

**Board of Education Special Meeting - Tax Request
Monday, September 14, 2026 5:45 PM**

**Bayard High School Library
726 4th Avenue
Bayard, NE 69334**

Notice is hereby given that a Board of Education Special Meeting - Tax Request of the School District of Bayard in the Counties of Morrill, Scotts Bluff, Box Butte, and Banner in the State of Nebraska will be held on Monday, September 14, 2026 at 5:45 PM in the Bayard High School Library located at 726 4th Avenue, Bayard, NE 69334, which meeting shall be open to the public. An agenda for such meeting, kept continuously current is available for public inspection during normal business hours at the office of the Superintendent, located at 726 4th Avenue, Bayard, NE 69334.

AGENDA

- I. Opening the Meeting
 - I.A. Call to Order
 - I.B. Open Meetings Act
 - I.C. Notice of Meeting
 - I.D. Roll Call
 - I.E. Status of Absent Board Members
- II. Approval of Agenda
- III. Public Comments
- IV. Action Items
 - IV.A. Discuss, Consider, and Take All Necessary Action in Regard to Approval of the Tax Request Resolution for the 2026-2027 School Term for the General Fund, Bond Fund, and Special Building Fund for Morrill County School District 21.
- V. Adjournment

The Bayard Public Schools Board of Education reserves the right to convene a Closed Session for purposes in accordance with 84-1410(1). The Board of Education also reserves the right to change the order of agenda items at the discretion of the Presiding Officer of the Board of Education.

Bayard School Board of Education

Annual Calendar

January	February	March	April	May	June
* Oath of Office * Board Officer Elections * Designate Depository of the District * Designate Legal Firm for the District * Designate Auditors for the District * Designate Official to Apply for Grants and Testify Before Legislature * Board Code of Ethics * Discuss Board Committees * Approve Policy Manual * Review of Accountability and Disclosure Commission Conflict of Interest Reporting Form * NASB Legislative Issues Conference	* Committee on American Civics Meeting * Policy Committee Meeting * Board Committee Assignments * Review Draft of School Calendar * Curriculum Review and Approve Course Catalog * Approve Negotiated Agreement with BEA * Update on State Standards Requirements * Discuss and Take Action on Compensation of Principals and Directors * NASB President's Retreat * NASB Budget and Finance Workshop * NSBA Advocacy Institute	* Curriculum Committee Meeting * Building Committee Meeting * Approve School Calendar * Adopt Resolution Pertaining to Non-Resident Students * Tour of School Buildings, Facilities, Bus Barn * Review 5 Year Facilities Plan * Consider Curriculum Proposals * Discuss Compensation of Superintendent * NASB Membership Renewal * NAEP State Convention	* Board Workshop * Board Self-Assessment And Board Goals * Approve FFA Trip to National FFA Convention * Review Strategic Plan Progress Report * Take Action on Compensation of Superintendent * NASB Spring Legal Workshop * NRCSA Conference * NSBA Annual Conference and Exposition	* Review Extra-Duty Assignments * Approve Classified Staff Handbook, Preschool Handbook, and Pathfinders Program Handbook * Finalize Plan for District Summer Improvements * Review Pathfinders Program * Distribute Superintendent Evaluation (Long Form) * Attend Graduation Ceremony * Attend Staff Retirement Recognition	* NSAA Related Activities Budget * Approve Activities Handbook for Head Coaches and Sponsors, Student and Parent Activity Handbook, and Student and Parent Handbook * Review State Aid Certification * Transportation Director Report * Evaluate Superintendent (Long Form) and Superintendent Goals * NASB School Law Seminar

