



NEBRASKA

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION

Hwy. 275 Project

NEBRASKA
DEPARTMENT OF TRANSPORTATION

FISCAL YEAR ENDING
JUNE 30, 2025

ANNUAL FINANCIAL REPORT

Annual Financial Report

For Fiscal Year 2025

July 1, 2024 thru June 30, 2025



FY-2025 HIGHLIGHTS

Fiscal Year Ending June 30, 2025

- ❖ The state revenue projections in this report were developed in December 2024. NDOT's revenue sources exhibit diverse collection timelines and lag periods associated with the timing of remittances to the state and their subsequent transfer to NDOT, following the revenue-generating economic activities.
- ❖ Annual invested cash balances earned a total of \$10.7 million in interest, with an average interest rate of 3.00% (see page 7).
- ❖ State receipts were less than the Highway Cash Fund appropriation by \$3.3 million, or 0.6% (see page 18).
- ❖ Total receipts amounted to \$1.3 billion (see page 18).
 - \$618.8 million in state receipts:
 - Includes \$106.0 million from the Build Nebraska Act, allocated to the State Highway Capital Improvement Fund.
 - Includes \$29.9 million allocated to the Transportation Infrastructure Bank.
 - \$610.4 million in federal receipts
 - \$ 31.6 million in other receipts
- ❖ Expended \$1.3 billion, representing 92.8% of the total budget (see page 24).
 - \$1.1 billion, or 80.5%, was allocated to highway construction, related expenses, and capital facilities.
 - \$189.0 million, or 14.4%, was designated for highway maintenance and operations.
 - \$67.0 million, or 5.1%, was spent on administration and supportive services.
- ❖ Awarded highway construction contracts totaling \$562.1 million (see page 31).
- ❖ The June report features a page detailing the payments and Deferred Contract Payment Certificates issued under the Lincoln South Beltway contract (see page 34).
- ❖ Expended \$1.0 billion on highway construction and related expenses (see pages 39 and 40).
 - \$ 794.8 million on the state highway system
 - \$ 92.6 million on local streets and roads
 - \$ 140.7 million on non-specific highway purposes
- ❖ The Build Nebraska Act, effective July 1, 2013, will expire in 2042. To date, \$923.6 million in revenue has been received, with allocated expenditures totaling \$792.6 million (see page 43).
- ❖ The Transportation Innovation Act, effective July 1, 2016, resulted in a \$50.0 million transfer from the Cash Reserve Fund. To date, additional gas tax revenue and interest earnings totaling \$231.7 million have been received, with expenditures amounting to \$225.6 million (see page 44).

Table of Contents

Financial Statements

Comparative Statement of Net Assets.....	1
Comparative Statement of Operations.....	3
Balance Sheet by Fund.....	5
Fund Balances and Investment Earnings	7
Fund Balances Monthly Low Point.....	8
Changes in Fund Balances Statement.....	9
Aeronautics Revenues & Expenditures.....	11
Fund Balances Aeronautics Division.....	13

Receipts

Nebraska Transportation Financing.....	15
Department Receipts	17
Receipt Analysis	19
Motor Fuel Tax and Appropriation History.....	21

Expenditures

Budget Status by Organizational Element	22
Budget Status by Resource	23
Budget State by Program/Function	24
Program Status Report Monthly	25
Program Status Fiscal Year to Date.....	26
Resource Expenditure Analysis	27
Program/Function Expenditure Analysis	28

Project Finance - State

Highway Construction Contract Lettings	31
Highway Construction Contract Lettings 10 Year Analysis	32
Lincoln South Beltway.....	34
Federal Apportionment Definitions	35
Apportioned Federal Funds	36
Status of Federal Highway Apportionments.....	37
Status of Federal Highway Obligation Authority	38
Expense Summary by Road System	39
Expense Summary by Road System by Financing Participant.....	40
Expense Summary by Work Phase.....	41
Expense Summary by Financing Participant	42
Build Nebraska Act	43
Transportation Innovation Act.....	44

Project Finance - Local

Federal Funds Purchase Program	45
Softmatch Balance by County	46



STATEMENT OF NET ASSETS – Financial statement that shows assets, liabilities, and net assets at month end as compared to the previous month end and the same point in time in the previous year.

REPORT SCOPE

The Statement of Net Assets, page 2, presents the financial position of the Nebraska Department of Transportation and includes all funds. Separate reports portray the detail operations and status of the Recreation Road, Grade Crossing, State Aid Bridge, State Highway Capital Improvement, and Transportation Infrastructure Bank Cash funds. The Department's fiscal year is for a twelve-month period from July 1 to June 30.

FINANCIAL STATEMENT TERMS

CURRENT ASSETS

CASH - On deposit with the State Treasurer and available for meeting the demands of Department expenses and liabilities. This demand may vary from \$100,000 to \$15 million for a single day. During the low construction season, December through May, the monthly demand may be as low as \$15 million as compared to \$70 million during the high construction season.

FEDERAL RECEIVABLES – Includes: Claims Submitted - Federal participation in highway construction costs incurred to date, claimed but not received, Earned Unbilled - Federal participation in highway construction costs incurred to date - not claimed, Deferred Expense - Project expenses held in retentions that are not eligible for federal reimbursement until final payments are made.

OTHER RECEIVABLES - Includes receivables due the Department from entities other than the federal government, both project and non-project related.

INVENTORIES - Cost of supplies and material goods held in stock for future use by the Department in part of daily operations.

CAPITAL ASSETS

EQUIPMENT - Cost of automotive/heavy road equipment reported at acquisition price less depreciation.

LAND – Historical costs of all land acquired since 1958 by the Department for highway operations.

INFRASTRUCTURES - Historical costs of all highways and bridges, 1958 through FY-2001. Beginning FY-2002, infrastructures are reported using the modified approach (reported as an asset value when it increases the capacity and/or efficiency and open to the public.) Includes work in progress.

BUILDINGS – Historical costs of all capital construction building costs. Includes work in progress.

LIABILITIES

ACCOUNTS PAYABLE - Recognized costs for which payment has not been made.

RETENTIONS - Parts of contract earnings for which payment is deferred pending final acceptance of the project by the Department.

OTHER PAYABLES - Includes performance guarantees and advance deposits.

NET ASSETS - Net current resources invested in highway facilities or available for future expenditures.

CAPITAL EQUITY – Net capital investment in highway facilities (equipment, land, infrastructures, and buildings).

RESERVE FUND BALANCE – The portion of the fund balance that is legally segregated for a specific future use and is not available for expenditure.

UNRESERVED FUND BALANCE – The portion of the fund balance available to finance future expenditures.

BASIS OF ACCOUNTING - Nebraska Department of Transportation utilizes the accrual basis of accounting modified by the recording of revenues on a cash basis. Accrual basis of accounting reflects costs in the period the costs are incurred, not necessarily when payment is made and similarly reflects revenue in the period it is earned and not necessarily when it is collected.

STATEMENT OF NET ASSETS
June 2025

	Current Month Balance	Previous Month Balance	Difference	%	Previous Year Balance	Difference	%
<u>ASSETS</u>							
Current Assets							
Cash & Cash Equivalents	457,591,838.43	442,245,155.80	15,346,682.63	3.47	428,097,239.25	29,494,599.18	6.89
Federal Receivables	15,703,341.49	35,867,735.99	(20,164,394.50)	(56.22)	4,780,398.77	10,922,942.72	228.49
Other Receivables	18,383,645.66	19,399,744.92	(1,016,099.26)	(5.24)	12,633,052.89	5,750,592.77	45.52
Inventories	1,918,449.06	2,574,851.99	(656,402.93)	(25.49)	2,450,603.87	(532,154.81)	(21.72)
Total Current Assets	\$493,597,274.64	\$500,087,488.70	(\$6,490,214.06)	(1.30)%	\$447,961,294.78	\$45,635,979.86	10.19 %
Capital Assets							
Equipment	103,638,750.68	103,138,754.72	499,995.96	0.48	87,565,218.60	16,073,532.08	18.36
Land	609,134,615.85	598,934,305.12	10,200,310.73	1.70	588,943,789.61	20,190,826.24	3.43
Infrastructures	8,563,942,901.86	8,409,785,469.13	154,157,432.73	1.83	8,283,018,193.61	280,924,708.25	3.39
Buildings	158,657,822.62	149,153,661.38	9,504,161.24	6.37	118,319,597.72	40,338,224.90	34.09
Total Capital Assets	\$9,435,374,091.01	\$9,261,012,190.35	\$174,361,900.66	1.88 %	\$9,077,846,799.54	\$357,527,291.47	3.94 %
Total Assets	\$9,928,971,365.65	\$9,761,099,679.05	\$167,871,686.60	1.72 %	\$9,525,808,094.32	\$403,163,271.33	4.23 %
<u>LIABILITIES</u>							
Current Liabilities							
Accounts Payable	1,453.50	15,653,757.46	(15,652,303.96)	(99.99)	125,597.46	(124,143.96)	(98.84)
Retention Payable	184,412,862.04	184,321,101.87	91,760.17	0.05	215,351,487.85	(30,938,625.81)	(14.37)
Other Payables	108,010,667.09	108,509,723.86	(499,056.77)	(0.46)	30,342,271.50	77,668,395.59	255.97
Total Current Liabilities	\$292,424,982.63	\$308,484,583.19	(\$16,059,600.56)	(5.21)%	\$245,819,356.81	\$46,605,625.82	18.96 %
Total Liabilities	\$292,424,982.63	\$308,484,583.19	(\$16,059,600.56)	(5.21)%	\$245,819,356.81	\$46,605,625.82	18.96 %
<u>NET ASSETS</u>							
Capital Equity							
Capital	9,435,374,091.01	9,261,012,190.35	174,361,900.66	1.88	9,077,846,799.54	357,527,291.47	3.94
Total Capital Equity	\$9,435,374,091.01	\$9,261,012,190.35	\$174,361,900.66	1.88 %	\$9,077,846,799.54	\$357,527,291.47	3.94 %
Fund Balance							
Reserved Fund Balance	(182,494,412.98)	(181,746,249.88)	(748,163.10)	0.41	(212,900,883.98)	30,406,471.00	(14.28)
Unreserved Fund Balance	383,666,704.99	373,349,155.39	10,317,549.60	2.76	415,042,821.95	(31,376,116.96)	(7.56)
Total Fund Balance	\$201,172,292.01	\$191,602,905.51	\$9,569,386.50	4.99 %	\$202,141,937.97	(\$969,645.96)	(0.48)%
Total Net Assets	\$9,636,546,383.02	\$9,452,615,095.86	\$183,931,287.16	1.95 %	\$9,279,988,737.51	\$356,557,645.51	3.84 %
Total Liabilities and Net Assets	\$9,928,971,365.65	\$9,761,099,679.05	\$167,871,686.60	1.72 %	\$9,525,808,094.32	\$403,163,271.33	4.23 %

COMPARATIVE STATEMENT OF OPERATIONS - Summary of Revenues and Costs for the Accounting Period by month and by FY to date as compared to the previous month and the same point in time the previous year.

REPORT SCOPE

The Comparative Statement of Operations, page 4 presents the financial position of the Nebraska Department of Transportation and includes all funds. Separate reports portray the detail operations and status of the Recreation Road, Grade Crossing, State Aid Bridge, State Highway Capital Improvement, and Transportation Infrastructure Bank Cash Funds. The Department's fiscal year is for a twelve-month period from July 1 to June 30.

FINANCIAL STATEMENT TERMS

REVENUE - Income accruing during an accounting period. The figures for revenue on page 4 of this report and those receipt figures seen throughout the rest of the report are not the same. The figures on page 4 are based on accrual accounting from NDOT's financial systems. The receipt figures throughout the rest of the report are based on the State's Accounting System.

STATE - This amount reflects the Department's share of the state tax on motor fuel and diesel fuel, motor vehicle registration fees, sales tax on motor vehicles and other highway-user payments. It also reflects monies deposited in the State Aid Bridge Fund, Recreation Road Fund, Grade Crossing Protection Fund, the State Highway Capital Improvement Fund and the Transportation Infrastructure Bank Fund.

FEDERAL - The federal reimbursable share of Department expenditures in the Roads Division as of the date of publication.

LOCAL - Reimbursable share of Department expenditures from local Nebraska government subdivisions (cities and counties) for their participating share for Roads Division construction projects.

OTHER ENTITIES - Reimbursable share of Department expenditures from other entities (states, railroads, etc.) for their participating share for Roads Division construction projects.

EXPENDITURES - The value of goods received, services performed, and work accomplished during an accounting period. Costs incurred, for which supporting transaction documents or notification has not reached the Controller Division within the accounting period, will be reflected in subsequent accounting periods.

ADMINISTRATION - Cost of administrative support for all Department activities that includes supervisory and related expenses and the cost of board and commission activities.

HIGHWAY MAINTENANCE - Costs to perform physical maintenance, traffic control, winter operations, indirect charges, and unusual and disaster operations on the highway system.

CAPITAL FACILITIES - Costs of land purchase, design and construction of new facilities necessary to accomplish the Department's construction and maintenance programs.

SERVICES and SUPPORT - Serves as a support center of activity costs for the other four programs. Includes supply base/inventories, charges to others for services rendered, building operations, business technology services, and support centers such as the print shop.

CONSTRUCTION - Costs of engineering, R.O.W. appraisals and purchase, construction work performed, highway planning and research, and highway safety.

NEBRASKA OFFICE OF HIGHWAY SAFETY - Costs incurred in the administration of grants for the National Highway Safety Program.

PUBLIC TRANSIT - Costs for bus acquisitions and transit systems operating loss subsidy.

EXCESS REVENUE (EXPENDITURES) - The increase or decrease in net current assets for the period.

BASIS OF ACCOUNTING - Nebraska Department of Transportation utilizes the accrual basis of accounting modified by the recording of revenues on a cash basis. Accrual basis of accounting reflects costs in the period the costs are incurred, not necessarily when payment is made and similarly reflects revenue in the period it is earned and not necessarily when it is collected.

STATEMENT OF OPERATIONS
ALL OPERATING FUNDS
JUNE 2025

	Current Month	Previous Month	Difference	%	Current Fiscal Year To Date	Prev Fiscal Year to Date	Difference	%
Revenue								
State Revenues	52,611,819.27	50,267,819.00	2,344,000.27	4.66	604,301,401.69	649,769,815.28	(45,468,413.59)	7.00
Federal Reimbursements	48,080,273.29	61,714,153.12	(13,633,879.83)	(22.09)	630,589,259.24	546,387,026.11	84,202,233.13	15.41
Local Revenues	1,626,777.03	3,454,914.01	(1,828,136.98)	(52.91)	27,569,465.07	24,920,326.07	2,649,139.00	10.63
Other Entities Revenues	1,198,981.32	2,143,760.61	(944,779.29)	(44.07)	19,904,708.27	6,169,531.75	13,735,176.52	222.63
Total Revenue	\$103,517,850.91	\$117,580,646.74	(\$14,062,795.83)	(11.96) %	\$1,282,364,834.27	\$1,227,246,699.21	\$55,118,135.06	4.49%
Expenditures								
Administration	2,226,462.88	2,240,824.07	(14,361.19)	(0.64)	28,035,639.79	23,698,032.84	4,337,606.95	18.30
Highway Maintenance	14,947,502.82	13,170,473.55	1,777,029.27	13.49	189,049,705.06	204,933,184.23	(15,883,479.17)	(7.75)
Capital Facilities	948,558.85	843,326.72	105,232.13	12.48	9,971,880.07	13,698,001.61	(3,726,121.54)	(27.20)
Services and Support	3,787,142.02	2,210,439.18	1,576,702.84	71.33	38,935,434.00	41,209,879.41	(2,274,445.41)	(5.52)
Construction	65,892,896.16	102,294,058.96	(36,401,162.80)	(35.58)	1,002,195,017.98	929,018,120.20	73,176,897.78	7.88
Highway Safety Office	409,485.25	709,874.84	(300,389.59)	(42.32)	8,747,774.31	7,283,653.98	1,464,120.33	20.10
Public Transit	5,041,651.08	3,229,810.33	1,811,840.75	56.10	36,158,745.59	21,229,008.51	14,929,737.08	70.33
Total Expenditures	\$93,253,699.06	\$124,698,807.65	(\$31,445,108.59)	(25.22) %	\$1,313,094,196.80	\$1,241,069,880.78	\$72,024,316.02	5.80%
Excess Revenue (Expenditures)	\$10,264,151.85	(\$7,118,160.91)	\$17,382,312.76	(244.20) %	(\$30,729,362.53)	(\$13,823,181.57)	(\$16,906,180.96)	122.30%

BALANCE SHEET BY FUND – Statement of the financial position for all funds administered by the Nebraska Department of Transportation.

FUND DEFINITION

Roads Operations Cash Fund (2270) = State statute 66-4,100 established this fund in order to effectively implement the provisions of the variable excise tax. This fund is the collection point for all monies which are not directed by the Legislature to other fund accounts, including all federal and local reimbursements. This fund also acts as the recipient of the state funds transferred from the Highway Cash Fund and as a focal point for most highway expenditures.

Highway Cash Fund (2271) = State statute 66-4,100 established this fund to receive all state revenue transferred to the Department of Transportation from the Highway Trust Fund, including funds generated by the motor and diesel fuel taxes, motor vehicle registration and related fees, along with sales tax revenue from motor vehicles. These funds are then transferred to the Department's Roads Operations Cash Fund up to the limit as established by the Legislature.

State Highway Capital Improvement Fund (2274) = State statute 39-2703 established this fund to receive revenue closely related to the use of highways in an amount equal to 85% of one quarter of one percent of state General Fund sales tax through June 30, 2042. At least twenty five percent of this fund is to be used for the construction of the expressway system and federally designated high priority corridors. The remaining money is to be used for surface transportation projects of the highest priority as determined by the Department of Transportation.

Transportation Infrastructure Bank Fund (2275) = State statute 39-2803 established this fund to receive the additional fuel tax revenue generated by Laws 2015, LB 610 for the period July 1, 2016 through June 30, 2033 and directed the State Treasurer to transfer \$50 million from the state's Cash Reserve Fund in July 2016. This fund is to be used for three specific programs: Accelerated State Highway Capital Improvement Program, County Bridge Match Program, and Economic Opportunity Program.

Grade Separation Fund (2670) = State statute 74-1320 established a 7.5¢ tax per train mile, effective April 1, 1984, levied on all train miles traveled in this state, plus a tax of \$100 annually on all public grade crossings in this state. A train mile is defined as each mile traveled by a train in this state regardless of the number of cars in such train. Quarterly payments are due on the first day of the calendar quarter. These funds are used for the construction of rail and highway grade separations.

Grade Crossing Protection Fund (2671) = The Grade Crossing Protection Fund is established by Statute 74-1317. State Statute 39-2215 provides for the monthly transfer of \$30,000 from the Highway Trust Fund to the Grade Crossing Protection Fund. The funds provide the state's share, or 95% of the cost of construction and installation of automatic crossing protection devices on all classes of roadways. The participating political subdivision is required to finance the balance of the cost, except in a county where a railroad transportation safety district has been formed, in which case the balance shall be borne entirely by the railroad transportation safety district involved. Projects are generally funded from Federal Funds, State Funds, and political subdivisions. Any political subdivision, which eliminates a crossing by closing the street or highway, will be paid \$5,000 plus the actual costs of the closing not to exceed \$12,000 from the Grade Crossing Protection Fund. In addition, the political subdivision will be paid \$5,000 from the responsible railroad. Any political subdivision, which eliminates a crossing by removal of the rail, will be paid \$2,000 or the actual cost, not to exceed \$12,000 from the Grade Crossing Protection Fund.

Recreation Road Fund (2672) = The Recreation Road program, established by Statute 39-1390, reflects the use of \$1.50 of each motor vehicle registration fee per Statute 60-302 for construction and maintenance (when not provided for by others) of dustless surface roads designated as State Recreation Roads.

State Aid Bridge Fund (7757) = The State Aid Bridge Fund, established by Statute 39-846, provides a program of state aid for the replacement of county bridges. The State Aid Bridge Fund receives \$64,000 per month from the Highway Trust Fund, 50% from the Department's share and 50% from the counties' share, which is proportional from each county based on the lineal feet of bridges twenty feet or more in length and all overpasses in each county. When Federal-aid Bridge Replacement funds are available, bridge replacement projects are funded from federal funds, county funds and the State Aid Bridge Fund. After all Federal-aid Bridge Replacement funds have been utilized, funding distribution may vary based on availability of funds.

