



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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TO: Nebraska Political Subdivisions

FROM: Jeff Schreier, Audit Manager  
Nebraska Auditor of Public Accounts

RE: Filings with the Auditor of Public Accounts (APA)

Public entities in the State of Nebraska are required to annually file three forms/reports with the Auditor of Public Accounts:

1. Budget Forms – **Due September 30, 2025**
2. Interlocal Agreement Form – **Due September 30, 2025 - Penalty for filing late.**
3. Audit Report or Request for Waiver of Audit Requirement – **Penalty for filing late.**
  - Audit Report - Due 6 months after end of fiscal year end unless otherwise specified in statute.
  - Waiver Requests - Due 3 months after end of fiscal year end.

If there is a change in any of the Correspondence Information or you obtain a new email address after submitting your form, please contact our office so we can maintain the most current contact for correspondence.

▪ **Budget Changes & Updates for 2025**

- **LB 34 (2024 Special Session) and LB 647 (2025 Regular Session)** – Beginning with 2025-2026 budgets, the Lid on Restricted Funds no longer applies to Counties and Municipalities (Cities & Villages). Instead, LB 34 passed during the 2024 special session of the Nebraska Legislature imposed a new “property tax cap”. This new legislation implements a new calculation to determine each entity’s “Property Tax Request Authority”, which represents the maximum amount of property taxes that can be requested as part of that year’s budget.

Accordingly, the budget forms for counties and municipalities have been updated to remove the Lid Supporting Schedule and Lid Computation Form and replace with a new Property Tax Request Authority Computation Form and Property Tax Request Authority Supporting Schedules. Please see those forms for additional information regarding this new property tax cap applicable to counties and municipalities. Please note, the Lid on Restricted Funds still applies to all other types of governments (besides county, municipality, and school district).

The legislation passed requiring these changes can be found at the following links:

LB 34: [https://nebraskalegislature.gov/FloorDocs/108/PDF/Slip/LB34\\_S1.pdf](https://nebraskalegislature.gov/FloorDocs/108/PDF/Slip/LB34_S1.pdf)

LB 647: <https://nebraskalegislature.gov/FloorDocs/109/PDF/Slip/LB647.pdf>

*This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document. (Neb. Rev. Stat. § 84-901.03)*

- **2025 Budget Update Video** – The APA has prepared and made available on our website an on-demand video that provides more detailed information regarding the changes to county and municipality budgets. That video can be accessed at any time using this link: [https://auditors.nebraska.gov/Budget\\_Info/B2025-2026/2025\\_Budget\\_Updates.mp4](https://auditors.nebraska.gov/Budget_Info/B2025-2026/2025_Budget_Updates.mp4)
- **LB 650** – Community Colleges are no longer subject to the Joint Public Hearing and postcard notification provisions of the Property Tax Request Act.

▪ **Budget Requirement**

**Is Your Subdivision Able To By-Pass the Budget Process?**

If your entity meets the criteria below, you can complete the “Budget Waiver” form and you do not have to file a budget. *Please read carefully.*

- The Nebraska Budget Act shall not apply to any governing body for any fiscal year in which the governing body will not have a property tax request or receive State Aid as defined in Section 13-518.

If your entity does not meet this criteria, you must complete the budget forms and submit them to our office and the County Clerk by September 30<sup>th</sup>.

**How to get the budget forms**

Forms can be downloaded from the left side of the APA website at: [auditors.nebraska.gov](https://auditors.nebraska.gov)

**Click on Local Governments > Budget Forms and Information > “Click Here for Budget Forms” button**

Also available on this website are additional resources to assist political subdivisions in completing their budget (Instructions, FAQ’s, Sample Forms, etc).

For entities that cannot access the website or have trouble printing or downloading the necessary forms, we recommend you visit your local school or public library. If you are unable to obtain the forms via the Internet, you may contact the office and the forms will be provided to you.

**Filing the Forms**

1. **Submit Online** – From our website select “Submit your Audit or Budget” from the left side of the screen and follow the on screen steps. Please upload a single PDF file that contains all attachments for the entity.
2. **Mail** – Submit a paper copy of your budget including any attachments necessary to:

Auditor of Public Accounts  
PO Box 98917  
Lincoln, NE 68509

Online submissions are strongly encouraged. Additionally, if possible, we encourage the Excel budget forms to be saved directly to PDF, rather than being printed and scanned back in. This helps our office’s data extraction process and ensures the budget forms are not difficult to read by those reviewing the budgets. If unable to combine multiple PDF files into a single file, “attachments” can be submitted in separate files. The online submission portal allows up to three PDF files to be submitted with each submission.

To save all tabs within the Excel budget forms to PDF, click File, Save As, select where you want to save the budget file on your computer, then change “Save as type” to PDF. Then click Options, and select “Entire Workbook” under the “Publish what” section. Click OK, and then Save.

## ▪ **Report of Joint Public Agency and Interlocal Agreements**

State Statute requires **all** governing bodies to provide information to the APA regarding Trade Names, Corporate Names, Business Names, Joint Public Agencies and Interlocal Agreements on or before **September 30<sup>th</sup>** each year. **There is a \$20 per day penalty for filing this report late.**

If your entity does not have any of the above operations or agreements, please indicate such on the cover page of the Budget Document or Budget Waiver to complete this filing requirement. If your entity must file this report, a form is available on our website.

## ▪ **Audit Requirement**

State Statute and the Nebraska Administrative Code require local political subdivisions to file annual audit reports with the APA unless a waiver of the audit requirement has been requested and approved.

If your subdivision intends to have an audit for fiscal year 2025 conducted by a CPA firm, please file a copy of the report **and management letter**, if applicable, as soon as you receive the completed audit.

If your subdivision's expenditures are less than \$500,000, your governing board may **request** an audit waiver. The request for an Audit Waiver **must be received within three months after the end of your fiscal year** to allow time to complete an audit if your request is denied.

If a political subdivision fails to file a report with the Auditor of Public Accounts by the applicable due date, the Auditor of Public Accounts may assess the political subdivision a late fee of \$20 per day for each calendar day the required report remains not filed.

### ***Can I Use My Budget As My Audit Waiver Request?***

Political subdivisions that have the ability to request an audit waiver **can** use the Budget Document for the Audit Waiver Request if, Column 2 (2024-2025) is completed using actual numbers. Check "Yes" on the cover page of your budget in the section titled "Budget Document To Be Used As Audit Waiver." This would eliminate filing the separate Audit Waiver Form with our office. **NOTE:** Minutes must be attached documenting the waiver was requested and approved by the governing board.

### **Fire Districts and Townships must attach copies of the following items for the waiver to be considered:**

- Monthly bank statements for all accounts (**including CDs and other investment type accounts**) covering the period July 1, 2024 through June 30, 2025. The bank statements must include copies of cleared checks.
- Fiscal year end (June 30, 2025) bank reconciliation for all bank accounts. The reconciliation should identify outstanding checks and outstanding deposits.
- A copy of meeting minutes for **one** regular board meeting, **including claims (bills) approved for payment**, for a meeting that occurred during the months of March 2025 through June 2025.

Villages cannot request an audit waiver as part of the budget filing. Villages must submit a separate audit waiver request after the fiscal year ending September 30, 2025 is completed.

## **Questions/ Contact Information**

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