



NEBRASKA

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION

Hwy. 275 Project

February 2025

NEBRASKA DEPARTMENT OF TRANSPORTATION

FINANCIAL REPORT

February 2025 Highlights

Table of Contents

Financial Statements

Comparative Statement of Net Assets	1
Comparative Statement of Operations	3
Balance Sheet by Fund.....	5
Fund Balances Road Division	7
Aeronautics Revenues & Expenditures.....	9
Fund Balances Aeronautics Division	11

Receipts

Department Receipts.....	13
--------------------------	----

Expenditures

Budget Status by Resource	15
Budget Status by Program/Function	16
Program Expenditure Status Report Month	17
Program Expenditure Status Report Year to Date	18
Budget Status by Organizational Element	19

Project Finance - State

Highway Construction Contract Lettings	20
Lincoln South Beltway.....	21
Federal Apportionment Definitions.....	23
Apportioned Federal Highway Funds	24
Status of Federal Highway Apportionments.....	25
Status of Federal Highway Obligation Authority	26
Expense Summary by Road System	27
Expense Summary by Road System by Financing Participant	28
Expense Summary by Work Phase.....	29
Expense Summary by Financing Participant.....	30
Build Nebraska Act.....	31
Transportation Innovation Act.....	32

Project Finance - Local

Federal Fund Purchase Program.....	33
Soft Match Balance by County.....	34

➤ The state revenue projections in this report were developed in December 2024. The various NDOT state revenue sources have varying collection times and varying lag times related to timing of remittance to the state and subsequent transfer to NDOT following the revenue generating economic activity.

➤ Total revenues in February exceeded expenditures by \$61.0 million. Fiscal year to date expenditures are surpassing revenue by \$7.0 million (page 4).

➤ Projected \$1.2 billion in total receipts (Roads Division) for the fiscal year with a state fuel tax at 30.4 cents, effective January 1, 2025. The month of February's major revenue categories: Motor Fuel Tax revenue was over the projected amount by \$1.1 million or 6.1%, motor vehicle registration revenue was under the projected amount by \$34.0 thousand or 0.4% and motor vehicle sales tax was over the projected amount by \$755 thousand or 5.4%. Highway Cash Fund receipts for FY25 to date were higher than projections by \$717.0 thousand or 0.2% (page 13, 14).

➤ Established an operating budget for Roads Division of \$1.4 billion for FY25 which represents our best estimate of cash requirements for the fiscal year (pages 15, 16 and 19).

February expenditures totaled \$55.3 million. Fiscal year to date expenditures totaled \$912.7 million, 64.5% of the yearly budget. For payroll purposes only, this includes the payroll reporting period of January 13, 2025 thru February 9, 2025. The payroll additive rate is established at 71% and the administrative rate is 2.05%.

➤ Highway construction contract lettings fiscal year to date totaled \$467.5 million of which \$452.2 million are on the state highway system (page 20).

➤ The February report includes a page describing the payments and Deferred Contract Payment Certificates issued under the Lincoln South Beltway contract (page 21).

➤ Nebraska's formula apportionment for Federal FY25 is \$406.4 million (page 24). Obligation limitation through March 14, 2025 is \$156.1 million. As of February 28, 2025, NDOT had an obligation authority balance of \$17.0 million (page 26).

➤ Since the Build Nebraska Act became effective on July 1, 2013, revenue totaling \$890. million has been received to date with allocated expenditures totaling \$768.6 million (page 31).

➤ The Transportation Innovation Act became effective on July 1, 2016. This act transferred \$50 million from the Cash Reserve Fund. Additional allocated gas tax revenue and interest earnings totaling \$218.5 million has been received to date with expenditures totaling \$221.8 million (page 32).

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
February 2025

	Current Month Balance	Previous Month Balance	Difference	%	Previous Year Balance	Difference	%
<u>ASSETS</u>							
Current Assets							
Cash & Cash Equivalents	501,422,904.63	344,798,526.05	156,624,378.58	45.42	436,289,482.91	65,133,421.72	14.93
Federal Receivables	10,822,024.51	7,350,739.65	3,471,284.86	47.22	10,381,245.43	440,779.08	4.25
Other Receivables	17,627,756.12	17,701,271.27	(73,515.15)	(0.42)	16,387,059.32	1,240,696.80	7.57
Inventories	2,315,236.67	2,365,981.33	(50,744.66)	(2.14)	2,392,530.00	(77,293.33)	(3.23)
Total Current Assets	\$532,187,921.93	\$372,216,518.30	\$159,971,403.63	42.98 %	\$465,450,317.66	\$66,737,604.27	14.34 %
Capital Assets							
Equipment	100,783,018.17	100,285,752.69	497,265.48	0.50	77,671,368.66	23,111,649.51	29.76
Land	599,926,093.64	599,926,093.64	0.00	0.00	588,943,789.61	10,982,304.03	1.86
Infrastructures	8,409,785,469.13	8,409,785,469.13	0.00	0.00	8,283,018,193.61	126,767,275.52	1.53
Buildings	131,991,290.37	131,991,290.37	0.00	0.00	118,319,597.72	13,671,692.65	11.55
Total Capital Assets	\$9,242,485,871.31	\$9,241,988,605.83	\$497,265.48	0.01 %	\$9,067,952,949.60	\$174,532,921.71	1.92 %
Total Assets	\$9,774,673,793.24	\$9,614,205,124.13	\$160,468,669.11	1.67 %	\$9,533,403,267.26	\$241,270,525.98	2.53 %
<u>LIABILITIES</u>							
Current Liabilities							
Accounts Payable	3,914,354.10	3,741,281.50	173,072.60	4.63	2,676,770.03	1,237,584.07	46.23
Retention Payable	191,599,714.53	191,530,338.31	69,376.22	0.04	222,267,987.77	(30,668,273.24)	(13.80)
Other Payables	118,548,865.85	19,707,783.14	98,841,082.71	501.53	36,980,873.80	81,567,992.05	220.57
Total Current Liabilities	\$314,062,934.48	\$214,979,402.95	\$99,083,531.53	46.09 %	\$261,925,631.60	\$52,137,302.88	19.91 %
Total Liabilities	\$314,062,934.48	\$214,979,402.95	\$99,083,531.53	46.09 %	\$261,925,631.60	\$52,137,302.88	19.91 %
<u>NET ASSETS</u>							
Capital Equity							
Capital	9,242,485,871.31	9,241,988,605.83	497,265.48	0.01	9,067,952,949.60	174,532,921.71	1.92
Total Capital Equity	\$9,242,485,871.31	\$9,241,988,605.83	\$497,265.48	0.01 %	\$9,067,952,949.60	\$174,532,921.71	1.92 %
Fund Balance							
Reserved Fund Balance	(189,284,477.86)	(189,164,356.98)	(120,120.88)	0.06	(219,875,457.77)	30,590,979.91	(13.91)
Unreserved Fund Balance	407,409,465.31	346,401,472.33	61,007,992.98	17.61	423,400,143.83	(15,990,678.52)	(3.78)
Total Fund Balance	\$218,124,987.45	\$157,237,115.35	\$60,887,872.10	38.72 %	\$203,524,686.06	\$14,600,301.39	7.17 %
Total Net Assets	\$9,460,610,858.76	\$9,399,225,721.18	\$61,385,137.58	0.65 %	\$9,271,477,635.66	\$189,133,223.10	2.04 %
Total Liabilities and Net Assets	\$9,774,673,793.24	\$9,614,205,124.13	\$160,468,669.11	1.67 %	\$9,533,403,267.26	\$241,270,525.98	2.53 %

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
FEBRUARY 2025**

	Current Month	Previous Month	Difference	%	Current Fiscal Year To Date	Prev Fiscal Year to Date	Difference	%
Revenue								
State Revenues	54,962,501.23	48,161,069.82	6,801,431.41	14.12	408,201,073.11	407,830,811.20	370,261.91	0.09
Federal Reimbursements	59,498,313.18	17,487,560.91	42,010,752.27	240.23	473,433,289.82	440,738,665.16	32,694,624.66	7.42
Local Revenues	1,160,154.10	1,991,820.64	(831,666.54)	(41.75)	18,693,500.09	10,845,452.62	7,848,047.47	72.36
Other Entities Revenues	642,657.13	388,050.96	254,606.17	65.61	5,353,619.87	3,429,014.83	1,924,605.04	56.13
Total Revenue	\$116,263,625.64	\$68,028,502.33	\$48,235,123.31	70.90 %	\$905,681,482.89	\$862,843,943.81	\$42,837,539.08	4.96 %
Expenditures								
Administration	2,308,786.38	1,720,859.01	587,927.37	34.16	18,428,331.90	16,123,645.56	2,304,686.34	14.29
Highway Maintenance	12,227,523.41	13,754,059.05	(1,526,535.64)	(11.10)	131,013,947.72	143,103,622.58	(12,089,674.86)	(8.45)
Capital Facilities	731,213.92	798,040.51	(66,826.59)	(8.37)	6,994,663.56	10,619,827.84	(3,625,164.28)	(34.14)
Services and Support	2,791,181.66	6,208,228.43	(3,417,046.77)	(55.04)	28,870,692.17	27,499,165.23	1,371,526.94	4.99
Construction	32,689,252.09	39,883,405.20	(7,194,153.11)	(18.04)	699,234,660.66	652,799,932.28	46,434,728.38	7.11
Highway Safety Office	969,657.60	948,221.62	21,435.98	2.26	6,324,399.79	5,373,446.13	950,953.66	17.70
Public Transit	3,538,129.31	3,056,352.64	481,776.67	15.76	21,813,836.74	12,788,569.50	9,025,267.24	70.57
Total Expenditures	\$55,255,744.37	\$66,369,166.46	(\$11,113,422.09)	(16.74) %	\$912,680,532.54	\$868,308,209.12	\$44,372,323.42	5.11 %
Excess Revenue (Expenditures)	\$61,007,881.27	\$1,659,335.87	\$59,348,545.40	3,576.64 %	(\$6,999,049.65)	(\$5,464,265.31)	(\$1,534,784.34)	28.09 %

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 February 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	173,017,949.76	43,248,833.75	222,157,238.81	48,425,241.25	6,541,350.84	2,028,668.84	5,938,303.35	0.00	64,068.03	501,421,654.63
Other Current Assets	30,766,267.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,766,267.30
Capital Assets	9,242,485,871.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,242,485,871.31
TOTAL ASSETS	\$9,446,270,088.37	\$43,248,833.75	\$222,157,238.81	\$48,425,241.25	\$6,541,350.84	\$2,028,668.84	\$5,938,303.35	\$0.00	\$64,068.03	\$9,774,673,793.24
LIABILITIES										
Current Liabilities	213,807,166.30	0.00	100,255,768.18	0.00	0.00	0.00	0.00	0.00	0.00	314,062,934.48
TOTAL LIABILITIES	\$213,807,166.30	\$0.00	\$100,255,768.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$314,062,934.48
NET ASSETS										
Fund Balance	337,437,262.44	(287,992,736.02)	117,930,117.70	38,630,095.54	6,265,341.85	1,915,802.51	11,419,560.24	0.00	(481,407.16)	225,124,037.10
Capital Equity	9,242,485,871.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,242,485,871.31
Accrued Interfund Transfer	(3,045,906.05)	0.00	513,158.50	1,676,498.16	37,129.72	0.00	124,486.27	0.00	694,633.40	0.00
Revenues	476,928,076.06	331,241,569.77	71,600,617.94	20,720,969.94	700,562.73	259,864.64	2,743,048.77	974,008.92	512,764.12	905,681,482.89
Costs	(821,342,381.69)	0.00	(68,142,423.51)	(12,602,322.39)	(461,683.46)	(146,998.31)	(8,348,791.93)	(974,008.92)	(661,922.33)	(912,680,532.54)
TOTAL NET ASSETS	\$9,232,462,922.07	\$43,248,833.75	\$121,901,470.63	\$48,425,241.25	\$6,541,350.84	\$2,028,668.84	\$5,938,303.35	\$0.00	\$64,068.03	\$9,460,610,858.76
TOTAL LIABILITIES AND NET ASSETS	\$9,446,270,088.37	\$43,248,833.75	\$222,157,238.81	\$48,425,241.25	\$6,541,350.84	\$2,028,668.84	\$5,938,303.35	\$0.00	\$64,068.03	\$9,774,673,793.24

FUND BALANCES AND INVESTMENT EARNINGS

Roads Divisions

February 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				
Expenditures	146.0	128.7	165.3	168.3	104.6	78.2	66.3	55.3				
Balance	(44.0)	(11.4)	(15.8)	3.4	0.2	(2.1)	1.7	61.0				
Cumulative Balance	(44.0)	(55.4)	(71.2)	(67.8)	(67.6)	(69.7)	(68.0)	(7.0)				

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 \$760,749.98 in February, with an interest rate of 2.98%. 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%						2.97%
Earnings (Thousands)	\$883	\$926	\$805	\$802	\$692	\$788	\$798	\$761					\$6,455	\$807

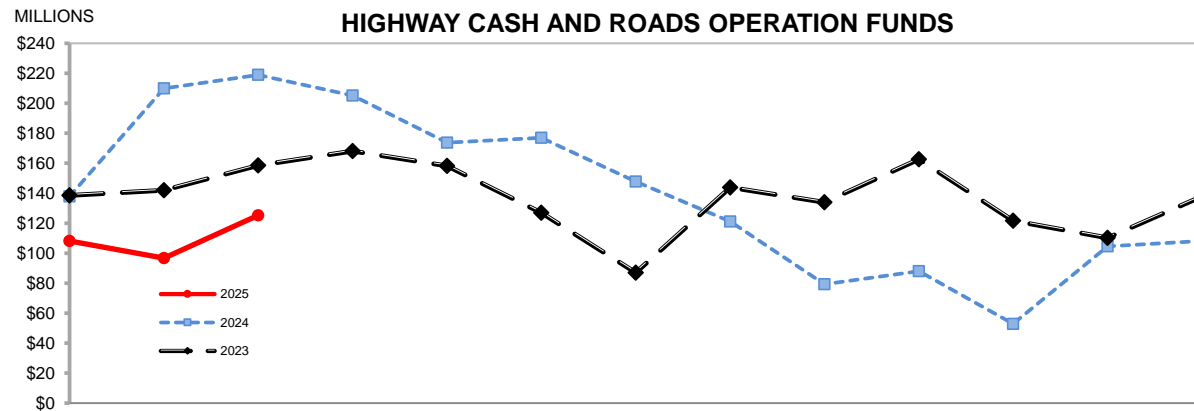
FUND BALANCES - MONTHLY LOW POINT

Roads Divisions

February 2025

(IN MILLIONS)

Total of all funds available as of February 28th is \$487.3 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 \$202.1 million on the 28th to a low of \$125.3 million on the 10th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
HIGHWAY CASH & ROADS OPERATIONS												
2025	96.7	125.3										
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										
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										
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										
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										
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										
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

COMBINED SUMMARY OF REVENUES & EXPENDITURES
February 2025

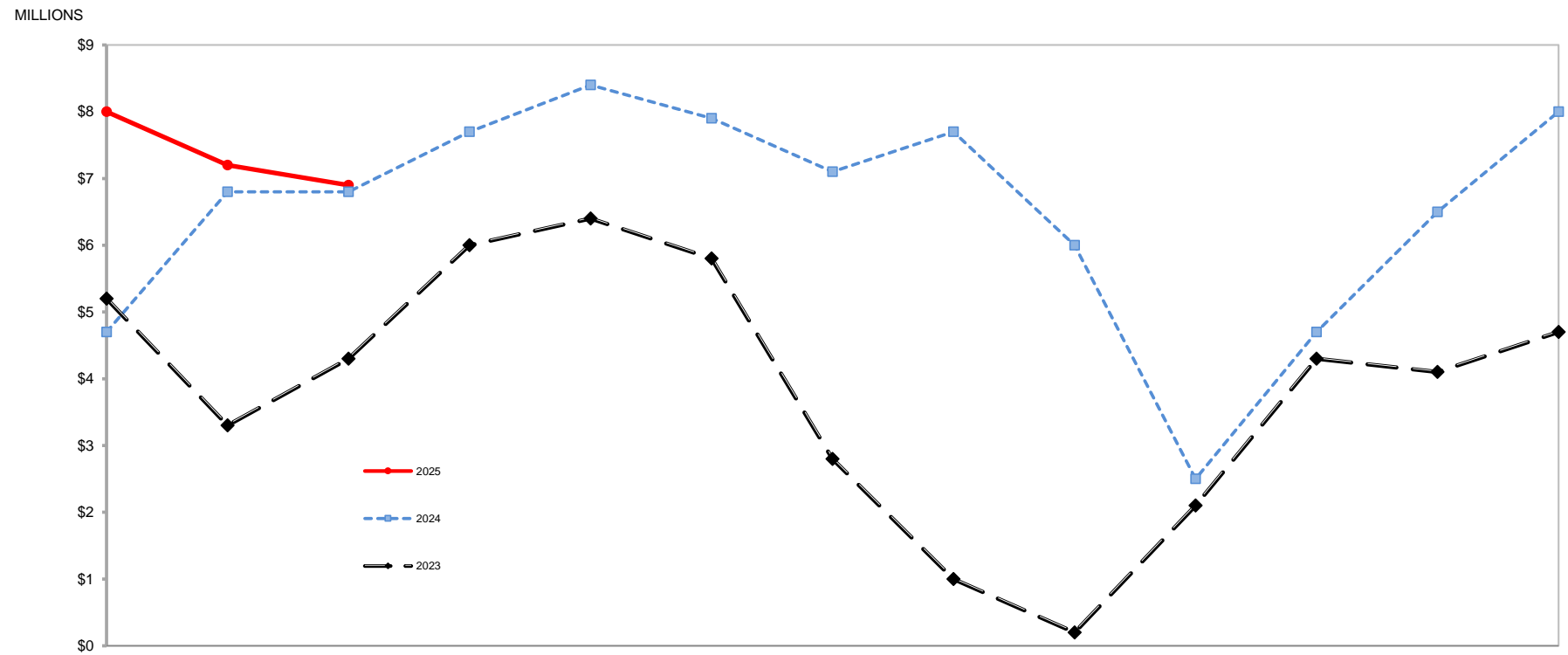
		ADMINISTRATION 026					301	AIRCRAFT 596		
		Admin.	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	TOTALS
REVENUES:										
450000	Taxes	124,206.23					1,031,433.54			1,155,639.77
460000	Intergovernmental		856,020.00				1,530,583.00			2,386,603.00
470000	Sales & Charges			13,027.45	2,154.84					15,182.29
480000	Miscellaneous	21,400.96			46,330.14		8,826.03			76,557.13
490000	Other				14,420.66					14,420.66
TOTAL REVENUES		145,607.19	856,020.00	13,027.45	62,905.64	-	2,570,842.57	-	-	3,648,402.85
EXPENDITURES:										
510000	Personal Services									-
520000	Operating Expenses	25,991.67	3.64	5,856.03	12,211.92			399.31		44,462.57
570000	Travel Expenses	1,399.44	860.81	2,178.41	74.90			430.50		4,944.06
580000	Capital Outlay									-
590000	Government Aid	53,078.68					1,128,629.95			1,181,708.63
TOTAL EXPENDITURES		80,469.79	864.45	8,034.44	12,286.82	-	1,128,629.95	829.81	-	1,231,115.26
Excess (Deficiency) of Revenues Over Expenditures		65,137.40	855,155.55	4,993.01	50,618.82	-	1,442,212.62	(829.81)	-	2,417,287.59
OTHER FINANCING SOURCES (USES):										
	Transfers In		(855,155.55)	(4,993.01)		-		829.81	-	
	Transfers Out	859,318.75						-		
	Grant \$ transfer									
Excess (Deficiency) of Revenues Over Expenditures		924,456.15	-	-	50,618.82	-	1,442,212.62	-	-	2,417,287.59
Fund Balance		2,222,072.37	-	-	2,211,546.92	-	5,638,879.47	(36,951.80)	1,218,898.70	11,254,445.66
Fund 21710 - January 31, 2025							2,014,097.13			
Fund 21720 - January 31, 2025							3,624,782.34			
Fund Balance		3,146,528.52	-	-	2,262,165.74	-	7,081,092.09	(36,951.80)	1,218,898.70	13,671,733.25
Fund 21710 - February 28, 2025							2,416,050.18			
Fund 21720 - February 28, 2025							4,665,041.91			

COMBINED SUMMARY OF REVENUES & EXPENDITURES
FISCAL YEAR TO DATE (July 1, 2024 through February 28, 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	1,125,480.80					1,293,046.16			2,418,526.96
	460000 Intergovernmental		891,312.83	-	152,000.00		19,612,945.67			20,656,258.50
	470000 Sales & Charges	58.10	-	101,152.78	28,083.53	-		-		129,294.41
	480000 Miscellaneous	171,062.91	30,350.00	4,400.00	413,993.22		34,850.17	47,915.33	6,657.00	709,228.63
	490000 Other				50,544.98			(1,680.00)	1,680.00	50,544.98
	TOTAL REVENUES	1,296,601.81	921,662.83	105,552.78	644,621.73	-	20,940,842.00	46,235.33	8,337.00	23,963,853.48
<u>EXPENDITURES:</u>										
	510000 Personal Services	-	-	-	-	-				-
	520000 Operating Expenses	54,737.36	161,694.64	74,910.42	298,540.77	212.26		95,272.15	24,268.20	709,635.80
	570000 Travel Expenses	8,749.49	9,610.68	18,167.54	204.03	-		1,455.05		38,186.79
	580000 Capital Outlay			-	-					-
	590000 Government Aid	65,202.45					19,094,390.09			19,159,592.54
	865100 Miscellaneous Adjust	(1,007,866.97)	(307,817.08)	(93,272.89)	(53,110.80)	(1,451.62)	(150.93)	(10,729.89)	-	(1,474,400.18)
	TOTAL EXPENDITURES	(879,177.67)	(136,511.76)	(194.93)	245,634.00	(1,239.36)	19,094,239.16	85,997.31	24,268.20	18,433,014.95
Excess (Deficiency) of Revenues Over Expenditures		2,175,779.48	1,058,174.59	105,747.71	398,987.73	1,239.36	1,846,602.84	(39,761.98)	(15,931.20)	5,530,838.53
<u>OTHER FINANCING SOURCES (USES):</u>										
	Transfers In		(1,058,174.59)	(105,747.71)		(1,239.36)		39,761.98	-	
	Transfers Out	1,125,399.68								
	Grant \$ transfer	(1,150,000.00)					1,150,000.00			
Excess (Deficiency) of Revenues Over Expenditures		2,151,179.16	-	-	398,987.73	-	2,996,602.84	-	(15,931.20)	5,530,838.53
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 - February 28, 2025		3,109,576.72	-	-	2,262,165.74	-	7,081,092.09	-	1,218,898.70	13,671,733.25
Fund 21720 - February 28, 2025							2,416,050.18			
							4,665,041.91			

