

WESTSIDE COMMUNITY SCHOOLS

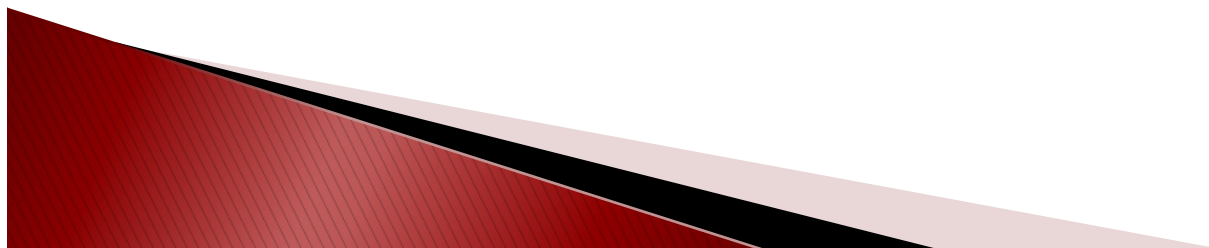


2026–2027 State Aid
July 13, 2026

State Aid Funding Formula

The centerpiece and most talked about feature of the state aid formula (TEEOSA) is equalization aid, which is calculated as follows:

1. Estimate how much money a district needs to be able to provide education. (Formula Needs)
2. Estimate how much money a district has available to them. (Formula Resources)
3. Provide aid to bridge a gap between a district's need and its resources. (Equalization Aid)



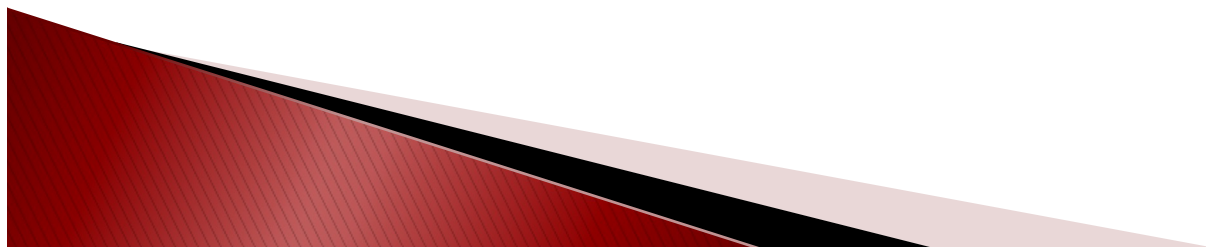
For Westside in FY27

Total Formula Needs	\$ 85,569,732
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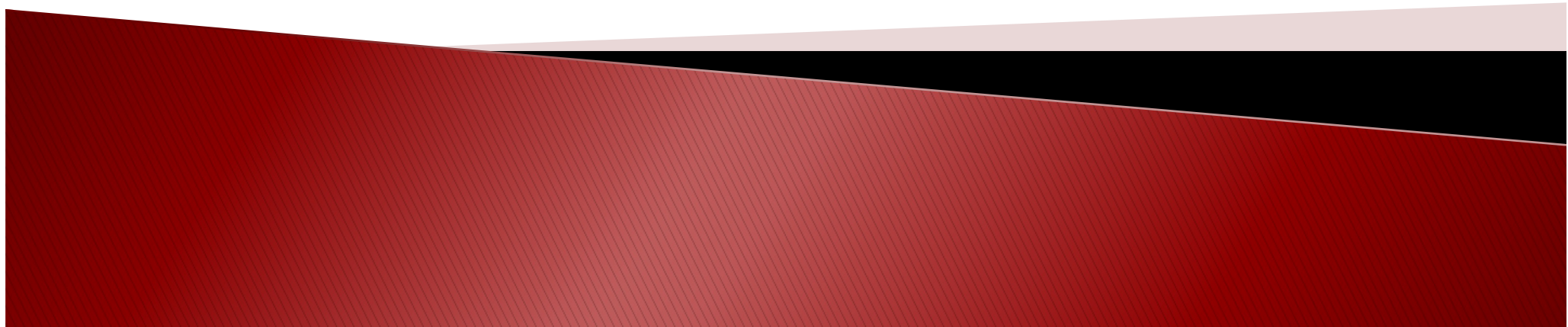
Total Formula Resources	\$ 104,087,665
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Because needs are less than resources,
Westside is not an equalized district.

