

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	749,385	0	0	749,385
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.

LB1141 creates a new program, the Nebraska Youth Pre-Apprentice Conservation Program, under §81-407, beginning January 1, 2027. This new program would be for unemployed Nebraska residents who are 16-20 years of age, and are on probation, supervision, or assigned to a diversion program. The program shall combine academic, environmental, and job skills training with personal growth opportunities for Nebraska’s “Opportunity Youth”. The participants although not considered state employees, will be paid the minimum wage or higher, during their time of program participation up to 6 weeks.

This bill directs the Nebraska Game and Parks Commission (NGPC) to administer the program, create the rules and regulations, manage the new Nebraska Youth Pre-Apprentice Conservation Program Fund, and consult with the Nebraska Department of Labor (NDOL) or other agencies. LB1141 directs a transfer of \$750,000 Cash Funds, as soon as possible after the bill becomes effective, from the Nebraska Department of Labor’s (NDOL’s) Workforce Development Program Cash Fund to the NGPC’s Nebraska Youth Pre-Apprentice Conservation Program Fund for program support. Finally, this bill directs the NGPC to electronically provide an annual report on this program, beginning on or before December 31, 2027, to the Nebraska Legislature’s Natural Resources Committee, the Appropriations Committee, and the Business and Labor Committee.

This bill would become effective three calendar months after the adjournment of the Legislature.

Expenditures:

The Nebraska Supreme Court has indicated a minimal fiscal impact for education of staff and collaboration with NGPC.

The NGPC is estimating the hiring of the following temporary workers: 112 youth workers (14 different work crews of 8), 14 crew leaders, and 1 program coordinator. The total PSL of these workers would be approximately \$506,227 Cash Funds, with \$38,726 Cash Funds for FICA. Additionally, the agency anticipates operating expenses of \$204,432 Cash Funds, which would include transportation, tools, protective clothing, noon meals, and other supplies/equipment as needed. The total expenditures are estimated to be \$749,385 Cash Funds. The NGPC has indicated that for program implementation they would require at a minimum, the authority, including PSL to match the estimates provided and at a maximum, the full fund transfer amount to provide contingency for underestimated or unforeseen costs. NGPC has noted they would hope to implement this program for the summer of 2027. NGPC requests the authority be made available in FY2026-27 with full carryover into FY2027-28 of any unexpended funds.

Revenues:

NGPC has noted the \$750,000 Cash Fund revenue transfer in FY2026-27, is a one-time transfer as the bill is written. For continuation of the program, a General Fund appropriation would be needed in FY2027-28 and beyond.

NDOL has indicated a revenue transfer out of (\$750,000) Cash Funds in FY2026-27.

The net change to the state’s cash fund revenue is zero.

The Nebraska Department of Health and Human Services (DHHS) has indicated no fiscal impact.

There is no basis to disagree with these agencies’ estimations of fiscal impact or lack of impact, given the assumptions used.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1141	AM:	AGENCY/POLT. SUB: Nebraska Game and Parks Commission
REVIEWED BY: Joe Massey	DATE: 1/29/2026	PHONE: (402) 471-4181
COMMENTS: No basis to disagree with the Nebraska Game and Parks Commission's assessment of fiscal impact from LB 1141.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 1141	AM:	AGENCY/POLT. SUB: : Department of Health of Human Services
REVIEWED BY: Joe Massey	DATE: 2/12/2026	PHONE: (402) 471-4181
COMMENTS: The Department of Health and Human Service's assessment of no net fiscal impact from LB1141 appears reasonable.		

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 2-12-2026

Phone: (5) 471-6719

	<u>FY 2026-2027</u>		<u>FY 2027-2028</u>	
	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 on 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⁾ 1141 Create the Nebraska Youth Pre-Apprentice Conservation Program

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Nebraska Game and Parks Commission

Prepared by: ⁽³⁾ Kay Mencil

Date Prepared: 1/22/2026 ⁽⁴⁾

Phone: ⁽⁵⁾ 402-471-5189

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS		750,000	749,385	22,500
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS		750,000	749,385	22,500

Explanation of Estimate:

The proposed legislation creates the Nebraska Youth Conservation Program under the authority of the Nebraska Game and Parks Commission. A new fund, Nebraska Youth Pre-Apprentice Conservation Program Fund, is created with a transfer of \$750,000 coming from the Workforce Development Program Cash Fund. A source of on-going funding once the transferred money is spent is not specifically identified. If the intent is for the program to be on-going, a General Fund appropriation will be necessary in the absence of additional transfers or the use of an alternative funding source. Since future funding is not specifically provided for, no estimates of revenue for FY 2027-28, short of minimal interest earnings (est 3% on total), is projected.

The purpose of the program is to employ Nebraska's opportunity youth (age 16-20) on projects which contribute to conserving or developing natural resources on land and water under the jurisdiction of the Game and Parks Commission. The Commission shall administer and maintain the program in collaboration with other appropriate state agencies. The program is to combine academic, environmental, and job skills training with personal growth opportunities for participants. The estimates provided will be based on an assumption that regardless of whether or not the Commission handles everything direct or other state agencies or an outside firm coordinates it; the expenditure needs will be similar.

