



Annual Budget Hearing

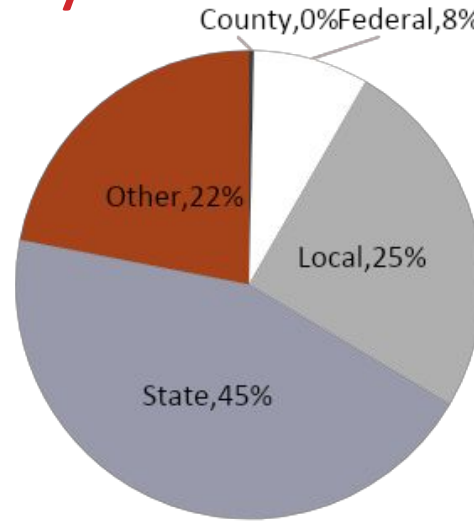
September 8, 2025

2025-26 Budget at a Glance

- Continue to Align our Budget with our Strategic Plan
 - Recruit & Retain
 - Mental Health & Wellbeing
 - Facilities
 - Safety & Security
 - Student Engagement & Achievement
- Revenue Changes to the General Fund Budget
 - State Aid increase of \$92K
 - Property Tax Revenue decrease of \$34K
- Expenditure Changes to the General Fund Budget
 - Negotiated increase of \$1.32M
 - Reduction of \$1.3M in historic expenditures
 - School Based Mental Health Grant, \$6.3M, amortized over 5 years, will be on Year 4 in Jan 2026
 - Complete Phase III of Westmoor Elementary Modernization
 - Annual contribution to depreciation for ongoing maintenance

Scottsbluff Public Schools

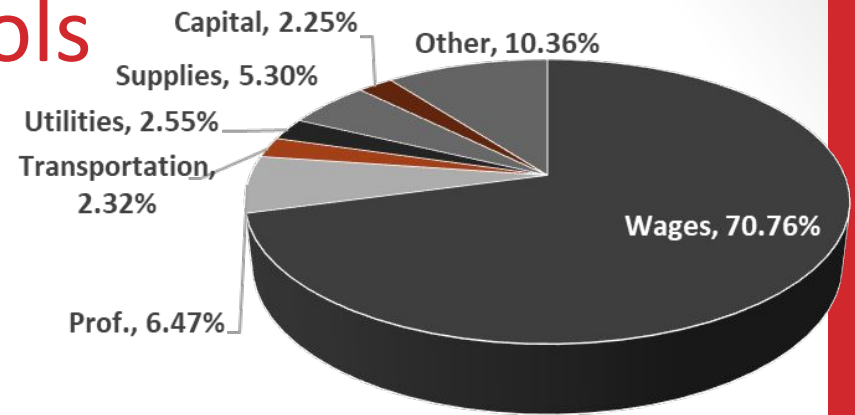
Where the Money Comes From



	2025-26	2025-26 % of Total Budget	2024-25	2024-25 % of Total Budget
County	\$200,000	0.34%	\$200,000	0.33%
Federal	\$4,747,759	8.01%	\$6,036,000	10.09%
Local	\$14,913,407	25.16%	\$14,956,343	25.01%
State	\$26,404,296	44.55%	\$25,255,288	42.22%
Other (emergency carryover fund)	\$13,000,728	21.94%	\$13,364,398	22.34%

