

Board of Education Budget Hearing
Monday, September 8, 2025 7:30 PM
Exeter Site - Elementary Music Room
318 S River Avenue
Exeter, NE 68351

Board of Education Goals

- **Allocate resources to effectively and efficiently meet the educational needs of the district.**
- **Ensure vertically and horizontally aligned curriculum.**
- **Implement a district instructional program based on current research and best practice.**
- **Provide facilities that maximize student learning opportunities.**

1. Call to Order and Roll Call
2. Notice of Open Meeting Act - Posted
3. Approval of the agenda
4. Budget Hearing
5. Public Comment:
6. Adjournment

INSTRUCTIONS FOR THOSE WHO WISH TO SPEAK DURING PUBLIC FORUM

(Agenda items only) Public comment time is the time to request to speak to items listed on this agenda. The public forum is available for interested parties that are not part of any formal presentation regarding a specific agenda item. Patrons wishing to address the board need to request to be recognized by the Board President or Chair of the meeting prior to the beginning of the meeting.

(Non agenda item) this is the time to request to speak to any nonagenda topic concerning the school district. Since it is not an agenda item, the board cannot discuss or take action at this time. The BOE may choose to place the item on a future agenda for consideration &/or action.

Time Limit: The Board President or chair for the meeting shall have the authority to establish reasonable time limits for individual speakers (generally five minutes) and for the duration of public forum sessions.

Personnel or Student Topic: Patrons wishing to address the board regarding a personnel or student issue need to understand that Board policies require that such concerns initially be directed to the administration for consideration. Board members will generally not respond to

any questions or comments directed toward or about individual staff members and/or students. Patrons are cautioned that slanderous comments are not protected just because they are made at Board meeting.

General Rules: Please remember that this is a public meeting for the conduct of the business of the Board of Education. Offensive language, personal attacks and hostile conduct will not be tolerated.

This agenda contains a list of subjects known at the time of its distribution. A copy of the agenda reflecting any changes will be available for public inspection during normal business hours in the office of the Superintendent. Except for the items of an emergency nature, the agenda will not be enlarged later than 24 hours before the scheduled start of the meeting.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Exeter-Milligan-Friend Public Schools (79-0090) in Saline 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 8th day of September, 2025 at 7:30 o'clock, PM, at Elementary Music Room - Exeter 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	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ -	\$ -	\$ 10,463,500.00	\$ -	\$ 2,946,318.00	\$ 7,593,113.00
Depreciation	\$ -	\$ -	\$ 1,880,000.00		\$ 1,880,000.00	
Employee Benefit	\$ -	\$ -	\$ 62,700.00	\$ -	\$ 62,700.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ -	\$ -	\$ 575,000.00	\$ -	\$ 575,000.00	
School Nutrition	\$ -	\$ -	\$ 500,000.00	\$ -	\$ 500,000.00	
Bond	\$ -	\$ -	\$ 708,950.00	\$ -	\$ 235,150.00	\$ 478,586.00
Special Building	\$ -	\$ -	\$ 3,472,600.00		\$ 3,042,600.00	\$ 434,343.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ -	\$ -	\$ 17,662,750.00	\$ -	\$ 9,241,768.00	\$ 8,506,042.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 478,586.00	\$ 8,027,456.00	\$ 8,506,042.00

Exeter-Milligan-Friend Public
Schools
2025-26 Budget Highlights

Valuation

- The new district valuation is just under \$1.45 Billion
 - Increases in valuation were larger than in some previous years
- State Aid for this fiscal year: \$644,789
 - This will more than likely go down over time.

Highlights

- The mindset of this budget was to work to keep down the levy as much as possible for taxpayers in the original Exeter-Milligan district
- As in the consolidation agreement, Friend bond is payed by Friend tax payers
 - Bond for Friend only is at just under 8.6 cents
 - We are increasing our Special Building Fund levy to 2.9 cents
 - Prepare for future projects
- Outcome...

