

WESTSIDE COMMUNITY SCHOOLS



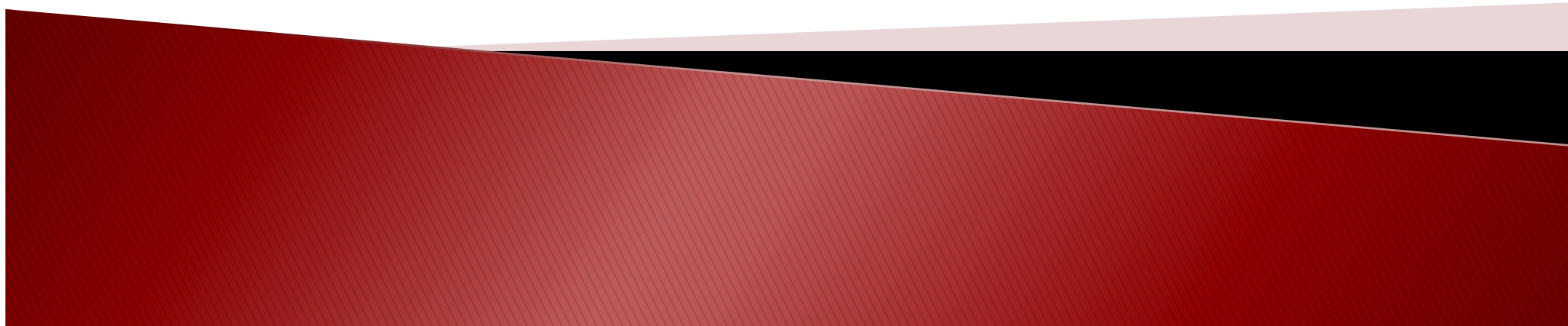
**Public Hearing:
2026–2027 Property
Tax Request
September 22, 2026**

2026 Certified Valuation

\$5,361,828,600

Increase of \$139,440,360 = 2.67%

Real Growth of \$5,842,800 = 0.11%



Valuation by Component

	2026 Certified Valuation	Change From Prior Year	Percent Change From Prior Year
Real Estate	\$5,187,853,965	\$171,300,365	3.41%
Personal Property	\$95,018,610	(\$39,545,005)	(29.39%)
State	\$78,956,025	\$7,685,000	10.78%
Total	\$5,361,828,600	\$139,440,360	2.67%

Historical Valuations by Property Type

	2022-23	2023-24	2024-25	2025-26	2026-27
Real Estate	\$4,135,695,325	\$4,526,258,750	\$4,777,060,350	\$5,016,553,600	\$5,187,853,965
Incr/(Dec)	6.78%	9.44%	5.54%	5.01%	3.41%
Personal Business	194,770,850	211,636,080	128,467,410	134,563,615	95,018,610
Incr/(Dec)	(6.35%)	8.66%	(39.30%)	4.75%	(29.39%)
State Assessed	63,920,130	71,151,950	69,934,535	71,271,025	78,956,025
Incr/(Dec)	0.60%	11.31%	(1.71%)	1.91%	10.78%
Total	\$4,394,386,305	\$4,809,046,780	\$4,975,462,295	\$5,222,388,240	\$5,361,828,600

VALUATION CHANGE HISTORY

Fiscal Year	Percent Change
2026-2027	2.67
2025-2026	4.96
2024-2025	3.46
2023-2024	9.44
2022-2023	6.03
2021-2022	3.66
2020-2021	4.11
2019-2020	6.71
2018-2019	2.14
2017-2018	3.30



Levy Collection

	FY24		FY25		FY26	
100% Collection Amount	\$41,420,320		\$39,176,758		\$40,987,772	
Current Year Collections	\$37,339,258	90.2%	\$24,935,806	63.7%	\$26,281,260	64.1%
Prior Year Collections	\$978,005	2.4%	\$998,509	2.6%	\$815,146	2.0%
State Collections	\$3,001,515	7.3%	\$13,612,859	34.8%	\$13,931,672	34.0%
Total Collections	\$41,318,778	99.8%	\$39,547,174	101.0%	\$41,028,079	100.1%

FY27 Proposed Levies

General Fund	\$41,756,712
Levy	0.7788
Bond Fund	\$11,742,405
Levy	0.2190
Special Building Fund	\$ 3,854,108
Levy	0.0719
All Levy Funds TOTAL	\$57,353,224
Combined LOCAL LEVY	1.0697

