

Scottsbluff Board of Education Budget  
Hearing  
Monday, September 9, 2024 6:00 PM

Scottsbluff High School Board Meeting Room  
313 E 27th Street  
Scottsbluff, Nebraska 69361

## **Agenda**

1. Opening Procedures
  - 1.a. Call to Order
  - 1.b. Roll Call
  - 1.c. Excuse Absent Member(s)
2. Pledge of Allegiance
3. Open Meetings Law
4. Adopt Agenda
5. 2024-2025 Proposed Budget Public Hearing
6. Public Comment - A total of 120 minutes will be allotted (no more than 5 minutes per speaker).
7. Adjournment

# 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 9th day of September, 2024 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)
	2022-2023 (1)	2023-2024 (2)	2024-2025 (3)			
General	\$ 45,850,585.00	\$ 53,232,548.00	\$ 59,812,029.00	\$ 8,905,610.00	\$ 56,309,296.00	\$ 12,533,680.00
Depreciation	\$ 3,533,409.00	\$ 1,613,337.00	\$ 4,751,210.00		\$ 4,751,210.00	
Employee Benefit	\$ 260,445.00	\$ 274,905.00	\$ 350,000.00	-	\$ 350,000.00	
Contingency	-	-	-		-	
Activities	\$ 881,092.00	\$ 968,434.00	\$ 1,400,000.00	\$ 300,000.00	\$ 1,700,000.00	
School Nutrition	\$ 1,618,856.00	\$ 2,387,466.00	\$ 3,220,475.00	\$ 500,000.00	\$ 3,720,475.00	
Bond	\$ 2,899,143.00	\$ 4,892,649.00	\$ 4,647,320.00	\$ 2,000,000.00	\$ 3,965,220.00	\$ 2,709,192.00
Special Building	-	\$ 1,740,772.00	\$ 5,386,395.00		\$ 3,470,615.00	\$ 1,935,131.00
Qualified Capital Purpose Undertaking	\$ 597,915.00	\$ 794,971.00	\$ 1,025,851.00	-	\$ 451,111.00	\$ 580,545.00
Cooperative	\$ 200,432.00	\$ 176,892.00	\$ 300,000.00	-	\$ 300,000.00	
Student Fee	\$ 33,064.00	\$ 47,497.00	\$ 52,000.00	-	\$ 52,000.00	
	-	-	-	-	-	
<b>TOTALS</b>	<b>\$ 55,874,941.00</b>	<b>\$ 66,129,471.00</b>	<b>\$ 80,945,280.00</b>	<b>\$ 11,705,610.00</b>	<b>\$ 75,069,927.00</b>	<b>\$ 17,758,548.00</b>

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 2,709,192.00	\$ 15,049,356.00	\$ 17,758,548.00



# Annual Budget Hearing

September 9, 2024

# 2024-25 Budget at a Glance

- Revenue Changes to the General Fund Budget

  - State Aid decrease of \$263K

  - Property Tax Revenue decrease of \$2.7M

  - Increased Special Education reimbursement that went into effect in 2023-2024

- Expenditure Changes to the General Fund Budget

  - Negotiated Increase of \$1.12M

  - General Fund Reductions of \$1.8M

  - ESSER III & School Climate Transformation Grant are done

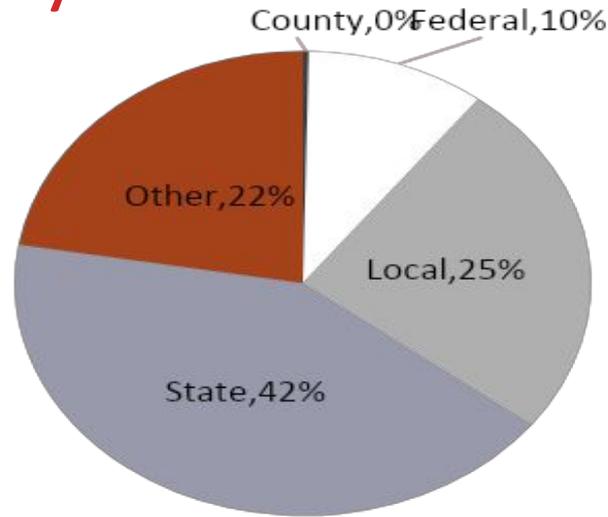
  - SBPS School Based Mental Health Grant, \$6.3M, amortized over 5 years, will be on Year 3 in Jan 2025

