

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.

LB 830 amends statute to remove language dictating monthly salary for several state agencies including:

- The Supreme Court
- Legislative Members
- The Liquor Control Commission
- The Board of Educational Lands and Funds
- The Public Service Commission
- The Department of Veteran's Affairs
- The Board of Parole
- The Governor
- The Attorney General
- The State Auditor
- The State Treasurer
- The Lieutenant Governor
- The Secretary of State

It also eliminates the requirement for the Director of Administrative Services to notify county clerks of amounts each county owes to the Department of Health and Human Services for county patients at state facilities on June 30 of each year.

Also, It allows federal facilities under the control of the Military Department of the State of Nebraska to receive funds under the Deferred Building Renewal Act.

As written, the bill allows flexibility around payroll processing. Some agencies indicate if they are required to transition to bi-weekly payroll, it will increase time spent processing payroll and may increase cost if they are unable to accommodate with current staff resources. However, the bill itself does not require any such process change.

No fiscal impact.

State Agency OR Political Subdivision
Name: ⁽²⁾

Attorney General

Prepared by: ⁽³⁾ Darrin Schultz

Date Prepared: ⁽⁴⁾ 1-23-26

Phone: ⁽⁵⁾ 402-471-2687

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:

No Fiscal Impact.

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.....				

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

2026

LB⁽¹⁾ 830

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Auditor of Public Accounts

Prepared by: ⁽³⁾ Craig Kubicek Date Prepared: ⁽⁴⁾ 1/8/2026 Phone: ⁽⁵⁾ 402-326-3063

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	<u>\$0</u>	<u></u>	<u>\$0</u>	<u></u>
CASH FUNDS	<u>\$0</u>	<u></u>	<u>\$0</u>	<u></u>
FEDERAL FUNDS	<u>\$0</u>	<u></u>	<u>\$0</u>	<u></u>
OTHER FUNDS	<u>\$0</u>	<u></u>	<u>\$0</u>	<u></u>
TOTAL FUNDS	<u>\$0</u>	<u></u>	<u>\$0</u>	<u></u>

Explanation of Estimate:

No expected change unless moving all State employees to biweekly. If so, APA would handle with current resources.

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>
	<u></u>	<u></u>	<u></u>	<u></u>
	<u></u>	<u></u>	<u></u>	<u></u>
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

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

2026

LB⁽¹⁾ 830

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Board of Educational Lands and Funds

Prepared by: ⁽³⁾ Kelly Jo Lambert Date Prepared: ⁽⁴⁾ January 13, 2026 Phone: ⁽⁵⁾ 402-471-3219

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:

If LB 830 is written to allow Agencies, Commissions, and Boards flexibility to process payroll, it would have no fiscal impact for the Board.

If the Board was required to process payroll on a bi-weekly basis, it would entail processing payroll an additional fourteen pay periods per year. LB 830 could require an estimated increase in staff time of 122.50 hours a year, an additional 8.75 hours each pay period to review, reconcile, process, and certify payroll.

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⁾ 830

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Department of Correctional Services

Prepared by: ⁽³⁾ Lisa Stanton Date Prepared: ⁽⁴⁾ 01/12/2026 Phone: ⁽⁵⁾ (402)479-5702

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:

NDCS estimates no fiscal impact as a result of LB830.

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.....

2026

FISCAL NOTE

Prepared by: ⁽³⁾ Philip Olsen Date Prepared: ⁽⁴⁾ 1.8.2026 Phone: ⁽⁵⁾ 402-471-0600

<u>FY 2026-27</u>		<u>FY 2027-28</u>	
<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
=====	=====	=====	=====

LB 830 provides flexibility around payroll processing, allowing all State agencies to be paid on the same schedule. Most payrolls are processed biweekly. This change provides more efficient payroll processing, while allowing all public servants to receive a biweekly paycheck. Any conversion of payrolls from monthly to biweekly will be completed with existing funding. Further, payrolls on the same schedule will result in time savings for setting up payroll processing in a new software.