Scottsbluff Public Schools

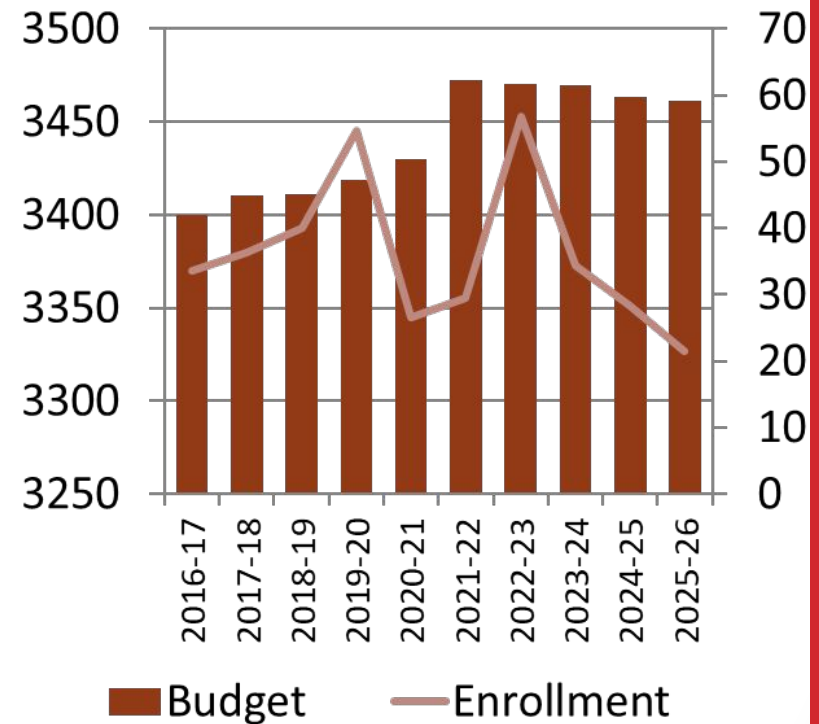
Where the Money Goes



	2025-26	2025-26 % of Total Budget	2024-25	2024-25 % of Total Budget
Wages & Benefits	\$41,935,237	70.76%	\$41,686,172	69.70%
Professional Services (repairs & maint., contracted student services, legal, professional dev., etc.)	\$3,834,775	6.47%	\$3,834,775	6.41%
Transportation (contracted & fuel)	\$1,373,582	2.32%	\$1,333,575	2.23%
Utilities (gas electric, etc.)	\$1,510,938	2.55%	\$1,510,938	2.53%
Supplies (school based instructional materials)	\$3,138,678	5.30%	\$3,122,813	5.22%
Capital (Chromebook initiative, textbook adoptions, facility maintenance)	\$1,331,720	2.25%	\$1,331,720	2.23%
Other (emergency carryover)	\$6,141,260	10.36%	\$6,992,036	11.69%

Historic Operating Budget

Year	Budget	% Change
2025-26	59,266,190	-0.91%
2024-25	59,812,029	-2.85%
2023-24	61,570,702	-0.06%*
2022-23	61,608,634	-0.89%*
2021-22	62,160,496	23.47%*
2020-21	50,343,256	6.66%*
2019-20	47,198,186	4.67%
2018-19	45,091,773	0.31%
2017-18	44,953,606	7.05%
2016-17	41,992,036	6.59%



Fund: 2, 3, & 4

Year	Building Fund 2	Building % Change	Nutrition Services Fund 3	Nutrition Services % Change	QCPUF Fund 4	QCPUF % Change
2025-26	4,240,007	-21.28%	3,402,108	5.64%	1,268,294	23.63%
2024-25	5,386,395	1.90%	3,220,475	3.87%	1,025,851	-16.00%
2023-24	5,285,942	57.06%	3,100,453	4.93%	1,221,206	25.98%
2022-23	3,365,487	26.42%	2,954,623	16.93%	969,297	-61.61%
2021-22	2,662,085	11.11%	2,526,825	0.19%	2,498,857	5.42%
2020-21	2,395,954	-0.68%	2,521,985	-3.55%	2,363,523	9.16%
2019-20	2,412,273	13.77%	2,614,864	8.10%	2,165,139	11.81%
2018-19	2,120,334	-71.09%	2,380,731	11.83%	1,936,467	29.99%
2017-18	7,334,147	-59.43%	2,128,761	1.13%	1,490,361	27.35%
2016-17	18,079,910	-23.92%	2,105,000	4.99%	1,170,212	-72.04%