Broadband, Equity, Access, and Deployment Fund (4278) = The Nebraska Broadband Office, established by Statute 86-331, utilizes federal Broadband Equity, Access, and Deployment Program funding authorized under the federal Infrastructure Investment and Jobs Act, Public Law 117-583. Federal reimbursement for expenses incurred are deposited to the fund. Expenses incurred in the Roads Operations Cash Fund on behalf of the Nebraska Broadband Office are transferred to this fund to reimburse Nebraska Department of Transportation's Roads Operations Cash Fund for incurred expenditures.

BALANCE SHEET BY FUND **June 2025**

	Roads Operations Cash 2270	Highway Cash 2271	State Highway Capital Improvement 2274	Transportation Infrastructure Bank 2275	Grade Separation 2670	Grade Crossing Protection 2671	State Recreation Road 2672	Broadband Administration 4278	State Aid Bridge 7757	Total
ASSETS										
Cash	126,416,643.64	44,040,453.11	219,483,580.07	56,663,351.23	7,508,264.42	2,134,841.61	1,279,366.69	0.00	64,087.66	457,590,588.43
Other Current Assets	36,006,686.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,006,686.21
Capital Assets	9,435,374,091.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,435,374,091.01
TOTAL ASSETS	\$9,597,797,420.86	\$44,040,453.11	\$219,483,580.07	\$56,663,351.23	\$7,508,264.42	\$2,134,841.61	\$1,279,366.69	\$0.00	\$64,087.66	\$9,928,971,365.65
LIABILITIES										
Current Liabilities	199,108,110.51	0.00	93,316,872.12	0.00	0.00	0.00	0.00	0.00	0.00	292,424,982.63
TOTAL LIABILITIES	\$199,108,110.51	\$0.00	\$93,316,872.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$292,424,982.63
NET ASSETS										
Fund Balance	504,173,542.22	(447,951,398.37)	117,930,117.70	38,630,095.54	6,265,341.85	1,915,802.51	11,419,560.25	0.00	(481,407.16)	231,901,654.54
Capital Equity	9,435,374,091.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,435,374,091.01
Accrued Interfund Transfer	(5,528,762.15)	0.00	5,327,323.99	614,943.88	26,838.11	310.45	(1,039,219.94)	0.00	598,565.66	0.00
Revenues	634,858,677.87	491,991,851.48	115,231,064.28	33,850,924.20	1,861,458.19	379,864.64	1,547,290.21	1,874,653.70	769,049.70	1,282,364,834.27
Costs	(1,170,188,238.60)	0.00	(112,321,798.02)	(16,432,612.39)	(645,373.73)	(161,135.99)	(10,648,263.83)	(1,874,653.70)	(822,120.54)	(1,313,094,196.80)
TOTAL NET ASSETS	\$9,398,689,310.35	\$44,040,453.11	\$126,166,707.95	\$56,663,351.23	\$7,508,264.42	\$2,134,841.61	\$1,279,366.69	\$0.00	\$64,087.66	\$9,636,546,383.02
TOTAL LIABILITIES AND NET ASSETS	\$9,597,797,420.86	\$44,040,453.11	\$219,483,580.07	\$56,663,351.23	\$7,508,264.42	\$2,134,841.61	\$1,279,366.69	\$0.00	\$64,087.66	\$9,928,971,365.65

FUND BALANCES AND INVESTMENT EARNINGS

Roads Divisions

June 2025

The nature of revenue and expenditure trends create a cash flow situation in that typically the first six months of a fiscal year expenditures are more than incoming revenue. It is therefore necessary to begin the fiscal year with a relatively strong cash balance. This balance will alleviate the cash flow requirement existing from July thru December. It will also allow the Department to meet January's expenditures which will be incurred before most of January's revenue is received.

The table below reflects the variance between revenue and expenditures for the current year, in millions. *Indicates months that include costs for three payrolls.

FY25	JUL	AUG	SEPT	OCT *	NOV	DEC	JAN	FEB	MAR	APR *	MAY	JUN
Revenue	102.0	117.4	149.5	171.7	104.8	76.1	68.0	116.3	81.1	74.5	117.6	103.5
Expenditures	146.0	128.7	165.3	168.3	104.6	78.2	66.3	55.3	90.1	92.3	124.7	93.3
Balance	(44.0)	(11.4)	(15.8)	3.4	0.2	(2.1)	1.7	61.0	(9.0)	(17.8)	(7.1)	10.2
Cumulative Balance	(44.0)	(55.4)	(71.2)	(67.8)	(67.6)	(69.7)	(68.0)	(7.0)	(16.0)	(33.8)	(40.9)	(30.7)

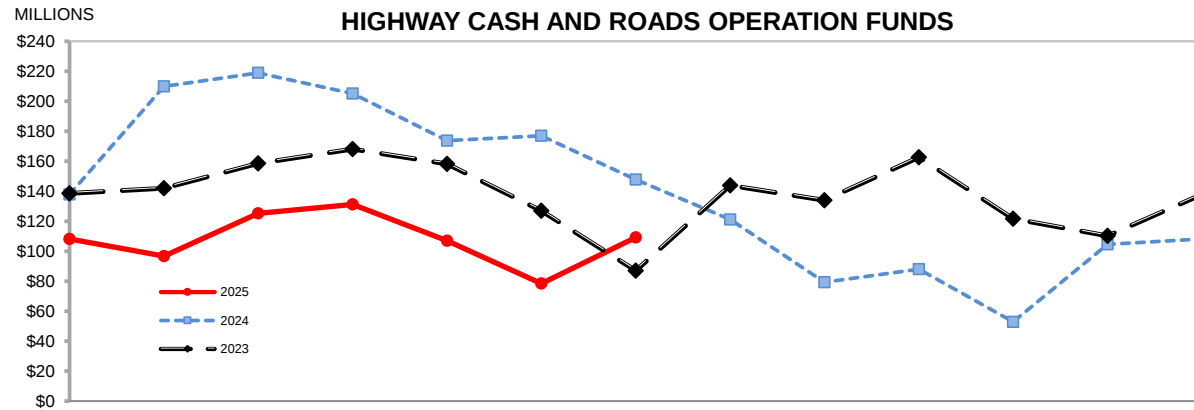
Department funds are programmed and obligated to meet the construction program and operating requirements. A season imbalance of receipts and expenditures causes funds to become temporarily available for investment activity, especially during the winter months.

Investments on fund balances received \$1,037,086.55 in June, with an interest rate of 2.93%. The chart below reflects the interest earned and interest rate by month. The interest information as reflected here represents total interest received from all funds. The figures on page 6 represent total receipts by fund, including interest.

FY 25	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Total	AVG
Interest Rate	2.87%	2.91%	2.87%	3.09%	2.92%	3.04%	3.10%	2.98%	3.09%	3.59%	2.62%	2.93%		3.00%
Earnings (Thousands)	\$883	\$926	\$805	\$802	\$692	\$788	\$798	\$761	\$902	\$1,368	\$939	\$1,037	\$10,701	\$892

FUND BALANCES - MONTHLY LOW POINT
Roads Divisions
June 2025
(IN MILLIONS)

Total of all funds available as of June 30th is \$447.6 million. The chart below compares the Highway Cash and Roads Operations Funds monthly lowest level for three calendars years. For these two funds, the month ranged from a high of \$160.4 million on the 30th to a low of \$109.2 million on the 18th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
HIGHWAY CASH & ROADS OPERATIONS												
2025	96.7	125.3	131.2	106.9	78.4	109.2						
2024	209.9	218.9	205.1	173.8	177.0	147.8	121.1	79.3	88.0	52.9	104.5	108.1
2023	142.0	158.5	168.1	158.2	126.9	87.0	143.8	133.9	162.6	121.6	110.2	137.8
STATE HIGHWAY CAPITAL IMPROVEMENT FUND												
2025	115.1	121.9	121.4	133.6	127.4	125.3						
2024	99.9	109.4	108.5	116.2	111.2	114.8	123.1	110.0	110.9	110.3	103.5	108.7
2023	93.0	101.5	105.6	109.8	108.9	114.1	122.4	119.4	108.3	108.3	94.1	102.5
TRANSPORTATION INFRASTRUCTURE BANK FUND												
2025	45.5	46.7	48.8	49.0	50.6	51.0						
2024	34.3	34.4	36.2	35.3	35.0	35.0	39.7	41.3	42.1	42.2	43.2	44.2
2023	45.3	45.7	45.7	47.1	47.9	43.5	42.2	38.1	37.2	35.1	34.1	33.8
GRADE CROSSING PROTECTION FUND												
2025	8.6	8.5	8.6	9.3	9.5	9.4						
2024	8.0	8.0	8.0	8.0	8.2	8.2	8.3	8.5	8.4	8.6	8.5	8.4
2023	6.5	6.5	7.5	7.5	7.8	7.7	7.9	7.9	8.0	7.7	7.7	7.7
RECREATION ROAD FUND												
2025	5.9	5.5	5.8	6.1	4.5	1.3						
2024	10.1	10.4	10.8	10.8	11.1	11.4	11.4	11.8	12.1	11.3	10.5	7.1
2023	10.0	10.0	10.4	10.5	10.6	10.3	10.4	10.4	10.3	10.0	10.0	10.0
STATE AID BRIDGE FUND												
2025	0.0	0.0	0.0	0.0	0.0	0.0						
2024	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2023	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**STATE HIGHWAY FUNDS 2270 & 2271
STATEMENT OF RECEIPTS, EXPENDITURES, AND
CHANGES IN FUND BALANCES
(DOLLARS IN THOUSANDS)**

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
Receipts					
Motor Fuel Tax	180,452	155,240	145,729	165,745	170,049
Diesel Fuel Tax	104,321	87,993	80,675	92,673	93,722
Registrations	46,481	41,731	49,143	51,571	48,900
Sales Tax on Motor Vehicles	157,940	158,819	171,141	178,672	177,823
Other State Receipts	11,319	12,290	12,784	12,253	13,751
Sub-Total State Receipts	\$ 500,513	\$ 456,073	\$ 459,472	\$ 500,914	\$ 504,245
Federal = State system	379,179	366,307	480,470	456,693	429,436
Federal = Local system	64,690	63,517	45,280	68,854	66,890
Federal Transit	20,321	16,455	15,543	16,419	28,469
Counties, Cities, & Others	41,090	44,944	40,425	44,575	31,615
Rec Road / Grade Xing / St Aid Bridge (Inter-fund Transfer)	8,415	4,725	5,757	7,084	12,030
State Highway Capital Improvement Fund (Inter-fund Transfer)	(3,245)	56,775	102,626	102,943	109,796
State Transportation Infrastructure Bank (Inter-Fund Transfer)	48,760	20,992	39,925	29,121	16,433
State Patrol Carrier Enforcement Transfer Out	(9,216)	(9,073)	(10,006)	(9,365)	(11,806)
General Fund Transfer *	-	-	32,000	33,000	35,000
Total Receipts	\$ 1,050,507	\$ 1,020,715	\$ 1,211,492	\$ 1,250,238	\$ 1,222,108
Expenditures:					
Administration	22,259	22,899	22,082	25,470	28,036
Supportive Services	36,283	39,162	33,806	41,210	38,935
Capital Facilities	5,064	6,347	6,979	13,698	9,972
Highway Maintenance	159,480	144,446	167,275	204,933	189,050
Construction = Support & Research	21,452	19,455	25,694	26,147	30,665
Sub Total Non-Construction	\$ 244,538	\$ 232,309	\$ 255,836	\$ 311,458	\$ 296,658
State Highway System Construction:					
State System	527,359	594,839	762,326	729,621	794,804
Planning & Non-Program projects	84,532	79,316	91,855	96,484	101,711
Sub Total Construction	\$ 611,891	\$ 674,155	\$ 854,181	\$ 826,105	\$ 896,515
TOTAL STATE HIGHWAY EXPENDITURES	\$ 856,429	\$ 906,464	\$ 1,110,017	\$ 1,137,563	\$ 1,193,173
Local System					
Local System	88,792	82,314	52,624	81,262	80,918
MPO	2,227	2,216	2,733	2,788	2,844
Public Transit	29,139	21,117	23,791	21,229	36,159
TOTAL LOCAL ROADWAY EXPENDITURES	\$ 120,158	\$ 105,647	\$ 79,148	\$ 105,279	\$ 119,921
Total Expenditures	\$ 976,586	\$ 1,012,110	\$ 1,189,164	\$ 1,242,841	\$ 1,313,094
Receipts Over (Under) Expenditures	73,921	8,605	22,328	7,397	(90,986)
Fund Balance June 30	\$ 223,113	\$ 231,718	\$ 254,046	\$ 261,443	\$ 170,457
Outstanding Contractual Obligations	\$ 694,968	\$ 978,321	\$ 1,124,901	\$ 1,257,940	\$ 1,119,362

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COMBINED SUMMARY OF REVENUES & EXPENDITURES
June 2025

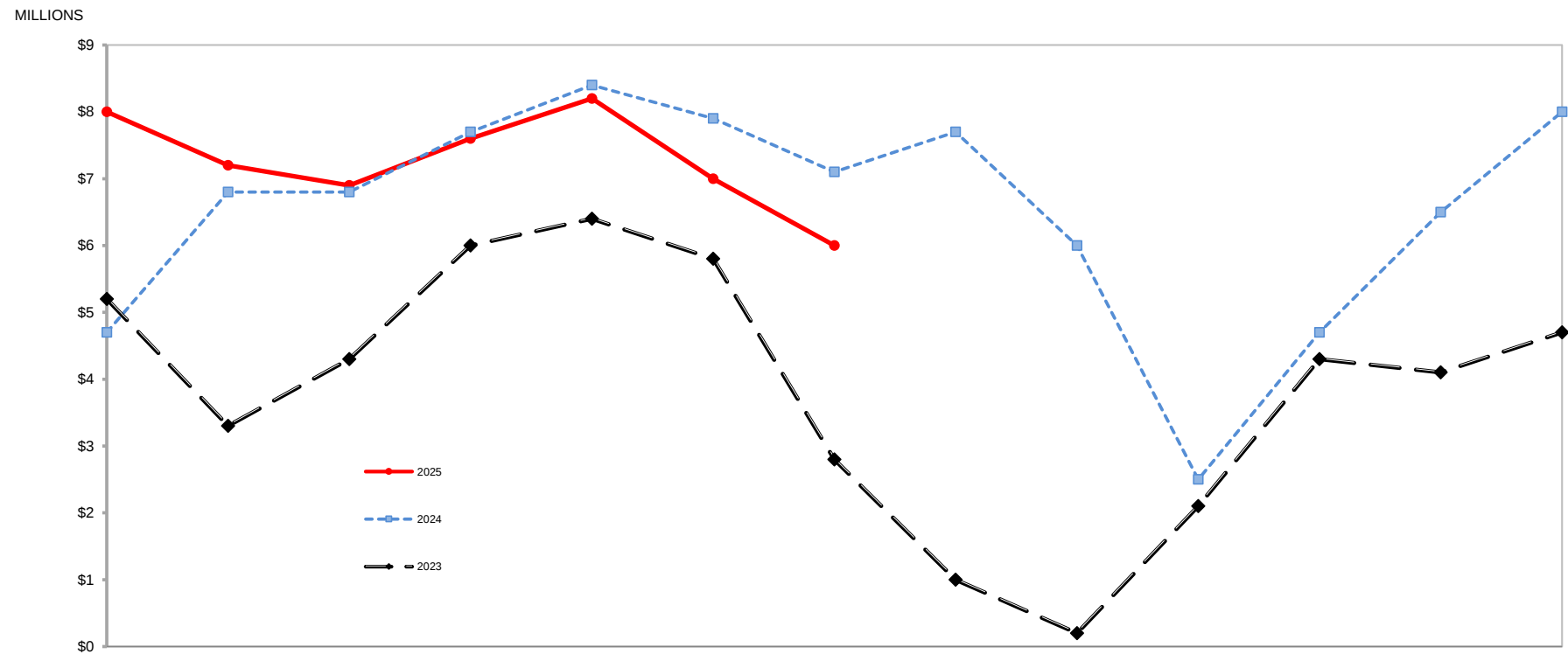
			ADMINISTRATION 026					301	AIRCRAFT 596		
			Admin.	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	TOTALS
<u>REVENUES:</u>											
450000	Taxes		164,712.20								164,712.20
460000	Intergovernmental			190,933.00				5,021,350.00			5,212,283.00
470000	Sales & Charges				12,137.16	4,607.34					16,744.50
480000	Miscellaneous		22,646.50			46,330.14		12,021.13			80,997.77
490000	Other					13,985.50					13,985.50
TOTAL REVENUES			187,358.70	190,933.00	12,137.16	64,922.98	-	5,033,371.13	-	-	5,488,722.97
<u>EXPENDITURES:</u>											
510000	Personal Services										-
520000	Operating Expenses		497.08	440.45	3,993.79	18,914.93			7,057.58	6,281.08	37,184.91
570000	Travel Expenses		443.10	714.89	2,299.75				45.69		3,503.43
580000	Capital Outlay				27,347.00						27,347.00
590000	Government Aid							2,231,209.00			2,231,209.00
865100	Miscellaneous Adjust			50.84							50.84
TOTAL EXPENDITURES			940.18	1,206.18	33,640.54	18,914.93	-	2,231,209.00	7,103.27	6,281.08	2,299,295.18
Excess (Deficiency) of Revenues Over Expenditures			186,418.52	189,726.82	(21,503.38)	46,008.05	-	2,802,162.13	(7,103.27)	(6,281.08)	3,189,427.79
<u>OTHER FINANCING SOURCES (USES):</u>											
	Transfers In			(189,726.82)	21,503.38		-		7,103.27	-	
	Transfers Out		161,120.17						-		
	Grant \$ transfer										
Excess (Deficiency) of Revenues Over Expenditures			347,538.69	-	-	46,008.05	-	2,802,162.13	-	(6,281.08)	3,189,427.79
Fund Balance			2,001,806.49	-	-	2,405,694.27	-	6,006,167.05	(36,951.80)	1,190,430.85	11,567,146.86
Fund 21710 - May 31, 2025								1,342,539.25			
Fund 21720 - May 31, 2025								4,663,627.80			
Fund Balance			2,349,345.18	-	-	2,451,702.32	-	8,808,329.18	(36,951.80)	1,184,149.77	14,756,574.65
Fund 21710 - June 30, 2025								4,132,680.25			
Fund 21720 - June 30, 2025								4,675,648.93			

**COMBINED SUMMARY OF REVENUES & EXPENDITURES
FISCAL YEAR TO DATE (July 1, 2024 through June 30, 2025)**

		ADMINISTRATION 026					301	AIRCRAFT 596		TOTALS
		Admin.	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	
REVENUES:										
450000	Taxes	1,639,861.98	-	-	-	-	1,985,298.21	-	-	3,625,160.19
460000	Intergovernmental	-	1,105,012.89	-	152,000.00	-	30,236,475.50	-	-	31,493,488.39
470000	Sales & Charges	58.10	-	148,969.98	64,853.42	-	-	-	-	213,881.50
480000	Miscellaneous	262,588.27	46,000.00	4,400.00	496,918.08	-	80,590.56	45,164.33	9,408.00	945,069.24
490000	Other	-	-	-	106,287.20	-	-	(2,163.00)	2,163.00	106,287.20
TOTAL REVENUES		1,902,508.35	1,151,012.89	153,369.98	820,058.70	-	32,302,364.27	43,001.33	11,571.00	36,383,886.52
EXPENDITURES:										
510000	Personal Services	-	-	-	-	-	-	-	-	-
520000	Operating Expenses	59,629.93	287,632.52	94,958.27	284,441.16	212.26	-	130,976.76	62,251.13	920,102.03
570000	Travel Expenses	16,398.56	13,310.63	28,244.27	204.03	-	-	1,950.37	-	60,107.86
580000	Capital Outlay	-	-	27,347.00	-	-	-	-	-	27,347.00
590000	Government Aid	65,202.45	-	-	-	-	30,181,684.27	-	-	30,246,886.72
865100	Miscellaneous Adjust	(1,015,941.01)	(311,373.88)	(93,407.89)	(53,110.80)	(1,451.62)	(150.93)	(10,800.89)	-	(1,486,237.02)
TOTAL EXPENDITURES		(874,710.07)	(10,430.73)	57,141.65	231,534.39	(1,239.36)	30,181,533.34	122,126.24	62,251.13	29,768,206.59
Excess (Deficiency) of Revenues Over Expenditures		2,777,218.42	1,161,443.62	96,228.33	588,524.31	1,239.36	2,120,830.93	(79,124.91)	(50,680.13)	6,615,679.93
OTHER FINANCING SOURCES (USES):										
Transfers In			(1,161,443.62)	(96,228.33)		(1,239.36)		79,124.91		
Transfers Out		1,179,786.40								
Grant \$ transfer		(2,603,009.00)					2,603,009.00			
Excess (Deficiency) of Revenues Over Expenditures		1,353,995.82	-	-	588,524.31	-	4,723,839.93	-	(50,680.13)	6,615,679.93
Fund Balance June 30, 2024		958,397.56	-	-	1,863,178.01		4,084,489.25		1,234,829.90	8,140,894.72
Fund Balance Fund 21710 - June 30, 2025		2,312,393.38	-	-	2,451,702.32	-	8,808,329.18	-	1,184,149.77	14,756,574.65
Fund 21720 - June 30, 2025							4,132,680.25			
							4,675,648.93			

FUND BALANCES - MONTHLY LOW POINT
Aeronautics Division
June 2025
(IN MILLIONS)

Total funds available as of June 30th is \$10.0 million. The chart below compares the Aeronautics Cash Fund monthly lowest level for three calendars years. For this fund, the month ranged from a high of \$10.0 million on the 30th to a low of \$6.0 million on the 18th.

