



Annual Budget Hearing

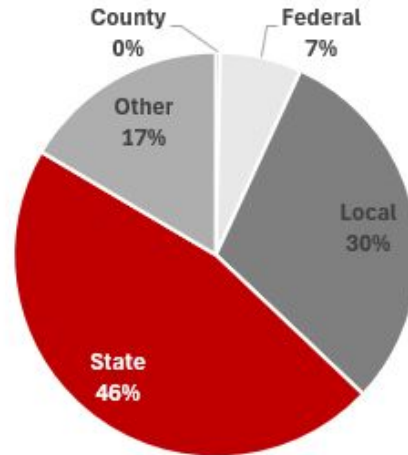
September 28, 2026

2026-27 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 \$263K
 - Property Tax Revenue increase of \$2.3M
- Expenditure Changes to the General Fund Budget
 - Negotiated increase of \$1.23M
 - Reduction of \$1.1M in historic expenditures
 - School Based Mental Health Grant, \$6.3M, amortized over 5 years, will be on Year 5 in Jan 2027
 - Annual contribution to depreciation for ongoing maintenance and projects identified within the Facilities Condition Assessment

Scottsbluff Public Schools

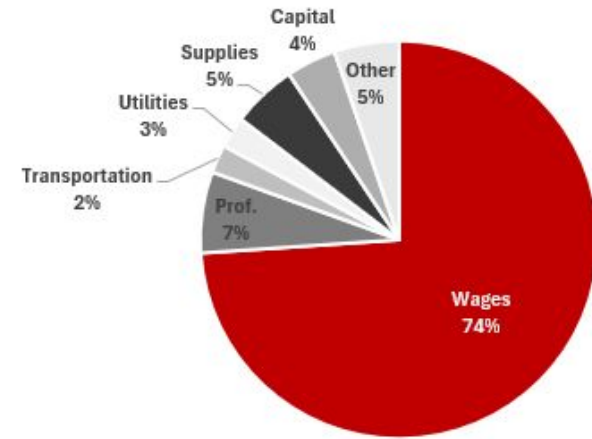
Where the Money Comes From



	2026-27	2026-27 % of Total Budget	2025-26	2025-26 % of Total Budget
County	\$200,000	0.34%	\$200,000	0.34%
Federal	\$3,795,721	6.53%	\$4,747,759	8.01%
Local	\$17,544,965	30.18%	\$14,913,407	25.16%
State	\$26,997,234	46.43%	\$26,404,296	44.55%
Other (emergency carryover fund)	\$9,604,326	16.52%	\$13,000,728	21.94%

Scottsbluff Public Schools

Where the Money Goes



	2026-27	2026-27 % of Total Budget	2025-26	2025-26 % of Total Budget
Wages & Benefits	\$42,981,685	73.93%	\$41,935,237	70.76%
Professional Services (repairs & maint., contracted student services, legal, professional dev., etc.)	\$3,838,678	6.60%	\$3,834,775	6.47%
Transportation (contracted & fuel)	\$1,332,440	2.29%	\$1,373,582	2.32%
Utilities (gas electric, etc.)	\$1,484,163	2.55%	\$1,510,938	2.55%
Supplies (school based instructional materials)	\$3,068,242	5.28%	\$3,138,678	5.30%
Capital (Chromebook initiative, textbook adoptions, facility maintenance)	\$2,368,242	4.07%	\$1,331,720	2.25%
Other (emergency carryover)	\$3,068,796	5.28%	\$6,141,260	10.36%

General Fund - Historic Operating Budget

Year	Budget	% Change
2026-27	58,142,246	-1.90%
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%

Fund: 2, 3, & 4

Year	Building Fund 2	Building % Change	Nutrition Services Fund 3	Nutrition Services % Change	QCPUF Fund 4	QCPUF % Change
2026-27	4,659,987	9.90%	3,609,030	6.08%	1,546,700	21.95%
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%

Fund: 5, 6, & 7

Year	Activities Fund 5	Activities % Change	Depreciation Fund 6	Depreciation % Change	Student Fee Fund 7	Student Fee % Change
2026-27	1,500,000	0.00%	3,041,696	-16.12%	52,000	0.00%
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%

Fund: 8, 9, & 10

Year	Employee Benefit Fund 8	Employee Benefit % Change	Cooperative Fund 9	Cooperative % Change	Bond Fund 10	Bond % Change
2026-27	350,000	0.00%	300,000	0.00%	6,116,718	15.17%
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%

