2026-2027 Property Tax Request Authority

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Strategic Priority #3

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

Defining Objectives

- 3.1 - Strategically address aging elementary facilities
- 3.2 - Create short-and-long term infrastructure plans
- 3.4 - Maximize finances to meet all facility needs

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Modernization
Now Complete

Since 2021 we have invested

$9.77M

on the Elementary Modernization Project without the need for a bond issue.

If we had spread that out over the 6 years, that would be $1.63M/year, which would translate into a levy of 7.7¢ each year based on the 2025 valuation. This would be $77 per $100K of valuation.

- 95 Classrooms Updated
- 1,665 Student Desks Purchased
- 103 New Clear Touch Interactive Displays

Impacting:

- 1,281 Students
- 239 Staff

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Facility Condition Assessment

Conducted by BCDM Architects
June 2026

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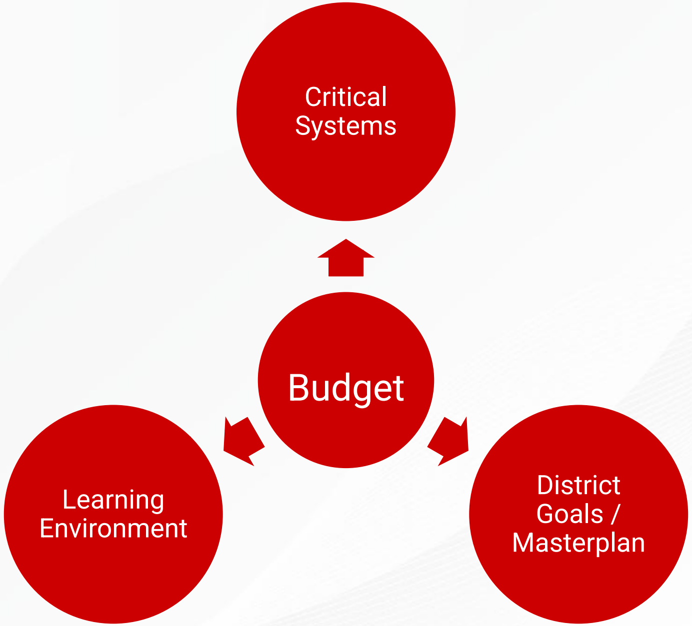
CRITICAL LIST - PRIORITIES

HOW DO WE RECOMMEND PRIORITIZING SCOPE?

- **Prioritize Student Learning Environments**
- **Prioritize Critical Systems Most Likely To Cause Additional Damage if not Resolved that Impact Your School Day**
  - Mainly MEP Systems
  - Extremely Critical Paving/Drainage Issues
  - Extremely Critical Roof Issues
- **Master planning / Additional Improvements/Goals**
  - Any long-term plans to consider?
  - Any other improvements – bundle work?



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BCDM Facilities Condition Assessment

1 – Critical Replacement / Repairs Needed:

- May result in intermittent operation, rapid deterioration, associated damage, increased future cost, or critical life-safety concerns.
- These items should generally be considered within the next 0–3 years.

2 – Moderate Replacement / Repairs Needed:

- Showing predictable deterioration or approaching the end of their practical service life.
- May create future operational concerns or require attention within the next 4–10 years.

3 – No or Minimal Replacement / Repairs Needed:

- New, recently replaced, or appear to require little to no repair or replacement within the next 10 years.






CRITICAL PRIORITIES & LONG-TERM PLANNING

- **HVAC:**
  - Prioritize getting ventilation systems active.
  - May be able to repair/maintain some systems in the short term and budget out for full replacement later.

- **Roofs:**
  - Critical roofs can be phased over an extended timeframe.
  - Balance of condition and warranty.

- **Other Costs / Considerations:**
  - Track Resurfacing: $350-400K
    - Not in original assessment.
  - Long-term goals/plans for:
    - Splash Building, Hunts Acres, Bearcat Stadium, etc.

$TBD - $2.6M	$1.3 M	$3.2M	$1.1M
HVAC Repairs, or Replacements at Main Facilities	Priority 1 Roofing	Priority 2 Roofing (Future)	Ancillary Buildings

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Facilities Condition Assessment

- Critical Replacement - $8.2M (does not include resurfacing the track - $450K)
  - Roofs - $4.3M
  - HVAC - $2.3M
- *"Based on our assessment, it is clear that the Scottsbluff Public Schools District has made thoughtful investments in its facilities. When we conduct facility assessments, we often find critical needs across all the primary building systems. It stood out to us that the district has already addressed several important infrastructure needs in facilities that are well positioned for long-term use. Upgrades to electrical and technology infrastructure along with continued attention to building finishes, address infrastructure needs while having a direct impact on the student learning environment. While there are still important infrastructure needs to plan for, the district has done a good job of directing resources toward facilities and improvements that are best positioned to provide long-term value." - BCDM Architects*

