

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 396**

Introduced by DeKay, 40.

Read first time January 17, 2025

Committee:

- 1 A BILL FOR AN ACT relating to political subdivisions; to amend sections
- 2 13-516 and 70-623, Reissue Revised Statutes of Nebraska; to change
- 3 provisions relating to proposed budgets of certain districts and
- 4 agencies and the filing of fiscal audits of certain districts; and
- 5 to repeal the original sections.
- 6 Be it enacted by the people of the State of Nebraska,

1           **Section 1.** Section 13-516, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3           13-516 A public power district or public power and irrigation  
4 district organized pursuant to Chapter 70, article 6, a rural power  
5 district organized pursuant to Chapter 70, article 8, or any agency  
6 created pursuant to sections 18-2426 to 18-2434 shall prepare in writing  
7 each year a proposed budget which shall include at a minimum: Revenue  
8 from all sources separately stated as to each source and expenditures  
9 from the prior two years; estimates of the current year's revenue from  
10 all sources separately stated as to each source and expenditures; and a  
11 summary which outlines the fiscal policy of the district or agency for  
12 the period covered by the budget. Such proposed budget shall be available  
13 for inspection by the general public at each district's or agency's  
14 principal headquarters at least seven days prior to the meeting of the  
15 board of directors at which such budget is to be adopted. ~~The budget~~  
16 ~~shall be in a form approved by the Nebraska Power Review Board.~~

17           Notice of the place and time of such meeting of the board of  
18 directors shall be published at least seven days prior to the date set  
19 for such meeting in a newspaper of general circulation within the  
20 district or agency. The notice shall include a statement that the  
21 proposed budget is available for public inspection and the location where  
22 it is available. Any changes to the proposed budget made between the date  
23 the proposed budget is made available for public inspection and the date  
24 of the board meeting shall be added to the proposed budget at the  
25 principal headquarters of the district or agency prior to the board  
26 meeting. At such meeting the public shall have an opportunity to testify  
27 before the proposed budget is adopted, and a written record shall be kept  
28 of such meeting. If the adopted budget reflects a change from that shown  
29 in the proposed budget a summary of such changes shall be available for  
30 inspection at the principal headquarters of such district or agency.

31           **Sec. 2.** Section 70-623, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2       70-623 The fiscal year of the district shall coincide with the  
3 calendar year, except that a district with only one wholesale customer  
4 that is a city or a village may use the same fiscal year as the city or  
5 village. The board of directors, at the close of each year's business,  
6 shall cause an audit of the books, records, and financial affairs of the  
7 district to be made by a certified public accountant or firm of such  
8 accountants, who shall be selected by the district. The audit shall be  
9 conducted in the manner prescribed in section 84-304.01. When the audit  
10 has been completed, written copies of the audit shall be placed and kept  
11 on file at the principal place of business of the district and shall be  
12 filed with the Auditor of Public Accounts ~~and the Nebraska Power Review~~  
13 ~~Board~~ within one hundred eighty days after the last day of the district's  
14 fiscal year.

15       **Sec. 3.** Original sections 13-516 and 70-623, Reissue Revised  
16 Statutes of Nebraska, are repealed.