321.00	0.690082	0.588911	11,518,133.00	8,269,383.00	0.634740	-8%	13%	

## PROPERTY TAX RESOLUTION

### 2025/2026 TAX REQUEST RESOLUTION FOR EAST BUTLER SCHOOL DISTRICT 12-0502

WHEREAS, the public was given at least five days in advance of a Special Public Hearing called for the purpose of discussing and approving or modifying the District's Tax Requests for the **2025/2026** school fiscal year for the General Fund, Bond Fund, Special Building Fund, and Qualified Capital Purpose Undertaking Fund of BUTLER COUNTY School District 12-0502; and,

WHEREAS, such Special Public Hearing was held before the Board of Education (hereinafter "the Board") of BUTLER COUNTY School District 12-0502 (hereinafter "the District") at the time, date, and place announced in the notice published in a newspaper of general circulation, a copy of which notice and proof of publication of which is attached hereto as Exhibit A, all as required by law; and,

WHEREAS, the Board provided an opportunity to receive comment, information, and evidence from persons in attendance at such Special Hearing; and,

WHEREAS, the total assessed value of the property differs from last year's total assessed value by **17.18%**; 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 **\$0.588911** per \$100 of assessed value; the **EAST BUTLER PUBLIC SCHOOL DISTRICT** proposes to adopt a property tax requests that will cause its tax rate to be **\$0.63474** per \$100 of assessed value.

WHEREAS, based on the proposed property tax request and changes in other revenue, the total operating budget of **EAST BUTLER PUBLIC SCHOOL DISTRICT** will exceed last year's by **13** percent.

WHEREAS, the Board, after having reviewed the District's Tax Requests for each said fund, and after public consideration of the matter, has determined that the Final Tax Requests as listed below are necessary in order to carry out the functions of the District, as determined by the Board for the **2025/2026** school fiscal year.

NOW BE IT THEREFORE RESOLVED that (1) the Tax Request for the General Fund should be, and hereby is set at **\$6,608,425**; (3) the Tax Request for the Special Building Fund should be, and hereby is set at **\$1,437,967**; and (4) the Tax Request for the Qualified Capital Purpose Undertaking Fund should be, and hereby is set at **\$222,991**.

It is so moved by \_\_\_\_\_ and seconded by \_\_\_\_\_ on this 24th day of September 2025.

Roll Call vote as follows:

Megan Kozisek	YES	NO
Laurie Smaus	YES	NO
Sarah Strizek	YES	NO
Ryan Pekarek	YES	NO
Dylan Spatz	YES	NO
Brandon Jisa	YES	NO

The undersigned herewith certifies, as Secretary of the Board of Education of EAST BUTLER School District 12-0502, that the above Resolution was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.

\_\_\_\_\_, Secretary