

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.

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 |

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

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

Explanation of Estimate:

NO FISCAL IMPACT

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..... | | | | |

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

| | FY 2026-27 | | FY 2026-27 | |
|---------------|--------------|---------|--------------|---------|
| | EXPENDITURES | REVENUE | EXPENDITURES | REVENUE |
| 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. | | | |

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| 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. | | | |

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| 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. | | | |