

## LEGISLATIVE BILL 129

Approved by the Governor March 1, 1971

Introduced by E. Thome Johnson, 15th District; C. W. Holmquist, 16th District

AN ACT to amend sections 23-923, 23-925, and 23-927, Reissue Revised Statutes of Nebraska, 1943, relating to budgets of political subdivisions; to provide exceptions to the requirement for publication of budget statements; to change dates; to repeal the original sections; and to declare an emergency.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 23-923, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-923. Each governing body shall prepare in writing and file with its secretary or clerk, in the year of its organization and each year thereafter, not later than the first day of ~~July~~ AUGUST of each year on forms prescribed and furnished by the auditor following consultation with representatives of such governing bodies or as otherwise authorized by state law, a proposed budget statement containing the following information, except as provided by state law:

(1) For the immediate prior fiscal year, revenue from all sources, other than revenue received from taxation, allocated to each of the several funds and separately stated as to each such source, and for each fund the unencumbered cash balance thereof at the beginning and end of the year, the amount received by taxation allocated to each fund, and the amount of actual expenditure for each fund;

(2) For the current fiscal year, actual and estimated revenue, from all sources, other than revenue received from taxation, and separately stated as to each such source, allocated to each of the several funds, and for each fund the actual unencumbered cash balance available at the beginning of the year, the amount to be received from taxation allocated to each fund, and the amount of actual and estimated expenditures, whichever is applicable; and

(3) For the immediate ensuing fiscal year, an

estimate of revenue from all sources, other than revenue to be received from taxation, and separately stated as to each such source, to be allocated to each of the several funds, and for each fund the actual or estimated unencumbered cash balances, whichever is applicable, to be available at the beginning of the year, amounts proposed to be expended during the year plus the amount of cash reserve, based on actual experience of prior years, which cash reserve shall not exceed fifty per cent of the total budget adopted exclusive of capital outlay items.

Sec. 2. That section 23-925, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-925. Each governing body, after the filing of the proposed budget statement with its secretary or clerk, shall each year conduct a public hearing on such proposed budget statement. Notice of place and time of such hearing, together with a summary of the proposed budget statement, shall be published at least five days prior to the date set for hearing, in a newspaper of general circulation within the governing body's jurisdiction or by direct mailing of the notice to each resident within the community: Provided, that when the total operating budget, not including reserves, does not exceed ten thousand dollars per year, the proposed budget summary may be posted at the governing body's principal headquarters. After such hearing, the proposed budget statement shall be adopted, or amended and adopted as amended, and a written record shall be kept of such hearing. The amount to be received from taxation shall be certified to the levying board after the proposed budget statement is adopted, or is amended and adopted as amended. If the adopted budget statement reflects a change from that shown in the published proposed budget statement, a summary of such changes shall be published within twenty 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 such changes.

Sec. 3. That section 23-927, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-927. After publication and hearing thereon and within the time prescribed by law, each governing body, except as provided in section 79-2210, shall file with and certify to the levying board on or before August 4 15 and file with the auditor, a copy of the

adopted budget statement, together with the amount of the tax to be levied. Proof of publication shall be attached thereto. The governing body shall certify an amount of tax to be levied by the levying board, which levy shall not exceed the maximum levy prescribed by state law; Provided, the governing body, in certifying the amount to be so levied, may make allowance for delinquent taxes not exceeding five per cent of the amount to be levied, plus the actual percentage of delinquent taxes for the preceding tax year. Except for such allowance, a governing body shall not certify, nor a levying board levy, an amount of tax greater than the amount determined under section 23-924.

Sec. 4. That original sections 23-923, 23-925, and 23-927, Reissue Revised Statutes of Nebraska, 1943, are repealed.

Sec. 5. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.