2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 12-0502 **Class #: 2**

EAST BUTLER PUBLIC SCHOOL DISTRICT

TO THE COUNTY BOARD AND COUNTY CLERK OF

BUTLER County

This budget is for the Period SEPTEMBER 1, 2025 through AUGUST 31, 2026

Upon Filing, The School Certifies the Information Submitted on this Form to be Correct:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 6,608,425.00	$ 6,608,425.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 1,437,967.00	$ 1,437,967.00
Qualified Capital Purpose Undertaking Fund	$ -	$ 222,991.00	$ 222,991.00
Total All Funds	$ -	$ 8,269,383.00	$ 8,269,383.00

Outstanding Bonded Indebtedness as of September 1, 2025

(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ 840,000.00	Principal
$ 32,954.00	Interest
$ 872,954.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 1,302,797,378

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

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?

[X] YES [ ] NO

*If **YES**, Please submit Interlocal Agreement Report by September 30th.*

County Clerk's Use Only

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?

[X] YES [ ] NO

*If **YES**, Please submit Trade Name Report by September 30th.*

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2024-2025 school fiscal year?

[ ] YES [X] NO

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
3. Nebraska Dept. of Education -Upload to NDE Portal only

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 12-0502
EAST BUTLER PUBLIC SCHOOL DISTRICT

2025-2026 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	3,536,716.00	5,176,434.00	6,542,341.00	11,718,775.00	1,132,353.00	7,447,331.00	8,579,684.00	3,139,091.00	11,718,775.00
Depreciation	488,306.00	688,306.00		688,306.00			688,306.00		688,306.00
Employee Benefit	8,456.00	93,456.00		93,456.00			93,456.00	-	93,456.00
Contingency	-	-		-			-		-
Activities	139,957.00	409,957.00		409,957.00			409,957.00	-	409,957.00
School Nutrition	52,304.00	505,000.00		505,000.00			505,000.00	-	505,000.00
Bond	-	-	-	-			-	-	-
Special Building	1,005,850.00	1,005,850.00	1,423,587.00	2,429,437.00			2,429,437.00		2,429,437.00
Qualified Capital Purpose Undertaking	288,251.00	288,251.00	220,761.00	509,012.00			509,012.00	-	509,012.00
Cooperative	-	-		-			-	-	-
Student Fee	17,118.00	42,118.00		42,118.00			42,118.00	-	42,118.00
				-					-
TOTAL ALL FUNDS	5,536,958.00	8,209,372.00	8,186,689.00	16,396,061.00	1,132,353.00	7,447,331.00	13,256,970.00	3,139,091.00	16,396,061.00

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	6,542,341.00	-	1,423,587.00	220,761.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	66,084.00	-	14,380.00	2,230.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	6,608,425.00	-	1,437,967.00	222,991.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 543,718.00	$ 275,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
852,968.00	-	49,263.00	35,000.00

County-District # 12-0502

EAST BUTLER PUBLIC SCHOOL DISTRICT

2024-2025 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	3,368,425.00	5,147,667.00	6,476,918.00	11,624,585.00	887,936.00	7,199,933.00	8,087,869.00	3,536,716.00
Depreciation	302,704.00	535,005.00		535,005.00			46,699.00	488,306.00
Employee Benefit	6,914.00	12,644.00		12,644.00			4,188.00	8,456.00
Contingency	-	-		-			-	-
Activities	185,136.00	400,858.00		400,858.00			260,901.00	139,957.00
School Nutrition	135,246.00	366,972.00		366,972.00			314,668.00	52,304.00
Bond	-	-	-	-			-	-
Special Building	660,238.00	670,561.00	949,480.00	1,620,041.00			614,191.00	1,005,850.00
Qualified Capital Purpose Undertaking	241,807.00	242,533.00	225,280.00	467,813.00			179,562.00	288,251.00
Cooperative	-	-		-			-	-
Student Fee	8,134.00	20,503.00		20,503.00			3,385.00	17,118.00
				-				-
TOTAL ALL FUNDS	4,908,604.00	7,396,743.00	7,651,678.00	15,048,421.00	887,936.00	7,199,933.00	9,511,463.00	5,536,958.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

MOTOR VEHICLE TAXES	
$	273,209.00

County-District # 12-0502

EAST BUTLER PUBLIC SCHOOL DISTRICT

2023-2024 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	2,710,256.00	5,388,211.00	5,600,532.00	10,988,743.00	978,812.00	6,641,506.00	7,620,318.00	3,368,425.00
Depreciation	276,150.00	482,129.00		482,129.00			179,425.00	302,704.00
Employee Benefit	6,135.00	11,822.00		11,822.00			4,908.00	6,914.00
Contingency	-	-		-			-	-
Activities	162,648.00	463,322.00		463,322.00			278,186.00	185,136.00
School Lunch	64,873.00	466,320.00		466,320.00			331,074.00	135,246.00
Bond	-	-	-	-			-	-
Special Building	552,224.00	664,882.00	764,744.00	1,429,626.00			769,388.00	660,238.00
Qualified Capital Purpose Undertaking	245,885.00	267,452.00	156,186.00	423,638.00			181,831.00	241,807.00
Cooperative	-	-		-			-	-
Student Fee	8,547.00	31,982.00		31,982.00			23,848.00	8,134.00
				-				-
TOTAL ALL FUNDS	$ 4,026,718.00	7,776,120.00	6,521,462.00	14,297,582.00	978,812.00	6,641,506.00	9,388,978.00	4,908,604.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

MOTOR VEHICLE TAXES	
$	296,867.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Michael Eldridge**
ADDRESS	**212 S Madison Street**
CITY & ZIP CODE	**Brainard, NE 68626**
TELEPHONE	**402-545-2081**
WEBSITE	**www.ebutlertigers.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Megan Kozisek	Michael Eldridge	Michael Eldridge
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	402-545-2081	402-545-2081	402-545-2081
EMAIL ADDRESS	mkozisek@ebutler.esu7.org	meldridge@ebutler.esu7.org	meldridge@ebutler.esu7.org

