

Revised due to amendments adopted through 2/23/16

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2016-17</b>		<b>FY 2017-18</b>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

**Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.**

AM2082 to LB830 changes the provision for state employees' vacation leave. LB830 requires the head of a state agency to provide a reasonable opportunity for employees to use rather than forfeit accumulated vacation leave. If the employee's request is denied, the agency must pay the employee the cash equivalent of the amount of leave forfeited.

The Department of Administrative Services indicates that the State's payroll system cannot accommodate the rollback of vacation hours, so each agency must calculate the impact manually. Therefore, the fiscal impact cannot be estimated at this time. LB830 would increase costs.

Several items can be noted.

- There are 16,379 state employees, excluding the University and State Colleges, of which 10,750 are covered by collective bargaining agreements.
- Vacation leave is a topic of bargaining and is included in the State's current collective bargaining agreements.
- Section 81-1371(9) provides that the collective bargaining contract supercedes state law.
- For FY2016-17, LB830 would impact only those state employees not covered by a collective bargaining agreement since an agreement is already in effect for bargaining employees.
- For FY2017-18 and beyond the number of state employees that would be impacted would depend on what is agreed to during collective bargaining.

AM2082 to LB 830 also amends the Employment Security Law regarding the definition of employment.

Nebraska Revised Statute Section 48-604 (6), which specifies what is not employment, is amended to remove language dealing with service performed in service to the state or any political subdivision in a position which, under or pursuant to state law, is designated a major nontenured policymaking or advisory position, or a policymaking or advisory position, the performance of which ordinarily does not require more than eight hours per week. By striking this language this type of position would now be considered employment. There is minimal fiscal impact to the state as a result of LB 972.