

**BOARD OF EDUCATION
MERIDIAN PUBLIC SCHOOLS
DISTRICT 48-0303
DAYKIN, NEBRASKA 68338
Monday, September 14, 2026**

Budget Hearing and Budget Summary - 7:00 PM:

1. Call to Order - Open Meeting Law Information Presented
2. Roll Call
3. Other Items of Business Added to the Agenda at Least Twenty-four Hours Prior to the Meeting
4. Excuse Absent Members and Approve/Change Agenda
5. Open 2026-2027 Budget Hearing
6. Items Invited from the Public for Comment
7. Close Hearing and Adjournment

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Meridian Public Schools (48-0303) in Jefferson County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 14 day of September, 2026 at 7:00 o'clock, P.M., at District Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2024-2025 (1)	2025-2026 (2)	2026-2027 (3)			
General	\$ 5,044,620.00	\$ 4,963,027.00	\$ 6,240,979.00	\$ 698,298.00	\$ 3,955,977.00	\$ 3,013,434.00
Depreciation	\$ 227,434.00	\$ -	\$ 497,318.00		\$ 497,318.00	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 337,157.00	\$ 273,258.00	\$ 500,116.00	\$ -	\$ 500,116.00	
School Nutrition	\$ 211,025.00	\$ 230,730.00	\$ 277,574.00	\$ -	\$ 277,574.00	
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ 59,094.00	\$ 109,382.00	\$ 564,348.00		\$ 509,348.00	\$ 55,556.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ 114,925.00	\$ -	\$ 114,925.00	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 5,879,330.00	\$ 5,576,397.00	\$ 8,195,260.00	\$ 698,298.00	\$ 5,855,258.00	\$ 3,068,990.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ -	\$ 3,068,990.00	\$ 3,068,990.00

Meridian Total Budget Historical Data

Fund- Status	2026-2027	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
TOTAL- BUDGETED	\$8,195,260.00	\$8,062,831.00	\$7,970,731.00	\$7,807,001.00	\$7,473,703.00	\$6,967,437.00	\$6,586,528.00
TOTAL- ACTUAL	-	\$5,576,397.00	\$5,879,330.00	\$5,128,586.00	\$4,812,097.00	\$4,981,472.00	\$4,212,572.00
Gen. Fund- Budgeted	\$6,240,979.00	\$6,075,838.00	\$6,011,328.00	\$6,144,393.00	\$6,017,541.00	\$5,295,021.00	\$4,681,406.00
Gen. Fund- Actual	-	\$4,963,027.00	\$5,044,620.00	\$4,528,771.00	\$4,263,501.00	\$4,248,554.00	\$3,726,708.00
Sp. Building- Budgeted	\$564,348.00	\$609,098.00	\$565,124.00	\$554,733.00	\$642,745.00	\$669,349.00	\$603,575.00
Sp. Building- Actual	-	\$109,382.00	\$59,094.00	\$33,873.00	\$48,700.00	\$152,491.00	\$60,737.00
Bond- Budgeted	\$0.00	\$0.00	\$716.00	\$710.00	\$0.00	\$0.00	\$26,979.00
Bond- Actual	-	\$0.00	\$0.00	\$716.00	\$0.00	\$0.00	\$2,971.00
QCPUF- Budgeted	\$114,925.00	\$102,631.00	\$102,661.00	\$102,604.00	\$102,577.00	\$101,794.00	\$285,073.00
QCPUF- Actual	-	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Depreciation- Budgeted	\$497,318.00	\$557,070.00	\$527,283.00	\$373,855.00	\$329,448.00	\$355,340.00	\$596,062.00
Depreciation- Actual	-	\$0.00	\$227,434.00	\$31,359.00	\$9,500.00	\$97,577.00	\$65,528.00
Activities- Budgeted	\$500,116.00	\$457,409.00	\$495,388.00	\$404,121.00	\$233,094.00	\$373,465.00	\$226,528.00
Activities- Actual	-	\$273,258.00	\$337,157.00	\$321,147.00	\$288,919.00	\$319,959.00	\$215,144.00
Hot Lunch- Budgeted	\$277,574.00	\$260,785.00	\$268,232.00	\$226,585.00	\$148,298.00	\$172,468.00	\$166,905.00
Hot Lunch- Actual	-	\$230,730.00	\$211,025.00	\$212,720.00	\$201,477.00	\$162,891.00	\$141,484.00
TOTAL - Difference	#VALUE!	\$2,486,434.00	\$2,091,401.00	\$2,678,415.00	\$2,661,606.00	\$1,985,965.00	\$2,373,956.00
Gen. Fund- Difference	#VALUE!	\$1,112,811.00	\$966,708.00	\$1,615,622.00	\$1,754,040.00	\$1,046,467.00	\$954,698.00
Sp. Building- Difference	#VALUE!	\$499,716.00	\$506,030.00	\$520,860.00	\$594,045.00	\$516,858.00	\$542,838.00
Bond- Difference	#VALUE!	\$0.00	\$716.00	-\$6.00	\$0.00	\$0.00	\$24,008.00
QCPUF- Difference	#VALUE!	\$102,631.00	\$102,661.00	\$102,604.00	\$102,577.00	\$101,794.00	\$285,073.00
Depreciation- Difference	#VALUE!	\$557,070.00	\$299,849.00	\$342,496.00	\$319,948.00	\$257,763.00	\$530,534.00
Activities- Difference	#VALUE!	\$184,151.00	\$158,231.00	\$82,974.00	-\$55,825.00	\$53,506.00	\$11,384.00
Hot Lunch- Difference	#VALUE!	\$30,055.00	\$57,207.00	\$13,865.00	-\$53,179.00	\$9,577.00	\$25,421.00
*Italics indicate estimates							