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- [ ] Board Chairperson
- [X] Clerk / Treasurer / Superintendent / Other
- [ ] Preparer

EAST BUTLER PUBLIC SCHOOL DISTRICT

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 7,672,321.00
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

13,503,714.00 (2025 Real Growth Value per Assessor) / 1,111,798,422.00 (Prior Year Total Real Property Valuation per Assessor) = 1.21 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.21 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 246,281.50

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 7,918,602.50**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) $ 8,269,383.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide the required information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

EAST BUTLER PUBLIC SCHOOL DISTRICT — BUTLER

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
East Butler Public School, David City Publi	07/01/2024-06/30/2025	High School Softball Coop
East Butlter Public School, David City Publ	07/01/2024-06/30/2025	High School Girls Wrestling Coop
ESU 7	07/01/2024-06/30/2025	SPED Services

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 12-0502

EAST BUTLER PUBLIC SCHOOL DISTRICT

Line No.		2025-2026 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	**Total Repairs to Infrastructure Damaged by a Natural Disaster** (Lines 1 through 8)	$ -
10	**Judgments:** (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	**Total Judgments** (Lines 11 through 16)	$ -
18	**Distance Education Courses**	
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	
20	**Retirement Contribution Increase**	$ 133,643.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 133,643.00

EAST BUTLER PUBLIC SCHOOL DISTRICT

Schedule B - Levies

Levy Limit Compliance

NOTE: *The Schedule portion below is to determine if the School District has met the levy limitations.*

Line No		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	6,608,425.00	-	1,437,967.00	222,991.00
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	6,608,425.00	-	1,437,967.00	222,991.00
14	Assessed Valuation	1,302,797,378	1,302,797,378	1,302,797,378	1,302,797,378
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.507249	0.000000	0.110375	0.017116
16	Total Levy for Compliance	0.634740			

Levies Expected to be Set by County

NOTE: *The Schedule portion below is to assist with the Levy setting process.*

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 6,608,425.00	$ 1,302,797,378	0.507249
Special Building Fund	$ 1,437,967.00	$ 1,302,797,378	0.110375
Bond Fund	$ -	$ 1,302,797,378	0.000000
Bond Fund	$ -	$ 1,302,797,378	0.000000
Bond Fund	$ -	$ 1,302,797,378	0.000000
QCPUF Fund	$ 222,991.00	$ 1,302,797,378	0.017116
QCPUF Fund	$ -	$ 1,302,797,378	0.000000
	$ -	$ 1,302,797,378	0.000000
	$ -	$ 1,302,797,378	0.000000
	$ -	$ 1,302,797,378	0.000000
	$ -	$ 1,302,797,378	0.000000
	$ -	$ 1,302,797,378	0.000000
	$ -	$ 1,302,797,378	0.000000
Total	$ 8,269,383.00		$ 0.634740

Must agree to Cover

Property Tax Request MUST also be within the School District's Property Tax Request Authority.

If the **total** levy on Line 16 is $1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Total of Line 16 is greater than $1.05 and you **did not** hold a successful election to override the levy, you are in violation of the levy lid. The school district **must reduce property taxes** to meet the levy limitation.

If Total of Line 16 is greater than $1.05 and you **held** a successful election to override the levy, which is in effect for the you must **attach a copy of the election ballot and the certified election returns** to your budget.

Qualified Capital Purpose Undertaking Fund levy. A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10,110 & 79-10,110.02).

Special Building Fund levy. Limit on Building Fund levy of 14 cents (Statute 79-10,120)

REMINDER: School districts that have combined levies greater than $1.20 or the combined levies that exceeded the maximum levy approved at a special election may be subject to petitions for the free holding of territory. Combined levies do not include levies for bonded indebtedness approved by the voters of a school district or levies for the refinancing of such bonded indebtedness.

Voluntary Termination Exclusions

Line 6 Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed $35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement

Line 7 Amounts levied by school district at maximum levy to pay for 50% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/18 to 8/31/19 as a result of collective bargaining agreement in force on 9/1/17

Superintendent Pay Transparency Notice—Proposed Contract *(Name of current or new superintendent)*

Notice is hereby given that East Butler Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on January 13, 2025 at 6:30 pm at the School Library Room in Brainard, Nebraska.

After the 2025/26 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.) 2

The estimated costs to the district for the 2025/26 year and future years are listed below:

	2025/26 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	$ 143,820.00	$ 287,640.00	**$ 431,460.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*			$ -
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*			$ -
• *All other costs not mentioned above*			**$** -
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 28,744.00	$ 57,488.00	$ 86,232.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*	$ 22,622.00	$ 45,244.00	$ 67,866.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 850.00	$ 1,700.00	$ 2,550.00
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*	$ 10,000.00	$ 10,000.00	$ 20,000.00
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 206,036.00**	**$ 402,072.00**	**$ 608,108.00**

Schedule D

Nebraska Department of Education
School Finance & Organization Services

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**; (2) the Tax Request for the Special Building Fund should be, and hereby is set at **$1,437,967**; and (3) the Tax Request for the Qualified Capital Purpose Undertaking Fund should be, and hereby is set at **$222,991**.

It is so moved by **Ryan Pekarek** and seconded by **Brandon Jisa** 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.

Sarah Strizek, Secretary

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 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
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	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 9,388,978.00	$ 9,511,463.00	$ 13,256,970.00	$ 3,139,091.00	$ 8,209,372.00	$ 8,269,383.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 8,269,383.00	$ 8,269,383.00

Notice of Special Hearing To Set Final Tax Request

EAST BUTLER PUBLIC SCHOOL DISTRICT (12-0502) in BUTLER County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 22 day of, September 2025 at 6:30 o'clock P.M., at David City Auditorium for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	1,111,798,422	1,302,797,378	17%

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

Butler County

Joint Public Hearing Report

Pursuant to Neb. Rev. Stat. § 77-1633, a joint public hearing was held on September 22, 2025 at 6:30 P.M at David City Auditorium Lower Level, 699 Kansas Street, David City, NE.