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

Total funds available as of February 28th is \$9.2 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 21st to a low of \$6.9 million on the 11th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
AERONAUTICS CASH FUND												
2025	7.2	6.9										
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

This page intentionally left blank



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 FEBRUARY 28, 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	\$ 7,397	\$ 7,824	427	5.8%	\$ 72,541	\$ 72,339	\$ (202)	(0.3%)
Incremental Fixed	28,580	1,973	2,095	122	6.2%	19,387	19,359	(28)	(0.1%)
Variable	5,395	888	943	55	6.2%	1,258	1,313	55	4.4%
Wholesale	124,415	8,593	9,125	533	6.2%	84,372	84,243	(129)	(0.2%)
Credit to State Hwy Capital Impr Fund	(102,240)	(9,283)	(9,979)	(696)	7.5%	(68,501)	(69,002)	(501)	0.7%
Subtotal	163,163	9,567	10,007	441	4.6%	109,057	108,251	(806)	(0.7%)
Motor Vehicle Registrations	35,092	6,293	6,228	(65)	(1.0%)	24,088	24,152	64	0.3%
Prorate Registrations	14,004	2,240	2,270	30	1.4%	9,450	9,564	114	1.2%
Subtotal	49,096	8,533	8,499	(34)	(0.4%)	33,538	33,716	178	0.5%
Sales Tax on Motor Vehicles	178,888	13,882	14,637	755	5.4%	118,869	119,170	301	0.3%
BNA Sales Tax	102,240	9,283	9,979	696	7.5%	68,501	69,002	501	0.7%
Interest	5,506	420	433	13	3.1%	3,991	4,191	200	5.0%
Sale of Supplies and Materials	324	61	27	(34)	(55.9%)	143	81	(62)	(43.2%)
Sale of Fixed Assets	1,945	161	136	(25)	(15.6%)	1,356	1,591	235	17.4%
Excess Limit	2,988	204	197	(7)	(3.5%)	1,942	1,936	(6)	(0.3%)
Overload Fines	551	46	47	1	1.8%	374	343	(31)	(8.2%)
Other Fees	2,825	148	103	(45)	(30.1%)	1,826	2,032	206	11.3%
SUBTOTAL HIGHWAY CASH FUND	\$ 507,526 (A)	\$ 42,305	\$ 44,065	\$ 1,761	4.2%	\$ 339,597	\$ 340,315	\$ 717 (B)	0.2%
Incremental Tax Transfer to TIB Fund	(28,540)	(2,286)	(2,329)	(43)	1.9%	(\$19,926)	(19,774)	152	(0.8%)
SUBTOTAL ROADS OPERATIONS CASH FUND	\$ 478,986	\$ 40,019	\$ 41,737	\$ 1,718	4.3%	\$ 319,671	\$ 320,540	\$ 869	0.3%
State Hwy Capital Impr Fund	104,680	9,383	10,272	889	9.5%	70,541	71,601	1,060	1.5%
Transportation Infrastructure Bank Fund (TIB)	29,445	2,333	2,447	114	4.9%	20,655	20,721	66	0.3%
Grade Crossing Protection Fund	2,512	30	33	3	8.6%	1,292	960	(332)	(25.7%)
Recreation Road Fund	4,079	456	459	3	0.6%	2,736	2,743	7	0.3%
State Aid Bridge Fund	769	64	64	0	0.1%	513	513	(0)	(0.0%)
TOTAL STATE RECEIPTS	\$ 620,471	\$ 52,285	\$ 55,011	\$ 2,726	5.2%	415,408	\$ 417,078	\$ 1,670	0.4%
Federal Receipts									
FHWA	528,805	24,465	54,904	30,439	124.4%	435,028	445,628	10,600	2.4%
Transit	28,840	1,834	109	(1,725)	(94.0%)	14,398	12,478	(1,920)	(13.3%)
Highway Safety	7,289	630	946	316	50.2%	5,368	5,776	408	7.6%
Subtotal-Federal Receipts	564,934	26,929	55,959	29,030	107.8%	454,794	463,882	9,088	2.0%
Local Receipts	15,783	1,476	530	(946)	(64.1%)	7,486	6,247	(1,239)	(16.6%)
Other Entities	6,570	523	439	(84)	(16.1%)	4,004	4,313	309	7.7%
TOTAL DEPARTMENT RECEIPTS	\$ 1,207,758	\$ 81,213	\$ 111,939	\$ 30,726	37.8%	\$ 881,692	\$ 891,520	\$ 9,828	1.1%

HIGHWAY CASH FUND APPROPRIATION ANALYSIS

(A) Total Projected Receipts as of December 2024	\$ 507,526
(B) Receipts Over/(Under) Projection To Date	717
Previous year's receipts over appropriation	4,396
Total Modified Projected Receipts	\$ 512,639
Highway Cash Fund Appropriation	\$ 502,000
Projected Receipts Over / (Under) Appropriation	10,639
% Variance From Appropriation	2.1%

** 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.

BUDGET STATUS REPORT
AGENCY SUMMARY EXCLUDING AERONAUTICS BY RESOURCE
February 2025

FISCAL YEAR 2025
Period Expired 66.67%
Pay Period Ending 02/09/2025

<u>COST BY RESOURCE</u>	<u>Cash Flow</u> <u>Allotment</u>	<u>Month's</u> <u>Expenditure</u>	<u>Expended</u> <u>to Date</u>	<u>Allotment</u> <u>Balance</u>	<u>% Expended</u> <u>to Date</u>	<u>Encumbrances</u>
Personal Services						
Permanent Salaries	133,962,615.16	9,623,299.12	81,003,918.51	52,958,696.65	60.47%	0.00
Temporary Salaries	2,483,078.84	174,302.27	2,069,881.76	413,197.08	83.36%	0.00
Overtime	7,646,899.00	366,813.02	4,690,934.08	2,955,964.92	61.34%	0.00
Employee Benefits	50,244,311.65	3,387,621.99	28,268,847.83	21,975,463.82	56.26%	0.00
SUBTOTAL: Personal Services	\$194,336,904.65	\$13,552,036.40	\$116,033,582.18	\$78,303,322.47	59.71%	\$0.00
Operating Expenses						
Utilities	3,876,083.00	416,866.39	2,476,556.18	1,399,526.82	63.89%	0.00
Rentals	1,083,719.66	83,238.80	731,247.80	352,471.86	67.48%	1,400.00
Repairs & Maintenance	10,341,571.00	649,642.98	6,551,503.13	3,790,067.87	63.35%	890,753.44
Maintenance Contracts	15,879,712.46	772,976.15	12,969,857.61	2,909,854.85	81.68%	40,530,038.13
Engineering Contracts	42,280,701.50	5,969,035.74	30,883,461.40	11,397,240.10	73.04%	62,951,001.10
Contractual Services	49,126,626.75	1,444,878.63	6,787,905.52	42,338,721.23	13.82%	21,185,076.89
Technology Expenses	18,895,269.96	1,845,292.42	15,457,322.22	3,437,947.74	81.81%	(1,843,447.04)
Other Operating Expenses	10,340,816.30	1,082,556.49	5,682,703.08	4,658,113.22	54.95%	6,150.00
SUBTOTAL: Operating Expenses	\$151,824,500.63	\$12,264,487.60	\$81,540,556.94	\$70,283,943.69	53.71%	\$123,720,972.52
Supplies and Materials						
General Supplies & Materials	1,759,835.43	152,347.78	1,034,955.14	724,880.29	58.81%	778,391.79
Maint & Const Materials	46,486,872.67	1,792,812.58	37,267,963.55	9,218,909.12	80.17%	0.00
Automotive Supplies & Materials	17,665,597.00	1,782,589.27	11,726,097.17	5,939,499.83	66.38%	0.00
SUBTOTAL: Supplies and Materials	\$65,912,305.10	\$3,727,749.63	\$50,029,015.86	\$15,883,289.24	75.90%	\$778,391.79
Travel						
In State Travel	977,526.80	49,782.28	489,425.78	488,101.02	50.07%	0.00
Out of State Travel	375,390.00	13,561.63	145,331.56	230,058.44	38.71%	0.00
SUBTOTAL: Travel	\$1,352,916.80	\$63,343.91	\$634,757.34	\$718,159.46	46.92%	\$0.00
Capital Outlay						
Land	16,500,000.00	1,377,728.50	12,014,000.04	4,485,999.96	72.81%	2,000,000.00
Hwy. Constr. - Contract Pymt.	794,791,105.95	12,097,563.96	524,950,031.83	269,841,074.12	66.05%	1,013,882,811.43
Buildings	40,941,713.77	669,425.93	6,225,921.86	34,715,791.91	15.21%	13,763,614.17
Heavy Equipment and Vehicles	51,335,593.42	1,780,403.58	22,575,412.13	28,760,181.29	43.98%	27,301,224.84
IT Hardware / Software	100,000.00	(97,504.84)	259,475.02	(159,475.02)	259.48%	0.00
Specialty Equipment	1,165,600.00	32,413.64	635,330.32	530,269.68	54.51%	509,065.00
SUBTOTAL: Capital Outlay	\$904,834,013.14	\$15,860,030.77	\$566,660,171.20	\$338,173,841.94	62.63%	\$1,057,456,715.44
Government Aid & Distr						
Public Transit Aid	46,902,553.85	3,499,298.91	21,413,574.61	25,488,979.24	45.66%	39,925,487.26
Highway Safety Office	5,200,000.00	918,345.52	5,892,545.25	(692,545.25)	113.32%	11,236,579.09
Other Government Aid	45,251,000.00	5,370,451.63	70,476,329.16	(25,225,329.16)	155.75%	101,465,601.54
SUBTOTAL: Government Aid & Distr	\$97,353,553.85	\$9,788,096.06	\$97,782,449.02	(\$428,895.17)	100.44%	\$152,627,667.89
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	\$55,255,744.37	\$912,680,532.54	\$502,933,661.63	64.47%	\$1,334,583,747.64

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

FISCAL YEAR 2025
Period Expired 66.67%
Pay Period Ending 02/09/2025

COST BY PROGRAM	Cash Flow Allotment	Month's Expenditure	Expended to Date	Allotment Balance	% Expended to Date	Encumbrances
Administration						
Administration	29,787,014.49	2,306,318.30	18,414,263.53	11,372,750.96	61.82%	7,709,393.30
Boards & Commissions	56,000.00	2,468.08	14,068.37	41,931.63	25.12%	0.00
SUBTOTAL: Administration	\$29,843,014.49	\$2,308,786.38	\$18,428,331.90	\$11,414,682.59	61.75%	\$7,709,393.30
Service and Support						
Charges to Others	2,000,000.00	7,779.45	160,857.61	1,839,142.39	8.04%	56,714.08
Deficiency Claims	25,000.00	375.00	25,567.35	(567.35)	102.27%	0.00
Supply Base/Inventories	2,500,000.00	738,505.75	3,868,819.39	(1,368,819.39)	154.75%	176,470.00
Building Operations	11,375,840.00	1,071,924.99	8,781,286.59	2,594,553.41	77.19%	2,492,853.73
Business Technology Services	18,063,023.00	690,320.15	11,971,799.20	6,091,223.80	66.28%	6,175,599.80
Support Centers	2,940,262.33	(194,670.97)	180,601.18	2,759,661.15	6.14%	0.00
Payroll Clearing	626,525.00	476,947.29	3,881,760.85	(3,255,235.85)	619.57%	2,050.00
SUBTOTAL: Service and Support	\$37,530,650.33	\$2,791,181.66	\$28,870,692.17	\$8,659,958.16	76.93%	\$8,903,687.61
Capital Facilities						
Capital Facilities	39,148,713.77	731,213.92	6,994,663.56	32,154,050.21	17.87%	14,256,585.17
SUBTOTAL: Capital Facilities	\$39,148,713.77	\$731,213.92	\$6,994,663.56	\$32,154,050.21	17.87%	\$14,256,585.17
Highway Maintenance						
System Preservation	46,000,000.00	1,673,086.19	35,647,064.43	10,352,935.57	77.49%	1,139,666.65
Operations	46,000,000.00	3,663,121.95	40,575,354.23	5,424,645.77	88.21%	38,591,878.02
Snow and Ice Control	40,000,000.00	2,132,075.74	13,477,167.36	26,522,832.64	33.69%	1,831,290.31
Unusual & Disaster Oper	2,000,000.00	457,502.20	3,635,060.50	(1,635,060.50)	181.75%	4,216,197.86
Equipment Operations	27,000,000.00	2,406,045.70	22,708,495.83	4,291,504.17	84.11%	27,569,007.00
Indirect Charges	70,289,005.44	1,895,691.63	14,970,805.37	55,318,200.07	21.30%	510,465.00
SUBTOTAL: Highway Maintenance	\$231,289,005.44	\$12,227,523.41	\$131,013,947.72	\$100,275,057.72	56.65%	\$73,858,504.84
Highway Construction						
Preliminary Engineering	54,000,000.00	7,640,070.51	42,701,177.02	11,298,822.98	79.08%	47,453,086.88
Right-Of-Way	15,000,000.00	1,576,274.12	9,539,234.36	5,460,765.64	63.59%	2,690,827.49
Construction	700,000,000.00	12,734,461.50	528,533,850.37	171,466,149.63	75.50%	1,005,064,637.13
Construction Engineering	30,000,000.00	1,947,980.31	21,896,303.87	8,103,696.13	72.99%	2,691,212.89
SUBTOTAL: Highway Construction	\$799,000,000.00	\$23,898,786.44	\$602,670,565.62	\$196,329,434.38	75.43%	\$1,057,899,764.39
Construction Related Expense						
Overhead	66,666,556.14	2,537,054.26	15,566,630.00	51,099,926.14	23.35%	7,080,985.91
Planning & Research	15,000,000.00	901,459.68	11,097,794.02	3,902,205.98	73.99%	21,767,860.47
Local Systems	145,000,000.00	5,351,951.71	69,899,671.02	75,100,328.98	48.21%	91,942,139.60
Highway Safety Office	5,222,300.15	969,657.60	6,324,399.79	(1,102,099.64)	121.10%	11,239,339.09
Public Transportation Asst	46,913,953.85	3,538,129.31	21,813,836.74	25,100,117.11	46.50%	39,925,487.26
SUBTOTAL: Construction Related Expense	\$278,802,810.14	\$13,298,252.56	\$124,702,331.57	\$154,100,478.57	44.73%	\$171,955,812.33
AGENCY TOTAL	\$1,415,614,194.17	\$55,255,744.37	\$912,680,532.54	\$502,933,661.63	64.47%	\$1,334,583,747.64

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

FISCAL YEAR 2025
Period Expired 66.7%
Pay Period Ending 02/09/2025

<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	1,148,047.61	2,172,535.77	0.00	2,959,208.61	2,521,560.17	821,946.96	9,623,299.12
Temporary Salaries	6,156.81	15,466.52	0.00	105,863.41	27,442.72	19,372.81	174,302.27
Overtime	8,143.94	76,089.88	0.00	231,239.43	42,479.55	8,860.22	366,813.02
Employee Benefits	0.00	3,387,621.99	0.00	0.00	0.00	0.00	3,387,621.99
SUBTOTAL: Personal Services	\$1,162,348.36	\$5,651,714.16	\$0.00	\$3,296,311.45	\$2,591,482.44	\$850,179.99	\$13,552,036.40
Operating Expenses							
Utilities	0.00	291,542.52	0.00	124,423.98	899.89	0.00	416,866.39
Rentals	5,231.54	659.37	0.00	75,623.89	0.00	1,724.00	83,238.80
Repairs & Maintenance	414.90	188,120.53	0.00	450,957.55	0.00	10,150.00	649,642.98
Maintenance Contracts	0.00	0.00	0.00	772,976.15	0.00	0.00	772,976.15
Engineering Contracts	114,348.96	5,970.00	61,787.99	0.00	5,238,104.50	548,824.29	5,969,035.74
Contractual Services	162,148.18	244,480.45	0.00	566,652.59	38,041.67	433,555.74	1,444,878.63
Technology Expenses	2,399.11	396,072.33	0.00	164,053.88	528,751.26	754,015.84	1,845,292.42
Other Operating Expenses	60,649.60	678,267.13	0.00	74,327.17	892.52	268,420.07	1,082,556.49
SUBTOTAL: Operating Expenses	\$345,192.29	\$1,805,112.33	\$61,787.99	\$2,229,015.21	\$5,806,689.84	\$2,016,689.94	\$12,264,487.60
Supplies and Materials							
General Supplies & Materials	65,619.18	21,935.35	0.00	60,763.86	0.00	4,029.39	152,347.78
Maint & Const Materials	0.00	(205,333.57)	0.00	1,909,515.78	68,702.59	19,927.78	1,792,812.58
Automotive Supplies & Materials	0.00	710,013.85	0.00	1,072,575.42	0.00	0.00	1,782,589.27
SUBTOTAL: Supplies and Materials	\$65,619.18	\$526,615.63	\$0.00	\$3,042,855.06	\$68,702.59	\$23,957.17	\$3,727,749.63
Travel							
In State Travel	10,595.49	22,042.73	0.00	2,865.07	9,895.19	4,383.80	49,782.28
Out of State Travel	669.92	12,070.41	0.00	0.00	0.00	821.30	13,561.63
SUBTOTAL: Travel	\$11,265.41	\$34,113.14	\$0.00	\$2,865.07	\$9,895.19	\$5,205.10	\$63,343.91
Capital Outlay							
Land	0.00	0.00	0.00	0.00	1,377,728.50	0.00	1,377,728.50
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	12,097,563.96	0.00	12,097,563.96
Buildings	0.00	0.00	669,425.93	0.00	0.00	0.00	669,425.93
Heavy Equipment and Vehicles	0.00	0.00	0.00	1,780,403.58	0.00	0.00	1,780,403.58
IT Hardware / Software	0.00	0.00	0.00	(97,504.84)	0.00	0.00	(97,504.84)
Specialty Equipment	0.00	0.00	0.00	25,593.64	0.00	6,820.00	32,413.64
SUBTOTAL: Capital Outlay	\$0.00	\$0.00	\$669,425.93	\$1,708,492.38	\$13,475,292.46	\$6,820.00	\$15,860,030.77
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	3,499,298.91	3,499,298.91
Highway Safety Office	0.00	0.00	0.00	0.00	0.00	918,345.52	918,345.52
Other Government Aid	0.00	0.00	0.00	0.00	0.00	5,370,451.63	5,370,451.63
SUBTOTAL: Government Aid & Distr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,788,096.06	\$9,788,096.06
Internal Redistributions							
Redistribution	724,361.14	(5,226,373.60)	0.00	1,947,984.24	1,942,991.92	611,036.30	0.00
SUBTOTAL: Internal Redistributions	\$724,361.14	(\$5,226,373.60)	\$0.00	\$1,947,984.24	\$1,942,991.92	\$611,036.30	\$0.00
GRAND TOTAL:	\$2,308,786.38	\$2,791,181.66	\$731,213.92	\$12,227,523.41	\$23,895,054.44	\$13,301,984.56	\$55,255,744.37

