

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.

LB1039 amends §79-2704 to prohibit any school resource officer or security guard from subjecting any student to corporal punishment.

§79-295 clarifies that corporal punishment is the infliction of bodily pain as a penalty for disapproved behavior. The use of corporal punishment by a teacher may subject the teacher to discipline for unprofessional conduct.

NO FISCAL IMPACT.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1039	AM:	AGENCY/POLT. SUB: Nebraska Department of Education
REVIEWED BY: Kimberly Burns	DATE: 02/05/2026	PHONE: (402) 471-4171
COMMENTS: Concur with the Nebraska Department of Education's estimate of no fiscal impact from LB 1039.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1039	AM:	AGENCY/POLT. SUB: Lincoln Police Department
REVIEWED BY: Kimberly Burns	DATE: 02/05/2026	PHONE: (402) 471-4171
COMMENTS: The Lincoln Police Department's estimate of no fiscal impact from LB 1039 appears reasonable.		

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

2026

LB⁽¹⁾ 1039

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Education

Prepared by: Lane Carr
⁽³⁾

Date Prepared: 2.4.26
⁽⁴⁾

Phone: 402.419.3012
⁽⁵⁾

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

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

2026

LB⁽¹⁾ 1039

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Lincoln Police Department

Prepared by: ⁽³⁾ Captain Todd Kocian #940 Date Prepared: ⁽⁴⁾ 01-20-2026 Phone: ⁽⁵⁾ 402-441-1871

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:

At this time, I do not believe there would be a fiscal impact to the Lincoln Police Department.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

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