Fund: 5, 6, & 7

Year	Activities Fund 5	Activities % Change	Depreciation Fund 6	Depreciation % Change	Student Fee Fund 7	Student Fee % Change
2025-26	1,500,000	7.14%	3,626,219	-23.68%	52,000	0.00%
2024-25	1,400,000	-22.22%	4,751,210	-1.03%	52,000	4.00%
2023-24	1,800,000	0.00%	4,800,566	4.31%	50,000	0.00%
2022-23	1,800,000	0.00%	4,602,080	4.32%	50,000	0.00%
2021-22	1,800,000	0.00%	4,411,525	5.93%	50,000	0.00%
2020-21	1,800,000	0.00%	4,164,380	31.57%	50,000	0.00%
2019-20	1,800,000	-7.70%	3,165,083	13.55%	50,000	0.00%
2018-19	1,950,000	0.00%	2,787,335	-19.97%	50,000	233.00%
2017-18	1,950,000	30.00%	3,483,130	139.80%	15,000	0.00%
2016-17	1,500,000	0.00%	1,452,519	-49.95%	15,000	0.00%

Fund: 8, 9, & 10

Year	Employee Benefit Fund 8	Employee Benefit % Change	Cooperative Fund 9	Cooperative % Change	Bond Fund 10	Bond % Change
2025-26	350,000	0.00%	300,000	0.00%	5,311,087	14.28%
2024-25	350,000	-30.00%	300,000	-37.50%	4,647,320	-32.90%
2023-24	500,000	0.00%	480,000	0.00%	6,926,257	23.74%
2022-23	500,000	0.00%	480,000	0.00%	5,405,443	14.38%
2021-22	500,000	0.00%	480,000	0.00%	4,725,703	4.23%
2020-21	500,000	0.00%	480,000	0.00%	4,533,744	14.29%
2019-20	500,000	0.00%	480,000	0.00%	3,958,594	-0.35%
2018-19	500,000	0.00%	480,000	0.00%	3,972,379	0.04%
2017-18	500,000	-14.53%	480,000	140.00%	3,970,559	-3.17%
2016-17	585,000	6.36%	200,000	0.00%	3,848,691	7.43%

Budget

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Scottsbluff Public Schools (79-0032) in Scotts Bluff 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 8th day of September, 2025 at 6:00 o'clock, p.m., at the Board Room at Scottsbluff High School 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	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ 52,000,556.00	\$ 52,568,474.00	\$ 59,266,190.00	\$ 4,732,753.00	\$ 51,624,036.00	\$ 12,499,906.00
Depreciation	\$ 1,680,061.00	\$ 3,152,567.00	\$ 3,626,219.00		\$ 3,626,219.00	
Employee Benefit	\$ 295,729.00	\$ 290,000.00	\$ 350,000.00	\$ -	\$ 350,000.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 987,445.00	\$ 1,002,521.00	\$ 1,500,000.00	\$ -	\$ 1,500,000.00	
School Nutrition	\$ 2,229,875.00	\$ 2,094,309.00	\$ 3,402,108.00	\$ 650,000.00	\$ 4,052,108.00	
Bond	\$ 4,892,648.00	\$ 2,666,770.00	\$ 5,311,087.00	\$ 2,000,000.00	\$ 4,374,357.00	\$ 2,966,394.00
Special Building	\$ 1,763,800.00	\$ 3,879,968.00	\$ 4,240,007.00		\$ 2,320,007.00	\$ 1,939,394.00
Qualified Capital Purpose Undertaking	\$ 723,512.00	\$ 513,217.00	\$ 1,268,294.00	\$ -	\$ 638,994.00	\$ 635,657.00
Cooperative	\$ 174,824.00	\$ 162,050.00	\$ 300,000.00	\$ -	\$ 300,000.00	
Student Fee	\$ 47,497.00	\$ 23,567.00	\$ 52,000.00	\$ -	\$ 52,000.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 64,795,947.00	\$ 66,353,443.00	\$ 79,315,905.00	\$ 7,382,753.00	\$ 68,837,721.00	\$ 18,041,351.00

