

OFFICE OF THE BURT COUNTY CLERK  
**Minutes of the Burt County Board of Supervisors**  
**FY 2026-2027 Budget Hearings**  
***September 9, 2026***  
TEKAMAH NE 68061

The Burt County Board of Supervisors met on Wednesday, September 9, 2026 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska, for the purpose of holding FY 2026-2027 budget hearings. The notice for budget hearings was published in the Burt County Independent (9-3-2026), upon a 1<sup>st</sup> floor bulletin board within the courthouse and on the County's Website; a proof of publication is on file with the County Clerk. The following members were present: Ted Connealy, Gary "Bird" Swanson, Sam Titus, Carl Pearson, Jay W. Johnson, Paul Richards and Jeff Kutchera.

Public/Press present for meeting: one (1) member from the public and zero from the press.

The meeting opened at 9:00 A.M. with the Pledge of Allegiance. Chairman Kutchera informed the public of the Open Meeting Act is posting on the website and in a binder in the meeting room.

Chairman Kutchera declared a Public Hearing open at 9:01 A.M., for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the proposed budget for FY 2026-2027 and Tax Request for FY 2026-2027. Hearing notice and budget presentation documents were made available for public review. County Clerk and Budget Authority Sarah J. Freidel gave a presentation outlining key provisions of the proposed budget and tax request. PUBLIC COMMENT during the hearing: none. Chairman closed the hearing at 9:13 A.M.

There being no further business, a motion was made by Pearson and seconded by Johnson to adjourn the budget hearing at 9:14 A.M. The regular board of supervisors meeting will immediately follow this budget hearing meeting.

ATTEST: SARAH J. FREIDEL  
BURT COUNTY CLERK

JEFF KUTCHERA, CHAIRMAN  
BURT COUNTY BOARD OF SUPERVISORS

BURT COUNTY

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of Section 13-501 to 13-512, R.R.S. 1943, that the governing body will meet on the 9th day of September 2026 at 9:00 AM at Burt County Courthouse, 111 N. 13th ST, Tekamah, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

| Funds                                                         | Actual Disbursements 2024-2025 (1) | Actual Disbursements 2025-2026 (2) | Proposed Disbursements 2026-2027 (3) | Necessary Cash Reserve (4) | Total Available Resources Before Property Taxes (5) | Total Real and Personal Property Tax Requirements (6) |
|---------------------------------------------------------------|------------------------------------|------------------------------------|--------------------------------------|----------------------------|-----------------------------------------------------|-------------------------------------------------------|
| GENERAL                                                       | 6,794,520.43                       | 6,674,917.92                       | 7,561,999.77                         | 425,000.00                 | 2,071,268.97                                        | 5,915,730.80                                          |
| ROAD                                                          | 4,348,899.16                       | 3,839,619.17                       | 4,862,670.40                         | 0.00                       | 4,862,670.40                                        | 0.00                                                  |
| PRIVATE FOUNDATION GRANTS                                     | 92,575.83                          | 128,312.02                         | 202,999.81                           | 0.00                       | 202,999.81                                          | 0.00                                                  |
| VISITORS PROMOTION FUND/LODGING TAX                           | 1,650.00                           | 7,847.84                           | 65,937.66                            | 0.00                       | 65,937.66                                           | 0.00                                                  |
| REGISTER OF DEEDS PRES & MAINT                                | 4,897.60                           | 3,042.04                           | 14,411.21                            | 0.00                       | 14,411.21                                           | 0.00                                                  |
| JUVENILE DIVERSION                                            | 0.00                               | 1,861.20                           | 961.43                               | 0.00                       | 961.43                                              | 0.00                                                  |
| STOP PROGRAM                                                  | 0.00                               | 1,872.73                           | 9,429.80                             | 0.00                       | 9,429.80                                            | 0.00                                                  |
| DRUG LAW ENFORCEMENT & EDUCATION                              | 0.00                               | 0.00                               | 1,000.00                             | 0.00                       | 1,000.00                                            | 0.00                                                  |
| K-9                                                           | 0.00                               | 0.00                               | 16,125.03                            | 0.00                       | 16,125.03                                           | 0.00                                                  |
| CAPITAL IMPROVE./FLOOD DISASTER                               | 0.00                               | 857,851.48                         | 2,490,553.00                         | 0.00                       | 2,490,553.00                                        | 0.00                                                  |
| INHERITANCE                                                   | 56,428.02                          | 56,583.26                          | 2,521,881.61                         | 0.00                       | 2,521,881.61                                        | 0.00                                                  |
| 911                                                           | 3,800.00                           | 4,000.00                           | 80,393.02                            | 0.00                       | 80,393.02                                           | 0.00                                                  |
| NEXTGEN/E 911                                                 | 31,604.28                          | 112,062.87                         | 93,545.57                            | 0.00                       | 93,545.57                                           | 0.00                                                  |
| LEGACY/SET ASIDE                                              | 99,621.80                          | 0.00                               | 118,224.55                           | 0.00                       | 118,224.55                                          | 0.00                                                  |
| BUILDING FUND                                                 | 239.98                             | 0.00                               | 1,883,652.99                         | 0.00                       | 1,583,652.99                                        | 300,000.00                                            |
| GRAND TOTAL                                                   | 11,434,237.10                      | 11,687,970.53                      | 19,923,785.85                        | 425,000.00                 | 14,133,055.05                                       | 6,215,730.80                                          |
| Unused Property Tax Request Authority available for next year |                                    |                                    |                                      |                            |                                                     | 303,499.17                                            |

