

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

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2015-16</b>		<b>FY 2016-17</b>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$2,500,000		\$2,500,000	
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
<b>TOTAL FUNDS</b>	<b>\$2,500,000</b>		<b>\$2,500,000</b>	

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

LB 274 appropriates \$2,500,000 of general funds in FY2015-16 and \$2,500,000 of general funds in FY2016-17 to the State Department of Education for mentor teacher programs per section 79-761.

Aid to school districts for mentor teacher programs was provided by lottery funds in FY1999-00 (\$865,600) and in FY2000-01 (\$1,003,600). All aid funding for mentor teacher programs was eliminated during the Special Session in 2001.

NDE indicates the need for one FTE to administer the aid funds. The estimated on-going cost for a Program Specialist III is \$125,957 of general funds in FY16 and \$122,935 of general funds in FY17. It is assumed the general fund appropriation for aid for the Master Teacher Program will be \$2,374,043 in FY16 and \$2,377,065, if administrative expenses are funded.