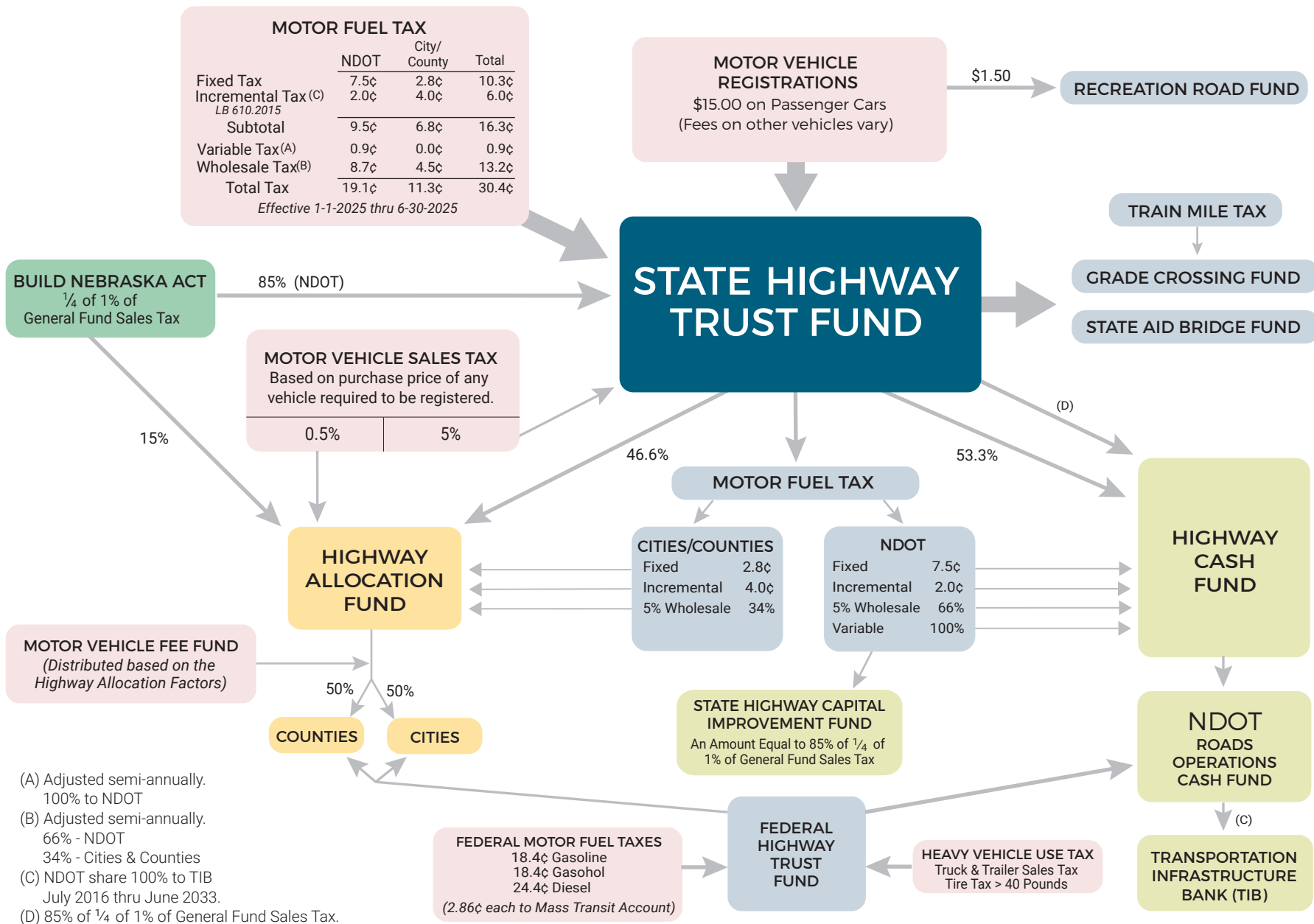


	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
AERONAUTICS CASH FUND												
2025	7.2	6.9	7.6	8.2	7.0	6.0						
2024	6.8	6.8	7.7	8.4	7.9	7.1	7.7	6.0	2.5	4.7	6.5	8.0
2023	3.3	4.3	6.0	6.4	5.8	2.8	1.0	0.2	2.1	4.3	4.1	4.7

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Nebraska Transportation Financing



NEBRASKA TRANSPORTATION FINANCING
FY-2025
(\$ IN THOUSANDS)

	Tax Rate Jul- Dec Jan- Jun		Gross Receipts	Deductions	Department of Transportation	Cities	Counties	Total Funds Distributed
Motor Fuel Taxes			\$ 425,598					
Less: Motor Fuel Tax Enforcement				(1,052)				
Less: State Aid Bridge Fund				(768)				
Fixed Motor Fuel Tax	9.5¢	9.5¢			134,638			134,638
City / County Tax	6.8¢	6.8¢				48,324	47,940	96,264
Variable Excise Tax	0.0¢	0.9¢			5,393			5,393
Wholesale Tax	13.3¢	13.2¢			123,740	31,872	31,872	187,484
Subtotal	29.6¢	30.4¢			\$ 263,771	\$ 80,196	\$ 79,812	\$ 423,779
Motor Vehicle Registration Fees			\$ 96,270					
Less: License Plate Cash Fund				(3,183)				
Less: DMV IRP Funding				(1,400)				
Registration Fees					35,157	15,381	15,381	65,919
Prorate Registration Fees					13,743	6,012	6,012	25,767
Subtotal					\$ 48,900	\$ 21,393	\$ 21,393	\$ 91,686
Sales Tax @ 5% on Motor Vehicles			333,778					
Less: Grade Crossing				(360)				
Sales Tax To 5%					177,823	77,798	77,798	333,418
Sales Tax Over 5%			33,378			16,689	16,689	33,378
Subtotal			\$ 367,156		\$ 177,823	\$ 94,487	\$ 94,487	\$ 366,796
Interest on Deposits			\$ 1,946		\$ 760	\$ 593	\$ 593	\$ 1,946
TOTAL HIGHWAY TRUST FUND			\$ 890,970	\$ (6,763)	\$ 491,254	\$ 196,669	\$ 196,285	\$ 884,207
Other Miscellaneous State Revenue					12,991			12,991
Transfer to TIB Fund					(28,402)			(28,402)
SUB-TOTAL					\$ 475,844	\$ 196,669	\$ 196,285	\$ 868,796
Grade Crossing Protection Fund					2,241			2,241
Recreation Road Fund					4,047			4,047
State Aid Bridge Fund					769			769
Build Nebraska Act / State Highway Capital Improvement Fund					106,022	8,936	8,936	123,894
Transportation Infrastructure Bank (TIB)					29,851			29,851
Quarterly MV Fee						13,805	13,805	27,610
TOTAL STATE REVENUES					\$ 618,775	\$ 219,410	\$ 219,026	\$ 1,057,208

RECEIPTS

Motor Fuel Tax Rates

Effective Date	7/20	1/21	7/21	1/22	7/22	1/23	7/23	1/24	7/24	1/25	6 Month Change
Fixed Tax ¢	10.3	10.3	10.3	10.3	10.3	10.3	10.3	10.3	10.3	10.3	0.0
Incremental Tax ¢	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	0.0
Variable Tax ¢	7.4	3.9	3.9	0.0	-1.0	2.2	1.2	0.3	0.0	0.9	0.9
Wholesale Tax ¢	9.5	8.5	7.5	8.5	9.5	10.5	11.5	12.5	13.3	13.2	-0.1
Total Tax ¢	33.2¢	28.7¢	27.7¢	24.8¢	24.8¢	29.0¢	29.0¢	29.1¢	29.6¢	30.4¢	0.8¢

MOTOR FUEL TAX AND SPECIAL FUEL TAX : The receipts in the current month were generated by motor fuel sales in the previous month.

Fixed Tax: Beginning July 1, 2009, the 10.3¢ fixed tax is distributed 7.5¢ to the Nebraska Department of Transportation (NDOT) and 2.8¢ to the cities and counties, 50% each.

Incremental Fixed Tax: Effective January 1, 2016, the fixed tax increased 1 ½¢ each year thru 2019. This cumulative 6¢ increase included 2¢ each to NDOT, cities and counties.

Variable Tax: The NDOT receives the revenue generated from the variable excise tax, which is adjusted semi-annually, and is computed by applying a variable rate determined by the Department multiplied by the average price of motor fuel purchased by state government. The variable rate is determined so that the estimated Highway Cash Fund revenues for the fiscal year are within a statutory range of the Highway Cash Fund appropriation. The variable rate as determined by the Department for FY25 is 0.37% January through June.

Wholesale Tax: The 5% tax is applied to the average wholesale price of gasoline for the most current six month data as reported by the Nebraska Department of Environment and Energy on April 1 and October 1. It is distributed 66% to the NDOT and 17% each to the cities and counties.

MOTOR VEHICLE REGISTRATION AND OTHER REGISTRATION FEES: Fees collected from the registration of all non-exempt vehicles that are required to be licensed for operation on public roads within the State of Nebraska of which the NDOT receives 53 ⅓ percent. Includes Motor Vehicle Registration and related fees (Fleet Proration Fees, Transporter Plate Fees, Repossession Plate Fees, Antique Car Licenses, Service Fee for Semi-Annual Truck Registrations, Demonstration Permits, and License Plate Fees). Does not include Recreation Road registration and interest.

SALES TAX ON MOTOR VEHICLES: State sales tax is 5 ½% applied to the purchase price of any vehicle required to pay motor vehicle registration fees. Effective October 1, 2006, all sales tax revenue over the 5% is distributed equally between the cities and counties. Effective October 1, 2007, the sales taxes derived from the lease for periods greater than thirty-one days of motor vehicles, trailers, and semitrailers is credited to the Highway Trust Fund.

OTHER STATE RECEIPTS: Includes excess limit permits, highway overload fines, interest from invested highway cash and roads operation funds, sale of surplus property and motor fuels to other state agencies, rentals, special motor vehicle fees and permits, and miscellaneous fees and permits.

STATE HIGHWAY CAPITAL IMPROVEMENT FUND: The Build Nebraska Act designates an amount of highway user revenue equal to 85% of one quarter of one percent of state General Fund sales tax revenue on all taxable purchases for state highways for the period July 2013 through June 2042.

TRANSPORTATION INFRASTRUCTURE BANK: The NDOT's share of the additional fixed fuel tax revenue to be transferred from the Roads Operation Cash Fund for the period July 2016 through June 2033.

GRADE CROSSING PROTECTION FUND: Monthly transfer of \$30,000 from the motor vehicle sales tax receipts and train mile tax receipts.

RECREATION ROAD FUND: Fee of \$1.50 per motor vehicle registration.

STATE AID BRIDGE FUND: Highway Trust Fund monthly transfer of \$64,000, one half each from NDOT and the counties share plus interest on invested funds.

FEDERAL RECEIPTS: Receipts collected from the federal reimbursable share of project costs.

LOCAL RECEIPTS: Receipts collected from local Nebraska government subdivisions (cities and counties) for their participating share.

OTHER RECEIPTS: Receipts collected from other entities (states, railroads, etc.) for their participating share.

**FY-2025 RECEIPTS
AS OF JUNE 30, 2025
Roads Division
(\$ THOUSANDS)**

Highway Cash Fund:	TOTAL PROJECTED December 2024	M O N T H L Y				F I S C A L Y E A R T O D A T E			
		PROJECTED	ACTUAL	\$ DIFF	% DIFF	PROJECTED	ACTUAL	\$ DIFF	% DIFF
Motor Fuel Taxes									
Fixed	\$107,013	\$ 9,565	\$ 9,472	(94)	(1.0%)	\$ 107,013	\$ 106,212	\$ (801)	(0.7%)
Incremental Fixed	28,580	2,551	2,534	(16)	(0.6%)	28,580	28,426	(154)	(0.5%)
Variable	5,395	1,148	1,140	(7)	(0.6%)	5,395	5,393	(1)	(0.0%)
Wholesale	124,415	11,111	11,040	(72)	(0.6%)	124,415	123,740	(675)	(0.5%)
Credit to State Hwy Capital Impr Fund	(102,240)	(8,942)	(9,218)	(276)	3.1%	(102,240)	(101,277)	963	(0.9%)
Subtotal	163,163	15,433	14,968	(465)	(3.0%)	163,163	162,494	(669)	(0.4%)
Motor Vehicle Registrations	35,092	2,605	2,594	(11)	(0.4%)	35,092	35,157	65	0.2%
Prorate Registrations	14,004	631	332	(299)	(47.4%)	14,004	13,743	(261)	(1.9%)
Subtotal	49,096	3,236	2,926	(310)	(9.6%)	49,096	48,900	(196)	(0.4%)
Sales Tax on Motor Vehicles	178,888	15,548	16,834	1,286	8.3%	178,888	177,823	(1,065)	(0.6%)
BNA Sales Tax	102,240	8,942	9,218	276	3.1%	102,240	101,277	(963)	(0.9%)
Interest	5,506	403	392	(11)	(2.8%)	5,506	6,010	504	9.2%
Sale of Supplies and Materials	324	38	5	(33)	(88.0%)	324	102	(222)	(68.6%)
Sale of Fixed Assets	1,945	235	1	(234)	(99.7%)	1,945	1,807	(138)	(7.1%)
Excess Limit	2,988	265	271	6	2.3%	2,988	2,996	8	0.3%
Overload Fines	551	53	46	(7)	(13.2%)	551	537	(14)	(2.6%)
Other Fees	2,825	237	49	(188)	(79.4%)	2,825	2,299	(526)	(18.6%)
SUBTOTAL HIGHWAY CASH FUND	\$ 507,526	\$ 44,390	\$ 44,710	\$ 319	0.7%	\$ 507,526	\$ 504,245	\$ (3,280)	(0.6%)
Incremental Tax Transfer to TIB Fund	(28,540)	(2,310)	(2,369)	(60)	2.6%	(\$28,540)	(28,402)	138	(0.5%)
SUBTOTAL ROADS OPERATIONS CASH FUND	\$ 478,986	\$ 42,081	\$ 42,340	\$ 260	0.6%	\$ 478,986	\$ 475,844	\$ (3,142)	(0.7%)
State Hwy Capital Impr Fund	104,680	9,042	9,787	745	8.2%	104,680	106,022	1,342	1.3%
Transportation Infrastructure Bank Fund (TIB)	29,445	2,357	2,498	141	6.0%	29,445	29,851	406	1.4%
Grade Crossing Protection Fund	2,512	580	230	(350)	(60.4%)	2,512	2,241	(271)	(10.8%)
Recreation Road Fund	4,079	352	342	(10)	(2.8%)	4,079	4,047	(32)	(0.8%)
State Aid Bridge Fund	769	64	64	0	0.1%	769	769	0	0.0%
TOTAL STATE RECEIPTS	\$ 620,471	\$ 54,475	\$ 55,261	\$ 785	1.4%	620,471	\$ 618,775	\$ (1,696)	(0.3%)
Federal Receipts									
FHWA	528,805	33,065	62,961	29,896	90.4%	528,805	578,536	49,731	9.4%
Transit	28,840	6,825	1,904	(4,921)	(72.1%)	28,840	23,174	(5,666)	(19.6%)
Highway Safety	7,289	598	646	48	8.1%	7,289	8,656	1,367	18.7%
Subtotal-Federal Receipts	564,934	40,488	65,512	25,024	61.8%	564,934	610,366	45,432	8.0%
Local Receipts	15,783	4,518	15,904	11,386	252.0%	15,783	25,486	9,703	61.5%
Other Entities	6,570	440	451	11	2.6%	6,570	6,129	(441)	(6.7%)
TOTAL DEPARTMENT RECEIPTS	\$ 1,207,758	\$ 99,921	\$ 137,128	\$ 37,206	37.2%	\$ 1,207,758	\$ 1,260,756	\$ 52,998	4.4%

HIGHWAY CASH FUND APPROPRIATION ANALYSIS

Total FY-25 Receipts	\$ 504,245
Previous year's receipts over appropriation	4,396
Total Receipts	\$ 508,641
Highway Cash Fund Appropriation	\$ 502,000
Projected Receipts Over / (Under) Appropriation	6,641
% Variance From Appropriation	1.3%

** Numbers may not add due to rounding.

** Projections are updated semiannually in December and June.

Note: The various NDOT state revenue sources have varying collection times and varying lag times related to timing of remittance to the state and NDOT.

Note: Revenues reflected above for State Highway Capital Improvement Fund do not include bond proceeds.

RECEIPT ANALYSIS

STATE RECEIPTS

State source revenue represents income from highway user taxes (motor fuel taxes [base, wholesale, and variable], motor vehicle registration fees, miscellaneous motor vehicle permits and sales tax on motor vehicles, trailers, and semi-trailers), sale and rental of Department properties, interest on investments and other nominal revenues. Changes in the level of State revenue from one year to the next normally represent the results of increased/decreased usage relating to highway user tax sources such as gallons of motor fuel purchased, changes in the gasoline and diesel fuels tax rates, volume of new and used motor vehicle sales, and the number of motor vehicles registered.

MOTOR FUEL TAXES: In FY-2025, the average motor fuel tax increased from 29.1¢ in FY-2024 to 30.0¢. NDOT's share increased from 18.2¢ to 18.7¢. NDOT's increased share plus a 1.1% increase in fuel consumption resulted in an increase of approximately 3.1% or \$7.9 million.

REGISTRATIONS: Registration revenue for FY-2025 decreased approximately 5.2% or \$2.7 million. The decrease is attributable to no longer being in the first year of a new plate cycle.

MOTOR VEHICLE SALES TAX: Sales tax revenue decreased 0.5% or \$849 thousand in FY-2025.

INTEREST ON INVESTMENTS: Interest receipts increased 1.4% or \$85 thousand in FY-2025. Interest rates increased from a yearly average of 2.57% in FY-2024 to 3.00% for FY-2025. There was two months' interest paid to the funds in July due to a change in process by the Investment Council. Lower fund balances offset the increase in the yearly average for interest rates.

HIGHWAY CAPITAL IMPROVEMENT FUND: The FY-2025 Highway Capital Improvement Fund revenue shows an increase of 3.0% or \$3.1 million from FY-2024.

TRANSPORTATION INFRASTRUCTURE BANK FUND: The FY-2025 Transportation Infrastructure Bank Fund revenue shows an increase of 2.5% or \$730 thousand from FY-2024. This is attributable to an increase in the incremental fuel tax transferred.

FEDERAL RECEIPTS

Revenue from the federal government represents earnings resulting from the progress in accomplishing construction projects involving participation by the federal government. Earnings are governed by the progress made in the completion of all construction phases of a highway project, including engineering, right-of-way, and construction. There is a direct relationship between the amount of federal funds earned and the total amount expended for construction. Seasonal fluctuations and weather can affect progress of construction that is reflected in federal earnings. The size of previous years' construction contract lettings affects federal earnings during the following year or two. Construction projects are accomplished anywhere from four months to three years following the time at which they are let to the contractor.

