

**Budget Procedures for Nebraska Subdivisions**  
**Significant State Statutes**  
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**Nebraska Budget Act**

- 13-501 ..... Act, how cited
- 13-502 ..... Purpose of act; applicability
- 13-503 ..... Terms, defined
- 13-504 ..... Proposed budget statement; contents; corrections; cash reserve; limitation
- 13-505 ..... Proposed budget statement; estimated expenditures; unencumbered balances; estimated income
- 13-506 ..... Proposed budget statement; notice; hearing; adoption; certify to board; exceptions; file with auditor
- 13-507 ..... Levy increase, indicate on budget statement
- 13-508 ..... Adopted budget statement; final adjusted valuation; levy
- 13-509 ..... County assessor; certify taxable value; when
- 13-509.01 ..... Cash balance; expenditure authorized; limitation
- 13-509.02 ..... Cash balance; expenditure limitation; exceeded; when; section, how construed
- 13-510 ..... Emergency, transfer of funds; violation; penalty
- 13-511 ..... Revision of adopted budget statement; when; supplemental funds; hearing; notice; warrants; issuance; correction
- 13-512 ..... Budget statement; taxpayer; contest; basis; procedure
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- 13-520 ..... Limitations; not applicable to certain restricted funds
- 13-521 ..... Governmental unit; unused restricted funds; authority to carry forward
- 13-522 ..... Noncompliance with budget limitations; Auditor of Public Accounts; State Treasurer; duties
- 29-3933 ..... Request for reimbursement; requirements

**Setting the Levy**

- 77-1601 ..... County tax levy; by whom made; when; what included; correction of clerical error; procedure
- 77-1601.02 ..... Property tax request; procedure

**Limitation on Property Taxes**

- 77-2307 ..... Taxes authorized (Public Facilities Construction and Finance Act)
- 77-3442 ..... Property tax levies; maximum levy; exceptions
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- 77-3444 ..... Authority to exceed maximum levy; procedure
- 86-416 ..... Service agreement provisions; special tax; procedure