

**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.**

LB1163 amends the Property Assessed Clean Energy Act to include delinquency of third-party lenders, which finance energy projects under the act. LB1163 requires municipalities to certify the amount of any such delinquency and lien to the county treasurer, sets the treatment of such lien. LB1163 declares an emergency.

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

**2026**

**LB<sup>(1)</sup>** 1163

**FISCAL NOTE**

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

**LINCOLN ELECTRIC SYSTEM (LES)**

**Prepared by:** <sup>(3)</sup> MATT ANDERSEN

**Date Prepared:** 02/02/2026

<sup>(4)</sup>

**Phone:** <sup>(5)</sup> 402-473-3203

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

**FY 2026-27**

**FY 2027-28**

	<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>\$0</b>		<b>\$0</b>	

**Explanation of Estimate:**

LES does not manage, hold, record, or collect PACE liens. LB 1163 is not expected to have a financial impact to LES.

**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.....			
<b>TOTAL</b> .....			