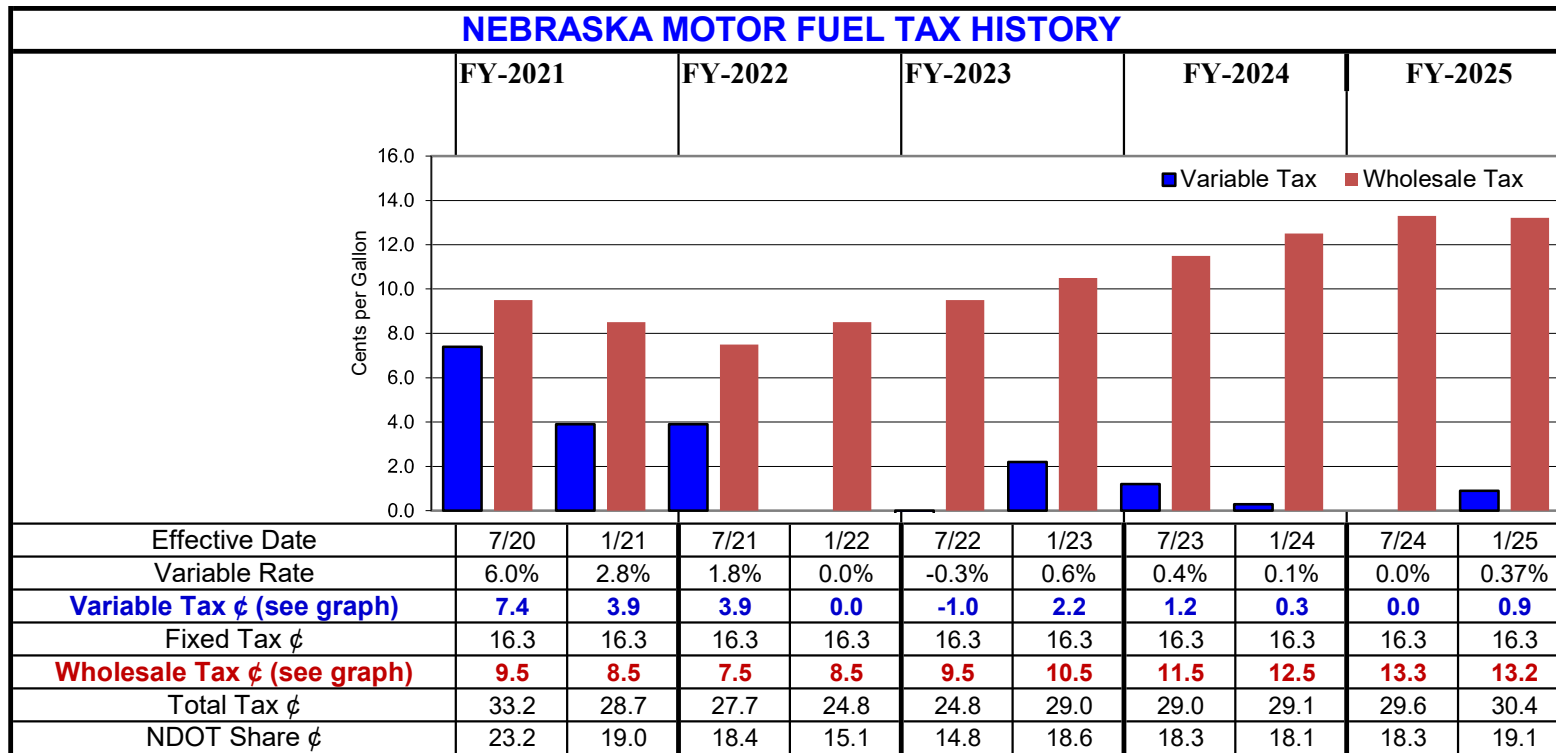
In FY-2025, federal receipts increased by 7.4%, or \$42.0 million.

OTHER RECEIPTS

Other revenues reflect earnings of funds contributed by local political subdivisions, other states, railroads and utility companies for progress in accomplishing construction projects involving participation by other entities. Earnings represent participation in costs involved in engineering, right-of-way, and construction. In FY-2025, other receipts decreased by 29.1%, or \$13.0 million.

RECEIPT ANALYSIS
(\$ THOUSANDS)

	<u>FY-2021</u>	<u>FY-2022</u>	<u>FY-2023</u>	<u>FY-2024</u>	<u>FY-2025</u>	FY-24 to FY-25	
						\$ Chg	% Chg
STATE RECEIPTS							
Average Motor Fuel Tax, NDOT share	21.1¢	16.7¢	16.7¢	18.2¢	18.7¢		
MOTOR FUEL TAXES							
FIXED	100,941	106,184	103,823	105,045	106,212	1,167	1.1%
INCREMENTAL FIXED	27,020	28,418	27,788	28,114	28,426	312	1.1%
VARIABLE	75,202	33,787	4,889	13,221	5,393	(7,828)	(59.2%)
WHOLESALE	81,610	74,843	89,904	109,464	123,740	14,276	13.0%
TOTAL MOTOR FUEL TAXES	284,773	243,233	226,404	255,844	263,771	7,927	3.1%
CREDIT TO STATE HWY CAPITAL IMPR FUND				(83,182)	(101,277)		
SUBTOTAL	284,773	243,233	226,404	172,662	162,494	(10,168)	(4.5%)
REGISTRATIONS							
MOTOR VEHICLE REGISTRATIONS	33,571	27,888	35,181	37,736	35,157	(2,579)	(6.8%)
PRORATE REGISTRATIONS	12,909	13,843	13,962	13,834	13,743	(91)	(0.7%)
SUBTOTAL	46,481	41,731	49,143	51,571	48,900	(2,671)	(5.2%)
SALES TAX ON MOTOR VEHICLES	157,940	158,819	171,141	178,672	177,823	(849)	(0.5%)
BNA SALES TAX				83,182	101,277		
INTEREST ON INVESTMENTS	2,806	3,758	4,346	5,925	6,010	85	1.4%
SALE OF SUPPLIES & FIXED ASSETS	3,152	3,104	2,292	1,443	1,909	466	32.3%
EXCESS LIMIT PERMITS	2,706	2,918	2,926	3,001	2,996	(5)	(0.2%)
HIGHWAY OVERLOAD FINES	308	465	515	496	537	41	8.3%
OTHER STATE RECEIPTS	2,347	2,045	2,705	1,388	2,299	911	65.6%
TOTAL HIGHWAY CASH	500,512	456,072	459,472	498,340	504,245	5,905	1.2%
INCREMENTAL TAX TRANSFER TO TIB FUND	(26,557)	(28,595)	(27,582)	(28,143)	(28,402)	(259)	0.9%
ROADS OPERATIONS CASH FUND	473,956	427,478	431,890	470,198	475,844	5,646	1.2%
GRADE CROSSING PROTECTION FUND	2,320	2,219	2,276	2,133	2,241	108	5.1%
RECREATION ROAD FUND	4,125	3,998	4,095	4,182	4,047	(135)	(3.2%)
STATE AID BRIDGE FUND	768	768	769	769	769	0	0.0%
STATE HWY CAPITAL IMPROVEMENT FUND	80,973	88,752	97,074	102,943	106,022	3,079	3.0%
TRANSPORTATION INFRASTRUCTURE BANK (TIB)	27,421	29,333	28,628	29,121	29,851	730	2.5%
TOTAL STATE RECEIPTS	589,563	552,548	564,731	609,345	618,775	9,430	1.5%
FEDERAL RECEIPTS	480,060	488,369	485,582	568,353	610,366	42,013	7.4%
OTHER RECEIPTS	41,090	44,944	40,425	44,575	31,615	(12,960)	(29.1%)
TOTAL RECEIPTS	1,110,713	1,085,861	1,090,737	1,222,272	1,260,756	38,484	3.1%



HIGHWAY CASH FUND APPROPRIATION ANALYSIS (\$ THOUSANDS)					
	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025
State Receipts	\$ 500,512	\$ 456,072	\$ 459,472	\$ 498,340	\$ 504,245
Carry Over Receipts (*)	-	41,512	20,584	56	4,396
Total State Receipts	\$ 500,512	\$ 497,584	\$ 480,056	\$ 498,396	\$ 508,641
Highway Cash Fund Appropriation	459,000	477,000	480,000	494,000	502,000
Over / (Under) Appropriation (*)	\$ 41,512	\$ 20,584	\$ 56	\$ 4,396	\$ 6,641
Percent Over / (Under)	9.0%	4.3%	0.0%	0.9%	1.3%

* Per Statute, any funds in excess of the annual appropriation will be applied toward the following fiscal year's appropriation.

When the Highway Cash Fund appropriation is not met, the revenue shortfall is not recovered.

BUDGET STATUS REPORT
AGENCY SUMMARY BY ORGANIZATIONAL ELEMENT
June 2025

FISCAL YEAR 2025
Period Expired 100.00%
Pay Period Ending 6/15/2025

<u>COST BY ORGANIZATIONAL STRUCTURE</u>	<u>Cash Flow</u>	<u>Month's</u>	<u>Expended</u>	<u>Allotment</u>	<u>% Expended</u>	<u>Encumbrances</u>
	<u>Allotment</u>	<u>Expenditure</u>	<u>to Date</u>	<u>Balance</u>	<u>to Date</u>	
OFFICE OF THE DIRECTOR						
110 - DIRECTOR AND DEPUTIES	1,305,535.98	101,558.12	1,302,747.05	2,788.93	99.79%	0.00
140 - LEGAL	1,186,157.40	77,574.42	1,111,805.15	74,352.25	93.73%	314,093.64
SUBTOTAL: OFFICE OF THE DIRECTOR	\$2,491,693.38	\$179,132.54	\$2,414,552.20	\$77,141.18	96.90%	\$314,093.64
OFFICE OF ENGINEERING						
250 - STRATEGIC PLANNING DIVISION	3,520,189.24	191,888.35	3,051,495.67	468,693.57	86.69%	1,858,063.99
320 - BRIDGE DIVISION	9,995,380.13	953,155.51	9,780,368.97	215,011.16	97.85%	4,614,486.11
340 - TRAFFIC ENGINEERING DIVISION	5,654,300.80	364,533.61	5,104,310.71	549,990.09	90.27%	169,635.79
350 - RIGHT OF WAY DIVISION	5,689,421.22	431,055.61	5,618,750.29	70,670.93	98.76%	795,684.27
360 - PROJECT DEVELOPMENT DIVISION	18,062,984.26	1,040,390.29	14,746,563.86	3,316,420.40	81.64%	8,895,838.23
370 - ROADWAY DESIGN DIVISION	33,984,473.80	2,020,436.46	33,899,653.90	84,819.90	99.75%	37,342,840.84
420 - PROGRAM MANAGEMENT DIVISION	2,270,200.00	118,618.21	1,763,159.34	507,040.66	77.67%	455,448.89
580 - LOCAL ASSISTANCE DIVISION	5,648,879.09	326,977.55	5,576,871.49	72,007.60	98.73%	3,836,060.31
SUBTOTAL: OFFICE OF ENGINEERING	\$84,825,828.54	\$5,447,055.59	\$79,541,174.23	\$5,284,654.31	93.77%	\$57,968,058.43
OFFICE OF ADMINISTRATION						
130 - CONTROLLER DIVISION	2,938,888.06	211,288.49	2,685,077.59	253,810.47	91.36%	0.00
170 - HUMAN RESOURCES DIVISION	3,674,831.60	254,336.23	2,870,044.04	804,787.56	78.10%	379,500.00
290 - COMMUNICATION AND PUBLIC POLICY DIVISION	2,473,847.26	208,833.40	2,327,798.58	146,048.68	94.10%	292,809.19
SUBTOTAL: OFFICE OF ADMINISTRATION	\$9,087,566.92	\$674,458.12	\$7,882,920.21	\$1,204,646.71	86.74%	\$672,309.19
OFFICE OF AERONAUTICS						
160 - AERONAUTICS DIVISION	1,943,734.52	199,457.14	1,711,981.24	231,753.28	88.08%	0.00
SUBTOTAL: OFFICE OF AERONAUTICS	\$1,943,734.52	\$199,457.14	\$1,711,981.24	\$231,753.28	88.08%	\$0.00
OFFICE OF OPERATIONS						
260 - OPERATIONS DIVISION	22,437,064.26	1,455,169.46	21,608,785.20	828,279.06	96.31%	10,582,402.48
280 - BUSINESS TECH SUPPORT DIVISION	29,747,211.14	3,140,901.56	27,605,863.04	2,141,348.10	92.80%	7,499,573.89
380 - CONSTRUCTION DIVISION	3,765,128.63	269,240.45	3,441,246.40	323,882.23	91.40%	130,101.22
390 - MATERIALS & RESEARCH DIVISION	14,671,484.04	922,949.48	13,701,445.17	970,038.87	93.39%	11,482,145.03
610 - DISTRICT 1	41,820,168.74	3,675,642.07	38,420,408.82	3,399,759.92	91.87%	8,531,059.30
620 - DISTRICT 2	28,123,311.67	2,099,786.61	27,580,089.37	543,222.30	98.07%	9,598,656.14
630 - DISTRICT 3	38,436,218.10	2,485,535.37	32,286,516.42	6,149,701.68	84.00%	5,353,922.45
640 - DISTRICT 4	38,484,514.64	2,245,399.44	34,811,773.84	3,672,740.80	90.46%	7,029,200.43
650 - DISTRICT 5	26,790,085.14	1,790,906.08	23,653,340.76	3,136,744.38	88.29%	6,418,216.13
660 - DISTRICT 6	30,872,547.26	2,085,555.97	28,220,331.00	2,652,216.26	91.41%	11,449,105.75
670 - DISTRICT 7	24,342,388.12	2,399,854.07	19,807,213.94	4,535,174.18	81.37%	6,166,042.88
680 - DISTRICT 8	23,136,139.71	1,684,802.91	17,804,918.23	5,331,221.48	76.96%	3,787,564.35
SUBTOTAL: OFFICE OF OPERATIONS	\$322,626,261.45	\$24,255,743.47	\$288,941,932.19	\$33,684,329.26	89.56%	\$88,027,990.05
OFFICE OF BROADBAND						
590 - BROADBAND EQUITY ACCESS DEPLOYMENT	1,692,973.00	245,573.54	1,619,704.23	73,268.77	95.67%	6,945,166.81
SUBTOTAL: OFFICE OF BROADBAND	\$1,692,973.00	\$245,573.54	\$1,619,704.23	\$73,268.77	95.67%	\$6,945,166.81
BUDGETARY CONTROL						
902 - SUPPLY BASE	0.00	245,203.42	4,728,248.35	(4,728,248.35)	0.00%	0.00
903 - EQUIPMENT OPERATIONS	37,024,607.42	20,872.37	4,857,979.94	32,166,627.48	13.12%	122,500.00
904 - TRANSPORTATION CAPITAL	955,921,528.94	61,986,202.87	921,395,704.21	34,525,824.73	96.39%	1,050,785,686.58
SUBTOTAL: BUDGETARY CONTROL	\$992,946,136.36	\$62,252,278.66	\$930,981,932.50	\$61,964,203.86	93.76%	\$1,050,908,186.58
AGENCY TOTAL	\$1,415,614,194.17	\$93,253,699.06	\$1,313,094,196.80	\$102,519,997.37	92.76%	\$1,204,835,804.70

BUDGET STATUS REPORT
AGENCY SUMMARY BY RESOURCE
June 2025

FISCAL YEAR 2025
Period Expired 100.00%
Pay Period Ending 6/15/2025

COST BY RESOURCE	Cash Flow Allotment	Month's Expenditure	Expended to Date	Allotment Balance	% Expended to Date	Encumbrances
Personal Services						
Permanent Salaries	133,962,615.16	9,772,787.48	124,326,430.39	9,636,184.77	92.81%	0.00
Temporary Salaries	2,483,078.84	428,189.68	3,212,413.40	(729,334.56)	129.37%	0.00
Overtime	7,646,899.00	563,789.31	7,756,428.73	(109,529.73)	101.43%	0.00
Employee Benefits	50,244,311.65	3,476,306.67	42,900,711.02	7,343,600.63	85.38%	0.00
SUBTOTAL: Personal Services	\$194,336,904.65	\$14,241,073.14	\$178,195,983.54	\$16,140,921.11	91.69%	\$0.00
Operating Expenses						
Utilities	3,876,083.00	198,405.22	3,723,384.84	152,698.16	96.06%	0.00
Rentals	1,083,719.66	67,288.21	1,212,595.44	(128,875.78)	111.89%	1,400.00
Repairs & Maintenance	10,841,571.00	482,633.58	8,700,468.74	2,141,102.26	80.25%	2,453,875.02
Maintenance Contracts	16,509,712.46	3,230,093.16	20,335,119.89	(3,825,407.43)	123.17%	39,329,166.66
Engineering Contracts	42,280,701.50	2,896,361.99	44,978,501.30	(2,697,799.80)	106.38%	67,474,858.69
Contractual Services	49,126,626.75	833,622.03	45,567,441.13	3,559,185.62	92.76%	19,623,743.19
Technology Expenses	28,245,269.96	2,745,249.69	22,007,875.66	6,237,394.30	77.92%	6,721,182.10
Other Operating Expenses	6,341,036.30	764,770.92	9,886,415.02	(3,545,378.72)	155.91%	142,456.91
SUBTOTAL: Operating Expenses	\$158,304,720.63	\$11,218,424.80	\$156,411,802.02	\$1,892,918.61	98.80%	\$135,746,682.57
Supplies and Materials						
General Supplies & Materials	1,805,835.43	123,367.33	1,543,125.15	262,710.28	85.45%	778,391.79
Maint & Const Materials	45,310,872.67	3,280,840.54	47,397,345.80	(2,086,473.13)	104.60%	0.00
Automotive Supplies & Materials	17,665,597.00	1,151,827.09	16,775,851.33	889,745.67	94.96%	0.00
SUBTOTAL: Supplies and Materials	\$64,782,305.10	\$4,556,034.96	\$65,716,322.28	(\$934,017.18)	101.44%	\$778,391.79
Travel						
In State Travel	977,526.80	63,718.31	785,742.87	191,783.93	80.38%	0.00
Out of State Travel	375,170.00	25,921.08	224,689.60	150,480.40	59.89%	0.00
SUBTOTAL: Travel	\$1,352,696.80	\$89,639.39	\$1,010,432.47	\$342,264.33	74.70%	\$0.00
Capital Outlay						
Land	16,500,000.00	1,049,528.55	15,848,819.25	651,180.75	96.05%	2,482,640.00
Hwy. Constr. - Contract Pymt.	739,291,105.95	48,752,458.86	714,458,842.51	24,832,263.44	96.64%	895,418,507.24
Buildings	39,141,713.77	863,525.24	8,992,380.43	30,149,333.34	22.97%	11,207,306.79
Heavy Equipment and Vehicles	53,285,593.42	1,768,573.87	30,562,012.98	22,723,580.44	57.36%	24,605,642.97
IT Hardware / Software	100,000.00	0.00	268,970.02	(168,970.02)	268.97%	0.00
Specialty Equipment	1,165,600.00	13,243.98	1,065,930.57	99,669.43	91.45%	0.00
SUBTOTAL: Capital Outlay	\$849,484,013.14	\$52,447,330.50	\$771,196,955.76	\$78,287,057.38	90.78%	\$933,714,097.00
Government Aid & Distr						
Public Transit Aid	46,902,553.85	4,993,618.68	35,563,527.11	11,339,026.74	75.82%	31,393,092.12
Highway Safety Office	5,200,000.00	373,468.94	8,115,436.31	(2,915,436.31)	156.07%	10,409,724.87
Other Government Aid	95,251,000.00	5,334,108.65	96,883,737.31	(1,632,737.31)	101.71%	92,793,816.35
SUBTOTAL: Government Aid & Distr	\$147,353,553.85	\$10,701,196.27	\$140,562,700.73	\$6,790,853.12	95.39%	\$134,596,633.34
Internal Redistributions						
Redistribution	0.00	0.00	0.00	0.00	0.00%	0.00
SUBTOTAL: Internal Redistributions	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00
AGENCY TOTAL	\$1,415,614,194.17	\$93,253,699.06	\$1,313,094,196.80	\$102,519,997.37	92.76%	\$1,204,835,804.70