Notice of the Joint Public Hearing was provided by:

1. Postcard mailed to all affected property taxpayers by the County Assessor on September 4, 2025.
2. Publication in Banner Press on September 11, 2025.
3. Notice posted on the home page of the County's website on September 19, 2025.

Note: Website notice only required if County population is more than 10,000

The following political subdivision representatives were present at the hearing and gave a brief presentation on their political subdivision's intent to increase their property tax request by more than the allowable growth percentage and the effect of such request on their budget.

Political Subdivision	Designated Representative Name	Real Growth Value	Real Growth Percentage	Tax Request increase above Allowable Growth Percentage
East Butler Public Schools	Michael Eldridge, Superintendent	$ 13,503,714.00	1.21 %	$ 246,281.50
		$	%	$
		$	%	$
		$	%	$
		$	%	$

Additionally, the following individuals spoke at the joint public hearing and provided their input on the proposed property tax requests.

Name	Address	Organization Represented *(if applicable)*
Jan Bostelman	2751 X Road, Brainard NE 68626	
Merlyn Nielsen	1817 294th Road, Seward NE 68434	
Dennis Fujan	3060 County Road O, Prague NE 68050	
Jerome Kudlacek	2421 29 Road, Brainard NE 68626	
Bruce Bostelman	2751 X Road, Brainard NE 68626	

Note: Address requirement may be waived to protect the security of the individual

31 **Total individuals who signed in to attend the Joint Public Hearing**

After all members of the public present were given a reasonable amount of time to provide their input on the proposed property tax requests, the hearing was closed.

Signed,

Lori L. Aschoff

Butler County Clerk (or designee)

Report completed pursuant to Neb. Rev. Stat. § 77-1633(6)
5/13/25

*** Proof of Publication ***

STATE OF NEBRASKA)
County of Butler) SS.

EAST BUTLER PUBLIC SCHOOLS

PO BOX 36
BRAINARD, NE 68626

ORDER NUMBER 1262005

The undersigned, being first duly sworn, deposes and says that she/he is a Clerk of the Banner Press, a legal newspaper, having a bona fide subscription list and circulation of more than one thousand five hundred copies weekly; that said newspaper is published in whole or in part in an office maintained in Columbus, 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; that the advertisement, or 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 successive weeks, more particularly stated as follows:

Section: Class Legals
Category: 0099 LEGALS
PUBLISHED ON: 09/04/2025

TOTAL AD COST:	151.48
FILED ON:	9/4/2025

Subscribed and sworn to before me this

Sept 4, 2025

Michelle L Greeley Notary Public

GENERAL NOTARY - State of Nebraska
MICHELLE L. GREELEY
My Comm. Exp. June 7, 2026

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 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
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	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 9,388,978.00	$ 9,511,463.00	$ 13,256,970.00	$ 3,139,091.00	$ 8,209,372.00	$ 8,269,383.00

	Bond Purpose	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 8,269,383.00	$ 8,269,383.00

Notice of Special Hearing To Set Final Tax Request

EAST BUTLER PUBLIC SCHOOL DISTRICT (12-0502) in BUTLER County, Nebraska

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September 4, 2025 ZNEZ

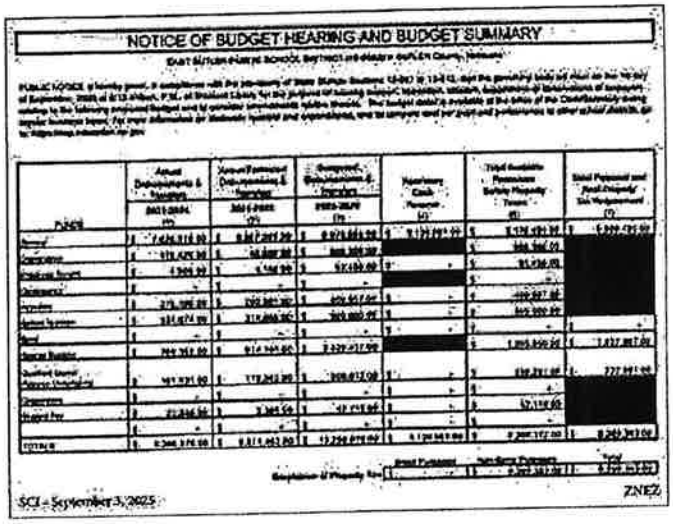
SEWARD COUNTY INDEPENDENT
PO BOX 449
SEWARD, NE 68434

AFFIDAVIT OF PUBLICATION

EAST BUTLER SCHOOL
PO BOX 36
BRAINARD NE 68626-0036

STATE OF NEBRASKA
Seward County,

Amy E. Hausman being by me first duly sworn, deposes and says that she is the editor of SEWARD COUNTY INDEPENDENT, a legal weekly newspaper printed and published at Milford in Seward County, NE, and of general circulation in said County and State; that said newspaper has a bona fide circulation of more than 300 copies weekly, in said County; and, has been published in said County for more than 52 successive weeks prior to the first publication of the attached notice, that the attached notice of "*2025 BUDGET HEARING & SUMMARY*" was published in said newspaper for **1** consecutive week(s) commencing with the issue of **9/3/2025**.


NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

SCI - September 3, 2025

ZNEZ

Amy E. Hausman, Editor

Subscribed in my presence and sworn to before me this date of **9/03/2025**

Notary Public

Name	EAST BUTLER SCHOOL
Order Number	164607
Order Date	8/26/2025
Number of Issues	1
Publication Count	1
First Issue	9/3/2025
Last Issue	9/3/2025
Order Price	$156.00
Publications	*SEWARD COUNTY INDEPENDENT
Publication Dates	*SEWARD COUNTY INDEPENDENT: 9/3/2025

GENERAL NOTARY - State of Nebraska
PAMELA J CALLAHAN
My Comm. Exp. September 27, 2028

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 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 7,020,318.00	$ 8,087,069.00	$ 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	$ 4,900.00	$ 4,188.00	$ 93,456.00	$ -	$ 93,456.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 278,186.00	$ 200,901.00	$ 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	$ 1,437,067.00
Qualified Capital Purpose Undertaking	$ 181,831.00	$ 179,562.00	$ 509,012.00	$ -	$ 288,251.00	$ 222,991.00
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ 23,846.00	$ 3,385.00	$ 42,118.00	$ -	$ 42,118.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 9,088,970.00	$ 9,511,463.00	$ 13,256,970.00	$ 3,139,091.00	$ 8,209,372.00	$ 8,269,383.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 8,269,383.00	$ 8,269,383.00