LB 830 also eliminates the requirement, under Neb. Rev. Stat. § 83-380, for the Director of Administrative Services to notify county clerks of amounts each county owes to the Department of Health and Human Services for county patients at State facilities on June 30 of each year. In practice, counties receive monthly invoices from DHHS. This additional notice of June balances from DAS is redundant and cause confusion at the county level. There is marginal cost savings in the form of print, envelope and postage cost associated with the annual notice.

Finally, LB 830 allows DAS to utilize Building Renewal Allocation Funds (Tobacco Settlement Funds) for required maintenance to federal facilities under the control of the Military Department. There is no State Accounting budget impact to this change.

LB 830 does not have a fiscal impact on Administrative Services.

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27	2027-28
	<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: 830	AM:	AGENCY/POLT. SUB: Supreme Court	
REVIEWED BY:	Jennifer Alcazar	DATE: 1/27/2026	PHONE: (402) 471-4169
COMMENTS: No basis to disagree with the Supreme Court's fiscal impact as a result of LB 830.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 830	AM:	AGENCY/POLT. SUB: Public Service Commission	
REVIEWED BY:	Jennifer Alcazar	DATE: 1/27/2026	PHONE: (402) 471-4169
COMMENTS: No basis to disagree with the Public Service Commission's fiscal impact as indeterminable as a result of LB 830.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 830	AM:	AGENCY/POLT. SUB: Department of Health and Human Services	
REVIEWED BY:	Jennifer Alcazar	DATE: 1/26/2026	PHONE: (402) 471-4169
COMMENTS: Concur with the Department of Health and Human Services' estimate of no fiscal impact as a result of LB 830.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 830	AM:	AGENCY/POLT. SUB: Attorney General	
REVIEWED BY:	Jennifer Alcazar	DATE: 1/26/2026	PHONE: (402) 471-4169
COMMENTS: No basis to disagree with the Attorney General's estimate of no fiscal impact as a result of LB 830.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 830 Services	AM:	AGENCY/POLT. SUB: Nebraska Department of Correctional	
REVIEWED BY:	Jennifer Alcazar	DATE: 1/20/2026	PHONE: (402) 471-4169
COMMENTS: Concur with the Department of Corrections' estimate of no fiscal impact as a result of LB 830.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 830	AM:	AGENCY/POLT. SUB: Nebraska Military Department	
REVIEWED BY:	Jennifer Alcazar	DATE: 1/20/2026	PHONE: (402) 471-4169
COMMENTS: Concur with the Military Department's estimate of no fiscal impact as a result of LB 830.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 830	AM:	AGENCY/POLT. SUB: State Treasurer	
REVIEWED BY:	Ashley Dempsey	DATE: 1/14/26	PHONE: (402) 326-2182
COMMENTS: Concur with the State Treasurer assessment of no fiscal impact from LB 830.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 830	AM:	AGENCY/POLT. SUB: Board of Educational Lands and Funds	
REVIEWED BY:	Jennifer Alcazar	DATE: 1/9/2026	PHONE: (402) 471-4169
COMMENTS: No basis to dispute the Board of Educational Lands and Funds' estimate of no fiscal impact. Technical Note: If the Board is required to process payroll on a bi-weekly basis, the Board could have a fiscal impact.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 830	AM:	AGENCY/POLT. SUB: Nebraska Department of Veterans Affairs (NDVA)	
REVIEWED BY:	Jennifer Alcazar	DATE: 1/12/2026	PHONE: (402) 471-4169
COMMENTS: Concur with the Nebraska Department of Veterans Affairs' estimate of no fiscal impact as a result of LB 830.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 830	AM:	AGENCY/POLT. SUB: Liquor Control Commission	
REVIEWED BY:	Jennifer Alcazar	DATE: 1/10/2026	PHONE: (402) 471-4169
COMMENTS: Concur with Liquor Control Commission's estimate of no fiscal impact as a result of LB 830.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 830	AM:	AGENCY/POLT. SUB: Nebraska Auditor of Public Accounts	
REVIEWED BY:	Jennifer Alcazar	DATE: 1/10/2026	PHONE: (402) 471-4169
COMMENTS: No basis to dispute the Nebraska Auditor of Public Accounts' estimate of no fiscal impact as a result of LB 830.			