This does not mean Westside receives no state
aid.



FY27 Westside State Aid



Equalization Aid (Needs minus Resources)

Total Formula Needs	\$ 85,569,732
Total Formula Resources	\$ 104,087,665
Equalization Aid	\$ 0

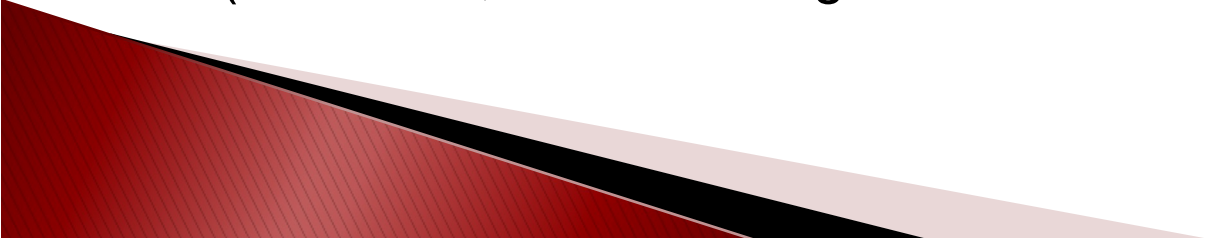
plus

Net Option Funding	\$ 19,761,728
Allocated Income Tax	\$ 1,208,969
Community Ach Plan Aid	\$ 36,136
Foundation Aid	\$ 9,290,246
Total FY25 State Aid	\$ 30,297,079

FY27 Formula Needs

Basic Funding	\$ 67,373,712
Special Receipts Allowance	13,514,534
Averaging Adjustment	1,296,285
Transportation Allowance	940,644
Poverty Allowance	1,247,017
All other factors	1,197,540
Total Formula Needs	\$ 85,569,732

Basic funding accounts for 79% of Westside's formula needs
(statewide, basic funding accounts for 79% of all formula needs)



Basic Funding Calculation

School District	Formula Students	Adjusted General Fund Operating Expenditures (GFOE)	Adjusted GFOE per Formula Student
SCOTTSBLUFF PUBLIC SCHOOLS	3,163.01	\$ 35,458,320	\$ 11,210.30
HASTINGS PUBLIC SCHOOLS	3,223.11	\$ 37,761,206	\$ 11,715.78
RALSTON PUBLIC SCHOOLS	3,322.21	\$ 31,779,047	\$ 9,565.64
NORTH PLATTE PUBLIC SCHOOLS	3,435.27	\$ 39,617,545	\$ 11,532.57
SO SIOUX CITY COMMUNITY SCHS	3,723.67	\$ 38,503,750	\$ 10,340.26
COLUMBUS PUBLIC SCHOOLS	3,827.57	\$ 38,119,893	\$ 9,959.29
NORFOLK PUBLIC SCHOOLS	4,174.07	\$ 44,853,750	\$ 10,745.82
BENNINGTON PUBLIC SCHOOLS	4,428.03	\$ 46,447,666	\$ 10,489.48
FREMONT PUBLIC SCHOOLS	5,003.24	\$ 50,771,833	\$ 10,147.79
KEARNEY PUBLIC SCHOOLS	5,600.95	\$ 65,586,255	\$ 11,709.84
WESTSIDE COMMUNITY SCHOOLS	6,193.50	\$ 77,619,832	\$ 12,532.47
GRETNIA PUBLIC SCHOOLS	6,949.67	\$ 82,967,965	\$ 11,938.41
BELLEVUE PUBLIC SCHOOLS	8,942.90	\$ 101,971,630	\$ 11,402.52
GRAND ISLAND PUBLIC SCHOOLS	9,104.46	\$ 91,907,469	\$ 10,094.77
ELKHORN PUBLIC SCHOOLS	11,476.96	\$ 124,235,411	\$ 10,824.76
PAPILLION LA VISTA COMMUNITY SCHOOLS	11,783.12	\$ 127,271,744	\$ 10,801.19
MILLARD PUBLIC SCHOOLS	22,365.37	\$ 240,647,282	\$ 10,759.82
LINCOLN PUBLIC SCHOOLS	40,331.16	\$ 426,363,680	\$ 10,571.57
OMAHA PUBLIC SCHOOLS	50,117.42	\$ 542,550,028	\$ 10,825.58

Basic Funding cont.