PROGRAM STATUS REPORT
FISCAL YEAR TO DATE - FEBRUARY 2025

FISCAL YEAR 2025
Period Expired 66.7%
Pay Period Ending 02/09/2025

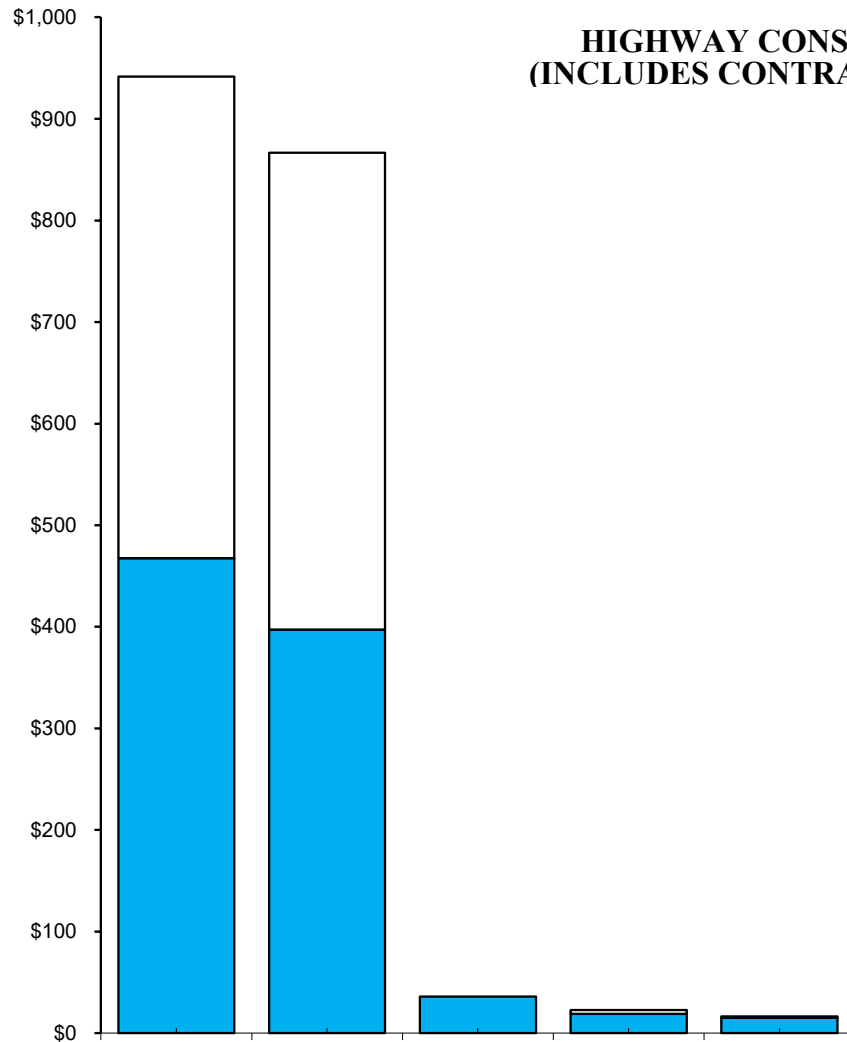
<u>Budget Category</u>	<u>Administration</u>	<u>Service and Support</u>	<u>Capital Facilities</u>	<u>Highway Maintenance</u>	<u>Highway Construction</u>	<u>Construction Related Expense</u>	<u>Total</u>
Personal Services							
Permanent Salaries	9,048,302.09	21,452,208.51	0.00	23,411,432.78	20,380,639.29	6,711,335.84	81,003,918.51
Temporary Salaries	111,644.89	157,095.43	0.00	1,231,880.01	365,015.01	204,246.42	2,069,881.76
Overtime	86,200.87	335,312.37	0.00	2,177,239.25	1,988,556.38	103,625.21	4,690,934.08
Employee Benefits	0.00	28,268,847.83	0.00	0.00	0.00	0.00	28,268,847.83
SUBTOTAL: Personal Services	\$9,246,147.85	\$50,213,464.14	\$0.00	\$26,820,552.04	\$22,734,210.68	\$7,019,207.47	\$116,033,582.18
Operating Expenses							
Utilities	0.00	1,607,679.65	0.00	861,479.93	7,014.18	382.42	2,476,556.18
Rentals	32,150.87	17,236.21	0.00	666,649.27	0.00	15,211.45	731,247.80
Repairs & Maintenance	11,290.35	2,157,039.52	0.00	4,340,870.70	3,140.76	39,161.80	6,551,503.13
Maintenance Contracts	0.00	28,835.16	0.00	12,941,022.45	0.00	0.00	12,969,857.61
Engineering Contracts	616,938.88	166,215.00	765,525.47	80,152.91	25,119,364.06	4,135,265.08	30,883,461.40
Contractual Services	537,866.43	1,697,313.78	0.00	2,972,872.11	(3,754,493.18)	5,334,346.38	6,787,905.52
Technology Expenses	14,161.25	9,635,358.36	0.00	1,476,917.58	665,103.21	3,665,781.82	15,457,322.22
Other Operating Expenses	1,369,317.66	2,443,574.33	3,216.23	1,033,968.87	7,902.01	824,723.98	5,682,703.08
SUBTOTAL: Operating Expenses	\$2,581,725.44	\$17,753,252.01	\$768,741.70	\$24,373,933.82	\$22,048,031.04	\$14,014,872.93	\$81,540,556.94
Supplies and Materials							
General Supplies & Materials	707,477.13	96,579.09	0.00	383,555.11	117.54	(152,773.73)	1,034,955.14
Maint & Const Materials	2,597.86	552,130.34	0.00	33,408,312.32	2,747,043.95	557,879.08	37,267,963.55
Automotive Supplies & Materials	0.00	3,447,858.78	0.00	8,278,216.34	0.00	22.05	11,726,097.17
SUBTOTAL: Supplies and Materials	\$710,074.99	\$4,096,568.21	\$0.00	\$42,070,083.77	\$2,747,161.49	\$405,127.40	\$50,029,015.86
Travel							
In State Travel	89,884.10	141,697.98	0.00	31,044.07	103,957.01	122,842.62	489,425.78
Out of State Travel	16,276.46	125,263.58	0.00	0.00	177.97	3,613.55	145,331.56
SUBTOTAL: Travel	\$106,160.56	\$266,961.56	\$0.00	\$31,044.07	\$104,134.98	\$126,456.17	\$634,757.34
Capital Outlay							
Land	0.00	0.00	0.00	0.00	12,013,035.04	965.00	12,014,000.04
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	524,950,031.83	0.00	524,950,031.83
Buildings	0.00	0.00	6,225,921.86	0.00	0.00	0.00	6,225,921.86
Heavy Equipment and Vehicles	0.00	0.00	0.00	22,575,412.13	0.00	0.00	22,575,412.13
IT Hardware / Software	0.00	0.00	0.00	259,475.02	0.00	0.00	259,475.02
Specialty Equipment	0.00	0.00	0.00	55,360.26	479,954.04	100,016.02	635,330.32
SUBTOTAL: Capital Outlay	\$0.00	\$0.00	\$6,225,921.86	\$22,890,247.41	\$537,443,020.91	\$100,981.02	\$566,660,171.20
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	21,413,574.61	21,413,574.61
Highway Safety Office	0.00	(1,528.07)	0.00	0.00	0.00	5,894,073.32	5,892,545.25
Other Government Aid	0.00	0.00	0.00	0.00	(156,394.00)	70,632,723.16	70,476,329.16
SUBTOTAL: Government Aid & Distr	\$0.00	(\$1,528.07)	\$0.00	\$0.00	(\$156,394.00)	\$97,940,371.09	\$97,782,449.02
Internal Redistributions							
Redistribution	5,784,223.06	(43,458,025.68)	0.00	14,828,086.61	17,746,668.52	5,099,047.49	0.00
SUBTOTAL: Internal Redistributions	\$5,784,223.06	(\$43,458,025.68)	\$0.00	\$14,828,086.61	\$17,746,668.52	\$5,099,047.49	\$0.00
GRAND TOTAL:	\$18,428,331.90	\$28,870,692.17	\$6,994,663.56	\$131,013,947.72	\$602,666,833.62	\$124,706,063.57	\$912,680,532.54

BUDGET STATUS REPORT
AGENCY SUMMARY EXCLUDING AERONAUTICS BY ORGANIZATIONAL ELEMENT
February 2025

FISCAL YEAR 2025
Period Expired 66.67%
Pay Period Ending 02/09/2025

<u>COST BY ORGANIZATIONAL STRUCTURE</u>	<u>Cash Flow</u> <u>Allotment</u>	<u>Month's</u> <u>Expenditure</u>	<u>Expended</u> <u>to Date</u>	<u>Allotment</u> <u>Balance</u>	<u>% Expended</u> <u>to Date</u>	<u>Encumbrances</u>
OFFICE OF THE DIRECTOR						
110 - DIRECTOR AND DEPUTIES	1,195,535.98	108,080.03	845,114.80	350,421.18	70.69%	0.00
140 - LEGAL	1,186,157.40	94,642.64	748,826.49	437,330.91	63.13%	171,636.73
SUBTOTAL: OFFICE OF THE DIRECTOR	\$2,381,693.38	\$202,722.67	\$1,593,941.29	\$787,752.09	66.92%	\$171,636.73
OFFICE OF ENGINEERING						
250 - STRATEGIC PLANNING DIVISION	3,520,189.24	213,542.36	2,207,501.34	1,312,687.90	62.71%	1,322,474.68
320 - BRIDGE DIVISION	9,190,380.13	657,274.74	6,433,518.20	2,756,861.93	70.00%	3,981,610.51
340 - TRAFFIC ENGINEERING DIVISION	5,654,300.80	347,536.47	3,377,854.37	2,276,446.43	59.74%	331,596.18
350 - RIGHT OF WAY DIVISION	5,689,421.22	450,606.67	3,618,772.90	2,070,648.32	63.61%	934,951.74
360 - PROJECT DEVELOPMENT DIVISION	18,062,984.26	1,673,468.17	10,468,689.89	7,594,294.37	57.96%	8,604,905.67
370 - ROADWAY DESIGN DIVISION	30,984,473.80	4,534,490.76	21,868,367.54	9,116,106.26	70.58%	34,809,475.76
420 - PROGRAM MANAGEMENT DIVISION	2,270,200.00	145,580.69	1,127,237.31	1,142,962.69	49.65%	367,750.45
580 - LOCAL ASSISTANCE DIVISION	3,780,752.09	592,221.58	4,232,023.75	(451,271.66)	111.94%	3,907,416.38
SUBTOTAL: OFFICE OF ENGINEERING	\$79,152,701.54	\$8,614,721.44	\$53,333,965.30	\$25,818,736.24	67.38%	\$54,260,181.37
OFFICE OF ADMINISTRATION						
130 - CONTROLLER DIVISION	2,938,888.06	206,148.22	1,796,571.21	1,142,316.85	61.13%	0.00
170 - HUMAN RESOURCES DIVISION	3,674,831.60	232,480.85	1,842,221.23	1,832,610.37	50.13%	255,050.00
290 - COMMUNICATION AND PUBLIC POLICY DIVISION	2,583,847.26	188,485.20	1,538,230.14	1,045,617.12	59.53%	351,953.24
SUBTOTAL: OFFICE OF ADMINISTRATION	\$9,197,566.92	\$627,114.27	\$5,177,022.58	\$4,020,544.34	56.29%	\$607,003.24
OFFICE OF AERONAUTICS						
160 - AERONAUTICS DIVISION	1,943,734.52	129,894.50	1,120,568.07	823,166.45	57.65%	0.00
SUBTOTAL: OFFICE OF AERONAUTICS	\$1,943,734.52	\$129,894.50	\$1,120,568.07	\$823,166.45	57.65%	\$0.00
OFFICE OF OPERATIONS						
260 - OPERATIONS DIVISION	21,537,064.26	2,187,962.72	14,349,776.71	7,187,287.55	66.63%	10,739,904.19
280 - BUSINESS TECH SUPPORT DIVISION	29,747,211.14	2,237,338.58	19,208,659.44	10,538,551.70	64.57%	(1,058,905.25)
380 - CONSTRUCTION DIVISION	3,765,128.63	261,790.11	2,181,024.88	1,584,103.75	57.93%	140,756.59
390 - MATERIALS & RESEARCH DIVISION	14,671,484.04	832,248.25	9,485,088.12	5,186,395.92	64.65%	11,571,307.13
610 - DISTRICT 1	42,239,790.64	2,468,018.53	25,521,560.39	16,718,230.25	60.42%	8,833,856.00
620 - DISTRICT 2	27,017,755.07	1,842,765.68	16,512,155.44	10,505,599.63	61.12%	10,910,408.81
630 - DISTRICT 3	38,579,140.50	1,823,788.71	22,311,436.58	16,267,703.92	57.83%	5,138,164.92
640 - DISTRICT 4	38,773,589.34	2,438,618.86	23,492,894.39	15,280,694.95	60.59%	7,531,450.03
650 - DISTRICT 5	26,895,824.54	1,816,418.81	15,969,697.37	10,926,127.17	59.38%	6,550,405.56
660 - DISTRICT 6	31,010,641.16	1,771,362.24	19,897,053.29	11,113,587.87	64.16%	12,007,317.40
670 - DISTRICT 7	24,352,492.42	1,041,593.00	12,543,477.53	11,809,014.89	51.51%	6,560,282.54
680 - DISTRICT 8	23,136,139.71	959,136.89	12,513,362.45	10,622,777.26	54.09%	3,282,223.67
SUBTOTAL: OFFICE OF OPERATIONS	\$321,726,261.45	\$19,681,042.38	\$193,986,186.59	\$127,740,074.86	60.30%	\$82,207,171.59
OFFICE OF BROADBAND						
590 - BROADBAND EQUITY ACCESS DEPLOYMENT	1,692,973.00	194,348.97	1,025,201.52	667,771.48	60.56%	7,212,921.59
SUBTOTAL: OFFICE OF BROADBAND	\$1,692,973.00	\$194,348.97	\$1,025,201.52	\$667,771.48	60.56%	\$7,212,921.59
BUDGETARY CONTROL						
902 - SUPPLY BASE	0.00	650,833.15	3,207,322.24	(3,207,322.24)	0.00%	0.00
903 - EQUIPMENT OPERATIONS	36,124,607.42	302,244.13	8,624,309.88	27,500,297.54	23.87%	122,500.00
904 - TRANSPORTATION CAPITAL	963,394,655.94	24,852,822.86	644,612,015.07	318,782,640.87	66.91%	1,190,002,333.12
SUBTOTAL: BUDGETARY CONTROL	\$999,519,263.36	\$25,805,900.14	\$656,443,647.19	\$343,075,616.17	65.68%	\$1,190,124,833.12
AGENCY TOTAL	\$1,415,614,194.17	\$55,255,744.37	\$912,680,532.54	\$502,933,661.63	64.47%	\$1,334,583,747.64

**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
3/6 & 20/2025					
4/10/2025					
5/15/2025					
6/12/2025					
	397.25	35.94	19.00	15.28	467.47

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
3/6 & 20/2025									
4/10/2025									
5/15/2025									
6/12/2025									
	52.01	59.98	135.34	63.33	16.46	52.94	41.21	46.20	467.47

	State System			Local System	
	Total FY-2025 Letting(1)	Prior Year Program (2)	Advanced Projects (3)	FY-2025 Program (4)	
% Let to Date	49.6%	45.8%	100.0%	83.9%	93.0%
Actual \$ Let	467.47	397.25	35.94	19.00	15.28
Projected \$ Remaining	474.26	469.45	0.00	3.66	1.15
Total	\$941.73	\$866.70	\$35.94	\$22.66	\$16.43

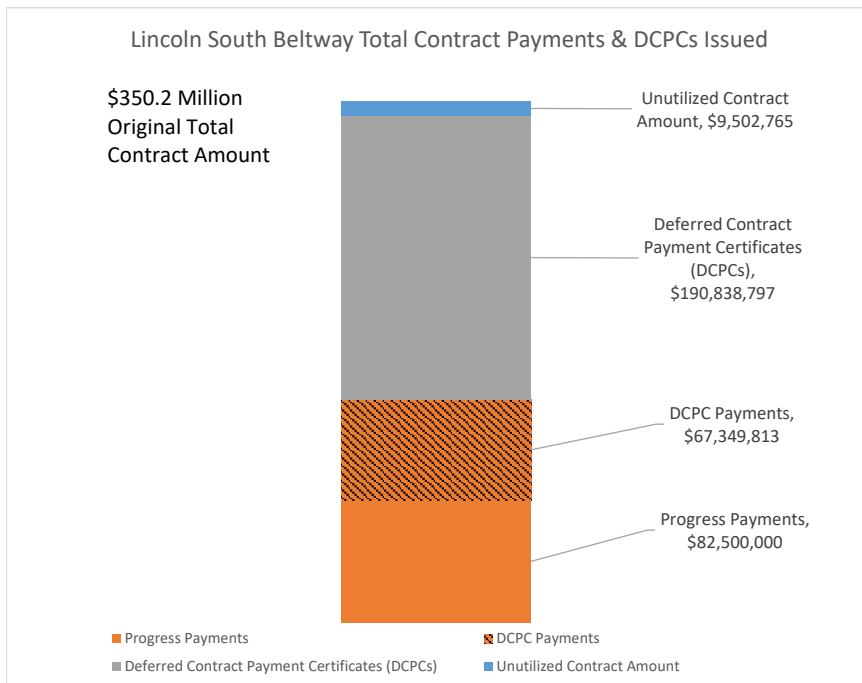
- (1) Total Lettings - Includes the contract letting estimate of all projects programmed for letting during the fiscal year (state and local).
 (2) FY-2025 State System Program - Includes the contract lettings portion of the state system projects and any additions to the program.
 (3) Prior Year Projects - Includes projects from previous years' programs.
 (4) Local System Program - Includes all local system projects.
 Projected dollars are updated estimates as of February 28, 2025.

Lincoln South Beltway Construction Contract Payments and Deferred Payment Certificates Issued

Through February 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 February 2025)

Unutilized Contract Amount	\$9,502,765
Progress Payments	\$82,500,000
Deferred Contract Payment Certificates (DCPCs)	\$190,838,797
DCPC Payments	\$67,349,813

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

FY 2025	\$7,468,375
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	\$190,838,797

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.

This page intentionally left blank



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 = IJIA		Infrastructure Investment and Jobs Act = IJIA							
Federal Trust Fund	Fiscal 2021 Apportionment		Fiscal 2022 Apportionment		Fiscal 2023 Apportionment		Fiscal 2024 Apportionment		Fiscal 2025 Apportionment		Fiscal 2026 Apportionment	
Apportionment Type	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												
Sub-Total Core Funds	\$42,876	\$ 316.547	\$ 49,795	\$ 383.431	\$ 52,013	\$ 391.242	\$ 40,158	\$ 402.913	\$ 53,531	\$ 406.089	\$ 56,811	\$ 414.489
Redistribution - Certain Authorizations	55	0.398	393	2.869	128	0.934	657	4.794	322	2.347		
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	\$ 60,046	\$ 459.872	\$ 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	27,163	156.104	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	\$ 27,163	156.104		

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
FEBRUARY 28, 2025**

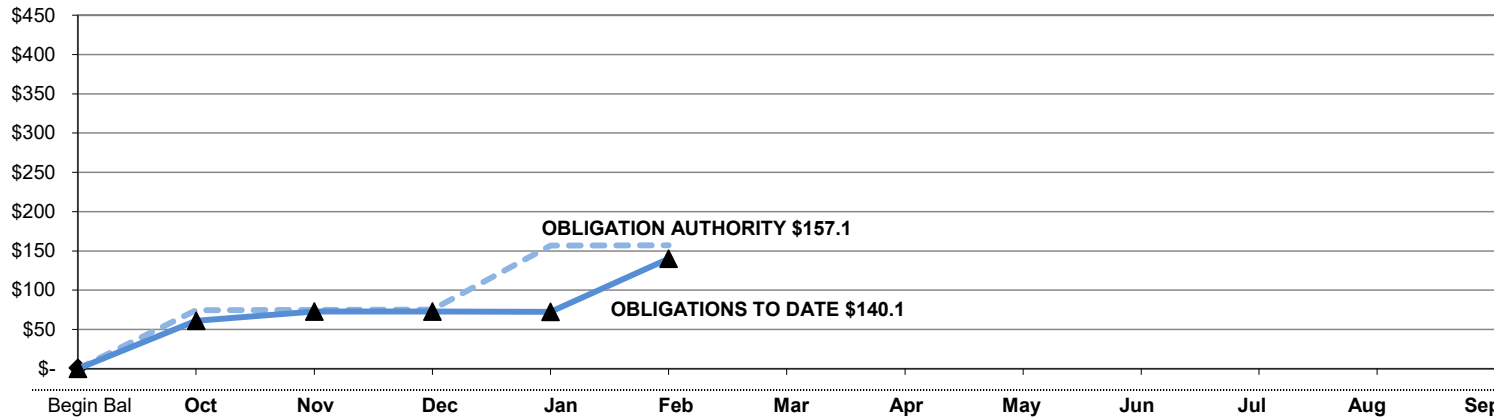
APPORTIONMENT TYPE	APPORT BALANCE 9/30/2024	FAST Act & IIJA FY-2025 APPORT ^(B)	TRANSFERS ADJ & SPECIAL APPORT	TOTAL	OBLIGATIONS ^(A)	CURRENT APPORT BALANCE	ADVANCED CONSTRUCTION COMMITTED	UNPAID OBLIGATIONS
National Hwy Perf Prog (NHPP)	1,124,954	216,118,949	-	217,243,903	34,441,334	182,802,569	244,554,344	61,479,947
Highway Bridge Program	-	-	-	-	-	-	-	8,013
STBG/STP - Bridge Off System	221,246	5,036,343	-	5,257,589	477,312	4,780,276	-	3,932,277
STBG/STP - Flexible - Any Area	787,579	37,865,943	-	38,653,522	77,470,036	(38,816,514)	157,703,101	35,896,268
STBG/STP - MAPA - Omaha	1,479,747	20,077,823	-	21,557,570	(1,821,970)	23,379,539	9,561,104	15,942,819
STBG/STP - LCLC - Lincoln	23,912,119	7,784,992	-	31,697,111	6,546,130	25,150,981	-	14,945,162
STBG/STP 5,001 - 200,000 Pop	-	-	-	-	(3,096,070)	3,096,070	-	3,330,765
STBG/STP - 5,000 & Less Pop	-	14,758,487	-	14,758,487	14,666,314	92,173	-	3,299,440
STBG 5K-49,999 Population	1,009,050	7,883,822	-	8,892,872	67,905	8,824,967	-	319,399
STBG 50K-200,000 Population	1,313,314	1,931,004	-	3,244,318	-	3,244,318	-	2,398,605
Congestion Mitigation & Air Qual	2,807,233	11,657,833	-	14,465,066	7,455,193	7,009,873	-	11,877,542
Carbon Reduction under 5,000 & Less	-	1,788,753	-	1,788,753	-	1,788,753	-	5,398,361
Carbon Reduction 5K-49,999 Pop	-	955,532	-	955,532	(802,321)	1,757,853	-	2,038,878
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	-	5,208,817
Carbon Reduction Prog Flex	1,444,106	3,422,109	-	4,866,215	(33,237)	4,899,452	-	3,172,746
Protect Program IIJA	3,206,832	10,895,314	-	14,102,146	(3,639,649)	17,741,795	16,909,577	7,118,817
Protect Planning IIJA	641,241	222,353	-	863,594	-	863,594	-	-
Highway Safety Improvemt Prog	19,030,436	21,188,581	-	40,219,017	152,957	40,066,061	2,506,204	28,634,873
Rail-Hwy - Hazard Elimination	-	3,938,723	-	3,938,723	21,132	3,917,591	7,650,128	3,176,775
Rail-Hwy - Protection Devices	6,681,110	-	-	6,681,110	(225,754)	6,906,864	-	3,597,200
Highway Planning	2,619,882	5,688,111	-	8,307,993	(881,148)	9,189,141	-	6,915,755
Research	625,550	1,896,037	1,033,620	3,555,207	(67,591)	3,622,797	141,795	7,629,452
Metropolitan Planning	384,555	2,320,287	-	2,704,842	(53,730)	2,758,573	-	3,430,925
National Hwy Freight Program	-	10,424,888	-	10,424,888	10,424,888	-	19,925,430	4,853,399
TAP - Flex	12,314,124	4,470,980	-	16,785,104	(124,376)	16,909,480	-	395,475
TAP - >200,000 Population	5,141,040	3,418,733	-	8,559,773	279,859	8,279,914	-	1,318,707
TAP - 50K - 200,000 Population	446,715	236,932	-	683,647	-	683,647	-	214,743
TAP - 5,001 to 200,000 Population	530,391	-	-	530,391	(128,583)	658,974	-	372,406
TAP - 5K-49,999 Population	2,905,114	967,335	-	3,872,449	-	3,872,449	-	-
TAP - 5,000 and Less Population	1,536,666	1,810,849	-	3,347,515	56,395	3,291,120	-	1,047,677
Recreational Trails	3,542,868	1,217,387	-	4,760,255	468,000	4,292,255	-	2,191,920
Enhancement	-	-	-	-	(485)	485	-	308,853
Safe Routes to School Prog	-	-	-	-	-	-	-	227,083
Redistribution - Certain Auth.	-	1,341,233	1,005,295	2,346,528	1,268,299	1,078,229	-	1,242,589
Repurposed/Special Earmark	-	-	-	-	(416,385)	416,385	-	-
Total Formula Funds	\$ 95,398,433	\$ 402,930,394	\$ 2,038,915	\$ 500,367,742	139,778,534	360,589,208	\$ 458,951,684	\$ 241,925,686
Allocated/Discretionary Funds	1,762,699	-	-	1,762,699	338,479	1,424,220	-	1,358,882
Total Subject to Annual	\$ 97,161,131	\$ 402,930,394	\$ 2,038,915	\$ 502,130,440	\$ 140,117,013	\$ 362,013,428	\$ 458,951,684	\$ 243,284,568
Obligation Limits								
Special Limit/Allocated Exempt	-	4,500,321	-	4,500,321	2,149,019	2,351,302	-	63,945
Appropriated Exempt	112,882,119	51,638,158	2,053,758	166,574,034	22,200,895	118,949,838	-	81,096,716
GRAND TOTAL	\$ 210,043,250	\$ 459,068,873	\$ 4,092,673	\$ 673,204,796	\$ 164,466,927	\$ 483,314,568	\$ 458,951,684	\$ 324,445,229

