

## Chapter 1

### ADMINISTRATIVE

#### Article 8. Fiscal Management

**§1-801 FISCAL MANAGEMENT; FISCAL YEAR.** The fiscal year of the Municipality and any public utility of the Municipality commences on October 1 and extends through the following September 30 except as provided in the Municipal Proprietary Function Act. *(Ref. 17-701 RS Neb.)(Amended by Ord. No. 355, 4/9/96)*

**§1-801.01 FISCAL MANAGEMENT; DEFINITIONS.** For purposes of this Article, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

**BIENNIAL BUDGET.** A budget by the Village that provides for a biennial period to determine and carry on the Village's financial and taxing affairs.

**BIENNIAL PERIOD.** The two (2) fiscal years comprising a biennium commencing in odd-numbered or even-numbered years used by the Village in determining and carrying on its financial and taxing affairs.

**PUBLIC FUNDS.** All money, including non-tax money, used in the operation and functions of governing bodies. If the Village has a lottery established under the Nebraska County and Village Lottery Act, only those net proceeds which are actually received by the Village from a licensed lottery operator shall be considered PUBLIC FUNDS, and PUBLIC FUNDS shall not include amounts awarded as prizes. *(Ref. 13-503 RS Neb.)(Amended by Ord. No. 630 4/8/14)*

**§1-802 FISCAL MANAGEMENT; PROPOSED BUDGET STATEMENT; CONTENTS; AVAILABILITY; FILING.**

(A) The Board of Trustees shall annually or biennially prepare a proposed budget statement on forms prescribed and furnished by the Auditor of Public Accounts. The proposed budget statement shall be made available to the public prior to publication of the notice of the hearing on the proposed budget statement pursuant to section 31-506 RS Neb. A proposed budget statement shall contain the following information, except as provided by law:

(1) For the immediately preceding fiscal year or biennial period, the revenue from all sources, including motor vehicle taxes, other than revenue received from personal and real property taxation, allocated to the funds and separately stated as to each such source; the unencumbered cash balance at the beginning and end of the year or biennial period; the amount received by taxation of personal and real property; and the amount of actual expenditures;

(2) For the current fiscal year or biennial period, actual and estimated revenue from all sources, including motor vehicle taxes, allocated to the funds and separately stated as to each such source; the actual unencumbered cash balance available at the beginning of the year or biennial period; the amount received from personal and real property taxation; and the amount of actual and estimated expenditures, whichever is applicable. The cash reserve projections shall be based upon the actual experience of prior years or biennial periods. The cash reserve shall not exceed fifty percent (50%) of the total budget adopted exclusive of capital outlay items;

(3) For the immediately ensuing fiscal year or biennial period, an estimate of revenue from all sources, including motor vehicle taxes, other than revenue to be received from taxation of personal and real property, separately stated as to each such source; the actual or estimated unencumbered cash balances, whichever is applicable, to be available at the beginning of the year or biennial period; the amounts proposed to be expended during the year or biennial period; and the amount of cash reserve,

based on actual experience of prior years or biennial periods, which cash reserve shall not exceed fifty percent (50%) of the total budget adopted exclusive of capital outlay items;

(4) A statement setting out separately the amount sought to be raised from the levy of a tax on the taxable value of real property:

(a) For the purpose of paying the principal interest on bonds issued by the Board of Trustees; and

(b) For all other purposes.

(5) A uniform summary of the proposed budget statement, including each proprietary function fund included in a separate proprietary budget statement prepared pursuant to the Municipal Proprietary Function Act, and a grand total of all funds maintained by the Board of Trustees; and

(6) A list of the proprietary functions which are not included in the budget statement. These proprietary functions shall have a separate budget statement which is approved by the Board of Trustees as provided in the Municipal Proprietary Function Act.

(B) The actual or estimated unencumbered cash balance required to be included in the budget statement by this section shall include deposits and investments of the Village as well as any funds held by the County Treasurer for the Village and shall be accurately stated on the proposed budget statement.

(C) The Village shall correct any material errors in the budget statement detected by the Auditor of Public Accounts or by other sources. *(Ref. 13-504 RS Neb.)*

(D) The estimated expenditures plus the required cash reserve for the ensuing fiscal year or biennial period less all estimated and actual unencumbered balances at the beginning of the year or biennial period and less the estimated income from all sources, including motor vehicle taxes, other than taxation of personal and real property shall equal the amount to be received from taxes, and that amount shall be shown on the proposed budget statement pursuant to this section. The amount to be raised from taxation of personal and real property, as determined above, plus the estimated revenue from other sources, including motor vehicle taxes, and the unencumbered balances shall equal the estimated expenditures, plus the necessary required cash reserve, for the ensuing year or biennial period. *(Ref. 13-505 RS Neb.)(Amended by Ord. Nos. 319, 9/28/94; 390, 7/8/97; 423, 11/10/98; 473, 4/10/01; 629, 4/8/14)*

**§1-803 FISCAL MANAGEMENT; PROPOSED BUDGET STATEMENT; HEARING; ADOPTION; CERTIFICATION OF TAX AMOUNT.**

(A) The Board of Trustees shall each year or biennial period conduct a public hearing on its proposed budget statement. Notice of the place and time of the hearing, together with a summary of the proposed budget statement, shall be published at least five (5) days prior to the date set for hearing in a newspaper of general circulation within the Village's jurisdiction. When the total operating budget, not including reserves, does not exceed \$10,000 per year or \$20,000 per biennial period, the proposed budget summary may be posted at the Board of Trustees principal headquarters.

(B) After the hearing, the proposed budget statement shall be adopted, or amended and adopted as amended, and a written record shall be kept of the hearing. The amount to be received from personal and real property taxation shall be certified to the levying board after the proposed budget statement is adopted or is amended and adopted as amended. The certification of the amount to be received from personal and real property taxation shall specify separately the amount to be applied to the payment of

principal or interest on bonds issued by the Board of Trustees and the amount to be received for all other purposes.

(C) If the adopted budget statement reflects a change from that shown in the published proposed budget statement, a summary of the changes shall be published within twenty (20) days after its adoption in the manner provided in this section, but without provision for hearing, setting forth the items changed and the reasons for the changes.

(D) Upon approval by Board of Trustees, the budget shall be filed with the Auditor of Public Accounts. The Auditor may review the budget for errors in mathematics, improper accounting, and noncompliance with the Nebraska Budget Act or sections 13-518 to 13-522 RS Neb. If the Auditor detects such errors, he or she shall immediately notify the Board of such errors. The Board shall correct any such error as provided in section 13-511 RS Neb. Warrants for the payment of expenditures provided in the budget adopted under this section shall be valid notwithstanding any errors or noncompliance for which the Auditor has notified the Board. *(Ref. 13-506 RS Neb.)*

(E) When a levy increase has been authorized by vote of the electors, the adopted budget statement shall indicate the amount of the levy increase. *(Ref. 13-507 RS Neb.)(Amended by Ord. Nos. 424, 11/10/98; 628, 4/8/14)*

#### **§1-804 FISCAL MANAGEMENT; ADOPTED BUDGET STATEMENT; FILING; CERTIFICATION OF AMOUNT OF TAX.**

(A)(1) After the publication and hearing on the proposed budget statement and within the time prescribed by law, the Board of Trustees shall file with and certify to the levying board or boards on or before September 20 of each year or September 20 of the final year of a biennial period and file with the Auditor of Public Accounts a copy of the adopted budget statement which complies with sections 13-518 to 13-522 RS Neb., 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 Board of Trustees; and

(b) The amount to be levied for all other purposes.

