

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)</b>				
	<b>FY 2025-26</b>		<b>FY 2026-27</b>	
	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
GENERAL FUNDS				
CASH FUNDS	\$300,361	\$600,000	\$212,883	\$600,000
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>\$300,361</b>	<b>\$600,000</b>	<b>\$212,883</b>	<b>\$600,000</b>

**Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.**

LB 178 requires mandatory server alcohol training under the Nebraska Liquor Control Act.

Under the bill, the Nebraska Liquor Control Commission (NLCC) may charge each person enrolling in the training program an enrollment fee as provided in the rules and regulations, but such fee shall not exceed \$30. All such fees shall be collected by the NLCC and credited to the NLCC Rule and Regulation Cash Fund.

The NLCC estimates revenues of \$600,000 annually credited to the NLCC Rule and Regulation Cash Fund. The NLCC also estimates expenditures from the NLCC Rule and Regulation Cash Fund connected to 1 FTE Training Specialist, 1 FTE Training Coordinator, and technology changes as a result of the bill. There is no basis to disagree with these estimates.

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

**2025**

**LB<sup>(1)</sup> 178**

**FISCAL NOTE**

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

Prepared by: <sup>(3)</sup> LeAnna Prange Date Prepared: <sup>(4)</sup> 1/30/25 Phone: <sup>(5)</sup> 471-4892

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

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CASH FUNDS	<u>300,361</u>	<u>600,000</u>	<u>212,883</u>	<u>600,000</u>
FEDERAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL FUNDS</b>	<b><u>300,361</u></b>	<b><u>600,000</u></b>	<b><u>212,883</u></b>	<b><u>600,000</u></b>

**Explanation of Estimate:**

Revenue for LB 178 is estimated at \$600,000 annually deposited into the Liquor Control Commission Rule and Regulation Cash Fund. With 6,000 liquor licenses x 10 average number of employees involved with the sale of alcohol equals 600,000 people mandated to take alcohol server training at a cost of \$10. The cost of alcohol server training is currently set at \$20. Half of that is retained by the Liquor Control Commission as revenue. The other half is retained by the third-party provider of the Training Course to maintain it. Revenue for each year is impossible to estimate due to employee turnover. Therefore, revenue was replicated for the second FY as a placeholder.

Expenditures consist of 2 FTE positions of \$209,361 responsible for processing mandatory alcohol server training for all persons engaged in the sale, service or mixture of alcoholic liquor in Nebraska . And one-time costs the first FY of \$91,000. LB 178 indicates expenses would be from the Liquor Control Commission Rule and Regulation Cash Fund.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Training Specialist	<u>1</u>	<u>1</u>	<u>47,840</u>	<u>49,275</u>
Training Coordinator	<u>1</u>	<u>1</u>	<u>54,080</u>	<u>55,703</u>
Benefits.....			<u>39,441</u>	<u>39,905</u>
Operating.....			<u>119,000</u>	<u>34,000</u>
Travel.....			<u>34,000</u>	<u>34,000</u>
Capital outlay.....			<u>6,000</u>	
Aid.....				
Capital improvements.....				
<b>TOTAL.....</b>			<b><u>300,361</u></b>	<b><u>212,883</u></b>

Two positions are needed to implement mandatory alcohol server training outlined in LB 178. One position would coordinate all in-person education as well as create all alcohol server educational

materials distributed to assist with education. The other position would process the anticipated heavy number of training certificates of individuals requesting and completing server/seller education courses and maintaining staff rosters of liquor license holders. And one time expenditure of \$85,000 for integration/upgrade for the Commission's software POSSE with a training provider. In addition, one-time estimate of \$6,000 for desks and cubicles for two FTE.