(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							
OA Used	0.0	61.0	72.8	72.9	72.6	140.1							

		<u>FEDERAL FY-2024</u>		<u>FEDERAL FY-2025</u>	
		<u>OBLIGATION AUTHORITY</u>		<u>OBLIGATION AUTHORITY</u>	
<u>FORMULA AND ALLOCATED FUNDS SUBJECT TO ANNUAL OBLIGATION LIMITATION</u>		As of September 30, 2024		As of February 28, 2025	
	Formula Obligation Limitation	\$	341.8	\$	156.1
	August Redistribution		90.0		
	Redistribution - TIFIA		-		
	Transfers	\$	(5.8)	\$	1.0
	Subtotal	\$	426.0	\$	157.1
	Other Allocation Obligation Limitation		0.4		-
	Annual Obligation Limitation	\$	426.4	\$	157.1
	Formula Obligations to Date		(402.9)	(139.8)	
	Allocated Obligations to Date		0.0	(0.3)	
	Subtotal	\$	(402.9)	\$	(140.1)
	Obligation Authority Balance		23.5	\$	17.0
<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	(24.3)	
	Obligation Authority Balance	\$	239.6	\$	148.0

Nebraska's FY25 formula apportionment per Public Law 117-58 is \$406.4 million. The Obligation Authority through March 14, 2025 per Public Law 118-158 is \$156.1 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 - FEBRUARY 2025

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
STATE	PRELIMINARY ENGINEERING	5,611,341.35	5,976.85	1,411.40	58,485.79	91,800.19	5,769,015.58
	RIGHT OF WAY	809,196.26	0.00	0.00	62,601.07	0.00	871,797.33
	CONSTRUCTION	(38,223,524.02)	50,231,966.04	3,386.32	185,900.16	0.00	12,197,728.50
	CONSTRUCTION ENGINEERING	(508,114.72)	1,727,522.05	19,311.82	27,830.73	4,714.07	1,271,263.95
	PLANNING & RESEARCH	27,315.54	3,712.64	0.00	0.00	35,601.46	66,629.64
	TOTAL	\$ (32,283,785.59)	\$ 51,969,177.58	\$ 24,109.54	\$ 334,817.75	\$ 132,115.72	\$ 20,176,435.00
LOCAL	PRELIMINARY ENGINEERING	25,492.40	689,907.33	17,284.17	228,789.96	12,777.62	974,251.48
	RIGHT OF WAY	0.00	15,907.11	0.00	13,208.65	0.00	29,115.76
	CONSTRUCTION	1,143,749.23	1,763,541.91	38,604.50	288,051.57	26,486.06	3,260,433.27
	CONSTRUCTION ENGINEERING	262,305.74	421,241.78	53,547.30	137,455.83	6,086.94	880,637.59
	PLANNING & RESEARCH	0.00	22,283.36	0.00	31,827.83	0.00	54,111.19
	TOTAL	\$ 1,431,547.37	\$ 2,912,881.49	\$ 109,435.97	\$ 699,333.84	\$ 45,350.62	\$ 5,198,549.29
NON-HWY	PRELIMINARY ENGINEERING	2,085,141.34	61,974.72	0.00	6,492.89	0.00	2,153,608.95
	RIGHT OF WAY	705,907.97	(0.14)	0.00	0.14	0.00	705,907.97
	CONSTRUCTION	0.00	(0.07)	0.00	0.07	0.00	0.00
	CONSTRUCTION ENGINEERING	608,554.58	185.10	0.00	0.22	46.32	608,786.22
	TRAFFIC SAFETY & TRANS	9,977.60	970,224.91	0.00	0.00	0.00	980,202.51
	PLANNING & RESEARCH	216,343.19	617,966.56	0.00	3,628.49	31,301.42	869,239.66
	PUBLIC TRANSPORTATION ASSIST	1,121,099.11	2,208,706.30	0.00	28,148.67	188,579.74	3,546,533.82
	INFORMATION TECHNOLOGY	65,251.99	471,481.01	0.00	0.00	0.00	536,733.00
	BROADBAND	0.00	209,633.00	0.00	0.00	0.00	209,633.00
	TOTAL	\$ 4,812,275.78	\$ 4,540,171.39	\$ 0.00	\$ 38,270.48	\$ 219,927.48	\$ 9,610,645.13
TOTAL - CURRENT MONTH		\$ (26,039,962.44)	\$ 59,422,230.46	\$ 133,545.51	\$ 1,072,422.07	\$ 397,393.82	\$ 34,985,629.42

FISCAL YEAR TO DATE - FEBRUARY 2025

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
STATE	PRELIMINARY ENGINEERING	29,150,739.01	14,568.21	(1,653.52)	153,806.91	443,670.74	29,761,131.35
	RIGHT OF WAY	7,799,444.58	0.00	0.00	139,854.39	0.00	7,939,298.97
	CONSTRUCTION	136,522,534.83	372,765,554.15	3,386.32	13,590,121.58	158,361.98	523,039,958.86
	CONSTRUCTION ENGINEERING	3,984,783.90	11,703,901.46	19,394.02	436,328.78	24,648.36	16,169,056.52
	PLANNING & RESEARCH	380,455.56	90,368.61	0.00	0.00	407,336.07	878,160.24
	TOTAL	\$ 177,837,957.88	\$ 384,574,392.43	\$ 21,126.82	\$ 14,320,111.66	\$ 1,034,017.15	\$ 577,787,605.94
LOCAL	PRELIMINARY ENGINEERING	34,530.34	3,856,069.49	199,759.56	931,753.23	33,495.08	5,055,607.70
	RIGHT OF WAY	(11,285.16)	2,167,684.06	10,980.83	558,183.23	2.92	2,725,565.88
	CONSTRUCTION	11,915,407.86	41,638,318.48	2,070,854.31	557,806.07	214,177.22	56,396,563.94
	CONSTRUCTION ENGINEERING	1,245,031.26	2,534,481.93	159,385.93	649,909.67	22,793.57	4,611,602.36
	PLANNING & RESEARCH	3,658.14	36,915.95	0.00	51,353.13	0.00	91,927.22
	TOTAL	\$ 13,187,342.44	\$ 50,233,469.91	\$ 2,440,980.63	\$ 2,749,005.33	\$ 270,468.79	\$ 68,881,267.10
NON-HWY	PRELIMINARY ENGINEERING	14,203,412.55	339,753.61	0.00	70,398.94	1,454.42	14,615,019.52
	RIGHT OF WAY	1,604,780.91	(0.14)	0.00	0.14	0.00	1,604,780.91
	CONSTRUCTION	2,400,870.49	2,816,732.09	0.00	0.22	118,353.54	5,335,956.34
	CONSTRUCTION ENGINEERING	5,133,287.55	41,929.92	0.00	2,825.20	7,477.22	5,185,519.89
	TRAFFIC SAFETY & TRANS	924,488.00	6,627,861.15	0.00	0.00	0.00	7,552,349.15
	PLANNING & RESEARCH	2,512,464.26	7,846,612.42	0.00	93,774.05	723,759.88	11,176,610.61
	PUBLIC TRANSPORTATION ASSIST	4,257,454.15	16,854,171.24	45,923.40	45,772.89	742,882.27	21,946,203.95
	INFORMATION TECHNOLOGY	278,084.67	487,544.67	0.00	0.00	0.00	765,629.34
	BROADBAND	0.00	1,067,237.16	0.00	0.00	0.00	1,067,237.16
	TOTAL	\$ 31,314,842.58	\$ 36,081,842.12	\$ 45,923.40	\$ 212,771.44	\$ 1,593,927.33	\$ 69,249,306.87
TOTAL - FISCAL YEAR TO DATE		\$ 222,340,142.90	\$ 470,889,704.46	\$ 2,508,030.85	\$ 17,281,888.43	\$ 2,898,413.27	\$ 715,918,179.91

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY SYSTEM BY FINANCING PARTICIPANT
FEBRUARY 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	2,774,403,418.74	1,411,768,196.64	1,362,635,222.10	(32,283,785.59)	177,837,957.88	(12,282,823.40)
	FEDERAL	2,191,625,542.76	1,973,710,354.60	217,915,188.16	51,969,177.58	384,574,392.43	60,246,356.49
	COUNTY	2,209,284.14	1,950,782.27	258,501.87	24,109.54	21,126.82	24,123.80
	CITY	118,919,964.51	110,122,434.77	8,797,529.74	334,817.75	14,320,111.66	736,434.60
	OTHER	25,879,841.80	15,288,490.85	10,591,350.95	132,115.72	1,034,017.15	175,711.25
STATE HIGHWAY SYSTEM TOTALS		\$ 5,113,038,051.95	\$ 3,512,840,259.13	\$ 1,600,197,792.82	\$ 20,176,435.00	\$ 577,787,605.94	\$ 48,899,802.74
LOCAL HIGHWAY SYSTEM							
	STATE	94,858,020.00	66,899,157.94	27,958,862.06	1,431,547.37	13,187,342.44	2,226,504.39
	FEDERAL	409,890,231.00	321,212,780.39	88,677,450.61	2,912,881.49	50,233,469.91	5,863,656.93
	COUNTY	27,557,421.57	18,901,981.88	8,655,439.69	109,435.97	2,440,980.63	240,801.96
	CITY	100,797,801.72	67,800,355.48	32,997,446.24	699,333.84	2,749,005.33	2,048,575.55
	OTHER	8,071,991.34	6,623,969.36	1,448,021.98	45,350.62	270,468.79	107,383.71
LOCAL HIGHWAY SYSTEM TOTALS		\$ 641,175,465.63	\$ 481,438,245.05	\$ 159,737,220.58	\$ 5,198,549.29	\$ 68,881,267.10	\$ 10,486,922.54
NON-HIGHWAY							
	STATE	578,715,278.21	535,216,496.48	43,498,781.73	4,812,275.78	31,314,842.58	7,707,336.82
	FEDERAL	354,490,656.60	192,818,226.36	161,672,430.24	4,540,171.39	36,081,842.12	8,994,314.10
	COUNTY	514,173.27	366,016.25	148,157.02	0.00	45,923.40	0.00
	CITY	10,551,702.59	5,312,050.91	5,239,651.68	38,270.48	212,771.44	90,946.66
	OTHER	20,072,793.79	15,565,207.57	4,507,586.22	219,927.48	1,593,927.33	202,915.22
NON-HIGHWAY TOTALS		\$ 964,344,604.46	\$ 749,277,997.57	\$ 215,066,606.89	\$ 9,610,645.13	\$ 69,249,306.87	\$ 16,995,512.80
GRAND TOTALS		\$ 6,718,558,122.04	\$ 4,743,556,501.75	\$ 1,975,001,620.29	\$ 34,985,629.42	\$ 715,918,179.91	\$ 76,382,238.08

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

WORK PHASE	ACTIVE PROJECTS ALLOTMENT	LIFE TO DATE EXPENSES	ALLOTMENT BALANCE	CURRENT MONTH EXPENSE	FISCAL YEAR EXPENSE	CALENDAR YEAR EXPENSE
PRELIMINARY ENGINEERING	729,197,768.36	476,665,245.30	252,532,523.06	9,106,509.01	50,498,995.73	14,371,481.74
RIGHT OF WAY	174,831,610.30	125,152,719.82	49,678,890.48	1,606,821.06	12,269,645.76	2,199,209.97
UTILITIES	53,052,671.49	32,665,838.84	20,386,832.65	125,126.62	2,673,109.16	221,175.89
CONSTRUCTION	5,073,585,841.89	3,679,877,575.06	1,393,708,266.83	15,333,035.15	582,099,369.98	43,585,129.50
CONSTRUCTION ENGINEERING	324,857,947.96	194,460,720.58	130,397,227.38	2,760,687.76	25,966,178.77	4,487,904.37
TRAFFIC SAFETY	60,679,199.01	29,547,878.61	31,131,320.40	980,202.51	7,552,349.15	2,063,783.49
PLANNING & RESEARCH	127,927,063.81	86,207,446.41	41,719,617.40	989,980.49	12,146,698.07	2,291,649.57
PUBLIC TRANSPORTATION	169,904,585.06	114,129,347.13	55,775,237.93	3,546,533.82	21,946,203.95	6,602,886.46
INFORMATION TECHNOLOGY	4,521,434.16	4,849,730.00	(328,295.84)	536,733.00	765,629.34	559,017.09
GRAND TOTALS	\$ 6,718,558,122.04	\$ 4,743,556,501.75	\$ 1,975,001,620.29	\$ 34,985,629.42	\$ 715,918,179.91	\$ 76,382,238.08

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY FINANCING PARTICIPANT
FEBRUARY 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	1,920,074,478.13	1,273,922,259.86	646,152,218.27	12,167,583.13	158,528,506.12	20,522,487.53
ROADS OPERATION FUND AC*	343,642,950.38	17,178,739.81	326,464,210.57	(40,559,506.30)	(26,359,268.85)	(37,893,020.47)
GRADE CROSSING FUND	1,812,920.50	1,224,416.00	588,504.50	0.00	144,045.37	125.97
GRADE SEPARATION-TMT	11,114,547.05	10,664,100.63	450,446.42	36,383.85	452,409.07	98,652.42
RECREATION ROAD FUND	27,689,613.20	22,228,983.10	5,460,630.10	121,985.57	8,181,079.79	487,345.26
ST HWY CAPITAL IMPR	828,507,735.60	475,928,938.08	352,578,797.52	1,681,200.12	67,205,437.40	11,113,179.81
ST HWY CAPITAL IMPR AC*	73,541,814.13	936,986.11	72,604,828.02	(1,168,041.62)	936,986.11	936,986.11
STATE AID BRIDGE	2,681,739.96	2,191,873.80	489,866.16	3,934.65	648,625.50	502.57
TRANS INFRA BANK	238,910,918.00	209,607,553.67	29,303,364.33	1,676,498.16	12,602,322.39	2,384,758.61
TOTAL STATE FUNDS	\$ 3,447,976,716.95	\$ 2,013,883,851.06	\$ 1,434,092,865.89	\$ (26,039,962.44)	\$ 222,340,142.90	\$ (2,348,982.19)
FEDERAL FUNDS	2,956,006,430.36	2,487,741,361.35	468,265,069.01	59,422,230.46	470,889,704.46	75,104,327.52
COUNTY FUNDS	30,280,878.98	21,218,780.40	9,062,098.58	133,545.51	2,508,030.85	264,925.76
CITY FUNDS	230,269,468.82	183,234,841.16	47,034,627.66	1,072,422.07	17,281,888.43	2,875,956.81
OTHER FUNDS	54,024,626.93	37,477,667.78	16,546,959.15	397,393.82	2,898,413.27	486,010.18
GRAND TOTALS	\$ 6,718,558,122.04	\$ 4,743,556,501.75	\$ 1,975,001,620.29	\$ 34,985,629.42	\$ 715,918,179.91	\$ 76,382,238.08

*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
February 28, 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
	Current Month	Fiscal Year To Date	Active Projects Prior Fiscal Years	Completed Projects	Life To Date		
Revenue	\$ 10,272,133.42	\$ 71,600,617.94			\$ 890,009,843.92		
Expenditures							
Expressway and High Priority Corridors	926,753.66	46,256,729.40	397,405,551.63	107,867,150.87	551,529,431.90	318,658,649.60	779,828,685.92
Other Highways	1,691,432.57	21,885,694.11	11,317,949.05	183,888,457.06	217,092,100.22	33,920,147.92	120,721,118.84
Total	\$ 2,618,186.23	\$ 68,142,423.51	\$ 408,723,500.68	\$ 291,755,607.93	\$ 768,621,532.12	\$ 352,578,797.52	\$ 900,549,804.76
Funds Available to be Expended on Active Project and Planned Future Projects					\$ 121,388,311.80		

**Transportation Innovation Act
Financial Status
February 28, 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 *	\$ 2,446,826.57	\$ 20,720,969.94			\$ 268,538,843.66		
Expenditures							
Accelerated State Highway Capital Improvement Program	1,320,077.16	8,694,485.32	179,669,540.70	4,392,979.08	192,757,005.10	16,559,802.10	211,682,427.44
County Bridge Match Program	356,421.00	3,327,608.36	15,835,642.22	3,607,407.44	22,770,658.02	11,946,339.30	5,752,209.00
Economic Opportunity Program		580,228.71	1,500,048.36	4,182,160.38	6,262,437.45	797,222.93	14,736,000.00
Total Expenditures	\$ 1,676,498.16	\$ 12,602,322.39	\$ 197,005,231.28	\$ 12,182,546.90	\$ 221,790,100.57	\$ 29,303,364.33	\$ 232,170,636.44
Funds Available to be Expended on Active Project and Planned Future Projects					\$ 46,748,743.09		

* 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-20		Federal FY-21		Federal FY-22		Federal FY-23		ESTIMATED Federal FY-24	
	Payment was made March 2021		Payment was made March 2022		Payment was made March 2023		Payment was made March 2024		Payment will be made March 2025	
Bridge										
Annual Obligation Authority	284,111,089.00		277,251,202.00		335,456,873.97		329,049,483.24		331,808,256.49	
10% for Bridges	28,411,108.90		27,725,120.20		33,545,687.40		32,904,948.32		33,180,825.65	
60% Local Share	17,046,665.34		16,635,072.12		20,127,412.44		19,742,968.99		19,908,495.39	
Less STBG Bridge Off System	(3,777,257.00)		(3,777,257.00)		(5,036,343.00)		(5,036,343.00)		(5,036,343.00)	
Less Fracture Critical Bridge Inspection	(300,000.00)		-		(100,000.00)		-		-	
Less Under Water Inspection	-		-		-		(660,000.00)		-	
Less Quality Assurance	(300,000.00)		(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	12,669,408.34		12,557,815.12		14,691,069.44		13,731,625.99		14,557,152.39	
Bridge Buy Out Subtotal	90%	\$ 11,402,468.00	90.0%	\$ 11,302,034.00	90.0%	\$ 13,221,962.00	90.0%	\$ 12,358,463.00	90.0%	\$ 13,101,437.00
Less Major On System Bridges Reserve	(2,000,000.00)		(2,000,000.00)		-		-		-	
Bridge Buy Out Payment	\$ 9,402,468.00		\$ 9,302,034.00		\$ 13,221,962.00		\$ 12,358,463.00		\$ 13,101,437.00	
Counties										
Annual Apportionment	13,697,023.00		13,604,127.00		16,694,678.00		17,028,571.00		16,222,785.00	
Funds Available To Be Purchased	90.6%	12,409,502.84	88.9%	12,094,068.90	91.3%	15,242,241.01	87.8%	14,951,085.34	86.8%	14,081,377.38
County Buy Out Payment	90%	\$ 11,168,553.00	90%	\$ 10,884,662.00	90%	\$ 13,718,017.00	90%	\$ 13,455,977.00	90%	\$ 12,673,240.00
First Class Cities										
Annual Apportionment	8,979,411.00		8,918,511.00		10,944,595.00		11,163,486.00		10,788,626.00	
Funds Available To Be Purchased	90.6%	8,135,346.37	88.9%	7,928,556.28	91.3%	9,992,415.24	87.8%	9,801,540.71	86.8%	9,364,527.37
First Class City Buy Out Payment	90%	\$ 7,321,812.00	90%	\$ 7,135,701.00	90%	\$ 8,993,174.00	90%	\$ 8,821,387.00	90%	\$ 8,428,075.00
Total Funds Distributed To Locals	\$ 27,892,833.00		\$ 27,322,397.00		\$ 35,933,153.00		\$ 34,635,827.00		\$ 34,202,752.00	

Soft Match Balance By County

As of February 28, 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	59,816.04
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

February 2025 Highlights

Table of Contents

Financial Statements

Comparative Statement of Net Assets	1
Comparative Statement of Operations	3
Balance Sheet by Fund.....	5
Fund Balances Road Division	7
Aeronautics Revenues & Expenditures.....	9
Fund Balances Aeronautics Division	11

Receipts

Department Receipts.....	13
--------------------------	----

Expenditures

Budget Status by Resource	15
Budget Status by Program/Function	16
Program Expenditure Status Report Month	17
Program Expenditure Status Report Year to Date	18
Budget Status by Organizational Element	19

Project Finance - State

Highway Construction Contract Lettings	20
Lincoln South Beltway.....	21
Federal Apportionment Definitions.....	23
Apportioned Federal Highway Funds	24
Status of Federal Highway Apportionments.....	25
Status of Federal Highway Obligation Authority	26
Expense Summary by Road System	27
Expense Summary by Road System by Financing Participant	28
Expense Summary by Work Phase.....	29
Expense Summary by Financing Participant.....	30
Build Nebraska Act.....	31
Transportation Innovation Act.....	32

Project Finance - Local

Federal Fund Purchase Program.....	33
Soft Match Balance by County.....	34

➤ The state revenue projections in this report were developed in December 2024. The various NDOT state revenue sources have varying collection times and varying lag times related to timing of remittance to the state and subsequent transfer to NDOT following the revenue generating economic activity.