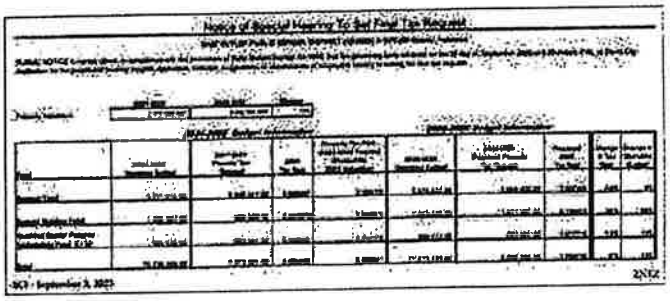
SCI - September 3, 2025

ZNEZ

SEWARD COUNTY INDEPENDENT
PO BOX 449
SEWARD, NE 68434

AFFIDAVIT OF PUBLICATION

EAST BUTLER SCHOOL
PO BOX 36
BRAINARD NE 68626-0036



STATE OF NEBRASKA
Seward County,

Amy E. Hausman being by me first duly sworn, deposes and says that she is the editor of SEWARD COUNTY INDEPENDENT, a legal weekly newspaper printed and published at Milford in Seward County, NE, and of general circulation in said County and State; that said newspaper has a bona fide circulation of more than 300 copies weekly, in said County; and, has been published in said County for more than 52 successive weeks prior to the first publication of the attached notice, that the attached notice of "*2025 TAX REQUEST NOTICE*" was published in said newspaper for **1** consecutive week(s) commencing with the issue of **9/3/2025**.

Amy E. Hausman, Editor

Subscribed in my presence and sworn to before me this date of **9/03/2025**

Notary Public

Name	EAST BUTLER SCHOOL
Order Number	164609
Order Date	8/26/2025
Number of Issues	1
Publication Count	1
First Issue	9/3/2025
Last Issue	9/3/2025
Order Price	$156.00
Publications	*SEWARD COUNTY INDEPENDENT
Publication Dates	*SEWARD COUNTY INDEPENDENT: 9/3/2025

GENERAL NOTARY - State of Nebraska
PAMELA J CALLAHAN
My Comm. Exp. September 27, 2028

Notice of Special Hearing To Set Final Tax Request

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	2024-2025	2025-2026	Change
Property Valuations	1,111,798,432	1,309,797,379	18%

	2024-2025 Budget Information				2025-2026 Budget Information				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	8,271,916.00	6,542,341.00	0.588447	0.502176	8,579,564.00	6,608,425.00	0.507249	-14%	4%
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Qualified Capital Purpose Undertaking Fund K-12	420,430.00	222,991.00	0.020057	0.017116	509,012.00	222,991.00	0.017116	-15%	19%
Total	10,226,909.00	7,672,321.00	0.690082	0.588911	11,518,133.00	8,269,383.00	0.634740	-8%	13%

SCI - September 3, 2025

ZNEZ

Wahoo-Waverly-Ashland Newspapers
P.O. Box 147
Wahoo, NE 68066-0147

Account Number: 1003744
Date: September 05, 2025
E-mail
kfuehrer@ebutler.esu7.org

Advertising Affidavit

Kim Fuehrer
Attn EAST BUTLER BOARD OF EDUCATION
PO BOX 36
BRAINARD, NE 68626

Date	Category	Description	Ad Size	Total Cost
9/5/2025	Legal Display Ads	EAST BUTLER PUBLIC SCHOOL	4 x 4.25 IN	156.21

Published by

the Wahoo Newspaper

I, (the undersigned) an authorized representative of the **Wahoo Newspaper**, a newspaper published in **Saunders County, Nebraska**, do certify that the annexed notice

EAST BUTLER PUBLIC SCHOOL

was published in said newspaper on the following dates:

09/05/2025

The first insertion being given ... **9/5/2025**

Newspaper reference: **0000440803-01**

Cols: 4.00 **ad width:** 6.67 **ad depth:** 4.25

Sworn to and subscribed before me this **Friday, September 5, 2025**

Billing Representative

Notary Public

KIMBERLY KAY HARRIS
NOTARY PUBLIC
REG. #356753
COMMONWEALTH OF VIRGINIA
MY COMMISSION EXPIRES JANUARY 31, 2028

State of Virginia
County of Hanover
My Commission expires

THIS IS NOT A BILL. PLEASE PAY FROM INVOICE. THANK YOU

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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ZNEZ

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P.O. Box 147
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Account Number: 1003744
Date: September 05, 2025
E-mail
kfuehrer@ebutler.esu7.org

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Kim Fuehrer
Attn EAST BUTLER BOARD OF EDUCATION
PO BOX 36
BRAINARD, NE 68626

Date	Category	Description	Ad Size	Total Cost
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EAST BUTLER PUBLIC SCHOOL

was published in said newspaper on the following dates:

09/05/2025

The first insertion being given ... **9/5/2025**

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Cols: 4.00 **ad width:** 6.67 **ad depth:** 2.25

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Billing Representative

Notary Public

KIMBERLY KAY HARRIS
NOTARY PUBLIC
REG. #356753
COMMONWEALTH OF VIRGINIA
MY COMMISSION EXPIRES JANUARY 31, 2028

State of Virginia
County of Hanover
My Commission expires

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Notice of Special Hearing To Set Final Tax Request

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ZNEZ

RESOLUTION 243

WHEREAS, the Nebraska Legislature enacted several measures this past legislative session, including LB 243, to adjust public school district revenue and finances and,

WHEREAS, LB 243 generally limits a public school district's property tax request authority, subject to limited exceptions; and

WHEREAS, LB 243 includes an exception to generally allow a school district to otherwise exceed the default property tax request authority if at least seventy percent of the Board of Education votes in favor of the increased request and

WHEREAS, a Board of Education of a school district with an average daily membership of more than zero students but no more than four hundred seventy-one students may increase its tax request by an additional seven percent above the base growth percentage; and

WHEREAS, the average daily membership of Butler County School District Number 12-0502, a/k/a East Butler Public Schools (the "School District") is more than zero students but no more than four hundred seventy-one students, and

WHEREAS, due to rising enrollment, student and staffing needs, and the need to maintain its budgetary obligations, the Board of Education of the School District hereby desires to increase its base growth percentage by an additional seven percent or other maximum amounts as permitted by law; and;

WHEREAS, public notice of this possible increase was published in a legal newspaper of general circulation in the School District at least one week prior to this Board meeting.

