

**Scottsbluff Board of Education Budget Hearing**  
Monday, September 8, 2025 6:00 PM

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

Mark Lang: Present  
Beth Merrigan: Present  
Robert Polk: Present  
Scott Reisig: Present  
Tory Schwartz: Present  
Paul Snyder: Present

1. Opening Procedures

1.a. Call to Order

The Scottsbluff Public Schools Budget Hearing was called to order at 6:00 PM by Board President Scott Reisig.

1.b. Roll Call

1.c. Excuse Absent Member(s)

2. Pledge of Allegiance

3. Open Meetings Law

This meeting was held in accordance to the Open Meetings Act. Notice of this meeting was published in the Star-Herald on Tuesday, September 2, 2025 and on the Scottsbluff Public Schools website on Thursday, September 4, 2025.

4. Adopt Agenda

Motion to adopt the agenda Passed with a motion by Robert Polk and a second by Tory Schwartz.

Mark Lang: Yea, Beth Merrigan: Yea, Robert Polk: Yea, Scott Reisig: Yea, Tory Schwartz: Yea, Paul Snyder: Yea

5. 2025-2026 Proposed Budget Public Hearing

All information regarding the Proposed Budget Public Hearing was available to the public in the presentation attached to the agenda.

6. Public Comment

There were no members of the public who wished to address the Board of Education during the Proposed Budget Public Hearing.

7. Adjournment

The Scottsbluff Public Schools Board of Education Budget Meeting was adjourned at 6:10 PM.

Motion to adjourn Passed with a motion by Tory Schwartz and a second by Beth Merrigan.

Mark Lang: Yea, Beth Merrigan: Yea, Robert Polk: Yea, Scott Reisig: Yea, Tory Schwartz: Yea, Paul Snyder: Yea



Advertising Affidavit

Account Number: 1045259

Date: September 16, 2025

E-mail

rtrue@sbps.net

Reagan True
Attn PAYABLES
1722 1ST AVE
SCOTTSBLUFF, NE 69361

Table with 5 columns: Date, Category, Description, Ad Size, Total Cost. Row 1: 9/2/2025, Any Main SSH, SCOTTSBLUFF PUBLIC SCHOOLS, 3 x 0.00 IN, 236.70

Published by

the Scottsbluff Star Herald

I, (the undersigned) an authorized representative of the Scottsbluff Star Herald, a newspaper published in Scottsbluff, NE, do certify that the annexed notice

SCOTTSBLUFF PUBLIC SCHOOLS

was published in said newspaper on the following dates:

09/02/2025

The first insertion being given ... 9/2/2025

Newspaper reference: 0000440743-01

Cols: 3.00 ad width: 4.96 ad depth: 3.75

Sworn to and subscribed before me this Tuesday, September 16, 2025

[Signature]

Billing Representative

[Signature]

Notary Public

Kelly Ann Johnson
NOTARY PUBLIC
Commonwealth of Virginia
Registration No. 8004299
My Comm. Exp. March 31, 2026

State of Virginia
County of Hanover
My Commission expires

THIS IS NOT A BILL. PLEASE PAY FROM INVOICE. THANK YOU

**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	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	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	\$ 12,489,906.00
Depreciation	\$ 1,660,061.00	\$ 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	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 64,795,947.00</b>	<b>\$ 66,353,443.00</b>	<b>\$ 79,315,905.00</b>	<b>\$ 7,382,753.00</b>	<b>\$ 68,837,721.00</b>	<b>\$ 18,041,351.00</b>

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

ZNEZ



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Date: September 16, 2025
E-mail: rtrue@sbps.net

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[Signature]
Billing Representative

[Signature]
Notary Public

Kelly Ann Johnson
NOTARY PUBLIC
Commonwealth of Virginia
Registration No. 8004299
My Comm. Exp. March 31, 2026

State of Virginia
County of Hanover
My Commission expires

**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*

FUNDS	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	12,533,880.00	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	0.127881	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%
<b>Total</b>	<b>70,871,595.00</b>	<b>17,758,548.00</b>	<b>0.917688</b>	<b>0.838121</b>	<b>70,085,578.00</b>	<b>18,041,351.00</b>	<b>0.851469</b>	<b>-7%</b>	<b>-1%</b>

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# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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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>

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<b>TOTALS</b>	<b>\$ 64,795,947.00</b>	<b>\$ 66,353,443.00</b>	<b>\$ 79,315,905.00</b>	<b>\$ 7,382,753.00</b>	<b>\$ 68,837,721.00</b>	<b>\$ 18,041,351.00</b>