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 830	AM:	AGENCY/POLT. SUB: Legislative Council	
REVIEWED BY:	Jennifer Alcazar	DATE: 1/10/2026	PHONE: (402) 471-4169
COMMENTS: Concur with the Legislative Council's estimate of no fiscal impact as a result of LB 830.			

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

State Agency or Political Subdivision Name:(2) Department of Health and Human Services

Prepared by: (3) John Meals

Date Prepared 1-26-2026

Phone: (5) 471-6719

FY 2026-2027**FY 2027-2028**

	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$0	\$0	\$0	\$0

Return by date specified 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate:

There is no fiscal impact to the Department of Health and Human Services.

MAJOR OBJECTS OF EXPENDITURE**PERSONAL SERVICES:**

POSITION TITLE	NUMBER OF POSITIONS		2026-2027	2027-2028
	26-27	27-28	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital Outlay.....				
Aid.....				
Capital Improvements.....				
TOTAL.....			\$0	\$0

State Agency OR Political Subdivision Name: ⁽²⁾ Legislative Council

Prepared by: ⁽³⁾ Shelley Reed

Date Prepared: ⁽⁴⁾ 01/08/2026

Phone: ⁽⁵⁾ 402-471-2226

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:

No Fiscal Impact

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.....				

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

2026

LB⁽¹⁾ 830

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Liquor Control Commission

Prepared by: ⁽³⁾ Mark Davis Jr Date Prepared: ⁽⁴⁾ 1-8-26 Phone: ⁽⁵⁾ 402-471-4804

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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CASH FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FEDERAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Explanation of Estimate:
No fiscal impact.

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⁾ 830

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ 031 – Nebraska Military Department

Prepared by: ⁽³⁾ Steve Petersen Date Prepared: ⁽⁴⁾ 12JAN26 Phone: ⁽⁵⁾ 402 309-8106

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	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact
CASH FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact
FEDERAL FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact
OTHER FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact
TOTAL FUNDS	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact	No Fiscal Impact

Explanation of Estimate:

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>
			No Fiscal Impact	No Fiscal Impact
Benefits.....			No Fiscal Impact	No Fiscal Impact
Operating.....			No Fiscal Impact	No Fiscal Impact
Travel.....			No Fiscal Impact	No Fiscal Impact
Capital outlay.....			No Fiscal Impact	No Fiscal Impact
Aid.....			No Fiscal Impact	No Fiscal Impact
Capital improvements.....			No Fiscal Impact	No Fiscal Impact
TOTAL.....			No Fiscal Impact	No Fiscal Impact

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

2026

LB⁽¹⁾ 830

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Public Service Commission

Prepared by: ⁽³⁾ Laurie Casados

Date Prepared: 1/25/2026
⁽⁴⁾

Phone: ⁽⁵⁾ 402-471-0252

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	indeterminate	0	indeterminate	0

Explanation of Estimate:

LB 830 changes provisions regarding payment of salaries for certain constitutional offices from monthly to equal installments. The bill itself does not require the Commission to make changes to its payroll process. However, during the January 12, 2026 meeting related to the State's project to transition all payroll processing to the Workday system, it was made clear that if LB 830 passes, the new system would be built to accommodate only biweekly payroll. As a result, all state agencies would be required to transition to biweekly payroll processing.

While we acknowledge that there may be some efficiencies gained in the new Workday system, for agencies currently operating under a monthly payroll system, we have not been shown that those efficiencies would offset the additional resources required to process payroll twice per month instead of once. The State has only recently held its kickoff meeting to announce the transition to the Workday payroll system, and we do not yet have sufficient information to make a full assessment.