(2) Proof of publication shall be attached to the statements.

(B) The Board of Trustees, in certifying the amount required, may make allowance for delinquent taxes not exceeding five percent (5%) of the amount required plus the actual percentage of delinquent taxes for the preceding tax year or biennial period and for the amount of estimated tax loss from any pending or anticipated litigation which involves taxation and in which tax collections have been or can be withheld or escrowed by court order. For purposes of this section, anticipated litigation shall be limited to the anticipation of an action being filed by a taxpayer who or which filed a similar action for the preceding year or biennial period which is still pending. Except for such allowances, the Board of Trustees shall not certify an amount of tax more than one percent (1%) greater or lesser than the amount determined under sections 13-504 and 13-505 RS Neb.

(C) The Board of Trustees shall use the certified taxable values as provided by the County Assessor pursuant to section 13-509 RS Neb. for the current year in setting or certifying the levy. The Board of Trustees may designate one (1) of its members to perform any duty or responsibility required of the Board by this section. *(Ref. 13-508 RS Neb.)(Amended by Ord. Nos. 320, 9/28/94; 356, 4/9/96; 391, 7/8/97; 425, 11/10/98; 627, 4/8/14)*

**§1-804.01 FISCAL MANAGEMENT; EXPENDITURES PRIOR TO ADOPTION OF BUDGET.**

(A) On and after the first day of its fiscal year in 1993 and of each succeeding year or on or after the first day of its biennial period and until the adoption of the budget by the Board of Trustees in September, the Board of Trustees may expend any balance of cash on hand for the current expenses of the Village. Except as provided in division (B) of this section, the expenditures shall not exceed an amount equivalent to the total amount expended under the last budget in the equivalent period of the prior budget year or biennial period. The expenditures shall be charged against the appropriations for each individual fund or purpose as provided in the budget when adopted. *(Ref. 13-509.01 RS Neb.)*

(B) The restriction on expenditures in division (A) of this section may be exceeded upon the express finding of the Board of Trustees that expenditures beyond the amount authorized are necessary to enable the Village to meet its statutory duties and responsibilities. The finding and approval of the expenditures in excess of the statutory authorization shall be adopted by the Board of Trustees in open public session. Expenditures authorized by this section shall be charged against appropriations for each individual fund or purposes as provided in the budget when adopted, and nothing in this section shall be construed to authorize expenditures by the Village in excess of that authorized by any other statutory provision. *(Ref. 13-509.02 RS Neb.)(Amended by Ord. Nos. 340, 3/14/95; 626, 4/8/14)*

**§1-805 FISCAL MANAGEMENT; BUDGET PROCEDURE.** The Manual of Instructions for City/Village: Budget prepared by the Auditor of Public Accounts, State Capitol, Lincoln, Nebraska 68509 is incorporated by reference for the purpose of proper budget preparation.

**§1-806 FISCAL MANAGEMENT; APPROPRIATIONS.** The Governing Body shall adopt a budget statement pursuant to the Nebraska Budget Act, to be termed "The Annual Appropriation Bill", in which are appropriated such sums of money as may be deemed necessary to defray all necessary expenses and liabilities of the Municipality. *(Ref. 17-706 RS Neb.)(Amended by Ord. Nos. 322, 9/28/94; 357, 4/9/96)*

**§1-807 FISCAL MANAGEMENT; PROPERTY TAX; CERTIFICATION OF AMOUNT.** The Governing Body shall, at the time and in the manner provided by law, cause to be certified to the County Clerk the amount of tax to be levied upon the taxable value of all the taxable property of the Municipality which the Municipality requires for the purposes of the adopted budget statement for the ensuing year, including all special assessments and taxes assessed as otherwise provided. Subject to section 77-3442 RS Neb., the maximum amount of tax which may be so certified, assessed, and collected shall not require a tax levy in excess of the amount specified in section 17-702 RS Neb. *(Ref. 17-702 RS Neb.)(Amended by Ord. No. 426, 11/10/98)*

**§1-808 FISCAL MANAGEMENT; EXPENDITURES.** No Municipal official shall have the power to appropriate, issue, or draw any order or warrant on the Municipal Treasury for money, unless the same has been appropriated or ordered by ordinance. No expenditure for any improvement to be paid for out of the general fund of the Municipality shall exceed in any one (1) year the amount provided for that improvement in the adopted budget statement. *(Ref. 17-708 RS Neb.)*

**§1-809 FISCAL MANAGEMENT; CONTRACTS AND PURCHASES; BIDDING AND OTHER REQUIREMENTS.**

(A) Except as provided in section 18-412.01 RS Neb. for a contract with a public power district to operate, renew, replace, or add to the electric distribution, transmission, or generation system of the

city, no contract for enlargement or general improvements, such as water extensions, sewers, public heating system, bridges, work on streets, or any work or improvement when the cost of the enlargement or improvement is assessed to the property, costing over thirty thousand dollars (\$30,000.00) shall be made unless it is first approved by the governing body.

(B) Except as provided in section 18-412.01 RS Neb., before the governing body makes any contract in excess of thirty thousand dollars (\$30,000.00) for enlargement or general improvements, such as water extensions, sewers, public heating systems, bridges, work on streets, or any other work or improvement when the cost of the enlargement or improvement is assessed to the property, an estimate of the cost shall be made by the Municipal Engineer and submitted to the governing body. In advertising for bids as provided in divisions (C) and (E) of this section, the governing body may publish the amount of the estimate.

(C) Advertisements for bids shall be required for any contract costing over thirty thousand dollars (\$30,000.00) entered into:

(1) For enlargement or general improvements, such as water extensions, sewer, public heating system, bridges, work on streets, or any other work or improvement when the cost of the enlargement or general improvements is assessed to the property; or

(2) For the purchase of equipment used in the construction of the enlargement or general improvements.

(D) A Municipal electric utility may enter into a contract for the enlargement or improvement of the electric system or for the purchase of equipment used for the enlargement or improvement without advertising for bids if the price is:

(1) Thirty thousand dollars (\$30,000.00) or less;

(2) Sixty thousand dollars (\$60,000.00) or less and the Municipal electric utility has gross annual revenue from retail sales in excess of one million dollars (\$1,000,000.00);

(3) Ninety thousand dollars (\$90,000.00) or less and the Municipal electric utility has gross annual revenue from retail sales in excess of five million dollars (\$5,000,000.00); or

(4) One hundred twenty thousand dollars (\$120,000.00) or less and the Municipal electric utility has gross annual revenue from retail sales in excess of ten million dollars (\$10,000,000.00).

(E) The advertisement provided for in division (C) of this section shall be published at least seven (7) days prior to the bid closing in a legal newspaper published in or of general circulation in the Municipality, and if there is no legal newspaper published in or of general circulation in the Municipality, then in some newspaper of general circulation published in the County in which the Municipality is located, and if there is no legal newspaper of general circulation published in the County in which the Municipality is located, then in a newspaper, designated by the County Board, having a general circulation within the County where bids are required, and if no newspaper is published in the Municipality or County, or if no newspaper has general circulation in the County, then by posting a written or printed copy thereof in each of three (3) public places in the municipality at least seven (7) days prior to the bid closing. In case of a public emergency resulting from infectious or contagious diseases, destructive windstorms, floods, snow, war, or an exigency or pressing necessity or unforeseen need calling for immediate action or remedy to prevent a serious loss of or serious injury or damage to life, health, or property, estimates of costs and advertising for bids may be waived in the emergency ordinance authorized by section 17-613 RS Neb. when adopted by a three-fourths (3/4) vote of the governing body and entered of record.

