

**SPECIAL MEETING/BUDGET HEARING/TAX HEARING
SCHOOLS**

BOYD COUNTY PUBLIC

7:00 P.M. September 16, 2026

	PRESENT	ABSENT
JANE NELSON Presiding Chairman	x	
JAMES BERNT Vice Chairman	x	
TODD BOETTCHER Treasurer	x	
TANNER BLACK Secretary	x	
MARCUS ALFORD Member	x	
SKYE HIGGINS Member	x	
ROBBY THOMPSON Superintendent	x	

The Board of Education of School District 08-0051 met on Wednesday, September 16, 2026 for a Special Board Meeting including a Budget Hearing and a Tax Asking Hearing. The roll was called by Chairperson Nelson at 7:00 P.M. with members Alford, Bernt, Black, Boettcher, Higgins, and Nelson present. This meeting is being conducted in compliance with the NE Open Meetings Law 87.107 to 84.114. A copy of this law is posted in the meeting room.

Alford moved, "That the agenda for this meeting, all items of which were placed on it at least 24 hours prior to the meeting time, as provided by statute, be accepted as presented," seconded by Bernt. RCV. Yeas-6. Nays-0. Carried 6-0.

The meeting was adjourned at 7:01 P.M.. by Chairperson Nelson.

Higgins moved, "To open the Budget Hearing at 7:02 P.M.," seconded by Black. RCV. Yeas-6. Nays-0. Carried 6-0.

Roll Call: Alford, Bernt, Black, Boettcher, Higgins, and Nelson present.

This meeting is being conducted in compliance with the NE Open Meetings Law 87.107 to 84.114. A copy of this law is posted in the meeting room.

Mr. Thompson discussed the budget documents that were presented, including information on inability to transfer funds between levy accounts and benefits of the Special Building Funds per CPA . Discussion was had on the Special Building Fund and how these funds could be utilized and what they have been utilized for in previous years.

Boettcher moved, "To close the budget hearing at 7:19 P.M.," seconded by Alford. RCV. Yeas-6. Nays-0. Carried 6-0.

Higgins moved, "To open the Tax Request Hearing at 7:20 P.M.," seconded by Bernt. RCV. Yeas-6. Nays-0. Carried 6-0.

Roll Call: Alford, Bernt, Black, Boettcher, Higgins, and Nelson present.

This meeting is being conducted in compliance with the NE Open Meetings Law 87.107 to 84.114. A copy of this

law is posted in the meeting room.

Mr. Thompson discussed information on the tax request and discussion amongst the board continued on the use of the General and Special Building Funds.

Boettcher moved, "To close the Tax Request Hearing at 7:26 P.M.," seconded by Alford. RCV. Yeas-6. Nays-0. Carried 6-0.

The Special Board Meeting was called to order by President Nelson at 7:27 P.M.. With Alford, Bernt, Black, Boettcher, Higgins, and Nelson present.

Alford moved, "That the agenda for this meeting, all items of which were placed on it at least 24 hours prior to the meeting time, as provided by statute, be accepted as presented," seconded by Boettcher. RCV. Yeas-6. Nays-0. Carried 6-0.

Alford moved, "To approve the 2026-2027 Budget as proposed," seconded by Higgins. RCV. Yeas-5. Nays-0. Abstained-1-Black. Carried 5-0-1.

Alford moved, "To approve the Tax Request Resolution as proposed," seconded by Higgins. RCV. Yeas-5. Nays-1-Black. Carried 5-1.

The meeting was adjourned by Chairperson Nelson at 7:36 P.M..

The agenda shall be available during normal business hours on the first Monday of the month. The next Regular Board Meeting will be held on October 12, 2026 at the Spencer facility at 7:00 P.M..

Secretary,

Tanner Black