The Commission does not currently have a full-time, dedicated payroll staff position; however, such a position would likely be necessary under a biweekly payroll structure. A more complete understanding of the Workday system will be required to make this determination. At this time, we are not requesting any increased appropriation for additional payroll staffing resources, but such a request may become necessary as the project progresses and additional information becomes available. Any such position would be allocated across all agency programs and funded through a combination of General Funds and Cash Funds.

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.....

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

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

2026

LB⁽¹⁾ 830

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

Secretary of State

Prepared by: ⁽³⁾ Joan Arnold

Date Prepared: 1-27-2026
⁽⁴⁾

Phone: ⁽⁵⁾ 402-471-2384

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS	\$49,650		\$49,160	
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$49,650		\$49,160	

Explanation of Estimate:

It appears that the intent of this legislation would be to shift our agency from a monthly payroll process to a biweekly payroll process. Our existing accounting staff do not have the time or resources available to accommodate the year-long transition from monthly to biweekly, nor to process payroll twice as often. As such, it is expected that an additional part time Accountant II would be needed with an estimated cost of \$49,000 per year ongoing for salaries, benefits, supplies, and technology costs.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27	2027-28
	26-27	27-28	EXPENDITURES	EXPENDITURES
Accountant II	0.5	0.5	\$33,000	\$34,650
Benefits.....			\$11,550	\$12,130
Operating.....			\$3,600	\$2,380
Travel.....				
Capital outlay.....			\$1,500	
Aid.....				
Capital				

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

.....
\$49,650
.....

.....
\$49,160
.....

State Agency OR Political Subdivision Name: ⁽²⁾ State Treasurer

Prepared by: ⁽³⁾ Jason Walters

Date Prepared: ⁽⁴⁾ January 13, 2026

Phone: ⁽⁵⁾ 402-471-2793

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 State Treasurer’s Office doesn’t expect any fiscal impact from LB 830 to the office.

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.....				

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

2026

LB⁽¹⁾ 830

FISCAL NOTE

State Agency OR Political Subdivision
Name: ⁽²⁾

05 Supreme Court

Prepared by: ⁽³⁾ Eric Asboe

Date Prepared: 1/27/2026
⁽⁴⁾

Phone: ⁽⁵⁾ 402-326-9215

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

Section 1, related to Supreme Court justice salaries, is the only portion of LB830 with a direct impact. Based on the current statutory salary amount, equal installments would not be possible without some means to adjust final payments.

Although LB830, as introduced, does not create the following impact, assuming the intent of LB830 is to remove a barrier to moving to one payroll period for all of State government there will be an impact on Judicial Branch employees. Judicial Branch employees are currently paid on a monthly basis. A paycheck is received at the end of the pay period with no time gap. If the further intent of LB830 is to change to a biweekly pay period with a lag in time from the end of the pay period to when a paycheck is received, dependent on how and when this change would be implemented, the short-term impact of that lag on Judicial Branch employees could be approximately \$4.8 million. Although salaries would not change, the estimate reflects the amount of wages that may not be available to employees until the next paycheck.

In addition, it is estimated that implementing a biweekly payroll would require additional staff time on a short-term basis to make the transition and one FTE on an on-going basis to work with a new timekeeping and payroll system. Estimated General Fund impact FY27: \$115,000, FY28: \$100,000.

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.....				

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

2026

LB⁽¹⁾ 830

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Nebraska Department of Veterans Affairs (NDVA)

Prepared by: ⁽³⁾ Nicole S Zimmermann Date Prepared: ⁽⁴⁾ 1/8/2026 Phone: ⁽⁵⁾ 531-220-1433

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2026-27		FY 2027-28	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	0	0		
CASH FUNDS	0	0		
FEDERAL FUNDS	0	0		
OTHER FUNDS	0	0		
TOTAL FUNDS	0	0		

Explanation of Estimate:

LB 830 no fiscal impact.

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.....				