

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
FY2026-2027	561,998	0	0	0	561,998
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 994 states that good-time reductions are deducted from an offender's minimum term (other than a mandatory minimum) to determine parole eligibility and from the maximum term to determine the mandatory discharge date.

The bill requires the Department of Correctional Services to recalculate parole eligibility dates for committed offenders incarcerated on or after July 1, 2011, in coordination with the Board of Parole, by April 15, 2027.

The bill also states that parole eligibility may not be denied solely due to administrative delay in recalculation and allows certain parolees to request a reduction in their parole term if their eligibility would have changed under the bill.

The Nebraska Department of Correctional Services (NDCS) states that implementing this change would require freezing sentence calculations as of July 1, 2011 for individuals not currently under LB 191 (Good Time Law 7), applying LB 191 prospectively to all current inmates and parolees for sentence calculations and good time credits, recalculating LB 191 credits for individuals under Good Time Laws 1, 4, and 6 for each month from July 2011 through the effective date and applying those credits to both the tentative release date and parole eligibility date, and reviewing current LB 191 cases to identify any parole eligibility credits missed before prior corrections.

NDCS states that this would require updates to multiple system screens and batch processes in the sentence calculation system, and estimates a cost of \$561,998 for development, testing, and contingencies.

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

2026

LB⁽¹⁾ 994

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska Department of Correctional Services

Prepared by: ⁽³⁾ Lisa Stanton

Date Prepared: 01/21/2026
⁽⁴⁾

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	\$561,998			
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$561,998			

Explanation of Estimate:

LB994 changes provisions of the Nebraska Treatment and Corrections Act relating to good time and parole eligibility. Without further clarification on exactly how 'inmates incarcerated on or after July 1, 2011' impacts those on other statutory good time laws, or why the July 1, 2011, date was included, we had to make a few assumptions.

1. July 1, 2011, is near the time LB191 was implemented, therefore most inmates before that were never eligible for LB191 (Good Time Law 7).
2. Nothing in statute said to "reverse" anything done for inmate's on other good time laws.
3. Based on our best interpretations, we will need to do several things:
 - a. For all inmates not currently on LB 191/Good Time Law 7, we will need to "freeze" their sentences as of July 1, 2011.
 - b. Moving forward, ALL current inmates and parolees will be considered to now be on LB 191/Good Time Law 7 for purposes of sentence calculation and good time credits.
 - c. Every inmate on Good Time Laws 1, 4, and 6 will have to have LB 191 credits calculated for each month from July 2011 (using misconducts from the 12 month period proceeding) to whenever this law takes effect. So at least 180 – 192 months depending on go live.
 - d. Any LB 191 credits assessed based on the above will need to go against TRD and PED.
 - e. For current LB191/Good Time Law 7 inmates, we will need to determine credits missed from PED from 7/2011 to last summer when we corrected PEDs.
 - f. This all requires changes to at least 3 major screens and 3+ batch processes to the sentence calculation system.

NDCS estimates the cost of the changes to be \$561,998. This includes development, testing hours and contingencies.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS <u>26-27</u>	2026-27 <u>EXPENDITURES</u>	2027-28 <u>EXPENDITURES</u>
Personal Services			
Benefits.....			
...			

Operating.....	\$561,998	
Travel.....		
Capital outlay.....		
Aid.....		
Capital improvements.....		
TOTAL.....	\$561,998	

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

2026

LB⁽¹⁾ LB 994

FISCAL NOTE

**State Agency OR Political Subdivision
Name:** ⁽²⁾

Nebraska Board of Parole

Prepared by: ⁽³⁾ Dr. Janee Pannuk

Date Prepared: ⁽⁴⁾ 1/21/2026

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 EXPENDITURES	2027-28 EXPENDITURES
	26-27	27-28			
Administrative Specialist					
Benefits	1	1		\$14,560	\$14,997
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		\$14,560	\$14,997