

LEGISLATIVE BILL 784

Approved by the Governor April 06, 2016

Introduced by Friesen, 34; Gloor, 35.

A BILL FOR AN ACT relating to the County Budget Act of 1937; to amend section 23-914, Reissue Revised Statutes of Nebraska; to authorize counties to expend funds prior to the adoption of a budget as prescribed; to repeal the original section; and to declare an emergency.
Be it enacted by the people of the State of Nebraska,

Section 1. Section 23-914, Reissue Revised Statutes of Nebraska, is amended to read:

23-914 (1) On and after July 1, and until the adoption of the budget by the county board in September, the county board may expend any balance of cash on hand in any fund for the current expenses of the county payable from such fund. Except as provided in subsection (2) of this section, such expenditures shall ~~but not to exceed an amount equivalent to such proportion of the total amount expended under the last budget for such fund in the equivalent period of the prior budget year to the total amount budgeted for such fund.~~ Such expenditures shall be charged against the appropriation for such fund as provided in the budget when adopted.

(2) The restriction on expenditures in subsection (1) of this section may be exceeded upon the express finding of the county board that expenditures beyond the amount authorized are necessary to enable the county 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 county board in open public session of the county board. Expenditures authorized by this subsection shall be charged against appropriations for each individual fund as provided in the budget when adopted, and nothing in this subsection shall be construed to authorize expenditures by the county in excess of that authorized by any other statutory provision.

Sec. 2. Original section 23-914, Reissue Revised Statutes of Nebraska, is repealed.

Sec. 3. Since an emergency exists, this act takes effect when passed and approved according to law.