SAMPLE BUDGET FORMS

These sample forms are provided only as examples to assist Nebraska political subdivisions during the budget setting process, they are not mandatory forms and may need to be adjusted based on the specific circumstances of the subdivision. These sample forms are intended to be consistent with the relevant State statutes; however, each political subdivision is solely responsible for ensuring all statutory requirements are met. Political subdivisions should consult with their own legal counsel on any matter involving the legal interpretation of the statutes.

- 1. Resolution Requesting Preliminary levy allocation from County
- 2. Resolution Requesting Preliminary levy allocation from City/Village
- 3. Budget Hearing Minutes See Note 1 below
- 4. Budget Meeting Minutes See Note 1 below
- 5. Notice of Townhall Meeting
- 6. Resolution Setting Property Tax Request
- 7. County Clerk Joint Public Hearing Report

Note 1: Section 13-506(1), as amended by LB 148 (2020), provides the following, in relevant part, regarding the budget hearing:

Each governing body shall each year or biennial period conduct a public hearing on its proposed budget statement. Such hearing shall be held separately from any regularly scheduled meeting of the governing body and shall not be limited by time. . . . After such hearing, the proposed budget statement shall be adopted, or amended and adopted as amended, and a written record shall be kept of such hearing. . . .

Therefore, each political subdivision is required to hold a budget hearing each year, and another separate and distinct meeting, <u>after</u> the <u>budget hearing</u>, to adopt the budget and take any other action necessary by the governing board. The budget <u>cannot</u> be adopted at the budget hearing, or prior to the budget hearing.

The Sample Notice of Budget Hearing and Budget Summary included in the budget forms is <u>only</u> for the <u>Budget Hearing</u>. Each political subdivision must also provide separate public notice, maintain an agenda, and follow all requirements of the Open Meetings Act for the separate meeting to adopt the budget and any other action necessary by the governing board.

If the governing board would like to hold this separate meeting immediately following the conclusion of the budget hearing, it is recommended that language similar to the following is included in the public notice for that other meeting, regarding the time this separate meeting will start:

The regular board meeting of the	will commence immediately upon adjournment of the preceding budget hearing,
which will begin at m on	_, 202, and continue until all attendee testimony has concluded.

NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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RESOLUTION REQUESTING A PRELIMINARY LEVY ALLOCATION FROM COUNTY BOARD

RESOLUTION NO. _____

WHEREAS,	the			County (po	Board olitical subd	is livision);	the	levy	authority	for	the
NOW, THERE	FORE BE I	T RESOLVED	that the follo	owing is s	aid Board's	tax reque	est for	budget yea	ar 2024-2025:		
		FUND					T	AX REQU	JEST		
General Fu	ınd										
Sinking Fu	nd										
TOTAL											
BE IT FURTH	ER RESOL unt be inclu	LVED that said	l Board has Ir nty's five-cen	nterlocal A	Agreements ocation allo	forwed by la	w for I	do	ollars and here Agreements.	by reque	st that
BE IT FURTHI		VED that said	Board has Bo	onds for _			dolla	ars and is	not included i	n the abo	ve tax
BE IT FURTHE (Aeronautics) for											rtation
BE IT FURTH Communication	ER RESOI n Projects a	LVED that saids allowed by S	l Fire Protecti tate Statute Se	ion Distri ection 86-	ct has a spo 416 and is t	ecial tax not includ	of led in tl	he above t	dollars fo ax request as a	r Public allowed b	Safety y law.
BE IT FURTHI for Public Facil above tax reque	ities Constr	ruction Projects									dollars in the
BE IT FURTHI pay for cancer to the above tax re	benefits pro	vided on or aft									
Motion by		_ to adopt Res	solution NO	Sec	onded by _			<u></u> :			
Voting yes were	e:									_	
Voting no were	:										
Motion carried.											
Dated this	da	ay of		, 2024.							
				$\overline{\mathrm{B}}$	oard Chair	person					

RESOLUTION REQUESTING A PRELIMINARY LEVY ALLOCATION FROM CITY/VILLAGE

	RESOLU'	TION NO					
	Statute 77-3443 (3) requires uest for levy allocation to the			evy authority to			
WHEREAS, the	EAS, theCity Council/Village Board is the levy authority for(political subdivision);						
NOW, THEREFORE BE	E IT RESOLVED that the fol	lowing is said Board's ta	ax request for budget year	2023-2024:			
	FUND	_	TAX REQUEST				
General Fund		_					
Sinking Fund		-					
		-					
		-					
		-					
TOTAL		=					
BE IT FURTHER RESO the above tax request as a	LVED that said Board has B allowed by law.	onds for	dollars and is	not included in			
	DLVED that said Public Airputics) for						
BE IT FURTHER RESO benefits provided on or a above tax request as allow	LVED that said Airport Auth fter January 1, 2022, pursuar wed by law.	nority has a special tax of nt to the Firefighter Cand	dollars to dollars to the Benefits Act and is not	pay for cancer included in the			
	to adopt Resolution 1			·			
Voting yes were:							
Motion carried.							

Board Chairperson

Date this ______, 2024.