BUDGET STATUS REPORT
AGENCY SUMMARY EXCLUDING AERONAUTICS BY PROGRAM/FUNCTION
June 2025

FISCAL YEAR 2025
Period Expired 100.00%
Pay Period Ending 6/15/2025

COST BY PROGRAM	Cash Flow Allotment	Month's Expenditure	Expended to Date	Allotment Balance	% Expended to Date	Encumbrances
Administration						
Administration	29,787,014.49	2,226,212.88	28,014,458.04	1,772,556.45	94.05%	7,697,762.78
Boards & Commissions	56,000.00	250.00	21,181.75	34,818.25	37.82%	0.00
SUBTOTAL: Administration	\$29,843,014.49	\$2,226,462.88	\$28,035,639.79	\$1,807,374.70	93.94%	\$7,697,762.78
Service and Support						
Charges to Others	2,000,000.00	34,033.73	230,929.33	1,769,070.67	11.55%	137,822.19
Deficiency Claims	25,000.00	2,441.55	28,008.90	(3,008.90)	112.04%	0.00
Supply Base/Inventories	2,500,000.00	342,759.14	5,878,328.36	(3,378,328.36)	235.13%	17,227.36
Building Operations	11,375,840.00	866,465.59	13,505,474.80	(2,129,634.80)	118.72%	2,670,923.53
Business Technology Services	18,063,023.00	2,713,557.95	18,448,114.73	(385,091.73)	102.13%	6,175,599.80
Support Centers	2,940,262.33	(49,743.44)	206,833.83	2,733,428.50	7.03%	0.00
Payroll Clearing	626,525.00	(122,372.50)	637,744.05	(1,219.05)	101.79%	0.00
SUBTOTAL: Service and Support	\$37,530,650.33	\$3,787,142.02	\$38,935,434.00	(\$1,404,783.67)	103.74%	\$9,001,572.88
Capital Facilities						
Capital Facilities	39,148,713.77	948,558.85	9,971,880.07	29,176,833.70	25.47%	11,490,019.85
SUBTOTAL: Capital Facilities	\$39,148,713.77	\$948,558.85	\$9,971,880.07	\$29,176,833.70	25.47%	\$11,490,019.85
Highway Maintenance						
System Preservation	46,000,000.00	4,249,824.14	45,871,086.63	128,913.37	99.72%	1,548,117.30
Operations	46,000,000.00	7,197,950.35	62,175,659.63	(16,175,659.63)	135.16%	39,390,236.28
Snow and Ice Control	40,000,000.00	445,394.08	26,660,739.05	13,339,260.95	66.65%	1,272,465.94
Unusual & Disaster Oper	2,000,000.00	208,544.33	5,016,077.78	(3,016,077.78)	250.80%	3,229,382.64
Equipment Operations	27,000,000.00	1,510,123.90	25,891,252.83	1,108,747.17	95.89%	24,923,507.16
Indirect Charges	70,289,005.44	1,335,666.02	23,434,889.14	46,854,116.30	33.34%	1,400.00
SUBTOTAL: Highway Maintenance	\$231,289,005.44	\$14,947,502.82	\$189,049,705.06	\$42,239,300.38	81.74%	\$70,365,109.32
Highway Construction						
Preliminary Engineering	65,000,000.00	4,294,925.30	64,744,916.11	255,083.89	99.61%	50,522,855.18
Right-Of-Way	15,000,000.00	1,273,430.03	14,335,165.37	664,834.63	95.57%	3,171,551.53
Construction	718,000,000.00	48,439,218.56	718,044,707.05	(44,707.05)	100.01%	895,164,962.08
Construction Engineering	34,000,000.00	3,531,903.14	34,200,896.00	(200,896.00)	100.59%	2,725,337.80
SUBTOTAL: Highway Construction	\$832,000,000.00	\$57,539,477.03	\$831,325,684.53	\$674,315.47	99.92%	\$951,584,706.59
Construction Related Expense						
Overhead	33,666,556.14	2,109,487.26	25,099,151.05	8,567,405.09	74.55%	8,648,372.79
Planning & Research	15,000,000.00	1,851,586.20	16,023,714.97	(1,023,714.97)	106.82%	18,769,646.28
Local Systems	145,000,000.00	4,392,345.67	129,746,467.43	15,253,532.57	89.48%	85,473,037.22
Highway Safety Office	5,222,300.15	409,485.25	8,747,774.31	(3,525,474.16)	167.51%	10,412,484.87
Public Transportation Asst	46,913,953.85	5,041,651.08	36,158,745.59	10,755,208.26	77.07%	31,393,092.12
SUBTOTAL: Construction Related Expense	\$245,802,810.14	\$13,804,555.46	\$215,775,853.35	\$30,026,956.79	87.78%	\$154,696,633.28
AGENCY TOTAL	\$1,415,614,194.17	\$93,253,699.06	\$1,313,094,196.80	\$102,519,997.37	92.76%	\$1,204,835,804.70

**PROGRAM STATUS REPORT
BUSINESS MONTH - JUNE 2025**

FISCAL YEAR 2025
Period Expired 100.0%
Pay Period Ending 6/15/2025

<u>Budget Category</u>	<u>Administration</u>	<u>Service and Support</u>	<u>Capital Facilities</u>	<u>Highway Maintenance</u>	<u>Highway Construction</u>	<u>Construction Related Expense</u>	<u>Total</u>
Personal Services							
Permanent Salaries	1,152,539.38	2,286,867.14	0.00	2,816,813.19	2,650,550.92	866,016.85	9,772,787.48
Temporary Salaries	14,658.63	44,828.19	0.00	247,357.11	76,764.72	44,581.03	428,189.68
Overtime	12,233.60	59,262.52	0.00	136,125.97	339,639.31	16,527.91	563,789.31
Employee Benefits	0.00	3,465,308.88	0.00	0.00	0.00	10,997.79	3,476,306.67
SUBTOTAL: Personal Services	\$1,179,431.61	\$5,856,266.73	\$0.00	\$3,200,296.27	\$3,066,954.95	\$938,123.58	\$14,241,073.14
Operating Expenses							
Utilities	0.00	105,535.54	0.00	91,465.47	1,349.69	54.52	198,405.22
Rentals	3,903.50	1,745.01	0.00	81,977.15	0.00	(20,337.45)	67,288.21
Repairs & Maintenance	3,926.08	188,778.13	0.00	289,725.37	0.00	204.00	482,633.58
Maintenance Contracts	0.00	0.00	0.00	3,230,093.16	0.00	0.00	3,230,093.16
Engineering Contracts	158,332.68	3,120.00	85,033.61	3,300.00	2,206,297.19	440,278.51	2,896,361.99
Contractual Services	16,620.62	227,583.21	0.00	232,622.40	35,710.25	321,085.55	833,622.03
Technology Expenses	7,355.84	2,441,449.78	0.00	166,538.53	17,068.39	112,837.15	2,745,249.69
Other Operating Expenses	105,272.58	32,061.26	0.00	680.50	908.89	625,847.69	764,770.92
SUBTOTAL: Operating Expenses	\$295,411.30	\$3,000,272.93	\$85,033.61	\$4,096,402.58	\$2,261,334.41	\$1,479,969.97	\$11,218,424.80
Supplies and Materials							
General Supplies & Materials	41,933.95	8,584.30	0.00	61,704.70	0.00	11,144.38	123,367.33
Maint & Const Materials	31.99	(16,641.65)	0.00	3,293,466.30	2,442.51	1,541.39	3,280,840.54
Automotive Supplies & Materials	0.00	262,856.81	0.00	888,970.28	0.00	0.00	1,151,827.09
SUBTOTAL: Supplies and Materials	\$41,965.94	\$254,799.46	\$0.00	\$4,244,141.28	\$2,442.51	\$12,685.77	\$4,556,034.96
Travel							
In State Travel	7,428.62	26,224.73	0.00	2,145.16	15,889.21	12,030.59	63,718.31
Out of State Travel	258.28	23,508.03	0.00	0.00	1,674.34	480.43	25,921.08
SUBTOTAL: Travel	\$7,686.90	\$49,732.76	\$0.00	\$2,145.16	\$17,563.55	\$12,511.02	\$89,639.39
Capital Outlay							
Land	0.00	0.00	0.00	0.00	1,049,528.55	0.00	1,049,528.55
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	48,752,458.86	0.00	48,752,458.86
Buildings	0.00	0.00	863,525.24	0.00	0.00	0.00	863,525.24
Heavy Equipment and Vehicles	0.00	0.00	0.00	1,768,573.87	0.00	0.00	1,768,573.87
Specialty Equipment	0.00	0.00	0.00	5,318.50	0.00	7,925.48	13,243.98
SUBTOTAL: Capital Outlay	\$0.00	\$0.00	\$863,525.24	\$1,773,892.37	\$49,801,987.41	\$7,925.48	\$52,447,330.50
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	4,993,618.68	4,993,618.68
Highway Safety Office	0.00	0.00	0.00	0.00	0.00	373,468.94	373,468.94
Other Government Aid	0.00	0.00	0.00	0.00	(20,900.00)	5,355,008.65	5,334,108.65
SUBTOTAL: Government Aid & Distr	\$0.00	\$0.00	\$0.00	\$0.00	(\$20,900.00)	\$10,722,096.27	\$10,701,196.27
Internal Redistributions							
Redistribution	701,967.13	(5,373,929.86)	0.00	1,630,625.16	2,410,094.20	631,243.37	0.00
SUBTOTAL: Internal Redistributions	\$701,967.13	(\$5,373,929.86)	\$0.00	\$1,630,625.16	\$2,410,094.20	\$631,243.37	\$0.00
GRAND TOTAL:	\$2,226,462.88	\$3,787,142.02	\$948,558.85	\$14,947,502.82	\$57,539,477.03	\$13,804,555.46	\$93,253,699.06

**PROGRAM STATUS REPORT
FISCAL YEAR TO DATE - JUNE 2025**

**FISCAL YEAR 2025
Period Expired 100.0%
Pay Period Ending 6/15/2025**

<u>Budget Category</u>	<u>Administration</u>	<u>Service and Support</u>	<u>Capital Facilities</u>	<u>Highway Maintenance</u>	<u>Highway Construction</u>	<u>Construction Related Expense</u>	<u>Total</u>
Personal Services							
Permanent Salaries	14,194,469.81	30,937,156.61	0.00	36,484,640.83	32,071,769.71	10,638,393.43	124,326,430.39
Temporary Salaries	152,053.58	273,502.49	0.00	1,925,037.77	547,783.50	314,036.06	3,212,413.40
Overtime	139,970.83	196,945.24	0.00	4,189,238.41	3,058,547.72	171,726.53	7,756,428.73
Employee Benefits	0.00	42,875,038.21	0.00	0.00	0.00	25,672.81	42,900,711.02
SUBTOTAL: Personal Services	\$14,486,494.22	\$74,282,642.55	\$0.00	\$42,598,917.01	\$35,678,100.93	\$11,149,828.83	\$178,195,983.54
Operating Expenses							
Utilities	0.00	2,418,804.55	0.00	1,292,853.90	11,130.61	595.78	3,723,384.84
Rentals	53,158.60	29,478.87	0.00	1,125,170.54	0.00	4,787.43	1,212,595.44
Repairs & Maintenance	25,062.56	2,869,495.35	0.00	5,745,122.25	3,140.76	57,647.82	8,700,468.74
Maintenance Contracts	0.00	29,541.16	0.00	20,305,578.73	0.00	0.00	20,335,119.89
Engineering Contracts	820,324.66	201,746.70	976,283.41	113,352.91	37,022,044.89	5,844,748.73	44,978,501.30
Contractual Services	788,907.37	2,626,027.68	0.00	4,488,513.63	(3,598,113.29)	41,262,105.74	45,567,441.13
Technology Expenses	27,623.46	14,976,393.44	0.00	2,187,204.60	704,961.05	4,111,693.11	22,007,875.66
Other Operating Expenses	1,634,459.27	3,625,242.58	3,216.23	1,041,584.21	11,474.71	3,570,438.02	9,886,415.02
SUBTOTAL: Operating Expenses	\$3,349,535.92	\$26,776,730.33	\$979,499.64	\$36,299,380.77	\$34,154,638.73	\$54,852,016.63	\$156,411,802.02
Supplies and Materials							
General Supplies & Materials	974,544.33	129,976.38	0.00	560,481.75	117.54	(121,994.85)	1,543,125.15
Maint & Const Materials	3,627.38	1,012,711.19	0.00	42,958,783.69	2,795,902.46	626,321.08	47,397,345.80
Automotive Supplies & Materials	0.00	4,763,095.29	0.00	12,012,716.43	0.00	39.61	16,775,851.33
SUBTOTAL: Supplies and Materials	\$978,171.71	\$5,905,782.86	\$0.00	\$55,531,981.87	\$2,796,020.00	\$504,365.84	\$65,716,322.28
Travel							
In State Travel	130,886.03	310,353.22	0.00	43,667.55	147,169.45	153,666.62	785,742.87
Out of State Travel	19,420.81	194,287.74	0.00	1,248.00	3,430.11	6,302.94	224,689.60
SUBTOTAL: Travel	\$150,306.84	\$504,640.96	\$0.00	\$44,915.55	\$150,599.56	\$159,969.56	\$1,010,432.47
Capital Outlay							
Land	0.00	0.00	0.00	0.00	15,847,854.25	965.00	15,848,819.25
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	714,458,842.51	0.00	714,458,842.51
Buildings	0.00	0.00	8,992,380.43	0.00	0.00	0.00	8,992,380.43
Heavy Equipment and Vehicles	0.00	0.00	0.00	30,562,012.98	0.00	0.00	30,562,012.98
IT Hardware / Software	0.00	0.00	0.00	268,970.02	0.00	0.00	268,970.02
Specialty Equipment	0.00	47,530.83	0.00	88,237.61	605,319.54	324,842.59	1,065,930.57
SUBTOTAL: Capital Outlay	\$0.00	\$47,530.83	\$8,992,380.43	\$30,919,220.61	\$730,912,016.30	\$325,807.59	\$771,196,955.76
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	35,563,527.11	35,563,527.11
Highway Safety Office	0.00	(1,528.07)	0.00	0.00	0.00	8,116,964.38	8,115,436.31
Other Government Aid	0.00	0.00	0.00	0.00	(178,794.00)	97,062,531.31	96,883,737.31
SUBTOTAL: Government Aid & Distr	\$0.00	(1,528.07)	\$0.00	\$0.00	(178,794.00)	\$140,743,022.80	\$140,562,700.73
Internal Redistributions							
Redistribution	9,071,131.10	(68,580,365.46)	0.00	23,655,289.25	27,813,103.01	8,040,842.10	0.00
SUBTOTAL: Internal Redistributions	\$9,071,131.10	(68,580,365.46)	\$0.00	\$23,655,289.25	\$27,813,103.01	\$8,040,842.10	\$0.00
GRAND TOTAL:	\$28,035,639.79	\$38,935,434.00	\$9,971,880.07	\$189,049,705.06	\$831,325,684.53	\$215,775,853.35	\$1,313,094,196.80

RESOURCE EXPENDITURE ANALYSIS

PERSONAL SERVICES Personal Services expenditures increased by 5.3%, or \$9.0 million, in FY-2025. NAPE contract employees and Rule-covered employees received a minimum salary increase of 2%, with an additional 3% for satisfactory performance evaluations from the prior calendar year.

OPERATING EXPENSES Operating expenses increased by 2.7%, or \$4.1 million, in FY-2025. Factors which contributed to the increase include highway maintenance contracts which increased \$3.4 million or 20.1% and engineering contracts which increased \$3.6 million or 8.6%. Additionally, other operating expenses increased by \$3.6 million or 56.8% for expenses related to bonding and reimbursement of prior Aeronautics administrative expenses. Conversely, these expenses were slightly offset by repair and maintenance costs for highways and bridges, which were reduced by \$2.7 million or 23.8% along with a prior period adjustment in other contractual services of \$4 million.

SUPPLIES AND MATERIALS Supplies and material costs for FY-2025 decreased by 12.3%, or \$9.2, compared to FY-2024. The reason for the decrease is due to fewer purchases of off-the-shelf license and associated fees, winter operations materials, motor oil and lubricant cost.

TRAVEL Expenditures for travel decreased by 8.3%, or \$91,000, in FY-2025. In-state travel expenses decreased by \$126,000 or 13.8%, while out-of-state travel expenses increased by \$35,000, or 18.4%. Due to a warmer winter there wasn't as much of a need for staff to assist with snow removal, leading to an approximate \$50,000 decrease in overnight lodging costs. Additionally, the reduction in personal vehicle usage for in-state travel contributed to the decrease. The out-of-state cost increase was primarily due to an increase in commercial fares which went up by 37% when compared to the previous fiscal year.

CAPITAL OUTLAY This category constitutes the majority of the Department of Transportation's expenditures. In FY-2025, capital outlay increased by 7.3%, or \$52.2 million. The major drivers of the increase in cost are highway and bridge contract payments of \$57.5 million, land purchases and the corresponding right-of-way acquisitions expense of \$10.0 million along with the purchase of Automated Flagger Assistance Devices (AFADs) for approximately \$1.0 million. These expenses were slightly offset by a reduction in the receipt of licensed vehicles of \$10.2 million and a reduction of \$6.2 million in capital facilities expenditures.

AID AND DISTRIBUTION Expenditures for aid and distribution increased by 11.2%, or \$14.2 million. The increase in FY 2025 expenditures was mainly driven by the timing of reimbursement requests for transit programs.

RESOURCE EXPENDITURE ANALYSIS
(\$'s in Thousands)

		FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-24 to FY-25	
							Chg	% Chg
	FTE AVERAGE	1,948	1,910	1,912	1,928	1,969	41	2.1%
PERSONAL SERVICES								
	PERMANENT SALARIES	102,846	100,945	103,550	117,048	124,327	7,279	6.2%
	TEMPORARY SALARIES	2,016	1,774	2,178	2,929	3,212	283	9.7%
	OVERTIME	6,586	5,902	7,109	8,512	7,756	(756)	(8.9%)
	BENEFITS	38,678	38,106	37,125	40,671	42,901	2,230	5.5%
	SUBTOTAL	\$ 150,126	\$ 146,727	\$ 149,962	\$ 169,160	\$ 178,196	9,036	5.3%
OPERATING EXPENSES								
	UTILITIES	3,451	3,554	4,014	3,483	3,723	240	6.9%
	RENTALS	796	783	990	1,080	1,213	133	12.3%
	REPAIR & MAINTENANCE	9,515	10,240	10,083	11,417	8,701	(2,716)	(23.8%)
	HIGHWAY MAINTENANCE CONTRACTS	12,653	11,859	14,141	16,932	20,335	3,403	20.1%
	ENGINEERING CONTRACTS	24,013	21,304	31,803	41,412	44,979	3,567	8.6%
	OTHER CONTRACTUAL SERVICES	39,920	43,406	48,760	49,687	45,567	(4,120)	(8.3%)
	TECHNOLOGY	20,905	20,433	23,915	21,946	22,008	62	0.3%
	OTHER OPERATING EXPENSES	4,654	5,571	5,781	6,306	9,886	3,580	56.8%
	SUBTOTAL	\$ 115,907	\$ 117,150	\$ 139,487	\$ 152,263	\$ 156,412	4,149	2.7%
SUPPLIES & MATERIALS								
	\$ 68,177	\$ 62,265	\$ 74,232	\$ 74,956	\$ 65,716	(9,240)	(12.3%)	
TRAVEL								
	IN STATE TRAVEL	392	739	813	911	785	(126)	(13.8%)
	OUT OF STATE TRAVEL	8	132	202	190	225	35	18.4%
	SUBTOTAL	\$ 400	\$ 871	\$ 1,015	\$ 1,101	\$ 1,010	(91)	(8.3%)
CAPITAL OUTLAY								
	LAND	9,994	3,232	9,297	6,206	15,849	9,643	155.4%
	HIGHWAYS	469,404	547,801	699,113	657,347	714,459	57,112	8.7%
	BUILDINGS	5,845	6,471	7,584	15,222	8,992	(6,230)	(40.9%)
	AUTOMOTIVE ROAD EQUIPMENT	12,348	10,098	9,433	38,879	30,562	(8,317)	(21.4%)
	OTHER EQUIPMENT	721	739	2,562	1,320	1,335	15	1.1%
	SUBTOTAL	\$ 498,312	\$ 568,341	\$ 727,989	\$ 718,974	\$ 771,197	52,223	7.3%
AID AND DISTRIBUTION								
	\$ 143,664	\$ 116,756	\$ 96,479	\$ 126,385	\$ 140,563	14,178	11.2%	
TOTAL EXPENDITURES		\$ 976,586	\$ 1,012,110	\$ 1,189,164	\$ 1,242,839	\$ 1,313,094	70,255	5.7%

PROGRAM / FUNCTION EXPENDITURE ANALYSIS

ADMINISTRATION Administrative expenses, which cover the costs of administrative support for all Department activities, account for approximately 2.0% of total Agency expenditures. In FY-2025, these costs rose by 10.2%, or \$2.6 million, compared to FY-2024. One of the primary factors driving this increase was a salary increase of approximately 5% for NAPE contract employees and Rule-covered employees. The other primary factor was a miscellaneous reimbursement of approximately \$1.2 million to the Aeronautics Division for prior year administrative expenses.

SUPPORTIVE SERVICES Supportive services expenditures cover the costs associated with service centers that support the Department's operations, including building operations and business technology support. In FY-2025, these expenditures decreased by \$2.4 million, or 5.7%. The primary drivers of the decrease came from a reduction of \$3.5 million in building and yard maintenance repairs along expenditures for fabric structures and miscellaneous buildings. This reduction was slightly offset by a \$1.2 million increase in computer operations.