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Section 5 of 2023 Neb. Laws 243, at least seventy percent of the Board of Education of this School District affirmatively votes to increase the School District's overall property tax request authority by an additional seven percent above the base growth percentage or other maximum amount as permitted by law. The Superintendent or designee is hereby authorized and directed to take any action consistent with this Resolution to ensure that the School District's overall property tax request complies with this Resolution.

The foregoing resolution, having been read in its entirety, Member **Dylan Spatz** moved for their passage and adoption. Member **Ryan Pekarek** seconded same. After discussion and on roll call vote, the following members voted in favor of the passage and adoption of the above Resolution: **Megan Kozisek, Sarah Strizek, Brandon Jisa, Laurie Smaus, Ryan Pekarek, Dylan Spatz.**

The following members voted against the same: **NONE**

The following members were absent or not voting: **NONE**

The above Resolution, having been consented to by at least seventy percent of the Board of Education members, was declared as passed and adopted by the President at a duly held and lawfully convened meeting in full compliance with the Nebraska Open Meetings law.

DATED this 13th day of August 2025.

EAST BUTLER PUBLIC SCHOOLS

BY:

Megan E. Krejsik
President

ATTEST:

Sarah Stupek
Secretary

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

{certification required on or before August 20th of each year}

TO: EAST BUTLER SCHOOLS
C/O MICHAEL ELDRIDGE
PO BOX 36
BRAINARD NE 68626

TAXABLE VALUE LOCATED IN THE COUNTY OF BUTLER

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
EAST BUTLER 2R	3	12-0502		741,751,912	5,027,240	612,907,834	0.82

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 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.*

[a] Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I VICKIE DONOGHUE, BUTLER 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.

VICKIE DONOGHUE
(signature of county assessor)

Tuesday, August 12, 2025
(date)

CC: County Clerk, BUTLER County
CC: County Clerk where school district is headquartered, if different county, _____ County

- ***Reminders to School District:*** *1) A copy of the Certification of Value must be attached to the budget document and* ***2) Property Tax Request excludes*** *the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only **26,276,978 Pers Prior** **586,630,856 Real Prior**
25,535,618 Pers Value **716,216,294 Real Value**

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

{certification required on or before August 20th of each year}

To: EAST BUTLER 2R

TAXABLE VALUE LOCATED IN THE COUNTY OF SAUNDERS COUNTY, NE

Name of School District	Class of School	Base School Code	Unified / Learning Comm Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage a
EAST BUTLER 2R GENERAL	3	12-0502		$450,071,220	$7,499,826	$400,946,371	1.87053%
EAST BUTLER 2R SPEC BLDG	3	12-0502		$450,071,220	$7,499,826	$400,946,371	1.87053%
EAST BUTLER 2R QCPUF	3	12-0502		$450,071,220	$7,499,826	$400,946,371	1.87053%

* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) 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.
a) Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I , Rhonda J Andresen, Saunders County, NE 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.

Rhonda J Andresen

(signature of county assessor)

SAUNDERS ASSESSOR/REGISTER OF DEEDS
Rhonda J. Andresen
SEAL
Term Expires
NEBRASKA

08/14/2025

(date)

CC: County Clerk, Saunders County, NE County

CC: County Clerk where school district is headquartered, if different county, Saunders County, NE County

•Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

{certification required on or before August 20th of each year}

To: East Butler SD 2R

TAXABLE VALUE LOCATED IN THE COUNTY OF SEWARD COUNTY

Name of School District	Class of School	Base School Code	Unified / Learning Comm Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage a
2R Butler School General	3	12-0502		$110,974,246	$976,648	$97,944,217	0.99715%
2But Special Building	3	12-0502		$110,974,246	$976,648	$97,944,217	0.99715%
2But QCPUF Fund K-12	3	12-0502		$110,974,246	$976,648	$97,944,217	0.99715%

* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) 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.
a) Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I , Marilyn Hladky, Seward County 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.

Marilyn Hladky
(signature of county assessor)

08/16/2025
(date)

CC: County Clerk, Seward County County

CC: County Clerk where school district is headquartered, if different county, Seward County County

•Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Board of Education Regular Meeting
Wednesday, August 13, 2025 6:30 P.M.
East Butler School - Brainard, NE

1. Call Meeting To Order at 6:30 P.M.

2. Roll Call - Present: Brandon Jisa, Megan Kozisek, Ryan Pekarek, Laurie Smaus, Dylan Spatz, and Sarah Strizek. Also present: Mr. Michael Eldridge, Superintendent, Mr. Mark Cidlik, Secondary Principal, and Mr. Shawn Biltoft, Elementary Principal.

3. Flag Salute/Open Meetings Act Statement

4. Mission & Vision Statement - East Butler Public Schools will develop respectful, responsible, and productive citizens. Vision Statements - Create a safe environment of respect and mental well-being for students and staff; Continue the pursuit of commitment, collaboration, and communication among students, staff, and community members; and Construct a curriculum that is rigorous, adaptable, utilizes technology, and aligns with recognized standards.

5. School Board Goals - These include: Focus on Academic Excellence and Well-Being for All; Facility Planning to Address Short-Term and Long-Term Needs; Prioritize Responsible Budgeting and Tax Request Protocols; and Enhance Communication and Engagement

6. Celebration of #EvenBetter - Students that attended the National Skills USA Conference in Atlanta, GA, shared their experiences.