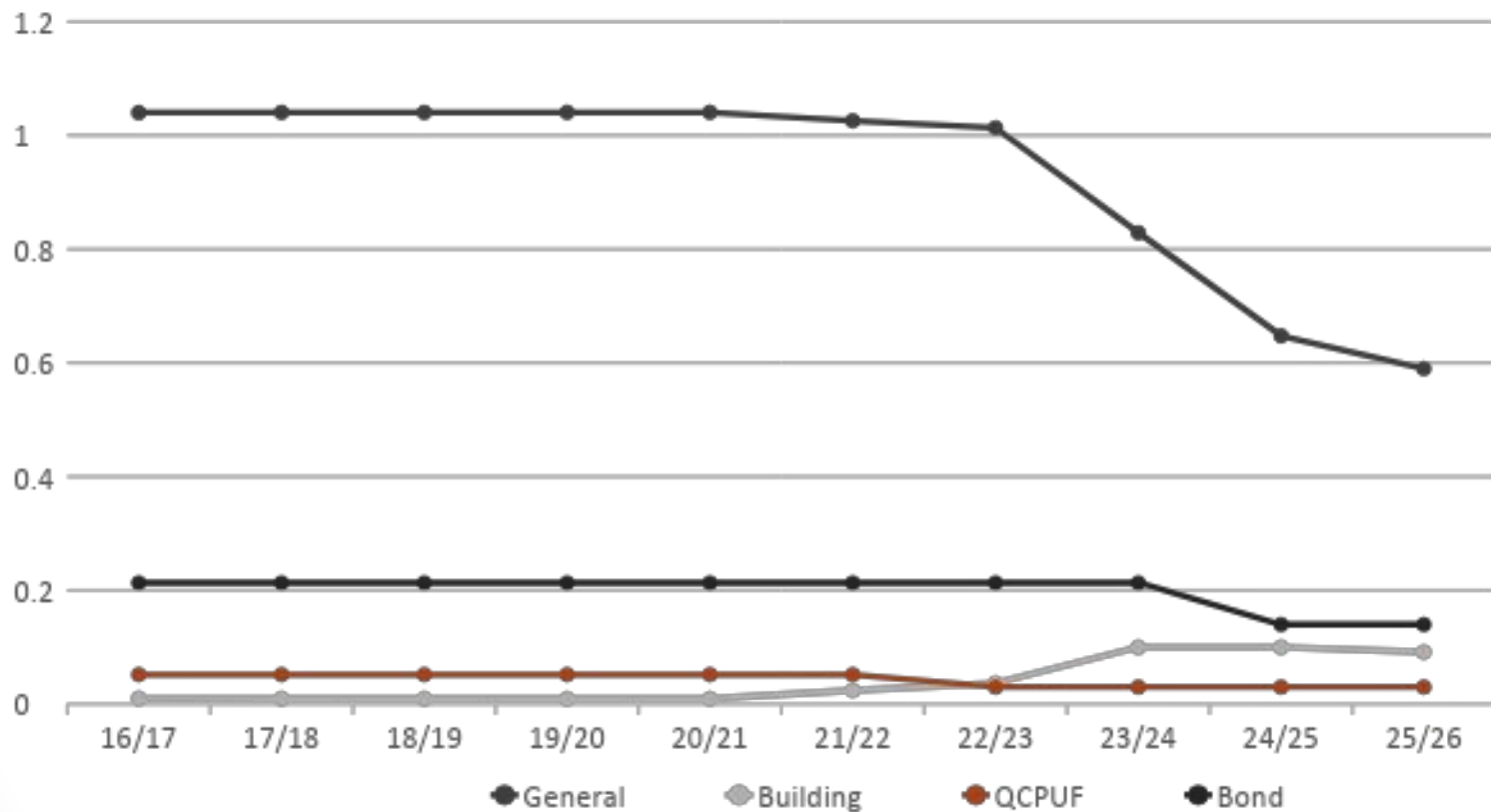
	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 2,966,394.00	\$ 15,074,957.00	\$ 18,041,351.00