➤ Total revenues in February exceeded expenditures by \$61.0 million. Fiscal year to date expenditures are surpassing revenue by \$7.0 million (page 4).

➤ Projected \$1.2 billion in total receipts (Roads Division) for the fiscal year with a state fuel tax at 30.4 cents, effective January 1, 2025. The month of February's major revenue categories: Motor Fuel Tax revenue was over the projected amount by \$1.1 million or 6.1%, motor vehicle registration revenue was under the projected amount by \$34.0 thousand or 0.4% and motor vehicle sales tax was over the projected amount by \$755 thousand or 5.4%. Highway Cash Fund receipts for FY25 to date were higher than projections by \$717.0 thousand or 0.2% (page 13, 14).

➤ Established an operating budget for Roads Division of \$1.4 billion for FY25 which represents our best estimate of cash requirements for the fiscal year (pages 15, 16 and 19).

February expenditures totaled \$55.3 million. Fiscal year to date expenditures totaled \$912.7 million, 64.5% of the yearly budget. For payroll purposes only, this includes the payroll reporting period of January 13, 2025 thru February 9, 2025. The payroll additive rate is established at 71% and the administrative rate is 2.05%.

➤ Highway construction contract lettings fiscal year to date totaled \$467.5 million of which \$452.2 million are on the state highway system (page 20).

➤ The February report includes a page describing the payments and Deferred Contract Payment Certificates issued under the Lincoln South Beltway contract (page 21).

➤ Nebraska's formula apportionment for Federal FY25 is \$406.4 million (page 24). Obligation limitation through March 14, 2025 is \$156.1 million. As of February 28, 2025, NDOT had an obligation authority balance of \$17.0 million (page 26).

➤ Since the Build Nebraska Act became effective on July 1, 2013, revenue totaling \$890. million has been received to date with allocated expenditures totaling \$768.6 million (page 31).

➤ The Transportation Innovation Act became effective on July 1, 2016. This act transferred \$50 million from the Cash Reserve Fund. Additional allocated gas tax revenue and interest earnings totaling \$218.5 million has been received to date with expenditures totaling \$221.8 million (page 32).

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
February 2025

	Current Month Balance	Previous Month Balance	Difference	%	Previous Year Balance	Difference	%
<u>ASSETS</u>							
Current Assets							
Cash & Cash Equivalents	501,422,904.63	344,798,526.05	156,624,378.58	45.42	436,289,482.91	65,133,421.72	14.93
Federal Receivables	10,822,024.51	7,350,739.65	3,471,284.86	47.22	10,381,245.43	440,779.08	4.25
Other Receivables	17,627,756.12	17,701,271.27	(73,515.15)	(0.42)	16,387,059.32	1,240,696.80	7.57
Inventories	2,315,236.67	2,365,981.33	(50,744.66)	(2.14)	2,392,530.00	(77,293.33)	(3.23)
Total Current Assets	\$532,187,921.93	\$372,216,518.30	\$159,971,403.63	42.98 %	\$465,450,317.66	\$66,737,604.27	14.34 %
Capital Assets							
Equipment	100,783,018.17	100,285,752.69	497,265.48	0.50	77,671,368.66	23,111,649.51	29.76
Land	599,926,093.64	599,926,093.64	0.00	0.00	588,943,789.61	10,982,304.03	1.86
Infrastructures	8,409,785,469.13	8,409,785,469.13	0.00	0.00	8,283,018,193.61	126,767,275.52	1.53
Buildings	131,991,290.37	131,991,290.37	0.00	0.00	118,319,597.72	13,671,692.65	11.55
Total Capital Assets	\$9,242,485,871.31	\$9,241,988,605.83	\$497,265.48	0.01 %	\$9,067,952,949.60	\$174,532,921.71	1.92 %
Total Assets	\$9,774,673,793.24	\$9,614,205,124.13	\$160,468,669.11	1.67 %	\$9,533,403,267.26	\$241,270,525.98	2.53 %
<u>LIABILITIES</u>							
Current Liabilities							
Accounts Payable	3,914,354.10	3,741,281.50	173,072.60	4.63	2,676,770.03	1,237,584.07	46.23
Retention Payable	191,599,714.53	191,530,338.31	69,376.22	0.04	222,267,987.77	(30,668,273.24)	(13.80)
Other Payables	118,548,865.85	19,707,783.14	98,841,082.71	501.53	36,980,873.80	81,567,992.05	220.57
Total Current Liabilities	\$314,062,934.48	\$214,979,402.95	\$99,083,531.53	46.09 %	\$261,925,631.60	\$52,137,302.88	19.91 %
Total Liabilities	\$314,062,934.48	\$214,979,402.95	\$99,083,531.53	46.09 %	\$261,925,631.60	\$52,137,302.88	19.91 %
<u>NET ASSETS</u>							
Capital Equity							
Capital	9,242,485,871.31	9,241,988,605.83	497,265.48	0.01	9,067,952,949.60	174,532,921.71	1.92
Total Capital Equity	\$9,242,485,871.31	\$9,241,988,605.83	\$497,265.48	0.01 %	\$9,067,952,949.60	\$174,532,921.71	1.92 %
Fund Balance							
Reserved Fund Balance	(189,284,477.86)	(189,164,356.98)	(120,120.88)	0.06	(219,875,457.77)	30,590,979.91	(13.91)
Unreserved Fund Balance	407,409,465.31	346,401,472.33	61,007,992.98	17.61	423,400,143.83	(15,990,678.52)	(3.78)
Total Fund Balance	\$218,124,987.45	\$157,237,115.35	\$60,887,872.10	38.72 %	\$203,524,686.06	\$14,600,301.39	7.17 %
Total Net Assets	\$9,460,610,858.76	\$9,399,225,721.18	\$61,385,137.58	0.65 %	\$9,271,477,635.66	\$189,133,223.10	2.04 %
Total Liabilities and Net Assets	\$9,774,673,793.24	\$9,614,205,124.13	\$160,468,669.11	1.67 %	\$9,533,403,267.26	\$241,270,525.98	2.53 %

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
FEBRUARY 2025**

	Current Month	Previous Month	Difference	%	Current Fiscal Year To Date	Prev Fiscal Year to Date	Difference	%
Revenue								
State Revenues	54,962,501.23	48,161,069.82	6,801,431.41	14.12	408,201,073.11	407,830,811.20	370,261.91	0.09
Federal Reimbursements	59,498,313.18	17,487,560.91	42,010,752.27	240.23	473,433,289.82	440,738,665.16	32,694,624.66	7.42
Local Revenues	1,160,154.10	1,991,820.64	(831,666.54)	(41.75)	18,693,500.09	10,845,452.62	7,848,047.47	72.36
Other Entities Revenues	642,657.13	388,050.96	254,606.17	65.61	5,353,619.87	3,429,014.83	1,924,605.04	56.13
Total Revenue	\$116,263,625.64	\$68,028,502.33	\$48,235,123.31	70.90 %	\$905,681,482.89	\$862,843,943.81	\$42,837,539.08	4.96 %
Expenditures								
Administration	2,308,786.38	1,720,859.01	587,927.37	34.16	18,428,331.90	16,123,645.56	2,304,686.34	14.29
Highway Maintenance	12,227,523.41	13,754,059.05	(1,526,535.64)	(11.10)	131,013,947.72	143,103,622.58	(12,089,674.86)	(8.45)
Capital Facilities	731,213.92	798,040.51	(66,826.59)	(8.37)	6,994,663.56	10,619,827.84	(3,625,164.28)	(34.14)
Services and Support	2,791,181.66	6,208,228.43	(3,417,046.77)	(55.04)	28,870,692.17	27,499,165.23	1,371,526.94	4.99
Construction	32,689,252.09	39,883,405.20	(7,194,153.11)	(18.04)	699,234,660.66	652,799,932.28	46,434,728.38	7.11
Highway Safety Office	969,657.60	948,221.62	21,435.98	2.26	6,324,399.79	5,373,446.13	950,953.66	17.70
Public Transit	3,538,129.31	3,056,352.64	481,776.67	15.76	21,813,836.74	12,788,569.50	9,025,267.24	70.57
Total Expenditures	\$55,255,744.37	\$66,369,166.46	(\$11,113,422.09)	(16.74) %	\$912,680,532.54	\$868,308,209.12	\$44,372,323.42	5.11 %
Excess Revenue (Expenditures)	\$61,007,881.27	\$1,659,335.87	\$59,348,545.40	3,576.64 %	(\$6,999,049.65)	(\$5,464,265.31)	(\$1,534,784.34)	28.09 %

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 February 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	173,017,949.76	43,248,833.75	222,157,238.81	48,425,241.25	6,541,350.84	2,028,668.84	5,938,303.35	0.00	64,068.03	501,421,654.63
Other Current Assets	30,766,267.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,766,267.30
Capital Assets	9,242,485,871.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,242,485,871.31
TOTAL ASSETS	\$9,446,270,088.37	\$43,248,833.75	\$222,157,238.81	\$48,425,241.25	\$6,541,350.84	\$2,028,668.84	\$5,938,303.35	\$0.00	\$64,068.03	\$9,774,673,793.24
LIABILITIES										
Current Liabilities	213,807,166.30	0.00	100,255,768.18	0.00	0.00	0.00	0.00	0.00	0.00	314,062,934.48
TOTAL LIABILITIES	\$213,807,166.30	\$0.00	\$100,255,768.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$314,062,934.48
NET ASSETS										
Fund Balance	337,437,262.44	(287,992,736.02)	117,930,117.70	38,630,095.54	6,265,341.85	1,915,802.51	11,419,560.24	0.00	(481,407.16)	225,124,037.10
Capital Equity	9,242,485,871.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,242,485,871.31
Accrued Interfund Transfer	(3,045,906.05)	0.00	513,158.50	1,676,498.16	37,129.72	0.00	124,486.27	0.00	694,633.40	0.00
Revenues	476,928,076.06	331,241,569.77	71,600,617.94	20,720,969.94	700,562.73	259,864.64	2,743,048.77	974,008.92	512,764.12	905,681,482.89
Costs	(821,342,381.69)	0.00	(68,142,423.51)	(12,602,322.39)	(461,683.46)	(146,998.31)	(8,348,791.93)	(974,008.92)	(661,922.33)	(912,680,532.54)
TOTAL NET ASSETS	\$9,232,462,922.07	\$43,248,833.75	\$121,901,470.63	\$48,425,241.25	\$6,541,350.84	\$2,028,668.84	\$5,938,303.35	\$0.00	\$64,068.03	\$9,460,610,858.76
TOTAL LIABILITIES AND NET ASSETS	\$9,446,270,088.37	\$43,248,833.75	\$222,157,238.81	\$48,425,241.25	\$6,541,350.84	\$2,028,668.84	\$5,938,303.35	\$0.00	\$64,068.03	\$9,774,673,793.24

FUND BALANCES AND INVESTMENT EARNINGS

Roads Divisions

February 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				
Expenditures	146.0	128.7	165.3	168.3	104.6	78.2	66.3	55.3				
Balance	(44.0)	(11.4)	(15.8)	3.4	0.2	(2.1)	1.7	61.0				
Cumulative Balance	(44.0)	(55.4)	(71.2)	(67.8)	(67.6)	(69.7)	(68.0)	(7.0)				

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 \$760,749.98 in February, with an interest rate of 2.98%. 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%						2.97%
Earnings (Thousands)	\$883	\$926	\$805	\$802	\$692	\$788	\$798	\$761					\$6,455	\$807

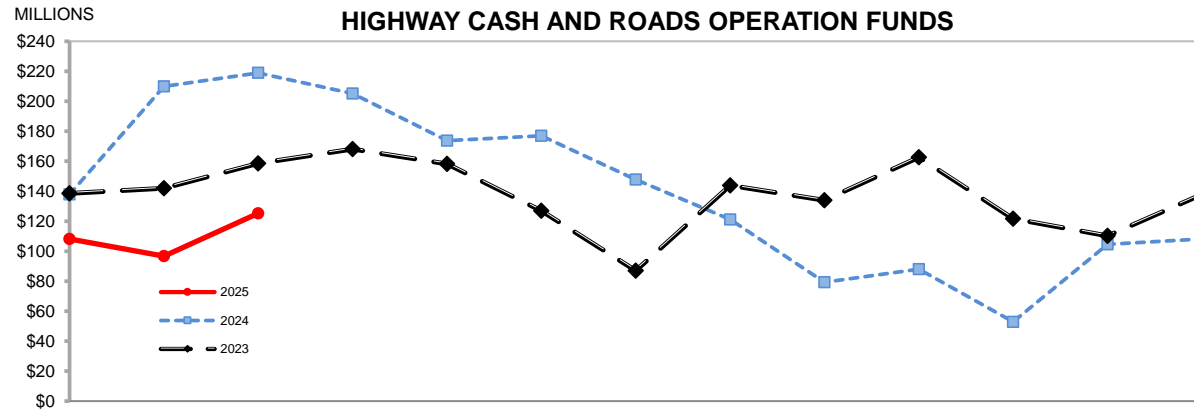
FUND BALANCES - MONTHLY LOW POINT

Roads Divisions

February 2025

(IN MILLIONS)

Total of all funds available as of February 28th is \$487.3 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 \$202.1 million on the 28th to a low of \$125.3 million on the 10th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
HIGHWAY CASH & ROADS OPERATIONS												
2025	96.7	125.3										
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										
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										
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										
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										
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										
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

COMBINED SUMMARY OF REVENUES & EXPENDITURES
February 2025

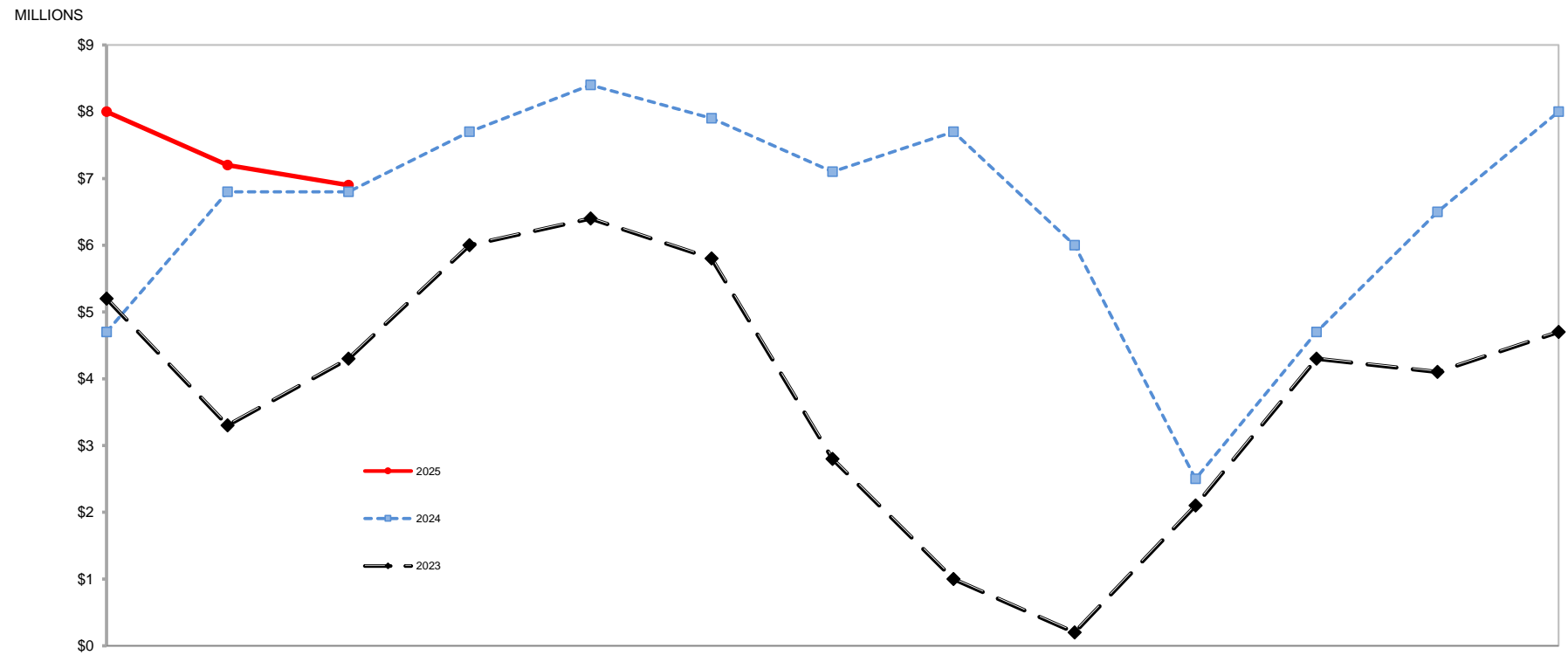
		ADMINISTRATION 026					301	AIRCRAFT 596		TOTALS
		Admin.	Proj Plan/Mgt	Nav. Aids	Airfields	Pave. Maint.	Capital Projs.	Operations	Aircraft Res.	
REVENUES:										
450000	Taxes	124,206.23					1,031,433.54			1,155,639.77
460000	Intergovernmental		856,020.00				1,530,583.00			2,386,603.00
470000	Sales & Charges			13,027.45	2,154.84					15,182.29
480000	Miscellaneous	21,400.96			46,330.14		8,826.03			76,557.13
490000	Other				14,420.66					14,420.66
TOTAL REVENUES		145,607.19	856,020.00	13,027.45	62,905.64	-	2,570,842.57	-	-	3,648,402.85
EXPENDITURES:										
510000	Personal Services									-
520000	Operating Expenses	25,991.67	3.64	5,856.03	12,211.92			399.31		44,462.57
570000	Travel Expenses	1,399.44	860.81	2,178.41	74.90			430.50		4,944.06
580000	Capital Outlay									-
590000	Government Aid	53,078.68					1,128,629.95			1,181,708.63
TOTAL EXPENDITURES		80,469.79	864.45	8,034.44	12,286.82	-	1,128,629.95	829.81	-	1,231,115.26
Excess (Deficiency) of Revenues Over Expenditures		65,137.40	855,155.55	4,993.01	50,618.82	-	1,442,212.62	(829.81)	-	2,417,287.59
OTHER FINANCING SOURCES (USES):										
	Transfers In		(855,155.55)	(4,993.01)		-		829.81	-	
	Transfers Out	859,318.75						-		
	Grant \$ transfer									
Excess (Deficiency) of Revenues Over Expenditures		924,456.15	-	-	50,618.82	-	1,442,212.62	-	-	2,417,287.59
Fund Balance		2,222,072.37	-	-	2,211,546.92	-	5,638,879.47	(36,951.80)	1,218,898.70	11,254,445.66
Fund 21710 - January 31, 2025							2,014,097.13			
Fund 21720 - January 31, 2025							3,624,782.34			
Fund Balance		3,146,528.52	-	-	2,262,165.74	-	7,081,092.09	(36,951.80)	1,218,898.70	13,671,733.25
Fund 21710 - February 28, 2025							2,416,050.18			
Fund 21720 - February 28, 2025							4,665,041.91			

COMBINED SUMMARY OF REVENUES & EXPENDITURES
FISCAL YEAR TO DATE (July 1, 2024 through February 28, 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	1,125,480.80					1,293,046.16			2,418,526.96
	460000 Intergovernmental		891,312.83	-	152,000.00		19,612,945.67			20,656,258.50
	470000 Sales & Charges	58.10	-	101,152.78	28,083.53	-		-		129,294.41
	480000 Miscellaneous	171,062.91	30,350.00	4,400.00	413,993.22		34,850.17	47,915.33	6,657.00	709,228.63
	490000 Other				50,544.98			(1,680.00)	1,680.00	50,544.98
	TOTAL REVENUES	1,296,601.81	921,662.83	105,552.78	644,621.73	-	20,940,842.00	46,235.33	8,337.00	23,963,853.48
<u>EXPENDITURES:</u>										
	510000 Personal Services	-	-	-	-	-				-
	520000 Operating Expenses	54,737.36	161,694.64	74,910.42	298,540.77	212.26		95,272.15	24,268.20	709,635.80
	570000 Travel Expenses	8,749.49	9,610.68	18,167.54	204.03	-		1,455.05		38,186.79
	580000 Capital Outlay			-	-					-
	590000 Government Aid	65,202.45					19,094,390.09			19,159,592.54
	865100 Miscellaneous Adjust	(1,007,866.97)	(307,817.08)	(93,272.89)	(53,110.80)	(1,451.62)	(150.93)	(10,729.89)	-	(1,474,400.18)
	TOTAL EXPENDITURES	(879,177.67)	(136,511.76)	(194.93)	245,634.00	(1,239.36)	19,094,239.16	85,997.31	24,268.20	18,433,014.95
Excess (Deficiency) of Revenues Over Expenditures		2,175,779.48	1,058,174.59	105,747.71	398,987.73	1,239.36	1,846,602.84	(39,761.98)	(15,931.20)	5,530,838.53
<u>OTHER FINANCING SOURCES (USES):</u>										
	Transfers In		(1,058,174.59)	(105,747.71)		(1,239.36)		39,761.98	-	
	Transfers Out	1,125,399.68								
	Grant \$ transfer	(1,150,000.00)					1,150,000.00			
Excess (Deficiency) of Revenues Over Expenditures		2,151,179.16	-	-	398,987.73	-	2,996,602.84	-	(15,931.20)	5,530,838.53
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		3,109,576.72	-	-	2,262,165.74	-	7,081,092.09	-	1,218,898.70	13,671,733.25
Fund 21710 - February 28, 2025							2,416,050.18			
Fund 21720 - February 28, 2025							4,665,041.91			

