

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Revised for clarity and Amendment 2715

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.

LB 878 with AM2715 amends statute regarding state employees.

The bill allows any female state employee who adopts or gives birth to a child to be eligible for 6 weeks paid maternity leave without the use of other sick or vacation leave. The bill provides guidelines for this leave and disallows negative retaliation for using it.

This benefit is already accounted for in the budget for the majority of state employees. Nape/AFSCME Labor contract and Classified System Personnel Rules covered employees currently have the benefit, and did not request additional funds when this benefit went into affect. The bill would expand that benefit to SLEBC, FOP, and SCATA covered employees. DHHS submitted a fiscal note as if this benefit was not already active for most of their employees. They have a small percentage of employees who would be affected by this benefit expansion. A new fiscal note was requested.

DAS submitted a fiscal note for the entirety of state workers. Per DAS, across all agencies in calendar year 2025 this change would have affected 13 employees who had children. Based on the average salary per employee, this theoretically could have resulted in a fiscal impact of \$109,623. However, most employees already use other leave to account for maternity leave. So the bill is more likely to affect leave balances across the enterprise and not foreseeable agency budgets.

No immediate fiscal impact to state government.

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

2026

LB⁽¹⁾ 878 AM 2715

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⁾ 3/18/26 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	\$62,485		\$62,485	
CASH FUNDS	\$24,117		\$24,117	
FEDERAL FUNDS	\$18,636		\$18,636	
REVOLVING FUNDS	\$4,384		\$4,384	
TOTAL FUNDS	\$109,622		\$109,622	

Explanation of Estimate:

LB 878 AM 2715 provides six weeks of paid maternity leave for State of Nebraska employees for the birth or adoption of a child. The State of Nebraska provides six weeks of paid maternity leave already to employees covered by the NAPE/AFSCME Labor Contract and the Classified System Personnel Rules & Regulations. Therefore, this bill would provide a new benefit of six weeks of paid maternity leave to only those employees covered by the SLEBC, FOP and SCATA labor contracts without any prior employment duration. According to the State’s data, and data from the SLEBC benefits administrator, below is the estimate for calendar year January 1, 2025 – December 31, 2025 (CY2025).

There were three babies born to public servants in SLEBC, ten babies in FOP, and none in SCATA. There is no data available on the number of adoptions during CY2025. There were thirteen public servants who would be impacted by this bill. Employees under SLEBC, FOP, and SCATA labor contracts are employed by several agencies. Based on this CY2025 data, 240 hours of leave, and the average hourly wage for each group, the estimated fiscal impact is as follows:

Coverage Group	Average Hourly Wage (as of 1/12/26)	Estimated Annual Cost based on CY2025 Births Only
SLEBC (3)	\$42.82	\$30,830
FOP (10)	\$32.83	\$78,792
SCATA (0)	\$38.13	N/A
Total (13)		\$109,622

The table below summarizes the estimated impact by fund type for paid leave. The allocation by fund type is based on an average of salary expenditures over a four-year period (2022-2025).

Fund Type	Expenditures – FY26-27	Expenditures – FY27-28
General Fund	\$62,485	\$62,485
Cash Fund	\$24,117	\$24,117
Federal Fund	\$18,636	\$18,636
Revolving Fund	\$4,385	\$4,385
Total	\$109,622	\$109,622

The exact amount is difficult to estimate due to fluctuations in the number of births or adoptions every year.

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.....				

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

2026

LB⁽¹⁾ 878 AM 2715 – Provide Paid Maternity leave for State Employees

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Nebraska Game and Parks Commission

Prepared by: ⁽³⁾ Christina Peters

Date Prepared: 3-18-2026
⁽⁴⁾

Phone: ⁽⁵⁾ (402) 471-5403

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:

The proposed legislation as amended would place the maternity leave policy in statute, and extend such benefits to parents who adopt a child.

This benefit is already available to employees covered under the NAPE/AFSCME labor contract and the Classified System personnel Rules. Employees under SLEBC, FOP and SCATA labor contracts would be added to the covered individuals.

NGPC Law Enforcement employees are covered under SLEBC, and would be newly eligible for the paid leave. It is estimated that current appropriations would cover any additional expenditures due to this new legislation.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27 EXPENDITURES	2027-28 EXPENDITURES
	26-27	27-28		
Benefits.....				
... Operating.....				
.... Travel.....				
. Capital outlay.....				
Aid.....				
. Capital				

improvements.....
TOTAL.....

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

LB: 878 AM: 2715 AGENCY/POLT. SUB: Nebraska Game & Parks Commission

REVIEWED BY: Ryan Yang DATE: 3/19/2026 PHONE: (402) 471-4178

COMMENTS: No basis to disagree with the Nebraska Game & Parks Commission assessment of no fiscal impact from LB 878, AM 2715.

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

LB: 878 AM: 2715 AGENCY/POLT. SUB: Department of Administrative Services (DAS)

REVIEWED BY: Ryan Yang DATE: 3/19/2026 PHONE: (402) 471-4178

COMMENTS: The DAS assessment of fiscal impact from LB 878, AM 2715 appears reasonable.