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 28th day of September, 2026 at 5:00 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	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2024-2025 (1)	2025-2026 (2)	2026-2027 (3)		(5)	(7)
General	\$ 53,672,115.00	\$ 49,475,572.00	\$ 58,142,246.00	\$ 5,819,772.00	\$ 49,343,253.00	\$ 14,766,429.00
Depreciation	\$ 3,925,901.00	\$ 970,807.00	\$ 3,041,696.00		\$ 3,041,696.00	
Employee Benefit	\$ 282,892.00	\$ 283,525.00	\$ 350,000.00	\$ -	\$ 350,000.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 995,089.00	\$ 1,111,944.00	\$ 1,500,000.00	\$ -	\$ 1,500,000.00	
School Nutrition	\$ 2,093,262.00	\$ 2,225,154.00	\$ 3,609,030.00	\$ 650,000.00	\$ 4,259,030.00	
Bond	\$ 2,666,770.00	\$ 2,631,170.00	\$ 6,116,718.00	\$ 2,000,000.00	\$ 5,049,168.00	\$ 3,098,535.00
Special Building	\$ 4,139,513.00	\$ 1,810,398.00	\$ 4,659,987.00		\$ 2,468,880.00	\$ 2,213,239.00
Qualified Capital Purpose Undertaking	\$ 513,217.00	\$ 443,829.00	\$ 1,546,700.00	\$ -	\$ 889,360.00	\$ 663,980.00
Cooperative	\$ 161,296.00	\$ -	\$ 300,000.00	\$ -	\$ 300,000.00	
Student Fee	\$ 24,045.00	\$ 6,230.00	\$ 52,000.00	\$ 20,000.00	\$ 72,000.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 68,474,100.00	\$ 58,958,629.00	\$ 79,318,377.00	\$ 8,489,772.00	\$ 67,273,387.00	\$ 20,742,183.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 3,098,535.00	\$ 17,643,648.00	\$ 20,742,183.00



Annual Tax Request Hearing

September 28, 2026

Valuation & Tax Asking History

Year	Scotts Bluff County	Morrill County	Total Dollar Amount	% Increase	Levy	Tax Asking
2026/27	2,211,925,437	1,315,025	\$2,213,240,462	4.45	0.9372	20,742,183
2025/26	2,117,477,732	1,371,720	\$2,118,849,452	9.49	0.8514	18,041,351
2024/25	1,933,841,285	1,297,820	\$1,935,139,105	5.04	0.9177	17,758,548
2023/24	1,841,162,695	1,184,710	\$1,842,347,405	9.52	1.1722	21,596,503
2022/23	1,681,393,654	731,360	\$1,682,125,014	3.69	1.2933	21,755,666
2021/22	1,621,496,803	733,632	\$1,622,230,435	2.45	1.3153	21,336,686
2020/21	1,582,623,961	736,562	\$1,583,360,523	0.86	1.3153	20,825,449
2019/20	1,569,080,931	777,582	\$1,569,858,513	2.10	1.3153	20,647,859
2018/19	1,536,773,424	782,917	\$1,537,556,341	1.33	1.3153	20,223,112
2017/18	1,516,537,369	775,007	\$1,517,312,376	8.41	1.3153	19,956,817

State Aid

Year	Formula Students	State Aid	Change from Prior Year
2026-27	3,163.01	\$18,689,234	+262,788
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

Scottsbluff Public Schools

Tax Request - Levy

Fund	2025/26	2026/27	Difference
General Fund	0.5899	0.6672	0.0773
Special Building	0.0915	0.1000	0.0085
Bond	0.1400	0.1400	0.0000
QCPUF	0.0300	0.0300	0.0000
Total	0.8514	0.9372	0.0858

Scottsbluff Public Schools

Tax Request - Dollars

Fund	2025/26	2026/27	Difference
General Fund	12,499,906	14,766,429	2,266,523
Special Building	1,939,394	2,213,239	273,845
Bond	2,966,394	3,098,535	132,141
QCPUF	635,657	663,980	28,323
Total	18,041,351	20,742,183	2,700,832

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 28th day of, September 2026 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.

	2025-2026	2026-2027	Change
Property Valuations	2,118,849,452	2,213,240,462	4%

2025-2026 Budget Information

2026-2027 Budget Information

Fund	2025-2026 Operating Budget	2025-2026 Property Tax Request	2025 Tax Rate	Property Tax Rate (2025-2026 Request Divided By 2026 Valuation)	2026-2027 Operating Budget	2026-2027 Proposed Property Tax Request	Proposed 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	59,266,190.00	12,499,906.00	0.589938	0.564778	58,142,246.00	14,766,429.00	0.667186	13%	-2%
Bond Fund(s) K - 12	5,311,087.00	2,966,394.00	0.140000	0.134029	6,116,718.00	3,098,535.00	0.140000	0%	15%
Special Building Fund	4,240,007.00	1,939,394.00	0.091531	0.087627	4,659,987.00	2,213,239.00	0.100000	9%	10%
Qualified Capital Purpose Undertaking Fund K - 12	1,268,294.00	635,657.00	0.030000	0.028721	1,546,700.00	663,980.00	0.030000	0%	22%
Total	70,085,578.00	18,041,351.00	0.851469	0.815155	70,465,651.00	20,742,183.00	0.937186	10%	1%