

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FOURTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 283**

FINAL READING

Introduced by Baker, 30.

Read first time January 15, 2015

Committee: Government, Military and Veterans Affairs

1 A BILL FOR AN ACT relating to political subdivisions; to amend sections  
2 13-511, 73-106, 79-1023, 81-829.49, and 81-829.51, Reissue Revised  
3 Statutes of Nebraska; to change provisions relating to budgets,  
4 public lettings, and state aid for school districts as prescribed;  
5 to provide for payment of emergency expenses by school districts and  
6 educational service units as prescribed; to repeal the original  
7 sections; and to declare an emergency.  
8 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 13-511, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3 13-511 (1) Unless otherwise provided by law, whenever during the  
4 current fiscal year or biennial period it becomes apparent to a governing  
5 body that (a) there are circumstances which could not reasonably have  
6 been anticipated at the time the budget for the current year or biennial  
7 period was adopted, (b) the budget adopted violated sections 13-518 to  
8 13-522, such that the revenue of the current fiscal year or biennial  
9 period for any fund thereof will be insufficient, additional expenses  
10 will be necessarily incurred, or there is a need to reduce the budget  
11 requirements to comply with sections 13-518 to 13-522, or (c) the  
12 governing body has been notified by the auditor of a mathematical or  
13 accounting error or noncompliance with the Nebraska Budget Act, such  
14 governing body may propose to revise the previously adopted budget  
15 statement and shall conduct a public hearing on such proposal. The public  
16 hearing requirement shall not apply to emergency expenditures pursuant to  
17 section 81-829.51.

18 (2) Notice of the time and place of the hearing shall be published  
19 at least five days prior to the date set for hearing in a newspaper of  
20 general circulation within the governing body's jurisdiction. Such  
21 published notice shall set forth (a) the time and place of the hearing,  
22 (b) the amount in dollars of additional or reduced money required and for  
23 what purpose, (c) a statement setting forth the nature of the  
24 unanticipated circumstances and, if the budget requirements are to be  
25 increased, the reasons why the previously adopted budget of expenditures  
26 cannot be reduced during the remainder of the current year or biennial  
27 period to meet the need for additional money in that manner, (d) a copy  
28 of the summary of the originally adopted budget previously published, and  
29 (e) a copy of the summary of the proposed revised budget.

30 (3) At such hearing any taxpayer may appear or file a written  
31 statement protesting any application for additional money. A written

1 record shall be kept of all such hearings.

2 (4) Upon conclusion of the public hearing on the proposed revised  
3 budget and approval of the proposed revised budget by the governing body,  
4 the governing body shall file with the county clerk of the county or  
5 counties in which such governing body is located, with the learning  
6 community coordinating council for school districts that are members of  
7 learning communities, and with the auditor, a copy of the revised budget,  
8 as adopted. The governing body may then issue warrants in payment for  
9 expenditures authorized by the adopted revised budget. Such warrants  
10 shall be referred to as registered warrants and shall be repaid during  
11 the next fiscal year or biennial period from funds derived from taxes  
12 levied therefor.

13 (5) Within thirty days after the adoption of the budget under  
14 section 13-506, a governing body may, or within thirty days after  
15 notification of an error by the auditor, a governing body shall, correct  
16 an adopted budget which contains a clerical, mathematical, or accounting  
17 error which does not affect the total amount budgeted by more than one  
18 percent or increase the amount required from property taxes. No public  
19 hearing shall be required for such a correction. After correction, the  
20 governing body shall file a copy of the corrected budget with the county  
21 clerk of the county or counties in which such governing body is located  
22 and with the auditor. The governing body may then issue warrants in  
23 payment for expenditures authorized by the budget.

24 Sec. 2. Section 73-106, Reissue Revised Statutes of Nebraska, is  
25 amended to read:

26 73-106 Whenever any public school district in the state expends  
27 public funds for the construction, remodeling, or repair of any school-  
28 owned building or for site improvements, other than those expenditures  
29 authorized by section 81-829.51 for emergency expenditures or section  
30 79-10,104 for facilities which are not to be owned by the district  
31 following their completion, the school board or its representative shall

1 advertise for bids in the regular manner established by the board and  
2 accept or reject bids pursuant to section 73-101, except that nothing in  
3 this section applies to such construction, remodeling, repair, or site  
4 improvements when the contemplated expenditure for the complete project  
5 does not exceed forty thousand dollars. This section does not apply to  
6 the acquisition of existing buildings, purchase of new sites, or site  
7 expansions by the school district.

