

2027 CITY OF LINCOLN CANDIDATE BROCHURE

Introduction

The Nebraska Accountability and Disclosure Commission (the Commission or NADC) has prepared this informational brochure for use by candidates seeking nomination or election in the 2026 State of Nebraska Primary and General Elections. **This brochure is intended to briefly summarize the Candidate Committee Treasurer's Guide** (updated August 2026) which is available online at <https://nadc.nebraska.gov/publications> or on the publications page within the Campaign Finance section of our main website. This brochure briefly summarizes the obligations of candidates, running in the City of Lincoln elections, under the Nebraska Political Accountability and Disclosure Act (NPADA) (§§49-1401 et. seq., Nebraska Revised Statutes).

All candidates and committee treasurers should review this brochure and read the **Candidate Committee Treasurers Guide** (updated August 2026). Candidates and their committee treasurers are responsible for compliance with the NPADA.

Publications: Additional [publications, brochures, and guides](#) are available through the Commission website at nadc.nebraska.gov within the Campaign Finance section.

Filing Reports and Statements: Candidates may file required reports and statements online in the FirstTuesday system at <https://nadc-e.nebraska.gov>. Please see section IV of this brochure. For those who prefer to file on paper, all forms are available at <https://nadc.nebraska.gov/available-forms>.

Reports Available: Campaign statements and reports filed by candidates and others are public records available on the FirstTuesday website at <https://nadc-e.nebraska.gov>. They can also be obtained from the Commission office. Statements and reports can be searched from the Commission website at <https://nadc.nebraska.gov>. Click on [View Campaign Filings](#) within the Campaign Finance section.

Questions: Questions should be directed by letter, email or telephone to the Commission at:

Nebraska Accountability and Disclosure Commission
P.O. Box 95086
Lincoln, NE 68509
(402) 471-2522
<https://nadc.nebraska.gov/staff.html>
or main email- nadc@nebraska.gov

Office Hours: The Commission's office hours are 8:00 a.m. to 5:00 p.m. Central Time, Monday through Friday, State holidays excepted.

Office Location: 1225 L St. #400, Centre Terrace Building
(Do not send U.S. Mail to this street address. It will be returned by the U.S. Postal Service.)

Website: <https://nadc.nebraska.gov>

Published: August 2026

Note: as of publication, a petition to change Lincoln city ordinance election dates was under way.

Table of Contents

<u>Section</u>	<u>Page</u>
I. AT A GLANCE & WHAT'S NEW.....	3
II. ORGANIZATIONAL REQUIREMENTS.....	3
Statements of Financial Interests	4
III. CONTRIBUTIONS/RECEIPTS AND EXPENDITURES	5
Restrictions on Loans and Interest	6
Campaign Advertising & Disclaimer Requirements	6
IV. REPORTING REQUIREMENTS	
Reporting Requirements of Candidate Committees	7
First Tuesday Electronic Filing System.....	10
Reporting Requirements of Others	11
V. USE OF PUBLIC RESOURCES.....	12
VI. CALENDAR OF IMPORTANT DATES	
Candidates in the 2027 Lincoln Elections.....	12
All Committees 2027 Lincoln Election Filing Dates (on one sheet).....	14

NOTE: The Commission is located at 1225 L Street, #400 in Lincoln. Do not send U.S Mail to this address. The US Postal Service will not deliver it. **The Commission's mailing address is:**

**Nebraska Accountability and Disclosure Commission
P.O. Box 95086
Lincoln, NE 68509**

SECTION I

Important Information At a Glance

Important information at a glance:

- A committee is formed and subject to reporting requirements when more than \$5,000 is raised, received or expended in a calendar year, including the candidate's own money, for campaign purposes. Upon exceeding the \$5,000 threshold, a Statement of Organization (Form A-1) must be filed. A filing fee of \$150.00 is required.
- Committees must keep records of all contributions and all expenditures.
- Periodic campaign statements must be filed disclosing receipts and expenditures.
- Contributors must be listed on Schedules A or B of Campaign Statements (Form B-1) if they have contributed more than \$250.
- Expenditures of more than \$250 must be listed on Schedule D, Section 1. Unpaid bills/expenditures must be listed on Schedule D, Section 2.
- Failure to timely file required reports or statements subjects the committee and candidate to late filing fees and civil penalties.
- Statements and Reports may be filed electronically in FirstTuesday.

