2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 48-0303 **Class #: III**

Meridian Public School

TO THE COUNTY BOARD AND COUNTY CLERK OF

Jefferson County

This budget is for the Period SEPTEMBER 1, 2025 through AUGUST 31, 2026

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	$ -	$ 2,953,380.00	$ 2,953,380.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 50,505.00	$ 50,505.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 3,003,885.00	$ 3,003,885.00

Outstanding Bonded Indebtedness as of September 1, 2025
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ -	Principal
$ -	Interest
$ -	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 572,652,765

*(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, 2024 through June 30, 2025?

[ ] YES [X] NO

*If **YES**, Please submit Interlocal Agreement Report by September 30th.*

County Clerk's Use Only

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, 2024 through June 30, 2025?

[ ] YES [X] 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 2024-2025 school fiscal year?

[ ] YES [X] NO

APA Contact 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

Submission Information

Budget Due by 9-30-2025

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 48-0303
Meridian Public School

2025-2026 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	1,339,269.00	3,151,992.00	2,923,846.00	6,075,838.00	1,204,135.00	4,871,703.00	6,075,838.00	-	6,075,838.00
Depreciation	486,070.00	557,070.00		557,070.00			557,070.00		557,070.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	237,409.00	457,409.00		457,409.00			457,409.00	-	457,409.00
School Nutrition	7,075.00	260,785.00		260,785.00			260,785.00	-	260,785.00
Bond	-	-	-	-			-	-	-
Special Building	554,698.00	559,098.00	50,000.00	609,098.00			609,098.00		609,098.00
Qualified Capital Purpose Undertaking	102,631.00	102,631.00	-	102,631.00			102,631.00	-	102,631.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	2,727,152.00	5,088,985.00	2,973,846.00	8,062,831.00	1,204,135.00	4,871,703.00	8,062,831.00	-	8,062,831.00

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)	2,923,846.00	-	50,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	29,534.00	-	505.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	2,953,380.00	-	50,505.00	-

CERTIFIED STATE AID	**MOTOR VEHICLE TAXES**
$ 1,200,023.00	**$ 10,000.00**

COUNTY TREASURER'S BALANCE, 9-1-2025			
39,269.00	-	54,698.00	-

County-District # 48-0303

Meridian Public School

2024-2025 ACTUAL/ESTIMATED								
	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 DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	1,719,426.00	3,823,269.00	2,600,000.00	6,423,269.00	733,000.00	4,351,000.00	5,084,000.00	1,339,269.00
Depreciation	475,070.00	556,070.00		556,070.00			70,000.00	486,070.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	267,409.00	587,409.00		587,409.00			350,000.00	237,409.00
School Nutrition	(24,635.00)	221,075.00		221,075.00			214,000.00	7,075.00
Bond	-	-	-	-			-	-
Special Building	544,898.00	556,698.00	48,000.00	604,698.00			50,000.00	554,698.00
Qualified Capital Purpose Undertaking	102,631.00	102,631.00	-	102,631.00			-	102,631.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	3,084,799.00	5,847,152.00	2,648,000.00	8,495,152.00	733,000.00	4,351,000.00	5,768,000.00	2,727,152.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheet

MOTOR VEHICLE TAXES	
$	95,000.00

County-District # 48-0303

Meridian Public School

2023-2024 ACTUAL								
	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 DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	1,753,695.00	3,729,129.00	2,519,068.00	6,248,197.00	598,482.00	3,930,289.00	4,528,771.00	1,719,426.00
Depreciation	435,283.00	506,429.00		506,429.00			31,359.00	475,070.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	255,388.00	588,556.00		588,556.00			321,147.00	267,409.00
School Lunch	22,222.00	188,085.00		188,085.00			212,720.00	(24,635.00)
Bond	716.00	716.00	-	716.00			716.00	-
Special Building	514,709.00	526,405.00	52,366.00	578,771.00			33,873.00	544,898.00
Qualified Capital Purpose Undertaking	102,631.00	102,631.00	-	102,631.00			-	102,631.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 3,084,644.00	5,641,951.00	2,571,434.00	8,213,385.00	598,482.00	3,930,289.00	5,128,586.00	3,084,799.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheet

MOTOR VEHICLE TAXES
$ 84,247.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	**Meridian Public School**
ADDRESS	**PO BOX 190**
CITY & ZIP CODE	**Daykin, NE 68338**
TELEPHONE	**402-446-7265**
WEBSITE	**s://www.meridianmustangs.org/**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Brian Rut	Randy Kort	Randy Kort
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	402-446-7265	402-446-7265	402-446-7265
EMAIL ADDRESS	brut@meridianmustangs.org	rkort@meridianmustangs.org	rkort@meridianmustangs.org

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- [ ] Board Chairperson
- [X] Clerk / Treasurer / Superintendent / Other
- [ ] Preparer

Meridian Public School

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 2,933,768.00
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

2025 Real Growth Value per Assessor	/	Prior Year Total Real Property Valuation per Assessor	=		(3)
2,058,623.00	/	525,769,830.00	=	0.39 %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.39 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 70,117.06

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 3,003,885.06**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) $ 3,003,885.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide the required information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 48-0303

Meridian Public School

Line No.		2025-2026 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	**Total Repairs to Infrastructure Damaged by a Natural Disaster** (Lines 1 through 8)	$ -
10	**Judgments:** (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	**Total Judgments** (Lines 11 through 16)	$ -
18	**Distance Education Courses**	
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	
20	**Retirement Contribution Increase**	
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ -

Meridian Public School

Schedule B - Levies

Levy Limit Compliance

NOTE: *The Schedule portion below is to determine if the School District has met the levy limitations.*

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	2,953,380.00	-	50,505.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	2,953,380.00	-	50,505.00	-
14	Assessed Valuation	572,652,765	572,652,765	572,652,765	572,652,765
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.515737	0.000000	0.008819	0.000000
16	Total Levy for Compliance	0.524556			

Property Tax Request MUST also be within the School District's Property Tax Request Authority.