School District	Adjusted GFOE per Formula Student
GRAND ISLAND PUBLIC SCHOOLS	\$ 10,094.77
FREMONT PUBLIC SCHOOLS	\$ 10,147.79
SO SIOUX CITY COMMUNITY SCHS	\$ 10,340.26
BENNINGTON PUBLIC SCHOOLS	\$ 10,489.48
LINCOLN PUBLIC SCHOOLS	\$ 10,571.57
NORFOLK PUBLIC SCHOOLS	\$ 10,745.82
MILLARD PUBLIC SCHOOLS	\$ 10,759.82
PAPILLION LA VISTA COMMUNITY SCHOOLS	\$ 10,801.19
ELKHORN PUBLIC SCHOOLS	\$ 10,824.76
OMAHA PUBLIC SCHOOLS	\$ 10,825.58
SCOTTSBLUFF PUBLIC SCHOOLS	\$ 11,210.30
BELLEVUE PUBLIC SCHOOLS	\$ 11,402.52
NORTH PLATTE PUBLIC SCHOOLS	\$ 11,532.57
KEARNEY PUBLIC SCHOOLS	\$ 11,709.84
HASTINGS PUBLIC SCHOOLS	\$ 11,715.78

Average of
Westside's peer
group

\$ 10,878.14

Two Lowest Districts	
RALSTON PUBLIC SCHOOLS	\$ 9,565.64
COLUMBUS PUBLIC SCHOOLS	\$ 9,959.29

Two Highest Districts	
GRETNА PUBLIC SCHOOLS	\$ 11,938.41
WESTSIDE COMMUNITY SCHOOLS	\$ 12,532.47

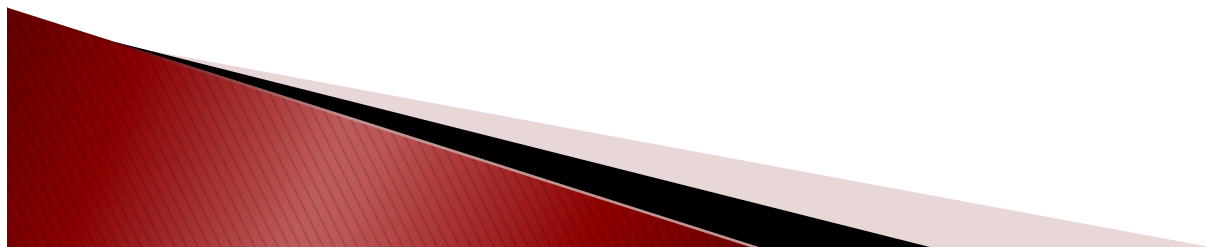
Basic Funding Formula

- ▶ Finally, the Basic Funding calculation for Westside can be made:

$$6,193.50 * \$10,878.14 = \$67,373,712$$

(Formula Students) * (average adj. GFOE) = Basic Funding

- ▶ Notes:
 - \$10,878.14 basic funding per student is the 8th lowest in the state
 - \$10,783.51 basic funding per student is the lowest in the state
 - \$12,490.95 basic funding per student for the state (Net Option multiplier)
 - \$17,853.58 basic funding per student is the median for the state
 - \$62,374.07 basic funding per student is the highest in the state



FY27 Formula Resources

Adjusted Property Valuation (Oct. 2025) \$5,350,545,937

Local Yield (\$1.00 Local Effort Rate)	53,505,459
Net Option Funding	19,761,728
Allocated Income Tax	1,208,969
Community Ach Plan Aid	36,136
Foundation Aid*	5,574,148
Other Actual Receipts	24,001,225
Total Formula Resources	104,087,665

