

PREPARED BY: Bill Biven, Jr.  
DATE PREPARED: February 10, 2025  
PHONE: 402-471-0054

**LB 572**

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				
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.**

LB572 amends §79-1028.01 & §79-3404 to authorize a school district to exceed its budget authority for the general fund budget of expenditures for expenditures for stipends paid to a student teacher or intern & to change the applicability of the School District Property Tax Limitation Act.

§79-1028.01 is amended to allow expenditures for stipends paid to any student teacher or intern who is completing a supervised teaching practicum in a Nebraska public or private school as part of the requirements for their teacher certification to the list of reasons that a district can exceed its budget authority for the general fund budget of expenditures.

The School District Property Tax Limitation Act (§79-3404) will not apply to that portion of a school district's property tax request that is needed (a) to pay the principal and interest on approved bonds or (b) to pay for stipends to student teachers or interns as described in subdivision (1)(o) of section 79-1028.01.

### FISCAL IMPACT:

The impact would be at the school district level & cannot be determined at this time. An increase in expenditures for the stipends paid to a student teacher or intern would factor into the calculation of the Tax Equity & Educational Opportunities Support Act (TEEOSA) but those costs cannot be determined at this time.

### ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE

LB: <b>572</b>	AM:	AGENCY/POLT. SUB: <b>Nebraska Department of Education</b>	
REVIEWED BY: Kimberly Burns	DATE: 02/18/2025	PHONE: (402) 471-4171	
COMMENTS: Concur with the Nebraska Department of Education’s assessment of no fiscal impact from LB 572.			

State Agency OR Political Subdivision Name: <sup>(2)</sup> Nebraska Department of Education

Prepared by: <sup>(3)</sup> Bryce Wilson

Date Prepared: <sup>(4)</sup> 1/31/25

Phone: <sup>(5)</sup> 402-471-4320

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2025-26		FY 2026-27	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

Explanation of Estimate:

LB 572 provides an exception to the Budget Authority and Property Tax Authority limits for stipends paid to student teachers or interns completing a teaching practicum. This exception to those limits would allow a school district additional taxing authority to pay for the stipends to student teachers or interns.

No fiscal cost to NDE.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2025-26	2026-27
	25-26	26-27	EXPENDITURES	EXPENDITURES
Benefits.....				
Operating.....				
Travel.....				
Capital outlay.....				
Aid.....				
Capital improvements.....				
TOTAL.....				

State Agency Name: Department of Revenue			Date Due LFO:
Approved by: James R. Kamm	Date Prepared:	02/28/2025	Phone: 471-5896

LB 572 amends Neb. Rev. Stat. § 79-1028.01 by providing for an additional expenditure by which school districts may exceed its budget authority for the general fund budget of expenditures. This additional expenditure is in the form of stipends for student teachers in a public or private school.

The Department estimates that LB 572 will have minimal impact on the General Fund revenues.

LB 572 operative date is three months after adjournment of the Legislature.

<u>Class Code</u>	<u>Classification Title</u>	<u>25-26 FTE</u>	<u>26-27 FTE</u>	<u>27-28 FTE</u>	<u>25-26 Expenditures</u>	<u>26-27 Expenditures</u>	<u>27-28 Expenditures</u>
Benefits.....							
Operating Costs.....							
Travel.....							
Capital Outlay.....							
Capital Improvements.....							
<b>Total.....</b>							