If the **total** levy on Line 16 is $1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Total of Line 16 is greater than $1.05 and you **did not** hold a successful election to override the levy, you are in violation of the levy lid. The school district **must reduce property taxes** to meet the levy limitation.

If Total of Line 16 is greater than $1.05 and you **held** a successful election to override the levy, which is in effect for the you must **attach a copy of the election ballot and the certified election returns** to your budget.

Qualified Capital Purpose Undertaking Fund levy. A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10,110 & 79-10,110.02).

Special Building Fund levy. Limit on Building Fund levy of 14 cents (Statute 79-10,120)

REMINDER: School districts that have combined levies greater than $1.20 or the combined levies that exceeded the maximum levy approved at a special election may be subject to petitions for the free holding of territory. Combined levies do not include levies for bonded indebtedness approved by the voters of a school district or levies for the refinancing of such bonded indebtedness.

Voluntary Termination Exclusions

Line 6 Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed $35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement

Line 7 Amounts levied by school district at maximum levy to pay for 50% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/18 to 8/31/19 as a result of collective bargaining agreement in force on 9/1/17

Levies Expected to be Set by County

NOTE: *The Schedule portion below is to assist with the Levy setting process.*

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 2,953,380.00	$ 572,652,765	0.515737
Special Building Fund	$ 50,505.00	$ 572,652,765	0.008819
Bond Fund	$ -	$ 572,652,765	0.000000
Bond Fund	$ -	$ 572,652,765	0.000000
Bond Fund	$ -	$ 572,652,765	0.000000
QCPUF Fund	$ -	$ 572,652,765	0.000000
QCPUF Fund	$ -	$ 572,652,765	0.000000
	$ -	$ 572,652,765	0.000000
	$ -	$ 572,652,765	0.000000
	$ -	$ 572,652,765	0.000000
	$ -	$ 572,652,765	0.000000
	$ -	$ 572,652,765	0.000000
	$ -	$ 572,652,765	0.000000
Total	$ 3,003,885.00		$ 0.524556

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract (*Name of current or new superintendent)*

Notice is hereby given that Meridian Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on March 10, 2025 at 7:00 pm at the Meridian Board Room Room in Daykin, Nebraska.

After the 2025/26 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.)	1

The estimated costs to the district for the 2025/26 year and future years are listed below:

	2025/26 Base Pay, Additional Compensation & Benefits	**Future Base Pay, Additional Compensation & Benefits per Contract**	**TOTAL CONTRACT COST**
Base Pay for the Total FTE	$ 152,400.00	$ 152,400.00	**$ 304,800.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*			$ -
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*			$ -
• *All other costs not mentioned above*			**$** -
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 23,000.00	$ 15,000.00	$ 38,000.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*			$ -
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*			$ -
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 175,400.00**	**$ 167,400.00**	**$ 342,800.00**

Schedule D

2025-26
PROPERTY TAX REQUEST RESOLUTION 250921
FOR MERIDIAN PUBLIC SCHOOLS

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Meridian Public School passes by a majority vote a resolution or ordinance setting the tax request: and

WHEREAS, public notice was given at least five days in advance of a special hearing called for the purpose of discussing and approving or modifying the District's Tax Request for the 2025-26 school fiscal year for the General Fund, Bond Fund, Special Building Fund, and Qualified Capital Purpose Undertaking Fund of Meridian Public Schools; and,

WHEREAS, such Special Public Hearing was held before the Board of Education (hereinafter "the Board") of Meridian Public Schools (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 of which is attached hereto as Exhibit A, all as required by law; and,

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

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 2025-26 school fiscal year.

NOW BE IT THEREFORE RESOLVED that (1) the Tax Request for the General Fund should be, and hereby is set at $2,953,380; (2) the Tax Request for the Bond Fund should be, and hereby set at $0 (3) the Tax Request for the Special Building Fund should be, and hereby is set at $50,505; and (4) the Tax Request for the Qualified Capital Purpose Undertaking Fund should be, and hereby is set at $0.

1. The 2025-2026 property tax request be set at:

General Fund:	$2,953,380
Special Building Fund:	$50,505
Total:	$3,003,885

2. The total assessed value of property differs from last year's total assessed value by 8.92 percent
3. 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 0.512312 per $100 of assessed value.
4. Meridian Public School proposes to adopt a property tax request that will cause its tax rate to be 0.524556 per $100 of assessed value.
5. A copy of this resolution be certified and forwarded to the county Clerk on or before October 15, 2025.