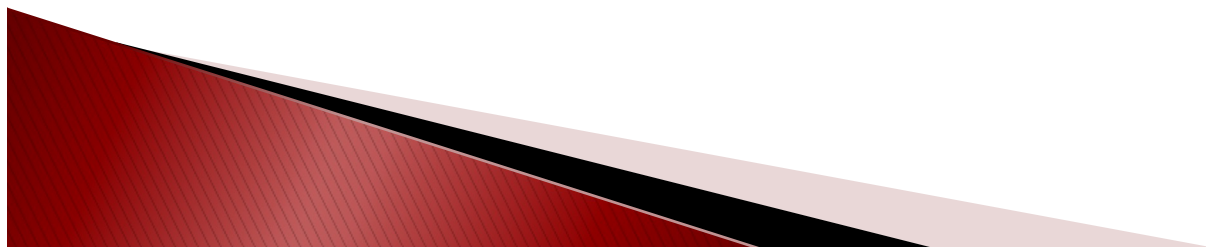
*Total Foundation Aid is \$9,290,246 but only amount shown is included in Formula Resources

State Aid Over Time

	FY24	FY25	FY26	FY27
Formula Needs	\$69.83	\$73.91	\$79.98	\$85.57
Formula Resources	\$88.52	\$94.91	\$98.34	\$104.09
Equalization Aid	\$0	\$0	\$0	\$0
	plus	plus	plus	plus
Net Option	\$18.75	\$19.75	\$18.43	\$19.76
Alloc Income Tax	\$1.30	\$1.20	\$1.25	\$1.21
Comm Ach Plan	\$0.04	\$0.02	\$0.15	\$0.04
Foundation Aid	\$9.16	\$9.29	\$9.33	\$9.29
Total State Aid	\$29.26	\$30.26	\$29.15	\$30.30

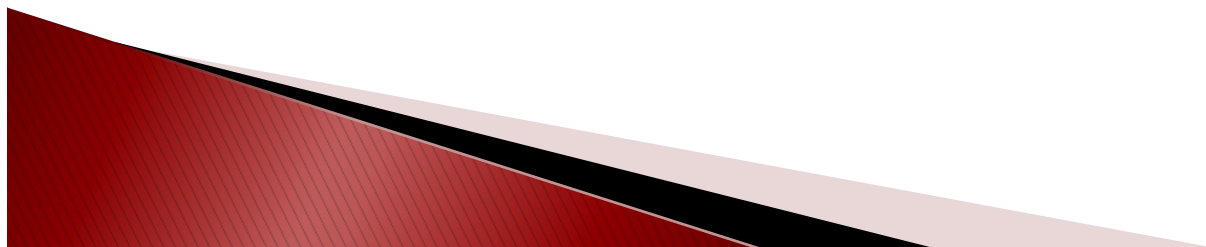
Foundation Aid Over Time

	FY24	FY25	FY26	FY27
Formula Students	6,109	6,194	6,218	6,194
Foundation Aid Multiplier	\$1,500	\$1,500	\$1,500	\$1,500
Foundation Aid Funding	\$9.16M	\$9.29M	\$9.33M	\$9.29M



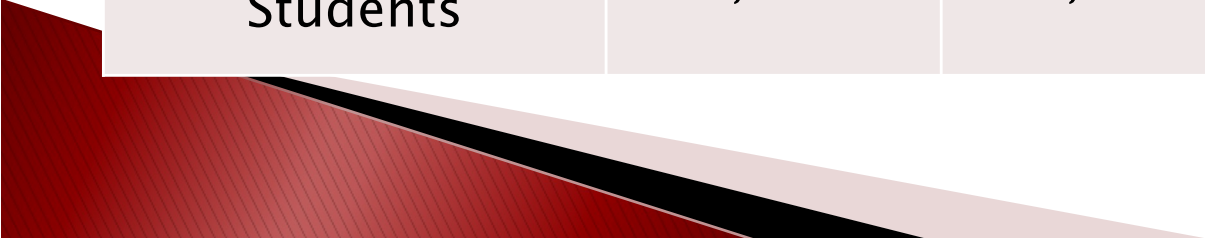
Net Option Over Time

	FY24	FY25	FY26	FY27
Net Option Students	1,944	1,954	1,828	1,798
Net Option Multiplier	\$9,646	\$10,106	\$10,081	\$10,991
Net Option Funding	\$18.75M	\$19.75M	\$18.43M	\$19.76M



