

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
- 13-513 .....Auditor; request information

**Budget Limitations**

**Lid on Restricted Funds** (applicable for all political subdivisions, except City, Village, County, and School District)

- 13-518 .....Terms, defined
- 13-519 .....Governmental unit; adoption of budget; limitations; additional increases authorized; procedure
- 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

**Property Tax Growth Limitation Act** (applicable for County, City, and Villages)

- 13-3401 .....Act, how cited
- 13-3402 .....Terms, defined
- 13-3403 .....Property tax request authority; calculation
- 13-3404 .....Property tax request authority; increases; authorized
- 13-3405 .....Property tax request authority; election to exceed; procedure
- 13-3406 .....Unused property tax request authority; carry forward
- 13-3407 .....Property tax request authority; unused property tax request authority; requirements; political subdivision; failure to comply; withhold state aid
- 13-3408 .....Rules and regulations

**Setting the Levy**

- 77-1601 .....County tax levy; by whom made; when; what included; correction of clerical error; procedure
- 77-1630 .....Property Tax Request Act, how cited.
- 77-1631 .....Terms, defined.

- 77-1632 .....Property tax request; procedure; public hearing; resolution or ordinance; contents.
- 77-1633 .....Property tax request; increase by more than allowable growth percentage; notice and hearing; resolution or ordinance; requirements; certification; county clerk; duties.
- 77-1634 .....Failure to comply with act; effect.

**Limitation on Property Taxes; Levy Limit**

- 77-3442 .....Property tax levies; maximum levy; exceptions
- 77-3443 .....Other political subdivisions; levy limit; levy request; governing body; duties; allocation of levy
- 77-3444 .....Authority to exceed maximum levy; procedure
- 86-416 .....Service agreement provisions; special tax; procedure