BURT COUNTY

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1632, that the governing body will meet on the 9th day of September 2026 at 9:00 AM at Burt County Courthouse, 111 N. 13th ST, Tekamah, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

|                                                        | 2025             | 2026             | Change |
|--------------------------------------------------------|------------------|------------------|--------|
| Operating Budget                                       | 18,012,991.58    | 19,923,785.85    | 10.61% |
| Property Tax Request                                   | 6,066,713.48     | 6,215,730.80     | 2.46%  |
| Valuation                                              | 2,480,176,637.00 | 2,526,725,302.00 | 1.88%  |
| Tax Rate                                               | 0.244608         | 0.245999         | 0.57%  |
| Tax Rate if Prior Tax Request was at Current Valuation | 0.240102         |                  |        |

OFFICE OF THE BURT COUNTY CLERK  
**Minutes of the Burt County Board of Supervisors**  
**September 9, 2026**  
TEKAMAH NE 68061

The Burt County Board of Supervisors met in regular session on Wednesday, September 9, 2026 in the Boardroom of the Burt County Courthouse in Tekamah, Nebraska, following the budget meeting. Notice of the meeting was given in advance upon a 1<sup>st</sup> floor bulletin board within the courthouse and on the County’s Website. The following members were present: Ted Connealy, Gary “Bird” Swanson, Sam Titus, Carl Pearson, Jay W. Johnson, Paul Richards and Jeff Kutchera.

The meeting opened at 9:14 A.M. Chairman Kutchera informed the public that the Open Meeting Act is posted on the website and in a binder in the meeting room.

Upon motion by Titus, seconded by Connealy, the agenda was approved. By Roll Call Vote: Ayes – Connealy, Swanson, Titus, Pearson, Johnson, Richards and Kutchera. Nays – none.

The minutes of the 8-28-2026 Board of Supervisors meeting were approved with the addition of language to address the conversation about the board agreeing to allow up to \$25,000.00 to the Ag Society for County Board approved projects at the County fairgrounds in the FY26-27 budget; upon motion by Pearson, seconded by Johnson, and Passed By Roll Call Vote: Ayes – Connealy, Swanson, Titus, Pearson, Johnson, Richards and Kutchera. Nays – none.

Approval of August Financial Reports: The County Clerk Report of Fees, the County Court Report of fines, the District Court Fee Report and Zoning Report, Fund Balances, and the following Miscellaneous Receipts in the amount of \$ 180,570.66 were all approved upon motion by Connealy, seconded by Richards. By Roll Call Vote: Ayes – Connealy, Swanson, Titus, Pearson, Johnson, Richards and Kutchera. Nays – none.