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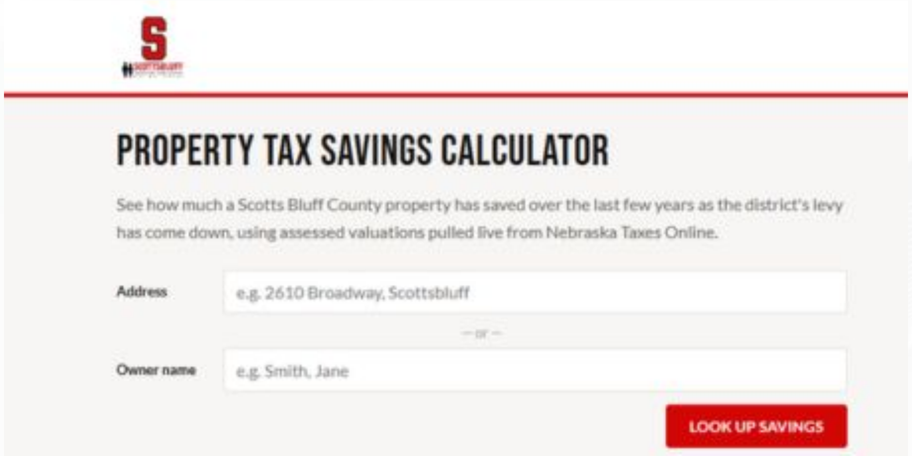
Considerations

- What was prioritized in the elementary modernization?
    - Mission: In a fiscally prudent, systemic and future focused manner, to improve the quality of teaching and learning for students and staff at our elementary schools
        - Safe, secure learning environment
        - Welcoming environment for students, parents, and community
        - Classrooms designed for flexibility and future instructional needs
        - Integration of technology
        - Efficient, pleasing working environment for staff
- Changes in the scope of the Elementary Modernization project addressed items such as electrical updates, safety and security updates, and fire suppression at Westmoor, that would have been identified as critical needs in this assessment.

Current Budget and Tax Authority

The District's combined Levy has dropped from \$1.2933 in 2022-23 to \$0.8514 in 2025-26. That is a savings of \$441.90 per \$100K in valuation for Scottsbluff taxpayers!



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2024-2025 Budget Reductions

2024-2025 Budget Reductions	
General Fund Reserves	$ 1,040,000
Elementary Science Positions (4)	$ 360,000
ESSER Paras	$ 125,000
Lake Minatare Teacher (1)	$ 90,000
Assistant Database Analyst	$ 65,000
Consistent Planning - Eliminate K-2 Planning	$ 54,000
Learning Loss Groups	$ 25,000
Everyday Sub	$ 17,000
SHS - Extra Day Contracts (20 days)	$ 12,000
SHS - 2 Semesters of Overloads	$ 12,000
Total	**$ 1,800,000**

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2025-2026 Budget Reductions

2025-2026 Budget Reductions	
General Fund Reserves	$979,000
Elementary Teacher - Lincoln Heights	$95,500
Elementary Teacher - Westmoor	$95,500
Comp in Lieu Reduction - SHS	$42,000
PK Extended Care (YMCA will be taking over in 2025-2026)	$28,000
Lake Minatare Para	$26,000
Roosevelt Para	$26,000
Reduction of Student Teacher Stipend	$8,000
Total	**$ 1,300,000**

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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**

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How do we compare to the 242 other school districts in Nebraska?

- Scottsbluff Public Schools ranks number one in General Fund Levy reduction from 2022-23 to 2025-26.
- Scottsbluff Public Schools ranks fifth in overall levy reduction from 2022-23 to 2025-26.
- Even with an additional 10 cents we will have reduced our levy more than 229 other school districts in Nebraska.

Source: Statistical Information for Public School Districts (levy and valuation information) – Nebraska Department of Education. Calculation does not include districts unable to be calculated due to consolidation and districts who do not have authority to levy general/building fund property taxes.

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How would the resolution impact taxpayers?

- Total Additional Property Tax Authority (5%) = $2,186,810
  - School Property Tax Credit would help offset the additional property tax authority. For 2025, the property tax credit was 28% which would be $612,307.
- Impact per $100K of valuation = $98.81
- Even with adding an additional 9.88 cents to our tax authority we will have reduced our levy more than 230 other school districts in Nebraska.

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Property Tax Valuations and Tax Asking

Year	Valuation	% Increase	Levy	Tax Asking
2026/27*	**2,213,240,462**	**4.45**	**0.9372**	**20,742,183**
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

*Should the 5% be approved. Bond Levy would maintain at 14¢ and QCPUF at 3¢.

If we were still at the $1.3153 levy, the tax asking would be $29,110,752.

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Rationale for Recommendation

- In alignment with our strategic plan, we are seeking Board approval to request an additional 5% in Property Tax Authority in order to secure the necessary funds to execute a short-term and long-term facility plan.
- This plan has been developed to fund critical repairs without the need for a bond issue.
- Not passing the resolution will leave us vulnerable to catastrophic HVAC failure or roofing related building damage.
- Budget cuts to provide these updates will adversely affect classrooms, instruction, and staffing and not align with our budget priority of maintaining financial cash reserves in accordance with Nebraska State Statute.
- This levy authority may not be available in future years.
- 2026 LB 1219 would have put a 2% cap on allowed property tax asking.

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Nebraska Budget Headlines

Pillen promises no big government as Nebraska faces ballooning budget shortfall

Nebraska lawmakers on track to fill 2 separate deficits in 2027 session

Nebraska budget hole grows to over $1 billion, with 5 months before next legislative session

Property tax relief swamps all other state spending in Nebraska

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Recommendation

Approve the resolution to increase the school district's base growth percentage by 5%.