

Dedication ceremony for Butler Meeting Room held

CAITLIN YAMADA
cyamada@siouxcityjournal.com

SIoux CITY — The old Woodbury County Board of Supervisors office has now been re-named the “Dennis Butler Meeting Room.”

The first floor meeting room was dedicated Tuesday to the county’s late budget director, Dennis Butler, who died of cancer on Aug. 21 at age 73.

Butler served as the county finance director for 47 years, the county’s longest tenured employee, Board Chair Matthew Ung said.

“One thing Dennis never lost was his eagerness to work. It didn’t wane, it didn’t fade, and it didn’t even flicker. In the days before his passing, he mentioned to several coworkers that he wanted to get back to work, that he wanted to get the bills paid, that the jail needs to get open,” Ung said previously.

Butler had been known for his knowledge of the county’s finances, finding ways for the county to keep a flat tax for 10 years in a row.

A bronze plaque was placed outside of the room with Butler’s image and a small dedication.

“A man of financial savvy and bountiful communication who turned challenges into opportunities,” according to the plaque. “Dennis showed effusive fidelity toward Woodbury County with his work for 47 years (1977-2024). We are forever grateful for the time we had with him, and for the legacy of long-term success that we forged together.”

The dedication ceremony on Tuesday was held with many county employees, family members and elected officials in attendance.

Ung spoke about Butler’s dedication to the job and the well-being of Woodbury County. He read a list of the 26 different supervisors Butler worked under



CAITLIN YAMADA PHOTO, SIOUX CITY JOURNAL

Woodbury County Building Services Director Kenny Schmitz hanging up a plaque dedicating the first floor board room to Dennis Butler, the county’s former finance director.



Theresa, Dennis Butler’s wife posing for a photo with the plaque dedicating the first floor board room to the former finance director who died in August from cancer.

during his time with the county.

George Boykin, who served as a supervisor from 1994 to 2014, said Butler was one of the most important officials in the county.

“He would always look after the county like his own,” he said. “I could always remember that whenever I needed Dennis, he was always here.”

Mark Monson, who served on

the board from 2004 to 2016 and again in 2021, said his biggest memory was working through the budget with Butler.

Current supervisors echoed Monson and Boykin’s statements, sharing he was always available to answer questions and made sure the county kept the tax levy in check. They also shared personal stories about their time spent with Butler.



TIM HYNDS, SIOUX CITY JOURNAL

In a 2015 file photo, Woodbury County Engineer Mark Nahra walks up a mound of dirt at a new bridge east of the intersection of Hancock Avenue and 185th Street southeast of Merville, Iowa. The county supervisors passed a special property tax level to repair 14 bridges over a five-year period but three of the projects will remain unfunded when the extra funds run out on June 30.

Woodbury County engineer to retire

Mark Nahra will be replaced by Laura Sievers

CAITLIN YAMADA
cyamada@siouxcityjournal.com

SIoux CITY — After 16 years as Woodbury County Engineer, Mark Nahra is retiring.

Nahra, who started with the Woodbury County secondary roads department on Jan. 1, 2009, is set to officially retire on Feb. 14.

On Dec. 10, the county board of supervisors signed a resolution thanking Nahra for his service to Woodbury County. On Tuesday, Board Chairman Matthew Ung presented the resolution.

“You’ve been one of the most, stable and committed employee I’ve worked with,” Ung said.

The other supervisors also thanked Nahra for his time with the county, praising his knowledge of county roads and his dedication to the role.

Nahra thanked the board, as well as past board members.

“I’ve appreciated the opportunity to work for Woodbury County doing a job ... I loved a great deal,” Nahra said. “I think you have found a good replacement here that will continue to carry the roads system forward and con-



Nahra



Sievers

tinue to make good improvements.

Nahra will be replaced by Laura Sievers, who previously worked for the Iowa Department of Transportation District 3 Office as a field staff engineer. Sievers was hired by the Woodbury County board, effective Sept. 16, at an annual salary of \$166,860.

Sievers has been working alongside Nahra for the past few months in order to prepare for the transition.

Prior to joining the DOT, Sievers worked as the Lyon County Engineer for more than seven years.

The county engineer is responsible and accountable for the overall planning, direction, coordination, and control of the secondary roads department. The department manages road maintenance including gravel road blading and snow removal. The engineer’s office designs, contracts, and supervises construction projects on county road bridges and pavements.

Can lawmakers balance the budget and deliver tax relief?

ERIN BAMER
Omaha World-Herald

LINCOLN — Nebraska lawmakers face an ambitious task in 2025 of balancing the state budget with an estimated \$432 million shortfall, and fulfilling the governor’s continued goal of pushing for more property tax relief.