5/31/24

BUDGET HEARING MINUTES

The Budget Hearing of		was	held the	da	ıy of
The Budget Hearing of, 2024, at newspaper on the	N	Notice of the	budget heari	ng was publisl	ned in
newspaper on the	day of		, 2024.		
Board Members:					
Present		,	heant		
Tresent			ADSCIII		-
					_
					_
					_
					-
					-
					-
					_
Others Present:					
	-				_
					-
					-
					- -
The budget hearing was opened at	opies of the	proposed bu	dget stateme	nt were availa	ble to
made a presentation outlining the key	nrovicione (of the proper	and budget of	totomont inclu	idina
but not limited to, a comparison with the prior year's budget.	provisions	or the propos	sed budget si	tatement, mer	idilig,
The floor was then opened for public comment on the proposed of the public wishing to address the governing body were provided to the public wishing to address the governing body were provided to the public wishing to address the governing body were provided to the public wishing to address the governing body were provided to the public wishing to address the governing body were provided to the public wishing to address the governing body were provided to the public wishing to address the governing body were provided to the public wishing to address the governing body were provided to the public wishing to address the governing body were provided to the public wishing to address the governing body were provided to the public wishing to address the governing body were provided to the public wishing to address the governing body were provided to the public wishing to the public wishing to the public wishing to the public wishing the					nbers
Motion by and seconded by		to c	lose the budg	get hearing.	
Ayes Nays	λ	Iotion:	Passed		
	14	iotion.	Failed		-
			·		-
The budget hearing was closed atm.					
There being no further business, a motion was made to adjourn the budget hearing.	e by			and seconde	d by
A	3	<i>r</i> :	D 1		
Ayes Nays	N	Iotion:			
			raned		_

BUDGET MEETING MINUTES

The	Meeting	of	2024	 				was 1	held the		ay	
, 2024, at, 2024			24, at			The Budget	Hearing was ·	s held previously	y on	the		
Noti	ice of this	meetir , 20	ng was p 124.	ublished in				newsp	paper on the	he	day	of
Boa	rd Member	rs:										
								P				
					<u> </u>							
1%				s Authority								
A 	motion	was	made	by	to inc	crease the	total 1	restricted funds	authority by	and seconded an additional 1	d %.	by
	Ayes	5		_ Nays				Motion:				
Req	uest for Au	ıdit Wa	<u>iver</u>									
A 		was	made			request	an	audit waiver		and seconded fiscal year		by ded
	Ayes							Motion:	Passed Failed			
Bud	lget Approv	val										
A	motion	was							a	and seconded		by the
						b	udget	as proposed.				
	Ayes	8		_ Nays				Motion:				
<u>Adj</u>	<u>ournment</u>											
The	re being	no fui	ther bus	iness, a m adjourn the	otion w meeting.	as made	by			_ and second	ded	by
	Ayes	S		_ Nays				Motion:				

NOTICE OF TOWNHALL MEETING

NOTICE OF SPECIAL MEETING TO EXCEED LEVY ALLOCATION (LIMIT) (AND LID ON RESTRICTED FUNDS)

(Political Subdivision)	in	Cour	nty, NE
Public notice is hereby given, in compliance	ce with the provisions of	State Statute Section(s)	77-3444 (and 13-519)
that the governing body will meet on the	day of	, 2024, at	o'clock,m., a
for the purpose	of conducting a vote of the	he taxpayers to approve	a levy in excess of the
final levy allocation (limit) (and to exceed the	he allowable growth perce	entage applicable to the	lid on restricted funds)
The vote will be to allow a levy of proper	ty tax not to exceed	cents per one hun	dred dollars of taxable
valuation (and to increase the restricted fund	ds base by \$	a % increase over	er the allowable growth
percentage).	-		

RESOLUTION SETTING THE PROPERTY TAX REQUEST

	RESOLUTION NO
WHER	EAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of the passes by a majority vote a resolution or ordinance setting the tax request; and
	AS, a special public hearing was held as required by law to hear and consider comments concerning the tax request;
NOW,	THEREFORE, the Governing Body of the, resolves that:
1.	The 2024-2025 property tax request be set at \$
2.	The total assessed value of property differs from last year's total assessed value by 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 \$ per \$100 of assessed value.
4.	The (name of political subdivision) proposes to adopt a property tax request that will cause its tax rate to be \$ per \$100 of assessed value.
5.	Based on the proposed property tax request and changes in other revenue, the total operating budget of (name of subdivision) will increase (or decrease) last year's budget by percent.
6.	A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.
Motion	by, seconded by to adopt Resolution # ves were Voting no were
Voting	'es were Voting no were
Dated tl	is day of 2024.

- NOTE 1: The Property Tax Request per the Budget Document is reported in total. If you need separate levies for separate funds your resolution should identify the tax request by fund.
- NOTE 2: This resolution does not apply to miscellaneous subdivisions that request levy authority from a county or municipality.

County Joint Public Hearing Report

Pursuant to Neb. Rev. Stat. § 77-1633, a joint public hearing was held on September _____, 2024 at __:___ P.M at (location of meeting).

Notice of the Joint Public Hearing was provided by:

- 1. Postcard mailed to all affected property taxpayers by the County Assessor on (date postcard was mailed).
- 2. Publication in (name of newspaper) on (date notice was published)
- 3. Notice posted on the home page of the County's website on (date notice posted to website)

Note: Website notice only required if County population is more than 10,000

The following political subdivision representatives were present at the hearing and gave a brief presentation on their political subdivision's intent to increase their property tax request by more than the allowable growth percentage and the effect of such request on their budget.

Political Subdivision	Designated Representative Name	Real Growth Value	Real Growth Percentage	Tax Request increase above Allowable Growth Percentage
		\$	%	\$
		\$	%	\$
		\$	%	\$
		\$	%	\$
		\$	%	\$

Additionally, the following individuals spoke at the joint public hearing and provided their input on the proposed property tax requests.

Name	Address	Organization Represented (if applicable)

Note: Address requirement	may be waived to protect the security of the individual
	Total individuals who signed in to attend the Joint Public Hearing
	e public present were given a reasonable amount of time to provide their input on the quests, the hearing was closed.
Signed,	
Cour	ty Clerk (or designee)