

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 969**

Introduced by Hallstrom, 1; Dover, 19.

Read first time January 12, 2026

Committee: Government, Military and Veterans Affairs

- 1 A BILL FOR AN ACT relating to political subdivisions; to provide for the
- 2 establishment of a database of financial information from all
- 3 counties and municipalities in the state.
- 4 Be it enacted by the people of the State of Nebraska,

1       **Section 1.**    (1) The Auditor of Public Accounts shall develop,  
2 maintain, and make available for public inspection on its website a  
3 database of financial information from all counties in the state. The  
4 information required shall include, but not be limited to, revenue  
5 sources, expenditures, and a balance sheet that contains all assets and  
6 liabilities for each county from the most recent audit reports filed with  
7 the Auditor of Public Accounts pursuant to section 23-1608. The Auditor  
8 of Public Accounts shall designate an implementation date for such  
9 database which date is on or before January 1, 2027.

10       (2)(a) Counties shall provide to the Auditor of Public Accounts such  
11 information as is necessary to develop and maintain the database.  
12 Counties shall provide updated information to the Auditor of Public  
13 Accounts on an annual basis, and the Auditor of Public Accounts shall  
14 update the database no later than thirty days after receiving any such  
15 information.

16       (b) Counties shall provide historical financial information  
17 beginning with calendar year 2016 to the Auditor of Public Accounts. Such  
18 information shall be collected and added to the database if available as  
19 soon as practicable.

20       (3) Nothing in this section requires the disclosure of information  
21 which is considered confidential under state or federal law or is not a  
22 public record under section 84-712.05.

23       **Sec. 2.** (1) The Auditor of Public Accounts shall develop, maintain,  
24 and make available for public inspection on its website a database of  
25 financial information from all cities of the metropolitan class in the  
26 state. The information required shall include, but not be limited to,  
27 revenue sources, expenditures, and a balance sheet that contains all  
28 assets and liabilities for each city of the metropolitan class's most  
29 recent municipal audit. The Auditor of Public Accounts shall designate an  
30 implementation date for such database which date is on or before January  
31 1, 2027.

1       (2)(a) Cities of the metropolitan class shall provide to the Auditor  
2 of Public Accounts such information as is necessary to develop and  
3 maintain the database. Cities of the metropolitan class shall provide  
4 updated information to the Auditor of Public Accounts on an annual basis,  
5 and the Auditor of Public Accounts shall update the database no later  
6 than thirty days after receiving any such information.

7       (b) Cities of the metropolitan class shall provide historical  
8 financial information beginning with calendar year 2016 to the Auditor of  
9 Public Accounts. Such information shall be collected and added to the  
10 database if available as soon as practicable.

11       (3) Nothing in this section requires the disclosure of information  
12 which is considered confidential under state or federal law or is not a  
13 public record under section 84-712.05.

14       **Sec. 3.** (1) The Auditor of Public Accounts shall develop, maintain,  
15 and make available for public inspection on its website a database of  
16 financial information from all cities of the primary class in the state.  
17 The information required shall include, but not be limited to, revenue  
18 sources, expenditures, and a balance sheet that contains all assets and  
19 liabilities for each city of the primary class's most recent municipal  
20 audit. The Auditor of Public Accounts shall designate an implementation  
21 date for such database which date is on or before January 1, 2027.

22       (2)(a) Cities of the primary class shall provide to the Auditor of  
23 Public Accounts such information as is necessary to develop and maintain  
24 the database. Cities of the primary class shall provide updated  
25 information to the Auditor of Public Accounts on an annual basis, and the  
26 Auditor of Public Accounts shall update the database no later than thirty  
27 days after receiving any such information.

28       (b) Cities of the primary class shall provide historical financial  
29 information beginning with calendar year 2016 to the Auditor of Public  
30 Accounts. Such information shall be collected and added to the database  
31 if available as soon as practicable.

1       (3) Nothing in this section requires the disclosure of information  
2 which is considered confidential under state or federal law or is not a  
3 public record under section 84-712.05.

4       **Sec. 4.** (1) The Auditor of Public Accounts shall develop, maintain,  
5 and make available for public inspection on its website a database of  
6 financial information from all cities of the first class in the state.  
7 The information required shall include, but not be limited to, revenue  
8 sources, expenditures, and a balance sheet that contains all assets and  
9 liabilities for each city of the first class from the most recent audit  
10 reports filed with the Auditor of Public Accounts pursuant to section  
11 19-2905. The Auditor of Public Accounts shall designate an implementation  
12 date for such database which date is on or before January 1, 2027.

13       (2)(a) Cities of the first class shall provide to the Auditor of  
14 Public Accounts such information as is necessary to develop and maintain  
15 the database. Cities of the first class shall provide updated information  
16 to the Auditor of Public Accounts on an annual basis, and the Auditor of  
17 Public Accounts shall update the database no later than thirty days after  
18 receiving any such information.

19       (b) Cities of the first class shall provide historical financial  
20 information beginning with calendar year 2016 to the Auditor of Public  
21 Accounts. Such information shall be collected and added to the database  
22 if available as soon as practicable.

23       (3) Nothing in this section requires the disclosure of information  
24 which is considered confidential under state or federal law or is not a  
25 public record under section 84-712.05.

26       **Sec. 5.** (1) The Auditor of Public Accounts shall develop, maintain,  
27 and make available for public inspection on its website a database of  
28 financial information from all cities of the second class and villages in  
29 the state. The information required shall include, but not be limited to,  
30 revenue sources, expenditures, and a balance sheet that contains all  
31 assets and liabilities for each city of the second class and village from

1 the most recent audit reports filed with the Auditor of Public Accounts  
2 pursuant to section 19-2905. The Auditor of Public Accounts shall  
3 designate an implementation date for such database which date is on or  
4 before January 1, 2027.

5 (2)(a) Cities of the second class and villages shall provide to the  
6 Auditor of Public Accounts such information as is necessary to develop  
7 and maintain the database. Cities of the second class and villages shall  
8 provide updated information to the Auditor of Public Accounts on an  
9 annual basis, and the Auditor of Public Accounts shall update the  
10 database no later than thirty days after receiving any such information.

11 (b) Cities of the second class and villages shall provide historical  
12 financial information beginning with calendar year 2016 to the Auditor of  
13 Public Accounts. Such information shall be collected and added to the  
14 database if available as soon as practicable.

15 (3) Nothing in this section requires the disclosure of information  
16 which is considered confidential under state or federal law or is not a  
17 public record under section 84-712.05.