(F) If, after advertising for bids as provided in this section, the governing body received fewer than two (2) bids on a contract or if the bids received by the governing body contain a price which exceeds the estimated cost, the governing body may negotiate a contract in an attempt to complete the proposed enlargement or general improvements at a cost commensurate with the estimate given.

(G) If the materials are of such a nature that, in the opinion of the manufacturer and with the concurrence of the governing body or Board of Public Works, no cost can be estimated until the materials have been manufactured or assembled to the specific qualifications of the Municipality, the governing body or Board of Public Works may authorize the manufacture and assemblage of those materials and may thereafter approve the estimated cost expenditure when it is provided by the manufacturer. *(Ref. 17-568.01 RS Neb.)*

(H) Any bidding procedure may be waived by the governing body or Board of Public Works:

(1) When the materials or equipment are purchased at the same price and from the same seller as materials or equipment which have formerly been obtained pursuant to the state bidding procedure in sections 81-145 through 81-162 RS Neb.; or

(2) When the contract is negotiated directly with a sheltered workshop pursuant to section 48-1503 RS Neb.; or

(3) When required to comply with any federal grant, loan, or program. *(Ref. 17-568.02 RS Neb.)*

(I)(1) Notwithstanding any other provisions of law or a home rule charter, a municipality which has established, by an interlocal agreement with any county, a joint purchasing division or agency may purchase personal property without competitive bidding if the price for the property has been established by the federal General Services Administration or the materiel division of the Department of Administrative Services.

(2) For the purpose of this division (I), the following definitions shall apply unless the context clearly indicates or requires a different meaning.

PERSONAL PROPERTY. Includes but not limited to supplies, materials, and equipment used by or furnished to any officer, office, department, institution, board, or other agency.

PURCHASING or PURCHASE. The obtaining of personal property by sale, lease, or other contractual means. *(Ref. 18-1756 RS Neb.)(Amended by Ord. Nos. 434, 11/10/98; 600, 1/10/12)*

**§1-809.01 FISCAL MANAGEMENT; AUTHORIZATION, EXEMPTION OF CONTRACTS INVOLVING \$100.00 OR LESS.** The Municipality shall not be prohibited from entering into any contract involving \$100.00 or less in which any member of the Village Board may have an interest.

Any contract involving \$100.00 or less in which a member of the Village Board may have an interest shall be exempt from provisions of section 49-14,103.01 through 49-14,103.03 RS Neb. and section 1-902 of the Bertrand Municipal Code. *(Amended by Ord. No. 235, 2/10/87)*

**§1-810 FISCAL MANAGEMENT; ANNUAL AUDIT; FINANCIAL STATEMENTS.**

(A)(1) For purposes of this division (A):

(a) ACCOUNTANT shall mean a duly licensed public accountant or certified public accountant who otherwise is not an employee of or connected in any way with the Village;

(b) ANNUAL AUDIT REPORT shall mean the written report of the accountant and all appended statements and schedules relating thereto presenting or recording the findings of an examination or audit of the financial transactions, affairs, or financial condition of the Village and its proprietary functions for the fiscal year immediately prior to the making of such annual report; and

(c) FISCAL YEAR shall mean the fiscal year for the Village or the fiscal year established in section 18-2804 RS Neb. for a proprietary function if different than the municipal fiscal year. *(Ref. 19-2902 RS Neb.)*

(2) The Board of Trustees shall cause an audit of the Village's accounts to be made by a recognized independent and qualified accountant as expeditiously as possible following the close of the fiscal year and to cover all financial transactions and affairs of the Village for such preceding fiscal year. Such audit shall be made on a cash or accrual method at the discretion of the Board of Trustees. Such audit shall be completed and the annual audit report made by such accountant shall be submitted within six (6) months after the close of the fiscal year in any event, unless an extension of time is granted by a written resolution adopted by the Board of Trustees. The Board of Trustees may request a waiver of the audit requirement subject to the requirements of section 84-304 RS Neb. If the Village is required to conduct an audit under section 84-304 RS Neb. and owns or operates any type of public utility or other enterprise which substantially generates its own revenue, the Board of Trustees shall have that phase of the Village's affairs reported separately from the other functions of the Village. The result of such audit shall appear separately in the annual audit report made by the accountant to the Village, and the audit shall be on a cash or accrual basis at the discretion of the Board of Trustees. *(Ref. 19-2903 RS Neb.)*

(3) The annual audit report shall set forth, insofar as possible, the financial position and results of financial operations for each fund or group of accounts of the Village. When the accrual method is selected for the annual audit report, such report shall be in accordance with generally accepted accounting principles. The annual audit report shall also include the professional opinion of the accountant with respect to the financial statements, or if an opinion cannot be expressed, a declaration that the accountant is unable to express such an opinion with an explanation of the reason why he or she cannot do so. *(Ref. 19-2904 RS Neb.)*

(4) At least three (3) copies of such annual audit report shall be properly signed and attested by the accountant; two (2) copies shall be filed with the Village Clerk and one (1) copy shall be filed with the Auditor of Public Accounts. The annual audit report filed, together with any accompanying comment or explanation, shall become a part of the public records of the Village Clerk and shall at all times thereafter be open and subject to public inspection. *(Ref. 19-2905 RS Neb.)*

(B) The Board of Trustees shall provide and file with the Village Clerk, not later than August 1 of each year, financial statements showing the Village's actual and budgeted figures for the most recently completed fiscal year. *(Ref. 13-606 RS Neb.)(Amended by Ord. No. 524, 10/14/03)*

**§1-811 FISCAL MANAGEMENT; CLAIMS.** All claim against the Municipality shall be presented to the Governing Body in writing with a full account of the items, and no claim or demand shall be audited or allowed unless presented as provided for in this section. No costs shall be recovered against the Municipality in any action brought against it for an unliquidated claim which has not been presented to the Governing Body to be audited, nor upon claims allowed in part, unless the recovery shall be for a greater sum than the amount allowed, with the interest due. No order, or warrant shall be drawn in excess of eighty-five percent (85%) of the current levy for the purpose for which it is drawn unless there shall be sufficient money in the Municipal Treasury for the appropriate fund against which it is to be drawn; provided, that in the event there exists obligated funds from the Federal and/or State government for the general purpose of such warrant, then such warrant may be drawn in excess of eighty-five percent (85%), but not more than one hundred percent (100%) of the current levy for the purpose for which said warrant is drawn. *(Ref. 17-714, 17-715 RS Neb.)*

**§1-812 FISCAL MANAGEMENT; WARRANTS.** All warrants drawn upon the Municipal Treasury must be signed by the Chairman of the Board and countersigned by the Municipal Clerk, stating the particular fund to which the warrant is chargeable, the person to whom it is payable, and the purpose of the expenditure. No money shall be otherwise paid than upon warrants so drawn. Each warrant shall specify the amount included of such fund. *(Ref. 17-711 RS Neb.)*