CAPITAL FACILITIES Capital facilities costs encompass expenditures for the design, construction, land acquisition, and improvement of Department office, shop, and storage facilities. The program considers both current and future needs, physical deficiencies of existing facilities, and project priorities. Expenditures can vary annually based on the scope of the program and the funding appropriated by the Legislature. In FY-2025, expenditures decreased by 27.2%, or by \$3.7 million. During this period, the Valentine maintenance facility was completed whereas, four projects in Columbus, Atkinson, Arthur, and Crofton were completed in FY 2024.

HIGHWAY MAINTENANCE Maintenance expenditures encompass costs related to system preservation, operations, snow and ice control, equipment operations, and other maintenance activities. These costs can fluctuate annually based on weather conditions and their impact on highways, as well as changes in policies. In FY-2025, snow and ice expenses decreased by 28.4%, or \$10.5 million, due to milder winter season. Additionally, equipment operations decreased by \$8.8 million or 25.3% along with system preservation activities decreasing by \$4.4 million or 8.8% with armor coating and machine and spot patching being the primary drivers in the decrease. These reductions were slightly offset by rise of operations expenses on the State Highway System with an increase of \$6.6 million, or 11.8%, in FY-2025.

HIGHWAY CONSTRUCTION Construction expenditures encompass payments to contractors for construction work, costs associated with construction engineering, preliminary engineering, right-of-way appraisals, and land acquisitions. Variations in construction expenditures from year to year can be attributed to several factors. Adverse weather conditions during the construction season may impede progress, leading to reduced expenditures, while favorable weather extending beyond the typical season can allow construction to continue longer, resulting in increased costs. Additionally, the size of construction contract lettings can impact expenditures, as projects are often completed six months to two years after being awarded. A year with lower contract lettings may lead to reduced expenditures the following year, whereas higher lettings can result in increased expenditures. In FY-2025, highway construction expenditures increased by 9.2%, or \$69.7 million.

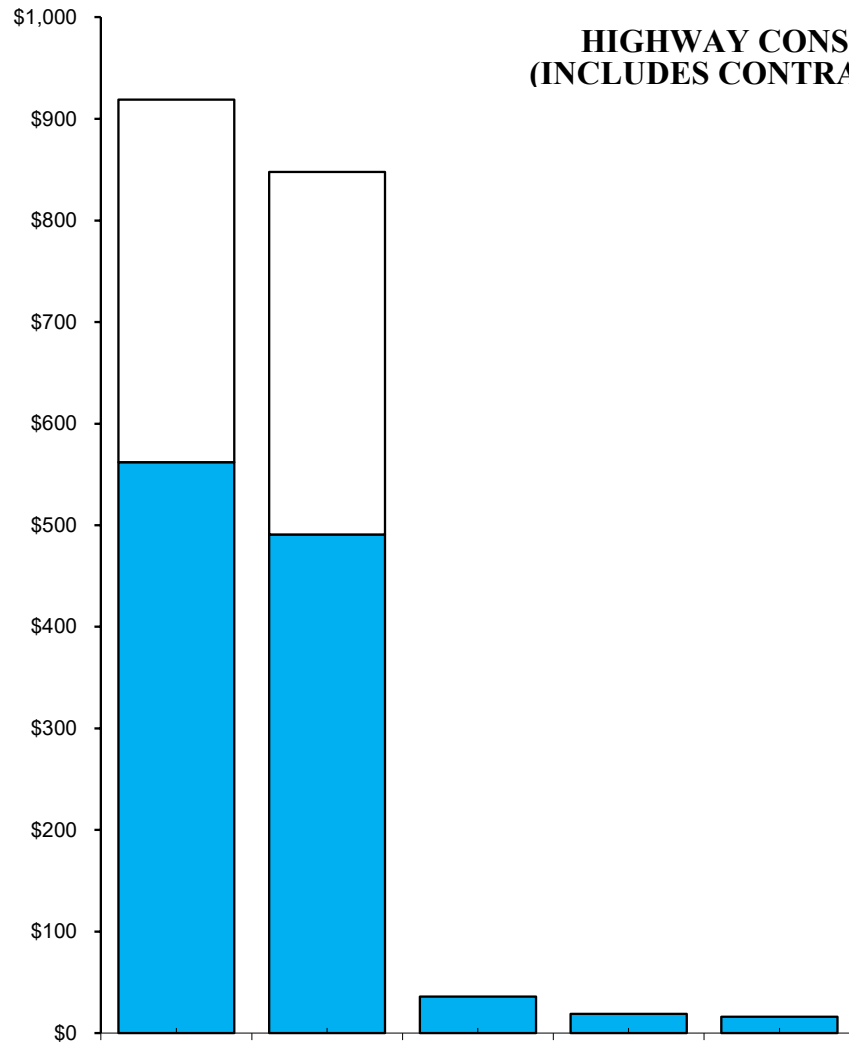
CONSTRUCTION RELATED EXPENSES Includes expenditures for construction overhead (such as concrete, pavement research and development, construction administration costs, and transportation technology systems overhead), as well as planning and research, and local roadway projects. Costs increased by 2.8%, or \$4.9 million, in FY-2025, primarily due to higher costs associated with planning and research as well as the addition of bonding related expenses. This increase was slightly offset by a reduction in local system project expenditures.

PUBLIC TRANSIT Includes expenditures for pass-through funding from the federal government to local entities operating public transportation systems in Nebraska. Costs in FY-2025 increased by 70.3%, or \$14.9 million, primarily due to the timing of reimbursement requests to transit entities.

PROGRAM / FUNCTION EXPENDITURE ANALYSIS
(\$'s in Thousands)

	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-24 to FY-25	
						\$ Chg	% Chg
ADMINISTRATION	\$ 22,259	\$ 22,899	\$ 22,082	\$ 25,437	\$ 28,035	\$ 2,598	10.2%
SUPPORTIVE SERVICES	\$ 36,283	\$ 39,162	\$ 33,806	\$ 41,300	\$ 38,935	\$ (2,365)	-5.7%
CAPITAL FACILITIES	\$ 5,064	\$ 6,347	\$ 6,979	\$ 13,698	\$ 9,972	\$ (3,726)	-27.2%
HIGHWAY MAINTENANCE							
SYSTEM PRESERVATION	47,041	44,592	44,564	50,301	45,871	\$ (4,430)	-8.8%
OPERATIONS	41,464	42,483	44,665	55,608	62,176	\$ 6,568	11.8%
SNOW AND ICE CONTROL	38,178	18,615	38,282	37,241	26,661	\$ (10,580)	-28.4%
UNUSUAL & DISASTER OPR	3,689	2,301	3,747	4,584	5,016	\$ 432	9.4%
EQUIPMENT OPERATIONS	9,345	17,511	15,476	34,643	25,891	\$ (8,752)	-25.3%
INDIRECT CHARGES	19,763	18,944	20,541	22,557	23,435	\$ 878	3.9%
SUBTOTAL	\$ 159,480	\$ 144,446	\$ 167,275	\$ 204,934	\$ 189,050	\$ (15,884)	-7.8%
TOTAL NON-CONSTRUCTION	\$ 223,086	\$ 212,854	\$ 230,142	\$ 285,369	\$ 265,992	\$ (19,377)	-6.8%
HIGHWAY CONSTRUCTION							
PRELIMINARY ENGINEERING	40,102	37,750	47,577	55,264	64,745	\$ 9,481	17.2%
RIGHT OF WAY	11,650	4,597	11,352	14,091	14,335	\$ 244	1.7%
CONSTRUCTION	470,799	551,445	703,329	662,380	718,045	\$ 55,665	8.4%
CONSTRUCTION ENGINEERING	29,674	28,680	28,511	29,881	34,201	\$ 4,320	14.5%
SUBTOTAL	\$ 552,225	\$ 622,472	\$ 790,769	\$ 761,616	\$ 831,326	\$ 69,710	9.2%
CONSTRUCTION RELATED EXPENSES							
OVERHEAD	15,782	16,384	21,011	22,390	25,099	\$ 2,709	12.1%
PLANNING & RESEARCH	14,798	10,591	14,223	11,725	16,024	\$ 4,299	36.7%
LOCAL	136,882	123,359	102,578	133,286	129,746	\$ (3,540)	-2.7%
OFFICE OF HIGHWAY SAFETY	4,674	5,333	6,649	7,284	8,748	\$ 1,464	20.1%
SUBTOTAL	\$ 172,136	\$ 155,667	\$ 144,461	\$ 174,685	\$ 179,617	\$ 4,932	2.8%
PUBLIC TRANSIT	\$ 29,139	\$ 21,117	\$ 23,791	\$ 21,229	\$ 36,159	\$ 14,930	70.3%
TOTAL EXPENDITURES	\$ 976,586	\$ 1,012,110	\$ 1,189,163	\$ 1,242,899	\$ 1,313,094	\$ 70,195	5.6%

**FY-2025
HIGHWAY CONSTRUCTION CONTRACT LETTINGS
(INCLUDES CONTRACTED CONSTRUCTION COSTS ONLY)
\$ IN MILLIONS**



SUMMARY BY PROGRAM YEAR					
LETTING DATE	STATE SYSTEM			LOCAL SYSTEM	TOTAL
	FY-2025 PROGRAM PROJECTS	PRIOR YEAR PROJECTS	ADVANCED PROJECTS	FY-2025 PROJECTS	
7/25/2024	38.97	23.74	6.28	1.61	70.60
8/29/2024	78.76	3.31			82.07
9/5/2024	2.53				2.53
10/3 & 24/2024	152.59	4.35		11.64	168.58
12/12/2024	57.83			2.03	59.86
1/16/2025	40.58	4.54	12.72		57.84
2/27/2025	25.99				25.99
3/20/2025	36.64				36.64
4/10/2025	0.58				0.58
5/15/2025	3.38				3.38
6/12/2025	53.04			0.96	54.00
	490.89	35.94	19.00	16.24	562.07

SUMMARY BY DISTRICT									
LETTING DATE	D-1	D-2	D-3	D-4	D-5	D-6	D-7	D-8	TOTAL
7/25/2024	9.75	21.94		7.05	3.99	3.77	13.43	10.67	70.60
8/29/2024	11.73	11.93	3.33	23.90	2.05	3.88	25.25		82.07
9/5/2024							2.53		2.53
10/3 & 24/2024	28.10		93.31	31.88		5.34		9.95	168.58
12/12/2024	2.38	0.28	8.93			22.69		25.58	59.86
1/16/2025		22.68	7.67		10.23	17.26			57.84
2/27/2025	0.05	3.15	22.10	0.50	0.19				25.99
3/20/2025	4.51		4.16		20.30	7.67			36.64
4/10/2025	0.58								0.58
5/15/2025		0.37	2.60	0.28	0.13				3.38
6/12/2025	1.03			0.97		51.74		0.26	54.00
	58.13	60.35	142.10	64.58	36.89	112.35	41.21	46.46	562.07

	State System			Local System	
	Total FY-2025 Letting(1)	Prior Year Program (2)	Advanced Projects (3)	FY-2025 Program (4)	
% Let to Date	61.2%	57.9%	100.0%	100.0%	100.0%
Actual \$ Let	562.07	490.89	35.94	19.00	16.24
Projected \$ Remaining	356.97	356.97	0.00	0.00	0.00
Total	\$919.04	\$847.86	\$35.94	\$19.00	\$16.24

- (1) Total Lettings - Includes the contract letting estimate of all projects programmed for letting during the fiscal year (state and local).
 (2) FY-2025 State System Program - Includes the contract lettings portion of the state system projects and any additions to the program.
 (3) Prior Year Projects - Includes projects from previous years' programs.
 (4) Local System Program - Includes all local system projects.
 Projected dollars are updated estimates as of June 30 2025.

HIGHWAY CONSTRUCTION CONTRACT LETTINGS
FY 2016 – FY 2025
(Including Local System)
(Excludes Preliminary & Construction Engineering, ROW & Maintenance)
\$'s In Millions

The following table presents a summary of highway construction contract lettings for the 10-year period 2016 through 2025.

	STATE SYSTEM						
Fiscal Year	Current Year Program	Previous FY Projects	Future FY Advanced	Total State System	Local System	Total Lettings	Unawarded Projects To Next Fiscal Year
2016	384.25	37.67	4.33	\$ 426.25	33.82	\$ 460.07	\$70.4 Million
2017	313.10	84.13	20.84	\$ 418.07	36.78	\$ 454.85	\$3.0 Million
2018	325.15	6.93	14.79	\$ 346.87	59.66	\$ 406.53	\$1.0 Million
2019	427.13	6.06	63.17	\$ 496.36	47.03	\$ 543.39	\$51.1 Million
2020	679.89	38.03	3.52	\$ 721.44	98.67	\$ 820.11	\$109.8 Million
2021	607.19	6.77	0.00	\$ 613.96	61.51	\$ 675.47	\$207.9 Million
2022	529.18	77.80	0.00	\$ 606.98	32.82	\$ 639.80	\$143.4 Million
2023	495.95	77.02	1.73	\$ 574.70	70.56	\$ 645.26	\$138.6 Million
2024^A	586.92	140.28	18.04	\$ 745.24	87.07	\$ 832.31	\$55.8 Million
2025	490.89	35.94	19.00	\$ 545.83	16.24	\$ 562.07	\$356.9 Million

A. New record high letting on total state system.

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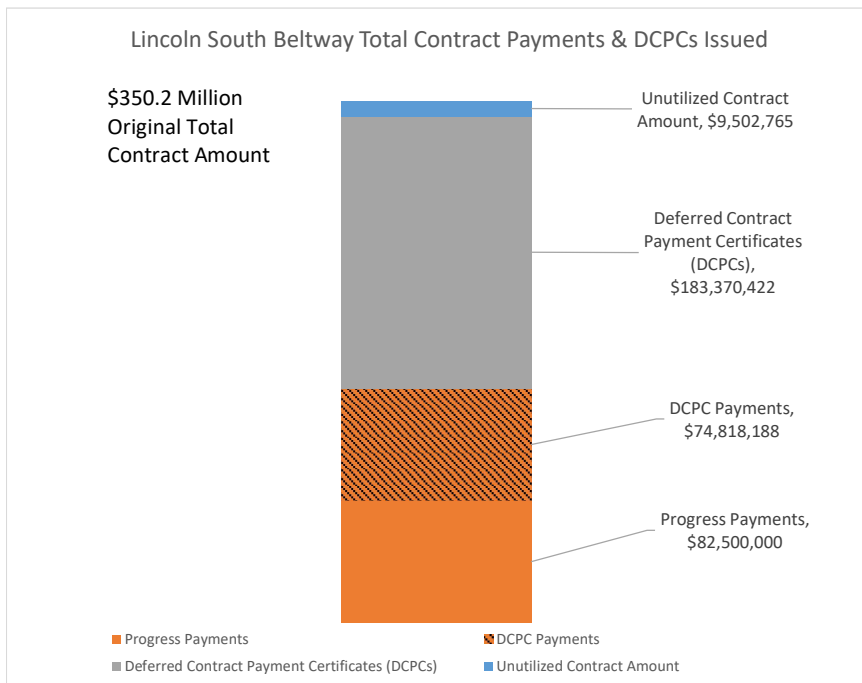


Lincoln South Beltway Construction Contract Payments and Deferred Payment Certificates Issued

Through June 2025

The construction contract for the Lincoln South Beltway project established a maximum quarterly payment schedule of no more than \$7.5 million per calendar quarter (not including certain change orders). As the contractor earns amounts for quantities of work accepted but not paid during construction due to the maximum quarterly payment schedule, NDOT will issue Deferred Contract Payment Certificates (DCPCs).

The DCPCs evidence NDOT's obligation to make continued quarterly payments beyond the period of construction over a time period necessary to pay the total contract price, subject to appropriation of legally available funds. The DCPCs are used by the contractor to draw from their external financing source to pay their costs during construction. For each DCPC issued by NDOT, the contractor will identify the DCPC's future payment due date, which will be scheduled to coincide with the maximum quarterly payment schedule. NDOT will pay on the DCPCs pursuant to the maximum payment schedule and as specified by the DCPCs, which is anticipated to occur until fiscal year 2032.



Total Contract Payments & DCPCs Issued (Through June 2025)

Unutilized Contract Amount	\$9,502,765
Progress Payments	\$82,500,000
Deferred Contract Payment Certificates (DCPCs)	\$183,370,422
DCPC Payments	\$74,818,188

DCPC Payments Due by State Fiscal Year (for DCPCs Issued Through June 2025)

FY 2026	\$29,884,313
FY 2027	\$29,877,875
FY 2028	\$29,875,000
FY 2029	\$29,882,563
FY 2030	\$29,882,438
FY 2031	\$29,886,375
FY 2032	\$4,081,860
Total DCPCs to date	<u>\$183,370,422</u>

Note: The contract also provides that certain types of change orders are not subject to the quarterly limit and will not be part of the DCPC calculation. The payments for these change orders are not included above. Total Progress Payments of \$82,500,000 were made prior to the first quarterly DCPC payment in January 2023.

FEDERAL APPORTIONMENT DEFINITIONS

ALLOCATED/DISCRETIONARY FUNDS = Funds allocated to states based on grants for specific purposes.

CONGESTION MITIGATION & AIR QUALITY (CMAQ) = Funding to State and local governments for transportation projects and programs to help meet the requirements of the Clean Air Act. Funding is available to reduce congestion and improve air quality for areas that do not meet the National Ambient Air Quality Standards.

EQUITY BONUS = Provides each state with a specific share of the aggregate funding for major highway programs. Every state is guaranteed at least a specified percentage of that State's share of contributions to the Highway Account of the Highway Trust Fund.

HIGHWAY PLANNING = Federal-aid highway program to assist State transportation agencies in the planning and the development of the National Highway System.

HIGHWAY SAFETY IMPROVEMENT PROGRAM (HSIP) = Federal-aid program with the purpose of achieving a significant reduction in fatalities and serious injuries on all public roads, including non-State-owned public roads and roads on tribal lands. Funds are provided to assist in correcting or improving a hazardous road location or feature and to address a highway safety problem that is identified in the state's Strategic Highway Safety Plan (SHSP).

METROPOLITAN PLANNING = Assists in development of transportation improvement, long-range transportation plans and other technical studies in the metropolitan areas.

NATIONAL HIGHWAY FREIGHT PROGRAM (NHFP) = To improve efficient movement of freight on the National Highway Freight Network (NHFN).

NATIONAL HIGHWAY PERFORMANCE PROGRAM (NHPP) = To provide support for the condition and performance of the National Highway System (NHS), to provide support for the construction of new facilities on the NHS and to ensure that investments of Federal-aid funds in highway construction are directed to support progress toward the achievement of performance targets established in a State's asset management plan for the NHS.

RAIL-HIGHWAY – HAZARD ELIMINATION and PROTECTION DEVICES = To achieve a significant reduction in traffic fatalities and serious injuries at all at-grade public rail highway crossings. Eligibility projects include, but not limited to, the installation of protective devices, the elimination of hazards, and grade crossing separation.

REDISTRIBUTION = Additional funds apportioned to states that may be used for any purpose described in section 133(b) of title 23, U.S.C.

RESEARCH = To provide a systematic investigation that provides facts, principals and collects information on a particular subject. Effective research projects are conducted to provide a safer, more efficient, and longer lasting transportation network in collaboration with public and private industry, FHWA and academia.

SPECIAL LIMITATION & EXEMPT = Funds that are awarded with their own obligation limitation and are not subject to the annual limitation.

SURFACE TRANSPORTATION BLOCK GRANT PROGRAM (STBG) = Federal-aid highway funding program that funds a broad range of surface transportation capital needs, including many roads, transit, sea and airport access, vanpool, bike and pedestrian facilities. This program is divided into many sub-categories by population.

TRANSPORTATION ALTERNATIVES PROGRAM (TAP) = Funding provided for programs and projects defined as transportation alternatives, including on and off road pedestrian and bicycle facilities, infrastructure projects for improving non-driver access to public transportation and enhanced mobility, community improvement activities and many more. The program is divided into sub-categories – flex based on population and recreational trails.

CARBON REDUCTION PROGRAM = Provides funding for projects to reduce transportation emissions or the development of carbon reduction strategies.

PROMOTING, RESILIENT, OPERATIONS FOR TRANSFORMATIVE, EFFICIENT, AND COST-SAVING TRANSPORTATION (PROTECT) = Planning resilience improvements, community resilience and evacuation routes, and at-risk coastal infrastructure.

BRIDGE FORMULA PROGRAM (BFP) = Funds used to replace, rehabilitate, preserve, protect, and construct bridges on public roads.

