

School Board Executive Summary

Topic: FY27 Property Tax Request

Date: October 5, 2026

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



Recommended Action:

- ☐ Information Only
- ☐ Presentation/Discussion
- ☒ Discussion/Action by Board of Education
- ☐ Presentation/Action Next Meeting

Recommendation(s): Approval of the 2026-2027 property tax levies.

Background: The property tax levies for FY27 were presented at a Public Hearing of the Board of Education on September 22, 2026. At this time, we are requesting board approval of the following:

RECOMMENDED LEVY:

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

Attachment(s): Property Tax Hearing Proof of Publication and Resolution

**2026-2027 TAX REQUEST RESOLUTION FOR
DOUGLAS COUNTY, WESTSIDE COMMUNITY SCHOOLS, School District 28-0066**

WHEREAS, public notice was given at least five days in advance of a Special Public Hearing called for the purpose of discussing and approving or modifying the District's Tax Requests for the 2026-2027 school fiscal year for the General Fund, Bond Fund, and Special Building Fund of Douglas County Westside Community Schools School District 28-0066; and,

WHEREAS, such Special Public Hearing was held before the Board of Education (hereinafter "the Board") of Douglas County School District 28-0066 (hereinafter "the District") at the time, date, and place announced in the notice published in a newspaper of general circulation, a copy of which notice and proof of publication is attached hereto as Exhibit A, all as required by law; and,

WHEREAS, the Board provided an opportunity to receive comments, information and evidence from persons in attendance at such Special Public Hearing; and,

WHEREAS, the total assessed value of the property differs from last year's total assessed value by 2.67%; the tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be \$1.046385 per \$100 of assessed value; Westside Community Schools proposes to adopt a property tax requests that will cause its tax rate to be \$1.069657 per \$100 of assessed value.

WHEREAS, based on the proposed property tax request and changes in other revenue, the total operating budget of Westside Community Schools will be lower than last year's by 16 percent.

WHEREAS, the Board, after having reviewed the District's Tax Requests for each said fund, and after public consideration of the matter, has determined that the Final Tax Requests as listed below are necessary in order to carry out the functions of the District, as determined by the Board for the 2026-2027 school fiscal year.

NOW BE IT THEREFORE RESOLVED that (1) the Tax Request for the General Fund should be, and hereby is set at \$41,756,711.67, and a tax rate of \$0.778777; (2) the Tax Request for the Bond Fund should be, and hereby is set at \$11,742,404.59 and a tax rate of \$0.219; and (3) the Tax Request for the Special Building Fund should be, and hereby is set at \$3,854,108.05 and a tax rate of \$0.07188.

It is so moved by _____ and seconded by _____ this fifth day of October 2026.

Roll Call Vote as Follows:

Kris Karnes, President	Yes _____	No _____
Meagan Van Gelder, Vice President	Yes _____	No _____
Stephanie Adams, Secretary	Yes _____	No _____
Sarah Rider, Treasurer	Yes _____	No _____
Sean Conway, Treasurer-Elect	Yes _____	No _____
Adam Yale, Director	Yes _____	No _____

The undersigned herewith certifies, as Secretary of the Board of Education of Douglas County School District 28-0066, that the above Resolution was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.

_____, Board Secretary

Notice of Special Hearing To Set Final Tax Request

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

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 22nd day of September 2026 at 6 o'clock PM, at 909 South 76th Street, Omaha, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

Property Valuations	2025-2026	2026-2027	Change
	5,222,382.240	5,351,826.690	2.67%

2026-2027 Budget Information

Fund	2025-2026 Operating Budget	2025-2026 Property Tax Request	2025 Tax Rate	Property Tax Rate (2025 Request Divided by 2026 Valuation)	2026-2027 Operating Budget	2026-2027 Proposed Property Tax Request	Proposed 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	106,537,653.00	41,401,789.27	0.792775	0.772153	111,113,378.08	41,756,711.67	0.778777	-2%	4%
Bond Fund(s) K - 12	14,051,843.08	11,437,029.94	0.219000	0.213305	11,795,489.25	11,742,404.59	0.219600	0%	-15%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	
Special Building Fund	85,590,391.54	3,266,528.94	0.082549	0.050922	51,248,795.78	3,854,108.05	0.071890	15%	-40%
Qualified Capital Purpose Underwriting Fund K-12			0.000000	0.000000			0.000000	#DIV/0!	
Qualified Capital Purpose Underwriting Fund K-8			0.000000	0.000000			0.000000	#DIV/0!	
Qualified Capital Purpose Underwriting Fund 9-12			0.000000	0.000000			0.000000	#DIV/0!	
Total	206,179,887.92	56,105,348.15	1.074324	1.046385	174,157,663.11	57,353,224.31	1.059657	0%	-16%

9/14, 9/15, 9/16, 9/17, 9/18

ZNEZ



The Daily Record

Proof of Publication

JASON W. HUFF, Publisher

UNITED STATES OF AMERICA,
The State of Nebraska,
District of Nebraska,
County of Douglas,
City of Omaha

} ss.

JASON W. HUFF, being duly sworn, deposes and say that they are the PUBLISHER and/or MANAGING EDITOR of THE DAILY RECORD, of Omaha, a legal newspaper, printed and published daily in the English language, having a bona fide paid circulation in Douglas County in excess of 300 copies, and a general circulation in Sarpy, Lancaster, Cass and Dodge Counties, printed in Omaha, in said County of Douglas, Nebraska for more than fifty-two weeks last past; that the printed notice here-to attached was published in THE DAILY RECORD, of Omaha, for 5 consecutive weeks on:

9/14/26

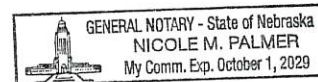
9/15/26

9/16/26

9/17/26

9/18/26

That said Newspaper during that time was regularly published and in general circulation in the County of Douglas, and State of Nebraska.



Publisher's Fee \$420.97

Additional Copies \$

Filing Fee \$

Total \$420.97

Subscribed in my presence and sworn to before
me this SEPTEMBER 18 2026

Notary Public in and for
Douglas County, State of Nebraska