

BUDGET FORUM

April 2026



SCOTTSBLUFF

PUBLIC SCHOOLS

EVERY CHILD, EVERY DAY

2026-2027 Budget Priorities



Continue to align budget priorities with SBPS Mission, Vision, and Core Values



Execute the 2023-2028 Strategic Plan



Be mindful of the impact on Scottsbluff Public Schools taxpayers



Maintain financial cash reserves in accordance with Nebraska State Statute



Seek to propose a balanced budget



STRATEGIC PRIORITIES 2023-2028

MISSION: EVERY CHILD, EVERY DAY!

VISION:
To provide a safe and engaging learning environment that will empower our students of today to successfully meet the challenges of tomorrow.



STUDENT ENGAGEMENT & ACHIEVEMENT

Scottsbluff Public Schools Commits to Providing Opportunities that Maximize Student Engagement and Achievement.



SAFETY AND SECURITY

Scottsbluff Public Schools Commits to Providing a Safe and Secure Environment for Students and Staff.



FACILITIES

In Alignment with District Priorities, Scottsbluff Public Schools will Invest in Upgraded Facilities and Infrastructure.



MENTAL HEALTH AND WELLBEING

Scottsbluff Public Schools will Invest in the Mental Health and Wellbeing of Our Students and Staff through Proactive Wellness Efforts and Behavior Interventions.



RECRUIT AND RETAIN

Scottsbluff Public Schools Commits to Attracting, Developing, and Retaining Highly Qualified Staff.



ENROLLMENT 2025-26

Grade	As of 3/6/26
PRE-K	213
K	188
1	212
2	214
3	233
4	222
5	216
6	274
7	243
8	238
9	257
10	264
11	213
12	211
ReConnect	60.5
TOTAL	3258.5

ENROLLMENT TREND FOR STATE AID

Year	Formula Students	Increase (Decrease)
2025/26	3,163.01	(65.79)
2024/25	3,228.80	(18.88)
2023/24	3,247.68	(68.09)
2022/23	3,315.77	61.44
2021/22	3,254.33	(11.51)
2020/21	3,265.84	(76.15)
2019/20	3,341.99	43.98
2018/19	3,298.01	(21.70)
2017/18	3,319.71	14.07
2016/17	3,305.64	112.55



Regional K-12 Enrollment Trends

Data collected by ESU 13

REGIONAL K-12 ENROLLMENT TRENDS

District	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	% Change Last 10 Years	% Change Last 6 Years	% Change Last 3 Years
Alliance	1397	1321	1314	1362	1303	1301	1279	1280	1222	1181	-15.46%	-9.36%	-7.73%
Gering	1909	1831	1825	1791	1737	1756	1767	1755	1721	1715	-10.16%	-1.27%	-2.28%
Minatare	198	191	182	171	158	148	143	132	133	137	-30.81%	-13.29%	3.79%
Mitchell	618	632	671	659	594	587	569	554	606	605	-2.10%	1.85%	9.21%
Morrill	348	356	360	347	352	335	295	279	238	235	-32.47%	-33.24%	-15.77%
Scottsbluff	3289	3312	3268	3315	3236	3220	3268	3203	3179	3103	-5.66%	-4.11%	-3.12%
TOTAL CHANGE											-10.09%	-5.47%	-3.15%

Taxing Funds

General Fund

Finances all services rendered by the district including instructional, operations, & maintenance. Revenues come from property taxes, state aid, federal grants, and other local sources. Subject to the \$1.05 levy and the School District Property Tax Limitation Act.

Building Fund

Finances acquisition of land, site, & building improvements. Subject to the \$1.05 levy (maximum of 14¢ with Board approval or 17.5¢ with voter approval) and the School District Property Tax Limitation Act.

Bond Fund

Records tax receipts, investment interest, and the payment of bond principal, interest, and other related costs. In 2026-2027, we'll have \$2.1M in bond principal and \$521K in bond interest.

QCPUF Fund

Established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in school buildings, modifications for life safety code violations, life safety hazards, school safety infrastructure concerns, or mold. The maximum tax levy is 3¢.



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Other Non-Taxing Funds

Activities

Accounts for revenues and expenses for student organizations, interschool athletics, and other self-supporting (or partially self-supporting school activities).

Depreciation

Used to reserve monies from the General Fund to facilitate eventual purchases of costly capital outlays.

Employee Benefit

Funds for the benefit of school district employees (unemployment, health insurance deductibles, etc.).

School Nutrition

Records all financial activities of all USDA Nutrition Programs operated by the District.

Student Fee

Fees collected for participation in extracurricular activities or other educational fees (such as computer device coverage and repairs).

Cooperative

Used for any cooperative activity between one or more public agencies.



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Strategic Priority #1 - Recruit & Retain

	2023-24	2024-25	2025-26	2026-27**
Starting Teacher Salary* (BA+00, Year 3)	\$53,730	\$54,864	\$55,986	\$57,294
Average Teacher Salary*	\$73,828	\$76,694	\$79,658	\$82,024
Highest Teacher Salary*	\$97,605	\$99,909	\$102,190	\$104,848

*Includes \$11,220 stipend

**Estimated amount based on 2025-26 staff

In 2024-25, personnel costs accounted for 76.79% of actual General Fund expenditures.