NATIONAL ELECTRIC VEHICLE INFRASTRUCTURE (NEVI) = To strategically deploy electric vehicle (EV) charging infrastructure and establish an interconnected network to facilitate data collection, access, and reliability.

APPORTIONED FEDERAL HIGHWAY FUNDS
(\$ IN MILLIONS)

	Fixing America's Surface Transportation = FAST		FAST and Infrastructure Investment and Jobs Act = IIJA		Infrastructure Investment and Jobs Act = IIJA							
Federal Trust Fund Apportionment Type	Fiscal 2021 Apportionment		Fiscal 2022 Apportionment		Fiscal 2023 Apportionment		Fiscal 2024 Apportionment		Fiscal 2025 Apportionment		Fiscal 2026 Apportionment	
	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska	National	Nebraska
National Hwy Perf Prog (NHPP)	22,811	173.531	25,136	203.378	27,170	207.541	27,313	211.788	27,768	216.119	30,784	229.907
Surface Transportation Block Grant (STBG)	11,717	88.296	13,136	97.777	13,202	98.923	1,036	100.901	13,709	102.922	14,976	111.847
STBG - Bridge Off System		3.777		5.036		5.036		5.036		5.036	Not available at this time.	
STBG - Flexible - Any Area		33.159		35.391		36.200		37.025		37.866		
STBG - MAPA - Omaha		16.227		17.760		18.116		19.684		20.078		
STBG - LCLC - Lincoln		6.395		7.000		7.140		7.632		7.785		
STBG - 5,001 to 200,000 Population		8.919										
STBG 5K-49,999 Population				7.948		8.107		7.729		7.884		
STBG 50K-200K Population				1.813		1.849		1.893		1.931		
STBG - 5,000 and Less Population		13.604		14.890		15.188		14.469		14.758		
Highway Planning		4.661		5.179		5.465		5.575		5.688		
Research		1.554		2.760		1.822		1.858		1.896		
Transportation Alternatives (TAP)	768	5.801	1,312	10.206	1,329	10.434	1,357	10.667	1,386	10.905		
Recreational Trails	82	1.217	81	1.205	82	1.217	82	1.217	82	1.217		
Highway Safety Improvement Prog (HSIP)	2,359	15.713	2,879	19.794	2,580	20.202	2,590	20.692	2,667	21.189	3,246	22.185
Rail-Highway Crossings	245	3.883	245	3.886	245	3.952	245	3.944	245	3.939	245	3.886
Congestion Mitigation & Air Qual (CMAQ)	2,444	10.744	1,983	10.985	2,293	11.205	2,335	11.429	2,384	11.658	2,746	12.134
Metropolitan Planning	358	1.777	438	2.186	447	2.230	456	2.275	465	2.320	474	2.367
National Freight Program	1,489	10.663	1,346	9.824	1,373	10.020	1,399	10.220	1,429	10.425	1,487	10.850
Carbon Reduction Program			1,234	9.214	1,258	9.398	1,283	9.586	1,304	9.777	1,335	9.973
PROTECT Formula			1,403	10.476	1,431	10.686	1,459	10.900	1,489	11.118	1,518	11.340
National Highway Perf Exempt	603	4.524	602	4.500	603	4.500	603	4.500	603	4.500		
Redistribution - TIFIA									1,800	13.133		
Sub-Total Core Funds	\$42,876	\$ 316.547	\$ 49,795	\$ 383.431	\$ 52,013	\$ 391.242	\$ 40,158	\$ 402.913	\$ 55,331	\$ 419.222	\$ 56,811	\$ 414.489
Redistribution - Certain Authorizations	55	0.398	393	2.869	128	0.934	657	4.794	610	4.450		
Bridge Formula Program			5,308	45.000	5,308	45.000	5,308	45.000	5,308	45.000	5,308	45.000
NEVI Charging Infrastructure			615	4.472	885	6.436	879	6.436	885	6.436	500	6.000
Highway Infrastructure Bridge			1,145	19.395	1,145	19.395						
Emergency Relief Supplement 2022			1,254	40.019								
Hwy Infra Prog for Comm Proj Congr-Directed			847	5.000	1,852	6.000	1,862	45.209				
Others & Ext of Alloc Programs												
Total	\$42,931	\$ 316.547	\$ 59,357	\$ 500.186	\$ 61,331	\$ 468.073	\$ 48,864	\$ 499.558	\$ 62,134	\$ 475.108	\$ 62,619	\$ 465.489
Obligation Authority												
Core Formula Obligation Limitation	46,365	277.251	57,473	345.402	58,765	339.011	60,096	341.848	61,314	353.344	Not available at this time.	
August Redistribution	4,178	20.000	6,177	26.000	7,915	55.000	8,698	90.000				
Total Annual Obligation Authority	\$50,543	297.251	\$ 57,473	371.402	\$ 66,680	394.011	\$ 68,794	431.848	\$ 61,314	353.344		

Footnotes:

Fiscal 2026 amounts are AASHTO estimates.

FY25 Apportionment per Public Law 117-58 through September 30, 2025.

On January 20, 2025, President Trump signed EO 7, "Unleashing American Energy", rolling back regulations and halting EV charging funds, putting NDOT's NEVI program on hold until further notice.

**STATUS OF FEDERAL HIGHWAY APPORTIONMENTS
FEDERAL FY-2025
- JUNE 30, 2025**

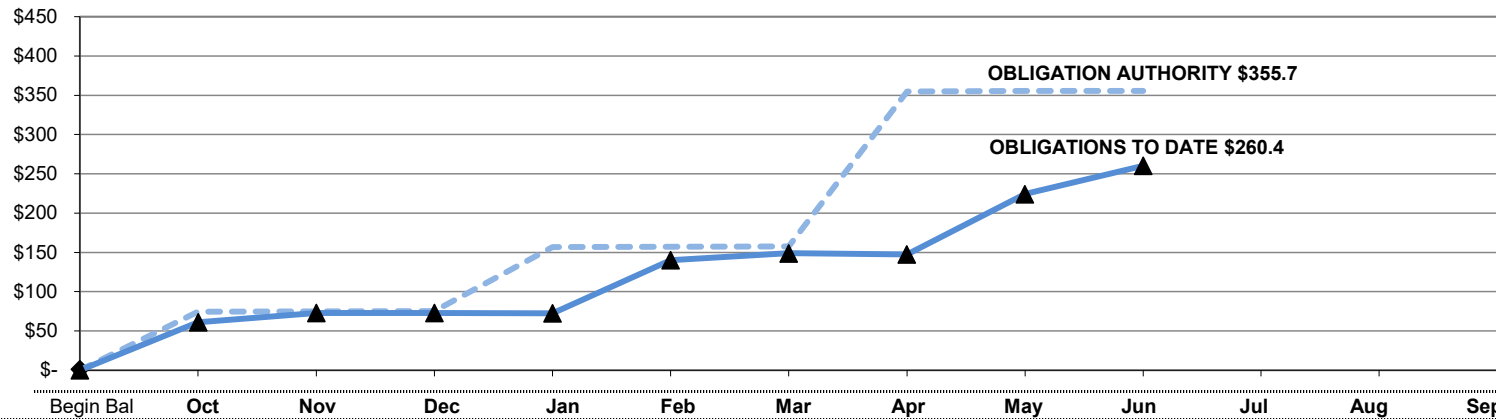
APPORTIONMENT TYPE	APPORT BALANCE 9/30/2024	FAST Act & IIJA FY-2025 APPORT^(B)	TRANSFERS ADJ & SPECIAL APPORT	TOTAL	OBLIGATIONS^(A)	CURRENT APPORT BALANCE	ADVANCED CONSTRUCTION COMMITTED	UNPAID OBLIGATIONS
National Hwy Perf Prog (NHPP)	1,124,954	216,118,949	(60,000,000)	157,243,903	113,112,163	44,131,740	203,777,031	87,228,437
Highway Bridge Program	-	-	-	-	-	-	-	7,952
STBG/STP - Bridge Off System	221,246	5,036,343	-	5,257,589	300,400	4,957,189	-	2,635,358
STBG/STP - Flexible - Any Area	787,579	37,865,943	60,000,000	98,653,522	96,373,942	2,279,580	117,126,719	41,617,509
STBG/STP - MAPA - Omaha	1,479,747	20,077,823	-	21,557,570	(4,400,637)	25,958,206	9,561,104	11,618,490
STBG/STP - LCLC - Lincoln	23,912,119	7,784,992	-	31,697,111	4,914,409	26,782,702	-	11,857,425
STBG/STP 5,001 - 200,000 Pop	-	-	-	-	(2,480,491)	2,480,491	-	3,382,022
STBG/STP - 5,000 & Less Pop	-	14,758,487	-	14,758,487	14,698,873	59,614	-	3,098,807
STBG 5K-49,999 Population	1,009,050	7,883,822	-	8,892,872	149,266	8,743,606	-	189,348
STBG 50K-200,000 Population	1,313,314	1,931,004	-	3,244,318	-	3,244,318	-	2,192,868
Congestion Mitigation & Air Qual	2,807,233	11,657,833	-	14,465,066	8,591,083	5,873,983	-	11,348,135
Carbon Reduction under 5,000 & Less	-	1,788,753	-	1,788,753	-	1,788,753	-	3,104,327
Carbon Reduction 5K-49,999 Pop	-	955,532	-	955,532	(802,321)	1,757,853	-	1,428,846
Carbon Reduction 50K-200,000 Pop	673,353	234,041	-	907,394	-	907,394	-	-
Carbon Reduction >200,000 Pop	1,019,210	3,377,020	-	4,396,230	(2,725,921)	7,122,151	-	2,650,245
Carbon Reduction Prog Flex	1,444,106	3,422,109	-	4,866,215	(33,237)	4,899,452	-	1,051,894
Protect Program IIJA	3,206,832	10,895,314	-	14,102,146	(3,639,649)	17,741,795	15,715,761	4,682,101
Protect Planning IIJA	641,241	222,353	-	863,594	-	863,594	-	-
Highway Safety Improvemt Prog	19,030,436	21,188,581	-	40,219,017	3,380,965	36,838,053	751,888	20,577,406
Rail-Hwy - Hazard Elimination	-	3,938,723	-	3,938,723	(1,631,353)	5,570,076	7,650,128	1,414,829
Rail-Hwy - Protection Devices	6,681,110	-	-	6,681,110	3,288,246	3,392,864	-	6,646,433
Highway Planning	2,619,882	5,688,111	-	8,307,993	4,456,939	3,851,053	-	10,631,320
Research	625,550	1,896,037	936,620	3,458,207	528,040	2,930,166	141,795	7,541,709
Metropolitan Planning	384,555	2,320,287	-	2,704,842	2,493,357	211,485	-	4,841,767
National Hwy Freight Program	-	10,424,888	-	10,424,888	10,424,888	-	19,925,430	1,855,237
TAP - Flex	12,314,124	4,470,980	-	16,785,104	102,657	16,682,447	-	589,240
TAP - >200,000 Population	5,141,040	3,418,733	-	8,559,773	373,581	8,186,192	-	1,206,039
TAP - 50K - 200,000 Population	446,715	236,932	-	683,647	-	683,647	-	109,234
TAP - 5,001 to 200,000 Population	530,391	-	-	530,391	243,331	287,060	-	669,118
TAP - 5K-49,999 Population	2,905,114	967,335	-	3,872,449	24,841	3,847,608	-	24,841
TAP - 5,000 and Less Population	1,536,666	1,810,849	-	3,347,515	119,673	3,227,842	-	724,497
Recreational Trails	3,542,868	1,217,387	(12,174)	4,748,081	1,149,400	3,598,681	-	2,464,876
Enhancement	-	-	-	-	-	-	-	309,338
Safe Routes to School Prog	-	-	-	-	-	-	-	162,652
Redistribution - Certain Auth.	-	1,341,233	3,108,568	4,449,801	4,449,771	30	-	1,238,330
Redistribution - TIFIA	-	13,132,617	-	13,132,617	7,043,796	6,088,821	-	5,554,607
Repurposed/Special Earmark	-	-	-	-	(416,385)	416,385	-	-
Total Formula Funds	\$ 95,398,433	\$ 416,063,011	\$ 4,033,014	\$ 515,494,458	260,089,627	255,404,831	\$ 374,649,857	\$ 254,655,237
Allocated/Discretionary Funds	1,762,699	-	\$ 1,500,000	3,262,699	338,479	2,924,220	-	566,353
Total Subject to Annual Obligation Limits	\$ 97,161,131	\$ 416,063,011	\$ 5,533,014	\$ 518,757,156	\$ 260,428,106	\$ 258,329,051	\$ 374,649,857	\$ 255,221,590
Special Limit/Allocated Exempt	-	4,500,321	-	4,500,321	4,243,722	256,599	-	-
Appropriated Exempt	112,882,119	51,638,158	2,053,758	166,574,034	36,596,512	104,340,419	-	72,731,262
GRAND TOTAL	\$ 210,043,250	\$ 472,201,490	\$ 7,586,772	\$ 689,831,512	\$ 301,268,340	\$ 362,926,069	\$ 374,649,857	\$ 327,952,852

(A) Obligations are commitments by the Federal Highway Administration to participate in the financing of highway construction projects.

(B) FY25 Apportionment per Public Law 117-58 through September 30, 2025.

On January 20, 2025, President Trump signed EO 7, "Unleashing American Energy", rolling back regulations and halting EV charging funds, putting NDOT's NEVI program on hold until further notice.

STATUS OF FEDERAL HIGHWAY OBLIGATION AUTHORITY
FEDERAL FY-2025
(\$ IN MILLIONS)



	Begin Bal	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Obligation Authority	0.0	74.6	74.9	75.1	156.7	157.1	157.4	354.7	355.7	355.7			
OA Used	0.0	61.0	72.8	72.9	72.6	140.1	148.8	147.5	224.2	260.4			

	<u>FEDERAL FY-2024</u> <u>OBLIGATION AUTHORITY</u>		<u>FEDERAL FY-2025</u> <u>OBLIGATION AUTHORITY</u>	
<u>FORMULA AND ALLOCATED FUNDS SUBJECT TO ANNUAL OBLIGATION LIMITATION</u>	As of September 30, 2024		As of June 30, 2025	
Formula Obligation Limitation	\$	341.8	\$	353.3
August Redistribution		90.0		
Transfers	\$	(5.8)	\$	0.9
Subtotal	\$	426.0	\$	354.2
Other Allocation Obligation Limitation		0.4		1.5
Annual Obligation Limitation	\$	426.4	\$	355.7
Formula Obligations to Date		(416.1)		(260.1)
Allocated Obligations to Date		0.0		(0.3)
Subtotal	\$	(416.1)	\$	(260.4)
Obligation Authority Balance		10.3	\$	95.3
<u>SPECIAL LIMITATION</u>				
National Highway Perf Exempt		4.5		4.5
HIP Bridge Formula Program		38.3		38.3
HIP Bridge Formula PRM Off-Sys		6.7		6.7
HIP Natl Electric Vhcle Infra		6.4		6.4
HIP COMM Proj CONG-DIR 24 HIF		45.2		0.0
National Inf Invest RAISE 23 IIJA		1.5		0.0
TECH Innovat Deploy Stic IIJA		0.1		0.0
LTAP Training & Education IIJA		0.2		0.0
Operation & Maintenance Air Force FY25		0.0		0.2
Previous Years Funding		136.7		116.2
Total Special Obligation Limitation	\$	239.5	\$	172.3
Obligations to Date		0.1		(40.8)
Obligation Authority Balance	\$	239.6	\$	131.5

Nebraska's FY25 formula apportionment per Public Law 117-58 is \$406.4 million. The Obligation Authority through September 30, 2025 per Public Law 119-4 is \$353.3 million.

On January 20, 2025, President Trump signed EO 7, "Unleashing American Energy", rolling back regulations and halting EV charging funds, putting NDOT's NEVI program on hold until further notice.

TRANSPORTATION FINANCING EXPENSE SUMMARY BY SYSTEM

CURRENT MONTH - JUNE 2025

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
STATE	PRELIMINARY ENGINEERING	2,579,767.76	650.90	0.00	4,146.72	92,658.41	2,677,223.79
	RIGHT OF WAY	1,142,393.39	0.00	0.00	37,838.04	0.00	1,180,231.43
	CONSTRUCTION	11,579,392.39	35,482,777.28	0.00	709,684.22	633,756.03	48,405,609.92
	CONSTRUCTION ENGINEERING	1,111,315.24	1,663,244.54	0.00	49,822.26	38,327.55	2,862,709.59
	PLANNING & RESEARCH	3,593.97	14,178.49	0.00	0.00	(82.59)	17,689.87
	TOTAL	\$ 16,416,462.75	\$ 37,160,851.21	\$ 0.00	\$ 801,491.24	\$ 764,659.40	\$ 55,143,464.60
LOCAL	PRELIMINARY ENGINEERING	(2,959.80)	995,819.02	92,071.09	173,843.27	3,743.45	1,262,517.03
	RIGHT OF WAY	0.00	1,000.46	0.00	1,152.99	0.00	2,153.45
	CONSTRUCTION	(874,312.40)	2,971,191.50	142,413.35	252,729.18	22,089.94	2,514,111.57
	CONSTRUCTION ENGINEERING	95,278.99	257,315.93	13,504.40	129,596.54	2,486.43	498,182.29
	PLANNING & RESEARCH	0.00	431.38	0.00	107.84	0.00	539.22
	PUBLIC TRANSPORTATION ASSIST	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	\$ (781,993.21)	\$ 4,225,758.29	\$ 247,988.84	\$ 557,429.82	\$ 28,319.82	\$ 4,277,503.56
NON-HWY	PRELIMINARY ENGINEERING	1,741,171.75	25,673.33	4,304.46	10,924.77	0.00	1,782,074.31
	RIGHT OF WAY	109,727.35	0.00	0.00	0.00	0.00	109,727.35
	CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00
	CONSTRUCTION ENGINEERING	601,567.08	123.53	0.00	0.00	30.88	601,721.49
	TRAFFIC SAFETY & TRANS	15,244.13	405,547.75	0.00	0.00	0.00	420,791.88
	PLANNING & RESEARCH	244,819.25	1,731,865.04	0.00	47,636.74	65,769.48	2,090,090.51
	PUBLIC TRANSPORTATION ASSIST	630,673.50	4,233,548.03	17,258.40	36,360.92	138,906.62	5,056,747.47
	INFORMATION TECHNOLOGY	(5,534.03)	41,115.73	0.00	0.00	0.00	35,581.70
	BROADBAND	0.00	255,790.38	0.00	0.00	0.00	255,790.38
	TOTAL	\$ 3,337,669.03	\$ 6,693,663.79	\$ 21,562.86	\$ 94,922.43	\$ 204,706.98	\$ 10,352,525.09
TOTAL - CURRENT MONTH		\$ 18,972,138.57	\$ 48,080,273.29	\$ 269,551.70	\$ 1,453,843.49	\$ 997,686.20	\$ 69,773,493.25

