

Instructions for Amending a Budget

The following procedures and examples are listed to assist a governing body when a previously adopted budget needs to be amended in accordance with State Statute 13-511. These are only examples; you are encouraged to seek the advice of your legal counsel.

1. The governing body must hold a public hearing prior to amending the budget.
2. Notice of the time and place of the hearing must be published at least four days prior to the date set for the hearing in a newspaper of general circulation within the governing body's jurisdiction. The four calendar days includes the day of publication, but not the day of the hearing.
3. The publication must include:
 - a. Time and place of the hearing
 - b. Amount in dollars of additional or reduced money required and for what purpose
 - c. Statement setting forth the nature of the unanticipated circumstances and reasons why the previously adopted budget of expenditures cannot be reduced during the remainder of the current year to meet the need for additional money.
 - d. Summary of the originally adopted budget, which was previously published
 - e. Summary of the proposed revised budget
4. Upon conclusion of the public hearing and approval by the governing body, the amended budget must be filed with the Auditor of Public Accounts and the County Clerk where the original budget was filed.

Example Publication for Non-Counties:

NOTICE OF HEARING TO AMEND THE BUDGET For _____
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PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 13-511, that the governing body will meet on the ___ day of ___, at ___ o'clock at _____ for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to amending the budget which was originally adopted on the ___ day of ___, 20___. Due to unforeseen circumstances, actual expenditures for the current fiscal year will exceed budgeted expenditures unless the current fiscal year budget of expenditures is revised. (State reasons why amending budget). The originally adopted budget of expenditures cannot be reduced during the remainder of the current fiscal year to meet the need for additional money because (state reasons). The budget detail is available at the office of the Clerk during regular business hours.

Summary of Proposed Revised Budget

20__-20__ Actual Disbursements & Transfers	\$ _____
20__-20__ Actual/Estimated Disbursements & Transfers	\$ _____
20__-20__ Proposed Budget of Disbursements & Transfers	\$ _____
20__-20__ Necessary Cash Reserve	\$ _____
20__-20__ Total Resources Available	\$ _____
Total 20__-20__ Personal & Real Property Tax Requirement	\$ _____
Unused Budget Authority Created for Next Year	\$ _____

Breakdown of Property Tax:

Personal and Real Property Tax Required for Bonds	\$ _____
Personal and Real Property Tax Required for All Other Purposes	\$ _____

Summary of Originally Adopted Budget

20__-20__ Actual Disbursements & Transfers	\$ _____
20__-20__ Actual/Estimated Disbursements & Transfers	\$ _____
20__-20__ Proposed Budget of Disbursements & Transfers	\$ _____
20__-20__ Necessary Cash Reserve	\$ _____
20__-20__ Total Resources Available	\$ _____
Total 20__-20__ Personal & Real Property Tax Requirement	\$ _____
Unused Budget Authority Created for Next Year	\$ _____

Breakdown of Property Tax:

Personal and Real Property Tax Required for Bonds	\$ _____
Personal and Real Property Tax Required for All Other Purposes	\$ _____

Fund	Additional Monetary Requirements Purpose	Amount
_____	_____	\$ _____
_____	_____	\$ _____

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)

Example Publication for Counties:

NOTICE OF HEARING TO
AMEND THE BUDGET
For
_____ COUNTY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 13-511, that the _____ County Board will meet on the ___ day of ___, at ___ o'clock at _____ for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to amending the budget which was originally adopted on the ___ day of ___, 20___. Due to unforeseen circumstances, actual expenditures for the current fiscal year will exceed budgeted expenditures unless the current fiscal year budget of expenditures is revised. (State amount and purpose for amending budget). The originally adopted budget of expenditures cannot be reduced during the remainder of the current fiscal year to meet the need for additional money because (state reasons). The budget detail is available at the office of the Clerk during regular business hours.

Summary of Proposed Revised Budget

FUNDS	Actual Disbursements	Actual Disbursements	Proposed Budget of Disbursements	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (6)	Total Personal and Real Property Tax Requirement for Bonds
	20__-20__ (1)	20__-20__ (2)	20__-20__ (3)				
General							\$
TOTALS	-	-	-	-	-	-	\$ -

Unused Budget Authority created for next year \$ _____

Summary of Originally Adopted Budget

FUNDS	Actual Disbursements	Actual Disbursements	Proposed Budget of Disbursements	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (6)	Total Personal and Real Property Tax Requirement for Bonds
	20__-20__ (1)	20__-20__ (2)	20__-20__ (3)				
General							\$
TOTALS	-	-	-	-	-	-	\$ -

Unused Budget Authority created for next year \$ _____

Example Publication for School Districts:

Summary of Proposed Amended Budget

FUNDS	Actual Disbursements	Actual/Estimated Disbursements	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (6)
	20__-20__ (1)	20__-20__ (2)	20__-20__ (3)			
General						\$
Depreciation						\$
Employee Benefit						\$
Contingency						\$
Activities						\$
School Nutrition						\$
Bond						\$
Special Building						\$
Qualified Capital Purpose Undertaking						\$
Cooperative						\$
Student Fee						\$
TOTALS	\$	\$	\$	\$	\$	\$

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	\$ -	\$ -	\$ -

Summary of Originally Adopted Budget

FUNDS	Actual Disbursements	Actual/Estimated Disbursements	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (6)
	20__-20__ (1)	20__-20__ (2)	20__-20__ (3)			
General						\$
Depreciation						\$
Employee Benefit						\$
Contingency						\$
Activities						\$
School Nutrition						\$
Bond						\$
Special Building						\$
Qualified Capital Purpose Undertaking						\$
Cooperative						\$
Student Fee						\$
TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	\$	\$	\$