7. Patron's Comments

8. Discussion/Informational Items

8.1. Baseball Discussion - Mr. Eldridge shared with the school board that a parent had approached the administrative team about the desire to add Baseball as an athletic event for East Butler. The school board listened to feedback from those in attendance. The next steps for the school district will be to gather cost projections of adding a program, inquire about the level of interest from our student body, and conversations with the Nebraska Schools Activities Association (NSAA).

8.2. Summer Projects Update - Mr. Eldridge provided the board with a final update on the summer projects. Projects completed this summer were: 2nd & 3rd - grade classroom - Brainard renovation, Biology Classroom, and Madison Street Drainage - Brainard.

8.3. Work Session Recap - The school board discussed the recent work session that was on July 28th. Annually the school board conducts a work session that focuses on budgeting and facility. This work session included representatives from BCDM architects, who recently conducted a facility assessment and master planning process with the school district. Items that were shared with the board:

- The East Butler facilities are in excellent condition.
- Plans are being made to address any infrastructure needs that should be addressed (HVAC, etc.)
- Discussion regarding possible projects - the need for a larger weight/fitness facility, auxiliary gym space, track, etc.

No decisions have been made about future projects, all of the above items were for discussion.

8.4. 2025-2026 Budget Information - Mr. Eldridge shared with the school board the work that has been done to prepare for the new budget and tax asking.

9. Consent Agenda

9.1. Approval of Minutes
9.2. Treasurer's Report
9.3. Approval of Resignations (Brenda Janak, Rebecca Matthews, & Kathy Strizek) and Hires (Danielle Hicks, Hayleigh Larsen, & Erin Roh)
9.4. Appoint School Board Treasurer - Karen Sousek
9.5. Authorization of Transfers
9.6. Appoint New Foundation Board Members

Motion to approve the consent agenda as presented passed with a motion by Brandon Jisa and a second by Dylan Spatz.

Brandon Jisa: Yea, Megan Kozisek: Yea, Ryan Pekarek: Yea, Laurie Smaus: Yea, Dylan Spatz: Yea, Sarah Strizek: Yea

10. Regular Agenda

10.1. Discuss, consider, and take all necessary action on the policy revisions

Policies 3027 through 3036 were reviewed. No action was taken since there were no changes to these policies.

10.2. Discuss, consider, and take all necessary action on the proposed capacity numbers for the 2026-2027 school year.

Approval of capacity numbers for the 2026-2027 school year as presented by administration passed with a motion by Ryan Pekarek and a second by Laurie Smaus.

Brandon Jisa: Yea, Megan Kozisek: Yea, Ryan Pekarek: Yea, Laurie Smaus: Yea, Dylan Spatz: Yea, Sarah Strizek: Yea

10.3. Discuss, consider, and take all necessary action to approve the Resolution to increase the district's base growth percentage by up to an additional seven percent or other maximum amount as permitted by law.

Approval of the Resolution to increase the district's base growth percentage by up to an additional seven percent passed with a motion by Dylan Spatz and a second by Ryan Pekarek.

Brandon Jisa: Yea, Megan Kozisek: Yea, Ryan Pekarek: Yea, Laurie Smaus: Yea, Dylan Spatz: Yea, Sarah Strizek: Yea

11. Administrative Comments - Mr. Biltoft reported on: RAMP Session; Tiger Kids Club; Projected Elementary Enrollment Numbers/New Student Enrollment Information; Staff Professional Learning Schedule/Student Schedule; and Administrator Days. Mr. Cidlik reported on: Administrator Days; 7th Grade Orientation; Professional Learning Days; and Student Update.

12. Adjournment

Motion to adjourn at 8:21 P.M. passed with a motion by Dylan Spatz and a second by Ryan Pekarek.

Brandon Jisa: Yea, Megan Kozisek: Yea, Ryan Pekarek: Yea, Laurie Smaus: Yea, Dylan Spatz: Yea, Sarah Strizek: Yea

Kim Fuehrer

Kim Fuehrer
Recording Secretary

Board of Education Budget Hearing
Wednesday, September 10, 2025 6:15 P.M.
East Butler School - Brainard, NE

1. Call Meeting To Order at 6:15 P.M.

2. Roll Call - Present: Brandon Jisa, Megan Kozisek, Ryan Pekarek, Laurie Smaus, Dylan Spatz, and Sarah Strizek. Also present: Mr. Michael Eldridge, Superintendent, Mr. Mark Cidlik, Secondary Principal, and Mr. Shawn Biltoft, Elementary Principal.

3. Open Meetings Act Statement/Flag Salute

4. Discussion/Informational Items

4.1. Proposed Budget

5. Adjournment

Adjournment at 6:30 P.M. passed with a motion by Ryan Pekarek and a second by Sarah Strizek.

Brandon Jisa: Yea, Megan Kozisek: Yea, Ryan Pekarek: Yea, Laurie Smaus: Yea, Dylan Spatz: Yea, Sarah Strizek: Yea

Kim Fuehrer

Board of Education Special Meeting
Wednesday, September 24, 2025 6:30 P.M.
East Butler School - Brainard, NE

1. Call Meeting To Order at 6:30 P.M.

2. Roll Call - Present: Brandon Jisa, Megan Kozisek, Ryan Pekarek, Laurie Smaus, Dylan Spatz, and Sarah Strizek. Also present: Mr. Michael Eldridge, Superintendent

3. Flag Salute

4. Patrons Comments

Darell Aerts - Expressed gratitude to the school district for the education that his children received. He also expressed support for continued facility improvements.

Mitchell Janak - Expressed that a parking lot is needed for the school district, as well as other facility improvements.

5. Regular Agenda

5.1 Discuss, consider, and take all necessary action to appoint a new East Butler Foundation Board Member.

Motion was made by Dylan Spatz, seconded by Ryan Pekarek to appoint Melissa DeWitt to the East Butler Foundation Board.

