

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)					
EXPENDITURES	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	291,000	0	0	0	291,000
FY2027-2028	200,000	0	0	0	200,000
FY2028-2029	200,000	0	0	0	200,000
REVENUE	GENERAL	CASH	FEDERAL	REVOLVING	TOTAL
FY2025-2026	0	0	0	0	0
FY2026-2027	0	0	0	0	0
FY2027-2028	0	0	0	0	0
FY2028-2029	0	0	0	0	0

Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.

LB 969 requires the Auditor of Public Accounts to create, maintain, and publicly host a comprehensive online database containing detailed financial information for all counties and municipalities statewide. The database will compile key data, to include revenue sources, expenditures, and full balance sheets detailing assets and liabilities, and to be drawn from the most recent audit reports already filed with the Auditor. It is to be made accessible for public inspection on the Auditor's website, with an implementation date no later than January 1, 2027.

The local fiscal impact to counties and municipalities will vary, depending on current staffing and their ability to handle any increase in workload with existing resources. Some report that there could be increased cost for additional CPA work during the first year, after which the fiscal impact would be minimal.

The Auditor of Public Accounts (APA) reports that it would develop and maintain a database from filings of more than 620 counties, cities, and villages. The database would include ten (10) years of historical data and would involve multiple datapoints. While counties and municipalities are currently required to file an annual audit or budget that the APA makes available on its website, the APA explains that it is not currently staffed to be a significant data collection agency.

The Auditor of Public Accounts explains that LB 969 will require them to develop and maintain a database from the filings of more than 620 counties and municipalities. This database would include ten (10) years of historical data, consisting of multiple data points, for each year beginning with 2016. While the APA is tasked with ensuring such counties and municipalities file an annual audit or budget that are all currently available on its website, the APA is not currently staffed to develop and maintain an additional database of this extent. The APA reports that significant resources would be required to prescribe the report form and develop and maintain a database on its website. Personnel would be tasked with ensuring this is set up correctly as well as reviewed and updated by a Manager. In addition to the staffing costs, there would be additional costs for data maintenance, storage, and backup procedures.

	FY26 Positions	FY26 Expenses	FY27 Positions	FY27 Expenses
Auditor	2	\$120,000	1	\$100,000
Audit manager	1	100,000	0.5	50,000
Benefits		66,000		45,000
Operating		5,000		5,000
TOTAL		\$291,000		\$200,000

There is no basis to disagree that additional resources would be required for the APA to develop, maintain, and oversee an extensive new database.

Please complete ALL (5) blanks in the first three lines.

2026

LB⁽¹⁾ 969

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Auditor of Public Accounts

Prepared by: ⁽³⁾ Craig Kubicek Date Prepared: ⁽⁴⁾ 1/14/2026 Phone: ⁽⁵⁾ 402-326-3063

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2026-27</u>		<u>FY 2027-28</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	\$291,000		\$200,000	
CASH FUNDS	\$0		\$0	
FEDERAL FUNDS	\$0		\$0	
OTHER FUNDS	\$0		\$0	
TOTAL FUNDS	\$291,000		\$200,000	

Explanation of Estimate:

LB969 would require the APA to develop and maintain an ongoing database from filings of the 620 plus counties and municipalities. It would also require the APA to develop and maintain the database to include 10 years of historical data from filings of the 620 plus counties and municipalities. Each of these filings would have multiple data points for each year as established in the bill. While the APA is tasked with ensuring such counties and municipalities file an annual audit or budget that are all currently available on our website, the APA is not currently staffed to be a significant data collection agency.

This would require significant resources to prescribe the report form and to develop and maintain a database on our website. The APA would have to task personnel to ensure this is set up correctly as well as reviewed and updated by a Manager. In addition to staff time, there would be additional costs for data maintenance, storage, and backup procedures.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2026-27</u>	<u>2027-28</u>
	<u>26-27</u>	<u>27-28</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Auditor	2	1	\$120,000	\$100,000
Audit Manager	1	.5	\$100,000	\$50,000
Benefits.....			\$66,000	\$45,000
Operating.....			\$5,000	\$5,000
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....			\$291,000	\$200,000

