

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: <b>1140</b> AM:                      AGENCY/POLT. SUB: <b>Nebraska Department of Education</b>
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.

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

Nebraska Department of Education

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Date Prepared: <sup>(4)</sup> 1/28/26

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