Brandon Jisa: Yea, Megan Kozisek: Yea, Ryan Pekarek: Yea, Laurie Smaus: Yea, Dylan Spatz: Yea, Sarah Strizek: Yea

5.2 Discuss, consider, and take all necessary action on the policy revisions.

Motion was made by Ryan Pekarek, seconded by Dylan Spatz to make no changes to policies 3047-3055, table policy 3056 until the October meeting, and change Policy 5055 to: "The recognized assessment procedure(s) approved by the board are the (Developmental Indicators for the Assessment of Learning - Fourth addition (DIAL-4) or current standardized assessment of developmental and readiness skills."

Brandon Jisa: Yea, Megan Kozisek: Yea, Ryan Pekarek: Yea, Laurie Smaus: Yea, Dylan Spatz: Yea, Sarah Strizek: Yea

5.3 Discuss, consider, and take all necessary action on the proposed 2025-2026 budget for all district funds.

Motion was made by Sarah Strizek, seconded by Brandon Jisa to approve the 2025-2026 Budget for all district funds.

Brandon Jisa: Yea, Megan Kozisek: Yea, Ryan Pekarek: Yea, Laurie Smaus: Yea, Dylan Spatz: Yea, Sarah Strizek: Yea

5.4 Discuss, consider, and take all necessary action on the proposed 2025-2026 tax asking for all district funds.

Motion was made by Ryan Pekarek, seconded by Brandon Jisa to approve the 2025-2026 tax asking for all district funds.

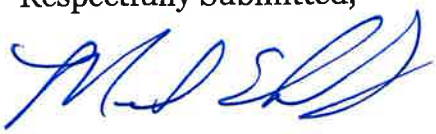
Brandon Jisa: Yea, Megan Kozisek: Yea, Ryan Pekarek: Yea, Laurie Smaus: Yea, Dylan Spatz: Yea, Sarah Strizek: Yea

6. Adjournment

Motion was made by Dylan Spatz, seconded by Ryan Pekarek to adjourn at 7:16 P.M.

Brandon Jisa: Yea, Megan Kozisek: Yea, Ryan Pekarek: Yea, Laurie Smaus: Yea, Dylan Spatz: Yea, Sarah Strizek: Yea

Respectfully Submitted,



Mr. Michael Eldridge, Recording Secretary

District Number: 12-0502-000
District Name: EAST BUTLER PUBLIC SCHOOLS
District Phone: (402)545-2081

Instructions (https://www.education.ne.gov/fos/budgeting-school-district/)

Checklist

2025/26 Section A: Calculation of Total Allowable Budget Authority

Certified Budget Authority	A-101	7,100,778
Access to Prior Year's Unused Budget Authority [Maximum Amount: $138,552]	A-355	138,552
Total Adjusted Budget Authority	A-361	7,239,330
Total Allowable Budget Authority	A-780	7,239,330

The School District Budget Spreadsheet provided by the Auditor of Public Accounts is uploaded here.

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

Anytime the budget data is updated, you must click Recalculate LC-2 and Save LC-2 or changes will be lost.

Recalculate LC-2 Save LC-2

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority

2025/26 General Fund Budget of Disbursements & Transfers	B-100	8,579,684
2025/26 Special Grant Funds List	B-110	74,358
2025/26 Special Education Budget of Disbursements & Transfers	B-120	1,132,353
2025/26 General Fund Lid Exclusions	B-130	133,643
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	7,239,330
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority

2024/25 Total Unused Budget Authority	B-160	651,521
2025/26 General Fund Expenditure Growth	B-162	138,552
Adjusted Unused Budget Authority	B-165	512,969

2025/26 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	512,969

Additional Budget Authority Approved by Patron

Did you hold a successful special election for additional **BUDGET** Authority? (Not a levy override)	B-180	○Yes ◉No

2025/26 Section C: Allowable Reserves and Total Reserves

2025/26 Applicable Allowable Reserve Percentage	C-170	45.00
2025/26 Total Allowable Reserves	C-180	3,860,858
2025/26 General Fund Necessary Cash Reserve	C-300	3,139,091
2025/26 Depreciation Fund Total Requirements	C-310	688,306
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	3,827,397

Levy Override Approved by Patron

Did you hold a successful election of your patrons for a levy override that applies to the current year?	B-400	○Yes ◉No
Certified Assessed Valuation	B-490	1,302,797,378

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	8,888,363
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	634,418
Enter the amount approved by the School Board.	D-140	634,418
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	9,522,781
2025/26 Property Tax Request General Fund	D-210	6,608,425
2025/26 Property Tax Request Special Building Fund	D-220	1,437,967
2025/26 Total Property Tax Request	D-230	8,046,392
2025/26 Unused Property Tax Request Authority	D-240	1,476,389
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	1,476,389

Recalculates LC-2 after making changes — Recalculate LC-2

Saves a copy of the LC-2 without submitting to NDE *(Must save before moving to next page)* — Save LC-2

Submit completed LC-2 to NDE. — District Approval

Upload your Budget Documentation on the next screen.

Mailed or emailed budgets will not be accepted by NDE.

Logout of LC-2 system *(If you logout without saving and/or submitting your data, changes will be lost.)* — Logout

District Number: 12-0502-000
District Name: EAST BUTLER PUBLIC SCHOOLS
District Phone: (402)545-2081

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	74,358

Save Grants **If you made any changes to the Special Grant Fund List, click here before returning to the LC2.**

Print Grants

*** Items denoted with a * must be approved by the State Board of Education. Email your request for approval of these items to:**
Kelsey Larsen at kelsey.larsen@nebraska.gov (mailto:kelsey.larsen@nebraska.gov)

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants (WIOA Title II)	1.115	0
Adult Education & Family Literacy Act Grants (WIOA Title II)	1.12	0
Adult Education Volunteer Coordination Program (AEFLA)	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	5,000
Career and Technical Eduation Grants (State)	1.157	0
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Comprehensive Literacy State Development Grant (CLSD)	1.187	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	0
Early Childhood Education Program Ages 3-5 Grants	1.205	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0

Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	10,000
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	1,000
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.26	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	0
High School Equivalency Assistance Act Grants (AEFLA)	1.3	0
IDEA Part B 611 & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, CCEIS, and Proportionate)	1.305	33,358
Idea Part C - Planning Region Team	1.307	0