8       Sec. 3. Section 79-1023, Reissue Revised Statutes of Nebraska, is  
9 amended to read:

10       79-1023 (1) On or before April 10, 2014, and on or before March 1 of  
11 each year thereafter, the department shall determine and certify to each  
12 school district budget authority for the general fund budget of  
13 expenditures for the ensuing school fiscal year.

14       (2) Except as provided in sections 79-1028.01, 79-1029, ~~and~~ 79-1030,  
15 and 81-829.51, each school district shall have budget authority for the  
16 general fund budget of expenditures equal to the greater of (a) the  
17 general fund budget of expenditures for the immediately preceding school  
18 fiscal year minus exclusions pursuant to subsection (1) of section  
19 79-1028.01 for such school fiscal year with the difference increased by  
20 the basic allowable growth rate for the school fiscal year for which  
21 budget authority is being calculated, (b) the general fund budget of  
22 expenditures for the immediately preceding school fiscal year minus  
23 exclusions pursuant to subsection (1) of section 79-1028.01 for such  
24 school fiscal year with the difference increased by an amount equal to  
25 any student growth adjustment calculated for the school fiscal year for  
26 which budget authority is being calculated, or (c) one hundred ten  
27 percent of formula need for the school fiscal year for which budget  
28 authority is being calculated minus the special education budget of  
29 expenditures as filed on the school district budget statement on or  
30 before September 20 for the immediately preceding school fiscal year,  
31 which special education budget of expenditures is increased by the basic

1 allowable growth rate for the school fiscal year for which budget  
2 authority is being calculated.

3 (3) For any school fiscal year for which the budget authority for  
4 the general fund budget of expenditures for a school district is based on  
5 a student growth adjustment, the budget authority for the general fund  
6 budget of expenditures for such school district shall be adjusted in  
7 future years to reflect any student growth adjustment corrections related  
8 to such student growth adjustment.

9 Sec. 4. Section 81-829.49, Reissue Revised Statutes of Nebraska, is  
10 amended to read:

11 81-829.49 Each local government, school district, or educational  
12 service unit shall have the power to make appropriations in the manner  
13 provided by law for making appropriations for the ordinary expenses of  
14 such local government, school district, or educational service unit for  
15 the payment of expenses of its city, village, county, school district,  
16 educational service unit, or interjurisdictional emergency management  
17 organization and in furthering the purposes of the Emergency Management  
18 Act.

19 Sec. 5. Section 81-829.51, Reissue Revised Statutes of Nebraska, is  
20 amended to read:

21 81-829.51 (1)(a) In the event of a disaster, emergency, or civil  
22 defense emergency, each local government may make emergency expenditures,  
23 enter into contracts, and incur obligations for emergency management  
24 purposes regardless of existing statutory limitations and requirements  
25 pertaining to appropriation, budgeting, levies, or the manner of entering  
26 into contracts.

27 (b) In the event of a disaster, emergency, or civil defense  
28 emergency, each school district or educational service unit may make  
29 emergency expenditures, enter into contracts, and incur obligations for  
30 emergency management purposes and to minimize the disruption to education  
31 services regardless of existing statutory limitations and requirements

1 pertaining to appropriation, budgeting, or the manner of entering into  
2 contracts.

3       (2) If any such expenditure, contract, or obligation will be in  
4 excess of or in violation of existing statutory limitations or  
5 requirements, then before any such expenditure, contract, or obligation  
6 is undertaken it shall be approved by a vote of the governing body of  
7 such local government, school district, or educational service unit. The  
8 ~~and such~~ governing body may not vote its approval unless it has secured a  
9 copy of the proclamation as provided in section 81-829.50 from the  
10 ~~certificate~~ of the city, village, county, or interjurisdictional  
11 emergency management director serving such local government, school  
12 district, or educational service unit. For school districts and  
13 educational service units, the proclamation shall be secured from the  
14 county in which the school district or principal office of the  
15 educational service unit is located that such action is necessary in the  
16 ~~public interest for emergency management purposes.~~

17       Sec. 6. Original sections 13-511, 73-106, 79-1023, 81-829.49, and  
18 81-829.51, Reissue Revised Statutes of Nebraska, are repealed.

19       Sec. 7. Since an emergency exists, this act takes effect when  
20 passed and approved according to law.