What's New

Per recent legislation, late filing fees have doubled. Please be sure to file on time per the due dates at the end of this brochure. Our staff is available to help you file but will be much more busy leading up to the due date.

For satisfying campaign advertising disclaimer requirements, a Post Office Box address of the Candidate Committee is now an allowed address. This exception only applies to candidate committees. Other entities and committees are still subject to providing a physical street address for their campaign advertising.

A candidate committee may use campaign funds to pay for security services and systems, including security personnel, hardware, software, electronic security equipment, installation, maintenance, monitoring and other reasonable physical and structural security measures and improvements.

As a result of the Foreign Adversary and Terrorist Agent Registration Act, candidates required to file a Statement of Financial Interests (NADC Form C-1) will have to indicate whether or not they are an agent of a foreign principal from an adversary nation or a foreign terrorist organization under Item 13 of Form C-1.

SECTION II

Organizational Requirements

All candidates seeking state and local elective office in the 2027 elections are subject to the campaign finance provisions of the Nebraska Political Accountability and Disclosure Act (NPADA).

Who is a Candidate? - A "candidate," as defined by the NPADA, is not limited to an individual who has filed for elective office. Any individual who receives a contribution or makes an expenditure, or gives consent for another to do so, with the intent of bringing about his or her nomination or election to an elective office, is a "candidate." This is true regardless of whether the specific office the individual will seek is known at the time the contribution is received or the expenditure is made.

Recordkeeping - All candidates and committee treasurers must maintain detailed records and adequate supporting documentation of all campaign transactions (all contributions received, and all expenditures made). A candidate committee must maintain its records throughout the campaign and for a period of five years after committee dissolution is accepted.

Formation of a Candidate Committee - A candidate committee is formed, by law, on the date a candidate first raises, receives, or spends more than **\$5,000** during any calendar year in support of his or her election. Upon exceeding the \$5,000 threshold, a Statement of Organization (Form A-1) must be filed. A filing fee of \$150.00 is required before the Form A-1 can be accepted as filed. Note that a candidate committee is a separate entity from the candidate.

REMINDER: The candidate's personal funds and/or property used for campaign purposes are considered contributions to their campaign. A candidate who finances his or her campaign solely with personal funds and spends more than \$5,000 during any calendar year has, by law, formed a candidate committee. A self-financing candidate must satisfy all of the requirements applicable to a committee, including the establishment of a separate depository account.

Required filings which are not filed by the due date are subject to late filing fees.

The Committee Depository - Each candidate committee shall designate one account in a financial institution in Nebraska as the committee's official depository for the purpose of depositing all campaign contributions which it receives in the form of or converts to money, checks, or other negotiable instruments, and for the purpose of making all campaign expenditures.

Statements of Financial Interests

All candidates seeking any of the following offices in the 2027 City of Lincoln elections must have on file with the Commission a *Statement of Financial Interests* (NADC Form C-1) covering calendar year **2026**:

- Mayor
- City Council Member

Candidates who file to place their names on the 2027 Lincoln ballot for election or reelection must file their *Statement of Financial Interests* for calendar year 2026 with the Nebraska Accountability and Disclosure Commission by March 5, 2027. **If the Statement of Financial Interests is not timely filed, the candidate's name will not appear on the ballot.**

Your Statement of Financial Interests must be complete. In order for the Statement of Financial Interests to be accepted, it must be complete. For instance, the correct calendar year must be entered under Item 5. All items of the statement must be filled out. If there is nothing to report under any item, enter "None". It is a public document. Like a tax return, the statement should cover the previous calendar year, the year 2026.

