

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Update Fiscal Note for 2026 Session

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	0	0	0	0	0
FY2027-2028	0	0	0	0	0
FY2028-2029	0	0	0	0	0

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 518 addresses parole policies and reporting requirements related to individuals incarcerated under the Nebraska Department of Correctional Services (NDCS).

No fiscal impact.

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

2026

LB⁽¹⁾ LB 518

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Nebraska Board of Parole

Prepared by: ⁽³⁾ Dr. Janee Pannkuk

Date Prepared: ⁽⁴⁾ 1/6/2026

Phone: ⁽⁵⁾ 402-479-5731

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$0	\$0	\$0	\$0
CASH FUNDS	\$0	\$0	\$0	\$0
FEDERAL FUNDS	\$0	\$0	\$0	\$0
OTHER FUNDS	\$0	\$0	\$0	\$0
TOTAL FUNDS	\$0	\$0	\$0	\$0

Explanation of Estimate:

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27	2027-28
	26-27	27-28	EXPENDITURES	EXPENDITURES
Benefits.....	\$0	\$0	\$0	\$0
Operating.....	\$0	\$0	\$0	\$0
Travel.....	\$0	\$0	\$0	\$0
Capital outlay.....	\$0	\$0	\$0	\$0
Aid.....	\$0	\$0	\$0	\$0
Capital improvements.....	\$0	\$0	\$0	\$0
TOTAL.....	\$0	\$0	\$0	\$0

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

2026

LB⁽¹⁾ 518

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Crime Commission

Prepared by: ⁽³⁾ Bryan Tuma Date Prepared: ⁽⁴⁾ January 6, 2026 Phone: ⁽⁵⁾ 531-893-0405

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

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

Explanation of Estimate:

NO FISCAL IMPACT

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

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

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

2026

LB⁽¹⁾ 518

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Nebraska Department of Correctional Services

Prepared by: ⁽³⁾ Lisa Stanton

Date Prepared: ⁽⁴⁾ 11/19/2025

Phone: ⁽⁵⁾ (402)479-5702

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:

NDCS estimates no fiscal impact as a result of LB518.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 518	AM:	AGENCY/POLT. SUB: Board of Parole	
REVIEWED BY:	Jennifer Alcazar	DATE: 01/07/2026	PHONE: (402) 471-4169
COMMENTS: No basis to dispute the Board of Parole's estimate of no fiscal impact as a result of LB 518.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 518	AM:	AGENCY/POLT. SUB: Crime Commission	
REVIEWED BY:	Jennifer Alcazar	DATE: 01/07/2026	PHONE: (402) 471-4169
COMMENTS: No basis to dispute the Crime Commission's estimate of no fiscal impact as a result of LB 518.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB:518	AM:	AGENCY/POLT. SUB: Nebraska Department of Correctional Services	
REVIEWED BY:	Jennifer Alcazar	DATE: 12/11/2025	PHONE: (402) 471-4169
COMMENTS: Concur with the Department of Correctional Services' estimate of no fiscal impact as a result of LB 518.			