FISCAL YEAR TO DATE - JUNE 2025

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
STATE	PRELIMINARY ENGINEERING	42,867,319.10	35,459.51	(1,653.52)	707,431.97	728,925.55	44,337,482.61
	RIGHT OF WAY	11,291,055.87	0.00	0.00	287,578.16	0.00	11,578,634.03
	CONSTRUCTION	203,162,608.79	490,022,019.85	3,386.32	16,293,442.74	3,211,776.41	712,693,234.11
	CONSTRUCTION ENGINEERING	7,397,066.14	17,111,674.59	19,480.44	615,638.33	106,253.14	25,250,112.64
	PLANNING & RESEARCH	400,933.77	110,872.54	0.00	0.00	432,554.39	944,360.70
	TOTAL	\$ 265,118,983.67	\$ 507,280,026.49	\$ 21,213.24	\$ 17,904,091.20	\$ 4,479,509.49	\$ 794,803,824.09
LOCAL	PRELIMINARY ENGINEERING	45,061.27	7,459,533.22	523,371.90	1,438,378.96	31,747.58	9,498,092.93
	RIGHT OF WAY	(11,285.16)	2,182,389.86	11,174.53	679,784.75	2.92	2,862,066.90
	CONSTRUCTION	14,601,215.41	53,652,216.16	3,075,224.40	1,935,052.74	401,938.04	73,665,646.75
	CONSTRUCTION ENGINEERING	203,576.75	3,477,715.91	202,226.31	2,495,544.21	32,450.91	6,411,514.09
	PLANNING & RESEARCH	9,327.76	108,202.23	0.00	63,505.05	0.00	181,035.04
	PUBLIC TRANSPORTATION ASSIST	0.00	10,000.00	0.00	0.00	0.00	10,000.00
	TOTAL	\$ 14,847,896.03	\$ 66,890,057.38	\$ 3,811,997.14	\$ 6,612,265.71	\$ 466,139.45	\$ 92,628,355.71
NON-HWY	PRELIMINARY ENGINEERING	22,733,010.95	481,641.27	6,619.63	108,671.69	1,454.42	23,331,397.96
	RIGHT OF WAY	2,712,054.56	(0.14)	0.00	0.14	0.00	2,712,054.56
	CONSTRUCTION	37,557,155.86	3,019,225.66	0.00	0.22	118,353.54	40,694,735.28
	CONSTRUCTION ENGINEERING	7,965,688.39	43,495.94	0.00	2,915.02	7,779.02	8,019,878.37
	TRAFFIC SAFETY & TRANS	1,102,855.02	9,029,424.71	0.00	0.00	6,460.00	10,138,739.73
	PLANNING & RESEARCH	3,452,026.28	12,437,118.13	0.00	195,905.27	799,837.50	16,884,887.18
	PUBLIC TRANSPORTATION ASSIST	6,440,439.85	28,468,969.35	63,181.80	149,409.92	1,192,198.18	36,314,199.10
	INFORMATION TECHNOLOGY	341,027.88	528,851.29	0.00	0.00	0.00	869,879.17
	BROADBAND	0.00	1,748,410.37	0.00	0.00	0.00	1,748,410.37
	TOTAL	\$ 82,304,258.79	\$ 55,757,136.58	\$ 69,801.43	\$ 456,902.26	\$ 2,126,082.66	\$ 140,714,181.72
TOTAL - FISCAL YEAR TO DATE		\$ 362,271,138.49	\$ 629,927,220.45	\$ 3,903,011.81	\$ 24,973,259.17	\$ 7,071,731.60	\$ 1,028,146,361.52

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY SYSTEM BY FINANCING PARTICIPANT
JUNE 2025**

ROAD SYSTEM	FUNDING DESCRIPTION	ACTIVE PROJECTS ESTIMATES	LIFE TO DATE EXPENSES	ESTIMATE BALANCE	CURRENT MONTH EXPENSE	FISCAL YEAR EXPENSE	CALENDAR YEAR EXPENSE
STATE HIGHWAY SYSTEM							
	STATE	2,738,166,321.52	1,499,049,222.43	1,239,117,099.09	16,416,462.75	265,118,983.67	74,998,202.39
	FEDERAL	2,336,775,772.41	2,096,415,988.66	240,359,783.75	37,160,851.21	507,280,026.49	182,951,990.55
	COUNTY	2,244,056.34	1,950,868.69	293,187.65	0.00	21,213.24	24,210.22
	CITY	129,287,928.69	113,706,414.31	15,581,514.38	801,491.24	17,904,091.20	4,320,414.14
	OTHER	25,573,330.91	18,733,983.19	6,839,347.72	764,659.40	4,479,509.49	3,621,203.59
STATE HIGHWAY SYSTEM TOTALS		\$ 5,232,047,409.87	\$ 3,729,856,477.28	\$ 1,502,190,932.59	\$ 55,143,464.60	\$ 794,803,824.09	\$ 265,916,020.89
LOCAL HIGHWAY SYSTEM							
	STATE	92,558,598.63	68,559,711.53	23,998,887.10	(781,993.21)	14,847,896.03	3,887,057.98
	FEDERAL	424,007,779.56	337,869,367.86	86,138,411.70	4,225,758.29	66,890,057.38	22,520,244.40
	COUNTY	27,632,967.34	20,272,998.39	7,359,968.95	247,988.84	3,811,997.14	1,611,818.47
	CITY	107,222,008.68	71,663,615.86	35,558,392.82	557,429.82	6,612,265.71	5,911,835.93
	OTHER	8,003,219.44	6,819,640.02	1,183,579.42	28,319.82	466,139.45	303,054.37
LOCAL HIGHWAY SYSTEM TOTALS		\$ 659,424,573.65	\$ 505,185,333.66	\$ 154,239,239.99	\$ 4,277,503.56	\$ 92,628,355.71	\$ 34,234,011.15
NON-HIGHWAY							
	STATE	673,059,888.64	586,205,912.69	86,853,975.95	3,337,669.03	82,304,258.79	58,696,753.03
	FEDERAL	373,745,051.39	212,493,520.82	161,251,530.57	6,693,663.79	55,757,136.58	28,669,608.56
	COUNTY	527,960.93	389,894.28	138,066.65	21,562.86	69,801.43	23,878.03
	CITY	10,981,038.01	5,556,181.73	5,424,856.28	94,922.43	456,902.26	335,077.48
	OTHER	20,413,384.11	16,097,362.90	4,316,021.21	204,706.98	2,126,082.66	735,070.55
NON-HIGHWAY TOTALS		\$ 1,078,727,323.08	\$ 820,742,872.42	\$ 257,984,450.66	\$ 10,352,525.09	\$ 140,714,181.72	\$ 88,460,387.65
GRAND TOTALS		\$ 6,970,199,306.60	\$ 5,055,784,683.36	\$ 1,914,414,623.24	\$ 69,773,493.25	\$ 1,028,146,361.52	\$ 388,610,419.69

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY WORK PHASE
JUNE 2025**

WORK PHASE	ACTIVE PROJECTS ALLOTMENT	LIFE TO DATE EXPENSES	ALLOTMENT BALANCE	CURRENT MONTH EXPENSE	FISCAL YEAR EXPENSE	CALENDAR YEAR EXPENSE
PRELIMINARY ENGINEERING	788,081,604.37	505,081,633.44	282,999,970.93	5,977,605.51	78,915,383.87	42,787,869.88
RIGHT OF WAY	188,280,077.90	130,035,829.55	58,244,248.35	1,292,112.23	17,152,755.49	7,082,319.70
UTILITIES	49,911,217.47	34,652,201.52	15,259,015.95	401,365.08	4,659,471.84	2,207,538.57
CONSTRUCTION	5,235,206,178.15	3,920,172,349.38	1,315,033,828.77	50,518,356.41	822,394,144.30	283,879,903.82
CONSTRUCTION ENGINEERING	323,587,775.12	208,176,046.91	115,411,728.21	3,962,613.37	39,681,505.10	18,203,230.70
TRAFFIC SAFETY	61,303,928.95	32,134,269.19	29,169,659.76	420,791.88	10,138,739.73	4,650,174.07
PLANNING & RESEARCH	147,513,902.01	92,071,031.26	55,442,870.75	2,108,319.60	18,010,282.92	8,155,234.42
PUBLIC TRANSPORTATION	171,813,089.03	128,507,342.28	43,305,746.75	5,056,747.47	36,324,199.10	20,980,881.61
INFORMATION TECHNOLOGY	4,501,533.60	4,953,979.83	(452,446.23)	35,581.70	869,879.17	663,266.92
GRAND TOTALS	\$ 6,970,199,306.60	\$ 5,055,784,683.36	\$ 1,914,414,623.24	\$ 69,773,493.25	\$ 1,028,146,361.52	\$ 388,610,419.69

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY FINANCING PARTICIPANT
JUNE 2025**

FUND	ACTIVE PROJECTS ALLOTMENT	LIFE TO DATE EXPENSES	ALLOTMENT BALANCE	CURRENT MONTH EXPENSE	FISCAL YEAR EXPENSE	CALENDAR YEAR EXPENSE
STATE FUNDS						
ROADS OPERATION FUND	2,003,058,003.85	1,365,783,416.35	637,274,587.50	14,324,845.37	250,389,662.61	112,383,644.02
ROADS OPERATION FUND AC*	287,391,065.76	17,160,285.47	270,230,780.29	(322,904.05)	(26,377,723.19)	(37,911,474.81)
GRADE CROSSING FUND	1,914,287.86	1,238,269.66	676,018.20	304.21	157,899.03	13,979.63
GRADE SEPARATION-TMT	10,993,848.71	10,844,100.89	149,747.82	26,298.98	632,409.33	278,652.68
RECREATION ROAD FUND	27,877,729.21	24,482,262.76	3,395,466.45	(1,018,343.89)	10,434,359.45	2,740,624.92
ST HWY CAPITAL IMPR	857,258,328.53	509,435,704.19	347,822,624.34	3,475,207.49	100,712,203.51	44,619,945.92
ST HWY CAPITAL IMPR AC*	73,541,814.13	9,084,109.74	64,457,704.39	1,852,116.50	9,084,109.74	9,084,109.74
STATE AID BRIDGE	2,681,759.96	2,348,853.92	332,906.04	19,670.08	805,605.62	157,482.69
TRANS INFRA BANK	239,067,970.78	213,437,843.67	25,630,127.11	614,943.88	16,432,612.39	6,215,048.61
TOTAL STATE FUNDS	\$ 3,503,784,808.79	\$ 2,153,814,846.65	\$ 1,349,969,962.14	\$ 18,972,138.57	\$ 362,271,138.49	\$ 137,582,013.40
FEDERAL FUNDS	3,134,528,603.36	2,646,778,877.34	487,749,726.02	48,080,273.29	629,927,220.45	234,141,843.51
COUNTY FUNDS	30,404,984.61	22,613,761.36	7,791,223.25	269,551.70	3,903,011.81	1,659,906.72
CITY FUNDS	247,490,975.38	190,926,211.90	56,564,763.48	1,453,843.49	24,973,259.17	10,567,327.55
OTHER FUNDS	53,989,934.46	41,650,986.11	12,338,948.35	997,686.20	7,071,731.60	4,659,328.51
GRAND TOTALS	\$ 6,970,199,306.60	\$ 5,055,784,683.36	\$ 1,914,414,623.24	\$ 69,773,493.25	\$ 1,028,146,361.52	\$ 388,610,419.69

*Advance Construction - projects which are constructed with state funds in anticipation of converting to federal funds at a later date when apportionments and obligation authority become available.

**Build Nebraska Act
Financial Status
June 30, 2025**

The Build Nebraska Act (BNA) was passed into law in May 2011 (LB 84, codified as law 39-2703) and the State Highway Capital Improvement fund was created. The Department was given the authority to adopt and promulgate rules and regulations to carry out this act. The Build Nebraska Act's effective period is from July 1, 2013 through June 30, 2042.

REVENUE: This act designates revenue closely related to the use of highways in an amount equal to 85% of one quarter of one percent of state General Fund sales tax revenue to be used for state and local surface transportation projects.

EXPENDITURES: The State Highway Capital Improvement Fund is administered by the Department of Transportation. At least 25% is to be used for the construction of the state expressway system and federally designated high priority corridors, with the remaining funds for surface transportation projects of highest priority as determined by the Department of Transportation.

	State Highway Capital Improvement Fund						Active Projects Unexpended Balance	Planned Future Expenditures
			Active Projects					
	Current Month	Fiscal Year To Date	Prior Fiscal Years	Completed Projects	Life To Date			
Revenue	\$ 9,559,972.13	\$ 105,156,963.89				\$ 923,566,189.87		
Expenditures								
Expressway and High Priority Corridors	861,962.52	50,024,900.30	397,405,551.63	107,867,150.87	555,297,602.80		240,058,741.68	741,601,688.77
Other Highways	3,054,125.01	42,078,756.43	11,317,949.05	183,888,457.06	237,285,162.54		95,425,258.27	114,399,673.46
Total	\$ 3,916,087.53	\$ 92,103,656.73	\$ 408,723,500.68	\$ 291,755,607.93	\$ 792,582,765.34		\$ 335,483,999.95	\$ 856,001,362.23
Funds Available to be Expended on Active Project and Planned Future Projects						\$ 130,983,424.53		

**Transportation Innovation Act
Financial Status
June 30, 2025**

The **Transportation Innovation Act** was passed into law in April 2016 (LB 960, codified as law 39-2801 through 39-2824) with an effective period from July 1, 2016 through June 30, 2033. The Department was given the authority to adopt and promulgate rules and regulations to carry out this act. This act also created the **Transportation Infrastructure Bank Fund(TIB)** to be used for purposes of this act. Any unobligated funds in the TIB on June 30, 2033 are to be transferred to the state Cash Reserve Fund.

REVENUE: This act designated the additional fuel tax revenue generated by Laws 2015, LB 610 to be transferred from the Roads Operations Cash Fund to the Transportation Infrastructure Bank Fund for the period July 2016 through June 2033. In addition, this act also directed the State Treasurer to transfer \$50 million from the state Cash Reserve Fund to the Transportation Infrastructure Bank Fund before July 15, 2016.

EXPENDITURES: The TIB is to be used for three specific purposes:

1 Accelerated State Highway Capital Improvement Program

The purpose of this program is to accelerate capital improvement projects, including the expressway system and federally designated high priority corridors and needs-driven capacity improvements. The expressway, as designated on January 1, 2016, is to be completed by June 30, 2033.

2 County Bridge Match Program

The purpose of this program is to promote innovative solutions and provide additional funding to accelerate the repair and replacement of deficient bridges on the county road system. The funding is limited to \$40 million and this program terminates on June 30, 2029.

3 Economic Opportunity Program

The purpose of this program is to finance transportation improvements to attract and support new businesses and business expansions by successfully connecting such businesses to the transportation network. The funding is limited to \$20 million.

	Transportation Infrastructure Bank (TIB)					Active Projects Unexpended Balance	Planned Projects
	Current Month	Fiscal Year To Date	Active Projects Prior Fiscal Years	Completed Projects	Life To Date		
Revenue plus \$50 million from Cash Reserve Fund *	\$ 6,497,983.07	\$ 33,850,924.20			\$ 281,668,797.92		
Expenditures							
Accelerated State Highway Capital Improvement Program	439,068.88	11,099,535.85	179,669,540.70	4,392,979.08	195,162,055.63	12,904,304.35	214,162,586.49
County Bridge Match Program	135,000.00	3,705,750.47	15,835,642.22	3,607,407.44	23,148,800.13	11,575,697.19	5,664,826.00
Economic Opportunity Program	40,875.00	1,627,326.07	1,500,048.36	4,182,160.38	7,309,534.81	1,150,125.57	13,736,000.00
Total Expenditures	\$ 614,943.88	\$ 16,432,612.39	\$ 197,005,231.28	\$ 12,182,546.90	\$ 225,620,390.57	\$ 25,630,127.11	\$ 233,563,412.49
Funds Available to be Expended on Active Project and Planned Future Projects					\$ 56,048,407.35		

* Per LB1030, includes \$4M transfer from Roads Operation Fund

FEDERAL FUND PURCHASE PROGRAM FINANCIAL STATUS

Beginning in FY13 the Department of Transportation purchased the cities and counties' share of Federal Surface Transportation Block Grant and bridge funds. The Department purchases each dollar of federal funds with state highway funds at 80% for FY13 and FY14; FY15 forward is purchased at 90%. Funds purchased will be used for projects on the state highway system.

	Federal FY-21		Federal FY-22		Federal FY-23		Federal FY-24		ESTIMATED Federal FY-25
	Payment was made March 2022		Payment was made March 2023		Payment was made March 2024		Payment was made March 2025		Payment will be made March 2026
Bridge									
Annual Obligation Authority	277,251,202.00		335,456,873.97		329,049,483.24		331,808,256.49		343,123,836.70
10% for Bridges	27,725,120.20		33,545,687.40		32,904,948.32		33,180,825.65		34,312,383.67
60% Local Share	16,635,072.12		20,127,412.44		19,742,968.99		19,908,495.39		20,587,430.20
Less STBG Bridge Off System	(3,777,257.00)		(5,036,343.00)		(5,036,343.00)		(5,036,343.00)		(5,036,343.00)
Less Fracture Critical Bridge Inspection	-		(100,000.00)		-		-		-
Less Under Water Inspection	-		-		(660,000.00)		-		-
Less Quality Assurance	(300,000.00)		(300,000.00)		(315,000.00)		(315,000.00)		-
Less City of Omaha Major Bridge	-		-		-		-		-
Load Rating of Fracture Critical Bridges	-		-		-		-		-
Funds Available To Be Purchased	12,557,815.12		14,691,069.44		13,731,625.99		14,557,152.39		15,551,087.20
Bridge Buy Out Subtotal	90.0%	\$ 11,302,034.00	90.0%	\$ 13,221,962.00	90.0%	\$ 12,358,463.00	90.0%	\$ 13,101,437.00	90.0% \$ 13,995,978.00
Less Major On System Bridges Reserve	(2,000,000.00)		-		-		-		-
Bridge Buy Out Payment	\$ 9,302,034.00		\$ 13,221,962.00		\$ 12,358,463.00		\$ 13,101,437.00		\$ 13,995,978.00
Counties									
Annual Apportionment	13,604,127.00		16,694,678.00		17,028,571.00		16,222,785.00		16,547,240.00
Funds Available To Be Purchased	88.9%	12,094,068.90	91.3%	15,242,241.01	87.8%	14,951,085.34	86.8%	14,081,377.38	88.0% 14,561,571.20
County Buy Out Payment	90%	\$ 10,884,662.00	90%	\$ 13,718,017.00	90%	\$ 13,455,977.00	90%	\$ 12,673,240.00	90% \$ 13,105,414.00
First Class Cities									
Annual Apportionment	8,918,511.00		10,944,595.00		11,163,486.00		10,788,626.00		11,004,399.00
Funds Available To Be Purchased	88.9%	7,928,556.28	91.3%	9,992,415.24	87.8%	9,801,540.71	86.8%	9,364,527.37	88.0% 9,683,871.12
First Class City Buy Out Payment	90%	\$ 7,135,701.00	90%	\$ 8,993,174.00	90%	\$ 8,821,387.00	90%	\$ 8,428,075.00	90% \$ 8,715,484.00
Total Funds Distributed To Locals	\$ 27,322,397.00		\$ 35,933,153.00		\$ 34,635,827.00		\$ 34,202,752.00		\$ 35,816,876.00

Soft Match Balance By County

As of June 30, 2025

The Soft Match bridge program permits a county to build a bridge on any county road not on the Federal-aid Secondary system and receive credit for 80% of eligible costs. The credit is used as a county's share of matching funds for a Federal-aid bridge replacement or rehabilitation project at another location.

County Apportionment	County Name	Balance
3001	ADAMS COUNTY	974,068.00
3002	ANTELOPE COUNTY	286,699.21
3005	BLAINE COUNTY	246,249.16
3006	BOONE COUNTY	237,751.74
3010	BUFFALO COUNTY	353,729.79
3012	BUTLER COUNTY	30,164.57
3013	CASS COUNTY	940,983.62
3014	CEDAR COUNTY	380,189.71
3018	CLAY COUNTY	262,914.19
3019	COLFAX COUNTY	1,177,489.16
3020	CUMING COUNTY	527,909.82
3021	CUSTER COUNTY	510.87
3022	DAKOTA COUNTY	120,157.20
3024	DAWSON COUNTY	52,367.67
3026	DIXON COUNTY	240,458.87
3028	DOUGLAS COUNTY	424,940.67
3030	FILLMORE COUNTY	804,144.50
3032	FRONTIER COUNTY	156,224.64
3033	FURNAS COUNTY	47,710.32
3034	GAGE COUNTY	244,741.82
3036	GARFIELD COUNTY	39,048.13
3037	GOSPER COUNTY	53,684.71
3039	GREELEY COUNTY	8,307.98
3040	HALL COUNTY	673,207.99
3047	HOWARD COUNTY	7,565.06

County Apportionment	County Name	Balance
3048	JEFFERSON COUNTY	360,423.92
3050	KEARNEY COUNTY	43,405.72
3052	KEYA PAHA COUNTY	232,446.58
3056	LINCOLN COUNTY	445,851.44
3059	MADISON COUNTY	73,794.22
3061	MERRICK COUNTY	62,593.12
3063	NANCE COUNTY	66,457.03
3064	NEMAHA COUNTY	228,389.73
3065	NUCKOLLS COUNTY	409,062.75
3066	OTOE COUNTY	734,569.59
3067	PAWNEE COUNTY	218,953.29
3069	PHELPS COUNTY	148,419.38
3070	PIERCE COUNTY	536,115.46
3071	PLATTE COUNTY	28,746.69
3074	RICHARDSON COUNTY	16,853.05
3076	SALINE COUNTY	1,488,081.53
3079	SCOTTS BLUFF COUNTY	7,401.71
3080	SEWARD COUNTY	8,307.67
3084	STANTON COUNTY	1,170,419.68
3085	THAYER COUNTY	214,967.61
3089	WASHINGTON COUNTY	1,482,778.24
3090	WAYNE COUNTY	373,455.61
3091	WEBSTER COUNTY	295,358.84
3092	WHEELER COUNTY	56,182.66
3093	YORK COUNTY	488,545.44