SECTION III

Contributions/Receipts and Expenditures

Under the NPADA, "**Contributions**" are defined as money or anything of monetary value (including goods or services) received by a candidate in support of his or her election. This includes the candidate's personal funds and/or property used for campaign purposes.

Contributions received by a candidate committee shall not be commingled with any funds of the candidate, the committee treasurer, an agent of either, or any other person.

Contributions of more than \$50 must be received by check, money order, credit card or other written instrument (including electronically) that contains the donor name and address. Contributions of more than \$50 in currency cannot be accepted. Anonymous contributions cannot be retained. They must be donated to a tax-exempt charitable organization and a receipt must be obtained.

An In-Kind Contribution consists of goods or services rather than money. Example: a supporter provides the candidate with office space for the use by the candidate's campaign. This is an in-kind contribution.

A pledge is a promise of a contribution to be provided at a later date. It is reportable as a contribution when the pledge is made.

Contributions received by the candidate or by an agent of either the candidate or the committee treasurer must be promptly reported to the committee treasurer.

IMPORTANT: Under the NPADA, the receipt date of a contribution for reporting purposes is the date the contribution was received by the candidate, the committee treasurer, or an agent of the committee. The receipt date is not determined by the date of deposit or the date of the check. A pledged contribution is considered a contribution received on the date that the pledge is made.

"Expenditures" are defined as money or anything of monetary value paid by a candidate or with a candidate's knowledge in support of his or her election. A promise or pledge to pay is an expenditure made at the time the promise or pledge is made. **An unpaid campaign expense is considered an expenditure on the date when the obligation to pay is incurred even if payment is not yet due.**

No expenditure shall be made by a candidate committee without the authorization of the committee's treasurer or assistant treasurer. Contributions received or expenditures made by a candidate or a candidate's agent shall be considered received or made by the candidate committee.

The treasurer of a candidate committee shall maintain detailed records and adequate supporting documentation of all contributions received and expenditures made by the committee. This includes monetary contributions, in-kind contributions, pledged contributions, earmarked contributions (contributions received through a third party), and loans. **The treasurer must keep records of all committee receipts and all committee expenditures.**

A 3rd party payee is an additional individual or entity who receives payment from one of the committee's: a) direct payees; b) unpaid vendors; or c) in-kind contributors for items, goods, or services for the campaign. Information about and payments to 3rd party payees must be disclosed.

Example: The committee hires a media consultant, Acme Company. Acme Company pays WXYZ Radio for radio advertising for the candidate. WXYZ Radio is a 3rd party payee. Acme is the direct payee or agent.

Restrictions on Loans and Interest

Loan Restrictions: Under the NPADA, there are limits on the amount of loans a candidate and his or her candidate committee may receive for campaign purposes. These limits apply to two separate and distinct time periods. The first period covers the candidate committee until thirty days after its formation. The second period covers the candidate committee starting thirty-one days after its formation.

LOAN LIMIT -- PERIOD 1: Prior to or during the first thirty days after its formation, a candidate committee shall not accept loans totaling more than \$15,000.

LOAN LIMIT -- PERIOD 2: Beginning with the thirty-first day after its formation, a candidate committee shall not accept loans totaling more than fifty percent of the contributions of money, excluding the proceeds of loans, which the candidate committee has received. This restriction continues until the end of the term of office for which the candidate sought election, regardless of whether the candidate is elected to office.

Interest Payment Restrictions: A candidate committee may not pay interest on a campaign loan it has received from the candidate, from a member of the candidate's immediate family, or from a business with which the candidate is associated. These terms are defined within the NPADA.