Meridian Total Budget Historical Data

Fund- Status	2026-2027	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
TOTAL - % Budget Spent	n/a	69.16%	73.76%	65.69%	64.39%	71.50%	63.96%
Gen. Fund- % Budget Spent	n/a	81.68%	83.92%	73.71%	70.85%	80.24%	79.61%
Sp. Building- % Budget Spent	n/a	17.96%	10.46%	6.11%	7.58%	22.78%	10.06%
Bond- % Budget Spent	n/a	#DIV/0!	0.00%	100.85%	#DIV/0!	#DIV/0!	11.01%
QCPUF- % Budget Spent	n/a	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Depreciation- % Budget Spent	n/a	0.00%	43.13%	8.39%	2.88%	27.46%	10.99%
Activities- % Budget Spent	n/a	59.74%	68.06%	79.47%	123.95%	85.67%	94.97%
Hot Lunch- % Budget Spent	n/a	88.48%	78.67%	93.88%	135.86%	94.45%	84.77%
<i>*Italics indicate estimates</i>							
TOTAL - \$ Increase	\$132,429.00	\$92,100.00	\$163,730.00	\$333,298.00	\$506,266.00	\$380,909.00	-
TOTAL - % Increase	1.64%	1.16%	1.64%	4.46%	7.27%	5.78%	-
Gen. Fund- \$ Increase	\$165,141.00	\$64,510.00	-\$133,065.00	\$126,852.00	\$722,520.00	\$613,615.00	-
Gen. Fund- % Increase	2.72%	1.07%	-2.17%	2.11%	13.65%	13.11%	-
Sp. Building- \$ Increase	-\$44,750.00	\$43,974.00	\$10,391.00	-\$88,012.00	-\$26,604.00	\$65,774.00	-
Sp. Building- % Increase	-7.35%	7.78%	1.87%	-13.69%	-3.97%	10.90%	-
Bond- \$ Increase	\$0.00	-\$716.00	\$6.00	\$710.00	\$0.00	-\$26,979.00	-
Bond- % Increase	#DIV/0!	-100.00%	0.85%	#DIV/0!	#DIV/0!	-100.00%	-
QCPUF- \$ Increase	\$12,294.00	-\$30.00	\$57.00	\$27.00	\$783.00	-\$183,279.00	-
QCPUF- % Increase	11.98%	-0.03%	0.06%	0.03%	0.77%	-64.29%	-
Depreciation- \$ Increase	-\$59,752.00	\$29,787.00	\$153,428.00	\$44,407.00	-\$25,892.00	-\$240,722.00	-
Depreciation- % Increase	-10.73%	5.65%	41.04%	13.48%	-7.29%	-40.39%	-
Activities- \$ Increase	\$42,707.00	-\$37,979.00	\$91,267.00	\$171,027.00	-\$140,371.00	\$146,937.00	-
Activities- % Increase	9.34%	-7.67%	22.58%	73.37%	-37.59%	64.86%	-
Hot Lunch- \$ Increase	\$16,789.00	-\$7,447.00	\$41,647.00	\$78,287.00	-\$24,170.00	\$5,563.00	-
Hot Lunch- % Increase	6.44%	-2.78%	18.38%	52.79%	-14.01%	3.33%	-

