

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. County Resolution Granting Levy Authority to Other Governments (*Note: this resolution can be modified for use by municipalities by changing "County" to the appropriate municipality*)
4. Budget Hearing Minutes – [See Note 1 below](#)
5. Budget Meeting Minutes – [See Note 1 below](#)
6. Notice of Townhall Meeting
7. Resolution Setting Property Tax Request
8. 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, **after the budget hearing**, to adopt the budget and take any other action necessary by the governing board. The budget cannot 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 **only** for the **Budget Hearing**. 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

State Capitol, Suite 2303

Lincoln, Nebraska 68509-8917

Phone: 402-471-2111

Fax: 402-471-3301

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Website: auditors.nebraska.gov



This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document. (Neb. Rev. Stat. § 84-901.03)

**RESOLUTION REQUESTING A PRELIMINARY
LEVY ALLOCATION FROM COUNTY BOARD**

RESOLUTION NO. _____

WHEREAS, Nebraska Statute 77-3443 (3) requires all political subdivisions subject to county levy authority to submit a preliminary request for levy allocation to the county board; and

WHEREAS, the _____ County Board is the levy authority for the _____ (political subdivision);

NOW, THEREFORE BE IT RESOLVED that the following is said Board's tax request for budget year 2025-2026:

<u>FUND</u>	<u>TAX REQUEST</u>
General Fund	_____
Sinking Fund	_____
_____	_____
_____	_____
TOTAL	=====

BE IT FURTHER RESOLVED that said Board has Interlocal Agreements for _____ dollars and hereby request that said dollar amount be included in the county's five-cent levy allocation allowed by law for Interlocal Agreements.

BE IT FURTHER RESOLVED that said Board has Bonds for _____ dollars and is not included in the above tax request as allowed by law.

BE IT FURTHER RESOLVED that said Public Airport has repayment of Interest-Free Loans from the Department of Transportation (Aeronautics) for _____ dollars and is not included in the above tax request as allowed by law.

BE IT FURTHER RESOLVED that said Fire Protection District has a special tax of _____ dollars for Public Safety Communication Projects as allowed by State Statute Section 86-416 and is not included in the above tax request as allowed by law.

BE IT FURTHER RESOLVED that said Fire Protection District or Hospital District has a special tax of _____ dollars for Public Facilities Construction Projects as allowed by State Statutes Sections 72-2301 through 72-2308 and is not included in the above tax request as allowed by law.

BE IT FURTHER RESOLVED that said Fire Protection District or Airport Authority has a special tax of _____ dollars to pay for cancer benefits provided on or after January 1, 2022, pursuant to the Firefighter Cancer Benefits Act and is not included in the above tax request as allowed by law.

Motion by _____ to adopt Resolution NO. _____. Seconded by _____.

Voting yes were: _____

Voting no were: _____

Motion carried.

Dated this _____ day of _____, 2025.

Board Chairperson

**RESOLUTION REQUESTING A PRELIMINARY
LEVY ALLOCATION FROM CITY/VILLAGE**

RESOLUTION NO. _____

WHEREAS, Nebraska Statute 77-3443(3) requires all political subdivisions subject to city/village levy authority to submit a preliminary request for levy allocation to the city council/village board; and

WHEREAS, the _____ City Council/Village Board is the levy authority for the _____ (political subdivision);

NOW, THEREFORE BE IT RESOLVED that the following is said Board’s tax request for budget year 2025-2026:

FUND	TAX REQUEST
General Fund	
Sinking Fund	
TOTAL	

BE IT FURTHER RESOLVED that said Board has Bonds for _____ dollars and is not included in the above tax request as allowed by law.

BE IT FURTHER RESOLVED that said Public Airport has repayment of Interest-Free Loans from the Department of Transportation (Aeronautics) for _____ dollars and is not included in the above tax request as allowed by law.

BE IT FURTHER RESOLVED that said Airport Authority has a special tax of _____ dollars to pay for cancer benefits provided on or after January 1, 2022, pursuant to the Firefighter Cancer Benefits Act and is not included in the above tax request as allowed by law.

Motion by _____ to adopt Resolution NO. _____. Seconded by _____.
Voting yes were: _____
Voting no were: _____
Motion carried.

Dated this _____ day of _____, 2025.