IDEA Special Education Discretionary Grants/Cooperative Agreements (including State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants/Cooperative Agreements, other Office of Special Education Program (OSEP) Grants/Cooperative Agreements, and Teacher Retention)	1.31	15,000
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS)	1.36	0
Medicaid in Public Schools (MIPS)	1.365	10,000
Mentoring for Success Grants	1.37	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0
Nebraska Community Foundation/TeamMates Grants	1.42	0

Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0
Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0
Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	0
Safe Routes to Schools Grant	1.485	0
Save the Children Grant	1.49	0
School Climate Transformation Grant	1.495	0
School Health Program Grants	1.497	0
School Safety & Security Act	1.5	0
Smaller Learning Communities Program Grants	1.505	0
Statewide Longitudinal Data System	1.52	0
Stronger Connections Bipartisan Safer Community Grant	1.523	0
Summer Food Service Program	1.525	0
Supplemental Nutrition (CRRSA & ARP?)	1.53	0
Teaching American History (TAH) Grants	1.535	0
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.54	0
Textbook Loan Grants (Rule 4)	1.545	0

USDA Nutrition Service Grants	1.55	0
Vocational Rehabilitation Grants	1.555	0
Waste Reduction and Recycling Grant	1.557	0
Young Adult Tobacco Prevention	1.56	0

Exclusions listed below require State Board approval

Grant Description	Line	Amount
*Insurance Settlements	1.565	0
*Interfund Loans	1.57	0
*Reimbursements for Wards of the Court	1.575	0
*Short-Term Borrowings	1.58	0
*Special Supplementary Grants from City or County Governments	1.585	0
*Special Supplementary Grants from City or County Governments	1.59	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.595	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.6	0

Checklist of Items to be Completed and Submitted

The following items must be submitted to the State Auditor and are due by September 30th:

- [x] Budget Form (page 1 - 6)
- [x] Joint Public Agency & Interlocal Agreements is indicated by checking the box. If school district answers YES, the Report of Joint Public Agency & Interlocal Agreements is due on or before September 30th and should be included with budget submission or filed seperately with the APA. This report should detail interlocal agreements the District was involved in during the 2024-2025 year.
- [x] Schedules A, B, and D
- [x] Property Tax Request Resolution
- [x] Notice of Budget Hearing
- [x] Notice of Special Hearing to Set the Final Tax Request
- [x] Proof of Publication for: 1) Notice of Budget Hearing; 2) Notice of Special Hearing to Set the Final Tax Request (if applicable); and 3) Notice of Property Tax Authority, Board Vote to Access the Additional Property Tax Authority
- [x] Certificate of Valuation(s) from County Assessor. Total Certified Valuation was completed on Page 1.
- [x] Board minutes showing the School Board's approval of the budget
- [x] Board minutes showing 70% board approval to request more property taxes than the certified authority amount (if applicable)
- [N/A] Election Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority (if applicable)
- [N/A] Election Ballot and Certification of Election Results for a successful election to override the levy limitation (if applicable)
- [N/A] Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation (if applicable)
- [x] Printout of LC-2 and the Special Grant Fund List (if applicable)

Checklist of items to ensure budget forms properly completed:

- [x] Page 2, Total Resources Available (Column 4) agrees to Total Requirements (Column 9).
- [x] Page 2, Total Beginning Balance (Column 1) agrees to Page 3 Total Ending Balance (Column 8).
- [x] Page 3, Total Beginning Balance (Column 1) agrees to Page 4 Total Ending Balance (Column 8).
- [x] Page 4, Total Beginning Balance (Column 1) agrees to the prior School District Budget Form, Page 4, Total Ending Balance (Column 8). If it does not agree, please provide explanation.
- [x] Page 6 - Real Growth Value per Assessor agrees to Certification from County Assessor
- [x] Page 6 - Prior Year Total Real Property Valuation agrees to Certification from County Assessor
- [x] Page 6 - Current tax request (line 7) agrees to total non-bond tax request on cover page
- [x] Page 6 - Prior year tax request (line 1) agrees to non-bond tax request on cover page of last year's budget
- [x] Page 6 - If Line 7 is greater than Line 6, political subdivision participated in Joint Public Hearing, and was included on Postcard notification
- [x] Schedule B, shows the District is in compliance with State Statutes

East Butler 2025-2026 Budget Information Submitted 9-25-2025

Superintendent

Please Complete this **Basic Data Input** -It will put information consistently throughout

INPUT ↓

County-District #:	12-0502	
Name of School:	EAST BUTLER PUBLIC SCHOOL DISTRICT	
Name of County:	BUTLER	*Do not include the word "County"*
Class:	2	
Current School District Taxable Value	1,302,797,378	*From County Assessor Certifica*
Prior School District Taxable Value	1,111,798,422	*From Prior Year Budget, Cover*
Prior Year TOTAL Property Tax Request	7,672,321.00	*From Prior Year Budget, Cover*
Prior Year Property Tax Request - All Other Purposes ONLY	7,672,321.00	*From Prior Year Budget, Cover*
Prior Year Levy Rate	0.690083	*Prior Year total levy set by Cou*
School District Real Growth Value	13,503,714.00	*From County Assessor Certifica*
School District Prior Year Total Real Property Valuation	1,111,798,422.00	*From County Assessor Certifica*
Hearing Held On:		
Day of month:	10	
Month:	September	
Year:	2025	
Time:	6:15	
A.M. or P.M.:	P.M.	
Location of Hearing:	Brainard Library	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	22	
Month:	September	
Year:	2025	
Time:	6:30	
A.M. or P.M.:	P.M.	
Location of Hearing:	David City Auditorium	

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

EAST BUTLER PUBLIC SCHOOL DISTRICT — SUBDIVISION NAME

BUTLER — COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

EAST BUTLER PUBLIC SCHOOL

EAST BUTLER HIGH SCHOOL

EAST BUTLER ELEMENTARY SCHOOL - BRAINARD BUILDING

EAST BUTLER ELEMENTARY SCHOOL - DWIGHT BUILDING

SCHOOL DISTRICT - 12-0502