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 969 AM: AGENCY/POLT. SUB: Nebraska Auditor of Public Accounts
REVIEWED BY: Ann Linneman DATE: 1-15-2026 PHONE: (402) 471-4180
COMMENTS: The Nebraska Auditor of Public Accounts' assessment of fiscal impact seems reasonable given the assumptions used.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 969 AM: AGENCY/POLT. SUB: Nebraska Association of County Officials
REVIEWED BY: Ann Linneman DATE: 1-15-2026 PHONE: (402) 471-4180
COMMENTS: The Nebraska Association of County Officials' assessment of fiscal impact seems reasonable given the assumptions used.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 969 AM: AGENCY/POLT. SUB: Lancaster County
REVIEWED BY: Ann Linneman DATE: 1-20-2026 PHONE: (402) 471-4180
COMMENTS: Lancaster County's assessment of fiscal impact seems reasonable given the assumptions used.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 969 AM: AGENCY/POLT. SUB: City of Lincoln
REVIEWED BY: Ann Linneman DATE: 2-13-2026 PHONE: (402) 471-4180
COMMENTS: The City of Lincoln's assessment of fiscal impact seems reasonable given the assumptions used.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 969 AM: AGENCY/POLT. SUB: City of Norfolk
REVIEWED BY: Ann Linneman DATE: 2-12-2026 PHONE: (402) 471-4180
COMMENTS: The City of Norfolk's assessment of fiscal impact seems reasonable given the assumptions used.

Please complete ALL (5) blanks in the first three lines.

2026

LB⁽¹⁾ 969

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Lancaster County, Nebraska

Prepared by: ⁽³⁾ Dennis Meyer

Date Prepared: 1/14/2026
⁽⁴⁾

Phone: ⁽⁵⁾ 402-441-6869

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2026-27</u>		<u>FY 2027-28</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	_____	_____	_____	_____

Explanation of Estimate:

LB969 is expected to have minimal fiscal impact on Lancaster County. The bill primarily places responsibilities on the Auditor of Public Accounts and relies on financial information the County already produces and submits. Any additional administrative workload is expected to be minor and manageable within existing staffing and budget levels.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2026-27 EXPENDITURES</u>	<u>2027-28 EXPENDITURES</u>
	<u>26-27</u>	<u>27-28</u>		
Benefits.....	_____	_____	_____	_____
... Operating.....	_____	_____	_____	_____
.... Travel.....	_____	_____	_____	_____
. Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
. Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

Please complete ALL (5) blanks in the first three lines.

2026

LB⁽¹⁾ 969

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ City of Lincoln

Prepared by: ⁽³⁾ Anthony Leetch Date Prepared: ⁽⁴⁾ 2/13/26 Phone: ⁽⁵⁾ (402) 441-8303

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2026-27</u>		<u>FY 2027-28</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

The fiscal impact from LB969 would be minimal. This information is already included in the Annual Comprehensive Financial Report (ACFR). Audits dating back to 2016 are also available.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2026-27</u>	<u>2027-28</u>
	<u>26-27</u>	<u>27-28</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

Please complete ALL (5) blanks in the first three lines.

2026

LB⁽¹⁾ 969

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Association of County Officials (NACO)

Prepared by: ⁽³⁾ Elaine Menzel Date Prepared: ⁽⁴⁾ 1/13/2026 Phone: ⁽⁵⁾ 402.434.5660

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2026-27</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	=====	=====	=====	=====

Explanation of Estimate:

LB969 would provide for the Auditor to develop, maintain and make available a database of financial information to be available on its website. Counties would be required to provide the Auditor information to maintain the database beginning in 2016 or 10 years of information.

Records retention provisions are five years; therefore, many counties may not readily have the information. The financial impact to counties would be in the form of additional workload requirements or increased cost for additional CPA work. After the first year of submission of information due to obtaining the historical data, the fiscal impact would be minimal.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2026-27</u>	<u>2027-28</u>
	<u>26-27</u>	<u>27-28</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

Please complete ALL (5) blanks in the first three lines.

2026

LB⁽¹⁾ 969

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

City of Norfolk

Prepared by: ⁽³⁾ Randy Gates

Date Prepared: 2/11/2026
⁽⁴⁾

Phone: ⁽⁵⁾ (402)844-2011

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	655		60	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	655		60	

Explanation of Estimate:

The fiscal impact of this bill will depend on how it is implemented by the Auditor of Public Accounts (APA). The APA already has audited financial statements and use to maintain a database of financial information for public entities. Since 2012, the APA has simply put a PDF of the audited financial statements on the APA website. If the APA develops the database from the information they already have, there should be no fiscal impact to cities. If however, the APA requires cities to provide a breakdown of this information in a certain format; there will be some costs, the amount of which will depend on the detail required, particularly for the first year when information will need compiled for the last 10 years.

For purposes of this estimate, I assumed 10 hours for an accountant to prepare the required information in the year of implementation and 1 hour for a senior accountant to review. For subsequent years I assumed 1 hour for an account to prepare the information.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27	2027-28
	26-27	27-28	EXPENDITURES	EXPENDITURES
Accountant			400	40
Senior Accountant			55	
Benefits.....			200	20
...				
Operating.....				
....				
Travel.....				
.				
Capital				
outlay.....				
Aid.....				
.				
Capital				

improvements.....
TOTAL.....

655

60