Bayard School Board of Education

Annual Calendar

July	August	September	October	November	December
* Policy Committee Meeting * Establish Prices for Athletic Admission and Activity Tickets * Establish Prices for School Lunch and Breakfast Programs * Reaffirm Vision Statement, Mission Statement, and Core Covenants * Approve Certificated Staff Handbook and Substitute Teacher Handbook * Hearing on Student Fee Policy, Parental Involvement Policy, Student Anti-Bullying Policy, and School Wellness Policy	* Budget and Audit Committee Meeting for District Budget * Budget and Audit Committee Meeting with Auditors * Tour of School Buildings, Facilities, and Bus Barn * Authorize Payment of Bills Through End of August * Review Annual Emergency Plan * District School Safety Assessment * Board Welcome of New Staff * Board Staff Steak Fry * NASB Area Membership Meetings	* Budget Hearing * Final Tax Request Hearing * Adopt District Budget * Approve Tax Resolution For General Fund, Special Building Fund, and Bond Fund * Review Summer School Program * NASA/NASB Labor Relations Conference	* Policy Committee Meeting * Board Workshop * Consider BEA Request for Recognition as Bargaining Agent * Discuss Negotiations Timeline and Collective Bargaining with BEA * Review Fall District Enrollment Numbers * Review SPED and HAL Programs * Review Statewide Assessment Results * Appoint NASB Delegate Assembly Representative * NASB Facilities and Construction Workshop	* Committee on American Civics Meeting * Teacher Staff Committee Meeting for Negotiations * Approve Audit/Annual Financial Report * Review ACT Results * Prom Plan Presentation * Review District Annual Report * Request Nominations for the Volunteer Section of the Mike Cillessen Memorial Board * Distribute Superintendent Evaluation (Short Form) * NASB State Education Conference * NASB Delegate Assembly	* Teacher Staff Committee Distributes Staff Recognition Items * Select Nominations for the Volunteer Section of the Mike Cillessen Memorial Board * Superintendent Evaluation (Short Form) * NASB New Board Member Workshop

2012 Board Code of Ethics

The board recognizes that collectively and individually, all members of the board must adhere to an accepted code of ethics in order to improve public education. Board members must conduct themselves professionally and in a manner fitting of their position.

Each board member shall:

1. Attend all regularly scheduled board meetings insofar as possible, and become informed concerning the issues to be considered at those meetings;
2. Endeavor to make policy decisions only after full discussion at publicly held board meetings;
3. Render all decisions based on the available facts and his or her independent judgment, and refuse to surrender that judgment to individuals or special interest groups;
4. Encourage the free expression of opinion by all board members, and seek systematic communication between the board and students, staff and all elements of the community;
5. Work with other board members to establish effective board policies and to delegate authority to the superintendent to administer the school district;
6. Communicate expressions of public reaction to the board policies and school program to other board members and the superintendent;
7. Learn about current educational issues by individual study and through participation in seminars and programs, such as those sponsored by the state and national school board associations;
8. Support the employment of those persons best qualified to serve as school staff, and insist on a regular and impartial evaluation of all staff;
9. Avoid being placed in a position of conflict of interest, and refrain from using the board member's position on the board for personal or political gain;

10. Refrain from discussing the confidential business of the board in any setting except a board meeting;
11. Refrain from micro-managing the affairs of the school district;
12. Recognize the superintendent as the executive officer of the board;
13. Work constructively and collegially with the other members of the board, students, staff and patrons.
14. Refer complaints to the superintendent or building principal, as appropriate;
15. Always be mindful of his/her fiduciary obligation to the school district, including duties of loyalty and care, by placing the interests of the district above the board member's personal interests.
16. Remember that a board member's first and greatest concern must be the educational welfare of the students attending this district's schools.

Adopted on: 01/12/2026

Revised on: _____

Reviewed on: _____

Public Comment Sign-In Sheet

During the public comments portion of the meeting there is a time limit of 5 minutes per speaker and a time limit of 30 minutes for the duration of the public comments portion of the meeting as per Board Policy NO. 9239. Visitors will be required to identify themselves if they speak at this meeting.

Comments will be received in the order in which individuals have placed their names on the sign-in sheet.

The Board will not respond or take action on public comments.

The Board meeting is a business meeting open to the public but it is not a public meeting.

