PREPARED BY: Kenneth Boggs
DATE PREPARED: February 10, 2026
EMAIL: kboggs@leg.ne.gov

LB 784

Revision: 00

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	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 784 amends several statutes to update sheriff residency rules in counties that do not contain a metropolitan, primary, or first-class city and to revise law enforcement continuing education requirements.

In those counties, a sheriff is not required to be a resident when filing for election and must live in the county or an adjoining county while in office. The bill also sets a minimum of 24 hours of continuing education each calendar year, includes required training topics, and establishes a three-year cycle for certain topics.

There is no fiscal impact.

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

2026

LB(1) 784

FISCAL NOTE

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

Prepared by: (3) Bryan Tuma Date Prepared: (4) January 8, 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 26-27	NUMBER OF POSITIONS 27-28	2026-27 EXPENDITURES	2027-28 EXPENDITURES
Benefits				
Operating				
Travel				
Capital outlay				
Aid				
Capital improvements				
TOTAL				

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 784	AM:	AGENCY/POLT. SUB: Crime Commission	
REVIEWED BY: Jennifer Alcazar		DATE: 1/9/2026	PHONE: (402) 471-4169
COMMENTS: Concur with the Crime Commission's estimate of no fiscal impact as a result of LB 784.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 784	AM:	AGENCY/POLT. SUB: Nebraska State Patrol	
REVIEWED BY: Jennifer Alcazar		DATE: 1/22/2026	PHONE: (402) 471-4169
COMMENTS: Concur with the Nebraska State Patrol's estimate of no fiscal impact as a result of LB 784.			

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

2026

LB(1) 784

FISCAL NOTE

State Agency OR Political Subdivision Name: (2) Nebraska State Patrol

Prepared by: (3) Carol Aversman **Date Prepared:** (4) 01/11/2026 **Phone:** (5) 402-471-4545

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