

PREPARED BY: Bill Biven, Jr.
 DATE PREPARED: January 21, 2025
 PHONE: 402-471-0054

Revision: 00

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES (See narrative for political subdivision estimates)				
	FY 2025-26		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$5,150,442	\$378,000	\$4,991,483	\$333,000
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$5,150,442	\$378,000	\$4,991,483	\$333,000

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

Beginning with the 2025-26 school year, LB282 would allow a k-12 teacher employed at an approved or accredited public, private, denominational, or parochial school in Nebraska to receive reimbursement up to three hundred dollars for school supplies paid for by that teacher.

The State Board of Education will develop a policy, which will be available on the Nebraska Department of Education's (NDE) website, indicating what the types of school supplies that qualify for reimbursement are.

There are approximately twenty-seven thousand teachers that would be eligible to receive the three hundred dollars reimbursement.

Since an emergency exists, this bill will take effect when passed & approved according to law.

EXPENDITURES:

NDE estimates expenditures of \$8,100,000 annually if all eligible teachers apply for the reimbursement. NDE estimates the need one FTE to create the process & system for reimbursement, & one FTE to support the new program. For FY2025-26, the two FTEs have a salary & benefits expense of \$245,159; & operating expenses of \$45,283. For FY2026-27, the support FTE has a salary & benefits expense of \$113,113; & operating expenses of \$18,370.

The Legislative Fiscal Office (LFO) estimates that sixty percent of Nebraska's teachers will utilize the reimbursement available which creates a General Fund expenditure of \$4,860,000 for each fiscal year.

REVENUES:

The Department of Revenue estimates General Fund revenues of \$378,000 for FY2025-26 & \$333,000 for FY2026-27 due to the increase in teacher income.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 282	AM:	AGENCY/POLT. SUB: Department of Education	
REVIEWED BY: Kimberly Burns	DATE: 01/23/2025	PHONE: (402) 471-4171	
COMMENTS: Based on the assumptions applied, the Department of Education's estimate of fiscal impact from LB 282 appears reasonable.			
NOTE: The fiscal note identifies the absolute maximum expense impact.			

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2025

LB⁽¹⁾ 282

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Education

Prepared by: ⁽³⁾ Lane Carr Date Prepared: ⁽⁴⁾ 1.21.25 Phone: ⁽⁵⁾ 402.419.3012

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	<u>FY 2025-26</u>		<u>FY 2026-27</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	<u>\$8,390,442</u>	<u> </u>	<u>\$8,231,483</u>	<u> </u>
CASH FUNDS	<u> </u>	<u> </u>	<u> </u>	<u> </u>
FEDERAL FUNDS	<u> </u>	<u> </u>	<u> </u>	<u> </u>
OTHER FUNDS	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>\$8,390,442</u>	<u> </u>	<u>\$8,231,483</u>	<u> </u>

Explanation of Estimate:

LB282 would provide up to \$300 to all teachers in approved or accredited public or non-public schools for school supplies. There are roughly 27,000 full-time teachers in Nebraska. If every teacher applied, the total appropriation would be \$8,100,000. Additionally, the NDE would need staff to support the program and create the process and system for reimbursement.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2025-26</u>	<u>2026-27</u>
	<u>25-26</u>	<u>26-27</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
Program Specialist II	<u>1</u>	<u>1</u>	<u>66,197</u>	<u>68,348</u>
IT Applications Developer Senior	<u>1</u>	<u> </u>	<u>88,108</u>	<u> </u>
Benefits.....	<u> </u>	<u> </u>	<u>90,854</u>	<u>44,765</u>
Operating.....	<u> </u>	<u> </u>	<u>45,283</u>	<u>18,370</u>
Travel.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Capital outlay.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Aid.....	<u> </u>	<u> </u>	<u>8,100,000</u>	<u>8,100,000</u>
Capital improvements.....	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL.....	<u> </u>	<u> </u>	<u>\$8,390,442</u>	<u>\$8,231,483</u>