Annual Tax Request Hearing

September 8, 2025

Scottsbluff Public Schools Tax Levy History per Fund



Valuation History

Year	Scotts Bluff County	Morrill County	Total Dollar Amount	% Increase
2025/26	2,117,477,732	1,371,720	\$2,118,849,452	9.49
2024/25	1,933,841,285	1,297,820	\$1,935,139,105	5.04
2023/24	1,841,162,695	1,184,710	\$1,842,347,405	9.52
2022/23	1,681,393,654	731,360	\$1,682,125,014	3.69
2021/22	1,621,496,803	733,632	\$1,622,230,435	2.45
2020/21	1,582,623,961	736,562	\$1,583,360,523	0.86
2019/20	1,569,080,931	777,582	\$1,569,858,513	2.10
2018/19	1,536,773,424	782,917	\$1,537,556,341	1.33
2017/18	1,516,537,369	775,007	\$1,517,312,376	8.41
2016/17	1,398,820,294	777,414	\$1,399,597,708	1.94

State Aid

Year	Formula Students	State Aid	Change from Prior Year
2025-26	3,228.80	\$18,426,446	+92,002
2024-25	3,247.68	\$18,334,444	-262,829
2023-24	3,315.77	\$18,597,273	+2,167,546
2022-23	3,254.33	\$16,429,727	-349,100
2021-22	3,265.84	\$16,778,827	-29,104
2020-21	3,441.99	\$16,807,931	+594,751
2019-20	3,298.01	\$16,213,180	+1,864,124
2018-19	3,319.71	\$14,349,056	-590,390
2017-18	3,305.64	\$14,936,446	+500,332
2016-17	3,193.09	\$14,436,114	+1,983,673

Scottsbluff Public Schools

Tax Request - Levy

Fund	2024/25	2025/26	Difference
General Fund	0.6477	0.5899	-0.0578
Special Building	0.1000	0.0915	-0.0085
Bond	0.1400	0.1400	0.0000
QCPUF	0.0300	0.0300	0.000
Total	0.9177	0.8514	-0.0663

Scottsbluff Public Schools

Tax Request - Dollars

Fund	2024/25	2025/26	Difference
General Fund	12,533,680	12,499,906	-33,774
Special Building	1,935,131	1,939,394	4,263
Bond	2,709,192	2,966,394	257,202
QCPUF	580,545	635,657	55,112
Total	17,758,548	18,041,351	282,803

Tax Fact Summary

- Tax Levy / \$100 assessed value – 85.14¢
 - General Fund – 0.5899
 - Building Fund – 0.0915
 - Bond Fund – 0.1400
 - QCPUF Fund – 0.0300
- Taxes / \$100,000 home - \$851
- District assessed valuation - \$2,118,849,452

Tax Request

Notice of Special Hearing To Set Final Tax Request

Scottsbluff Public Schools (79-0032) in Scotts Bluff 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 8th day of, September 2025 at the conclusion of the Budget Hearing, at the Board Room at Scottsbluff High School 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	1,935,139,105	2,118,849,452	9%

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	59,812,029.00	12,533,680.00	0.647689	0.591532	59,266,190.00	12,499,906.00	0.589938	-9%	-1%
Bond Fund(s) K - 12	4,647,320.00	2,709,192.00	0.140000	0.127861	5,311,087.00	2,966,394.00	0.140000	0%	14%
Special Building Fund	5,386,395.00	1,935,131.00	0.100000	0.091329	4,240,007.00	1,939,394.00	0.091531	-8%	-21%
Qualified Capital Purpose Undertaking Fund K - 12	1,025,851.00	580,545.00	0.030000	0.027399	1,268,294.00	635,657.00	0.030000	0%	24%
Total	70,871,595.00	17,758,548.00	0.917688	0.838121	70,085,578.00	18,041,351.00	0.851469	-7%	-1%