Levies Expected to be Set

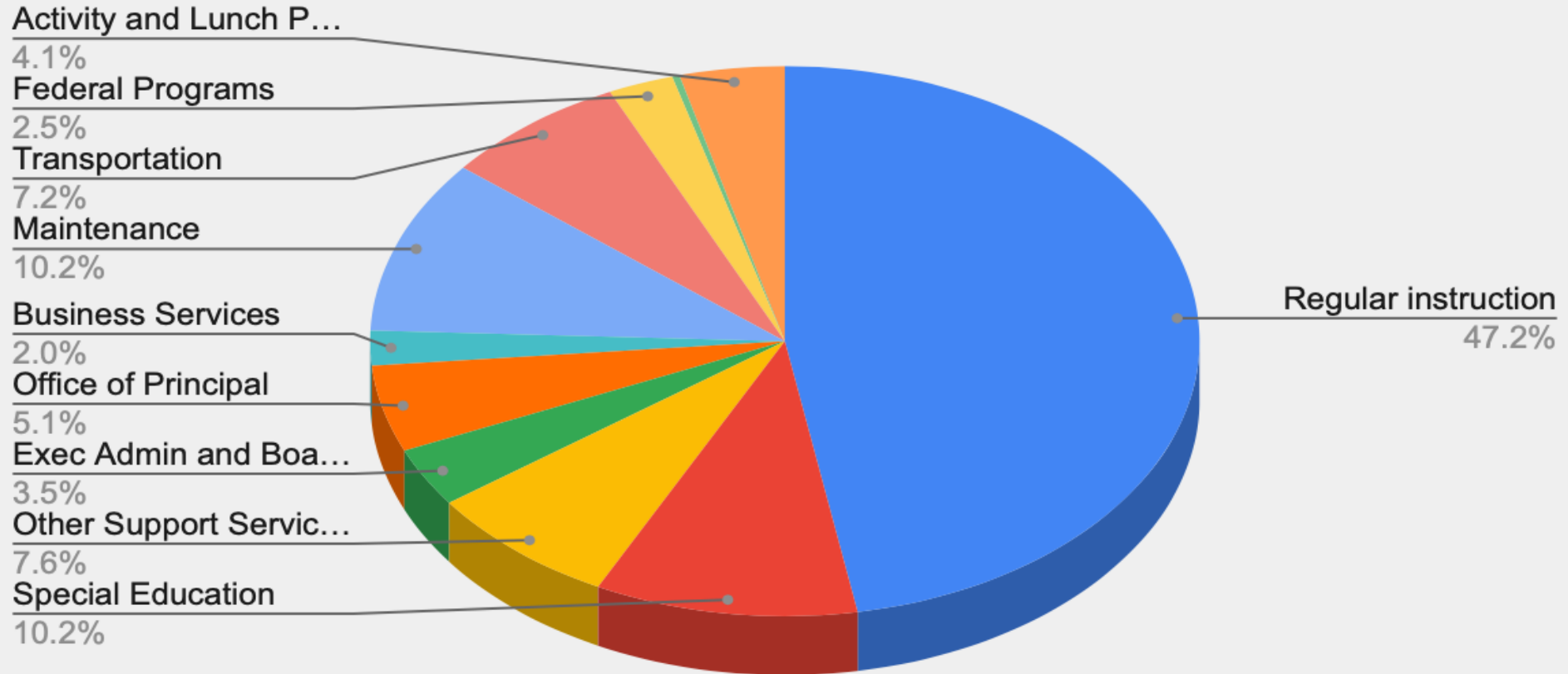
General Fund	\$ 7,593,113	\$ 1,449,119,330	0.523981
Special Building Fund	\$ 434,343	\$ 1,449,119,330	0.029973
Bond Fund (Fried Only)	\$ 473,800	\$ 557,410,421	0.085859

Friend levy: \$0.639813
EM levy: \$0.553954

This creates a very slight increase in the original levy for taxpayers in Exeter and Milligan.

Looking at overall budget between the two districts last year and comparing to this year, our budget increased well below many districts in the state.

2025-26 Budget Expenses



Questions?

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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)
	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ -	\$ -	\$ 10,463,500.00	\$ -	\$ 2,946,318.00	\$ 7,593,113.00
Depreciation	\$ -	\$ -	\$ 1,880,000.00		\$ 1,880,000.00	
Employee Benefit	\$ -	\$ -	\$ 62,700.00	\$ -	\$ 62,700.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ -	\$ -	\$ 575,000.00	\$ -	\$ 575,000.00	
School Nutrition	\$ -	\$ -	\$ 500,000.00	\$ -	\$ 500,000.00	
Bond	\$ -	\$ -	\$ 704,212.00	\$ -	\$ 235,150.00	\$ 473,800.00
Special Building	\$ -	\$ -	\$ 3,472,600.00		\$ 3,042,600.00	\$ 434,343.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ -	\$ -	\$ 17,658,012.00	\$ -	\$ 9,241,768.00	\$ 8,501,256.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 473,800.00	\$ 8,027,456.00	\$ 8,501,256.00