**§1-813 FISCAL MANAGEMENT; TRANSFER OF FUNDS.**

*(Repealed by Ord. No. 430, 10/10/98)*

**§1-814 FISCAL MANAGEMENT; SPECIAL ASSESSMENT FUND.** All money received on special tax assessments shall be held by the Municipal Treasurer as a special fund to be applied to the payment of the improvement for which the assessment was made, and such money shall be used for no other purpose unless to reimburse the Municipality for money expended for any such improvement. *(Ref. 17-710 RS Neb.)*

**§1-815 FISCAL MANAGEMENT; SINKING FUNDS; GIFTS OF MONEY OR PROPERTY.**

(A) The Village is hereby empowered to receive money or property by donation, bequest, gift, devise, or otherwise for the benefit of any one or more of the public purposes for which sinking funds are established by this section, as stipulated by the donor. Title to any money or property so donated shall vest in the Board of Trustees, or in its successors in office, who shall become the owners thereof in trust to the uses of the sinking fund or funds. In the event of a donation of real estate, the Board of Trustees may manage such real estate as in the case of real estate donated to the Village for Village library purposes under the provisions of Neb. RS 51-215 and 51-216. *(Ref. 19-1301 RS Neb.)*

(B) The Board of Trustees, subject to all the limitations set forth in this section, shall have the power to levy a tax of not to exceed \$0.105 on each \$100 in any one year upon the taxable value of all the taxable property within the Village for a term of not to exceed 10 years, in addition to the amount of tax which may be annually levied for the purposes of the adopted budget statement of the Village, for the purpose of establishing a sinking fund for the construction, purchase, improvement, extension, original equipment, or repair, not including maintenance, of any one or more of the following public improvements, including acquisition of any land incident to the making thereof: village libraries; village auditoriums, or community houses for social or recreational purposes; village halls; village public libraries, auditoriums, or community houses in a single building; village swimming pools; village jails; village fire stations, together with firefighting equipment or apparatus; village parks; village cemeteries; village medical buildings, together with furnishings and equipment; or village hospitals. The Village shall not be authorized to levy the tax or establish the sinking fund as provided in this division if, having bonded indebtedness, such Village has been in default in the payment of interest thereon or principal thereof for a period of 10 years prior to the date of the passage of the resolution providing for the submission of the proposition for establishment of the sinking fund as required in division (C). *(Ref. 19-1302 RS Neb.)*

(C) Before any sinking fund or funds are established or before any annual tax is levied for any such planned Village improvements mentioned in division (B) by the Village, the Board of Trustees shall declare its purpose by resolution to submit to the qualified electors of the Village at the next general Village election the proposition to provide the Village with the specific Village improvement planned



under this section. The resolution of submission shall, among other things, set forth a clear description of the improvement planned, the estimated cost according to the prevailing costs, the amount of the annual levy over a definite period of years, not exceeding 10 years, required to provide such cost, and the specific name or designation for the sinking fund sought to be established to carry out the planned improvement, together with a statement of the proposition for placement upon the ballot at the election. Notice of the submission of the proposition, together with a copy of the official ballot containing the proposition, shall be published in its entirety 3 successive weeks before the day of the election in a legal newspaper in or of general circulation in the Village, or if no legal newspaper is in or of general circulation in the Village, in a legal newspaper in or of general circulation in the county in which the Village is located. No such sinking fund shall be established unless the same has been authorized by a majority or more of the legal votes of the Village cast for or against the proposition. If less than a majority of the legal votes favor the establishment of the sinking fund, the planned improvement shall not be made, no annual tax shall be levied therefor, and no sinking fund or sinking funds shall be established in connection therewith, but such resolution of submission shall immediately be repealed. If the proposition shall carry at such election in the manner prescribed in this division, the Board of Trustees and its successors in office shall proceed to do all things authorized under such resolution of submission but never inconsistent with this section. The election provided for under this section shall be conducted as provided under the Election Act. *(Ref. 19-1303 RS Neb.)*

(D) All funds received by the Village Treasurer, by donation or by tax levy, as hereinbefore provided, shall, as they accumulate, be immediately invested by the Treasurer, with the written approval of the Board of Trustees, in the manner provided in Neb. RS 17-540. Whenever investments of such sinking fund or funds are made, as aforesaid, the nature and character of the same shall be reported to the Board of Trustees, and the investment report shall be made a matter of record by the Village Clerk in the proceedings of the Board of Trustees. The sinking fund, or sinking funds, accumulated under the provisions of this section, shall constitute a special fund, or funds, for the purpose or purposes for which the same was authorized and shall not be used for any other purpose unless authorized by 60% of the qualified electors of the Village voting at a general election favoring such change in the use of the sinking fund or sinking funds. The question of the change in the use of the sinking fund or sinking funds, when it fails to carry, shall not be resubmitted in substance for a period of 1 year from and after the date of such election. *(Ref. 19-1304 RS Neb.) (Amended by Ord. No. 693, 12/10/19)*

Statutory Reference:

*Additional levy limitations, see Neb. RS 17-702*

*Investment in warrants, see Neb. RS 77-2337*

**§1-816 FISCAL MANAGEMENT; GENERAL FUND.**

*(Repealed by Ord. No. 430, 10/10/98)*

**§1-817 FISCAL MANAGEMENT; DEPOSIT OF FUNDS.**

(A) The Village Treasurer shall deposit, and at all times keep on deposit, for safekeeping, in banks, capital stock financial institutions, or qualifying mutual financial institutions of approved and responsible standing, all money collected, received, or held by him or her as Village Treasurer. Such deposits shall be subject to all regulations imposed by law or adopted by the Board of Trustees for the receiving and holding thereof. The fact that a stockholder, director, or other officer of such bank, capital stock financial institution, or qualifying mutual financial institution is also serving as a member of the Board of

Trustees or officer of the Village shall not disqualify such bank, capital stock financial institution, or qualifying mutual financial institution from acting as a depository for such municipal funds.

(B) The Board of Trustees shall require from all banks, capital stock financial institutions, or qualifying mutual financial institutions (1) a bond in such penal sum as may be the maximum amount of deposit at any time less the amount insured or guaranteed by the Federal Deposit Insurance Corporation or, in lieu thereof, (2) security given as provided in the Public Funds Deposit Security Act to secure the payment of all such deposits and accretions. The Board of Trustees shall approve such bond or giving of security. The Village Treasurer shall not be liable for any loss of any money sustained by reason of the failure of any such depository so designated and approved. *(Ref. 17-607 RS Neb.)*

(C) The insurance afforded to depositors in banks, capital stock financial institutions, or qualifying mutual financial institutions through the Federal Deposit Insurance Corporation shall be deemed and construed to be a surety bond to the extent that the deposits are insured or guaranteed by such corporation, and for deposits so insured or guaranteed, no other surety bond or other security shall be required. *(Ref. 77-2362 RS Neb.)*

(D) Section 77-2366 RS Neb. shall apply to deposits in capital stock financial institutions. Section 77-2365.01 RS Neb. shall apply to deposits in qualifying mutual financial institutions. *(Ref. 17-607, 77-2362 RS Neb.)(Amended by Ord. Nos. 432, 11/10/98; 488, 5/13/02; 523, 10/14/03; 535, 4/13/04)*