2026-2027
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 48-0303 Class #: III
Meridian Public Schools
TO THE COUNTY BOARD AND COUNTY CLERK OF
Jefferson 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		\$ -	\$ 3,013,434.00	\$ 3,013,434.00
Bond Fund(s) [If More Than 1 Bond Fund - Total All Together]		\$ -		\$ -
Special Building Fund		\$ -	\$ 55,556.00	\$ 55,556.00
Qualified Capital Purpose Undertaking Fund		\$ -	\$ -	\$ -
Total All Funds		\$ -	\$ 3,068,990.00	\$ 3,068,990.00

Outstanding Bonded Indebtedness as of September 1, 2026 (Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)		Total Certified Valuation (All Counties)	\$ 593,042,511
		(Certification of Valuation(s) from County Assessor MUST be attached)	
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			
If YES, Please submit Interlocal Agreement Report by September 30th.			
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			
If YES, Please submit Trade Name Report by September 30th.			
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			

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

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	2,018,537.00	3,955,977.00	2,983,300.00	6,939,277.00	1,082,626.00	5,158,353.00	6,240,979.00	698,298.00	6,939,277.00
Depreciation	437,318.00	497,318.00		497,318.00			497,318.00		497,318.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	230,116.00	500,116.00		500,116.00			500,116.00	-	500,116.00
School Nutrition	30,574.00	277,574.00		277,574.00			277,574.00	-	277,574.00
Bond	-	-	-	-			-	-	-
Special Building	506,348.00	509,348.00	55,000.00	564,348.00			564,348.00		564,348.00
Qualified Capital Purpose Undertaking	112,425.00	114,925.00	-	114,925.00			114,925.00	-	114,925.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	3,335,318.00	5,855,258.00	3,038,300.00	8,893,558.00	1,082,626.00	5,158,353.00	8,195,260.00	698,298.00	8,893,558.00

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)	2,983,300.00	-	55,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	30,134.00	-	556.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,013,434.00	-	55,556.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 1,102,462.00	\$ 87,000.00

COUNTY TREASURER'S BALANCE, 9-1-2026
20,185.00

Schedule C - Levies Expected to be Set by County

NOTE: The Schedule portion below is to assist with the Levy setting process. Be sure to update valuation column if a particular fund(s) has a different valuation from the standard district-wide valuation noted on the cover page

Fund	Property Taxes	Valuation	Expected Levy
General Fund	\$ 3,013,434.00	\$ 593,042,511	0.508131
Special Building Fund	\$ 55,556.00	\$ 593,042,511	0.009368
Bond Fund	\$ -	\$ 593,042,511	0.000000
Bond Fund	\$ -	\$ 593,042,511	0.000000
Bond Fund	\$ -	\$ 593,042,511	0.000000
QCPUF Fund	\$ -	\$ 593,042,511	0.000000
QCPUF Fund		\$ 593,042,511	0.000000
		\$ 593,042,511	0.000000
		\$ 593,042,511	0.000000
		\$ 593,042,511	0.000000
		\$ 593,042,511	0.000000
		\$ 593,042,511	0.000000
		\$ 593,042,511	0.000000
		\$ 593,042,511	0.000000
		\$ 593,042,511	0.000000
		\$ 593,042,511	0.000000
		\$ 593,042,511	0.000000
		\$ 593,042,511	0.000000
		\$ 593,042,511	0.000000
		\$ 593,042,511	0.000000
		\$ 593,042,511	0.000000
Total	\$ 3,068,990.00		\$ 0.517499

Must agree to Cover

**** County must independently verify levy calculations before County Board approves final levies pursuant to Neb. Rev. Stat. §77-1601. Calculations shown here are intended to assist only - it is not to be used for official levy setting purposes.**