

**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	89,551	0	0	0	89,551
FY2027-2028	90,383	0	0	0	90,383
FY2028-2029	90,383	0	0	0	90,383
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 921 provides that a business with 25 or more employees must provide a state WARN notice to the Nebraska Department of Labor (NDOL) when the business permanently or temporarily shuts down or lays off 25 or more employees for a period exceeding 6 months. Under the federal WARN Act, businesses with 100 or more employees must submit a WARN notice to NDOL when the business experiences a shutdown affecting 50 or more employees during a 30-day period or when 500 or more employees or 33% of the workforce will permanently lose employment. The NDOL reports that it expects LB 921 to increase the number of state based WARN notices submitted to NDOL because more businesses would be subject to the notice requirement and because the threshold for triggering a WARN notice has been lowered from federal WARN standards. A higher volume of WARN notices is expected to increase the demand for rapid response services administered by NDOL. Providing these additional services will affect multiple divisions within NDOL and would require one additional Workforce Coordinator. Federal funds will not be sufficient to cover the additional work. The Fiscal Office has no basis to disagree with this assessment.

FY27: Salaries/PSL \$57,868 Benefits \$23,242 Operating \$8,441  
 FY28, FY29: Salaries/PSL \$59,604 Benefits \$23,939 Operating \$6,840

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

**2026**

**LB<sup>(1)</sup> 921**

**FISCAL NOTE**

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

Nebraska Department of Labor

Prepared by: Rea Easton  
<sup>(3)</sup>

Date Prepared: 01/21/2026  
<sup>(4)</sup>

Phone: 402-416-6809  
<sup>(5)</sup>

**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	89,551		90,383	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>89,551</b>		<b>90,383</b>	

**Explanation of Estimate:** LB 921 provides that a business with 25 or more employees must provide a state WARN notice to NDOL when the business permanently or temporarily shuts down or lays off 25 or more employees for a period exceeding 6 months. Under the federal WARN Act, businesses with 100 or more employees must submit a WARN notice to NDOL when the business experiences a shutdown affecting 50 or more employees during a 30-day period or when 500 or more employees or 33% of the workforce will permanently lose employment. NDOL expects LB 921 to increase the number of state based WARN notices submitted to NDOL because more businesses would be subject to the notice requirement and because the threshold for triggering a WARN notice has been lowered from federal WARN standards. A higher volume of WARN notices will correspondingly increase the demand for rapid response services administered by the Department of Labor. Providing these additional services will affect multiple divisions within the Department, the resulting fiscal impact on the agency is reflected in one additional Workforce Coordinator. Federal funds will not be sufficient to cover the additional work.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2026-27</u>	<u>2027-28</u>
	<u>26-27</u>	<u>27-28</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Workforce Coordinator	1.00	1.00	57,868	59,604
<b>Total Salaries</b>	1.00	1.00	57,868	59,604
<b>Benefit</b> .....			23,242	23,939
<b>Operating</b> .....				
...				
<b>Travel</b> .....			8,441	6,840
.				
<b>Capital outlay</b> .....				
<b>Aid</b> .....				
.				
<b>Capital improvements</b> .....				
<b>TOTAL</b> .....			89,551	90,383

