

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.

LB1243 amends §79-2,136 to change provisions relating to part-time enrollment of students.

Local school board policies & procedures will no longer require any student desiring to participate in an extracurricular activity that is not regulated by an athletics or activities association to be enrolled in any minimum number of credit hours offered by the school district in order to participate in that particular extracurricular activity.

NOTE: The Nebraska School Activities Association (NSAA) regulates/oversees the follow athletics & activities for Nebraska High Schools.

Athletics:

- Fall: Cross Country, Football, Softball, Girls Golf, Boys Tennis, Unified Bowling, Volleyball
- Winter: Basketball, Bowling, Swimming/Diving, Wrestling
- Spring: Baseball, Boys Golf, Soccer, Girls Tennis, Track/Field, Unified Track/Field

Activities:

- Debate, Journalism, Music, Play Production, Speech

FISCAL IMPACT:

Impact would be at the school district level & cannot be determined at this time.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 1243	AM:	AGENCY/POLT. SUB:	Nebraska Department of Education
REVIEWED BY: Kimberly Burns	DATE: 01/27/2026		PHONE: (402) 471-4171
COMMENTS: The Nebraska Department of Education's estimate of no fiscal impact for the agency and indeterminate impact for the school districts from LB 1243 appears reasonable.			

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

2026

LB⁽¹⁾ 1243

FISCAL NOTE

**State Agency OR Political Subdivision
Name:** ⁽²⁾

Nebraska Department of Education

Prepared by: ⁽³⁾ Bryce Wilson

Date Prepared: 1/27/26

⁽⁴⁾

Phone: ⁽⁵⁾ 402-471-4320

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:

LB 1243 prohibits schools from requiring students to attend a school for a minimum number of hours if the student desires to participate in an extra-curricular activity that is not regulated by an athletic or activities association.

Fiscal impact to school districts cannot be determined. No fiscal impact to NDE.

BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE

Personal Services:

POSITION TITLE	NUMBER OF POSITIONS		2026-27 EXPENDITURES	2027-28 EXPENDITURES
	26-27	27-28		
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.....				

Benefits.....

Operating.....

Travel.....

Capital outlay.....

Aid.....

Capital improvements.....

TOTAL.....