

Westside Community Schools

Legislative Priorities for the 2026 Legislative Session

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.
 - Out of our 2,047 students that came to us through option enrollment, 15% of them are identified as Special Education as noted on our *Summer 2025 Enrollment Option Rejection Report submitted to NDE*.
 - Of our 942 students identified as Special Education, 32% of them came to us through option enrollment as noted on our *Summer 2025 Enrollment Option Rejection Report submitted to NDE*.
- Our 2025-26 general fund budget is \$99 million.
- Our Board of Education has reduced our overall tax levy for seven years in a row.
- Our 2025-26 overall tax levy is 31 cents lower than it was in 2019-20.

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 EXTREMELY 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).

(Approved by the Board of Education on November 17, 2025.)