AM421 LB148 AJC - 02/21/2019

## AMENDMENTS TO LB148

Introduced by Government, Military and Veterans Affairs.

1 1. Strike the original sections and insert the following new

- 2 sections:
- 3 Section 1. Section 13-503, Revised Statutes Cumulative Supplement,
- 4 2018, is amended to read:
- 5 13-503 For purposes of the Nebraska Budget Act, unless the context
- 6 otherwise requires:
- 7 (1) Governing body means the governing body of any county
- 8 agricultural society, elected county fair board, joint airport authority
- 9 formed under the Joint Airport Authorities Act, city or county airport
- 10 authority, bridge commission created pursuant to section 39-868, cemetery
- 11 district, city, village, municipal county, community college, community
- 12 redevelopment authority, county, drainage or levee district, educational
- 13 service unit, rural or suburban fire protection district, historical
- 14 society, hospital district, irrigation district, learning community,
- 15 natural resources district, nonprofit county historical association or
- 16 society for which a tax is levied under subsection (1) of section
- 17 23-355.01, public building commission, railroad transportation safety
- 18 district, reclamation district, road improvement district, rural water
- 19 district, school district, sanitary and improvement district, township,
- 20 offstreet parking district, transit authority, metropolitan utilities
- 21 district, Educational Service Unit Coordinating Council, and—political
- 22 subdivision with the authority to have a property tax request, with the
- 23 authority to levy a toll, or that receives state aid, and joint entity
- 24 created pursuant to the Interlocal Cooperation Act that receives tax
- 25 funds generated under section 2-3226.05;
- 26 (2) Levying board means any governing body which has the power or
- 27 duty to levy a tax;

AM421 LB148 AJC - 02/21/2019

- 1 (3) Fiscal year means the twelve-month period used by each governing
- 2 body in determining and carrying on its financial and taxing affairs;
- 3 (4) Tax means any general or special tax levied against persons,
- 4 property, or business for public purposes as provided by law but shall
- 5 not include any special assessment;
- 6 (5) Auditor means the Auditor of Public Accounts;
- 7 (6) Cash reserve means funds required for the period before revenue
- 8 would become available for expenditure but shall not include funds held
- 9 in any special reserve fund;
- 10 (7) Public funds means all money, including nontax money, used in
- 11 the operation and functions of governing bodies. For purposes of a
- 12 county, city, or village which has a lottery established under the
- 13 Nebraska County and City Lottery Act, only those net proceeds which are
- 14 actually received by the county, city, or village from a licensed lottery
- 15 operator shall be considered public funds, and public funds shall not
- 16 include amounts awarded as prizes;
- 17 (8) Adopted budget statement means a proposed budget statement which
- 18 has been adopted or amended and adopted as provided in section 13-506.
- 19 Such term shall include additions, if any, to an adopted budget statement
- 20 made by a revised budget which has been adopted as provided in section
- 21 13-511;
- 22 (9) Special reserve fund means any special fund set aside by the
- 23 governing body for a particular purpose and not available for expenditure
- 24 for any other purpose. Funds created for (a) the retirement of bonded
- 25 indebtedness, (b) the funding of employee pension plans, (c) the purposes
- 26 of the Political Subdivisions Self-Funding Benefits Act, (d) the purposes
- 27 of the Local Option Municipal Economic Development Act, (e) voter-
- 28 approved sinking funds, or (f) statutorily authorized sinking funds shall
- 29 be considered special reserve funds;
- 30 (10) Biennial period means the two fiscal years comprising a
- 31 biennium commencing in odd-numbered or even-numbered years used by a

