

PREPARED BY:
DATE PREPARED:
EMAIL:

Christina Dowd
January 16, 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 823 changes provisions relating to the permit and permit application for open burning. The bill also defines two types of land-management burning.

The State Fire Marshal estimated no fiscal impact.

No fiscal impact.

ADMINISTRATIVE SERVICES STATE BUDGET DIVISION: REVIEW OF AGENCY & POLT. SUB. RESPONSE			
LB: 823	AM:	AGENCY/POLT. SUB: State Fire Marshal	
REVIEWED BY:	Jennifer Alcazar	DATE: 1/13/2026	PHONE: (402) 471-4169
COMMENTS: Concur with the State Fire Marshal's estimate of no fiscal impact as a result of LB 823.			

State Agency OR Political Subdivision Name: ⁽²⁾ State Fire Marshal Agency

Prepared by: ⁽³⁾ Deb Hostetler

Date Prepared: ⁽⁴⁾ 1/13/2026

Phone: ⁽⁵⁾ 402-471-9479

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.....				