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Notice of Special Hearing To Set Final Tax Request

Bayard Public School (61-0021) in Morrill 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 6:15 o'clock P.M., at Bayard High School Library 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	391,583,135	418,371,338	7%

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	7,478,173.00	3,914,800.00	0.999737	0.935724	7,918,218.00	4,328,283.00	1.034555	3%	6%
Bond Fund(s) K - 12	215,800.00	218,182.00	0.055718	0.052150	432,706.00	212,121.00	0.050702	-9%	101%
Special Building Fund	284,259.00	121,212.00	0.030954	0.028972	141,821.00	27,576.00	0.006591	-79%	-50%
Total	7,978,232.00	4,254,194.00	1.086409	1.016846	8,492,745.00	4,567,980.00	1.091848	1%	6%

Bayard Public Schools



WHERE DOES YOUR SCHOOL TAX DOLLAR GO?

Understanding the Effective Tax Dollars for Bayard Public Schools, located in Morrill County.

Nebraska law provides property tax credits that reduce what homeowners pay for schools.

That's why you actually pay less than the tax your school district requests.

PUBLISHED LEVY

(ADOPTED LEVY)

Amount requested in approved district budget

Previous Year 25/26 Levy: \$1.091848

\$1.0397

per \$100 of assessed value

TOTAL TAX REQUEST

\$4,489,162.00

STATE TAX CREDITS

State credits applied to reduce your bill before payment

- Homestead Credit \$45,210
- Property Tax Relief \$1,301,538

TOTAL STATE CREDITS

\$1,346,748.60

EFFECTIVE TAX RATE

Amount property owners actually pay after State credits

\$0.7278

per \$100 of assessed value

NET LOCAL TAX PAID

\$3,142,413.40

★ Thanks to State credits, Bayard property owners pay \$1,346,748.60 LESS than the published levy.

WHAT DOES THIS MEAN FOR BAYARD TAXPAYERS?

Sample breakdowns based on published levy (\$1.039740) vs. effective levy (\$0.727818)

PROPERTY VALUE (Assessed)	PUBLISHED LEVY (Gross Request)	ESTIMATED STATE CREDITS (30%)	EFFECTIVE TAX PAID (Net Bill)	YOUR SAVINGS FROM STATE CREDITS
\$100,000	\$1,039.74	-\$311.92	\$727.82	\$311.92
\$250,000	\$2,599.35	-\$779.81	\$1,819.54	\$779.81
\$500,000	\$5,198.70	-\$1,559.61	\$3,639.09	\$1,559.61
\$1,000,000	\$10,397.40	-\$3,119.22	\$7,278.18	\$3,119.22

HOW PROPERTY TAX RELIEF WORKS

1

SCHOOLS SET LEVY

Board sets required tax budget based on educational needs.

2

STATE CREDITS

Nebraska applies property tax credits directly to tax statements.

3

LOWER NET TAX

You pay the lower (effective) rate on your actual county bill.

PROPERTY TAX REQUEST COMPARISON

Comparing 2024–2025, 2025–2026, and 2026–2027 Tax Requests

FUND	2024–2025 TAX REQUEST	2025–2026 TAX REQUEST	2026–2027 TAX REQUEST	CHANGE (\$) 25/26 to 26/27	% CHANGE 25/26 to 26/27
General Fund	\$3,914,800.00	\$4,328,283.00	\$4,400,261.00	+\$71,978.00	+1.66%
Bond Fund(s) K–12	\$218,182.00	\$212,121.00	\$44,444.00	-\$167,677.00	-79.05%
Special Building Fund	\$121,212.00	\$27,576.00	\$44,457.00	+\$16,881.00	+61.22%
TOTAL TAX REQUEST	\$4,254,194.00	\$4,567,980.00	\$4,489,162.00	-\$78,818.00	-1.72%

Overall property tax requests **decreased** by \$78,818.00 (-1.72%) from 2025–2026 to 2026–2027.