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

Total funds available as of February 28th is \$9.2 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 21st to a low of \$6.9 million on the 11th.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
AERONAUTICS CASH FUND												
2025	7.2	6.9										
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

This page intentionally left blank



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 FEBRUARY 28, 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	\$ 7,397	\$ 7,824	427	5.8%	\$ 72,541	\$ 72,339	\$ (202)	(0.3%)
Incremental Fixed	28,580	1,973	2,095	122	6.2%	19,387	19,359	(28)	(0.1%)
Variable	5,395	888	943	55	6.2%	1,258	1,313	55	4.4%
Wholesale	124,415	8,593	9,125	533	6.2%	84,372	84,243	(129)	(0.2%)
Credit to State Hwy Capital Impr Fund	(102,240)	(9,283)	(9,979)	(696)	7.5%	(68,501)	(69,002)	(501)	0.7%
Subtotal	163,163	9,567	10,007	441	4.6%	109,057	108,251	(806)	(0.7%)
Motor Vehicle Registrations	35,092	6,293	6,228	(65)	(1.0%)	24,088	24,152	64	0.3%
Prorate Registrations	14,004	2,240	2,270	30	1.4%	9,450	9,564	114	1.2%
Subtotal	49,096	8,533	8,499	(34)	(0.4%)	33,538	33,716	178	0.5%
Sales Tax on Motor Vehicles	178,888	13,882	14,637	755	5.4%	118,869	119,170	301	0.3%
BNA Sales Tax	102,240	9,283	9,979	696	7.5%	68,501	69,002	501	0.7%
Interest	5,506	420	433	13	3.1%	3,991	4,191	200	5.0%
Sale of Supplies and Materials	324	61	27	(34)	(55.9%)	143	81	(62)	(43.2%)
Sale of Fixed Assets	1,945	161	136	(25)	(15.6%)	1,356	1,591	235	17.4%
Excess Limit	2,988	204	197	(7)	(3.5%)	1,942	1,936	(6)	(0.3%)
Overload Fines	551	46	47	1	1.8%	374	343	(31)	(8.2%)
Other Fees	2,825	148	103	(45)	(30.1%)	1,826	2,032	206	11.3%
SUBTOTAL HIGHWAY CASH FUND	\$ 507,526 (A)	\$ 42,305	\$ 44,065	\$ 1,761	4.2%	\$ 339,597	\$ 340,315	\$ 717 (B)	0.2%
Incremental Tax Transfer to TIB Fund	(28,540)	(2,286)	(2,329)	(43)	1.9%	(\$19,926)	(19,774)	152	(0.8%)
SUBTOTAL ROADS OPERATIONS CASH FUND	\$ 478,986	\$ 40,019	\$ 41,737	\$ 1,718	4.3%	\$ 319,671	\$ 320,540	\$ 869	0.3%
State Hwy Capital Impr Fund	104,680	9,383	10,272	889	9.5%	70,541	71,601	1,060	1.5%
Transportation Infrastructure Bank Fund (TIB)	29,445	2,333	2,447	114	4.9%	20,655	20,721	66	0.3%
Grade Crossing Protection Fund	2,512	30	33	3	8.6%	1,292	960	(332)	(25.7%)
Recreation Road Fund	4,079	456	459	3	0.6%	2,736	2,743	7	0.3%
State Aid Bridge Fund	769	64	64	0	0.1%	513	513	(0)	(0.0%)
TOTAL STATE RECEIPTS	\$ 620,471	\$ 52,285	\$ 55,011	\$ 2,726	5.2%	415,408	\$ 417,078	\$ 1,670	0.4%
Federal Receipts									
FHWA	528,805	24,465	54,904	30,439	124.4%	435,028	445,628	10,600	2.4%
Transit	28,840	1,834	109	(1,725)	(94.0%)	14,398	12,478	(1,920)	(13.3%)
Highway Safety	7,289	630	946	316	50.2%	5,368	5,776	408	7.6%
Subtotal-Federal Receipts	564,934	26,929	55,959	29,030	107.8%	454,794	463,882	9,088	2.0%
Local Receipts	15,783	1,476	530	(946)	(64.1%)	7,486	6,247	(1,239)	(16.6%)
Other Entities	6,570	523	439	(84)	(16.1%)	4,004	4,313	309	7.7%
TOTAL DEPARTMENT RECEIPTS	\$ 1,207,758	\$ 81,213	\$ 111,939	\$ 30,726	37.8%	\$ 881,692	\$ 891,520	\$ 9,828	1.1%

HIGHWAY CASH FUND APPROPRIATION ANALYSIS

(A) Total Projected Receipts as of December 2024	\$ 507,526
(B) Receipts Over/(Under) Projection To Date	717
Previous year's receipts over appropriation	4,396
Total Modified Projected Receipts	\$ 512,639
Highway Cash Fund Appropriation	\$ 502,000
Projected Receipts Over / (Under) Appropriation	10,639
% Variance From Appropriation	2.1%

** 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.

BUDGET STATUS REPORT
AGENCY SUMMARY EXCLUDING AERONAUTICS BY RESOURCE
February 2025

FISCAL YEAR 2025
Period Expired 66.67%
Pay Period Ending 02/09/2025

<u>COST BY RESOURCE</u>	<u>Cash Flow</u> <u>Allotment</u>	<u>Month's</u> <u>Expenditure</u>	<u>Expended</u> <u>to Date</u>	<u>Allotment</u> <u>Balance</u>	<u>% Expended</u> <u>to Date</u>	<u>Encumbrances</u>
Personal Services						
Permanent Salaries	133,962,615.16	9,623,299.12	81,003,918.51	52,958,696.65	60.47%	0.00
Temporary Salaries	2,483,078.84	174,302.27	2,069,881.76	413,197.08	83.36%	0.00
Overtime	7,646,899.00	366,813.02	4,690,934.08	2,955,964.92	61.34%	0.00
Employee Benefits	50,244,311.65	3,387,621.99	28,268,847.83	21,975,463.82	56.26%	0.00
SUBTOTAL: Personal Services	\$194,336,904.65	\$13,552,036.40	\$116,033,582.18	\$78,303,322.47	59.71%	\$0.00
Operating Expenses						
Utilities	3,876,083.00	416,866.39	2,476,556.18	1,399,526.82	63.89%	0.00
Rentals	1,083,719.66	83,238.80	731,247.80	352,471.86	67.48%	1,400.00
Repairs & Maintenance	10,341,571.00	649,642.98	6,551,503.13	3,790,067.87	63.35%	890,753.44
Maintenance Contracts	15,879,712.46	772,976.15	12,969,857.61	2,909,854.85	81.68%	40,530,038.13
Engineering Contracts	42,280,701.50	5,969,035.74	30,883,461.40	11,397,240.10	73.04%	62,951,001.10
Contractual Services	49,126,626.75	1,444,878.63	6,787,905.52	42,338,721.23	13.82%	21,185,076.89
Technology Expenses	18,895,269.96	1,845,292.42	15,457,322.22	3,437,947.74	81.81%	(1,843,447.04)
Other Operating Expenses	10,340,816.30	1,082,556.49	5,682,703.08	4,658,113.22	54.95%	6,150.00
SUBTOTAL: Operating Expenses	\$151,824,500.63	\$12,264,487.60	\$81,540,556.94	\$70,283,943.69	53.71%	\$123,720,972.52
Supplies and Materials						
General Supplies & Materials	1,759,835.43	152,347.78	1,034,955.14	724,880.29	58.81%	778,391.79
Maint & Const Materials	46,486,872.67	1,792,812.58	37,267,963.55	9,218,909.12	80.17%	0.00
Automotive Supplies & Materials	17,665,597.00	1,782,589.27	11,726,097.17	5,939,499.83	66.38%	0.00
SUBTOTAL: Supplies and Materials	\$65,912,305.10	\$3,727,749.63	\$50,029,015.86	\$15,883,289.24	75.90%	\$778,391.79
Travel						
In State Travel	977,526.80	49,782.28	489,425.78	488,101.02	50.07%	0.00
Out of State Travel	375,390.00	13,561.63	145,331.56	230,058.44	38.71%	0.00
SUBTOTAL: Travel	\$1,352,916.80	\$63,343.91	\$634,757.34	\$718,159.46	46.92%	\$0.00
Capital Outlay						
Land	16,500,000.00	1,377,728.50	12,014,000.04	4,485,999.96	72.81%	2,000,000.00
Hwy. Constr. - Contract Pymt.	794,791,105.95	12,097,563.96	524,950,031.83	269,841,074.12	66.05%	1,013,882,811.43
Buildings	40,941,713.77	669,425.93	6,225,921.86	34,715,791.91	15.21%	13,763,614.17
Heavy Equipment and Vehicles	51,335,593.42	1,780,403.58	22,575,412.13	28,760,181.29	43.98%	27,301,224.84
IT Hardware / Software	100,000.00	(97,504.84)	259,475.02	(159,475.02)	259.48%	0.00
Specialty Equipment	1,165,600.00	32,413.64	635,330.32	530,269.68	54.51%	509,065.00
SUBTOTAL: Capital Outlay	\$904,834,013.14	\$15,860,030.77	\$566,660,171.20	\$338,173,841.94	62.63%	\$1,057,456,715.44
Government Aid & Distr						
Public Transit Aid	46,902,553.85	3,499,298.91	21,413,574.61	25,488,979.24	45.66%	39,925,487.26
Highway Safety Office	5,200,000.00	918,345.52	5,892,545.25	(692,545.25)	113.32%	11,236,579.09
Other Government Aid	45,251,000.00	5,370,451.63	70,476,329.16	(25,225,329.16)	155.75%	101,465,601.54
SUBTOTAL: Government Aid & Distr	\$97,353,553.85	\$9,788,096.06	\$97,782,449.02	(\$428,895.17)	100.44%	\$152,627,667.89
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	\$55,255,744.37	\$912,680,532.54	\$502,933,661.63	64.47%	\$1,334,583,747.64

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

FISCAL YEAR 2025
Period Expired 66.67%
Pay Period Ending 02/09/2025

COST BY PROGRAM	Cash Flow Allotment	Month's Expenditure	Expended to Date	Allotment Balance	% Expended to Date	Encumbrances
Administration						
Administration	29,787,014.49	2,306,318.30	18,414,263.53	11,372,750.96	61.82%	7,709,393.30
Boards & Commissions	56,000.00	2,468.08	14,068.37	41,931.63	25.12%	0.00
SUBTOTAL: Administration	\$29,843,014.49	\$2,308,786.38	\$18,428,331.90	\$11,414,682.59	61.75%	\$7,709,393.30
Service and Support						
Charges to Others	2,000,000.00	7,779.45	160,857.61	1,839,142.39	8.04%	56,714.08
Deficiency Claims	25,000.00	375.00	25,567.35	(567.35)	102.27%	0.00
Supply Base/Inventories	2,500,000.00	738,505.75	3,868,819.39	(1,368,819.39)	154.75%	176,470.00
Building Operations	11,375,840.00	1,071,924.99	8,781,286.59	2,594,553.41	77.19%	2,492,853.73
Business Technology Services	18,063,023.00	690,320.15	11,971,799.20	6,091,223.80	66.28%	6,175,599.80
Support Centers	2,940,262.33	(194,670.97)	180,601.18	2,759,661.15	6.14%	0.00
Payroll Clearing	626,525.00	476,947.29	3,881,760.85	(3,255,235.85)	619.57%	2,050.00
SUBTOTAL: Service and Support	\$37,530,650.33	\$2,791,181.66	\$28,870,692.17	\$8,659,958.16	76.93%	\$8,903,687.61
Capital Facilities						
Capital Facilities	39,148,713.77	731,213.92	6,994,663.56	32,154,050.21	17.87%	14,256,585.17
SUBTOTAL: Capital Facilities	\$39,148,713.77	\$731,213.92	\$6,994,663.56	\$32,154,050.21	17.87%	\$14,256,585.17
Highway Maintenance						
System Preservation	46,000,000.00	1,673,086.19	35,647,064.43	10,352,935.57	77.49%	1,139,666.65
Operations	46,000,000.00	3,663,121.95	40,575,354.23	5,424,645.77	88.21%	38,591,878.02
Snow and Ice Control	40,000,000.00	2,132,075.74	13,477,167.36	26,522,832.64	33.69%	1,831,290.31
Unusual & Disaster Oper	2,000,000.00	457,502.20	3,635,060.50	(1,635,060.50)	181.75%	4,216,197.86
Equipment Operations	27,000,000.00	2,406,045.70	22,708,495.83	4,291,504.17	84.11%	27,569,007.00
Indirect Charges	70,289,005.44	1,895,691.63	14,970,805.37	55,318,200.07	21.30%	510,465.00
SUBTOTAL: Highway Maintenance	\$231,289,005.44	\$12,227,523.41	\$131,013,947.72	\$100,275,057.72	56.65%	\$73,858,504.84
Highway Construction						
Preliminary Engineering	54,000,000.00	7,640,070.51	42,701,177.02	11,298,822.98	79.08%	47,453,086.88
Right-Of-Way	15,000,000.00	1,576,274.12	9,539,234.36	5,460,765.64	63.59%	2,690,827.49
Construction	700,000,000.00	12,734,461.50	528,533,850.37	171,466,149.63	75.50%	1,005,064,637.13
Construction Engineering	30,000,000.00	1,947,980.31	21,896,303.87	8,103,696.13	72.99%	2,691,212.89
SUBTOTAL: Highway Construction	\$799,000,000.00	\$23,898,786.44	\$602,670,565.62	\$196,329,434.38	75.43%	\$1,057,899,764.39
Construction Related Expense						
Overhead	66,666,556.14	2,537,054.26	15,566,630.00	51,099,926.14	23.35%	7,080,985.91
Planning & Research	15,000,000.00	901,459.68	11,097,794.02	3,902,205.98	73.99%	21,767,860.47
Local Systems	145,000,000.00	5,351,951.71	69,899,671.02	75,100,328.98	48.21%	91,942,139.60
Highway Safety Office	5,222,300.15	969,657.60	6,324,399.79	(1,102,099.64)	121.10%	11,239,339.09
Public Transportation Asst	46,913,953.85	3,538,129.31	21,813,836.74	25,100,117.11	46.50%	39,925,487.26
SUBTOTAL: Construction Related Expense	\$278,802,810.14	\$13,298,252.56	\$124,702,331.57	\$154,100,478.57	44.73%	\$171,955,812.33
AGENCY TOTAL	\$1,415,614,194.17	\$55,255,744.37	\$912,680,532.54	\$502,933,661.63	64.47%	\$1,334,583,747.64

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

FISCAL YEAR 2025
Period Expired 66.7%
Pay Period Ending 02/09/2025

<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	1,148,047.61	2,172,535.77	0.00	2,959,208.61	2,521,560.17	821,946.96	9,623,299.12
Temporary Salaries	6,156.81	15,466.52	0.00	105,863.41	27,442.72	19,372.81	174,302.27
Overtime	8,143.94	76,089.88	0.00	231,239.43	42,479.55	8,860.22	366,813.02
Employee Benefits	0.00	3,387,621.99	0.00	0.00	0.00	0.00	3,387,621.99
SUBTOTAL: Personal Services	\$1,162,348.36	\$5,651,714.16	\$0.00	\$3,296,311.45	\$2,591,482.44	\$850,179.99	\$13,552,036.40
Operating Expenses							
Utilities	0.00	291,542.52	0.00	124,423.98	899.89	0.00	416,866.39
Rentals	5,231.54	659.37	0.00	75,623.89	0.00	1,724.00	83,238.80
Repairs & Maintenance	414.90	188,120.53	0.00	450,957.55	0.00	10,150.00	649,642.98
Maintenance Contracts	0.00	0.00	0.00	772,976.15	0.00	0.00	772,976.15
Engineering Contracts	114,348.96	5,970.00	61,787.99	0.00	5,238,104.50	548,824.29	5,969,035.74
Contractual Services	162,148.18	244,480.45	0.00	566,652.59	38,041.67	433,555.74	1,444,878.63
Technology Expenses	2,399.11	396,072.33	0.00	164,053.88	528,751.26	754,015.84	1,845,292.42
Other Operating Expenses	60,649.60	678,267.13	0.00	74,327.17	892.52	268,420.07	1,082,556.49
SUBTOTAL: Operating Expenses	\$345,192.29	\$1,805,112.33	\$61,787.99	\$2,229,015.21	\$5,806,689.84	\$2,016,689.94	\$12,264,487.60
Supplies and Materials							
General Supplies & Materials	65,619.18	21,935.35	0.00	60,763.86	0.00	4,029.39	152,347.78
Maint & Const Materials	0.00	(205,333.57)	0.00	1,909,515.78	68,702.59	19,927.78	1,792,812.58
Automotive Supplies & Materials	0.00	710,013.85	0.00	1,072,575.42	0.00	0.00	1,782,589.27
SUBTOTAL: Supplies and Materials	\$65,619.18	\$526,615.63	\$0.00	\$3,042,855.06	\$68,702.59	\$23,957.17	\$3,727,749.63
Travel							
In State Travel	10,595.49	22,042.73	0.00	2,865.07	9,895.19	4,383.80	49,782.28
Out of State Travel	669.92	12,070.41	0.00	0.00	0.00	821.30	13,561.63
SUBTOTAL: Travel	\$11,265.41	\$34,113.14	\$0.00	\$2,865.07	\$9,895.19	\$5,205.10	\$63,343.91
Capital Outlay							
Land	0.00	0.00	0.00	0.00	1,377,728.50	0.00	1,377,728.50
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	12,097,563.96	0.00	12,097,563.96
Buildings	0.00	0.00	669,425.93	0.00	0.00	0.00	669,425.93
Heavy Equipment and Vehicles	0.00	0.00	0.00	1,780,403.58	0.00	0.00	1,780,403.58
IT Hardware / Software	0.00	0.00	0.00	(97,504.84)	0.00	0.00	(97,504.84)
Specialty Equipment	0.00	0.00	0.00	25,593.64	0.00	6,820.00	32,413.64
SUBTOTAL: Capital Outlay	\$0.00	\$0.00	\$669,425.93	\$1,708,492.38	\$13,475,292.46	\$6,820.00	\$15,860,030.77
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	3,499,298.91	3,499,298.91
Highway Safety Office	0.00	0.00	0.00	0.00	0.00	918,345.52	918,345.52
Other Government Aid	0.00	0.00	0.00	0.00	0.00	5,370,451.63	5,370,451.63
SUBTOTAL: Government Aid & Distr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,788,096.06	\$9,788,096.06
Internal Redistributions							
Redistribution	724,361.14	(5,226,373.60)	0.00	1,947,984.24	1,942,991.92	611,036.30	0.00
SUBTOTAL: Internal Redistributions	\$724,361.14	(\$5,226,373.60)	\$0.00	\$1,947,984.24	\$1,942,991.92	\$611,036.30	\$0.00
GRAND TOTAL:	\$2,308,786.38	\$2,791,181.66	\$731,213.92	\$12,227,523.41	\$23,895,054.44	\$13,301,984.56	\$55,255,744.37