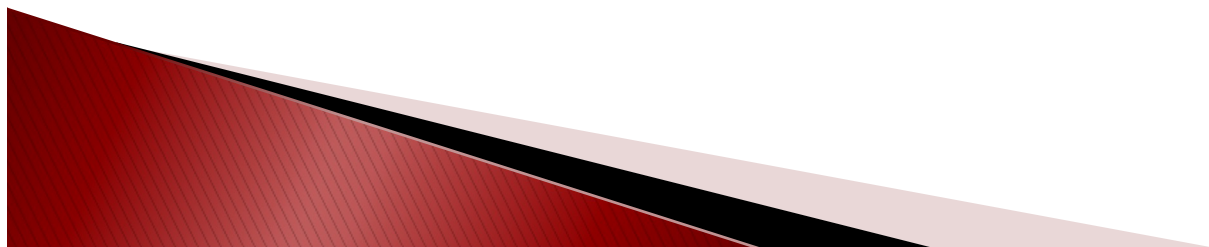
Net Option Over Time

	FY24	FY25	FY26	FY27
Formula Students	6,109	6,194	6,218	6,194
Option In Students	2,108	2,120	2,047	2,023
Option Out Students	164	166	219	225
Net Option Students	1,944	1,954	1,828	1,798



Final Comments

- Why is Westside not equalized?
 - Lower than average calculated basic funding per student leads to low amount of basic funding leads to low Formula Needs
 - Higher than average net option funding leads to high Formula Resources
 - Implementation of foundation aid and increased special education funding has contributed to further increased Formula Resources
- What is important to Westside in TEEOSA
 - The net number of option students (net option funding)
 - The total number of students (foundation aid)



FY27 Budget Timeline

July 2026

- ▶ July 13: FY27 State Aid

August 2025

- ▶ August 20: Certification of Property Valuation by County Assessor
- ▶ August 24: Public Hearing – FY26 Budget Amendments
- ▶ August 24: BOE Meeting – Adoption of FY26 Budget Amendments
- ▶ August 24: BOE Meeting – FY27 Budget Update

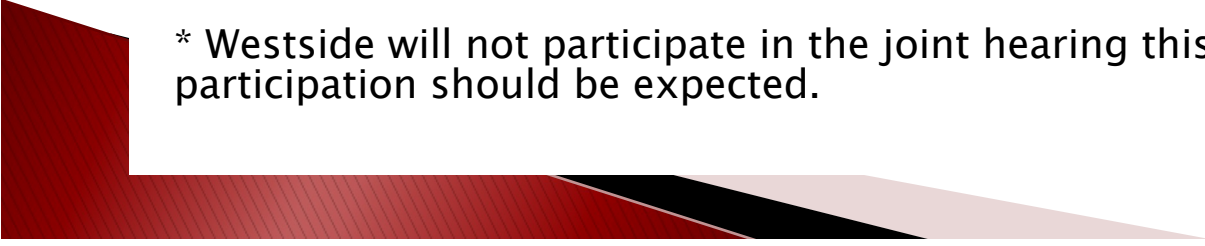
September 2025

- ▶ September 8: Public Hearing – FY27 Budget
- ▶ September 21: Public Hearing – FY27 Property Tax Request
- ▶ September 21: BOE Meeting – Adoption of FY27 Budgets
- ▶ September ??: Douglas County Joint Public Hearing*
- ▶ September 30: Budget due to State Auditor

October 2025

- ▶ October 5: BOE Meeting – Adoption of FY25 Property Tax Request
- ▶ October 15: Final day for Levy rate due to county

* Westside will not participate in the joint hearing this year, however in future years participation should be expected.



Questions?