  - Continued plan of modernization of elementary buildings

  - Annual contribution to depreciation for ongoing maintenance

# Scottsbluff Public Schools

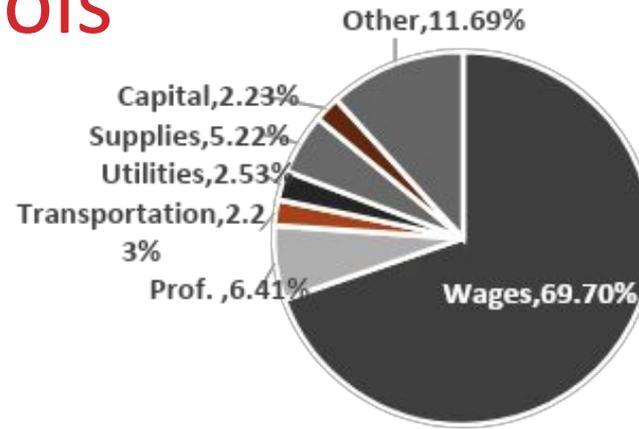
## Where the Money Comes From



	2024-25	2024-25 % of Total Budget	2023-24	2023-24 % of Total Budget
County	\$200,000	0.33%	\$200,000	0.32%
Federal	\$6,036,000	10.09%	\$9,668,137	15.70%
Local	\$14,956,343	25.01%	\$17,241,198	28.00%
State	\$25,255,288	42.22%	\$23,840,589	38.72%
Other (emergency carryover fund)	\$13,364,398	22.34%	\$10,620,778	17.25%

# Scottsbluff Public Schools

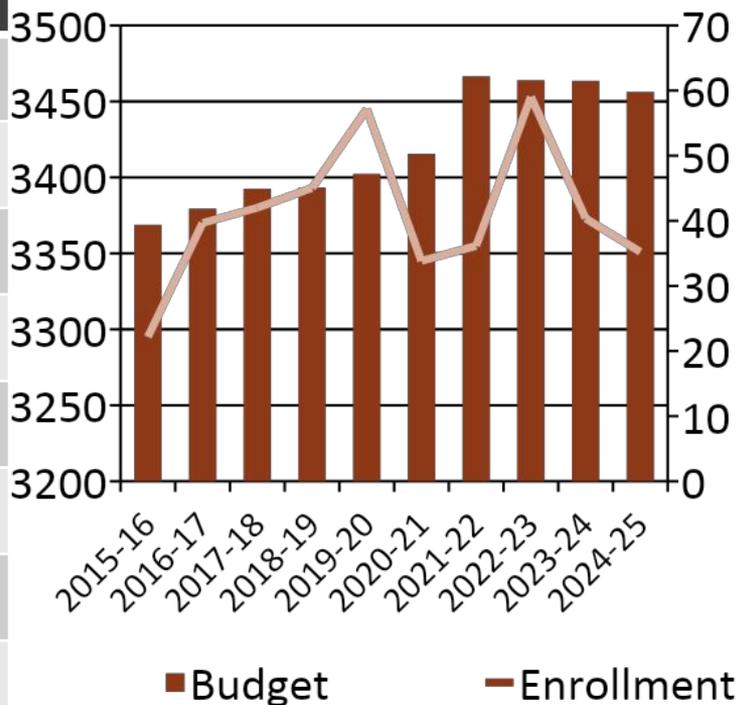
## Where the Money Goes



	2024-25	2024-25 % of Total Budget	2023-24	2023-24 % of Total Budget
Wages & Benefits	\$41,686,172	69.70%	\$41,209,876	66.93%
Professional Services <small>(repairs &amp; maint., contracted student services, legal, professional dev., etc.)</small>	\$3,834,775	6.41%	\$3,834,775	6.23%
Transportation <small>(contracted &amp; fuel)</small>	\$1,333,575	2.23%	\$1,287,615	2.09%
Utilities <small>(gas, electric, etc.)</small>	\$1,510,938	2.53%	\$1,330,938	2.16%
Supplies <small>(school based instructional materials)</small>	\$3,122,813	5.22%	\$4,760,616	7.73%
Capital <small>(Chromebook initiative, textbook adoptions, facility maintenance)</small>	\$1,331,720	2.23%	\$1,331,720	2.16%
Other <small>(emergency carryover)</small>	\$6,992,036	11.69%	\$7,815,162	12.69%