**§1-817.01 FISCAL MANAGEMENT; CERTIFICATES OF DEPOSIT; TIME DEPOSITS; CONDITIONS.** The Village Treasurer may, upon resolution of the Board of Trustees authorizing the same, purchase certificates of deposit from and make time deposits in any bank, capital stock financial institution, or qualifying mutual financial institution in the State of Nebraska to the extent that such certificates of deposit or time deposits are insured or guaranteed by the Federal Deposit Insurance Corporation. Deposits may be made in excess of the amounts so secured by the corporation, and the amount of the excess deposit shall be secured by a bond or by security given in the same manner as is provided for cities of the first class in section 16-714 to 16-716 RS Neb. Section 77-2366 RS Neb. shall apply to deposits in capital stock financial institutions. Section 77-2365.01 RS Neb. shall apply to deposits in qualifying mutual financial institutions. *(Ref. 17-720 RS Neb.)(Amended by Ord. Nos. 433, 11/10/98; 489, 5/13/02)*

**§1-818 FISCAL MANAGEMENT; INVESTMENT OF FUNDS.** Whenever a city has accumulated a surplus of any fund in excess of its current needs or has accumulated a sinking fund for the payment of its bonds and the money in such sinking fund exceeds the amount necessary to pay the principal and interest of any such bonds which become due during the current year, the governing body of such city may invest any such surplus in certificates of deposit, in time deposits, and in any securities in which the state investment officer is authorized by law and as provided in the authorized investment guidelines of the Nebraska Investment Council in effect on the date the investment is made. *(Ref. 17-608, 17-609, 21-1316.01, 77-2341 RS Neb.)(Amended by Ord. No. 253, 11/14/89)*

**§1-819 FISCAL MANAGEMENT; BOND ISSUES.** The Governing Body may, after meeting all requirements of State law, issue bonds, fund bonds, and retire bonds for such purposes as may be permitted by State law. The Governing Body shall have the authority to levy special assessments for the payment of interest and principal on such bonds, and may spread the payments up to the maximum number of years permitted by State law. *(Ref. 10-201 through 10-411, 10-601 through 10-614, 12-1001, 17-529.01, 17-*

529.08, 17-534, 17-905, 17-908, 17-911, 17-939, 17-958, 17-968, 18-1801 through 18-1805, 23-343.13, 39-836 RS Neb.)

**§1-820 FISCAL MANAGEMENT; MOTOR VEHICLE FEE.**

(A) For the purpose of this section, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

LIMITS OF THE VILLAGE. Includes the extraterritorial zoning jurisdiction of the Village.

PERSON. Includes bodies corporate, societies, communities, the public generally, individuals, partnerships, limited liability companies, joint-stock companies, cooperatives, and associations. PERSON does not include any federal, state, or local government or any political subdivision thereof.

(B) Except as otherwise provided in division (D) of this section, the governing body of the Village shall have power to require any individual whose primary residence or person who owns a place of business which is within the limits of the Village and that owns and operates a motor vehicle within such limits to pay an annual motor vehicle fee and to require the payment of such fee upon the change of ownership of such vehicle. All such fees which may be provided for under this section shall be used exclusively for constructing, repairing, maintaining, or improving streets, roads, alleys, public ways, or parts thereof or for the amortization of bonded indebtedness when created for such purposes.

(C) No motor vehicle fee shall be required under this section if:

(1) A vehicle is used or stored but temporarily in the Village for a period of six (6) months or less in a twelve (12)-month period;

(2) An individual does not have a primary residence or a person does not own a place of business within the limits of the Village and does not own and operate a motor vehicle within the limits of the Village; or

(3) An individual is a full-time student attending a postsecondary institution within the limits of the Village and the motor vehicle's situs under the Motor Vehicle Certificate of Title Act is different from the place at which he or she is attending such institution.

(D) After December 31, 2012, no motor vehicle fee shall be required of any individual whose primary residence is or person who owns a place of business within the extraterritorial zoning jurisdiction of the Village.

(E) The fee shall be paid to the County Treasurer of the County in which the Village is located when the registration fees as provided in the Motor Vehicle Registration Act are paid. These fees shall be credited by the County Treasurer to the road fund of the Village. *(Ref. 18-1214 RS Neb.)(Amended by Ord. Nos. 254, 11/14/89; 601, 1/10/12; 634, 5/12/14)*

Statutory reference: Motor Vehicle Registration Act, see 60-301 RS Neb.

**§1-821 FISCAL MANAGEMENT; PROPRIETARY FUNCTIONS; FISCAL YEAR; BUDGET STATEMENT; FILING; HEARING; ADOPTION; RECONCILIATION.**

(1) For purposes of this section the following definitions shall apply unless the context clearly indicates or requires a different meaning.

PROPRIETARY FUNCTION shall mean a water supply or distribution utility, a wastewater collection or treatment utility, an electric generation, transmission, or distribution utility, a gas supply, transmission, or distribution utility, an integrated solid waste management collection, disposal, or handling utility, or a hospital or nursing home owned by the Municipality.

SUBSIDIZATION shall mean that the costs of operation of proprietary function are regularly financed by appropriations from the Municipality's general fund in excess of the amount paid by the Municipality to the proprietary function for actual service or services received.

(2) The Board of Trustees may establish a separate fiscal year for each proprietary function, except that any proprietary function which is subsidized by appropriations from the Village's general fund shall have the same fiscal year as the Village.

(3)(a) At least thirty (30) days prior to the start of the fiscal year of each proprietary function, containing the following information:

1. For the immediately preceding fiscal year, the revenue from all sources, the unencumbered cash balance at the beginning and end of the year, the amount received by taxation, and the amount of actual expenditure;

2. For the current fiscal year, actual and estimated revenue from all sources separately stated as to each such source, the actual unencumbered cash balance available at the beginning of the year, the amount received from taxation, and the amount of actual and estimated expenditure, whichever is applicable;

3. For the immediately ensuing fiscal year, an estimate of revenue from all sources separately stated as to each such source, the actual or estimated unencumbered cash balance, whichever is applicable, to be available at the beginning of the year, the amounts proposed to be expended during the fiscal year, and the amount of cash reserve based on actual experience of prior years; and

4. A uniform summary of the proposed budget statement which shall include a total of all funds maintained for proprietary function.

(b) Such statement shall contain the estimated cash reserve for each fiscal year and shall note whether or not such reserve is encumbered. The cash reserve projections shall be based upon the actual experience of prior years.

(c) Each proprietary budget statement shall be filed on forms prescribed and furnished by the Auditor of Public Accounts following consultation with representatives of such governing bodies as operate proprietary functions subject to the provisions of the Municipal Proprietary Function Act.

(4)(a) After a proposed proprietary budget statement is filed with the Municipal Clerk, the Governing Body shall conduct a public hearing on such statement. Notice of the time and place of the hearing, a summary of the proposed proprietary budget statement, and notice that the full proposed proprietary budget statement is available for public review with the Municipal Clerk during normal business hours, shall be published one (1) time at least five (5) days prior to the hearing in a newspaper of general circulation within the Governing Body's jurisdiction or by mailing each resident within the Governing Body's jurisdiction.

(b) After such hearing, the proposed proprietary budget statement shall be adopted or amended and adopted as amended, and a written record shall be kept of such hearing. If the adopted proprietary budget statement reflects a change from the proposed proprietary statement presented at the hearing, a copy of the adopted proprietary budget statement shall be filed with the Municipal Clerk within twenty (20) days after its adoption and published in a newspaper of general circulation within the Governing Body's jurisdiction or by mailing to each resident within the Governing Body's jurisdiction.

