

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.

LB1140 would establish an earmark for five hundred thousand dollars within the existing appropriation for FY2026-27 for Vocational Rehabilitation Program under the Nebraska Department of Education (NDE).

The earmarked funds are limited in use for a multi-trade pre-apprenticeship pilot program serving young adults & preparing them for registered apprenticeships & entry-level construction employment within a city of the metropolitan class.

NO FISCAL IMPACT.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1140	AM:	AGENCY/POLT. SUB:	Nebraska Department of Education
REVIEWED BY: Kimberly Burns	DATE: 01/29/2026		PHONE: (402) 471-4171
COMMENTS: Concur with the Nebraska Department of Education's assessment of no new fiscal impact from LB 1140.			

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

2026

LB⁽¹⁾ 1140

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska Department of Education

Prepared by: ⁽³⁾ Bryce Wilson/Lindy Foley

Date Prepared: 1/28/26

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Phone: ⁽⁵⁾ 402-471-4320

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:

LB 1140 earmarks \$500,000 of existing Vocational Rehabilitation general fund appropriation to be used for a multi-trade preapprenticeship pilot program serving young adults and preparing them for registered apprenticeships and entry-level construction projects with a city of the metropolitan class.

No additional fiscal impact to NDE.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27 EXPENDITURES	2027-28 EXPENDITURES
	26-27	27-28		
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Benefits.....

Operating.....

Travel.....

Capital outlay.....

Aid.....

Capital improvements.....

TOTAL.....