

# NEBRASKA MUNICIPAL CLERKS NEWSLETTER

The Clerks Newsletter contains helpful information about activities and events throughout the year and provides valuable information about the Municipal Clerk Institute & Academy

AUGUST 2023

## Top stories in this newsletter



President's Message



Looking ahead



Birthdays  
Municipal Legal  
Calendar (page 5)

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## President's Message



### **It's budget time!**

Omaha, like many of you, is working on the budget and starting the approval process. Omaha is unique in that our fiscal year runs the calendar year from January 1st to December 31st in lieu of October 1st to September 30th. We are still required to submit our budget to the state in September, so we follow the same budget process timeline.

*I hope to provide some useful tips each month that all clerks can relate to. Do you have any questions about NMCA or Omaha? Please feel free to reach out to me at [elizabeth.butler@cityofomaha.org](mailto:elizabeth.butler@cityofomaha.org). Additionally, if you want to "[humble brag](#)" about yourself, let me know, too!*

Elizabeth Butler, MMC, MPA  
City Clerk, City of Omaha  
NMCA President

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## Clerk's Corner



*This is a new section of the newsletter I'm excited to share with you all! The idea is that there will be various tips, tricks, and/or hilarity! There may be "guest columnists" so if there's something you want to share with the group, send it to us and we'll work to incorporate it the best we can!*

### Budget Public Hearing

How does your municipality hold the budget public hearing?

In Omaha, the only meeting we hold at night is for the budget public hearing. Our regular City Council meetings are held every Tuesday at 2:00 PM.

For the past couple of years, Omaha has combined the budget public hearing with the hearing for the Capital Improvement Plan. We have held this hearing two ways depending on timing:

- 1) Meet at the regular time of 2:00 PM and recess to 6:30 PM to hold the budget and capital improvement plan hearings.
- 2) Not hold a regular meeting at 2:00 PM, and call a Special Meeting to meet at 6:30 PM to hold the budget and capital improvement plan hearings.

## Board Spotlight



*This section is dedicated to highlighting the different NMCA board positions and the clerks that currently hold them.*

This month features the District 2 Director Jessie Faber

Meet Jessie!

**Name:** Jessie Faber

**City:** Grant

**How long have you been a clerk?** 15 years

**Position on the NMCA Board:** District 2 Director

**How long have you served in the board position?** Just began April 1st

**What made you want to join the NMCA Board?** I had been asked by a Clerk in my Area Clerks' Association about taking the District 2 Director position and I felt I was ready to serve in this position at this time.

**Favorite memory of clerk school:** My first year when I got to Institute and discovered that I was not the only one starting out by just jumping in to the clerk position. I learned quickly that we had many experienced Clerks who were ready to help us find our way.

**Advice to share with clerks:** Use your resources to help you learn your position as a Clerk. Some examples are your City or Village attorney, engineer, long-term employees, elected officials, and committee members. Go to Clerk School and attend a League of Nebraska Municipalities Conference to find information on the position and resources to help you gain knowledge.

**Family:** I enjoy spending time with my grandmothers, parents, brothers, sister-in law, and extended family.

**Share something fun about yourself that people may not know.** I like to listen to audio books and read when I have spare time.

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## IIMC Breaking News!



As of July 24, 2023, Lori Borchert from the City of Sidney, NE has earned the prestigious Certified Municipal Clerk (CMC) designation from the International Institute of Municipal Clerks (IIMC)!

Join us in congratulating Nebraska's newest CMC! You can send them directly to her at [stratton@gpcom.net](mailto:stratton@gpcom.net)

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## Future Conferences



### Annual Conference

- September 27-29, 2023
- Cornhusker Marriott Hotel, Lincoln, NE

### ICMA Annual Conference

- October 1-4, 2023
- Austin/Travis County, TX

### NLC City Summit

- November 15-18, 2023
- Atlanta, GA

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## September Birthdays



- 9/1—Dee Arias, Louisville
- 9/2—Eileen Rexroth, Dubois
- 9/4—Jennifer Jung, Diller
- 9/6—Melinda Ferree, Wilcox; Kathleen Sliva, Ashland
- 9/7—Kathie Carlstrom, Polk
- 9/9—Melissa Smith, Waterloo
- 9/13—Jennifer Mattern, Terrytown
- 9/14—Moria Lenz, Elmwood
- 9/18—Lynn Forster, Trenton
- 9/22—Marlene Yeager, Broadwater
- 9/23—Andrew Devine, Albion
- 9/24—Kimberly Jacobitz, Hastings
- 9/26—Brenda Wheeler, Blair
- 9/30—Sherry Heskett, Auburn; Courtney Retzlaff, Plainview

### **Minutes Binders**

#### **Your minutes binders should include:**

- Meeting Notice
- Affidavit of Publication of Meeting Notice
- Agenda
- Published Meeting Minutes
- Signed Meeting Minutes
- Affidavit of Publication of Meeting Minutes
- (Optional) Attachments to packet

### **Published Financials**

There are also many clerks (myself included until last year) who don't know that treasurers are required to publish an annual treasurer's report in their local newspaper between the end of the fiscal year and Oct. 31 that shows the numbers for the FY that just concluded.

### **Monthly Financial Reports**

What does it mean to place it on file?

It is a report that is presented to your board. Placing it on file simply means that it has been approved by the board and is available for review at the clerk's office.