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# Annual Budget Hearing

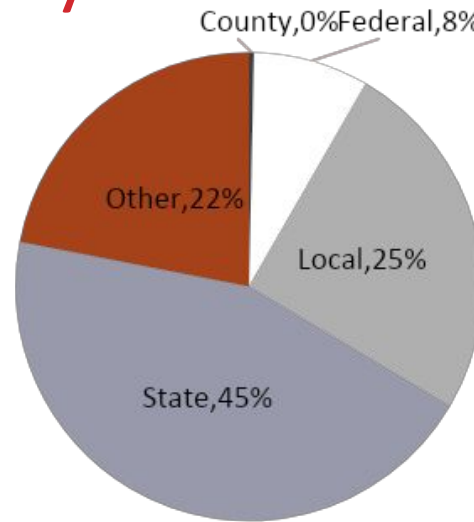
September 8, 2025

# 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

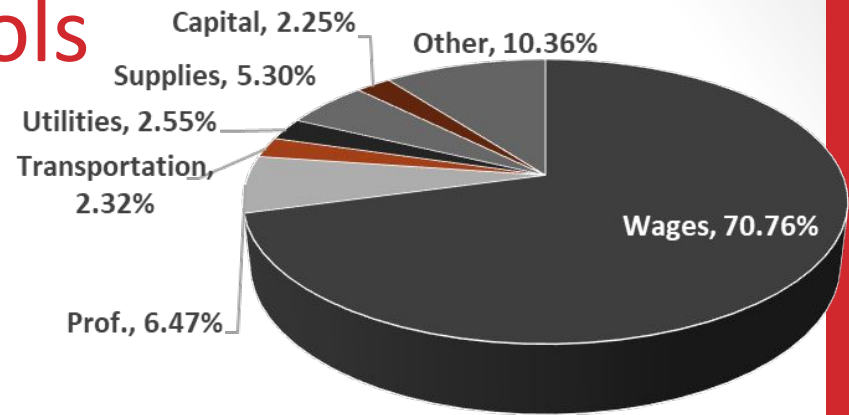
## Where the Money Comes From



	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

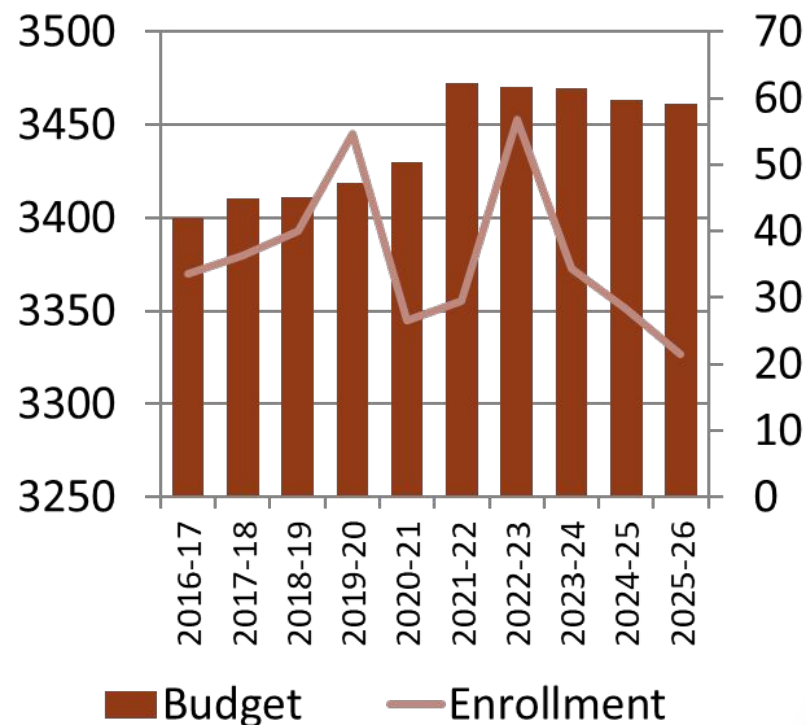
## Where the Money Goes



	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 <small>(repairs &amp; maint., contracted student services, legal, professional dev., etc.)</small>	\$3,834,775	6.47%	\$3,834,775	6.41%
Transportation <small>(contracted &amp; fuel)</small>	\$1,373,582	2.32%	\$1,333,575	2.23%
Utilities <small>(gas electric, etc.)</small>	\$1,510,938	2.55%	\$1,510,938	2.53%
Supplies <small>(school based instructional materials)</small>	\$3,138,678	5.30%	\$3,122,813	5.22%
Capital <small>(Chromebook initiative, textbook adoptions, facility maintenance)</small>	\$1,331,720	2.25%	\$1,331,720	2.23%
Other <small>(emergency carryover)</small>	\$6,141,260	10.36%	\$6,992,036	11.69%

