

FISCAL NOTE

LEGISLATIVE FISCAL ANALYST ESTIMATE

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.

LB960 provides for student members on school boards.

Each school board will include student school board members on the school board in a number equal to the number of elected school board members on that school board.

Each school board will adopt procedures to select student school board members from the high schools. The selection procedures can include, but are not limited to, student elections, principal nominations, or applications & interviews. Any student selected to serve as a student school board member will, at the beginning of the student's term as a student school board member, be enrolled in good standing in grades ten, eleven, or twelve at the high school from where the student was selected.

On or before January 1, 2027, each school board will adopt the policies & procedures for student school board members to serve on the school board. Each student school board member will serve a one-year term. Each school board will determine if, & in what circumstances, a student can serve more than one term & will determine the beginning date of the term for the initial student school board members except that that date will be no later than the first day of the 2027-28 school year.

NO FISCAL IMPACT.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE
LB: 960 AM: AGENCY/POLT. SUB: Department of Education
REVIEWED BY: Kimberly Burns DATE: 02/12/2026 PHONE: (402) 471-4171
COMMENTS: Concur with the Department of Education's estimate of no fiscal impact from LB 960.

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

2026

LB⁽¹⁾ 960

FISCAL NOTE

State Agency OR Political Subdivision Name: ⁽²⁾ Education

Prepared by: ⁽³⁾ Lane Carr Date Prepared: ⁽⁴⁾ 2.10.26 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:
No fiscal impact.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

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