Motioned by Scott Sobotka Seconded by Joy Barton

this 10th day of September, 2025 to adopt Resolution #250921

Roll Call vote as follows:

Jason Bartels	YES	NO
Scott Sobotka	YES	NO
Joy Barton	YES	NO
Todd Vorderstrasse	YES	NO
Brian Rut	YES	NO
Jamie Niederklein	YES	NO

The undersigned herewith certifies, as Secretary of the Board of Education of Meridian Public Schools, that the above Resolution was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.

Jamie Niederklein

Jamie Niederklein, Secretary
Meridian Public Schools

ATTEST:

Brian Rut

Brian Rut, President
Meridian Public Schools

CERTIFICATION

The undersigned hereby certifies that the above motion is authentic and truly and accurately reflects the formal official action taken therein, on the date as reflected, and that such findings, motion and resolution adopt the Meridian Public Schools property tax request or levy, according to law, and that the County Board of Equalization shall set the levy for Meridian Public School system according to the modification and tax request set forth therein and in the attached Exhibit "A" in accordance with the law.

Authorized Office of Meridian Public Schools

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Meridian Public School (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 Wednesday 10th day of September, 2025 at 6:00 o'clock, PM, at Meridian Public School 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 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 4,528,771.00	$ 5,084,000.00	$ 6,075,838.00	$ -	$ 3,151,992.00	$ 2,953,380.00
Depreciation	$ 31,359.00	$ 70,000.00	$ 557,070.00		$ 557,070.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 321,147.00	$ 350,000.00	$ 457,409.00	$ -	$ 457,409.00	
School Nutrition	$ 212,720.00	$ 214,000.00	$ 260,785.00	$ -	$ 260,785.00	
Bond	$ 716.00	$ -	$ -	$ -	$ -	$ -
Special Building	$ 33,873.00	$ 50,000.00	$ 609,098.00		$ 559,098.00	$ 50,505.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ 102,631.00	$ -	$ 102,631.00	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 5,128,586.00	$ 5,768,000.00	$ 8,062,831.00	$ -	$ 5,088,985.00	$ 3,003,885.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 3,003,885.00	$ 3,003,885.00

Notice of Special Hearing To Set Final Tax Request

Meridian Public School (48-0303) in Jefferson 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 Wednesday 10th day of, September 2025 at Immediately Following Budget Hearing 6:00 PM o'clock PM, at Meridian Public School for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	525,769,830	572,652,765	9%

	2024-2025 Budget Information				***2025-2026 Budget Information***				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	6,011,328.00	2,893,364.00	0.550310	0.505256	6,075,838.00	2,953,380.00	0.515737	-6%	1%
Bond Fund(s) K - 12	716.00		0.000000	0.000000	-	-	0.000000	#DIV/0!	-100%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund _____			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	565,123.00	40,404.00	0.007685	0.007056	609,098.00	50,505.00	0.008819	15%	8%
Qualified Capital Purpose Undertaking Fund K - 12	102,661.00		0.000000	0.000000	102,631.00	-	0.000000	#DIV/0!	0%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	6,679,828.00	2,933,768.00	0.557995	0.512312	6,787,567.00	3,003,885.00	0.524556	-6%	2%

RECEIVED SEP 08 2025

PROOF OF PUBLICATION
The Fairbury Journal-News

STATE OF NEBRASKA, Jefferson County, ss.
Timothy Linscott being first duly sworn on oath deposes And says that he is the **Publisher** of **The FAIRBURY JOURNAL-NEWS** that he has actual knowledge of the facts hereinafter setforth; that the printed notice hereto attached was published in **The Fairbury Journal-News** once each week, 1 successive Weeks on the same day of each week; that the first Publication was on Sept. 3, 2025 ; and The last publish was on _____, 2025; that said **The Fairbury Journal -News** is printed and published and has a general circulation in Jefferson County, Nebraska; that has a bona fide Circulation in excess of 300 copies weekly and has Been published within said county for 52 successive Weeks prior to the publication of this notice; and that it Is a legal newspaper under the statutes of the State of Nebraska.

Subscribed and sworn to before me this 3 day of Sept, 2025.

GENERAL NOTARY - State of Nebraska
JENNIFER LEWIS
My Comm. Exp. January 15, 2028

Notary Public

Publication fee _____ lines of 8 point type 1 times
$200-.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Meridian Public School (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 Wednesday 10th day of September, 2025 at 6:00 o'clock, PM, at Meridian Public School 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 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 4,528,771.00	$ 5,084,000.00	$ 6,075,838.00	$ -	$ 3,151,992.00	$ 2,953,380.00
Depreciation	$ 31,359.00	$ 70,000.00	$ 557,070.00		$ 557,070.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 321,147.00	$ 350,000.00	$ 457,409.00	$ -	$ 457,409.00	
School Nutrition	$ 212,720.00	$ 214,000.00	$ 260,785.00	$ -	$ 260,785.00	
Bond	$ 716.00	$ -	$ -	$ -	$ -	$ -
Special Building	$ 33,873.00	$ 50,000.00	$ 609,098.00		$ 559,098.00	$ 50,505.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ 102,631.00	$ -	$ 102,631.00	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 5,128,586.00	$ 5,768,000.00	$ 8,062,831.00	$ -	$ 5,088,985.00	$ 3,003,885.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 3,003,885.00	$ 3,003,885.00

25b ZNEZ

RECEIVED SEP 08 2025

PROOF OF PUBLICATION
The Fairbury Journal-News

STATE OF NEBRASKA, Jefferson County, ss.
Timothy Linscott being first duly sworn on oath deposes And says that he is the **Publisher** of **The FAIRBURY JOURNAL-NEWS** that he has actual knowledge of the facts hereinafter setforth; that the printed notice hereto attached was published in **The Fairbury Journal-News** once each week, 1 successive Weeks on the same day of each week; that the first Publication was on Sept 3, 2025 ; and The last publish was on _____, 2025; that said **The Fairbury Journal -News** is printed and published and has a general circulation in Jefferson County, Nebraska; that has a bona fide Circulation in excess of 300 copies weekly and has Been published within said county for 52 successive Weeks prior to the publication of this notice; and that it Is a legal newspaper under the statutes of the State of Nebraska.