# Historic Operating Budget

Year	Budget	% Change
2025-26	59,266,190	<b>-0.91%</b>
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

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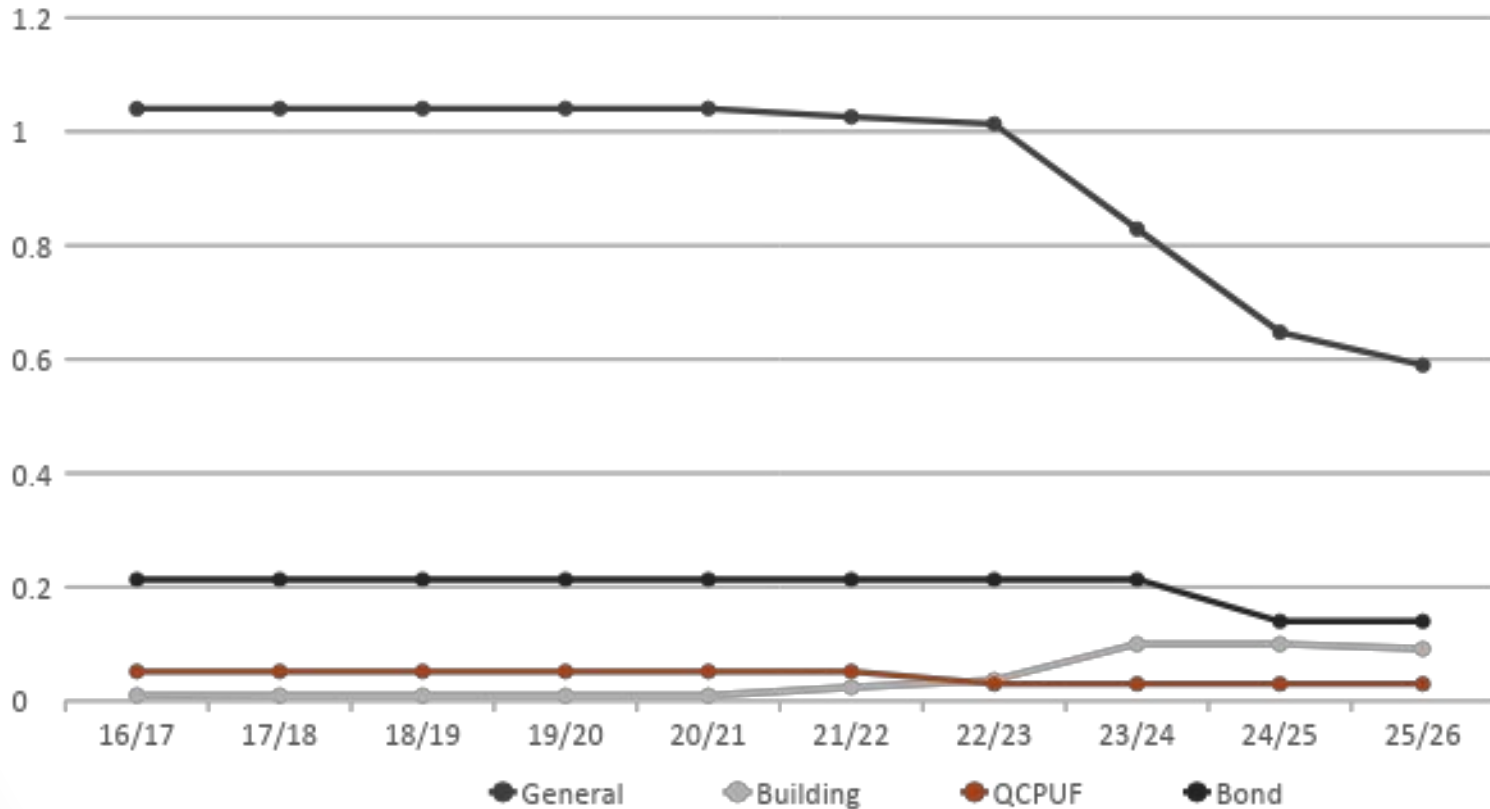
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# Annual Tax Request Hearing

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	0.0000
<b>Total</b>	<b>0.9177</b>	<b>0.8514</b>	<b>-0.0663</b>

# Scottsbluff Public Schools Tax Request - Dollars

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

# 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%
<b>Total</b>	<b>70,871,595.00</b>	<b>17,758,548.00</b>	<b>0.917688</b>	<b>0.838121</b>	<b>70,085,578.00</b>	<b>18,041,351.00</b>	<b>0.851469</b>	<b>-7%</b>	<b>-1%</b>