

2026-2027
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 28-0066 Class #: 3
Westside Community Schools
TO THE COUNTY BOARD AND COUNTY CLERK OF
Douglas County

This budget is for the Period **SEPTEMBER 1, 2026 through AUGUST 31, 2027**

Upon Filing, The School Certifies the Information Submitted on this Form to be Correct:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	\$ -	\$ 41,756,711.67	\$ 41,756,711.67
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ 11,742,404.59		\$ 11,742,404.59
Special Building Fund	\$ -	\$ 3,854,108.05	\$ 3,854,108.05
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
Total All Funds	\$ 11,742,404.59	\$ 45,610,819.72	\$ 57,353,224.31

Outstanding Bonded Indebtedness as of September 1, 2026 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i> <table style="width: 100%;"><tr><td style="width: 15%; text-align: right;">\$ 160,890,000.00</td><td>Principal</td></tr><tr><td style="text-align: right;">\$ 80,387,926.76</td><td>Interest</td></tr><tr><td style="text-align: right;">\$ 241,277,926.76</td><td>Total Outstanding Bonded Indebtedness</td></tr></table>	\$ 160,890,000.00	Principal	\$ 80,387,926.76	Interest	\$ 241,277,926.76	Total Outstanding Bonded Indebtedness	Total Certified Valuation (All Counties) \$ 5,361,828,600 <i>(Certification of Valuation(s) from County Assessor MUST be attached)</i> Report of Joint Public Agency & Interlocal Agreements Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2025 through June 30, 2026? ☒ YES ☐ NO <i>If YES, Please submit Interlocal Agreement Report by September 30th.</i> Report of Trade Names, Corporate Names & Business Names Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2025 through June 30, 2026? ☒ YES ☐ NO <i>If YES, Please submit Trade Name Report by September 30th.</i> Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2025-2026 school fiscal year? ☒ YES ☐ NO
\$ 160,890,000.00	Principal						
\$ 80,387,926.76	Interest						
\$ 241,277,926.76	Total Outstanding Bonded Indebtedness						

County Clerk's Use Only	
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APA Contact Information	Submission Information
Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509 Telephone: (402) 471-2111 FAX: (402) 471-3301 Website: auditors.nebraska.gov Questions - E-Mail: Jeff.Schreier@nebraska.gov	Budget Due by 9-30-2026 Submit budget to: 1. Auditor of Public Accounts -Electronically on Website or Mail 2. County Board (SEC. 13-508), C/O County Clerk 3. Nebraska Dept. of Education -Upload to NDE Portal only

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 28-0066
Westside Community Schools

2026-2027 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	33,252,436.37	94,593,266.41	41,339,144.67	135,932,411.08	19,194,463.97	91,918,914.11	111,113,378.08	24,819,033.00	135,932,411.08
Depreciation	-	-		-			-		-
Employee Benefit	19,063.99	30,000.00		30,000.00			30,000.00	-	30,000.00
Contingency	-	-		-			-		-
Activities	505,729.33	2,505,729.33		2,505,729.33			2,000,000.00	505,729.33	2,505,729.33
School Nutrition	-	8,495,834.72		8,495,834.72			8,495,834.72	-	8,495,834.72
Bond	11,581,599.04	13,365,552.15	11,624,980.59	24,990,532.74			11,795,489.25	13,195,043.49	24,990,532.74
Special Building	28,978,611.46	47,433,228.73	3,815,567.05	51,248,795.78			51,248,795.78		51,248,795.78
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	300,000.00		300,000.00			300,000.00	-	300,000.00
				-					-
TOTAL ALL FUNDS	74,337,440.19	166,723,611.34	56,779,692.31	223,503,303.65	19,194,463.97	91,918,914.11	184,983,497.83	38,519,805.82	223,503,303.65

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	41,339,144.67	11,624,980.59	3,815,567.05	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	417,567.00	117,424.00	38,541.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	41,756,711.67	11,742,404.59	3,854,108.05	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 30,293,764.00	\$ 3,584,200.19

COUNTY TREASURER'S BALANCE, 9-1-2026
1,147,814.78 308,320.27 72,939.39 -

2025-2026 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	34,426,772.27	92,950,236.09	40,987,772.27	133,938,008.36	18,560,133.80	82,125,438.19	100,685,571.99	33,252,436.37
Depreciation	-	-		-			-	-
Employee Benefit	52,477.58	52,477.58		52,477.58			33,413.59	19,063.99
Contingency	-	-		-			-	-
Activities	442,789.94	1,796,859.28		1,796,859.28			1,291,129.95	505,729.33
School Nutrition	42,869.96	8,380,282.56		8,380,282.56			8,380,282.56	-
Bond	12,548,957.56	14,325,773.26	11,164,855.29	25,490,628.55			13,909,029.51	11,581,599.04
Special Building	37,682,497.06	76,533,455.54	3,233,863.94	79,767,319.48			50,788,708.02	28,978,611.46
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	121,046.05		121,046.05			121,046.05	-
				-				-
TOTAL ALL FUNDS	85,196,364.37	194,160,130.36	55,386,491.50	249,546,621.86	18,560,133.80	82,125,438.19	175,209,181.67	74,337,440.19

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

MOTOR VEHICLE TAXES

\$ 3,496,780.67

2024-2025 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	31,263,816.98	91,590,996.33	39,477,901.39	131,068,897.72	17,298,349.21	79,343,776.24	96,642,125.45	34,426,772.27
Depreciation	-	-		-			-	-
Employee Benefit	100,000.00	100,000.00		100,000.00			47,522.42	52,477.58
Contingency	-	-		-			-	-
Activities	372,541.42	2,084,353.83		2,084,353.83			1,641,563.89	442,789.94
School Lunch	784,160.31	8,155,101.38		8,155,101.38			8,112,231.42	42,869.96
Bond	10,704,958.88	49,527,925.29	10,753,017.87	60,280,943.16			47,731,985.60	12,548,957.56
Special Building	44,102,610.41	104,491,241.84	4,004,735.38	108,495,977.22			70,813,480.16	37,682,497.06
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	116,115.53		116,115.53			116,115.53	-
				-				-
TOTAL ALL FUNDS	\$ 87,328,088.00	256,065,734.20	54,235,654.64	310,301,388.84	17,298,349.21	79,343,776.24	225,105,024.47	85,196,364.37

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

MOTOR VEHICLE TAXES

\$ 3,340,308.44

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	Westside Community Schools
ADDRESS	909 S. 76th St.
CITY & ZIP CODE	Omaha 68114
TELEPHONE	402-390-2100
WEBSITE	www.westside66.org

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	<u>Kris Karnes</u>	<u>Dr. Mike Lucas</u>	<u>Brian Gabrial</u>
TITLE /FIRM NAME	<u>President</u>	<u>Superintendent</u>	<u>District Officer of Business & Finance</u>
TELEPHONE	<u>402-390-2100</u>	<u>402-390-2100</u>	<u>402-390-2714</u>
EMAIL ADDRESS	<u>karnes.kris@westside66.net</u>	<u>lucas.mike@westside66.net</u>	<u>gabrial.brian@westside66.net</u>

For Questions on this form, who should we contact (please ☒ one): Contact will be via email if supplied.

- ☐ Board Chairperson
- ☐ Clerk / Treasurer / Superintendent / Other
- ☒ Preparer