PROGRAM STATUS REPORT
FISCAL YEAR TO DATE - FEBRUARY 2025

FISCAL YEAR 2025
Period Expired 66.7%
Pay Period Ending 02/09/2025

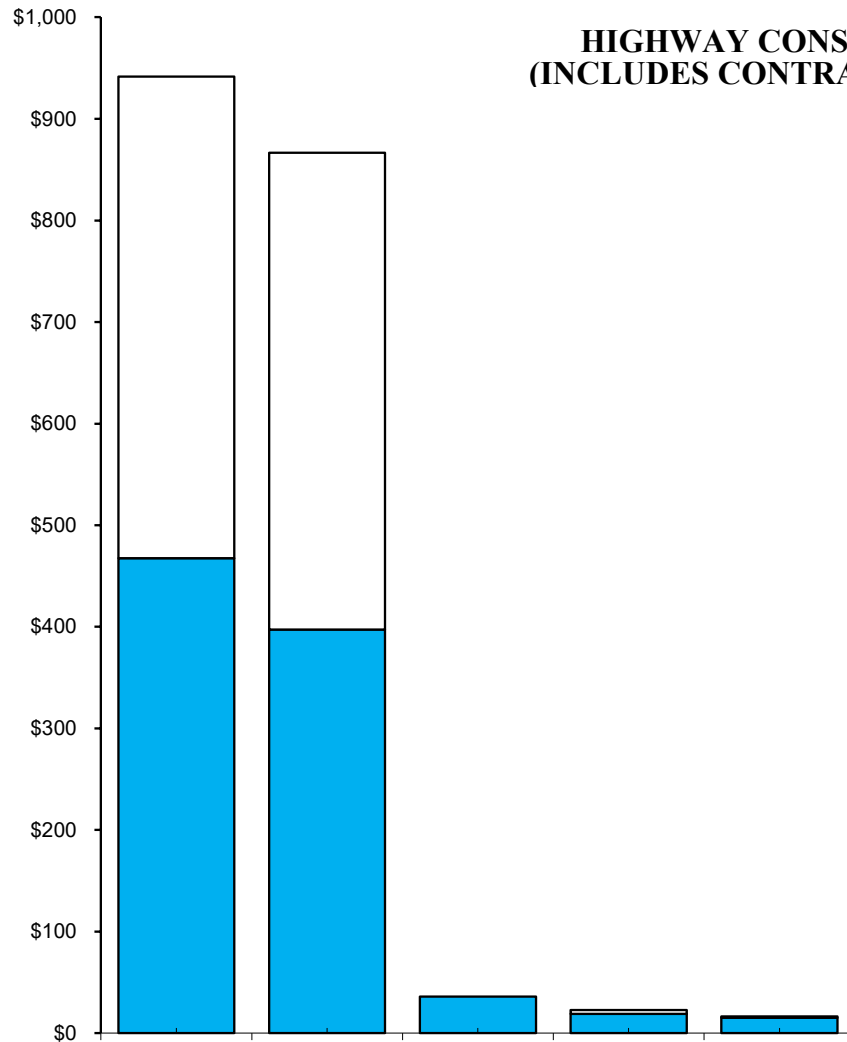
<u>Budget Category</u>	<u>Administration</u>	<u>Service and Support</u>	<u>Capital Facilities</u>	<u>Highway Maintenance</u>	<u>Highway Construction</u>	<u>Construction Related Expense</u>	<u>Total</u>
Personal Services							
Permanent Salaries	9,048,302.09	21,452,208.51	0.00	23,411,432.78	20,380,639.29	6,711,335.84	81,003,918.51
Temporary Salaries	111,644.89	157,095.43	0.00	1,231,880.01	365,015.01	204,246.42	2,069,881.76
Overtime	86,200.87	335,312.37	0.00	2,177,239.25	1,988,556.38	103,625.21	4,690,934.08
Employee Benefits	0.00	28,268,847.83	0.00	0.00	0.00	0.00	28,268,847.83
SUBTOTAL: Personal Services	\$9,246,147.85	\$50,213,464.14	\$0.00	\$26,820,552.04	\$22,734,210.68	\$7,019,207.47	\$116,033,582.18
Operating Expenses							
Utilities	0.00	1,607,679.65	0.00	861,479.93	7,014.18	382.42	2,476,556.18
Rentals	32,150.87	17,236.21	0.00	666,649.27	0.00	15,211.45	731,247.80
Repairs & Maintenance	11,290.35	2,157,039.52	0.00	4,340,870.70	3,140.76	39,161.80	6,551,503.13
Maintenance Contracts	0.00	28,835.16	0.00	12,941,022.45	0.00	0.00	12,969,857.61
Engineering Contracts	616,938.88	166,215.00	765,525.47	80,152.91	25,119,364.06	4,135,265.08	30,883,461.40
Contractual Services	537,866.43	1,697,313.78	0.00	2,972,872.11	(3,754,493.18)	5,334,346.38	6,787,905.52
Technology Expenses	14,161.25	9,635,358.36	0.00	1,476,917.58	665,103.21	3,665,781.82	15,457,322.22
Other Operating Expenses	1,369,317.66	2,443,574.33	3,216.23	1,033,968.87	7,902.01	824,723.98	5,682,703.08
SUBTOTAL: Operating Expenses	\$2,581,725.44	\$17,753,252.01	\$768,741.70	\$24,373,933.82	\$22,048,031.04	\$14,014,872.93	\$81,540,556.94
Supplies and Materials							
General Supplies & Materials	707,477.13	96,579.09	0.00	383,555.11	117.54	(152,773.73)	1,034,955.14
Maint & Const Materials	2,597.86	552,130.34	0.00	33,408,312.32	2,747,043.95	557,879.08	37,267,963.55
Automotive Supplies & Materials	0.00	3,447,858.78	0.00	8,278,216.34	0.00	22.05	11,726,097.17
SUBTOTAL: Supplies and Materials	\$710,074.99	\$4,096,568.21	\$0.00	\$42,070,083.77	\$2,747,161.49	\$405,127.40	\$50,029,015.86
Travel							
In State Travel	89,884.10	141,697.98	0.00	31,044.07	103,957.01	122,842.62	489,425.78
Out of State Travel	16,276.46	125,263.58	0.00	0.00	177.97	3,613.55	145,331.56
SUBTOTAL: Travel	\$106,160.56	\$266,961.56	\$0.00	\$31,044.07	\$104,134.98	\$126,456.17	\$634,757.34
Capital Outlay							
Land	0.00	0.00	0.00	0.00	12,013,035.04	965.00	12,014,000.04
Hwy. Constr. - Contract Pymt.	0.00	0.00	0.00	0.00	524,950,031.83	0.00	524,950,031.83
Buildings	0.00	0.00	6,225,921.86	0.00	0.00	0.00	6,225,921.86
Heavy Equipment and Vehicles	0.00	0.00	0.00	22,575,412.13	0.00	0.00	22,575,412.13
IT Hardware / Software	0.00	0.00	0.00	259,475.02	0.00	0.00	259,475.02
Specialty Equipment	0.00	0.00	0.00	55,360.26	479,954.04	100,016.02	635,330.32
SUBTOTAL: Capital Outlay	\$0.00	\$0.00	\$6,225,921.86	\$22,890,247.41	\$537,443,020.91	\$100,981.02	\$566,660,171.20
Government Aid & Distr							
Public Transit Aid	0.00	0.00	0.00	0.00	0.00	21,413,574.61	21,413,574.61
Highway Safety Office	0.00	(1,528.07)	0.00	0.00	0.00	5,894,073.32	5,892,545.25
Other Government Aid	0.00	0.00	0.00	0.00	(156,394.00)	70,632,723.16	70,476,329.16
SUBTOTAL: Government Aid & Distr	\$0.00	(\$1,528.07)	\$0.00	\$0.00	(\$156,394.00)	\$97,940,371.09	\$97,782,449.02
Internal Redistributions							
Redistribution	5,784,223.06	(43,458,025.68)	0.00	14,828,086.61	17,746,668.52	5,099,047.49	0.00
SUBTOTAL: Internal Redistributions	\$5,784,223.06	(\$43,458,025.68)	\$0.00	\$14,828,086.61	\$17,746,668.52	\$5,099,047.49	\$0.00
GRAND TOTAL:	\$18,428,331.90	\$28,870,692.17	\$6,994,663.56	\$131,013,947.72	\$602,666,833.62	\$124,706,063.57	\$912,680,532.54

BUDGET STATUS REPORT
AGENCY SUMMARY EXCLUDING AERONAUTICS BY ORGANIZATIONAL ELEMENT
February 2025

FISCAL YEAR 2025
Period Expired 66.67%
Pay Period Ending 02/09/2025

<u>COST BY ORGANIZATIONAL STRUCTURE</u>	<u>Cash Flow</u> <u>Allotment</u>	<u>Month's</u> <u>Expenditure</u>	<u>Expended</u> <u>to Date</u>	<u>Allotment</u> <u>Balance</u>	<u>% Expended</u> <u>to Date</u>	<u>Encumbrances</u>
OFFICE OF THE DIRECTOR						
110 - DIRECTOR AND DEPUTIES	1,195,535.98	108,080.03	845,114.80	350,421.18	70.69%	0.00
140 - LEGAL	1,186,157.40	94,642.64	748,826.49	437,330.91	63.13%	171,636.73
SUBTOTAL: OFFICE OF THE DIRECTOR	\$2,381,693.38	\$202,722.67	\$1,593,941.29	\$787,752.09	66.92%	\$171,636.73
OFFICE OF ENGINEERING						
250 - STRATEGIC PLANNING DIVISION	3,520,189.24	213,542.36	2,207,501.34	1,312,687.90	62.71%	1,322,474.68
320 - BRIDGE DIVISION	9,190,380.13	657,274.74	6,433,518.20	2,756,861.93	70.00%	3,981,610.51
340 - TRAFFIC ENGINEERING DIVISION	5,654,300.80	347,536.47	3,377,854.37	2,276,446.43	59.74%	331,596.18
350 - RIGHT OF WAY DIVISION	5,689,421.22	450,606.67	3,618,772.90	2,070,648.32	63.61%	934,951.74
360 - PROJECT DEVELOPMENT DIVISION	18,062,984.26	1,673,468.17	10,468,689.89	7,594,294.37	57.96%	8,604,905.67
370 - ROADWAY DESIGN DIVISION	30,984,473.80	4,534,490.76	21,868,367.54	9,116,106.26	70.58%	34,809,475.76
420 - PROGRAM MANAGEMENT DIVISION	2,270,200.00	145,580.69	1,127,237.31	1,142,962.69	49.65%	367,750.45
580 - LOCAL ASSISTANCE DIVISION	3,780,752.09	592,221.58	4,232,023.75	(451,271.66)	111.94%	3,907,416.38
SUBTOTAL: OFFICE OF ENGINEERING	\$79,152,701.54	\$8,614,721.44	\$53,333,965.30	\$25,818,736.24	67.38%	\$54,260,181.37
OFFICE OF ADMINISTRATION						
130 - CONTROLLER DIVISION	2,938,888.06	206,148.22	1,796,571.21	1,142,316.85	61.13%	0.00
170 - HUMAN RESOURCES DIVISION	3,674,831.60	232,480.85	1,842,221.23	1,832,610.37	50.13%	255,050.00
290 - COMMUNICATION AND PUBLIC POLICY DIVISION	2,583,847.26	188,485.20	1,538,230.14	1,045,617.12	59.53%	351,953.24
SUBTOTAL: OFFICE OF ADMINISTRATION	\$9,197,566.92	\$627,114.27	\$5,177,022.58	\$4,020,544.34	56.29%	\$607,003.24
OFFICE OF AERONAUTICS						
160 - AERONAUTICS DIVISION	1,943,734.52	129,894.50	1,120,568.07	823,166.45	57.65%	0.00
SUBTOTAL: OFFICE OF AERONAUTICS	\$1,943,734.52	\$129,894.50	\$1,120,568.07	\$823,166.45	57.65%	\$0.00
OFFICE OF OPERATIONS						
260 - OPERATIONS DIVISION	21,537,064.26	2,187,962.72	14,349,776.71	7,187,287.55	66.63%	10,739,904.19
280 - BUSINESS TECH SUPPORT DIVISION	29,747,211.14	2,237,338.58	19,208,659.44	10,538,551.70	64.57%	(1,058,905.25)
380 - CONSTRUCTION DIVISION	3,765,128.63	261,790.11	2,181,024.88	1,584,103.75	57.93%	140,756.59
390 - MATERIALS & RESEARCH DIVISION	14,671,484.04	832,248.25	9,485,088.12	5,186,395.92	64.65%	11,571,307.13
610 - DISTRICT 1	42,239,790.64	2,468,018.53	25,521,560.39	16,718,230.25	60.42%	8,833,856.00
620 - DISTRICT 2	27,017,755.07	1,842,765.68	16,512,155.44	10,505,599.63	61.12%	10,910,408.81
630 - DISTRICT 3	38,579,140.50	1,823,788.71	22,311,436.58	16,267,703.92	57.83%	5,138,164.92
640 - DISTRICT 4	38,773,589.34	2,438,618.86	23,492,894.39	15,280,694.95	60.59%	7,531,450.03
650 - DISTRICT 5	26,895,824.54	1,816,418.81	15,969,697.37	10,926,127.17	59.38%	6,550,405.56
660 - DISTRICT 6	31,010,641.16	1,771,362.24	19,897,053.29	11,113,587.87	64.16%	12,007,317.40
670 - DISTRICT 7	24,352,492.42	1,041,593.00	12,543,477.53	11,809,014.89	51.51%	6,560,282.54
680 - DISTRICT 8	23,136,139.71	959,136.89	12,513,362.45	10,622,777.26	54.09%	3,282,223.67
SUBTOTAL: OFFICE OF OPERATIONS	\$321,726,261.45	\$19,681,042.38	\$193,986,186.59	\$127,740,074.86	60.30%	\$82,207,171.59
OFFICE OF BROADBAND						
590 - BROADBAND EQUITY ACCESS DEPLOYMENT	1,692,973.00	194,348.97	1,025,201.52	667,771.48	60.56%	7,212,921.59
SUBTOTAL: OFFICE OF BROADBAND	\$1,692,973.00	\$194,348.97	\$1,025,201.52	\$667,771.48	60.56%	\$7,212,921.59
BUDGETARY CONTROL						
902 - SUPPLY BASE	0.00	650,833.15	3,207,322.24	(3,207,322.24)	0.00%	0.00
903 - EQUIPMENT OPERATIONS	36,124,607.42	302,244.13	8,624,309.88	27,500,297.54	23.87%	122,500.00
904 - TRANSPORTATION CAPITAL	963,394,655.94	24,852,822.86	644,612,015.07	318,782,640.87	66.91%	1,190,002,333.12
SUBTOTAL: BUDGETARY CONTROL	\$999,519,263.36	\$25,805,900.14	\$656,443,647.19	\$343,075,616.17	65.68%	\$1,190,124,833.12
AGENCY TOTAL	\$1,415,614,194.17	\$55,255,744.37	\$912,680,532.54	\$502,933,661.63	64.47%	\$1,334,583,747.64

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



	State System			Local System	
	Total	FY-2025	Prior Year	Advanced	FY-2025
	Letting(1)	Program (2)	Projects (3)	Projects	Program (4)
% Let to Date	49.6%	45.8%	100.0%	83.9%	93.0%
Actual \$ Let	467.47	397.25	35.94	19.00	15.28
Projected \$ Remaining	474.26	469.45	0.00	3.66	1.15
Total	\$941.73	\$866.70	\$35.94	\$22.66	\$16.43

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
3/6 & 20/2025					
4/10/2025					
5/15/2025					
6/12/2025					
	397.25	35.94	19.00	15.28	467.47

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
3/6 & 20/2025									
4/10/2025									
5/15/2025									
6/12/2025									
	52.01	59.98	135.34	63.33	16.46	52.94	41.21	46.20	467.47

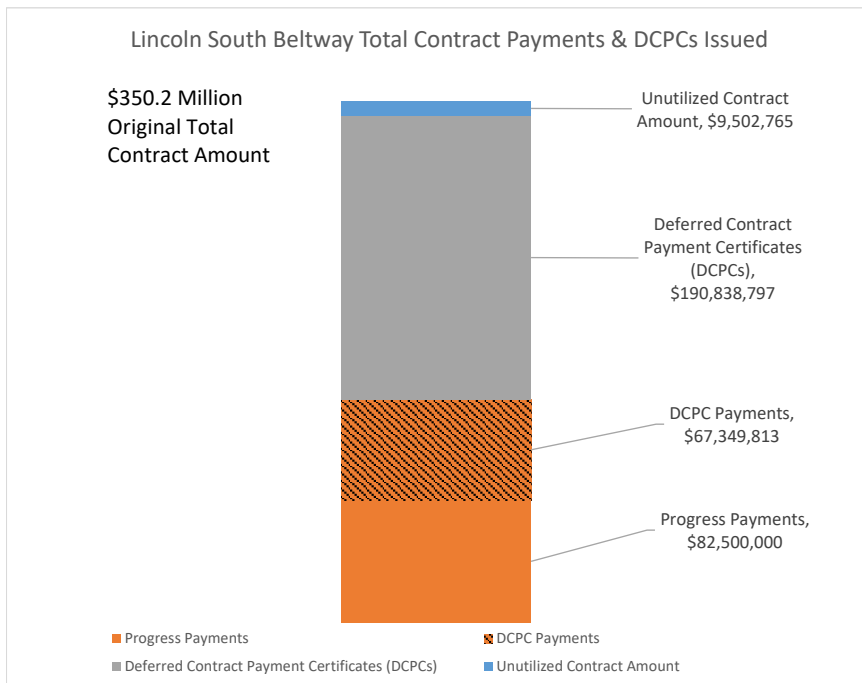
- (1) Total Lettings - Includes the contract letting estimate of all projects programmed for letting during the fiscal year (state and local).
 (2) FY-2025 State System Program - Includes the contract lettings portion of the state system projects and any additions to the program.
 (3) Prior Year Projects - Includes projects from previous years' programs.
 (4) Local System Program - Includes all local system projects.
 Projected dollars are updated estimates as of February 28, 2025.

Lincoln South Beltway Construction Contract Payments and Deferred Payment Certificates Issued

Through February 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 February 2025)

Unutilized Contract Amount	\$9,502,765
Progress Payments	\$82,500,000
Deferred Contract Payment Certificates (DCPCs)	\$190,838,797
DCPC Payments	\$67,349,813

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

FY 2025	\$7,468,375
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	\$190,838,797

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.

This page intentionally left blank



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 = IJIA		Infrastructure Investment and Jobs Act = IJIA							
Federal Trust Fund	Fiscal 2021 Apportionment		Fiscal 2022 Apportionment		Fiscal 2023 Apportionment		Fiscal 2024 Apportionment		Fiscal 2025 Apportionment		Fiscal 2026 Apportionment	
Apportionment Type	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												
Sub-Total Core Funds	\$42,876	\$ 316.547	\$ 49,795	\$ 383.431	\$ 52,013	\$ 391.242	\$ 40,158	\$ 402.913	\$ 53,531	\$ 406.089	\$ 56,811	\$ 414.489
Redistribution - Certain Authorizations	55	0.398	393	2.869	128	0.934	657	4.794	322	2.347		
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	\$ 60,046	\$ 459.872	\$ 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	27,163	156.104	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	\$ 27,163	156.104		

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
FEBRUARY 28, 2025**

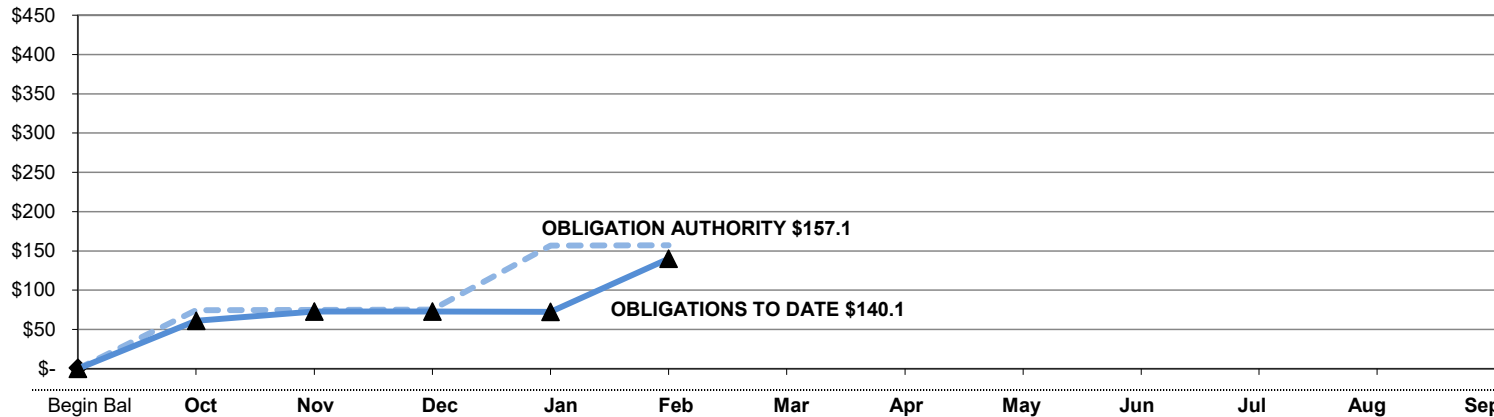
APPORTIONMENT TYPE	APPORT BALANCE 9/30/2024	FAST Act & IIJA FY-2025 APPORT^(B)	TRANSFERS ADJ & SPECIAL APPORT	TOTAL	OBLIGATIONS^(A)	CURRENT APPORT BALANCE	ADVANCED CONSTRUCTION COMMITTED	UNPAID OBLIGATIONS
National Hwy Perf Prog (NHPP)	1,124,954	216,118,949	-	217,243,903	34,441,334	182,802,569	244,554,344	61,479,947
Highway Bridge Program	-	-	-	-	-	-	-	8,013
STBG/STP - Bridge Off System	221,246	5,036,343	-	5,257,589	477,312	4,780,276	-	3,932,277
STBG/STP - Flexible - Any Area	787,579	37,865,943	-	38,653,522	77,470,036	(38,816,514)	157,703,101	35,896,268
STBG/STP - MAPA - Omaha	1,479,747	20,077,823	-	21,557,570	(1,821,970)	23,379,539	9,561,104	15,942,819
STBG/STP - LCLC - Lincoln	23,912,119	7,784,992	-	31,697,111	6,546,130	25,150,981	-	14,945,162
STBG/STP 5,001 - 200,000 Pop	-	-	-	-	(3,096,070)	3,096,070	-	3,330,765
STBG/STP - 5,000 & Less Pop	-	14,758,487	-	14,758,487	14,666,314	92,173	-	3,299,440
STBG 5K-49,999 Population	1,009,050	7,883,822	-	8,892,872	67,905	8,824,967	-	319,399
STBG 50K-200,000 Population	1,313,314	1,931,004	-	3,244,318	-	3,244,318	-	2,398,605
Congestion Mitigation & Air Qual	2,807,233	11,657,833	-	14,465,066	7,455,193	7,009,873	-	11,877,542
Carbon Reduction under 5,000 & Less	-	1,788,753	-	1,788,753	-	1,788,753	-	5,398,361
Carbon Reduction 5K-49,999 Pop	-	955,532	-	955,532	(802,321)	1,757,853	-	2,038,878
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	-	5,208,817
Carbon Reduction Prog Flex	1,444,106	3,422,109	-	4,866,215	(33,237)	4,899,452	-	3,172,746
Protect Program IIJA	3,206,832	10,895,314	-	14,102,146	(3,639,649)	17,741,795	16,909,577	7,118,817
Protect Planning IIJA	641,241	222,353	-	863,594	-	863,594	-	-
Highway Safety Improvemt Prog	19,030,436	21,188,581	-	40,219,017	152,957	40,066,061	2,506,204	28,634,873
Rail-Hwy - Hazard Elimination	-	3,938,723	-	3,938,723	21,132	3,917,591	7,650,128	3,176,775
Rail-Hwy - Protection Devices	6,681,110	-	-	6,681,110	(225,754)	6,906,864	-	3,597,200
Highway Planning	2,619,882	5,688,111	-	8,307,993	(881,148)	9,189,141	-	6,915,755
Research	625,550	1,896,037	1,033,620	3,555,207	(67,591)	3,622,797	141,795	7,629,452
Metropolitan Planning	384,555	2,320,287	-	2,704,842	(53,730)	2,758,573	-	3,430,925
National Hwy Freight Program	-	10,424,888	-	10,424,888	10,424,888	-	19,925,430	4,853,399
TAP - Flex	12,314,124	4,470,980	-	16,785,104	(124,376)	16,909,480	-	395,475
TAP - >200,000 Population	5,141,040	3,418,733	-	8,559,773	279,859	8,279,914	-	1,318,707
TAP - 50K - 200,000 Population	446,715	236,932	-	683,647	-	683,647	-	214,743
TAP - 5,001 to 200,000 Population	530,391	-	-	530,391	(128,583)	658,974	-	372,406
TAP - 5K-49,999 Population	2,905,114	967,335	-	3,872,449	-	3,872,449	-	-
TAP - 5,000 and Less Population	1,536,666	1,810,849	-	3,347,515	56,395	3,291,120	-	1,047,677
Recreational Trails	3,542,868	1,217,387	-	4,760,255	468,000	4,292,255	-	2,191,920
Enhancement	-	-	-	-	(485)	485	-	308,853
Safe Routes to School Prog	-	-	-	-	-	-	-	227,083
Redistribution - Certain Auth.	-	1,341,233	1,005,295	2,346,528	1,268,299	1,078,229	-	1,242,589
Repurposed/Special Earmark	-	-	-	-	(416,385)	416,385	-	-
Total Formula Funds	\$ 95,398,433	\$ 402,930,394	\$ 2,038,915	\$ 500,367,742	139,778,534	360,589,208	\$ 458,951,684	\$ 241,925,686
Allocated/Discretionary Funds	1,762,699	-	-	1,762,699	338,479	1,424,220	-	1,358,882
Total Subject to Annual	\$ 97,161,131	\$ 402,930,394	\$ 2,038,915	\$ 502,130,440	\$ 140,117,013	\$ 362,013,428	\$ 458,951,684	\$ 243,284,568
Obligation Limits								
Special Limit/Allocated Exempt	-	4,500,321	-	4,500,321	2,149,019	2,351,302	-	63,945
Appropriated Exempt	112,882,119	51,638,158	2,053,758	166,574,034	22,200,895	118,949,838	-	81,096,716
GRAND TOTAL	\$ 210,043,250	\$ 459,068,873	\$ 4,092,673	\$ 673,204,796	\$ 164,466,927	\$ 483,314,568	\$ 458,951,684	\$ 324,445,229

