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February 26, 2026  
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**LB 1216**

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 1216 would require the Nebraska Department of Correctional Services (NDCS) to provide educational services and programming to committed individuals under age 21 who have not earned a high school diploma or high school equivalency diploma, including required special education services. The bill also requires the programming to be substantially similar to NDE minimum standards, sets a minimum curriculum, allows delivery through NDCS or partner institutions, and authorizes the State Board of Education to adopt rules to carry out these requirements.

There is no fiscal impact.

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

**2026**

**LB<sup>(1)</sup> 1216**

**FISCAL NOTE**

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

Nebraska Department of Correctional Services

Prepared by: <sup>(3)</sup> Lisa Stanton

Date Prepared: 01/23/2026  
<sup>(4)</sup>

Phone: <sup>(5)</sup> (402)479-5702

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

	<u>FY 2026-27</u>		<u>FY 2027-28</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 LB1216.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

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

**TOTAL**.....

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 1216                      AM:                      AGENCY/POLT. SUB: Education

REVIEWED BY:    Jennifer Alcazar                      DATE: 2/24/2026                      PHONE: (402) 471-4169

COMMENTS: Concur with the Department of Education's estimate of no fiscal impact as a result of LB 1216.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: 1216                      AM:                      AGENCY/POLT. SUB: Nebraska Department of Correctional Services

REVIEWED BY:    Jennifer Alcazar                      DATE: 1/28/2026                      PHONE: (402) 471-4169

COMMENTS: Concur with the Department of Correctional Services' estimate of no fiscal impact as a result of LB 1216.

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

2026

LB<sup>(1)</sup> 1216

FISCAL NOTE

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

Prepared by: <sup>(3)</sup> Lane Carr Date Prepared: <sup>(4)</sup> 2.23.26 Phone: <sup>(5)</sup> 402.419.3012

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:

LB1216 requires the Department of Corrections to provide educational services and educational programming to any person committed to the department under 21 years of age. Special education services are already guaranteed as part of the Free Appropriate Education (FAPE) provisions of the federal Individuals with Disabilities Education Act (IDEA). LB1216 allows the NDE to promulgate rules to carry out subsections of the bill.

There would be no fiscal impact for the NDE in the development of any rules, or in partnering further with Corrections for such purposes.

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.....	_____	_____	_____	_____