

**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.**

LB 1178 updates guardianship and conservatorship procedures to allow the ward, minor, or person to be protected to attend required hearings either virtually or in person. It also requires guardians to make at least monthly monitoring visits, keep written records of those visits, and maintain periodic contact with care providers. In addition, the bill authorizes courts to award costs and reasonable attorney's fees in specified guardianship and conservatorship proceedings, payable by another party or from the trust involved.

The Supreme Court States the fiscal impact would be minimal and limited to training for judges and court staff, and no additional resources are needed. The Office of Public Guardian already completes monthly visits for individuals for whom it has been appointed guardian or conservator.

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

LB: 1178 AM: AGENCY/POLT. SUB: Supreme Court

REVIEWED BY: Ashley Dempsey DATE: 1/27/26 PHONE: (402) 326-2182

COMMENTS: Concur with the Supreme Court's assessment of minimal fiscal impact from LB 1178.

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

**2026**

**LB<sup>(1)</sup>** 1178

**FISCAL NOTE**

**State Agency OR Political Subdivision**  
**Name:** <sup>(2)</sup>

05 Supreme Court

**Prepared by:** <sup>(3)</sup> Eric Asboe

**Date Prepared:** 1/26/2026

**Phone:** <sup>(5)</sup> 402-326-9215

<sup>(4)</sup>

**ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION**

**FY 2026-27**

**FY 2026-27**

	<b>EXPENDITURES</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>REVENUE</b>
<b>GENERAL FUNDS</b>				
<b>CASH FUNDS</b>				
<b>FEDERAL FUNDS</b>				
<b>OTHER FUNDS</b>				
<b>TOTAL FUNDS</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

**Explanation of Estimate:**

Minimal fiscal impact to provide judicial and court staff education. No additional resources required.

Note: The Office of Public Guardian requires monthly visits with those individuals for whom the office has been appointed guardian or conservator.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<b>POSITION TITLE</b>	<b>NUMBER OF POSITIONS</b>		<b>2026-27 EXPENDITURES</b>	<b>2027-28 EXPENDITURES</b>
	<b>26-27</b>	<b>27-28</b>		

**Benefits.....**

**Operating.....**

**Travel.....**

**Capital outlay.....**

**Aid.....**

**Capital improvements.....**

**TOTAL.....**