Pillen

The first regular session of the Nebraska Legislature is the time when senators tackle the two-year state budget, with the next cycle lasting from July 1, 2025 through June 30, 2027. Traditionally, lawmakers have passed the budget through three main bills that handle revenues, expenses and the cash reserve. Those bills must see floor debate no later than day 70 of the 90-day session, and receive final approval from lawmakers by day 80.

Given the expected shortfall, returning senators expressed differing levels of optimism when asked by The World-Herald about the feasibility of new tax relief in 2025. State Sen. Robert Clements of Elmwood, the current appropriations chair, said in November that he didn’t think there would be room for new relief, but other lawmakers said there will be creative ways to get it done.

Nebraska’s Economic Forecasting Advisory Board will meet twice more before the budget is finalized. If forecasts shift, that work could make a difference in how the budget ends up.

Gov. Jim Pillen, who has made property taxes a cornerstone of his administration, said he is committed to passing more property tax relief, shortfall or no. He said he plans to accomplish this by doing something that has never been done before — pass a budget with negative spending compared to the previous fiscal year. For context, in the current fiscal year, lawmakers set general fund appropriations at just under \$5.5 billion.



CHRIS MACHIAN PHOTO, THE WORLD-HERALD

Legislators listen to a presentation on Nebraska’s property tax system during the Legislative Council meeting at Younes Conference Center in Kearney in December. In the 2025 session, the Legislature will look to balance the state’s budget and provide more tax relief.

In the past two years of his administration, Pillen has claimed he maintained relatively modest spending increases. However, that largely relied on transfers from other cash funds like the Education Future Fund and the cash reserve. For example, during this summer’s special session on property taxes, lawmakers approved \$200 million to be transferred out of the cash reserve to support new tax relief.

According to a Nebraska Examiner analysis in early December, including the cash transfers would push Pillen’s combined two-year spending increase to 22.5%, rather than the claimed 5.9%.

In an interview, Pillen listed several general ideas for how he plans to accomplish negative spending in the next budget, including prioritizing funding for what he considers needs over wants, pursuing more federal dollars, trimming down historic statutes and keeping an eye on unchecked spending in the Legislature.

The governor also reiterated his ideas to simplify the school funding formula, though he did not provide specifics on how he



State Sen. Jana Hughes of Seward, pictured here at during the 2024 session, is considering ways the 2025 Legislature could increase school aid and cut property taxes.

plans to do so. Pillen’s office recently released a report stating that 80% of the increase in school property taxes this year related to a drop in state aid.

“The state needs to fund K-12 education, not run it,” Pillen said.

Other lawmakers are eyeing adjustments to school aid as a way to ease the property tax burden, including Sen. Jana Hughes of Seward. Hughes is working

with a bipartisan group of senators to develop a plan that will follow-up on a previous bill she brought during the special session to increase school aid and cut property taxes by lowering the maximum levy for schools.

During the special session, her bill, Legislative Bill 9, would have phased down the top levy from \$1.05 per \$100 of taxable valuation to 25 cents over nine years. The new bill would take a

“smaller bite,” proposing a 10-cent drop to 95 cents, and set a minimum levy of 30 cents.

While Hughes said the governor has expressed interest in the state completely funding schools, she “heard loud and clear” from school officials during the special session that they don’t want that, out of concern that it would eliminate local control.

Hughes said her hope is to bring school levies closer together across the state, so that taxes across district lines are more even. However, she said she is wary about the chances of her plan passing in 2025 given the shortfall. Early estimates show her new bill would cost around \$360 million, she said.

“I’m a little bit pessimistic about what we can do,” Hughes said.

Pillen also expressed continued interest in bringing up sales tax revenues as a way to offset property taxes. He said neighboring states like Iowa are “slaughtering” Nebraska in property taxes because they have higher sales taxes.

During this summer’s special session, this aspect of Pillen’s proposal was met with strong public opposition from residents who saw it as a tax shift, rather than a decrease. However, several senators have also expressed an interest in reexamining sales tax exemptions in 2025.

Sen. Tom Brandt of Plymouth, who’s part of the bipartisan group working with Hughes, said he plans to bring a bill next year proposing a list of 31 sales tax exemptions to possibly eliminate, including on pop and candy. He said he will also propose reviewing sales tax exemptions every five years.

Sen. Myron Dorn from Adams, another member of the group, said he was also open to discussing “sin” taxes, which would cover products like cigarettes, vapes, spirits, keno, games of skill and consumable hemp, although he did not say that he had a specific bill in the works.

ebamer@owh.com Twitter @ErinBamer