Campaign Advertising & Disclaimer Requirements

Identification of Campaign Advertising: Printed materials which refer to a candidate's campaign must contain the name and physical street address of the person or committee that paid for those materials. If a candidate committee pays for the matter, a PO Box of the candidate committee may be used instead of a street address. This identification is known as a disclaimer. If a person paying for the matter receives reimbursement from the candidate committee, then the candidate committee is considered to be the person paying for the matter. If the advertising is an in-kind contribution to the candidate committee, then the candidate committee is considered to be the person paying for the matter (for purposes of the disclaimer requirement). The following is an example of a disclaimer for printed materials that complies with the law:

Paid for by the Sam Jones Election Committee
1234 North 12th Street
Anywhere, NE 68000

Television and radio advertisements must include the name of the person or committee who paid for the ads. The person's or committee's address need not be included in the ad if the station(s) running the ad agree to keep the person's or committee's name and address on file and available to the public for six months after the advertisement runs.

A message relating to a candidate or ballot question disseminated by any electronic means, including the internet or email, shall include the name of the person or committee making the expenditure. If the person sending the message acted at the direction of or received reimbursement from a candidate committee, the candidate committee is considered to have paid for the message.

A prerecorded message relating to a candidate or ballot question disseminated by any means of telecommunication shall include the name of the person or committee who paid for the message.

Certain items which are printed or reproduced at the request of the candidate or committee are exempt from the identification requirements. Exempt items include windshield stickers, yard signs, bumper stickers, campaign buttons, balloons, billboards, and other items as specified in Commission Rule 8.

For further information regarding campaign advertising requirements, including a copy of Commission Rule 8, please refer to the Candidate Committee Treasurer's Guide.

SECTION IV Reporting Requirements

Campaign Reporting Requirements of Candidate Committees

A candidate committee is subject to filing the following forms:

NADC Form A-1 – Statement of Organization of a Political Committee

NADC Form B-1 – Campaign Statement

NADC Form B-5 – Report of Late Contribution

NADC Form A-2 – Statement of Dissolution of a Political Committee

Candidates for certain offices are subject to filing NADC Form C-1 – Statement of Financial Interests.

All filings are public documents. Campaign Statements (NADC Form B-1) are the main filings of a candidate committee. Form B-1 discloses dollar values of all transactions on a summary page and further details of contributors and expenditure payees and creditors on additional schedules.

Required filings which are not filed by the due date may incur late filing fees. Additionally, statement or report omissions and a failure to file can result in **civil penalties of up to \$5,000 per violation**. State law makes the candidate personally liable for the payment of any late fees, civil penalties, and interest if the committee does not make full payment.

Where to File: All Statements and Reports referenced in this guide must be filed with the Nebraska Accountability and Disclosure Commission (NADC).

When to File: The Nebraska Political Accountability and Disclosure Act (NPADA) establishes the due dates for the filing of required statements and reports. Information on the filing date formulas may be found below under Required Statements and Reports. If a statutory due date falls on a weekend or holiday, the actual due date for that filing is the next business day. **EXAMPLE:** A required filing that falls due on a Sunday becomes due on Monday, the next business day.

How to File: Filings may be submitted in one of six ways: a) online electronic filing through the FirstTuesday program; b) by email; c) by fax; d) on paper mailed via U.S. Mail; e) on paper sent via private delivery service; and f) on paper hand delivered to the NADC office.

- **FirstTuesday (online filing) –**

Candidates and Candidate committees are encouraged to file their Statement of Organization, Campaign Statements, Statement of Financial Interests and all other campaign related reports electronically in the Commission's FirstTuesday system.

A filing is considered timely filed if it arrives in FirstTuesday at or before 11:59 p.m. on the date due. For more information on using FirstTuesday, see the section below FIRSTTUESDAY ELECTRONIC FILING SYSTEM.

- **E-mail Delivery** – nadc@nebraska.gov

- 1) Download the appropriate reporting form from the Commission’s website;
- 2) Complete the form; and
- 3) Attach the completed form to an email. Note a completed form requires a signature if there is a space designated for a signature, so you may need to scan in a signed form if you cannot digitally sign it. Emails should be directed to nadc@nebraska.gov

An emailed filing is considered received when it arrives in the Commission email system. An emailed statement or report is considered timely filed if it is received in the Commission email system at or before 11:59 p.m. on the due date.