PROPERTY TAX LEVY

Total FY26 Levy	\$ 1.0743
-----------------	-----------

Total FY27 Levy (proposed)	\$ 1.0697
----------------------------	-----------

A RATE DECREASE OF \$0.00467 (0.4%)
FROM 2025–26

LB 243 – Prop Tax Authority

FY27 Property Tax Authority	\$ 63,011,908
Add'l Levy Override Authority	8,042,743
Total Property Tax Authority	71,054,651
General Fund Request	\$ 41,756,712
Special Building Fund Request	3,854,108
Total Non-Bond Tax Request	45,610,820
Unused Tax Authority	\$ 25,443,831

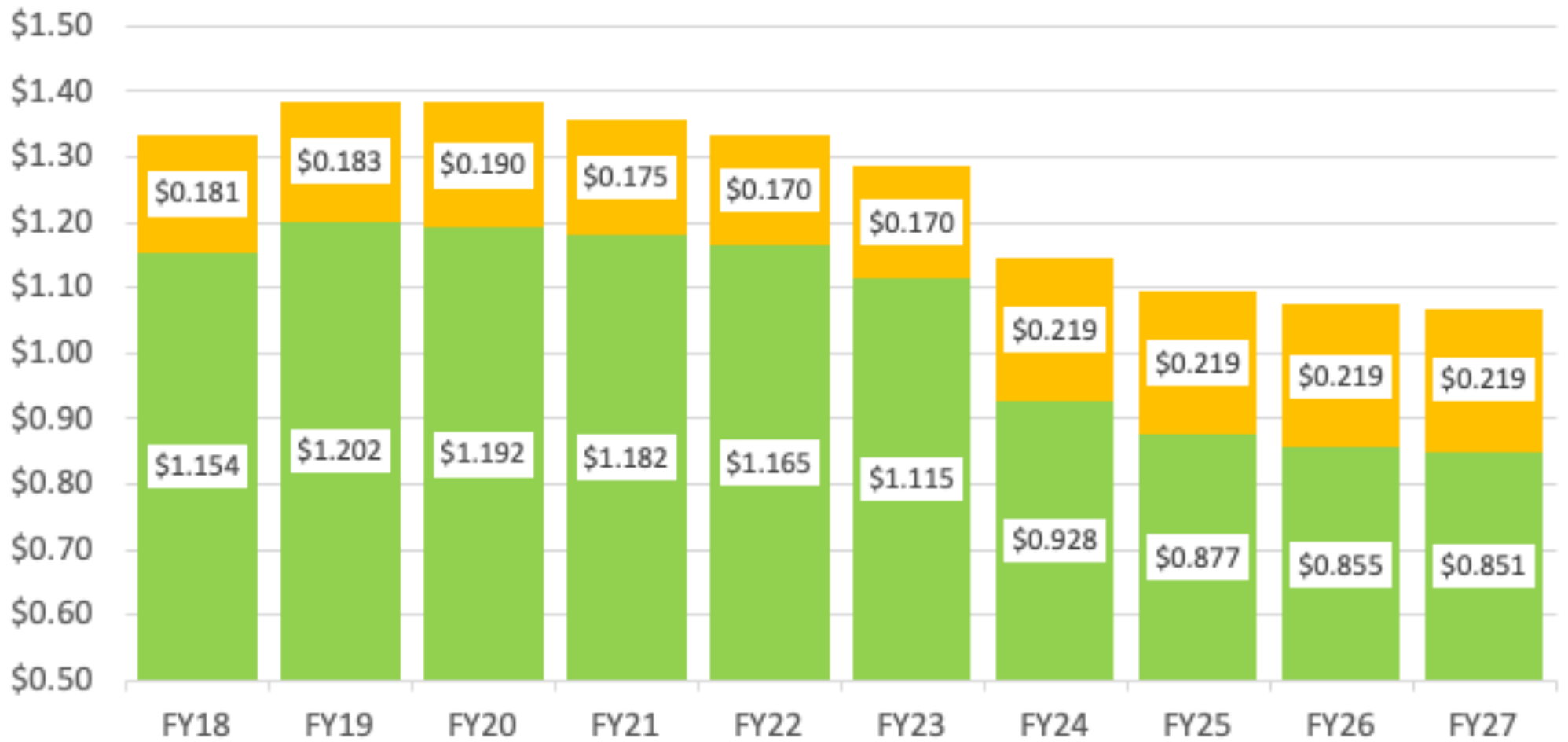
LB 644 – Joint Hearing Check

FY26 Total Non–Bond Tax Request	\$ 44,668,318
Base Limitation Percentage Increase	2.00 %
Real Growth Percentage Increase	0.11 %
Total Allowable Tax Growth Percentage	2.11 %
FY27 Total Non–Bond Tax Authority	\$ 45,610,820
FY27 Actual Non–Bond Tax Request	\$ 45,610,820

