

**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**



Fiscal Note On: **SB 205** SLS 24RS 139  
 Bill Text Version: **ORIGINAL**  
 Opp. Chamb. Action:  
 Proposed Amd.:  
 Sub. Bill For.:

<b>Date:</b> March 6, 2024	2:18 PM	<b>Author:</b> MIGUEZ
<b>Dept./Agy.:</b> EDUCATION		
<b>Subject:</b> Additional teacher compensation		<b>Analyst:</b> Julie Silva

SCHOOLS OR INCREASE LF EX See Note Page 1 of 1  
 Requires additional compensation for teachers and other school employees under certain circumstances. (gov sig)

Proposed legislation changes the salary schedule publication date for the governing authorities of each local public elementary and secondary school from January 1 of each year to June 30. Proposed legislation also provides for compensation for a teacher's planning time as provided in R.S. 17:434 and for overtime compensation for employees covered under these schedules for work performed outside of their prescribed duties. Proposed legislation exempts the teachers and employees of the state special schools and programs administered through Special School District.

EXPENDITURES	2024-25	2025-26	2026-27	2027-28	2028-29	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<b>INCREASE</b>	<b>INCREASE</b>	<b>INCREASE</b>	<b>INCREASE</b>	<b>INCREASE</b>	
<b>Annual Total</b>						
REVENUES	2024-25	2025-26	2026-27	2027-28	2028-29	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**

Proposed legislation is likely to have an indeterminable, though potentially significant, impact on local government expenditures. Proposed legislation requires that compensation for a teacher's planning time as provided in R.S. 17:434, is to be paid at the effective hourly rate of the employee for the number of hours worked rounded to the nearest tenth of an hour. The effective hourly rate will vary by employee, but is to be calculated as an employee's annual salary divided by the required minimum working hours of a school employee (1,456 annually).

Each public school governing authority is to consult with various professional organizations, representing teachers or other school employees within their school system, in an effort to reach agreement regarding compensation for employees for any work beyond the scope of their prescribed duties and responsibilities. If no agreement is reached, compensation for this work is to be paid at the effective hourly rate of the employee for the number of hours worked rounded to the nearest tenth of an hour. The effective hourly rate will vary by employee, but is to be calculated as an employee's annual salary divided by 2,000. The amount of work completed by employees as referenced above and thus qualifying for overtime compensation is unknown, and will vary by employee.

Unless appropriations are made for this specific purpose, the LFO assumes that local school districts will cover the expenses for public elementary and secondary schools. The extent to which local school districts may already be providing such compensation is unknown.

Proposed legislation also requires the governing authorities of each local public elementary and secondary school to publish salary schedules for teachers and other school employees on June 30 annually and to apply these schedules during the following school year. LDOE reports that local governing authorities are responsible for any cost related to the movement of the salary schedule establishment deadline and its publication. These costs are indeterminable, but likely to be minimal.

**REVENUE EXPLANATION**

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Senate Dual Referral Rules  
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}  
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House  
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}  
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

**Patrice Thomas**  
 Deputy Fiscal Officer