

PREPARED BY:  
DATE PREPARED:  
EMAIL:

Christina Dowd  
February 24, 2026  
cdowd@leg.ne.gov

**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 1256 redefines emergency management functions to include snow and ice removal and flood management under the Emergency Management Act.

The Military Department estimates no fiscal impact on the duties and responsibilities of the Nebraska Emergency Management Agency (NEMA). However, if LB 1256 resulted in additional duties and responsibilities of NEMA then possible fiscal impact may ensue.

No fiscal impact.

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

LB: 1256                      AM:                      AGENCY/POLT. SUB: Nebraska Military Department

REVIEWED BY:    Jennifer Alcazar                      DATE: 1/28/2026                      PHONE: (402) 471-4169

COMMENTS: Concur with the Nebraska Military Department's estimate of no fiscal impact as a result of LB 1256.

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

**2026**

**LB<sup>(1)</sup> 1256**

**FISCAL NOTE**

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

031 – Nebraska Military Department

Prepared by: Steve Petersen  
<sup>(3)</sup>

Date Prepared: 26JAN26  
<sup>(4)</sup>

Phone: 402 309-8106  
<sup>(5)</sup>

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

	<u>FY 2026-27</u>		<u>FY 2027-28</u>	
	<u>EXPENDITURES</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>REVENUE</u>
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

**Explanation of Estimate:** The intent of LB1256 is to assure those who provide snow and ice removal and flood management duties are included in the definition of Emergency Management Worker and have no impact on the duties and responsibilities of NEMA. If additional duties and responsibilities are assigned to NEMA as a result of LB1256, this fiscal note will need to be revised.

**BREAKDOWN BY MAJOR OBJECTS OF EXPENDITURE**

**Personal Services:**

<u>POSITION TITLE</u>	<u>NUMBER OF POSITIONS</u>		<u>2026-27</u>	<u>2027-28</u>
	<u>26-27</u>	<u>27-28</u>	<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
_____	_____	_____	No Fiscal Impact	No Fiscal Impact
<b>Benefits</b> .....	_____	_____	No Fiscal Impact	No Fiscal Impact
...	_____	_____	No Fiscal Impact	No Fiscal Impact
<b>Operating</b> .....	_____	_____	No Fiscal Impact	No Fiscal Impact
....	_____	_____	No Fiscal Impact	No Fiscal Impact
<b>Travel</b> .....	_____	_____	No Fiscal Impact	No Fiscal Impact
.	_____	_____	No Fiscal Impact	No Fiscal Impact
<b>Capital outlay</b> .....	_____	_____	No Fiscal Impact	No Fiscal Impact
<b>Aid</b> .....	_____	_____	No Fiscal Impact	No Fiscal Impact
.	_____	_____	No Fiscal Impact	No Fiscal Impact
<b>Capital improvements</b> .....	_____	_____	No Fiscal Impact	No Fiscal Impact
<b>TOTAL</b> .....	_____	_____	No Fiscal Impact	No Fiscal Impact