

#### **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 <u>6/30/2024</u> is due by <u>6/30/25</u>
- ▶ 60 County audits for 6/30/24 received so far (as of 6/2/25)
  - ▶ Less then 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

# 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

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



/

# 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

# 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

a

# 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)

#### 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 is you think there is some type of error with the calculation for your County

#### 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 <u>property taxes</u> needed to pay for:
  - Bonds
  - ► Emergencies <u>declared</u> 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.

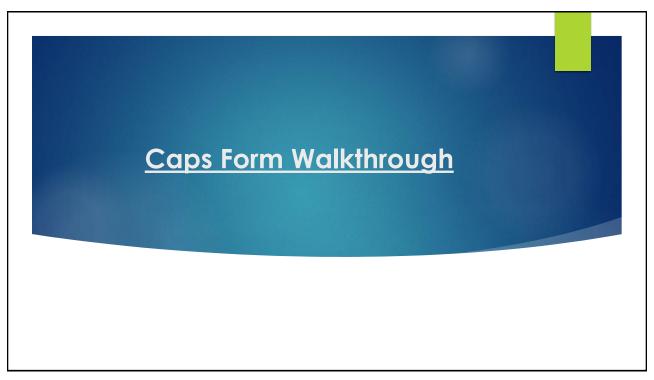
#### Exceptions

- 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 <u>levied</u> (not requested on the budget forms), less:
  - ▶ Prior Year exceptions utilized for Bonds and Emergencies



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



# Questions?

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