(5) If the actual expenditures for a proprietary function exceed the estimated expenditures in the proprietary budget statement during its fiscal year, the Governing Body shall adopt a proprietary function reconciliation statement within ninety (90) days after the end of such fiscal year which reflects any difference between the adopted proprietary budget statement for the previous fiscal year and the

actual expenditures and revenue for such fiscal year. After the adoption of a proprietary function reconciliation statement, it shall be filed with the Municipal Clerk and published in a newspaper of general circulation within the Governing Body's jurisdiction. If the difference between the adopted proprietary budget for the previous fiscal year and the actual expenditures and revenues for such fiscal year is greater than ten percent (10%), the proprietary function reconciliation statement shall only be adopted following a public hearing.

(6) If the budget of a proprietary function is included in the village budget statement created pursuant to the Nebraska Budget Act, the Municipal Proprietary Function Act need not be followed for that proprietary function. Any income from a proprietary function which is transferred to the general fund of the Municipality shall be shown as a source of revenue in the Municipal budget statement created pursuant to the Nebraska Budget Act. *(Ref. 18-2803 to 18-2808 RS Neb.)(Amended by Ord. No. 321, 9/28/94)*

**§1-822 FISCAL MANAGEMENT; PROPERTY TAX LEVY; MAXIMUM; AUTHORITY TO EXCEED.**

(1) Property tax levies for support of the Municipality for fiscal years beginning on or after July 1, 1998, shall be limited to the amounts set forth in this subsection (1) except as provided in subsections (3) and (4) of this section. The Municipality may levy a maximum levy of forty-five cents (\$0.45) per one hundred dollars (\$100.00) of taxable valuation of property subject to the levy plus an additional five cents (\$0.05) per one hundred dollars (\$100.00) of taxable valuation to provide financing for the Municipality's share of revenue required under an agreement or agreements executed pursuant to the Interlocal Cooperation Act or the Joint Public Agency Act. The maximum levy shall include amounts levied to pay for sums to support a library pursuant to section 51-201 RS Neb., museum pursuant to section 51-501 RS Neb., visiting community nurse, home health nurse, or home health agency pursuant to section 71-1637 RS Neb., or statue, memorial, or monument pursuant to section 80-202 RS Neb. Property tax levies for judgments obtained against the Municipality which require or obligate the Municipality to pay such judgment, to the extent such judgment is not paid by liability insurance coverage of the Municipality, for preexisting lease-purchase contracts approved prior to July 1, 1998, for bonded indebtedness approved according to law and secured by a levy on property, and for payments by a public airport to retire interest-free loans from the Department of Aeronautics in lieu of bonded indebtedness at a lower cost to the public airport are not included in the levy limits established by this subsection (1). The limitation on tax levies provided in this subsection (1) are to include all other general or special levies provided by law. Notwithstanding other provisions of law, the only exceptions to the limits in this subsection (1) are those provided by or authorized by this section. Tax levies in excess of the limitation in this section shall be considered unauthorized levies under section 77-1606 RS Neb. unless approved under subsections (3) or (4) of this section.

(2)(a) All city airport authorities established under the Cities Airport Authorities Act and community redevelopment authorities established under the Community Development Law may be allocated property taxes as authorized by law which are authorized by the Municipality and are counted in the Municipality's levy limit provided by subsection (1) of this section, except that such limitation shall not apply to property tax levies for preexisting lease-purchase contracts approved prior to July 1, 1998, for bonded indebtedness approved according to law and secured by a levy on property, and for payments by a public airport to retire interest-free loans from the Department of Aeronautics in lieu of bonded indebtedness at a lower cost to the public airport. The Board of Trustees shall review and approve or disapprove the levy request of the political subdivisions subject to this subsection (2). The Board of

Trustees may approve all or a portion of the levy request and may approve a levy request that would allow a levy greater than that permitted by law. The levy allocated by the Municipality may be exceeded as provided in section 77-3444 RS Neb. On or before August 1, all political subdivisions subject to municipal levy authority under this subsection (2) shall submit a preliminary request for levy allocation to the Board of Trustees. The preliminary request of the political subdivision shall be in the form of a resolution adopted by a majority vote of members present of the political subdivision's governing body. The failure of a political subdivision to make a preliminary request shall preclude such political subdivision from using procedures set forth in section 77-3444 RS Neb. to exceed the final levy allocation as determined in this subsection (2).

(b) The Board of Trustees shall:

1. Adopt a resolution by a majority vote of members present which determines a final allocation of levy authority to its political subdivisions; and
2. Forward a copy of such resolution to the chairperson of the governing body of each of its political subdivisions.

(c) No final levy allocation shall be changed after September 1 except by agreement between both the Board of Trustees and the governing body of the political subdivision whose final levy allocation is at issue.

(3)(a) The Municipality may exceed the limits provided in subsection (1) of this section by an amount not to exceed a maximum levy approved by a majority of registered voters voting on the issue in a primary, general, or special election at which the issue is placed before the registered voters. A vote to exceed the limits must be approved prior to October 10 of the fiscal year which is to be the first to exceed the limits.

(b) The Board of Trustees may call for the submission of the issue to the voters:

1. By passing a resolution calling for exceeding the limits by a vote of at least two-thirds (2/3) of the members of the Board of Trustees and delivering a copy of the resolution to the County Clerk or Election Commissioner of every county which contains all or part of the Municipality; or
2. Upon receipt of a petition by the County Clerk or Election Commissioner of every county containing all or part of the Municipality requesting an election signed by at least five percent (5%) of the registered voters residing in the Municipality.

(c) The resolution or petition shall include the amount of levy which would be imposed in excess of the limits provided in subsection (1) of this section and the duration of the excess levy authority. The excess levy authority shall not have a duration greater than five (5) years. Any resolution or petition calling for a special election shall be filed with the County Clerk or Election Commissioner no later than thirty (30) days prior to the date of the election, and the time of publication and providing a copy of the notice of election required in section 32-802 RS Neb. shall be no later than twenty (20) days prior to the election. The County Clerk or Election Commissioner shall place the issue on the ballot at an election as called for in the resolution or petition which is at least thirty (30) days after the receipt of the resolution or petition. The election shall be held pursuant to the Election Act. For petitions filed with the County Clerk or Election Commissioner on or after May 1, 1998, the petition shall be in the form as provided in sections 32-628 through 32-631 RS Neb. Any excess levy authority approved under this subsection (3) shall terminate pursuant to its terms, on a vote of the Board of Trustees to terminate the authority to levy more than the limits, at the end of the fourth fiscal year following the first year in which the levy exceeded the limit, or as provided in subsection (5) of this section, whichever is earliest. The Board of Trustees may pass no more than one resolution calling for an election pursuant to this subsection (3)

during any one calendar year. Only one election may be held in any one calendar year pursuant to a petition initiated under this subsection (3). The ballot question may include any terms and conditions set forth in the resolution or petition and shall include the language specified in section 77-3444 RS Neb. If a majority of the votes cast upon the ballot question are in favor of such tax, the County Board shall authorize a tax in excess of the limits in subsection (1) of this section, but such tax shall not exceed the amount stated in the ballot question. If a majority of those voting on the ballot question are opposed to such tax, the Board of Trustees shall not impose such tax. The County Clerk or Election Commissioner may set a uniform date for a special election to be held before October 10, 1998, to submit the issue of exceeding the limits provided in section 77-3442 RS Neb. or the final levy allocation as provided in section 77-3443 RS Neb. to the voters of political subdivisions in the county seeking additional levy authority. The Municipality may individually or in conjunction with one or more other political subdivisions conduct a special election on a date different from that set by the County Clerk or Election Commissioner, except that the Board of Trustees shall pass a resolution calling for a special election for this purpose and deliver a copy of the resolution to the County Clerk or Election Commissioner no later than thirty (30) days prior to the date of the election.