AM421 AJC - 02/21/2019

city, village, or natural resources district in determining and carrying 1

- on its financial and taxing affairs; and 2
- 3 (11) Biennial budget means (a) a budget by a city of the primary or
- metropolitan class that adopts a charter provision providing for a 4
- 5 biennial period to determine and carry on the city's financial and taxing
- 6 affairs, (b) a budget by a city of the first or second class or village
- 7 that provides for a biennial period to determine and carry on the city's
- or village's financial and taxing affairs, or (c) a budget by a natural 8
- 9 resources district that provides for a biennial period to determine and
- carry on the natural resources district's financial and taxing affairs. 10
- 11 Sec. 2. Section 13-506, Revised Statutes Cumulative Supplement,
- 12 2018, is amended to read:
- 13-506 (1) Each governing body shall each year or biennial period 13
- 14 conduct a public hearing on its proposed budget statement. Such hearing
- 15 shall be held separately from any regularly scheduled meeting of the
- governing body and shall not be limited by time. Notice of place and time 16
- together with a summary of the proposed budget 17 of such hearing,
- statement, shall be published at least four calendar days prior to the 18
- date set for hearing in a newspaper of general circulation within the 19
- governing body's jurisdiction. For purposes of such notice, the four 20
- 21 calendar days shall include the day of publication but not the day of
- 22 hearing. When the total operating budget, not including reserves, does
- 23 not exceed ten thousand dollars per year or twenty thousand dollars per
- 24 biennial period, the proposed budget summary may be posted at the
- governing body's principal headquarters. At such hearing, the governing 25
- 26 body shall make at least three copies of the proposed budget statement
- 27 available to the public and shall make a presentation outlining key
- provisions of the proposed budget statement, including, but not limited 28
- 29 to, a comparison with the prior year's budget. Any member of the public
- 30 desiring to speak on the proposed budget statement shall be allowed to
- address the governing body at the hearing and shall be given a reasonable 31

amount of time to do so. After such hearing, the proposed budget 1 2 statement shall be adopted, or amended and adopted as amended, and a 3 written record shall be kept of such hearing. The amount to be received from personal and real property taxation shall be certified to the 4 5 levying board after the proposed budget statement is adopted or is 6 amended and adopted as amended. If the levying board represents more than 7 one county, a member or a representative of the governing board shall, upon the written request of any represented county, appear and present 8 9 its budget at the hearing of the requesting county. The certification of the amount to be received from personal and real property taxation shall 10 11 specify separately (a) the amount to be applied to the payment of 12 principal or interest on bonds issued by the governing body and (b) the amount to be received for all other purposes. If the adopted budget 13 14 statement reflects a change from that shown in the published proposed 15 budget statement, a summary of such changes shall be published within twenty calendar days after its adoption in the manner provided in this 16 17 section, but without provision for hearing, setting forth the items changed and the reasons for such changes. 18

(2) Upon approval by the governing body, the budget shall be filed 19 20 with the auditor. The auditor may review the budget for errors in 21 mathematics, improper accounting, and noncompliance with the Nebraska 22 Budget Act or sections 13-518 to 13-522. If the auditor detects such 23 errors, he or she shall immediately notify the governing body of such 24 errors. The governing body shall correct any such error as provided in section 13-511. Warrants for the payment of expenditures provided in the 25 26 budget adopted under this section shall be valid notwithstanding any 27 errors or noncompliance for which the auditor has notified the governing 28 body.

Sec. 3. Section 84-1411, Revised Statutes Cumulative Supplement,

30 2018, is amended to read:

31 84-1411 (1)(a) (1) Each public body shall give reasonable advance

AM421 LB148 AJC - 02/21/2019 AJC - 02/21/2019

- 1 publicized notice of the time and place of each meeting as provided in
- 2 this subsection by a method designated by each public body and recorded
- 3 in its minutes. Such notice shall be transmitted to all members of the
- 4 public body and to the public.
- 5 (b)(i) Except as provided in subdivision (1)(b)(ii) of this section,
- 6 in the case of a public body described in subdivision (1)(a)(i) of
- 7 section 84-1409 or such body's advisory committee, such notice shall be
- 8 <u>published in a newspaper of general circulation within the public body's</u>
- 9 jurisdiction and, if available, in a digital advertisement on such
- 10 <u>newspaper's web site.</u>
- 11 (ii) In the case of the governing body of a city of the second class
- 12 <u>or village or such body's advisory committee, such notice shall be</u>
- 13 <u>published by:</u>
- 14 (A) Publication in a newspaper of general circulation within the
- 15 public body's jurisdiction and, if available, in a digital advertisement
- on such newspaper's web site; or
- 17 (B) Posting written notice in three conspicuous public places in
- 18 such city or village. Such notice shall be posted in the same three
- 19 places for each meeting.
- 20 (iii) In the case of a public body not described in subdivision (1)
- 21 (b)(i) or (ii) of this section, such notice shall be given by a method
- 22 <u>designated by the public body.</u>
- 23 (c) In addition to a method of notice required by subdivision (1)(b)
- 24 (i) or (ii) of this section, such notice may also be provided by any
- 25 other appropriate method designated by such public body or such advisory
- 26 <u>committee.</u>
- 27 <u>(d) Each public body shall record the methods and dates of such</u>
- 28 notice in its minutes.
- 29 <u>(e)</u> Such notice shall contain an agenda of subjects known at the
- 30 time of the publicized notice or a statement that the agenda, which shall
- 31 be kept continually current, shall be readily available for public

inspection at the principal office of the public body during normal 1 2 business hours. Agenda items shall be sufficiently descriptive to give 3 the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be 4 5 altered later than (i) (a) twenty-four hours before the scheduled 6 commencement of the meeting or (ii) (b) forty-eight hours before the 7 scheduled commencement of a meeting of a city council or village board 8 scheduled outside the corporate limits of the municipality. The public 9 body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting. 10

- 11 (2) A meeting of a state agency, state board, state commission, 12 state council, or state committee, of an advisory committee of any such state entity, of an organization created under the Interlocal Cooperation 13 14 Act, the Joint Public Agency Act, or the Municipal Cooperative Financing 15 Act, of the governing body of a public power district having a chartered territory of more than one county in this state, of the governing body of 16 17 a public power and irrigation district having a chartered territory of more than one county in this state, of a board of an educational service 18 unit, of the Educational Service Unit Coordinating Council, of the 19 governing body of a risk management pool or its advisory committees 20 21 organized in accordance with the Intergovernmental Risk Management Act, 22 or of a community college board of governors may be held by means of 23 videoconferencing or, in the case of the Judicial Resources Commission in 24 those cases specified in section 24-1204, by telephone conference, if:
- 25 (a) Reasonable advance publicized notice is given as provided in 26 <u>subsection (1) of this section</u>;
- (b) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including seating, recordation by audio or visual recording devices, and a reasonable opportunity for input such as public comment or questions to at least the same extent as would be provided if videoconferencing or telephone

- 1 conferencing was not used;
- 2 (c) At least one copy of all documents being considered is available
- 3 to the public at each site of the videoconference or telephone
- 4 conference;
- 5 (d) At least one member of the state entity, advisory committee,
- 6 board, council, or governing body is present at each site of the
- 7 videoconference or telephone conference; and
- 8 (e) No more than one-half of the state entity's, advisory
- 9 committee's, board's, council's, or governing body's meetings in a
- 10 calendar year are held by videoconference or telephone conference.
- 11 Videoconferencing, telephone conferencing, or conferencing by other
- 12 electronic communication shall not be used to circumvent any of the
- 13 public government purposes established in the Open Meetings Act.
- 14 (3) A meeting of a board of an educational service unit, of the
- 15 Educational Service Unit Coordinating Council, of the governing body of
- 16 an entity formed under the Interlocal Cooperation Act, the Joint Public
- 17 Agency Act, or the Municipal Cooperative Financing Act, of the governing
- 18 body of a risk management pool or its advisory committees organized in
- 19 accordance with the Intergovernmental Risk Management Act, of a community
- 20 college board of governors, of the governing body of a public power
- 21 district, of the governing body of a public power and irrigation
- 22 district, or of the Nebraska Brand Committee may be held by telephone
- 23 conference call if:
- 24 (a) The territory represented by the educational service unit,
- 25 member educational service units, community college board of governors,
- 26 public power district, public power and irrigation district, Nebraska
- 27 Brand Committee, or member public agencies of the entity or pool covers
- 28 more than one county;
- 29 (b) Reasonable advance publicized notice is given as provided in
- 30 <u>subsection (1) of this section</u> which identifies each telephone conference
- 31 location at which an educational service unit board member, a council