Subscribed and sworn to before me this 3 day of Sept, 2025.

GENERAL NOTARY - State of Nebraska
JENNIFER LEWIS
My Comm. Exp. January 15, 2028

Notary Public

Publication fee _____ lines of 8 point type 1 times
$180—.

Notice of Special Hearing To Set Final Tax Request

Meridian Public School (48-0303) in Jefferson 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 Wednesday 10th day of, September 2025 at Immediately Following Budget Hearing 6:00 PM o'clock PM, at Meridian Public School for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	525,769,630	572,652,765	9%

	2024-2025 Budget Information				2025-2026 Budget Information				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change In Tax Rate	Change in Operating Budget
General Fund	6,011,328.00	2,883,364.00	0.550310	0.505256	6,075,838.00	2,953,380.00	0.515737	-6%	1%
Bond Fund(s) K - 12	716.00		0.000000	0.000000			0.000000	#DIV/0!	-100%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	565,123.00	40,404.00	0.007685	0.007058	609,098.00	50,505.00	0.008819	15%	8%
Qualified Capital Purpose Undertaking Fund K - 12	102,661.00		0.000000	0.000000	102,631.00		0.000000	#DIV/0!	0%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	6,679,828.00	2,933,768.00	0.557995	0.512312	6,787,567.00	3,003,885.00	0.524556	-6%	2%

25h 2NE2

Corrected

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

{certification required on or before August 20th of each year}

SUPERINTENDENT OF SCHOOLS

TO: P O BOX 190
DAYKIN, NE 68338

TAXABLE VALUE LOCATED IN THE COUNTY OF JEFFERSON

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage ª
MERIDIAN SD 303	3	48-0303	0	200,272,423	673,792	176,941,240	0.38

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

ª Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I MARY A BANAHAN JEFFERSON County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to [illegible].

(signature of county assessor) AUG 19 2025 *(date)*

CC: County Clerk, JEFFERSON County
CC: County Clerk where school district is headquartered, if different county, _____ County

- ***Reminders to School District:*** *1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

8,666,309 Pers Prior
8,302,249 Pers Value

168,274,931 Real Prior
191,970,174 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

{certification required on or before August 20th of each year}

TO: MERIDIAN SCHOOL DIST #303
ATTN: SUPERINTENDENT
PO BOX 190
DAYKIN NE 68338

TAXABLE VALUE LOCATED IN THE COUNTY OF FILLMORE

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
MERIDIAN 303	3	48-0303	0	9,548,346	0	9,205,806	0.00

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

[a] Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I MELISSA HOUCHIN, FILLMORE County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Melissa Houchin
(signature of county assessor)

FILLMORE COUNTY ASSESSOR SEAL GENEVA, NEBRASKA

8/11/25
(date)

CC: County Clerk, FILLMORE County
CC: County Clerk where school district is headquartered, if different county, JEFFERSON County

- ***Reminders to School District: 1)*** *A copy of the Certification of Value must be attached to the budget document and* ***2)*** *Property Tax Request* ***excludes*** *the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only	424,062 Pers Prior	8,781,744 Real Prior
	479,262 Pers Value	9,069,084 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

{certification required on or before August 20th of each year}

MERIDIAN

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF SALINE

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
MERIDIAN	3	48-0303		198,997,922	40,545	182,160,761	0.02

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

[a] Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I BRANDI KELLY, SALINE County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Brandi Kelly
(signature of county assessor)

August 19, 2025
(date)

CC: County Clerk, SALINE County
CC: County Clerk where school district is headquartered if different county, _____ County

- ***Reminders to School District:*** *1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request* ***excludes*** *the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

6,450,418 Pers Prior
7,738,930 Pers Value

175,710,343 Real Prior
191,258,992 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

(certification required on or before August 20th of each year)

To: Meridian 303

TAXABLE VALUE LOCATED IN THE COUNTY OF THAYER COUNTY, NE

Name of School District	Class of School	Base School Code	Unified / Learning Comm Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage a
Meridian 303 General	3	48-0303		$163,834,074	$1,344,286	$157,462,023	0.85372%
Meridian 303-Bond	3	48-0303		$163,834,074	$1,344,286	$157,462,023	0.85372%
Meridian 303 Sinking	3	48-0303		$163,834,074	$1,344,286	$157,462,023	0.85372%
Meridian 303-QCPUF	3	48-0303		$163,834,074	$1,344,286	$157,462,023	0.85372%

* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.
a) Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I , Amy C Peterson, Thayer County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Amy C Peterson
(signature of county assessor)

08/14/2025
(date)

CC: County Clerk, Thayer County, NE County

CC: County Clerk where school district is headquartered, if different county, Thayer County, NE County

Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)



Board of Education
Meridian Public Schools
District – 48-0303
Daykin, Nebraska, 68338
Wednesday, September 10, 2025

Special Budget Hearing – 6:00 p.m.