- **Fax Delivery** –

- 1) Download the appropriate reporting form from the Commission’s website;
- 2) Complete the form; and
- 3) Fax the filing to 402-471-6599. Faxes to the Commission are received in its email system.

A faxed filing is considered received when it arrives in the Commission email system. A faxed statement or report is considered timely filed if it is received in the Commission email system at or before 11:59 p.m. on the due date. You may call the Commission to confirm that the fax has been received.

- **Paper Filing via U.S. Postal Service** –

If filing on paper by U.S. Mail, direct your filing to:

Nebraska Accountability and Disclosure Commission
P.O. Box 95086
Lincoln, NE 68509

Important: Do not use the Commission’s street address in any way for U.S. Mail. It will be returned to you by the Post Office. Use only the post office box. The Commission considers a filing to be timely if it is received in the Commission's office or postmarked by the U.S. Postal Service on or before the due date.

- **Paper Filings via Private Delivery or Hand Delivery**–

Filings by private delivery service or by hand delivery should be brought to the:

Nebraska Accountability and Disclosure Commission
1225 L Street, Suite 400
Lincoln, Nebraska.

Do not send U.S. Mail to this address. A filing delivered in this manner is considered filed when physically received at the Commission office. Office hours are 8:00 a.m. to 5:00 p.m. Central Time, Monday through Friday, State holidays excepted.

Election year *Campaign Statement* (NADC Form B-1): Candidates (with committees) seeking office in the 2027 elections must file *Campaign Statements* according to the following schedule:

Annual *Campaign Statement*: Candidate committees in existence as of December 31, 2026 must file an Annual *Campaign Statement* covering calendar year 2026 on or before February 1, 2027.

Primary Election (April 6, 2027) Campaign Statements

<u>Report</u>	<u>Due Date</u>	<u>Reporting Period</u>
1st Primary Statement	March 8, 2027	through March 2, 2027
2nd Primary Statement	March 29, 2027	March 3 through March 22, 2027
*Post Primary Statement	May 17, 2027	March 23 through May 11, 2027

*Candidates who advance to the General Election should not file a Post Primary Statement

General Election (May 4, 2027) Campaign Statements

<u>Report</u>	<u>Due Date</u>	<u>Reporting Period</u>
1st General Statement	NOT REQUIRED	
2nd General Statement	April 26, 2027	March 23 through April 19, 2027
Post General Statement	June 14, 2027	April 20 through June 8, 2027
Postelection Close-Out	January 31, 2028	Day after last filing through December 31, 2027

Period Covered by Campaign Statements: The reporting period for a *Campaign Statement* begins with the day after the closing date of the committee's previous *Campaign Statement* and ends with the closing date of the *Campaign Statement* due. For candidate committees which are filing their first *Campaign Statement*, the reporting period begins with the date money was first raised, received, or expended.

Candidate committees of candidates who do not advance to the General Election are not required to file *Campaign Statements* for the General Election. Those candidates should next file a Postelection Close-Out Annual campaign statement covering a period from May 12th through December 31st 2027.

Any candidate committee which does not file a *Campaign Statement* in a timely manner is subject to late filing fees of \$50 per day for each day the statement remains not filed, not to exceed \$1,500 plus interest. In addition, any candidate committee's failure to file a required *Campaign Statement* may result in a civil penalty of up to \$5,000. State law makes the candidate personally liable for the payment of any late fees, civil penalties and interest in the event that the committee does not make full payment.

Report of Late Contribution (NADC Form B-5): Under the NPADA, a "late contribution" is defined as a contribution (including an in-kind contribution, a loan or a pledge) of \$1,000 or more received from a single source (including the candidate) during the 14 day period immediately preceding an election. For the 2027 Primary Election, this period runs from March 23, 2027 through April 5, 2027. For the 2027 General Election, this period runs from April 20, 2027 through May 3, 2027.