(4) In lieu of the election procedures in subsection (3) of this section, the Municipality may approve a levy in excess of the limits in subsection (1) of this section for a period of one (1) year at a meeting of the residents of the Municipality, called after notice is published in a newspaper of general circulation in the Municipality at least twenty (20) days prior to the meeting. At least ten percent (10%) of the registered voters residing in the Municipality shall constitute a quorum for purposes of taking action to exceed the limits of final levy allocation. A record shall be made of the registered voters residing in the political subdivision or village who are present at the meeting. The method of voting at the meeting shall protect the secrecy of the ballot. If a majority of the registered voters present at the meeting vote in favor of exceeding the limits, a copy of the record of that action shall be forwarded to the County Board prior to October 10 and the County Board shall authorize a levy as approved by the residents for the year. If a majority of the registered voters present at the meeting vote against exceeding the limits or final allocation, the limit or allocation shall not be exceeded and the Municipality shall have no power to call for an election under subsection (3) of this section.

(5)(a) The Municipality may rescind or modify a previously approved excess levy authority prior to its expiration by a majority of registered voters voting on the issue in a primary, general, or special election at which the issue is placed before the registered voters. A vote to rescind or modify must be approved prior to October 10 of the fiscal year for which it is to be effective.

(b) The Board of Trustees may call or the submission of the issue to the voters:

1. By passing a resolution calling for the rescission or modification by a vote of at least two-thirds (2/3) of the members of the Board of Trustees and delivering a copy of the resolution to the County Clerk or Election Commissioner of every county which contains all or part of the municipality; or
2. Upon request of a petition by the County Clerk or Election Commissioner of every county containing all or part of the Municipality requesting an election signed by at least five percent (5%) of the registered voters residing in the Municipality.

(c) The resolution or petition shall include the amount and the duration of the previously approved excess levy authority and a statement that either such excess levy authority will be rescinded or such excess levy authority will be modified. If the excess levy authority will be modified, the amount and duration of such modification shall be stated. The modification shall not have a duration greater than five (5) years. The County Clerk or Election Commissioner shall place the issue on the ballot at an

election as called for in the resolution or petition which is at least thirty (30) days after receipt of the resolution or petition, and the time of publication and providing a copy of the notice of election required in section 32-802 RS Neb. shall be no later than twenty (20) days prior to the election. The election shall be held pursuant to the Election Act. (Ref. 77-3442 through 77-3444 RS Neb.)(Amended by Ord. Nos. 427, 11/10/98; 460, 7/11/00)

**§1-823 FISCAL MANAGEMENT; PROPERTY TAX REQUEST; PROCEDURE.**

(A) If the annual assessment of property would result in an increase in the total property taxes levied by a county, municipality, school district, learning community, sanitary and improvement district, natural resources district, educational service unit, or community college, as determined using the previous year's rate of levy, the Village's property tax request for the current year shall be no more than its property request in the prior year, and the Village's rate of levy for the current year shall be decreased accordingly when such rate is set by the county board of equalization pursuant to Neb. RS 77-1601. The Board of Trustees shall pass a resolution or ordinance to set the amount of its property tax request after holding the public hearing required in division (C) of this section and by passing a resolution or ordinance that complies with division (D) of this section.

(B) If the annual assessment of property would result in no change or a decrease in the total property taxes levied by a county, municipality, school district, learning community, sanitary and improvement district, natural resources district, educational service unit, or community college, as determined using the previous year's rate of levy, the Village's property tax request for the current year shall be no more than its property tax request in the prior year, and the Village's rate of levy for the current year shall be adjusted accordingly when such rate is set by the county board of equalization pursuant to Neb. RS 77-1601. The Board of Trustees shall pass a resolution or ordinance to set the amount of its property tax request after holding the public hearing required in division (C) of this section. If the Board of Trustees seeks to set its property tax request at an amount that exceeds its property tax request in the prior year, it may do so after holding the public hearing required in division (C) of this section and by passing a resolution or ordinance that complies with division (D) of this section.

(C) The resolution or ordinance required under this section shall only be passed after a special public hearing called for the purpose is held and after notice is published in a newspaper of general circulation in the area of the Village at least 4 calendar days prior to the hearing. For purposes of such notice, the 4 calendar days shall include the day of publication but not the day of the hearing. If the Village's total operating budget, not including reserves, does not exceed \$10,000 per year or \$20,000 per biennial period, the notice may be posted at the Board of Trustee's principal headquarters.

(D) The hearing notice shall contain the following information:

- (1) The certified taxable valuation under Neb. RS 13-509 for the prior year, the certified taxable valuation under Neb. RS 13-509 for the current year, and the percentage of increase or decrease in such valuation from the prior year to the current year;
- (2) The dollar amount of the prior year's tax request and the property tax rate that was necessary to fund that tax request;
- (3) The property tax rate that would be necessary to fund last year's tax request if applied to the current year's valuation;
- (4) The proposed dollar amount of the tax request for the current year and the property tax rate that will be necessary to fund the tax request;



- (5) The percentage increase or decrease in the property tax rate from the prior year to the current year; and
- (6) The percentage increase or decrease in the total operating budget from the prior year to the current year.

(E) Any resolution or ordinance setting the Village's property tax request at an amount that exceeds the Village's property tax request in the prior year shall include, but not be limited to, the following information:

- (1) The name of the Village;
- (2) The amount of the property tax request;
- (3) The following statements:
  - (a) The total assess value of property differs from last year's total assessed value by \_\_\_\_\_ percent;
  - (b) 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;
  - (c) The Village proposes to adopt a property tax request that will cause its tax rate to be \$\_\_\_\_\_ per \$100 of assessed value; and
  - (d) Based on the proposed property tax request and changes in other revenue, the total operating budget of Village of Bertrand will exceed last year's by \_\_\_ percent; and
- (4) The record vote of the Board of Trustees in passing such resolution or ordinance.

(F) Any resolution or ordinance setting a property tax request under this section shall be certified and forwarded to the Count Clerk on or before October 13 of the year for which the tax request is to apply.

(G) Any tax levy which is not in compliance with this section and Neb. RS 77-1601 shall be construed as an unauthorized levy under Neb. RS 77-1606. *(Ref. 77-1601.02 RS Neb.)(Amended by Ord. Nos. 393, 7/8/97; 428, 11/10/98; 459, 7/11/00; 696, 12/10/19)*

**§1-824 FISCAL MANAGEMENT; ALL-PURPOSE LEVY; ALLOCATION; ABANDONMENT; EXTRAORDINARY LEVIES.**

(1) The Governing Body has decided to certify to the County Clerk for collection one all-purpose levy required to be raised by taxation for all municipal purposes instead of certifying a schedule of levies for specific purposes added together. Subject to the limits in section 77-3442 RS Neb., the all-purpose levy shall not exceed the annual levy specified in section 19-1309 RS Neb. to be levied upon the taxable valuation of all taxable property in the Municipality.

