

## 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, **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

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**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 2023-2024:

FUND	TAX REQUEST
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 \_\_\_\_\_, 2023.

\_\_\_\_\_  
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 2023-2024:

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.

Date this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
Board Chairperson

**BUDGET HEARING MINUTES**

The Budget Hearing of \_\_\_\_\_ was held the \_\_\_\_\_ day of \_\_\_\_\_, 2023, at \_\_\_\_\_. Notice of the budget hearing was published in \_\_\_\_\_ newspaper on the \_\_\_\_\_ day of \_\_\_\_\_, 2023.

**Board Members:**

**Present**  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Absent**  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Others Present:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The budget hearing was opened at \_\_\_\_\_ .m. 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.

\_\_\_\_\_ Ayes      \_\_\_\_\_ Nays      Motion:      Passed \_\_\_\_\_  
Failed \_\_\_\_\_

The budget hearing was closed at \_\_\_\_\_ .m.

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 \_\_\_\_\_, 2023, at \_\_\_\_\_. The Budget Hearing was held previously on the \_\_\_\_\_ day of \_\_\_\_\_, 2023, at \_\_\_\_\_.

Notice of this meeting was published in \_\_\_\_\_ newspaper on the \_\_\_\_\_ day of \_\_\_\_\_, 2023.

**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 \_\_\_\_\_, 2023.

\_\_\_\_\_ 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 \_\_\_\_\_, 2023, at \_\_\_\_\_ o'clock, \_\_.m., 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 2023-2024 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, 2023.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_ to adopt Resolution #\_\_\_\_\_.  
Voting yes were \_\_\_\_\_. Voting no were \_\_\_\_\_.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 2023.

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 \_\_\_\_, 2023 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)