If the Commission were to implement the program, we would potentially use the framework identified in a Legislative Report for the 2012 Nebraska Youth Conservation Program. In addition, the Commission would need to work collaboratively with the Department of Labor and the secondary school systems across the state to develop program protocols and coordinate working rules and conditions. This effort would affect the operational time frame. Work sites might include state parks, state recreation areas, historical parks, recreational trails and wildlife management areas. The program would be implemented in the summer season, when school is out, for approximately 6 weeks during the summer of 2027.

It is estimated that approximately 112 youth could participate in this program. Fourteen work crews of 8 each could be established around the state. Each crew would require a crew leader to coordinate and supervise daily crew activities. They would likely be hired at least one week in advance of the crew members themselves. An overall program coordinator would also be necessary to direct the establishment of the crews, line up work sites/details, coordinate selection process of crew members/leaders, collaborate with schools, train crew leaders and address logistical issues. They would be hired at least 10 weeks prior to the Crew Leader.

The bill indicates that participants (i.e. crew members) would be paid not less than minimum wage for a period of six weeks. For estimate purposes minimum wage is used for the crew members and equivalent/appropriate titled staff wages are used for the crew leaders (est at Park Supt I level = \$20.845) and Program Coordinator (est at Park Supt III level = 25.062). In addition to wages, the bill provides for meals to be covered. It is thought

that this would be the noon meal only and is estimated at \$15/each for all program members, including supervisors, for the 6-week work period only. The Minimum wage in Nebraska as of January 1, 2026, is \$15.00, estimating the January 1, 2027, minimum wage for 2027 is the current wage of \$15.00 time the cost-of-living increase (COLA for 2026 = 2.8%). Therefore, the projected wage would be \$15.42 per hour for the crew members.

Youth Conservation Program/ Position	# of Positions	Weeks	Total Hours @40/week	Pay/Hour	Total Cost
Program Coordinator					
Park Supt III/Temp	1	10	400	\$ 25.06	\$ 10,025
Crew Leader					
Park Supt I/Temp	14	7	3920	\$ 20.85	\$ 81,712
Crew Member					
Youth Participant	112	6	26880	\$ 15.42	\$ 414,490
Personal Service Total					
* Personal Services rates estimated at: minimum wage for participants, Program Coordinator similar to Park Superintendent III Crew Leader similar to Park Superintendent					\$ 506,227
Benefits - FICA (0.765 of wages)					\$ 38,726
Supplies & Equipment					
Rent Vans (Commercial Source)**	14	6		\$ 473.00	\$ 39,732
Fuel	14	6		\$ 200.00	\$ 16,800
Hand Tools per crew	14			\$ 2,000.00	\$ 28,000
Protective Clothing p/ crew Cap/boots/glove/shirt	112			\$ 450.00	\$ 50,400
Noon Meals	126	30		\$ 15.00	\$ 56,700
Consumables (bug spray/sunscreen)	14			\$ 200.00	\$ 2,800
Misc Admin Cell phone Computer					\$ 10,000
Supplies & Equipment Total					\$ 204,432
Estimated Total					\$ 749,385

**It should be noted that while TSB vehicle rental would likely be considerably less, they only have two 12-passenger vans available, so commercial rental rates are used.

Implementing a program of this nature and scope would take considerable coordination and time, implementation costs are projected for FY2027-28. The projected costs are also based on a maximum manageable basis which utilizes all the funds made available by the legislation.

Should this legislation proceed, we would request an A Bill that would provide at a minimum, the authority, including PSL to match the estimates provided and at a maximum, the full fund transfer amount to provide contingency for underestimated or unforeseen costs.

We would request that the authority be made available in FY2026-27 with full carryover, to include PSL, of any unexpended funds existing on June 30, 2027 into FY 2027-28 since the most likely implementation time frame will be the summer of 2027.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27 EXPENDITURES	2027-28 EXPENDITURES
	<u>26-27</u>	<u>27-28</u>		
Program Coordinator (park Supt III) Temp		1		10,025
Crew Leader (park Supt I) Temp		14		81,712
Crew Members (park worker) Temp		112		414,490
Benefits(Fica).....				38,726
Operating				204,432
....				
Travel				
.				
Capital outlay				
Aid				
.				
Capital improvements				
TOTAL				749,385

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2026

LB⁽¹⁾ 1141

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska Department of Labor

Prepared by: Rea Easton
⁽³⁾

Date Prepared: 02/13/2026
⁽⁴⁾

Phone: 402-416-6809
⁽⁵⁾

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	(750,000)	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	_____	(750,000)	_____	_____

Explanation of Estimate: LB1141 creates the Nebraska Youth Pre-Apprenticeship Conservation Program and a transfer of \$750,000 from the Workforce Development Program Cash Fund.

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.....	_____	_____	_____	_____

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2026

LB⁽¹⁾ 1141

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

05 Supreme Court

Prepared by: ⁽³⁾ Eric Asboe

Date Prepared: 2/17/2026
⁽⁴⁾

Phone: ⁽⁵⁾ 402-326-9215

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	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	_____	_____	_____	_____

Explanation of Estimate:

Probation youth will be able to participate in the Nebraska Youth Pre-Apprentice Conservation Program. Minimal fiscal impact to provide education for Probation staff and to collaborate with the Game and Parks Commission. No additional resources required.

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.....	_____	_____	_____	_____