

## BUDGET ADOPTION PROCESS

Members of the school district community shall have an opportunity to review and comment on the proposed budget at a public hearing held separately from any regularly scheduled meeting before the adoption of the proposed budget by the board. The public shall be apprised of the proposed budget for the school district by its publication in the newspaper of record and on the newspaper's website, if it has one, at least 4 calendar days prior to the hearing, including the day of publication. The hearing shall not be limited by time and any member of the public who wishes to speak on the proposed budget statement must be allowed to address the board for a reasonable amount of time. Similarly, a Tax Request Hearing must be held on the same night or a later night as the Budget Hearing with 4 days prior notice.

The board must make at least three copies of the proposed budget statement available to the public and shall make a presentation outlining key provisions of the proposed budget statement, including a comparison with the prior year's budget.

The published hearing notice shall contain the following information:

1. The certified taxable valuation under section 13-509 for the prior year;
2. The certified taxable valuation under section 13-509 for the current year;
3. The percentage increase or decrease in such valuations from the prior year to the current year;
4. The dollar amount of the prior year's tax request;
5. The property tax rate that was necessary to fund that tax request;
6. The property tax rate that would be necessary to fund last year's tax request if applied to the current year's valuation;
7. The proposed dollar amount of the tax request for the current year;
8. The property tax rate that will be necessary to fund that tax request;
9. The percentage increase or decrease in the property tax rate from the prior year to the current year; and
10. The percentage increase or decrease in the total operating budget from the prior year to the current year.

If the board's budget resolution setting its property tax request exceeds the district's property tax request of the prior year, it shall include at a minimum the following information:

1. Budget Resolution for the \_\_\_\_\_ School District;
2. The property tax request for the 20\_\_ - \_\_ year is \$ \_\_\_\_\_;
3. The total assessed value of property differs from last year's total assessed value by \_\_\_\_\_ percent.
4. The tax rate that would fund the same amount of tax request as last year, when multiplied by the new total assessed value of property, would be \$ \_\_\_\_\_ per \$100 of assessed value.

Approved July 11, 2022 Reviewed \_\_\_\_\_ Revised \_\_\_\_\_

5. The \_\_\_\_\_ School District proposes to adopt a property tax request that will cause its tax rate to be \$\_\_\_\_\_ per \$100 of assessed value.
6. Based on the proposed property tax request and changes in other revenue, the total operating budget of the \_\_\_\_\_ School District will exceed last year's by \_\_\_\_\_ percent.
7. The record vote of the board in passing this resolution is \_\_\_\_\_.

If the district's budget will increase its property tax more than the allowable growth percentage, it shall designate one representative to attend a Joint Public Hearing in the county in which the district's central office is located. The hearing will be held after September 17th and before September 29th, after 6:00 p.m. The presentation will include items 1 through 6 above, and the following:

- To obtain more information regarding the increase in the property tax request, citizens may contact the (name of district) at (telephone number and email address).

The district shall send the required information to the county clerk by September 5th and the clerk shall notify the district of the date, time, and location of the joint public hearing. Publishing or posting notice of the meeting, along with the mailing of a postcard titled NOTICE OF PROPOSED TAX INCREASE to all affected property taxpayers, is the duty of the county assessor. The cost of creating and mailing the postcards, including staff time, materials, and postage, shall be divided among the political subdivisions participating in the joint public hearing. Any member of the public shall be allowed to speak at the joint public hearing and shall be given a reasonable amount of time to do so.

The superintendent will ensure the budget is filed with and certified to the county levying board by September 30th with a copy of the adopted budget statement which complies with sections 13-518 to 13-522 or 79-1023 to 79-1030, together with the amount of the tax required to fund the adopted budget, setting out separately (a) the amount to be levied for the payment of principal or interest on bonds issued by the governing body and (b) the amount to be levied for all other purposes. Proof of publication shall be attached to the statements.

A copy of the resolution setting a property tax request shall be certified and forwarded to the county clerk by October 15th.

Legal Reference:     Neb. Statute 13-506  
                               77-1632, 1633  
                               79-1084