

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FOURTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 784**

Introduced by Friesen, 34; Gloor, 35.

Read first time January 07, 2016

Committee: Government, Military and Veterans Affairs

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

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

3 23-914 (1) On and after July 1, and until the adoption of the  
4 budget by the county board in September, the county board may expend any  
5 balance of cash on hand in any fund for the current expenses of the  
6 county payable from such fund. Except as provided in subsection (2) of  
7 this section, such expenditures shall ,~~but~~ not ~~to~~ exceed an amount  
8 equivalent to such ~~proportion~~ of the total amount expended under the last  
9 budget for such fund in the equivalent period of the prior budget year~~to~~  
10 the total amount budgeted for such fund. Such expenditures shall be  
11 charged against the appropriation for such fund as provided in the budget  
12 when adopted.

13 (2) The restriction on expenditures in subsection (1) of this  
14 section may be exceeded upon the express finding of the county board that  
15 expenditures beyond the amount authorized are necessary to enable the  
16 county to meet its statutory duties and responsibilities. The finding and  
17 approval of the expenditures in excess of the statutory authorization  
18 shall be adopted by the county board in open public session of the county  
19 board. Expenditures authorized by this subsection shall be charged  
20 against appropriations for each individual fund as provided in the budget  
21 when adopted, and nothing in this subsection shall be construed to  
22 authorize expenditures by the county in excess of that authorized by any  
23 other statutory provision.

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25 Nebraska, is repealed.

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