|                                       |          |
|---------------------------------------|----------|
| CASH DEVICE FEES                      | 804.47   |
| ZONING PERMITS                        | 1,260.00 |
| AIRLINE TAX                           | 156.60   |
| CARLINE TAX                           | 162.19   |
| TAX SALE REDEMPTION (COUNTY ISSUANCE) | 67.00    |
| CO CLERK-FILING & RECORDING FEES      | 2,980.50 |
| CO CLERK-DOC STAMPS (COUNTY SHARE)    | 1,563.39 |
| CO CLERK-MISC FEES                    | 90.78    |
| LIQUOR LICENSE ADVERSITING FEES       | 40.00    |
| ELECTION FILING FEES                  | 739.13   |
| ELECTION REIMBURSEMENTS               | 100.00   |
| DISTRICT COURT-FILING FEES            | 380.00   |
| DISTRICT COURT- COURT COST REFUND     | 87.00    |
| DISTRICT COURT-PASSPORT FEES          | 350.00   |
| DISTRICT COURT-DRUG COURT FEES        | 18.00    |
| COUNTY COURT - MISC FEES              | 68.00    |
| CO SHERIFF-SERVICE FEES               | 657.00   |
| CO SHERIFF-MILEAGE & COSTS            | 1,204.44 |
| TITLE INSPECTIONS                     | 470.00   |
| GUN PERMITS                           | 20.00    |
| FINGER PRINT                          | 10.00    |
| CO.COURT RESTITUTION                  | 53.00    |
| OPIOID SETTLEMENTS                    | 3,532.07 |
| REFUND - OVERPAYMENT ON LEASE AGMT    | 890.17   |
| REFUND - TRAVELERS PREMIUM            | 209.00   |

|                                   |            |
|-----------------------------------|------------|
| VOIDED CHECKS - DAS TELE TYPE     | 823.20     |
| REIMBURSE - COBRA PAYOUT          | 47.44      |
| REIMBURSE - POINT C               | 197.17     |
| INTEREST EARNED                   | 5,046.46   |
| HIGHWAY/STREET ALLOCATION         | 122,724.27 |
| TRANSFER GEN-ROAD                 | 0.00       |
| LODGING TAX - MAY                 | 939.98     |
| ROD -PRESERVATION & MODERNIZATION | 442.50     |
| STOP                              | 150.00     |
| PLAT BOOKS                        | 60.00      |
| INHERITANCE TAX - Roger A. Nelson | 15,625.71  |
| INHERITANCE TAX - Val D. Sydow    | 2,605.27   |
| COUNTY 911                        | 0.00       |
| 911 WIRELESS SERVICE FUND         | 5,870.81   |
| LIQUOR LICENSE                    | 500.00     |
| CARLINE TAX - BUILDING FUND       | 8.44       |
| CARLINE TAX - TO OTHER ENTITIES   | 739.47     |
| COUNTY COURT FINES - REGULAR      | 3,709.00   |
| COUNTY COURT -BOND FORFEITURES    | 221.00     |
| DECATUR FIRE GENERAL              | 99.03      |
| LYONS FIRE GENERAL                | 190.20     |
| OAKLAND FIRE GENERAL              | 219.70     |
| DECATUR FIRE BOND                 | 40.31      |
| LYONS FIRE BOND                   | 37.38      |
| CASH DEVICE FEES TO CITIES        | 615.03     |
| CASH DEVICE FEES TO STATE         | 87.25      |
| TAX SALE ADMIN FEES & REDEMPTION  | 3,658.30   |

**OFFICE UPDATES (2):** (1) Treasurer – Robin Olson (2) District Court – Michele Quick

**Burt County Fiscal Year 2026-2027 Budget Business:**

**2027 Wages:** January 2027 starts a new term year for elected officials, because several employees are based off of those wages, the board decided to set raises/wages for the rest of the employees during the FY26-27 budget talks; these will be effective 1-2027 and include built in c.o.l. Approved upon motion by Pearson, seconded by Richards, and Passed By Roll Call Vote: Ayes – Connealy, Swanson, Titus, Pearson, Johnson, Richards and Kutchera. Nays- none.

| FY26-27 budget includes wages to be eff. 1-2027 (including a c.o.l. already determined in)     |              |                                                              |  |
|------------------------------------------------------------------------------------------------|--------------|--------------------------------------------------------------|--|
| Below states specifics approved for departments, positions, etc.                               |              |                                                              |  |
| Elected Officials                                                                              |              | set via Resolution 2025-16                                   |  |
| Elected Officials' Staff                                                                       | Deputy       | 75% (max)                                                    |  |
|                                                                                                | Office Clerk | 68% (max)                                                    |  |
|                                                                                                | Appraisal    | 73% (max)                                                    |  |
| Veterans Service Officer                                                                       |              | 60% of 'officials' (*use Treasurer)                          |  |
| Bldg & Grounds                                                                                 |              | Same hourly wage as Official's Deputy (max) (*use Treasurer) |  |
| Roads - Hwy Supt, Road Crew, clerical & Weed Supt                                              |              | 6% of 2026 Note: Hwy Supt requested higher                   |  |
| Emergency Mgr                                                                                  |              | 6% of 2026                                                   |  |
| Extension clerical                                                                             |              | 6% of 2026                                                   |  |
| Sheriff Deputies & Dispatch                                                                    |              | subject to FOP contract                                      |  |
| * use Treasurer- based off of NACO practice, every County has a stand alone Treasurer's office |              |                                                              |  |

**Resolution #2026-15:** Motion was made by Titus, seconded by Richards, to accept and approve the 2026-2027 Budget; Passed By Roll Call Vote: Ayes – Connealy, Swanson, Titus, Pearson, Johnson, Richards and Kutchera. Nays- none.