Any candidate committee of a candidate seeking office in the 2027 elections which receives a late contribution must file a *Report of Late Contribution* within **two** days after the contribution is received by the committee.

Any candidate committee which does not file a *Report of Late Contribution* in a timely manner is subject to late filing fees of \$200 per day for each of the first 10 days the report remains not filed. Beginning on the 11th day an additional daily late fee of 1% of the amount to be disclosed by the report is assessed, not to exceed 10% of the amount to be disclosed.

Statement of Dissolution of a Political Committee (NADC Form A-2): Once formed, a candidate committee remains in existence until it is formally dissolved. Any candidate who is not elected to office may wish to dissolve his or her candidate committee. A candidate committee may dissolve if the committee:

- 1) Does not expect to receive additional contributions;
- 2) Has paid or resolved all of its outstanding debts and obligations; and
- 3) Has disposed of all unexpended funds and any other assets of the committee.

An incumbent officeholder may not dissolve his or her candidate committee except under certain circumstances.

To begin the dissolution process, the candidate committee must file a Statement of Dissolution along with a final *Campaign Statement* which shows that the committee has no remaining obligations or assets. The candidate committee is not dissolved until its Statement of Dissolution is accepted by the Commission. The Commission will advise you by letter of its acceptance of the dissolution.

FIRSTTUESDAY Electronic Filing System

FirstTuesday is an electronic filing system through which candidates may file Statements of Financial Interests, Statements of Organization, Campaign Statements and other campaign related reports and statements. FirstTuesday is mainly a transaction-based system, you enter the transactions and then the reports will be created for you to file. There are several advantages to using the FirstTuesday filing system:

- Receive a filing schedule and electronic reminders of upcoming filing dates for campaign statements and reports;
- Enter campaign contributions and expenditures throughout the reporting period so that the campaign statement is complete and ready for filing when due;
- Campaign transactions (contributions and expenditures) that are entered do not have to be entered again. Any required filings will automatically be created based on the entered transactions. Disclosures that should be relisted will automatically be relisted by the system.
- You may submit a filing up until 11:59 p.m. Central Time on the due date;
- Receive an electronic notice that a filing has been accepted;
- Receive an electronic reminder the day after the due date of a campaign statement if the statement is not timely filed, thereby potentially reducing the amount of late filing fees.

New Committees - How to Establish a FirstTuesday Campaign Committee Account

NOTE: If your committee has previously filed or registered (e.g., on paper) but you are using FirstTuesday for the first time, please contact nadc@nebraska.gov to obtain your credentials for logging in. **DO NOT** create a new account. All existing committees are registered in FirstTuesday whether or not the committee uses the FirstTuesday system.

If your committee has not previously registered or filed, go to <https://nadc-e.nebraska.gov>. Click on the Registration tab towards the top of the page. Select Candidate Committee and click on Register. Complete the registration page and click submit. After the Commission approves your registration, you will receive credentials via two separate automated emails (may include NECF in the email address).

Candidates – How to Establish a FirstTuesday Statement of Financial Interests (C-1) Account

A Statement of Financial Interests (NADC Form C-1) must be filed only for the elected offices specified under the Organizational Requirements section. **NOTE: if you are a previous C-1 filer on paper or online please contact nadc@nebraska.gov to obtain your credentials for logging in. DO NOT create a new account.**

If the candidate is required to file Form C-1 but has not previously registered or filed, go to <https://nadc-e.nebraska.gov>. Click on the Registration tab towards the top of the page. Select Create a Statement of Financial Interests(C-1) Filer Account and click on Create Account. Complete the registration page and click submit. You will then receive credentials via two separate automated emails (may include NECF in the email address).

