

LEGISLATIVE BILL 889

Approved by the Governor April 19, 1986

Introduced by Lynch, 13

AN ACT relating to counties; to amend sections 23-131 and 23-932, Reissue Revised Statutes of Nebraska, 1943, and section 23-923, Revised Statutes Supplement, 1984; to change provisions relating to warrants issued to jurors as prescribed; to change content requirements for certain budget statements and summaries; to eliminate an exception; and to repeal the original sections.

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

Section 1. That section 23-131, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-131. Upon the allowance of any claim or account against the county, the county board shall direct the county clerk to draw a warrant upon the county treasurer in payment thereof. Such warrant shall be signed by the ~~chairman~~ chairperson of the county board, except as hereinafter provided, and countersigned by the county clerk. All warrants payable to officers or employees of the county, and claims or accounts allowed in full shall be delivered by the county clerk upon completion of entries so required in the warrant and distribution records of the officer in charge of such records. If a claim or account is not allowed in full, the warrant shall not be delivered to the party until the time for taking an appeal has expired, and, if such appeal be taken, then not until the same shall have been determined. Jurors ; ~~PROVIDED~~; ~~jurors~~ in the district courts shall, immediately upon the completion of their services, be entitled to a statement under seal from the clerk of the court wherein their services were rendered, certifying the amount due them for service as jurors in said such court. Upon presentation of the same to the county clerk, the latter shall immediately issue a warrant upon the county general fund for the amount due as shown by such certificate, and said warrant shall be signed by the county clerk only. Before delivery of said the warrant, it shall be the duty of the county clerk to deduct therefrom the amount of any delinquent personal taxes then due from said such

juror, except that; PROVIDED, in a county having a county comptroller, the county board shall direct such comptroller to draw such warrant, and such warrant shall be executed as hereinbefore provided in this section, except that it shall be countersigned by the comptroller, and also issued by him or her. If the county clerk or the county comptroller, as the case may be, is unable to issue said the warrant to such jurors because of insufficient funds, a record of the date of presentation of said such certified statements, together with the names and addresses of such jurors, shall be made by the county clerk, or by the county comptroller, as the case may be, and the amount due thereon shall draw interest until there are sufficient funds upon which to draw and pay said such warrants, whereupon each such juror shall be immediately notified by registered letter, return receipt requested, that, upon presentation of a certified statement for juror's fee, a warrant will be drawn therefor with interest, less whatever delinquent personal taxes are then due from him or her.

Sec. 2. That section 23-923, Revised Statutes Supplement, 1984, 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 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 two prior fiscal years, the budgeted revenue and expenditures 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 the budgeted unencumbered cash balance of such fund at the beginning of each fiscal year 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, the budgeted actual and estimated revenue and expenditures, from all sources, allocated to each of the several funds and separately stated as to each such source, and for each fund; The actual the budgeted unencumbered cash balance of available for such fund at the beginning of the year; the amount received from taxation allocated to each fund; and the amount of actual and estimated

expenditure, whichever is applicable. Such statement shall contain the cash reserve for each such fund for each fiscal year and shall note whether or not such reserve is encumbered. Such cash reserve projections shall be based upon the actual experience of prior years. The cash reserve shall not exceed fifty per cent of the total budget adopted for such fund, exclusive of capital outlay items; and

(3) For the immediate immediately 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; and

(4) A uniform summary of the proposed budget statement which shall include a separate total for each fund and a grand total of all funds maintained by the governing body.

Sec. 3. That section 23-932, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-932. The Nebraska Budget Act The provisions of this act shall not apply to cities under home rule charter and county agricultural societies with an annual budget of less than fifty thousand dollars.

Sec. 4. That original sections 23-131 and 23-932, Reissue Revised Statutes of Nebraska, 1943, and section 23-923, Revised Statutes Supplement, 1984, are repealed.