

**Board of Education Budget Hearing**

Exeter Site - Elementary Music Room

318 S River Avenue

Exeter, NE 68351

Monday, September 8, 2025 7:30 PM

Tyler Bartels: Present  
Adam Erdkamp: Present  
Kendra Jansky: Present  
Eric Milton: Present  
Tiffany Shonerd: Present  
Jamie Tuttle: Present

1. Call to Order and Roll Call
2. Notice of Open Meeting Act - Posted
3. Approval of the agenda

Motion to approve agenda as presented, Passed with a motion by Tyler Bartels and a second by Kendra Jansky.

Tyler Bartels: Yea, Adam Erdkamp: Yea, Kendra Jansky: Yea, Eric Milton: Yea, Tiffany Shonerd: Yea, Jamie Tuttle: Yea  
Yea: 6, Nay: 0

4. Budget Hearing

Mr. Anderson presented the budget for the upcoming school year.

5. Public Comment:

None

6. Adjournment

Motion to adjourn at 7:39 pm Passed with a motion by Jamie Tuttle and a second by Tiffany Shonerd.

Tyler Bartels: Yea, Adam Erdkamp: Yea, Kendra Jansky: Yea, Eric Milton: Yea, Tiffany Shonerd: Yea, Jamie Tuttle: Yea  
Yea: 6, Nay: 0

Posted Locations:

Friend Sentinel

Post Office - Friend

Post Office - Exeter

Post Office - Milligan

Generations Bank - Exeter

Farmers & Merchants Bank - Milligan

Citizens State Bank - Friend

First Bank Utica - Friend

Qwik6 Convenience Store

Posted Date: 08/27/2025 and 09/03/2025

# 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	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	\$ -	\$ -	\$ 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

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# Valuation

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- 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

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- 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

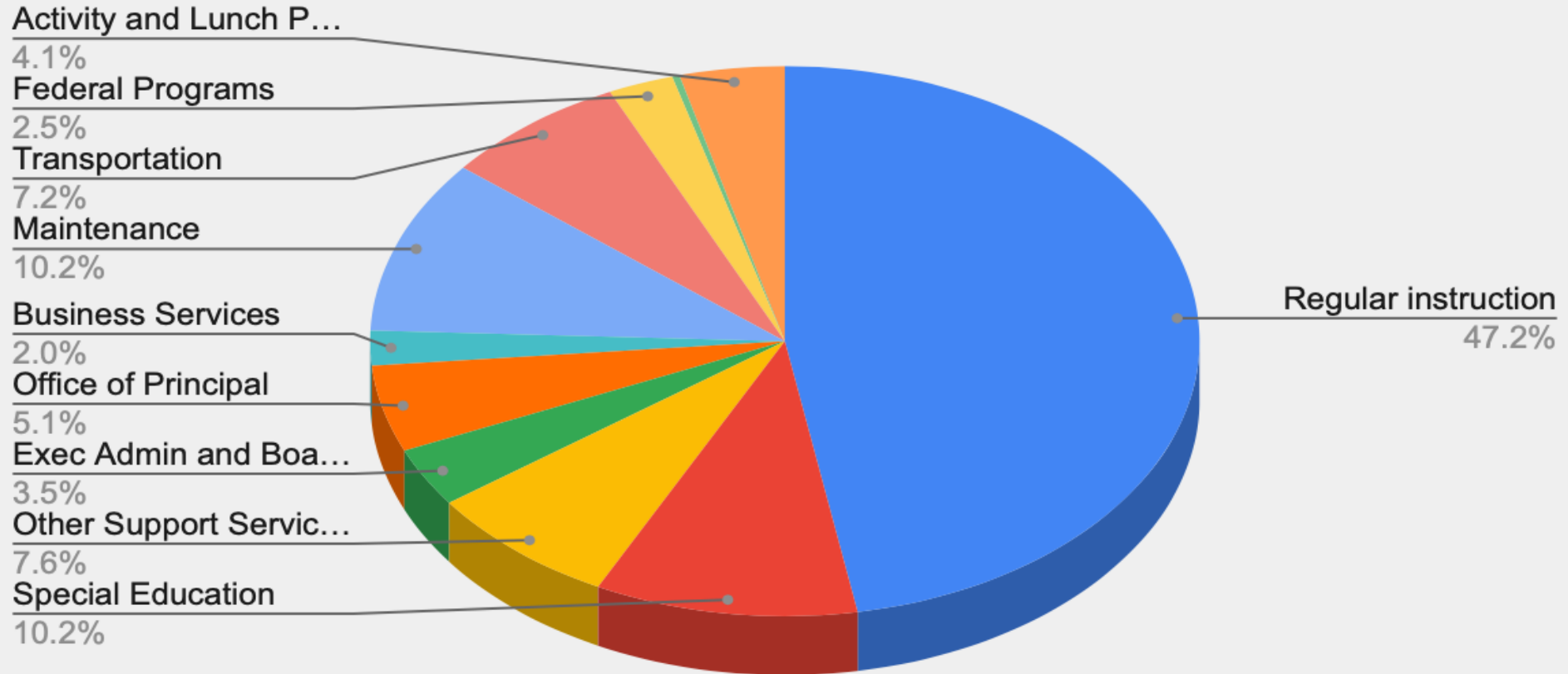
General Fund	\$ 7,593,113	\$ 1,449,119,330	0.523981
Special Building Fund	\$ 434,343	\$ 1,449,119,330	0.029973
Bond Fund (Fried Only)	\$ 473,800	\$ 557,410,421	0.085859

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	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,658,012.00</b>	<b>\$ -</b>	<b>\$ 9,241,768.00</b>	<b>\$ 8,501,256.00</b>

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