In 2025-26, we have 260 certified staff members (teachers and specialists) out of approximately 570 employees.

Scottsbluff Public Schools - Expenditure Cost Per Pupil FY 24-25 = \$16,508

Nebraska State Average - Expenditure Cost Per Pupil FY 24-25 = \$17,665

How the School District Property Tax Limitation Act (LB 243) Works

Growth Cap

LB243 creates a ceiling where revenues in the General and Building funds cannot exceed 3%.



Valuation

9.49% increase in 2025-26



As valuation increases, income cannot exceed the cap so the levy must be reduced in order to stay within the 3% growth allowance.

What Funding Sources are included in the cap?

Non Property Tax Revenue

State Aid

Special Education Reimbursement

Local Property Tax

Revenue



If a funding source decreases, the property tax levy can increase in order to maintain revenue up to the cap.

Budgeting

With a limit to how much revenue can be brought in, school districts must cut expenses in order to maintain a balanced budget. Examples of expenses that can increase that are beyond the Districts control include:

Expenses

- Negotiated Compensation (approximately 70% of the District's budget)
- Insurance
- Utilities
- Transportation
- Supplies and Materials

School District Property Tax Limitation Act

- Established a Certified Property Tax Authority for the General and Building Fund
 - School District revenues are capped at 3% annual growth plus growth for Membership, LEP, & Poverty
 - For 2026-27, SBPS is allowed a 3% growth*
- 2026-27 Revenue Cap between General & Building Fund is \$45,048,278*
 - 24-25 Non Property Tax Revenue - \$4.9M
 - 25-26 SPED Reimbursement* - \$6.8M
 - 26-27 TEEOSA - \$18.7M
 - Remaining amount is our 26-27 Property Tax Authority* - \$14.6M

*Estimated based on NDE's model released 3.18.26

Property Tax Valuations



Year	Valuation	% Increase	Levy	Tax Asking
2025/26	2,118,849,452	9.49	0.8514	18,041,351
2024/25	1,935,139,105	5.04	0.9177	17,758,548
2023/24	1,842,347,405	9.52	1.1722	21,596,503
2022/23	1,681,393,654	3.69	1.2933	21,755,666
2021/22	1,622,230,435	2.45	1.3153	21,336,686
2020/21	1,583,350,523	0.86	1.3153	20,825,449
2019/20	1,569,858,513	2.10	1.3153	20,647,859
2018/19	1,537,556,341	1.33	1.3153	20,223,112
2017/18	1,517,312,376	8.41	1.3153	19,956,817
2016/17	1,399,597,708	1.94	1.3153	18,409,444

*Average valuation increase in the past 10 years is 4.48%. In the past five years it is 6.04%.



Significant Components of the 2026-2027 Budget



Revenue

- State Aid increase of \$263K
- Estimated Property Tax Revenue increase of \$183K

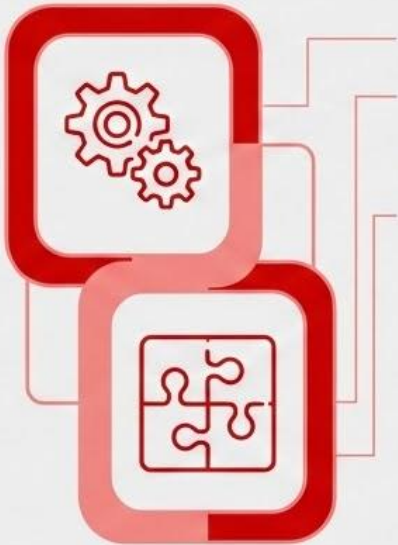
Expenditures

- Projected increase in salary & benefits of \$1.23M*
- Increase in transportation costs of 10.5% (still in conversations with First Student and Gering on the 2026-27 rates) which will result in a projected increase of \$115K*
- Projected budget reductions of \$1.1M. This is higher than January's figure as we were still working on certified negotiations.

Key Point

- In August, the Board could consider a resolution to approve an additional 5% of property tax authority. Approval requires a supermajority vote (70% or more) of the Board.

*Amount prior to any budget reductions



2026-2027 Budget Reductions



2026-2027 Budget Reductions	
Lake Minatare Closure**	\$750,000
Paraprofessionals (2 SHS, LH, & WE)	\$103,200
Westmoor Teacher	\$98,000
Reduction of Seats at Scottsbluff Plus	\$79,410
Administrator Reduction**	\$59,000
SHS Teacher FTE Reduction	\$49,000
Total	\$1,138,610

***Starting in the 2024-2025 school year, an administrator position was retained in the budget; however, the Lake Minatare Principal and Longfellow Assistant Principal position was fulfilled by one person. With the closure of Lake Minatare, we are able to reduce a full administrator FTE. The reduction is equally shared between the Lake Minatare Closure and Administrator Reduction lines.*

Future Planning



- 3.2.a - “Conduct a needs assessment of district facilities to create a short-term and long-term facility plan that meets the needs of students, staff, and community while maintaining the integrity of current and future programs.”
 - At the March Board meeting, the BOE approved a Facilities Condition Assessment to be completed by June
 - Information provided from the assessment will help guide future facility planning
- Monitoring the [School Financing Review Commission](#) - Tasked with studying and providing advisory recommendations in relation to school funding within Nebraska

THANK YOU!

Do you have any questions?

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www.sbps.net/budget



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