Final Notes on the FirstTuesday electronic filing system

Electronic Filing Guides, including an **Outline** and a comprehensive **Step-By-Step** guide are available at <https://nadc.nebraska.gov/publications> under the heading Electronic Filing Guides OR from the Commission website nadc.nebraska.gov by going to the Campaign Finance section and clicking on Publications, Brochures, and Guides. Questions and requests for assistance may be directed to the Commission at 402-471-2522.

Reporting Requirements of Others

IMPORTANT: In every election cycle there are contributors who have never previously made a campaign contribution. These contributors may be unaware they have reporting obligations. Protect your contributors (e.g., Corporate and Business entity contributors) from late filing fees and civil penalties by advising them of their reporting requirements. If a business gives you a contribution, give them a copy of Form B-7 and tell them they may have a reporting obligation.

Other persons, committees, and entities are subject to filing the following forms:

NADC Form B-2 – Political Party Committee Campaign Statement

NADC Form B-3 – Report of Earmarked Contribution

NADC Form B-4 – PAC's or Independent Committees Campaign Statement

NADC Form B-6 – Report of Independent Expenditure

NADC Form B-7 – Report of Political Contributions of a Corporation, Union or Other Entity

NADC Form B-9 – Out-of-State Contribution Report

NADC Form B-10 – Agent's Expenditure Report

NADC Form B-11 – Report of Late Independent Expenditures (PAC's or Independent Committees)

All reporting forms are available from the Commission office and on the Commission website. **Forms may be downloaded to your personal computer from the Commission's website at <https://nadc.nebraska.gov/available-forms>** (or go to <https://nadc.nebraska.gov/>, click on Campaign Finance, and then click on Forms and Electronic Filing Information). Once downloaded, you may complete the form on your personal computer and print it. Note, if using the FirstTuesday online filing system, the forms are automatically created for you as part of the online filing submission.

SECTION V – USE OF PUBLIC RESOURCES

It is not uncommon for government employees to run for office. Please be reminded that government resources cannot be used to campaign for office, with few exceptions. For further information, or if you have any questions, please contact our office.

SECTION VI CALENDAR OF IMPORTANT DATES

2027 LINCOLN ELECTION CANDIDATES

Each candidate should contact the Lancaster County Election Commission (402-441-7311 or vote@lanaster.ne.gov) to determine the deadline to file to have their name appear on the ballot.

February 1, 2027	All candidates with committees as of December 31, 2026 – Due date for the 2026 Annual <i>Campaign Statement</i> NADC Form B-1 (for the period ending December 31, 2026).
March 5, 2027	Candidates for offices listed in Section II of this brochure -Due Date for <i>Statement of Financial Interests</i> (NADC Form C-1) covering calendar year 2026. Candidates who fail to file this form will not appear on the ballot.
March 7, 2027	Start of the period for filing Statements of Organization (NADC Form A-1) within 2 days. Any candidate committee formed during the 30 days immediately preceding the Election Day must file a Statement of Organization within 2 days. This period continues through May 3, 2027.
March 8, 2027	All primary election Candidates with committees as of March 2, 2027 – Due Date for the 1 st Primary Election <i>Campaign Statement</i> NADC Form B-1 (for the period ending March 2, 2027).
March 23, 2027	Start of the late contribution period for the primary election.

NOTE – a “late contribution” is a contribution of \$1,000 or more received during the 14 days immediately preceding the Election Day. A *Report of Late Contribution* (B-5) is due 2 days after the receipt of any “late contribution”.

March 29, 2027	All primary election Candidates with committees as of March 22, 2027 – Due Date for the 2 nd Primary Election <i>Campaign Statement</i> NADC Form B-1 (for the period ending March 22, 2027).
April 5, 2027	Last day of the late contribution period for the primary election. Last day of period for filing Statements of Organization within 2 days.
April 6, 2027	CITY OF LINCOLN PRIMARY ELECTION DAY

IMPORTANT DATES – 2027 LINCOLN ELECTION CANDIDATES (*continued*)

NOTE – Candidates who advance to the general election do not file a Post Primary Election Campaign Statement or a 1st General Election *Campaign Statement*.