1 member, a member of a community college board of governors, a member of

- 2 the governing body of a public power district, a member of the governing
- 3 body of a public power and irrigation district, a member of the Nebraska
- 4 Brand Committee, or a member of the entity's or pool's governing body
- 5 will be present;
- 6 (c) All telephone conference meeting sites identified in the notice
- 7 are located within public buildings used by members of the educational
- 8 service unit board, council, community college board of governors,
- 9 governing body of the public power district, governing body of the public
- 10 power and irrigation district, Nebraska Brand Committee, or entity or
- 11 pool or at a place which will accommodate the anticipated audience;
- 12 (d) Reasonable arrangements are made to accommodate the public's
- 13 right to attend, hear, and speak at the meeting, including seating,
- 14 recordation by audio recording devices, and a reasonable opportunity for
- 15 input such as public comment or questions to at least the same extent as
- 16 would be provided if a telephone conference call was not used;
- 17 (e) At least one copy of all documents being considered is available
- 18 to the public at each site of the telephone conference call;
- 19 (f) At least one member of the educational service unit board,
- 20 council, community college board of governors, governing body of the
- 21 public power district, governing body of the public power and irrigation
- 22 district, Nebraska Brand Committee, or governing body of the entity or
- 23 pool is present at each site of the telephone conference call identified
- 24 in the public notice;
- 25 (g) The telephone conference call lasts no more than two hours; and
- 26 (h) No more than one-half of the board's, council's, governing
- 27 body's, committee's, entity's, or pool's meetings in a calendar year are
- 28 held by telephone conference call, except that a governing body of a risk
- 29 management pool that meets at least quarterly and the advisory committees
- 30 of the governing body may each hold more than one-half of its meetings by
- 31 telephone conference call if the governing body's quarterly meetings are

AJC - 02/21/2019

- not held by telephone conference call or videoconferencing. 1
- 2 Nothing in this subsection shall prevent the participation of
- 3 consultants, members of the press, and other nonmembers of the governing
- body at sites not identified in the public notice. Telephone conference 4
- 5 calls, emails, faxes, or other electronic communication shall not be used
- 6 to circumvent any of the public government purposes established in the
- 7 Open Meetings Act.
- 8 (4) The secretary or other designee of each public body shall
- 9 maintain a list of the news media requesting notification of meetings and
- shall make reasonable efforts to provide advance notification to them of 10
- 11 the time and place of each meeting and the subjects to be discussed at
- 12 that meeting.
- (5) When it is necessary to hold an emergency meeting without 13
- 14 reasonable advance public notice, the nature of the emergency shall be
- 15 stated in the minutes and any formal action taken in such meeting shall
- pertain only to the emergency. Such emergency meetings may be held by 16
- 17 means of electronic or telecommunication equipment. The provisions of
- subsection (4) of this section shall be complied with in conducting 18
- Complete minutes of such 19 emergency meetings. emergency
- 20 specifying the nature of the emergency and any formal action taken at the
- 21 meeting shall be made available to the public by no later than the end of
- 22 the next regular business day.
- 23 (6) A public body may allow a member of the public or any other
- 24 witness other than a member of the public body to appear before the
- public body by means of video or telecommunications equipment. 25
- 26 Sec. 4. Original sections 13-503, 13-506, and 84-1411, Revised
- 27 Statutes Cumulative Supplement, 2018, are repealed.