(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							
OA Used	0.0	61.0	72.8	72.9	72.6	140.1							

		<u>FEDERAL FY-2024</u>		<u>FEDERAL FY-2025</u>	
		<u>OBLIGATION AUTHORITY</u>		<u>OBLIGATION AUTHORITY</u>	
<u>FORMULA AND ALLOCATED FUNDS SUBJECT TO ANNUAL OBLIGATION LIMITATION</u>		As of September 30, 2024		As of February 28, 2025	
	Formula Obligation Limitation	\$	341.8	\$	156.1
	August Redistribution		90.0		
	Redistribution - TIFIA		-		
	Transfers	\$	(5.8)	\$	1.0
	Subtotal	\$	426.0	\$	157.1
	Other Allocation Obligation Limitation		0.4		-
	Annual Obligation Limitation	\$	426.4	\$	157.1
	Formula Obligations to Date		(402.9)	(139.8)	
	Allocated Obligations to Date		0.0	(0.3)	
	Subtotal	\$	(402.9)	\$	(140.1)
	Obligation Authority Balance		23.5	\$	17.0
<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	(24.3)	
	Obligation Authority Balance	\$	239.6	\$	148.0

Nebraska's FY25 formula apportionment per Public Law 117-58 is \$406.4 million. The Obligation Authority through March 14, 2025 per Public Law 118-158 is \$156.1 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 - FEBRUARY 2025

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
STATE	PRELIMINARY ENGINEERING	5,611,341.35	5,976.85	1,411.40	58,485.79	91,800.19	5,769,015.58
	RIGHT OF WAY	809,196.26	0.00	0.00	62,601.07	0.00	871,797.33
	CONSTRUCTION	(38,223,524.02)	50,231,966.04	3,386.32	185,900.16	0.00	12,197,728.50
	CONSTRUCTION ENGINEERING	(508,114.72)	1,727,522.05	19,311.82	27,830.73	4,714.07	1,271,263.95
	PLANNING & RESEARCH	27,315.54	3,712.64	0.00	0.00	35,601.46	66,629.64
	TOTAL	\$ (32,283,785.59)	\$ 51,969,177.58	\$ 24,109.54	\$ 334,817.75	\$ 132,115.72	\$ 20,176,435.00
LOCAL	PRELIMINARY ENGINEERING	25,492.40	689,907.33	17,284.17	228,789.96	12,777.62	974,251.48
	RIGHT OF WAY	0.00	15,907.11	0.00	13,208.65	0.00	29,115.76
	CONSTRUCTION	1,143,749.23	1,763,541.91	38,604.50	288,051.57	26,486.06	3,260,433.27
	CONSTRUCTION ENGINEERING	262,305.74	421,241.78	53,547.30	137,455.83	6,086.94	880,637.59
	PLANNING & RESEARCH	0.00	22,283.36	0.00	31,827.83	0.00	54,111.19
	TOTAL	\$ 1,431,547.37	\$ 2,912,881.49	\$ 109,435.97	\$ 699,333.84	\$ 45,350.62	\$ 5,198,549.29
NON-HWY	PRELIMINARY ENGINEERING	2,085,141.34	61,974.72	0.00	6,492.89	0.00	2,153,608.95
	RIGHT OF WAY	705,907.97	(0.14)	0.00	0.14	0.00	705,907.97
	CONSTRUCTION	0.00	(0.07)	0.00	0.07	0.00	0.00
	CONSTRUCTION ENGINEERING	608,554.58	185.10	0.00	0.22	46.32	608,786.22
	TRAFFIC SAFETY & TRANS	9,977.60	970,224.91	0.00	0.00	0.00	980,202.51
	PLANNING & RESEARCH	216,343.19	617,966.56	0.00	3,628.49	31,301.42	869,239.66
	PUBLIC TRANSPORTATION ASSIST	1,121,099.11	2,208,706.30	0.00	28,148.67	188,579.74	3,546,533.82
	INFORMATION TECHNOLOGY	65,251.99	471,481.01	0.00	0.00	0.00	536,733.00
	BROADBAND	0.00	209,633.00	0.00	0.00	0.00	209,633.00
	TOTAL	\$ 4,812,275.78	\$ 4,540,171.39	\$ 0.00	\$ 38,270.48	\$ 219,927.48	\$ 9,610,645.13
TOTAL - CURRENT MONTH		\$ (26,039,962.44)	\$ 59,422,230.46	\$ 133,545.51	\$ 1,072,422.07	\$ 397,393.82	\$ 34,985,629.42

FISCAL YEAR TO DATE - FEBRUARY 2025

		STATE	FEDERAL	COUNTY	CITY	OTHER	TOTAL
STATE	PRELIMINARY ENGINEERING	29,150,739.01	14,568.21	(1,653.52)	153,806.91	443,670.74	29,761,131.35
	RIGHT OF WAY	7,799,444.58	0.00	0.00	139,854.39	0.00	7,939,298.97
	CONSTRUCTION	136,522,534.83	372,765,554.15	3,386.32	13,590,121.58	158,361.98	523,039,958.86
	CONSTRUCTION ENGINEERING	3,984,783.90	11,703,901.46	19,394.02	436,328.78	24,648.36	16,169,056.52
	PLANNING & RESEARCH	380,455.56	90,368.61	0.00	0.00	407,336.07	878,160.24
	TOTAL	\$ 177,837,957.88	\$ 384,574,392.43	\$ 21,126.82	\$ 14,320,111.66	\$ 1,034,017.15	\$ 577,787,605.94
LOCAL	PRELIMINARY ENGINEERING	34,530.34	3,856,069.49	199,759.56	931,753.23	33,495.08	5,055,607.70
	RIGHT OF WAY	(11,285.16)	2,167,684.06	10,980.83	558,183.23	2.92	2,725,565.88
	CONSTRUCTION	11,915,407.86	41,638,318.48	2,070,854.31	557,806.07	214,177.22	56,396,563.94
	CONSTRUCTION ENGINEERING	1,245,031.26	2,534,481.93	159,385.93	649,909.67	22,793.57	4,611,602.36
	PLANNING & RESEARCH	3,658.14	36,915.95	0.00	51,353.13	0.00	91,927.22
	TOTAL	\$ 13,187,342.44	\$ 50,233,469.91	\$ 2,440,980.63	\$ 2,749,005.33	\$ 270,468.79	\$ 68,881,267.10
NON-HWY	PRELIMINARY ENGINEERING	14,203,412.55	339,753.61	0.00	70,398.94	1,454.42	14,615,019.52
	RIGHT OF WAY	1,604,780.91	(0.14)	0.00	0.14	0.00	1,604,780.91
	CONSTRUCTION	2,400,870.49	2,816,732.09	0.00	0.22	118,353.54	5,335,956.34
	CONSTRUCTION ENGINEERING	5,133,287.55	41,929.92	0.00	2,825.20	7,477.22	5,185,519.89
	TRAFFIC SAFETY & TRANS	924,488.00	6,627,861.15	0.00	0.00	0.00	7,552,349.15
	PLANNING & RESEARCH	2,512,464.26	7,846,612.42	0.00	93,774.05	723,759.88	11,176,610.61
	PUBLIC TRANSPORTATION ASSIST	4,257,454.15	16,854,171.24	45,923.40	45,772.89	742,882.27	21,946,203.95
	INFORMATION TECHNOLOGY	278,084.67	487,544.67	0.00	0.00	0.00	765,629.34
	BROADBAND	0.00	1,067,237.16	0.00	0.00	0.00	1,067,237.16
	TOTAL	\$ 31,314,842.58	\$ 36,081,842.12	\$ 45,923.40	\$ 212,771.44	\$ 1,593,927.33	\$ 69,249,306.87
TOTAL - FISCAL YEAR TO DATE		\$ 222,340,142.90	\$ 470,889,704.46	\$ 2,508,030.85	\$ 17,281,888.43	\$ 2,898,413.27	\$ 715,918,179.91

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY SYSTEM BY FINANCING PARTICIPANT
FEBRUARY 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	2,774,403,418.74	1,411,768,196.64	1,362,635,222.10	(32,283,785.59)	177,837,957.88	(12,282,823.40)
	FEDERAL	2,191,625,542.76	1,973,710,354.60	217,915,188.16	51,969,177.58	384,574,392.43	60,246,356.49
	COUNTY	2,209,284.14	1,950,782.27	258,501.87	24,109.54	21,126.82	24,123.80
	CITY	118,919,964.51	110,122,434.77	8,797,529.74	334,817.75	14,320,111.66	736,434.60
	OTHER	25,879,841.80	15,288,490.85	10,591,350.95	132,115.72	1,034,017.15	175,711.25
STATE HIGHWAY SYSTEM TOTALS		\$ 5,113,038,051.95	\$ 3,512,840,259.13	\$ 1,600,197,792.82	\$ 20,176,435.00	\$ 577,787,605.94	\$ 48,899,802.74
LOCAL HIGHWAY SYSTEM							
	STATE	94,858,020.00	66,899,157.94	27,958,862.06	1,431,547.37	13,187,342.44	2,226,504.39
	FEDERAL	409,890,231.00	321,212,780.39	88,677,450.61	2,912,881.49	50,233,469.91	5,863,656.93
	COUNTY	27,557,421.57	18,901,981.88	8,655,439.69	109,435.97	2,440,980.63	240,801.96
	CITY	100,797,801.72	67,800,355.48	32,997,446.24	699,333.84	2,749,005.33	2,048,575.55
	OTHER	8,071,991.34	6,623,969.36	1,448,021.98	45,350.62	270,468.79	107,383.71
LOCAL HIGHWAY SYSTEM TOTALS		\$ 641,175,465.63	\$ 481,438,245.05	\$ 159,737,220.58	\$ 5,198,549.29	\$ 68,881,267.10	\$ 10,486,922.54
NON-HIGHWAY							
	STATE	578,715,278.21	535,216,496.48	43,498,781.73	4,812,275.78	31,314,842.58	7,707,336.82
	FEDERAL	354,490,656.60	192,818,226.36	161,672,430.24	4,540,171.39	36,081,842.12	8,994,314.10
	COUNTY	514,173.27	366,016.25	148,157.02	0.00	45,923.40	0.00
	CITY	10,551,702.59	5,312,050.91	5,239,651.68	38,270.48	212,771.44	90,946.66
	OTHER	20,072,793.79	15,565,207.57	4,507,586.22	219,927.48	1,593,927.33	202,915.22
NON-HIGHWAY TOTALS		\$ 964,344,604.46	\$ 749,277,997.57	\$ 215,066,606.89	\$ 9,610,645.13	\$ 69,249,306.87	\$ 16,995,512.80
GRAND TOTALS		\$ 6,718,558,122.04	\$ 4,743,556,501.75	\$ 1,975,001,620.29	\$ 34,985,629.42	\$ 715,918,179.91	\$ 76,382,238.08

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

WORK PHASE	ACTIVE PROJECTS ALLOTMENT	LIFE TO DATE EXPENSES	ALLOTMENT BALANCE	CURRENT MONTH EXPENSE	FISCAL YEAR EXPENSE	CALENDAR YEAR EXPENSE
PRELIMINARY ENGINEERING	729,197,768.36	476,665,245.30	252,532,523.06	9,106,509.01	50,498,995.73	14,371,481.74
RIGHT OF WAY	174,831,610.30	125,152,719.82	49,678,890.48	1,606,821.06	12,269,645.76	2,199,209.97
UTILITIES	53,052,671.49	32,665,838.84	20,386,832.65	125,126.62	2,673,109.16	221,175.89
CONSTRUCTION	5,073,585,841.89	3,679,877,575.06	1,393,708,266.83	15,333,035.15	582,099,369.98	43,585,129.50
CONSTRUCTION ENGINEERING	324,857,947.96	194,460,720.58	130,397,227.38	2,760,687.76	25,966,178.77	4,487,904.37
TRAFFIC SAFETY	60,679,199.01	29,547,878.61	31,131,320.40	980,202.51	7,552,349.15	2,063,783.49
PLANNING & RESEARCH	127,927,063.81	86,207,446.41	41,719,617.40	989,980.49	12,146,698.07	2,291,649.57
PUBLIC TRANSPORTATION	169,904,585.06	114,129,347.13	55,775,237.93	3,546,533.82	21,946,203.95	6,602,886.46
INFORMATION TECHNOLOGY	4,521,434.16	4,849,730.00	(328,295.84)	536,733.00	765,629.34	559,017.09
GRAND TOTALS	\$ 6,718,558,122.04	\$ 4,743,556,501.75	\$ 1,975,001,620.29	\$ 34,985,629.42	\$ 715,918,179.91	\$ 76,382,238.08

**TRANSPORTATION FINANCING
EXPENSE SUMMARY BY FINANCING PARTICIPANT
FEBRUARY 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	1,920,074,478.13	1,273,922,259.86	646,152,218.27	12,167,583.13	158,528,506.12	20,522,487.53
ROADS OPERATION FUND AC*	343,642,950.38	17,178,739.81	326,464,210.57	(40,559,506.30)	(26,359,268.85)	(37,893,020.47)
GRADE CROSSING FUND	1,812,920.50	1,224,416.00	588,504.50	0.00	144,045.37	125.97
GRADE SEPARATION-TMT	11,114,547.05	10,664,100.63	450,446.42	36,383.85	452,409.07	98,652.42
RECREATION ROAD FUND	27,689,613.20	22,228,983.10	5,460,630.10	121,985.57	8,181,079.79	487,345.26
ST HWY CAPITAL IMPR	828,507,735.60	475,928,938.08	352,578,797.52	1,681,200.12	67,205,437.40	11,113,179.81
ST HWY CAPITAL IMPR AC*	73,541,814.13	936,986.11	72,604,828.02	(1,168,041.62)	936,986.11	936,986.11
STATE AID BRIDGE	2,681,739.96	2,191,873.80	489,866.16	3,934.65	648,625.50	502.57
TRANS INFRA BANK	238,910,918.00	209,607,553.67	29,303,364.33	1,676,498.16	12,602,322.39	2,384,758.61
TOTAL STATE FUNDS	\$ 3,447,976,716.95	\$ 2,013,883,851.06	\$ 1,434,092,865.89	\$ (26,039,962.44)	\$ 222,340,142.90	\$ (2,348,982.19)
FEDERAL FUNDS	2,956,006,430.36	2,487,741,361.35	468,265,069.01	59,422,230.46	470,889,704.46	75,104,327.52
COUNTY FUNDS	30,280,878.98	21,218,780.40	9,062,098.58	133,545.51	2,508,030.85	264,925.76
CITY FUNDS	230,269,468.82	183,234,841.16	47,034,627.66	1,072,422.07	17,281,888.43	2,875,956.81
OTHER FUNDS	54,024,626.93	37,477,667.78	16,546,959.15	397,393.82	2,898,413.27	486,010.18
GRAND TOTALS	\$ 6,718,558,122.04	\$ 4,743,556,501.75	\$ 1,975,001,620.29	\$ 34,985,629.42	\$ 715,918,179.91	\$ 76,382,238.08

*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
February 28, 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
	Current Month	Fiscal Year To Date	Active Projects Prior Fiscal Years	Completed Projects	Life To Date		
Revenue	\$ 10,272,133.42	\$ 71,600,617.94			\$ 890,009,843.92		
Expenditures							
Expressway and High Priority Corridors	926,753.66	46,256,729.40	397,405,551.63	107,867,150.87	551,529,431.90	318,658,649.60	779,828,685.92
Other Highways	1,691,432.57	21,885,694.11	11,317,949.05	183,888,457.06	217,092,100.22	33,920,147.92	120,721,118.84
Total	\$ 2,618,186.23	\$ 68,142,423.51	\$ 408,723,500.68	\$ 291,755,607.93	\$ 768,621,532.12	\$ 352,578,797.52	\$ 900,549,804.76
Funds Available to be Expended on Active Project and Planned Future Projects					\$ 121,388,311.80		

**Transportation Innovation Act
Financial Status
February 28, 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 *	\$ 2,446,826.57	\$ 20,720,969.94			\$ 268,538,843.66		
Expenditures							
Accelerated State Highway Capital Improvement Program	1,320,077.16	8,694,485.32	179,669,540.70	4,392,979.08	192,757,005.10	16,559,802.10	211,682,427.44
County Bridge Match Program	356,421.00	3,327,608.36	15,835,642.22	3,607,407.44	22,770,658.02	11,946,339.30	5,752,209.00
Economic Opportunity Program		580,228.71	1,500,048.36	4,182,160.38	6,262,437.45	797,222.93	14,736,000.00
Total Expenditures	\$ 1,676,498.16	\$ 12,602,322.39	\$ 197,005,231.28	\$ 12,182,546.90	\$ 221,790,100.57	\$ 29,303,364.33	\$ 232,170,636.44
Funds Available to be Expended on Active Project and Planned Future Projects					\$ 46,748,743.09		

* 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-20		Federal FY-21		Federal FY-22		Federal FY-23		ESTIMATED Federal FY-24
	Payment was made March 2021		Payment was made March 2022		Payment was made March 2023		Payment was made March 2024		Payment will be made March 2025
Bridge									
Annual Obligation Authority	284,111,089.00		277,251,202.00		335,456,873.97		329,049,483.24		331,808,256.49
10% for Bridges	28,411,108.90		27,725,120.20		33,545,687.40		32,904,948.32		33,180,825.65
60% Local Share	17,046,665.34		16,635,072.12		20,127,412.44		19,742,968.99		19,908,495.39
Less STBG Bridge Off System	(3,777,257.00)		(3,777,257.00)		(5,036,343.00)		(5,036,343.00)		(5,036,343.00)
Less Fracture Critical Bridge Inspection	(300,000.00)		-		(100,000.00)		-		-
Less Under Water Inspection	-		-		-		(660,000.00)		-
Less Quality Assurance	(300,000.00)		(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	12,669,408.34		12,557,815.12		14,691,069.44		13,731,625.99		14,557,152.39
Bridge Buy Out Subtotal	90%	\$ 11,402,468.00	90.0%	\$ 11,302,034.00	90.0%	\$ 13,221,962.00	90.0%	\$ 12,358,463.00	90.0% \$ 13,101,437.00
Less Major On System Bridges Reserve	(2,000,000.00)		(2,000,000.00)		-		-		-
Bridge Buy Out Payment	\$ 9,402,468.00		\$ 9,302,034.00		\$ 13,221,962.00		\$ 12,358,463.00		\$ 13,101,437.00
Counties									
Annual Apportionment	13,697,023.00		13,604,127.00		16,694,678.00		17,028,571.00		16,222,785.00
Funds Available To Be Purchased	90.6%	12,409,502.84	88.9%	12,094,068.90	91.3%	15,242,241.01	87.8%	14,951,085.34	86.8% 14,081,377.38
County Buy Out Payment	90%	\$ 11,168,553.00	90%	\$ 10,884,662.00	90%	\$ 13,718,017.00	90%	\$ 13,455,977.00	90% \$ 12,673,240.00
First Class Cities									
Annual Apportionment	8,979,411.00		8,918,511.00		10,944,595.00		11,163,486.00		10,788,626.00
Funds Available To Be Purchased	90.6%	8,135,346.37	88.9%	7,928,556.28	91.3%	9,992,415.24	87.8%	9,801,540.71	86.8% 9,364,527.37
First Class City Buy Out Payment	90%	\$ 7,321,812.00	90%	\$ 7,135,701.00	90%	\$ 8,993,174.00	90%	\$ 8,821,387.00	90% \$ 8,428,075.00
Total Funds Distributed To Locals	\$ 27,892,833.00		\$ 27,322,397.00		\$ 35,933,153.00		\$ 34,635,827.00		\$ 34,202,752.00

Soft Match Balance By County

As of February 28, 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	59,816.04
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