

PREPARED BY: Kenneth Boggs  
DATE PREPARED: March 17, 2025  
PHONE: 471-0050

LB 276

Revision: 00

# FISCAL NOTE

## LEGISLATIVE FISCAL ANALYST ESTIMATE

### ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)

	FY 2025-26		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

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

LB276, known as the Municipal Police Oversight Act, creates independent oversight boards in cities with more than five thousand inhabitants to investigate potential police misconduct, prohibits no-knock warrants, and requires prosecutors to maintain and publicly post Brady/Giglio lists of officers who have compromised credibility.

It mandates that each board be comprised of seven community members with no law enforcement ties, empowered to subpoena witnesses and review department records. The boards, supported by a dedicated budget and independent investigative staff, can issue public findings and recommendations, to which the police department must formally respond.

LB276 also mandates permanent retention of misconduct records, prohibiting any collective-bargaining agreement provision that undercuts oversight board authority.

The Supreme Court has stated that LB 276 will have a minimal fiscal impact and will not require any additional resources.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 276	AM:	AGENCY/POLT. SUB: Supreme Court	
REVIEWED BY:	Jacob Leaver	DATE: 3/14/2025	PHONE: (402) 471-4173
COMMENTS: Concur with the Supreme Court's estimate of minimal fiscal impact as a result of LB 276.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 276	AM:	AGENCY/POLT. SUB: Crime Commission	
REVIEWED BY:	Jacob Leaver	DATE: 1/22/2025	PHONE: (402) 471-4173
COMMENTS: Concur with the Crime Commission's estimate of no fiscal impact as a result of LB 276.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 276 Revised	AM:	AGENCY/POLT. SUB: Lincoln Police Department	
REVIEWED BY:	Jacob Leaver	DATE: 2/5/2025	PHONE: (402) 471-4173
COMMENTS: Disagree with the Lincoln Police Department's estimated fiscal impact as a result of LB 276. The amount shown may be overstated. <u>Technical Note:</u> The General Funds reflected on the fiscal note are not State General Funds.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 276	AM:	AGENCY/POLT. SUB: Nebraska Association of County Officials	
REVIEWED BY:	Jacob Leaver	DATE: 3/4/2025	PHONE: (402) 471-4173
COMMENTS: Concur with the Nebraska Association of County Officials' estimate of no fiscal impact as a result of LB 276.			

State Agency OR Political Subdivision Name: <sup>(2)</sup> Crime Commission

Prepared by: <sup>(3)</sup> Bryan Tuma

Date Prepared: <sup>(4)</sup> January 17, 2025

Phone: <sup>(5)</sup> 531-893-0405

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2025-26		FY 2026-27	
	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		2025-26	2026-27
	25-26	26-27	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

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

2025

LB<sup>(1)</sup> 276

FISCAL NOTE

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Association of County Officials

Prepared by: <sup>(3)</sup> Elaine Menzel Date Prepared: <sup>(4)</sup> 1/16 /2025 Phone: <sup>(5)</sup> 402.434.5660

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</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:

LB276 would require each county attorney to maintain a *Brady* and *Giglio* list which would need to identify law enforcement officers who, due to misconduct or otherwise, have impaired their own credibility such that disclosure to the defendant is required under the *Brady v. Maryland*, 373 U.S. 83 (1963) and *Giglio v. United States*, 405 U. S. 150 (1972) and subsequent cases of the Supreme Court of the United States and the Supreme Court of Nebraska. The List must contain a description of the reason disclosure is required. The list would be a public document and county attorneys would post the list on their websites.

Costs for maintenance are anticipated to be minimal for the maintenance of the list on the website.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Benefits.....	_____	_____	_____	_____
Operating.....	_____	_____	_____	_____
Travel.....	_____	_____	_____	_____
Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____

State Agency OR Political Subdivision Name: <sup>(2)</sup> 05 Supreme Court

Prepared by: <sup>(3)</sup> Eric Asboe

Date Prepared: <sup>(4)</sup> 3/13/2025

Phone: <sup>(5)</sup> 402-326-9215

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2025-26		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

Minimal fiscal impact to provide judicial education. No additional resources required.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2025-26	2026-27
	25-26	26-27	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

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

**2025**

**LB<sup>(1)</sup> 276 Revised**

**FISCAL NOTE**

State Agency OR Political Subdivision Name: <sup>(2)</sup> Lincoln Police Department

Prepared by: <sup>(3)</sup> Captain Todd Kocian #940 Date Prepared: <sup>(4)</sup> 01-31-2025 Phone: <sup>(5)</sup> 402-441-1871

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

	<b><u>FY 2025-26</u></b>		<b><u>FY 2026-27</u></b>	
	<b><u>EXPENDITURES</u></b>	<b><u>REVENUE</u></b>	<b><u>EXPENDITURES</u></b>	<b><u>REVENUE</u></b>
GENERAL FUNDS	<u>\$400,000</u>	<u></u>	<u>\$400,000</u>	<u></u>
CASH FUNDS	<u></u>	<u></u>	<u></u>	<u></u>
FEDERAL FUNDS	<u></u>	<u></u>	<u></u>	<u></u>
OTHER FUNDS	<u></u>	<u></u>	<u></u>	<u></u>
TOTAL FUNDS	<u></u>	<u></u>	<u></u>	<u></u>

Explanation of Estimate:

Projection of estimated fiscal impact of LB 276 on the City of Lincoln:

Board Investigators: 2 investigators, one manager and one support staff plus benefits = \$336,000

Training, supplies, office space, and other operating costs: \$64,000

Per LB 276 in Section 9 the board may request and receive from the police department any assistance and information the oversight board deems necessary and depending on the frequency of such assistance could have a substantial financial impact on LPD but there is no way to accurately predict that particular cost.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<b><u>POSITION TITLE</u></b>	<b><u>NUMBER OF POSITIONS</u></b>		<b><u>2025-26</u></b>	<b><u>2026-27</u></b>
	<b><u>25-26</u></b>	<b><u>26-27</u></b>	<b><u>EXPENDITURES</u></b>	<b><u>EXPENDITURES</u></b>
	<u></u>	<u></u>	<u></u>	<u></u>
	<u></u>	<u></u>	<u></u>	<u></u>
Benefits.....			<u></u>	<u></u>
Operating.....			<u></u>	<u></u>
Travel.....			<u></u>	<u></u>
Capital outlay.....			<u></u>	<u></u>
Aid.....			<u></u>	<u></u>
Capital improvements.....			<u></u>	<u></u>
TOTAL.....			<u></u>	<u></u>