April 20, 2027	Start of the late contribution period for the general election. See March 23, 2027 notation.
April 26, 2027	All general election Candidates with committees as of April 19, 2027 – Due date for the 2 nd General Election <i>Campaign Statement</i> NADC Form B-1 (for the period ending April 19, 2027).
May 3, 2027	Last day of the late contribution window for the general election. Last day of the period for filing Statements of Organization within 2 days.
May 4, 2027	CITY OF LINCOLN GENERAL ELECTION DAY
May 17, 2027	Candidates <u>not</u> on the general ballot with committees as of May 11, 2027 – Due Date for the Post Primary Election <i>Campaign Statement</i> NADC Form B-1 (for the period ending May 11, 2027).
June 8, 2027	End of the <u>general election period</u>
June 14, 2027	All general election Candidates with committees as of June 8, 2027– Due Date for the Post General Election <i>Campaign Statement</i> NADC Form B-1 (for the period ending June 8, 2027).
January 31, 2028	All Lincoln election Candidates with existing committees as of December 31, 2027, Filing Date for the Postelection Close-Out <i>Campaign Statement</i> NADC Form B-1 (for the period ending December 31, 2027).

NOTE – **Any candidates** who were not elected are encouraged to dissolve their candidate committees as soon as possible after the general election.

2026 Annual and Postelection Close-Out Campaign Statements

Statement	Due Date	Reporting Period
Annual	February 1, 2027	Day after last filing or January 1 st through December 31 st 2026

NOTE: If you were involved in the 2026 General Election, the Annual Campaign Statement is not required.
-Committees that were only involved in the Primary Election should file a Postelection Close-Out Campaign Statement covering a reporting period of June 17, 2026 through December 31, 2026.
-Committees that were only involved in the Monthly Ballot Petition Initiative process (did not qualify for the General Election) should file a Postelection Close-Out covering a period of July 28, 2026 through December 31, 2026.

2027 City of Lincoln Primary Election – April 6, 2027

Statement	Due Date	Reporting Period
1st Primary	March 8, 2027	Inception or January 1 through March 2, 2027
2nd Primary	March 29, 2027	March 3 through March 22, 2027
*Post Primary	May 17, 2027	March 23 through May 11, 2027

***NOTE:** If you advance to the General Election, your candidate committee should not file a Post Primary Statement. PAC's and Political Parties involved in both elections also would not file a Post Primary Statement.

Lincoln Primary Election Late Period (for certain transactions of \$1,000 or more)

Report	Due Date	Applicable Period
Late Contribution (Form B-5)	Within 2 days	March 23 through April 5, 2027
*Late Independent Expenditure (B-11)	Within 2 days	March 23 through April 5, 2027

***NOTE:** The Report of Late Independent Expenditure is only required for PACs, Separate Segregated Political Funds and Independent Committees.

2027 City of Lincoln General Election – May 4, 2027

Statement	Due Date	Reporting Period
1st General	NOT REQUIRED	
2nd General	April 26, 2027	March 23 through April 19, 2027
Post General	June 14, 2027	April 20 through June 8, 2027

Lincoln General Election Late Period (for certain transactions of \$1,000 or more)

Report	Due Date	Applicable Period
Late Contribution (Form B-5)	Within 2 days	April 20 through May 3, 2027
*Late Independent Expenditure (B-11)	Within 2 days	April 20 through May 3, 2027

***NOTE:** The Report of Late Independent Expenditure is only required for PACs, Separate Segregated Political Funds and Independent Committees.

2027 Annual and Postelection Close-Out Campaign Statements

Statement	Due Date	Reporting Period
Annual	January 31, 2028	Day after last filing or January 1 st through December 31 st 2027

NOTE: Committees that were involved in the 2027 Elections should file a Postelection Close-Out Campaign Statement covering a reporting period beginning on The day after their last filing through December 31, 2027.