

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Updated for 2026 session.

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	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW
FY2027-2028	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW
FY2028-2029	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW
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 224 provides 12 weeks of paid maternity leave to State of Nebraska employees for the birth of a child. According to the Department of Administrative Services (DAS) State Personnel division, the State health plan’s third-party administrator estimates there are an average of 313 children born each plan year (to State employees on the health plan).

Using an average hourly wage of \$31.36, the fiscal impact is estimated to be \$4,712,127 assuming 313 employees would be paid at that hourly rate for twelve weeks.

The impact by fund type is shown in the table below as provided by the DAS State Personnel division. This allocation is based on an average for Salary expenditures over a five-year period (2020-2025), and represents the potential additional salary expense over current appropriations. These expenses would not be centralized, however; they would be incurred in the agency where the employee works. Since it would be difficult to accurately estimate the salary and PSL amounts and fund type specific to each agency, one option could be a mid-biennium adjustment request by agencies that are impacted.

Fund Type	Expenditures FY26-27	Expenditures FY27-28
General Fund	\$2,591,545	\$2,591,525
Cash Fund	\$1,083,789	\$1,083,789
Federal Fund	\$801,062	\$801,062
Revolving Fund	\$235,751	\$235,751
Total	\$4,712,127	\$4,712,127

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2026

LB⁽¹⁾ 224

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Department of Administrative Services (DAS) – State
Personnel - Enterprise

Prepared by: ⁽³⁾ Sean Davis Date Prepared: ⁽⁴⁾ 11/19/25 Phone: ⁽⁵⁾ 402-499-1072

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	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
REVOLVING FUNDS	_____	_____	_____	_____
TOTAL FUNDS	<u>See below</u>	<u>_____</u>	<u>See below</u>	<u>_____</u>

Explanation of Estimate:

LB 224 provides 12 weeks of paid maternity leave to State of Nebraska employees for the birth of a child. The State health plan's third-party administrator estimates there are an average of 313 children born each plan year.

The average hourly wage for State of Nebraska employee job classes is about \$31.364. 313 children each requiring 12 weeks of paid leave is 150,240 hours per year (12 weeks x 40 hours per week x 313 children = 150,240 hrs.). At an average cost per hour of \$31.364, the annual fiscal impact is estimated to be \$4,712,127.36 (150,240 hrs. x \$31.364 = \$4,712,127.36).

The table below summarizes the estimated impact by fund type for paid leave. The allocation by fund type is based on an average for Salary expenditures over a five-year period (2021-2025).

Fund Type	Expenditures – FY26-27	Expenditures – FY27-28
General Fund	\$2,591,525	\$2,591,525
Cash Fund	\$1,083,789	\$1,083,789
Federal Fund	\$801,062	\$801,062
Revolving Fund	\$235,751	\$235,751
Total	\$4,712,127	\$4,712,127

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>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Benefits.....	_____	_____	_____	_____
Operating.....			_____	_____
Travel.....			_____	_____
Capital outlay.....			_____	_____
Aid.....			_____	_____
Capital improvements.....			_____	_____
TOTAL.....			_____	_____

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 224	AM:	AGENCY/POLT. SUB: Department of Administrative Services (DAS) – State Personnel - Enterprise
REVIEWED BY: Ryan Yang	DATE: 12/16/2025	PHONE: (402) 471-4178
COMMENTS: The DAS assessment of fiscal impact from LB 224 appears reasonable.		