

School Board Executive Summary

Topic: FY26 Budget Amendment

Date: August 24, 2026

Prepared by: Brian Gabrial, District Officer of Business & Finance



Recommended Action:

- ☐ Information Only
- ☒ Presentation/Discussion (AT PUBLIC HEARING)
- ☒ Discussion/Action by Board of Education (AT BOARD MEETING)
- ☐ Presentation/Action Next Meeting

Recommendation(s): To approve budget amendments for FY26 in the School Nutrition Fund and the Bond Fund.

Purpose: A public hearing is required to amend the original adopted FY26 budget for the School Nutrition Fund, due to higher than anticipated labor, food, and general supply costs; and for the Bond Fund, due to the expense recognition required with the retirement of bond debt.

Background: Adjustments being presented at tonight's Public Hearing are as follows:

- 1) In the School Nutrition Fund, the budgeted disbursements and transfers (expenses) are increased by \$600,000.
- 2) In the Bond Fund, the budgeted disbursements and transfers (expenses) are increased by \$2,700,000.

These changes to the FY26 budget do not require a change to the District's FY26 tax rates. Approval of these changes will be requested at the regular Board of Education meeting immediately following the Public Hearing.

Attachment: Budget Amendment published in the Daily Record

NOTICE OF AMENDED BUDGET HEARING AND AMENDED BUDGET SUMMARY

Westside Community Schools (28-0066) in Douglas County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 13-511, that the governing body will meet on the 24th day of August, 2026, at 6:00 PM at 909 South 76th Street, Omaha, NE 68114 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to amending the budget which was originally adopted on the 22nd day of September, 2025. Due to unforeseen circumstances, actual expenditures in certain funds for the current fiscal year will exceed budgeted expenditures unless the current fiscal year budget of expenditures is revised. None of the proposed budget adjustments will change the District's tax rates for District residents. In the School Nutrition Fund, higher than expected expenditures for labor, food, and general supply costs will cause expenditures to be \$600,000 higher than originally budgeted. In the Bond Fund, higher than expected expenditures for the retiring of bond debt will cause expenditures to be \$2,700,000 higher than originally budgeted. The originally adopted level of expenditures cannot be reduced during the remainder of the current fiscal year to meet the need for additional budget in the amount of time left before year-end. The budget detail is available at the school district office of Westside Community Schools during regular business hours.

Stephanie Adams

Secretary

AMENDED BUDGET

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)
	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ 93,027,854.98	\$ 96,456,715.70	\$ 106,537,653.00	\$ 26,634,413.13	\$ 92,184,293.86	\$ 41,401,789.27
Depreciation	\$ -	\$ -	\$ -		\$ -	
Employee Benefit	\$ 76,438.98	\$ 45,928.94	\$ 54,071.06	\$ -	\$ 54,071.06	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 2,159,970.28	\$ 1,596,355.19	\$ 2,000,000.00	\$ 404,556.93	\$ 2,404,556.93	
School Nutrition	\$ 8,036,962.93	\$ 8,081,749.86	\$ 8,773,235.05	\$ 85,462.34	\$ 8,858,697.39	
Bond	\$ 8,279,617.40	\$ 47,731,985.60	\$ 14,051,843.08	\$ 11,094,905.47	\$ 13,824,088.61	\$ 11,437,029.94
Special Building	\$ 17,647,544.47	\$ 70,823,788.66	\$ 85,590,391.54		\$ 82,356,527.60	\$ 3,266,528.94
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 188,550.57	\$ 120,000.00	\$ 300,000.00	\$ -	\$ 300,000.00	
TOTALS	\$ 129,416,939.61	\$ 224,856,523.95	\$ 217,307,193.73	\$ 38,219,337.87	\$ 199,982,235.45	\$ 56,105,348.15

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	\$ 11,437,029.94	\$ 44,668,318.21	\$ 56,105,348.15

ADOPTED BUDGET

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)
	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ 93,027,854.98	\$ 96,456,715.70	\$ 106,537,653.00	\$ 26,634,413.13	\$ 92,184,293.86	\$ 41,401,789.27
Depreciation	\$ -	\$ -	\$ -		\$ -	
Employee Benefit	\$ 76,438.98	\$ 45,928.94	\$ 54,071.06	\$ -	\$ 54,071.06	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 2,159,970.28	\$ 1,596,355.19	\$ 2,000,000.00	\$ 404,556.93	\$ 2,404,556.93	
School Nutrition	\$ 8,036,962.93	\$ 8,081,749.86	\$ 8,173,235.05	\$ 85,462.34	\$ 8,258,697.39	
Bond	\$ 8,279,617.40	\$ 47,731,985.60	\$ 11,351,843.08	\$ 13,794,905.47	\$ 13,824,088.61	\$ 11,437,029.94
Special Building	\$ 17,647,544.47	\$ 70,823,788.66	\$ 85,590,391.54		\$ 82,356,527.60	\$ 3,266,528.94
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 188,550.57	\$ 120,000.00	\$ 300,000.00	\$ -	\$ 300,000.00	
TOTALS	\$ 129,416,939.61	\$ 224,856,523.95	\$ 214,007,193.73	\$ 40,919,337.87	\$ 199,382,235.45	\$ 56,105,348.15

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	\$ 11,437,029.94	\$ 44,668,318.21	\$ 56,105,348.15