

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

Updated for the 2026 Legislative Session

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.

LB300 amends several sections to change provisions relating to the Superintendent Pay Transparency Act & to 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 that contract or in combination with existing contracts, the school district or ESU to pay compensation for any contract year to or on behalf of that superintendent or administrator in excess of five times the compensation for a beginning teacher in that 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 that 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.

FISCAL IMPACT:

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

No fiscal impact to the state.

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

2026

LB⁽¹⁾ 300

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Educational Service Unit Coordinating Council

Prepared by: ⁽³⁾ Larianne Polk Date Prepared: ⁽⁴⁾ 12/1/2025 Phone: ⁽⁵⁾ 402-597-4843

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:

One ESU indicated the differential between the ESU Administrator salary/benefit package and the beginning teacher in that ESU's may be greater than five times in each of the next 2 years, so the bill may have had a fiscal impact. All other ESUs indicate the compensation currently provided to the ESU Administrator and beginning teachers would comply with the requirements of the bill.

- If there is turnover due to this compensation cap, recruitment costs for a replacement could range from \$10,000–\$25,000, including advertising, interview processes, and onboarding.
- Additional fees for legal counsel to structure compliant contracts and mitigate complications would be estimated at \$2,000–\$5,000.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:	NUMBER OF POSITIONS		2026-27	2027-28	
	POSITION TITLE	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⁾ 300

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Education

Prepared by: ⁽³⁾ Lane Carr Date Prepared: ⁽⁴⁾ 12.3.25 Phone: ⁽⁵⁾ 402.419.3012

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:

Fiscal impact cannot be determined.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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

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

2025

LB⁽¹⁾ 300

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾

Nebraska Public Employees Retirement Systems (NPERS)-
085

Prepared by: ⁽³⁾ Teresa Zulauf Date Prepared: ⁽⁴⁾ 12/2/2025 Phone: ⁽⁵⁾ 402-471-7745

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2025-26		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Explanation of Estimate:

LB 300 – Changes to Superintendent Pay Transparency Act and provide limit of compensation.

No fiscal impact to NPERS Agency 085 operations expenditures.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2025-26	2026-27
	<u>25-26</u>	<u>26-27</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: 300	AM:	AGENCY/POLT. SUB: Department of Education
REVIEWED BY: Kimberly Burns	DATE: 12/10/2025	PHONE: (402) 471-4171
COMMENTS: No basis to disagree with Department of Education's assessment of indeterminate fiscal impact from LB 300.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 300	AM:	AGENCY/POLT. SUB: Educational Service Unit Coordinating Council
REVIEWED BY: Kimberly Burns	DATE: 12/05/2025	PHONE: (402) 471-4171
COMMENTS: The Educational Service Unit Coordinating Council's estimate of fiscal impact from LB 300, based on the assumptions provided, appears reasonable.		

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE		
LB: 300	AM: 168	AGENCY/POLT. SUB: Nebraska Public Employees Retirement Systems
REVIEWED BY: Kimberly Burns	DATE: 12/05/2025	PHONE: (402) 471-4171
COMMENTS: Concur with the Nebraska Public Employees Retirement Systems' estimate of no fiscal impact to the agency from LB 300.		