# Historic Operating Budget

Year	Budget	% Change
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%
2015-16	39,394,070	3.12%



# Fund: 2, 3, & 4

Year	Building Fund 2	Building % Change	Nutrition Services Fund 3	Nutrition Services % Change	QCPUF Fund 4	QCPUF % Change
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%
2015-16	23,763,492	1,403.66%	2,005,028	5.64%	4,185,536	-5.89%

# Fund: 5, 6, & 7

Year	Activities Fund 5	Activities % Change	Depreciation Fund 6	Depreciation % Change	Student Fee Fund 7	Student Fee % Change
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%
2015-16	1,500,000	30.43%	2,902,424	14.47%	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
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%
2015-16	550,000	10.00%	200,000	-20.00%	3,582,580	186.71%

# Budget

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Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 881,092.00	\$ 968,434.00	\$ 1,400,000.00	\$ 300,000.00	\$ 1,700,000.00	
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	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 55,874,941.00</b>	<b>\$ 66,129,471.00</b>	<b>\$ 80,945,280.00</b>	<b>\$ 11,705,610.00</b>	<b>\$ 75,069,927.00</b>	<b>\$ 17,758,548.00</b>

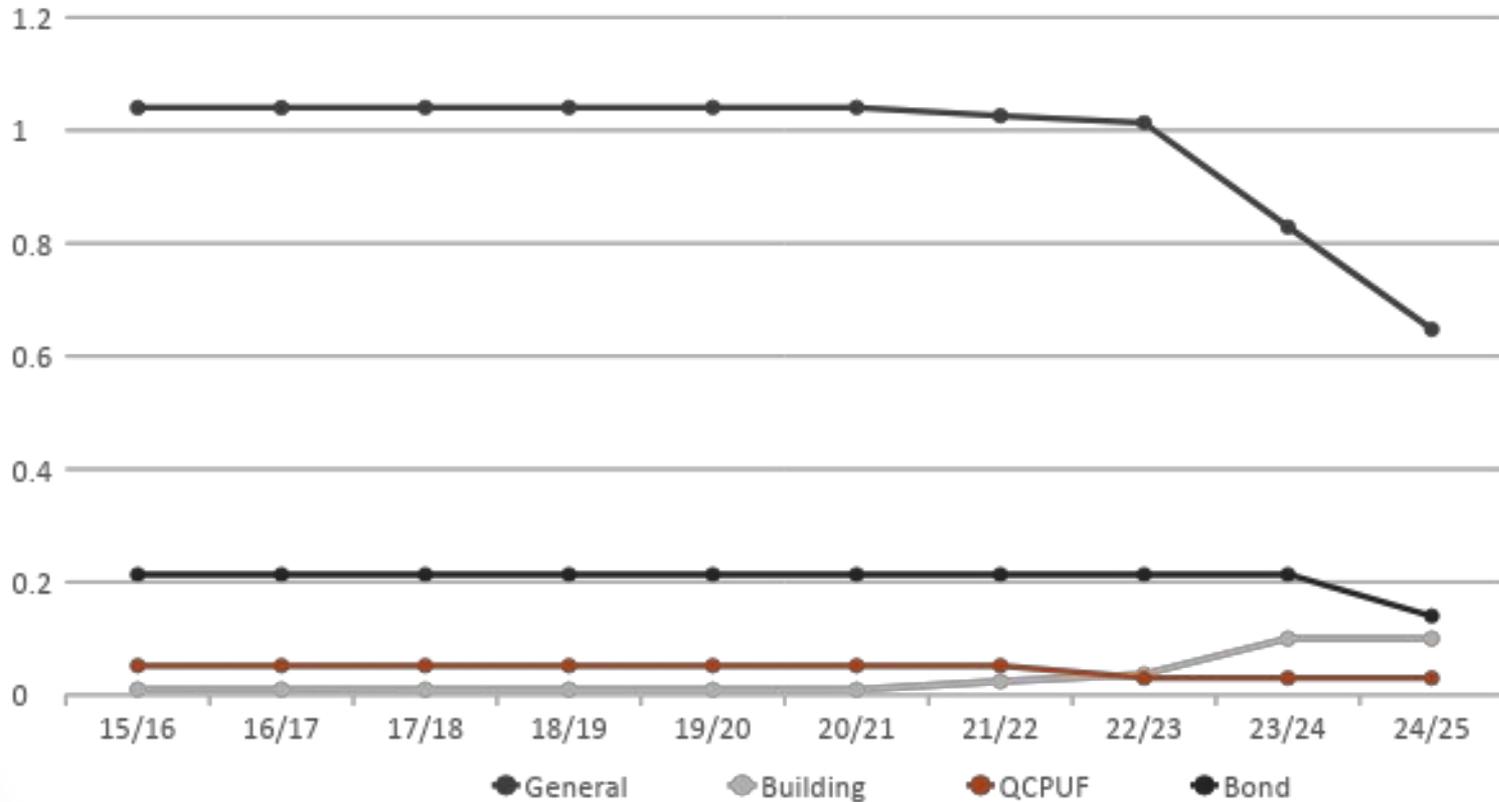
Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	\$ 2,709,192.00	\$ 15,049,356.00	\$ 17,758,548.00



