

PREPARED BY: Bill Biven, Jr.
 DATE PREPARED: December 15, 2023
 PHONE: 402-471-0054

LB 800

Revision: 01

Updated for the 2024 Legislative Session

FISCAL NOTE
LEGISLATIVE FISCAL ANALYST ESTIMATE

| ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates) | | | | |
|---|-------------------|---------|-------------------|---------|
| | FY 2024-25 | | FY 2025-26 | |
| | 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.

LB800 amends several sections to change provisions relating to the Superintendent Pay Transparency Act & change provisions relating to & provide a limit for Superintendent & Educational Service Unit (ESU) administrator compensation.

On & after the effective date of this act, no school district or ESU may enter into any contract with a superintendent for services to be rendered to a school district or an administrator for services to be rendered to an ESU if the contract will cause, by the terms of the contract or in combination with existing contracts, the school district or ESU to pay compensation for any contract year to or on behalf of the superintendent or administrator in excess of five times the compensation for a beginning teacher in such school district or ESU for the same contract year.

Any compensation received by a superintendent or administrator in violation of the limitations will be forfeited by the superintendent or administrator & returned to the school district or ESU, & a notice regarding the excess compensation will be filed with the Commissioner of Education within thirty days after the superintendent, administrator, school board, or board of the ESU becomes aware of the violation.

EXPENDITURES:

The penalty or required action that the Commissioner of Education is to take if a violation has occurred is not defined so there may be a fiscal impact but it cannot be determined at this time.

| | | | |
|--|-----------|--------|--|
| ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE | | | |
| LB: | 800 | AM: | AGENCY/POLT. SUB: Nebraska Department of Education |
| REVIEWED BY: | Gary Bush | DATE: | 12/12/23 |
| | | PHONE: | (402) 471-4161 |
| COMMENTS: Unable to provide comment as not fiscal impact was provide by the agency. | | | |

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

2024

LB⁽¹⁾ 800

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ NE Dept of Education

Prepared by: ⁽³⁾ Bryce Wilson Date Prepared: ⁽⁴⁾ 11/29/23 Phone: ⁽⁵⁾ 402-471-4320

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

| | <u>FY 2024-25</u> | | <u>FY 2025-26</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:

Fiscal impact cannot be determined at this time.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

| <u>POSITION TITLE</u> | <u>NUMBER OF POSITIONS</u> | | <u>2024-25</u> | <u>2025-26</u> |
|---------------------------|----------------------------|--------------|---------------------|---------------------|
| | <u>24-25</u> | <u>25-26</u> | <u>EXPENDITURES</u> | <u>EXPENDITURES</u> |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| Benefits..... | _____ | _____ | _____ | _____ |
| Operating..... | _____ | _____ | _____ | _____ |
| Travel..... | _____ | _____ | _____ | _____ |
| Capital outlay..... | _____ | _____ | _____ | _____ |
| Aid..... | _____ | _____ | _____ | _____ |
| Capital improvements..... | _____ | _____ | _____ | _____ |
| TOTAL..... | _____ | _____ | _____ | _____ |