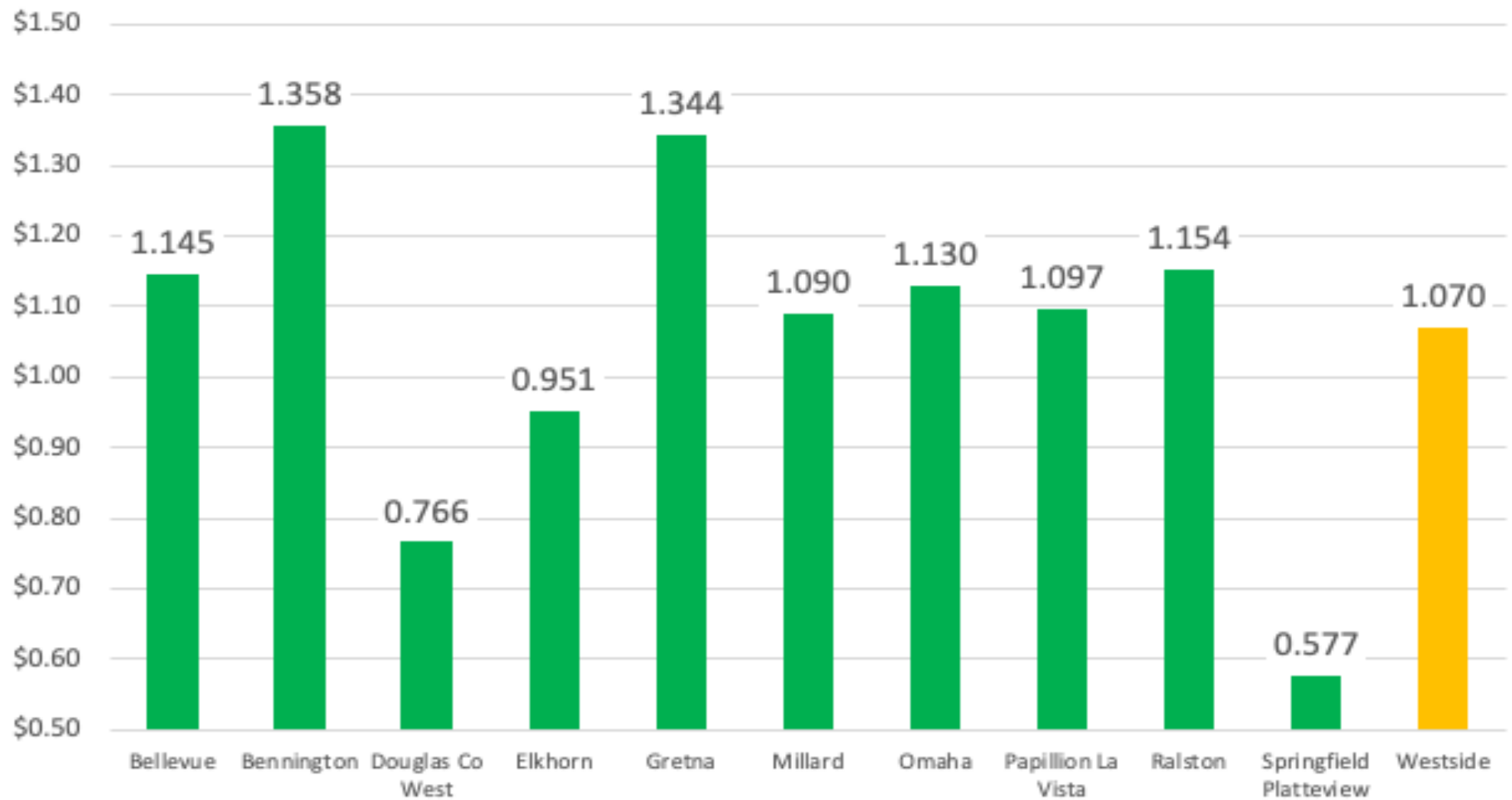
Property Tax Request is within allowable growth.
Therefore, Westside is not required to participate in the
Douglas County joint public hearing.

Westside Levy Rate History

General & Bldg Levy Bond Levy



Learning Community Levy Rates



Questions?

