

PREPARED BY:
DATE PREPARED:
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February 13, 2026
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LB 1207

Revision: 00

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.

LB1207 would provide five paid days off for mental health annually for all full-time employees of a school district.

The bill includes the emergency clause.

FISCAL IMPACT:

Employee salaries are a factored in the Tax Equity & Educational Opportunities Support Act (TEEOSA) formula & there could be some additional expenses to have other employees brought in to cover for the paid leave. That amount can not be determined at this time.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: **1207** AM: AGENCY/POLT. SUB: **Department of Education**

REVIEWED BY: Kimberly Burns DATE: 02/11/2026 PHONE: (402) 471-4171

COMMENTS: No basis to dispute the Department of Education's estimate of indeterminant fiscal impact from LB 1207 without additional information.

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

2026

LB⁽¹⁾ 1207 _____

FISCAL NOTE

State Agency OR Political Subdivision Education
 Name: ⁽²⁾ _____

Prepared by: Lane Carr ⁽³⁾ Date Prepared: 2.10.26 ⁽⁴⁾ Phone: 402.419.3012 ⁽⁵⁾

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	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	_____	_____	_____	_____

Explanation of Estimate:

LB1207 requires each full-time employee to be allowed five days of mental health leave each school fiscal year. The cost associated with this leave cannot be determined at this time.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2026-27 EXPENDITURES</u>	<u>2027-28 EXPENDITURES</u>
	<u>26-27</u>	<u>27-28</u>		
Benefits.....	_____	_____	_____	_____
... Operating.....	_____	_____	_____	_____
.... Travel.....	_____	_____	_____	_____
. Capital outlay.....	_____	_____	_____	_____
Aid.....	_____	_____	_____	_____
. Capital improvements.....	_____	_____	_____	_____
TOTAL.....	_____	_____	_____	_____