Meridian Public School Board of Education met on September 10, 2025, as per notice in the Fairbury Journal News.

President Rut called the meeting to order at 6:00 p.m. The open meeting law information was presented.

Roll call was taken: Niederklein – present, Sobotka – present, Bartels – present, and Rut – present. Also present were Superintendent Kort, Principal Asche, and Principal Hull.

Nothing new was added to the agenda.

Superintendent Kort provided information regarding the proposed 2025-2026 budget. The 2026 tax request is $70,117 higher compared to the 2025 tax request.

Barton arrived at 6:04 p.m.

Comments were heard from the public.

Bartels moved and Niederklein seconded to close the Special Budget Hearing. Vote taken: Barton – aye, Niederklein – aye, Sobotka – aye, Bartels – aye, and Rut – aye. Motion passed 5-0.

Special Tax Hearing

Meridian Public School Board of Education met on September 10, 2025, as per notice in the Fairbury Journal News.

President Rut called the meeting to order at 6:06 p.m. The open meeting law information was presented.

Roll call was taken: Barton – present, Niederklein – present, Sobotka – present, Bartels – present, and Rut – present. Also present were Superintendent Kort, Principal Asche, and Principal Hull.

Nothing new was added to the agenda.

Superintendent Kort provided information regarding the 2025-2026 tax request and levy. The 2026 levy is 3 cents lower compared to the 2025 levy.

No comments were heard from the public.

Barton moved and Bartels seconded to close the Special Tax Hearing. Vote taken: Barton – aye, Niederklein – aye, Sobotka – aye, Bartels – aye, and Rut – aye. Motion passed 5-0.

Regular September 10, 2025, Meeting

Meridian Public School Board of Education met on September 10, 2025, as per notice in the Fairbury Journal News

President Rut called the meeting to order at 6:08 p.m. The open meeting law information was presented.

Roll call was taken: Barton – present, Niederklein – present, Sobotka – present, Bartels – present, and Rut – present. Also present were Superintendent Kort, Principal Asche, and Principal Hull.

Nothing new was added to the agenda.

Bartels moved and Barton seconded to approve Todd Vorderstrasse as the Thayer County board member to fill the position created by the resignation of Rene Davis. Vote taken: Barton – aye, Niederklein – aye, Sobotka – aye, Bartels – aye, and Rut – aye. Motion passed 5-0.

Newly appointed board member, Todd Vorderstrasse, took the school board member oath of office.

Comments were heard from the public.

Sobotka moved and Bartels seconded to approve the consent agenda as presented.

A. Minutes of the Monday, August 9, 2025 Regular Meeting
B. District Financial Report
C. Activity Fund Report
D. Hot Lunch Fund Report
E. Bills

Vote taken: Barton – aye, Niederklein – aye, Sobotka – aye, Bartels – aye, Vorderstrasse – aye, and Rut – aye. Motion passed 6-0.

Principal Asche and Principal Hull presented the Curriculum Report to the Board.

Sobotka moved and Barton seconded to approve the 2025-2026 Tax Request Resolution #250921. Vote taken: Barton – aye, Niederklein – aye, Sobotka – aye, Bartels – aye, Vorderstrasse – aye, and Rut – aye. Motion passed 6-0.

Bartels moved and Niederklein seconded to approve the 2025-2026 Annual Budget. Vote taken: Barton – aye, Niederklein – aye, Sobotka – aye, Bartels – aye, Vorderstrasse – aye, and Rut – aye. Motion passed 6-0.

Superintendent Kort shared information regarding the upcoming negotiations with the Meridian Education Association (MEA). Bartels, Sobotka and Niederklein will serve on the Negotiations Committee.

Vorderstrasse moved and Bartels seconded to approve using the North Star Negotiation Software for the 2026-2027 teacher negotiations with MEA. Vote taken: Barton – aye, Niederklein – aye, Sobotka – aye, Bartels – aye, Vorderstrasse – aye, and Rut – aye. Motion passed 6-0.

Principal Asche and Principal Hull presented the Principals' Reports to the Board.

Superintendent Kort presented the Superintendent's Report to the Board.

The next regular meeting was set for Monday, October 13, 2025, at 6:00 p.m.

Niederklein moved and Bartels seconded to adjourn at 6:43 p.m. Vote taken: Barton – aye, Niederklein – aye, Sobotka – aye, Bartels – aye, Vorderstrasse – aye, and Rut – aye. Motion passed 6-0.

Jamie Niederklein, Secretary Meridian District #48-0303

District Number: 48-0303-000
District Name: MERIDIAN PUBLIC SCHOOLS
District Phone: (402)446-7265

Instructions (https://www.education.ne.gov/fos/budgeting-school-district/)

Checklist

2025/26 Section A: Calculation of Total Allowable Budget Authority

Certified Budget Authority	A-101	4,616,267
Access to Prior Year's Unused Budget Authority [Maximum Amount: $2,299]	A-355	2,299
Total Adjusted Budget Authority	A-361	4,618,566
Total Allowable Budget Authority	A-780	4,618,566

The School District Budget Spreadsheet provided by the Auditor of Public Accounts is uploaded here.