### **Forms**

Form 941, Form 941N, and State Unemployment are due quarterly (Q = quarter)

- 1Q due April 30th
- 2Q due July 31st
- 3Q due October 31st
- 4Q due January 31st

Your payroll deposit requirements will decide when the payroll deposit is due.

Form 941—Part 2 on page 2 tells you how and when the payroll deposit needs to be done. Also refer to the Form 941 Instructions at [www.irs.gov](http://www.irs.gov).

If you are a monthly depositor (paying payroll taxes) then you must file with the EFTPS before the 15th of each month. For example: the wages paid in March so the taxes are due before April 15th, but you mark 1Q on the deposit because March is a month in 1Q.

When wages are paid:

- 1Q is January, February, March
- 2Q is April, May, June
- 3Q is July, August, September
- 4Q is October, November, December

Sales Tax Returns will vary depending upon how much you paid in to the State the previous year. Some of us are annual filers, quarterly filers, or monthly filers. We are monthly filers so our returns are due by the 20th of each month, unless the 20th falls on a holiday or weekend, then the return is due on the following workday.



**AUGUST 2023  
CITIES OF THE FIRST CLASS**

Within 10 days following meeting or before next meeting (whichever is sooner) .....Clerk to have minutes available for public inspection. (84-1413)  
Within 15 days of Passage ..... Clerk publishes ordinances passed. (16-405)  
Within 30 days of Council meeting .....Clerk publishes official proceedings of meeting, including claims. (19-1102)  
On or before August 1 .....Political subdivisions subject to city levy submit preliminary request for levy allocation to City Council. (77-3443)  
Prior to Notice of Budget Hearing Proposed annual or biennial budget statement available to public. (13-504) \*  
Before August 15 .....Job titles and salaries of employees shall be published. (19-1102)  
On or before August 20 .....Receive the current taxable value of all property subject to levy from the County Assessor. (13-509)  
On or before September 1 ..... City Council determines the final allocation of levy authority for its subdivisions (77-3443)  
On or before September 30 .....File adopted budget statement with County and State Auditor's Office (13-508)\*  
On or before September 30 .....File information on trade names and interlocal agreements with State Auditor's Office (13-513)  
Within 20 days after end of month Treasurer files monthly financial report. (16-318)  
\* \* .....Clerk must prepare agenda prior to next Council meeting. (84-1411)  
On or after September 17 and prior to September 29 .....Joint public hearing if increasing property tax request by more than allowable growth percentage (77-1633)  
By September 5 .....Provide information to county if participating in joint public hearing (77-1633)

**CITIES OF THE SECOND CLASS**

Within 10 days following meeting or before next meeting (whichever is sooner) .....Clerk to have minutes available for public inspection. (84-1413)  
Within 15 days of Passage ..... Clerk publishes ordinances passed. (17-613)  
Within 30 days of Council meeting Clerk publishes official proceedings of meeting, including claims. (19-1102)  
On or before August 1 .....Political subdivisions subject to city levy submit preliminary request for levy allocation to City Council. (77-3443)  
Prior to Notice of Budget Hearing Proposed annual or biennial budget statement available to public. (13-504) \*  
Before August 15 .....Job titles and salaries of employees shall be published. (19-1102)  
On or before August 20 .....Receive the current taxable value of all property subject to levy from the County Assessor. (13-509)  
On or before September 1 ..... City Council determines the final allocation of levy authority for its subdivisions (77-3443)  
On or before September 30 .....File adopted annual or biennial budget statement with County and State Auditor's Office (13-508) \*  
On or before September 30 .....File information on trade names and interlocal agreements with State Auditor's Office (13-513)  
Within 20 days after end of month Treasurer files monthly financial report. (17-606)  
\* \* .....Clerk must prepare agenda prior to next Council meeting. (84-1411)  
On or after September 17 and prior to September 29 .....Joint public hearing if increasing property tax request by more than allowable growth percentage (77-1633)  
By September 5 .....Provide information to county if participating in joint public hearing (77-1633)

**VILLAGES**

Within 10 days following meeting or before next meeting (whichever is sooner) .....Clerk to have minutes available for public inspection. (84-1413)  
Within 15 days of Passage ..... Clerk publishes ordinances passed. (17-613)  
Within 30 days of Board of Trustees' meeting .....Clerk publishes official proceedings of meeting, including claims. (19-1102)  
On or before August 1 .....Political subdivisions subject to village levy submit preliminary request for levy allocation to Village Board. (77-3443)  
Prior to Notice of Budget Hearing Proposed annual or biennial budget statement available to public. (13-504) \*  
Before August 15 .....Job titles and salaries of employees shall be published. (19-1102)  
On or before August 20 .....Recieve the current taxable value of all property subject to levy from the County Assessor. (13-509)  
On or before September 1 ..... Village Board determines the final allocation of levy authority for its subdivisions (77-3443)  
On or before September 30 .....File adopted annual or biennial budget statement with County and State Auditor's Office. (13-508) \*  
On or before September 30 .....File information on trade names and interlocal agreements with State Auditor's Office (13-513)  
Within 20 days after end of month Treasurer files monthly financial report. (17-606)  
\* \* .....Clerk must prepare agenda prior to next Village Board meeting (84-1411)

\* Does not apply to cities with a biennial budget that are in the second year of the biennial budget period.