Board Chairperson

**RESOLUTION GRANTING LEVY AUTHORITY
TO OTHER GOVERNMENTS**

Resolution No. _____

WHEREAS, pursuant to Nebraska State Statute 77-3443(3), all political subdivisions subject to County levy authority have submitted their respective preliminary levy allocation request resolution to the County Board, outlining the requested property tax levy allocation necessary to operate their government for the upcoming budget year; and

WHEREAS, the County Board has reviewed such requests; and

WHEREAS, pursuant to Nebraska State Statute 77-3443(4), the County Board is required to adopt a resolution determining the final allocation of levy authority for the political subdivisions under the County's levy authority by September 1st; and

WHEREAS, pursuant to Nebraska State Statute 77-3443(1), the County Board may allocate up to 15 cents per one hundred dollars of taxable valuation of the County's levy limit provided in Nebraska State Statute 77-3442 to other governments in the County.

THEREFORE, IT IS HEREBY RESOLVED, that the final allocation of levy authority be established for the following political subdivisions for the tax year 2025:

Political Subdivision	Approved Levy Allocation

IT IS HEREBY FURTHER RESOLVED that a copy of this resolution shall be forwarded to the chairperson of the governing body of said political subdivisions and that this final levy allocation shall not be changed except by agreement between both the County Board and the governing body of the political subdivision whose final levy allocation is at issue.

Motion by _____ to adopt Resolution NO. _____.

Seconded by _____.

Voting yes were: _____

Voting no were: _____

Motion carried.

Adopted and dated this _____ day of _____, 2025.

Board Chairperson

BUDGET HEARING MINUTES

The Budget Hearing of _____ was held the _____ day of _____, 2025, at _____. Notice of the budget hearing was published in _____ newspaper on the _____ day of _____, 2025.

Board Members:

Present

Absent

Others Present:

The budget hearing was opened at _____. Three copies of the proposed budget statement were available to the public.

_____ made a presentation outlining the key provisions of the proposed budget statement, including, but not limited to, a comparison with the prior year's budget.

The floor was then opened for public comment on the proposed budget statement. Public comment ensued. All members of the public wishing to address the governing body were provided a reasonable amount of time to do so.

Motion by _____ and seconded by _____ to close the budget hearing.

[illegible]

The budget hearing was closed at _____

There being no further business, a motion was made by _____ and seconded by _____ to adjourn the budget hearing.

_____ Ayes _____ Nays Motion: Passed
Failed

BUDGET MEETING MINUTES

The Meeting of _____ was held the _____ day of _____, 2025, at _____. The Budget Hearing was held previously on the _____ day of _____, 2025, at _____.

Notice of this meeting was published in _____ newspaper on the _____ day of _____, 2025.

Board Members:

Present	Absent
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

1% Increase in Restricted Funds Authority

A motion was made by _____ and seconded by _____ to increase the total restricted funds authority by an additional 1%.

_____ Ayes _____ Nays Motion: Passed
Failed

Request for Audit Waiver

A motion was made by _____ and seconded by _____ to request an audit waiver for the fiscal year ended _____, 2025.

_____ Ayes _____ Nays Motion: Passed
Failed

Budget Approval

A motion was made by _____ and seconded by _____ to approve _____ budget as proposed.

_____ Ayes _____ Nays Motion: Passed
Failed

Adjournment

There being no further business, a motion was made by _____ and seconded by _____ to adjourn the meeting.

_____ Ayes _____ Nays Motion: Passed
Failed

NOTICE OF TOWNHALL MEETING

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

(Political Subdivision) _____ in _____ County, NE

Public notice is hereby given, in compliance with the provisions of State Statute Section(s) 77-3444 (and 13-519), that the governing body will meet on the _____ day of _____, 2025, at _____ o'clock, _____, at _____ for the purpose of conducting a vote of the taxpayers to approve a levy in excess of the final levy allocation (limit) (and to exceed the allowable growth percentage applicable to the lid on restricted funds). The vote will be to allow a levy of property tax not to exceed _____ cents per one hundred dollars of taxable valuation (and to increase the restricted funds base by \$_____, a _____% increase over the allowable growth percentage).

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, 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

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of the _____, resolves that:

1. The 2025-2026 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, 2025.

Motion by _____, seconded by _____ to adopt Resolution #_____.

Voting yes were _____.

Voting no were _____.

Dated this _____ day of _____ 2025.

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 ____, 2025 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**

After all members of the public present were given a reasonable amount of time to provide their input on the proposed property tax requests, the hearing was closed.

Signed,

_____ County Clerk (or designee)