

PREPARED BY:
DATE PREPARED:
EMAIL:

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January 27, 2026
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LB 965

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.

LB965 expands Nebraska's sexual abuse laws by extending existing protections to cover probationers and problem-solving court participants and by creating new felony offenses for sexual abuse by a conservator, guardian, guardian ad litem, or a child welfare service provider. The bill also makes conforming updates across related statutes so these offenses are included in sex offender registration, victim rights/notification, and other cross-referenced definitions, and it updates incest to include sexual contact and adopted or foster child relationships.

There is no fiscal impact.

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska Department of Correctional Services

Prepared by: ⁽³⁾ Lisa Stanton

Date Prepared: ⁽⁴⁾ 01/13/2026

Phone: ⁽⁵⁾ (402)479-5702

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:

NDCS estimates no fiscal impact as a result of LB965.

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: 965	AM:	AGENCY/POLT. SUB: Supreme Court	
REVIEWED BY:	Jennifer Alcazar	DATE: 1/26/2026	PHONE: (402) 471-4169
COMMENTS: No basis to disagree with the Supreme Court's estimate of minimal fiscal impact as a result of LB 965.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 965	AM:	AGENCY/POLT. SUB: Lancaster County Clerk	
REVIEWED BY:	Jennifer Alcazar	DATE: 1/23/2026	PHONE: (402) 471-4169
COMMENTS: Concur with the Department of Health and Human Services' estimate of no fiscal impact as a result of LB 965.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 965	AM:	AGENCY/POLT. SUB: Nebraska Board of Parole	
REVIEWED BY:	Jennifer Alcazar	DATE: 1/23/2026	PHONE: (402) 471-4169
COMMENTS: No basis to disagree with the Nebraska Board of Parole's estimate of no fiscal impact as a result of LB 965.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 965 Services	AM:	AGENCY/POLT. SUB: Nebraska Department of Correctional	
REVIEWED BY:	Jennifer Alcazar	DATE: 1/22/2026	PHONE: (402) 471-4169
COMMENTS: Concur with the Nebraska Department of Correctional Services' estimate of no fiscal impact as a result of LB 965.			

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

State Agency or Political Subdivision Name:(2) Department of Health and Human Services

Prepared by: (3) John Meals

Date Prepared 1-23-2026

Phone: (5) 471-6719

FY 2026-2027**FY 2027-2028**

	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$0	\$0	\$0	\$0

Return by date specified 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate:

There is no fiscal impact to the Department of Health and Human Services.

MAJOR OBJECTS OF EXPENDITURE**PERSONAL SERVICES:**

POSITION TITLE	NUMBER OF POSITIONS		2026-2027	2027-2028
	26-27	27-28	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital Outlay.....				
Aid.....				
Capital Improvements.....				
TOTAL.....			\$0	\$0

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

2026

LB⁽¹⁾ LB 965

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska Board of Parole

Prepared by: ⁽³⁾ Dr. Janee Pannkuk

Date Prepared: 1/22/2026
⁽⁴⁾

Phone: ⁽⁵⁾ 402-479-5731

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
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
	<u>26-27</u>	<u>27-28</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
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⁾ 965

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ 05 Supreme Court

Prepared by: ⁽³⁾ Eric Asboe Date Prepared: ⁽⁴⁾ 1/24/2026 Phone: ⁽⁵⁾ 402-326-9215

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:

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

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.....				