**RESOLUTION #2026-15**  
**BUDGET ADOPTION AND APPROPRIATIONS**

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2026, to June 30, 2027, prepared by the Budget Making Authority, was transmitted to the County Board on the 9th day of September 2026.

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

SECTION 1. That the budget for the Fiscal Year July 1, 2026, to June 30, 2027, as categorically evidenced by the Budget Document be, and the same hereby is, adopted as the Budget for Burt County for said fiscal year.

SECTION 2. That the offices, departments, activities, and institutions herein named are hereby authorized to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2026, and ending June 30, 2027.

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

DATED AND PASSED THIS 9th DAY OF SEPTEMBER 2026.

ATTEST: SARAH J. FREIDEL  
BURT COUNTY CLERK

JEFF KUTCHERA, CHAIRMAN  
BURT COUNTY BOARD OF SUPERVISORS

**Resolution #2026-16:** Motion was made by Connealy, seconded by Pearson to accept and approve the 2026-2027 Tax Request; Passed By Roll Call Vote: Ayes – Connealy, Swanson, Titus, Pearson, Johnson, Richards and Kutchera. Nays- none.

**RESOLUTION #2026-16**  
**SETTING THE PROPERTY TAX REQUEST**

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

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

NOW, THEREFORE, the Governing Body of BURT County resolves that:

1. The 2026-2027 property tax request be set at:

|               |                |
|---------------|----------------|
| General Fund  | \$5,915,730.80 |
| Building Fund | \$300,000.00   |
2. The total assessed value of property differs from last year's total assessed value by +1.88 percent.
3. 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 0.240102 per \$100 of assessed value.
4. BURT County proposes to adopt a property tax request that will cause total tax rate to be:  
0.245999 per \$100 of assessed value for 2026-2027.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Burt County will increase from last year's budget by 10.61%; of the total increase 2.46% is the Property Tax Request portion.

Dated this 9th day of September 2026

ATTEST: SARAH J. FREIDEL  
BURT COUNTY CLERK

JEFF KUTCHERA, CHAIRMAN  
BURT COUNTY BOARD OF SUPERVISORS

Chairman Kutchera signed the Budget Message; Burt County's FY26-27 Budget will be filed with the Nebraska State Auditor's office. The full and complete Burt County Budget document will be available in the Burt County Clerk's Office and on the Nebraska State Auditor's website.

**ROADS:** *Ann Chytka, Planning and Zoning*  
No business at this time. Project updates.

**Board of Equalization:**

Johnson moved the Board recess at 9:51 AM for *Board of Equalization*, Connealy seconded, motion passed. The Burt County Board of Supervisors reconvened at 9:52 AM upon motion by Connealy, seconded by Richards, motion passed. See separate minutes for BOE.

*PUBLIC COMMENT:* none.

**Closed Session:**

Titus made a motion to go into *Closed Session for a strategy session with respect to collective bargaining, which is clearly necessary for the protection of public interest*, Connealy seconded, and the motion passed with All Ayes. Chairman Kutchera declared the board into closed session at 10:06 A.M. County Attorney Talbot was present during closed session; County Clerk was not present during closed session. Connealy made a motion to come out of Closed Session, Richards seconded, motion passed with All Ayes and Chairman declared the meeting back in regular session at 10:49 A.M.

No action was taken during closed session

There being no further business to come before the Board at this time, the meeting adjourned at 10:50 A.M. upon motions by Connealy and Pearson.  
Next meeting: September 28, 2026 at 9:00 A.M.

ATTEST: SARAH J. FREIDEL  
BURT COUNTY CLERK

JEFF KUTCHERA, CHAIRMAN  
BURT COUNTY BOARD OF SUPERVISORS

*These minutes are not the official record and may be corrected. A copy of the approved official minutes is available to the public at the Clerk’s Office.*