



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

COUNTY BOARD/CLERK WORKSHOP

JUNE 2025

JEFF SCHREIER, CPA – AUDIT MANAGER, BUDGET REVIEW COORDINATOR

JEFF.SCHREIER@NEBRASKA.GOV

402-416-8612

1

County Audit Information

- ▶ Completed audit must be on file with State Auditor and County Clerk by 1 year after fiscal year end
- ▶ That means - audit for 6/30/2024 is due by 6/30/25
- ▶ 60 County audits for 6/30/24 received so far (as of 6/2/25)
 - ▶ Less than 1 month left for remaining 33 audits to be filed
- ▶ Of 60 received:
 - ▶ Performed by 13 Auditors
 - ▶ 37 audits performed by top 3 auditors
 - ▶ Remaining 23 audits conducted by 10 auditors
 - ▶ Each performed less than 5 County audits each

2

County Audit Information

- ▶ APA may assess \$20/day late fee for late audits
- ▶ Begins day after report is due
- ▶ Maximum of \$2,000 per delinquency
- ▶ Contact APA if report will be late - Mark Avery & Dakota Christensen responsible for audit filings

Mark Avery, CPA
 Assistant Deputy Auditor
 (402) 326-3045
mark.avery@nebraska.gov

Dakota Christensen
 Audit Manager
 (402) 499-8702
dakota.christensen@nebraska.gov

3

County Audit Information

- ▶ Following statutes include information regarding County Audits
 - ▶ §23-1608
 - ▶ §23-1609
- ▶ Audit Requirements also in APA's Rules/Regulations – Title 41
- ▶ Make sure your auditor is aware of these requirements

4

Resources to assist w/ Budget Preparation

- ▶ Budget Information FAQ's
- ▶ Instructions for Amending a Budget
 - ▶ Sample Budget Amendment Publications
- ▶ Overall Budget Instructions
- ▶ Budget Timeline
- ▶ Filing Requirements
- ▶ Sample Forms
- ▶ Significant State Statutes

5

Resources to assist w/ Budget Preparation

- ▶ Specific instructions and info included on actual budget forms themselves
- ▶ Forms are designed to ensure compliance if properly completed

6



Website Walkthrough -Budget Resources

AUDITORS.NEBRASKA.GOV

7

LB 647

- ▶ Passed and presented to Governor on May 30, 2025
- ▶ Sections 13 -16 deal with changes to the “new cap”
- ▶ No changes from what was discussed at May budget workshop
- ▶ Emergency clause – effective immediately

8

Form Updates

- ▶ Forms have been updated for new cap
- ▶ Will walk you through the calculation
- ▶ Instructions provided for what numbers to enter where
- ▶ Still going through APA's internal review process, and need approval from Attorney General before being publicly released

9

Property Tax Request Authority

- ▶ Represents maximum amount of property taxes that can be requested and included in your budget
- ▶ Property tax request must still be within County's levy limit (45 cents, plus 5 cents for interlocal agreements)

10

Form Updates

- ▶ Lid Computation Form and Lid Supporting Schedule replaced with:
 - ▶ 1. Property Tax Request Authority Computation Form
 - ▶ 2. Property Tax Request Authority Supporting Schedules
 - ▶ Schedule 1 – Calculation of Unused Property Tax Request Authority Carryforward
 - ▶ Schedule 2 – Declared Emergency Exception Certification
 - ▶ Schedule 3 – Description of Public Safety Services Exception

11

Restricted Funds Authority Conversion

- ▶ “Unused Restricted Funds Authority” from 2024-2025 budget may be converted to “Unused Property Tax Request Authority” available to use on 2025-2026 budget
- ▶ Conversion is limited to 5% of property taxes levied last year
- ▶ APA has calculated maximum conversion and is available on website:
 - https://auditors.nebraska.gov/Budget_Info/B2025-2026/Unused_Budget_Authority_Conversion_Maximums_County.pdf
- ▶ Please contact me if you think there is some type of error with the calculation for your County

12

Unused Carry-Over Authority

- ▶ May choose not to increase total property taxes by full authority
- ▶ Unused authority may be carried forward to future budget years
 - ▶ **BUT**, limited to 5% of total property tax request authority from the prior year
- ▶ No limit on carryover amount this year because it is the first year and there was no "property tax request authority" in prior year.
 - ▶ Forms will be updated next year to calculate the maximum allowed carryforward

13

Exceptions

- ▶ Authority can be increased for amount of property taxes needed to pay for:
 - ▶ Bonds
 - ▶ Emergencies declared in the prior year
 - ▶ Public Safety Services
 - ▶ County Attorneys
 - ▶ County Public Defenders
 - ▶ Support of a service relating to an imminent and significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024.

14

Exceptions

- ▶ Authority can be increased for amount of property taxes needed to pay for:
 - ▶ Support of an interlocal agreement relating to public safety
- ▶ Exceptions also include increases to authority from:
 - ▶ Voter approval (§ 13-3405)
 - ▶ Unused authority from prior year's that was used this year
- ▶ Exceptions utilized in the prior year must be subtracted from prior year property tax request when determining the next year's preliminary property tax request authority

15

Growth & Inflation

- ▶ Increases from Growth per Assessor and Inflation add to authority
- ▶ Growth % and inflation % applied to prior year property taxes levied (not requested on the budget forms), less:
 - ▶ Prior Year exceptions utilized for Bonds and Emergencies

16

Caps Form Walkthrough

17

Coding

- ▶ Except for Douglas, Lancaster, Sarpy County, all other Counties must use accounting system prescribed by APA
- ▶ Must use codes in APA's manual, or receive a separate approval from the APA
 - ▶ **Cannot use "miscellaneous" code for everything**
- ▶ Revenue/Expenditure codes should accurately represent what the money is being received from, or spent on
 - ▶ Regardless if that line item was included in the original budget
 - ▶ Reminder – it is not a line item budget

18



Questions?

- Jeff Schreier, Audit Manager, Budget Review Coordinator
- jeff.schreier@nebraska.gov
- 402-471-2111