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

Anytime the budget data is updated, you must click Recalculate LC-2 and Save LC-2 or changes will be lost.

Recalculate LC-2 Save LC-2

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority

2025/26 General Fund Budget of Disbursements & Transfers	B-100	6,075,838
2025/26 Special Grant Funds List	B-110	253,137
2025/26 Special Education Budget of Disbursements & Transfers	B-120	1,204,135
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	4,618,566
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority

2024/25 Total Unused Budget Authority	B-160	2,299
2025/26 General Fund Expenditure Growth	B-162	2,299
Adjusted Unused Budget Authority	B-165	0

2025/26 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	0

Additional Budget Authority Approved by Patron

Did you hold a successful special election for additional **BUDGET** Authority? (Not a levy override)	B-180	○Yes ◉No

2025/26 Section C: Allowable Reserves and Total Reserves

2025/26 Applicable Allowable Reserve Percentage	C-170	45.00
2025/26 Total Allowable Reserves	C-180	2,734,127
2025/26 General Fund Necessary Cash Reserve	C-300	0
2025/26 Depreciation Fund Total Requirements	C-310	557,070
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	557,070

Levy Override Approved by Patron

Did you hold a successful election of your patrons for a levy override that applies to the current year?	B-400	○Yes ◉No

Certified Assessed Valuation	B-490	572,652,765

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	3,188,445
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	○Yes ◉No
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	3,188,445
2025/26 Property Tax Request General Fund	D-210	2,953,380
2025/26 Property Tax Request Special Building Fund	D-220	50,505
2025/26 Total Property Tax Request	D-230	3,003,885
2025/26 Unused Property Tax Request Authority	D-240	184,560
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	475,000

Recalculates LC-2 after making changes — Recalculate LC-2

Saves a copy of the LC-2 without submitting to NDE *(Must save before moving to next page)* Save LC-2

Submit completed LC-2 to NDE. District Approval

Upload your Budget Documentation on the next screen.

Mailed or emailed budgets will not be accepted by NDE.

Logout of LC-2 system *(If you logout without saving and/or submitting your data, changes will be lost.)* Logout

District Number: 48-0303-000
District Name: MERIDIAN PUBLIC SCHOOLS
District Phone: (402)446-7265

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	253,137

Save Grants **If you made any changes to the Special Grant Fund List, click here before returning to the LC2.**

Print Grants

*** Items denoted with a * must be approved by the State Board of Education.**
Email your request for approval of these items to:
Kelsey Larsen at kelsey.larsen@nebraska.gov (mailto:kelsey.larsen@nebraska.gov)

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants (WIOA Title II)	1.115	0
Adult Education & Family Literacy Act Grants (WIOA Title II)	1.12	0
Adult Education Volunteer Coordination Program (AEFLA)	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	0
Career and Technical Eduation Grants (State)	1.157	0
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Comprehensive Literacy State Development Grant (CLSD)	1.187	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	0
Early Childhood Education Program Ages 3-5 Grants	1.205	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0

Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	44,137
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.26	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	87,000
Forest Service Grants (Conservation Education)	1.275	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	12,000
High School Equivalency Assistance Act Grants (AEFLA)	1.3	0
IDEA Part B 611 & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, CCEIS, and Proportionate)	1.305	110,000
Idea Part C - Planning Region Team	1.307	0

IDEA Special Education Discretionary Grants/Cooperative Agreements (including State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants/Cooperative Agreements, other Office of Special Education Program (OSEP) Grants/Cooperative Agreements, and Teacher Retention)	1.31	0
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS)	1.36	0
Medicaid in Public Schools (MIPS)	1.365	0
Mentoring for Success Grants	1.37	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0

Nebraska Community Foundation/TeamMates Grants	1.42	0
Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0
Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0
Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	0
Safe Routes to Schools Grant	1.485	0
Save the Children Grant	1.49	0
School Climate Transformation Grant	1.495	0
School Health Program Grants	1.497	0
School Safety & Security Act	1.5	0
Smaller Learning Communities Program Grants	1.505	0
Statewide Longitudinal Data System	1.52	0
Stronger Connections Bipartisan Safer Community Grant	1.523	0
Summer Food Service Program	1.525	0
Supplemental Nutrition (CRRSA & ARP?)	1.53	0
Teaching American History (TAH) Grants	1.535	0
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.54	0

Textbook Loan Grants (Rule 4)	1.545	0
USDA Nutrition Service Grants	1.55	0
Vocational Rehabilitation Grants	1.555	0
Waste Reduction and Recycling Grant	1.557	0
Young Adult Tobacco Prevention	1.56	0

Exclusions listed below require State Board approval

Grant Description	Line	Amount
*Insurance Settlements	1.565	0
*Interfund Loans	1.57	0
*Reimbursements for Wards of the Court	1.575	0
*Short-Term Borrowings	1.58	0
*Special Supplementary Grants from City or County Governments	1.585	0
*Special Supplementary Grants from City or County Governments	1.59	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.595	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.6	0

Checklist of Items to be Completed and Submitted

The following items must be submitted to the State Auditor and are due by September 30th:

- [X] Budget Form (page 1 - 6)
- [NA] Joint Public Agency & Interlocal Agreements is indicated by checking the box. If school district answers YES, the Report of Joint Public Agency & Interlocal Agreements is due on or before September 30th and should be included with budget submission or filed seperately with the APA. This report should detail interlocal agreements the District was involved in during the 2024-2025 year.
- [X] Schedules A, B, and D
- [X] Property Tax Request Resolution
- [X] Notice of Budget Hearing
- [X] Notice of Special Hearing to Set the Final Tax Request
- [X] Proof of Publication for: 1) Notice of Budget Hearing; 2) Notice of Special Hearing to Set the Final Tax Request (if applicable); and 3) Notice of Property Tax Authority, Board Vote to Access the Additional Property Tax Authority
- [X] Certificate of Valuation(s) from County Assessor. Total Certified Valuation was completed on Page 1.
- [X] Board minutes showing the School Board's approval of the budget
- [NA] Board minutes showing 70% board approval to request more property taxes than the certified authority amount (if applicable)
- [NA] Election Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority (if applicable)
- [NA] Election Ballot and Certification of Election Results for a successful election to override the levy limitation (if applicable)
- [NA] Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation (if applicable)
- [X] Printout of LC-2 and the Special Grant Fund List (if applicable)

Checklist of items to ensure budget forms properly completed:

- [✓] Page 2, Total Resources Available (Column 4) agrees to Total Requirements (Column 9).
- [✓] Page 2, Total Beginning Balance (Column 1) agrees to Page 3 Total Ending Balance (Column 8).
- [✓] Page 3, Total Beginning Balance (Column 1) agrees to Page 4 Total Ending Balance (Column 8).
- [✓] Page 4, Total Beginning Balance (Column 1) agrees to the prior School District Budget Form, Page 4, Total Ending Balance (Column 8). If it does not agree, please provide explanation.
- [✓] Page 6 - Real Growth Value per Assessor agrees to Certification from County Assessor
- [✓] Page 6 - Prior Year Total Real Property Valuation agrees to Certification from County Assessor
- [✓] Page 6 - Current tax request (line 7) agrees to total non-bond tax request on cover page
- [✓] Page 6 - Prior year tax request (line 1) agrees to non-bond tax request on cover page of last year's budget
- [✓] Page 6 - If Line 7 is greater than Line 6, political subdivision participated in Joint Public Hearing, and was included on Postcard notification
- [✓] Schedule B, shows the District is in compliance with State Statutes

Attached sheets

Meridian
Public Schools

72380 560th Avenue
P.O. Box 190
Daykin, NE 68338

Phone: 402-446-7265 www.meridianmustangs.org Fax: 402-446-7246

Randall L. Kort, Superintendent Matthew Asche, Elementary Principal Alex Hull, Secondary Principal

This letter is to explain the difference from Page column 1 this year to Page 4 Column 8 ending balance for the General fund.

The gain from ending to beginning balance of an amount $198,545 was made as an audit journal adjustment. The sheet highlighted in lime color shows that adjustment per Dana Cole.

The second group highlighted in yellow shows the difference from Page column 1 this year to Page 4 Column 8 ending balance for the Special Building fund.

The gain from ending to beginning balance of an amount -$714 was made as an audit journal adjustment. The sheet highlighted in yellow from both sheets shows that adjustment per Dana Cole.

Dana Cole's contact is Mitchell Kihle, 402-479-9345

If there are further questions please reach out to me.

Thanks

Randy Kort, Superintendent
Meridian Public Schools
402-446-7265 Ext 1112

Client: MERIDIAN PUBLIC SCHOOLS DISTRICT NO. 303
Engagement: 08/31/2024 Audit
Current Period: 08/31/2024
Workpaper: Adjusting Journal Entries

