School Board Executive Summary

Topic: Legislative Priorities for the 2026 Legislative Session

Date: November 16, 2026

Presented by: Mike Lucas

Recommended Action:
- ☐ Information Only
- ☐ Presentation/Discussion
- ☑ Discussion/Action by Board of Education
- ☐ Presentation/Action Next Meeting

Recommendation: Approval of Legislative Priorities for the 2027 Legislative Session.

Purpose: Each year the district outlines its priorities for the upcoming legislative session, which is scheduled to commence on January 6, 2027. Below are priority statements for Westside Community Schools:

Background:

- Westside Community Schools has approximately 6,200 students enrolled this year.
- Approximately 36% of our enrollment qualifies for free or reduced priced meals; about 35% of our current enrollment lives outside of district boundaries; and right at 15% of students qualify for special education services.
- Our 2026-27 general fund budget is $102 million.
- Our Board of Education has reduced our overall tax levy for eight years in a row.
- Our 2026-27 overall tax levy is 32 cents lower than it was in 2019-20.
    - Since 2019-20, we've had an annual average increase of just 1.1% to the property tax dollars requested by our Board of Education.
    - Our Board of Education could have requested an additional $17.4 million in local property taxes in 2025-26 and another $25.4 million in 2026-27, but did not.

LEGISLATIVE POSITIONS:

WESTSIDE COMMUNITY SCHOOLS SUPPORTS LEGISLATION THAT WILL HELP WITH RECRUITING AND RETAINING HIGH QUALITY STAFF

- Recruiting and retaining high quality educational staff remains a top priority. While we plan to continue to strategically and efficiently use our own local resources, we remain in support of statewide initiatives in this important area as well.

WESTSIDE COMMUNITY SCHOOLS SUPPORTS A SCHOOL FINANCE MODEL THAT IS PREDICTABLE AND SUSTAINABLE WITHOUT LIMITING THE CURRENT LEVY AUTHORITY.

- We continue to support efforts to bring more state funding to the K-12 state aid formula like we have had since 2023-24.
- The Legislature often changes the state formula annually to adapt to the state fiscal outlook. This leads to school district budget unpredictability.
- Budget unpredictability undermines a school district's ability for long-term planning.
- We hope lawmakers will allow our new funding formula that began in 2023-24 to work for a few years to see how it operates before massive new changes are made.

WESTSIDE COMMUNITY SCHOOLS SUPPORTS THE CURRENT NET OPTION ASPECT IN THE STATE'S FORMULA.

- Net option funding is critical for Westside to educate students desiring to attend Westside Community Schools.
- Host districts of net option students do not receive the benefit of the property tax authority associated with those students.
- Net option funding allows students many choices of which school to attend. Without net option funding, students would lose that choice.
- Net option funding is a critical piece of the current formula that positively impacts numerous communities across the state, to include many rural areas.

WESTSIDE COMMUNITY SCHOOLS OPPOSES FUNDING TO ANY ENTITIES NOT SUBJECT TO THE SAME ACCOUNTABILITY AND STANDARDS AS NEBRASKA PUBLIC SCHOOLS.

- The State should not seek to shrink the amount of dollars available for school funding, via tax credits or vouchers, to incentivize an alternative K-12 system that is not similarly accountable to the State as are public K-12 schools.
- Any K-12 entity receiving public dollars, or benefitting from the state foregoing tax revenue, should be subject to the same requirements of public-school districts.
- Students are already afforded school choice today because of the net option program.

WESTSIDE COMMUNITY SCHOOLS SUPPORTS "LOCAL CONTROL" TO BE UTILIZED AS OFTEN AS POSSIBLE, AS LOCALLY ELECTED OFFICIALS ARE ACCOUNTABLE AND CAPABLE TO MAKE DECISIONS IN THE BEST INTEREST OF THEIR SCHOOL DISTRICT AND COMMUNITY.

- We have concerns that recently discussed legislative proposals with mandates and rigid numerical targets for option enrollment may undermine a case-by-case determination for special education students, potentially violating their right to a Free Appropriate Public Education (FAPE).

Attachment(s): None