# Annual Tax Request Hearing

September 9, 2024

# Scottsbluff Public Schools Tax Levy History per Fund



# Valuation History

Year	Scotts Bluff County	Morrill County	Total Dollar Amount	% Increase
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
2015/16	1,372,203,532	777,193	\$1,372,980,725	4.42

# State Aid

Year	Formula Students	State Aid	Change from Prior Year
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
2015-16	3,157.17	\$12,452,471	-62,524

# Scottsbluff Public Schools

## Tax Request - Levy

Fund	2023/24	2024/25	Difference
General Fund	0.8289	0.6477	-0.1812
Special Building	0.1000	0.1000	0.0000
Bond	0.2133	0.1400	-0.0733
QCPUF	0.0300	0.0300	0.0000
<b>Total</b>	<b>1.1722</b>	<b>0.9177</b>	<b>-0.2545</b>

Note: Statute limits the amount of combined Special Building and General Fund levy to 1.05.

# Scottsbluff Public Schools

## Tax Request - Dollars

<b>Fund</b>	<b>2023/24</b>	<b>2024/25</b>	<b>Difference</b>
<b>General Fund</b>	15,270,907	12,533,680	-2,737,227
<b>Special Building</b>	1,842,354	1,935,131	92,777
<b>Bond</b>	3,930,545	2,709,192	-1,221,353
<b>QCPUF</b>	552,697	580,545	27,848
<b>Total</b>	<b>21,596,503</b>	<b>17,758,548</b>	<b>-3,837,955</b>

# Tax Fact Summary

- Tax Levy / \$100 assessed value – 91.7689¢
  - General Fund – 0.6477
  - Building Fund – 0.1000
  - Bond Fund – 0.1400
  - QCPUF Fund – 0.0300
- Taxes / \$100,000 home - \$918
  - Savings of \$255 from previous year
- District assessed valuation - \$1,935,139,105

# 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 9th day of, September 2024 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.

	2023-2024	2024-2025	Change
Property Valuations	1,842,347,405	1,935,139,105	5%

### 2023-2024 Budget Information

### 2024-2025 Budget Information

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	61,570,702.00	15,270,907.00	0.828883	0.789137	59,812,029.00	12,533,680.00	0.647689	-22%	-3%
Bond Fund(s) K - 12	6,926,257.00	3,930,545.00	0.213344	0.203114	4,647,320.00	2,709,192.00	0.140000	-34%	-33%
Special Building Fund	5,285,942.00	1,842,354.00	0.100000	0.095205	5,386,395.00	1,935,131.00	0.100000	0%	2%
Qualified Capital Purpose Undertaking Fund K - 12	1,221,206.00	552,697.00	0.030000	0.028561	1,025,851.00	580,545.00	0.030000	0%	-16%
<b>Total</b>	<b>75,004,107.00</b>	<b>21,596,503.00</b>	<b>1.172228</b>	<b>1.116017</b>	<b>70,871,595.00</b>	<b>17,758,548.00</b>	<b>0.917689</b>	<b>-22%</b>	<b>-6%</b>