(2) The amount of the all-purpose levy shall be certified as a single amount for general fund purposes. The Governing Body shall allocate the amount raised by the all-purpose levy to the several departments of the Municipality in its annual budget and appropriation ordinance, or in other legal manner, as the Governing Body deems wisest and best.

(3) The Municipality shall be bound by its election to follow the all-purpose levy method during the ensuing fiscal year but may abandon such method in succeeding fiscal years.

(4) Otherwise authorized extraordinary levies to service and pay bonded indebtedness of the Municipality may be made by the Municipality in addition to the all-purpose levy. *(Ref. 19-1309 through 19-1312 RS Neb.)(Amended by Ord. No. 429, 11/10/98)*

**§1-825 FISCAL MANAGEMENT; CREDIT CARDS; AUTHORITY TO ACCEPT**

(1) The Governing Body may authorize municipal officials to accept credit cards, charge cards, or debit cards as a method of cash payment of any tax, levy, excise, duty, custom, toll, interest, penalty, fine, license, fee, or assessment of whatever kind or nature, whether general or special, as provided by section 77-1702 RS Neb.

(2) The total amount of such taxes, levies, excises, duties, customs, tolls, interest, penalties, fines, license, fee, or assessment of whatever kind or nature, whether general or special, paid for by credit card shall be collected by the municipal officer.

(3) The Governing Body may choose to accept credit cards, charge cards, or debit cards as a means of cash payment to any facility it operates in a proprietary capacity and may adjust the price for services to reflect the handling and payment costs.

(4) The municipal official shall obtain, for each transaction, authorization for use of any credit card, charge card, or debit card used pursuant to this section from the financial institution, vending service company, credit card or charge card company, or third-party merchant bank providing such service.

(5) The Governing Body may choose to accept the types of credit cards, charge cards, or debit cards accepted by and the services provided to the State pursuant to the contract entered into by the State with one or more credit card, charge card, or debit card companies or third-party merchant banks for services on behalf of the state and those political subdivisions that choose to participate in the state contract. The Governing Body may choose not to participate in the state contract and may choose types of credit cards, charge cards, and debit cards and may negotiate and contract independently or collectively as a governmental entity with one or more financial institutions, vending service companies, credit card, charge card, or debit card companies, or third-party merchant banks for the provision of such services.

(6) When authorizing acceptance of credit card or charge card payments, the Governing Body shall be authorized but not required to impose a surcharge or convenience fee upon the person making a payment by credit or charge card so as to wholly or partially offset the amount of any discount or administrative fees charged to the Municipality. The surcharge or convenience fee shall be applied only when allowed by the operating rules and regulations of the credit card or charge card involved or when authorized in writing by the credit card or charge card company involved. When a person elects to make a payment to the Municipality by credit card or charge card and such a surcharge or convenience fee is imposed, the payment of such surcharge or convenience fee shall be deemed voluntary by such person and shall be in no case refundable. *(Ref. 13-609 RS Neb.)(Amended by Ord. No. 435, 11/10/98)*

**§1-826 FISCAL MANAGEMENT; REVISION OF BUDGET.**

(A)(1) Unless otherwise provided by law, the Board of Trustees may propose to revise the previously adopted budget statement and shall conduct a public hearing on the proposal whenever during the current fiscal year it becomes apparent to the Board of Trustees that:

(a) There are circumstances which could not reasonably have been anticipated at the time the budget for the current year was adopted;

(b) The budget adopted violated sections 13-518 through 13-522 RS Neb., such that the revenue of the current fiscal year for any fund thereof will be insufficient, additional expenses will be necessarily incurred, or there is a need to reduce the budget requirements to comply with sections 13-518 through 13-522 RS Neb.; or

(c) The Board of Trustees has been notified by the Auditor of Public Accounts of a mathematical or accounting error or noncompliance with the Nebraska Budget Act.

(2) The public hearing requirement shall not apply to emergency expenditures pursuant to section 81-829.51 RS Neb.

(B) Notice of the time and place of the hearing shall be published at least five (5) days prior to the date set for the hearing in a newspaper of general circulation within the Council's jurisdiction. This published notice shall set forth:

(1) The time and place of the hearing;

(2) The amount in dollars of additional or reduced money required and for what purpose;

(3) A statement setting forth the nature of the unanticipated circumstances and, if the budget requirements are to be increased, the 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 in that manner;

(4) A copy of the summary of the originally adopted budget previously published; and

(5) A copy of the summary of the proposed revised budget.

(C) At the hearing any taxpayer may appear or file a written statement protesting any application for additional money. A written record shall be kept of all such hearings.

(D) Upon conclusion of the public hearing on the proposed revised budget and approval of the proposed revised budget by the Board of Trustees, the Board of Trustees shall file with the County Clerk of the county or counties in which the Board of Trustees is located, and with the Auditor of Public Accounts, a copy of the revised budget, as adopted. The Board of Trustees may then issue warrants in payment for expenditures authorized by the adopted revised budget. These warrants shall be referred to as registered warrants and shall be repaid during the next fiscal year from funds derived from taxes levied therefor.

(E) Within thirty (30) days after the adoption of the budget under §1-803 of this Code, the Board of Trustees may, or within thirty (30) days after notification of an error by the Auditor of Public Accounts, the Board shall correct an adopted budget which contains a clerical, mathematical, or accounting error which does not affect the total amount budgeted by more than one percent (1%) or increase the amount required from property taxes. No public hearing shall be required for such a correction. After correction, the Board of Trustees shall file a copy of the corrected budget with the County Clerk of the county or counties in which the Board of Trustees is located and with the Auditor of Public Accounts. The Board of Trustees may then issue warrants in payment for expenditures authorized by the budget. *(Ref. 13-511 RS Neb.)(Amended by Ord. Nos. 461, 7/11/00; 490, 5/13/02; 656, 12/8/15)*

#### **§1-827 FISCAL MANAGEMENT; SALES AND USE OF TAX.**

(1) Pursuant to approval of the electors of the Village at the Village's primary election held on May 12, 2020, there is hereby adopted pursuant to the provisions of sections 77-2701 to 77-27,135 RS Neb. 1943, as amended, known as the Nebraska Revenue Act of 1967, and sections 77-27,142 to 77-27,148 RS Neb., as amended, known as the Local Option Revenue Act of 1969, and other pertinent statutes, a sales and use tax effective on and after October 1, 2020 of one and a half percent (1.5%) upon the same transactions within the corporate limits of the Village, as the same may from time to time be extended, on which the State of Nebraska is authorized to impose a tax pursuant to the provisions of the aforementioned statutes of the State of Nebraska as the same may from time to time be amended.

(2) The administration of the sales and use tax imposed by this section, the making for returns for the ascertainment and assessment, the provisions for tax claims and remedies, the laws governing consumption of sales, penalties and collection, and for the disposition and distribution of the taxes so imposed and collected shall be provided by sections 77-127,142 to 77-27,148 RS Neb., as amended, and section 77-2701 to 77-27,135 RS Neb., as amended and other pertinent statutes.

(3) The Board of Trustees shall mail, by certified mail or registered mail, a certified copy of Ordinance 511, passed June 11, 2002 and a certified copy of a map of the Village showing the corporate limits thereof, to the Nebraska Tax Commissioner and the Nebraska Department of Revenue immediately after the effective date of this section and at least sixty (60) days prior to October 1, 2020 as provided by law. *(Ord. No. 511, 6/11/02)(Amended by Ord. No. 703, 5/27/20)*