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect	Workpaper ID
1		**C-01a**				
To reconcile to General fund tax reports						
01 1100	PROPERTY TAXES		196,588.51	0.00		
01 1120	PUBLIC POWER DISTRICT TAXES		0.00	24,015.05		
01 1125	MOTOR VEHICLE TAXES/FEES		1,897.92	0.00		
01 2110	FINES/LICENSES		1,730.20	0.00		
01 3130	HOMESTEAD EXEMPTION		0.00	193.51		
01 3133	NAMEPLATE CAPACITY TAX		0.00	110.10		
01 3180	PRO RATE MOTOR VEHICLE		0.00	12.70		
01 2130	OTHER COUNTY SOURCES		15.98	0.00		
01 1140	PENALTIES AND INTEREST ON		0.00	94.83		
01 110	CASH AT COUNTY TREASURERS		0.00	198,543.29		
01 3990	OTHER STATE RECEIPTS		22,736.87	0.00		
Total			**222,969.48**	**222,969.48**	**(198,543.29)**	
2		**C-01a**				
To reconcile to Sp Bldg County Tax reports						
08 1100	PROPERTY TAXES		0.00	10,538.04		
08 3180	PRO RATE MOTOR VEHICLE		32.56	0.00		
08 3130	HOMESTEAD EXEMPTION		46.68	0.00		
08 1120	PUBLIC POWER DISTRICT TAX		0.00	558.18		
08 3131	PROPERTY TAX CREDIT		0.00	50.04		
08 1115	CAR LINE TAXES		0.00	13.14		
08 1140	PENALTIES AND INTEREST ON		0.00	9.41		
08 3990	PRO RATE MOTOR VEHICLE		0.00	3,000.70		
08 3133	NAMEPLATE CAPACITY-WIND		0.00	36.09		
08 110	CASH AT COUNTY TREASURER		14,126.36	0.00		
Total			**14,205.60**	**14,205.60**	**14,126.36**	
3		**C-01b**				
To reclass state & federal revenues.						
01 3120	SPECIAL ED SCHOOL AGE		500.94	0.00		
01 3990	OTHER STATE RECEIPTS		0.00	500.94		
01 4506	TITLE ONE ACCOUNTABILITY		44,042.00	0.00		
01 4505	TITLE ONE		0.00	44,042.00		
Total			**44,542.94**	**44,542.94**	**0.00**	
4		**M-01a**				
To reclassify General Fund transfer in Activity Fund						
05 1790 1010	ATHLETICS-INCOME		50,000.00	0.00		
05 1790 1080	STAFF-INCOME		3,000.00	0.00		
05 1790 1210	NHS-INCOME		1,500.00	0.00		
05 1790 1230	SPECIAL PROJECTS-INCOME		5,000.00	0.00		
05 1790 1260	IN SERVICE-INCOME		2,000.00	0.00		
05 1790 1300	MCFC-INCOME		3,500.00	0.00		
05 1790 1310	FFA-INCOME		10,000.00	0.00		
05 1790 1350	GREENHOUSE - INCOME		5,000.00	0.00		
05 5200	FUND TRANSFERS IN		0.00	80,000.00		
Total			**80,000.00**	**80,000.00**	**0.00**	
5						
To make client entry - Do not repost!						
01 2143 591 000	PSYCOLOGICAL SERVICES - SPED		999.53	0.00		
01 2173 591 000	PT SERVICES - SPED AGE 0-2		0.00	999.53		
01 2141 591 000	PSYCHOLOGICAL SERVICES - SPED		0.00	548.55		
01 2151 591 000	SPEECH PATHOLOGY - SPED		0.00	4,760.45		
01 6408 591 000	SPED SCHOOL AGE CONTRACTED		5,309.00	0.00		
01 2142 591 000	PSYCHOLOGICAL SERVICES - SPED		0.00	34.00		
01 6406 591 000	SPED PRE-SCHOOL CONTRACTED		34.00	0.00		
01 2163 591 000	OT SERVICES - SPED AGE 0-2		750.37	0.00		
01 2162 591 000	OT SERVICES - SPED AGE 3-5		0.00	750.37		
01 2143 591 000	PSYCOLOGICAL SERVICES - SPED		0.00	1,099.06		
01 2173 591 000	PT SERVICES - SPED AGE 0-2		1,099.06	0.00		
01 2143 591 000	PSYCOLOGICAL SERVICES - SPED		0.00	900.00		
01 2173 591 000	PT SERVICES - SPED AGE 0-2		900.00	0.00		
01 6406 591 000	SPED PRE-SCHOOL CONTRACTED		0.00	750.37		
01 6406 591 000	SPED PRE-SCHOOL CONTRACTED		750.37	0.00		
Total			**9,842.33**	**9,842.33**	**0.00**	
GRAND TOTAL			**371,560.35**	**371,560.35**	**(184,416.93)**	

MERIDIAN
PUBLIC SCHOOLS

Trish Endorf <tendorf@meridianmustangs.org>

Building Fund variances

1 message

Kihle, Mitchell <kihle@danacole.com>
To: Trish Endorf <tendorf@meridianmustangs.org>

Thu, Oct 31, 2024 at 12:25 PM

This message was sent securely using Zix

Trish,

It appears we got doubled up on the building fund cash at county treasurer, I assume this stems from us not getting the second TB balances in that you sent after your changes.

Please see the attached TB for build fund reconciliation amounts. The entry below should reconcile our books.

	DR	CR
08 110		13,412.73
08 1100	13,390.12	
08 1115	14.78	
08 1140	7.83	

Sorry for the miscommunication on the reports earlier this week.

Thank you,

Mitchell Kihle | Dana F. Cole & Company, LLP

1248 O Street, Suite 500 | Lincoln, NE 68508

Email kihle@danacole.com | Phone 402.479.9345 | Fax 402.479.9315

SafeSend – Click Here to Send Me Files Securely

DFC's newsletters and briefings are available to you via email. Click on our link and sign up to have timely, accurate accounting and tax information delivered to your inbox! www.danacole.com

NOTE: The information contained in this e¬mail message may be privileged and confidential information and is intended only for the use of the individual or entity named herein. If the reader of this message is not the intended recipient, or the employee or agent responsible to deliver it to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. Although this e¬mail and any attachments are believed to be free of any virus or other defect that might affect any computer system into which it is received and opened, it is the responsibility of the recipient to ensure that it is virus free and no responsibility is accepted by Dana F. Cole & Company, LLP or the author hereof in any way from its use. If you have received this communication in error, please immediately notify us by return e¬mail. Thank you.

Any accounting, business, or tax advice contained in this communication, including attachments and enclosures, is not intended as a thorough, in-depth analysis of specific issues, nor a substitute for a formal opinion, nor is it sufficient to avoid tax-related penalties. If desired, Dana F. Cole & Company, LLP, would be pleased to perform the requisite research and provide you with a detailed written analysis. Such an engagement may be the subject of a separate engagement letter that would define the scope and limitations of the desired consultation services.